

Manly Council Annual Report

2009-10 APPENDICES



Appendices for the Manly Council Annual Report 2009 – 2010

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Appendix 1

POLICY ON PAYMENT OF EXPENSES AND PROVISION OF FACILITIES TO MAYOR AND COUNCILLORS





Manly Council

Policy on Payment of Expenses & Provision of Facilities to Mayor & Councillors

ADOPTED December 2008

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Payment of Expenses & Provision of Facilities Policy

PART 1 INTRODUCTION

1. Preliminary

1.1 Citation

This policy is in accordance with the requirements of the Local Government Act 1993 and may be cited as the "Payment of Expenses and Provision of Facilities to Mayor and Councillors Policy".

1.2 Commencement

Date of Council Resolution	Details	Source
16 August 2004	Policy adopted by Council	Policy No. M70
19 February 2007	Policy revised	DLG Circular 06/57
18 February 2008	Minor amendment to CI 3.1	CSD Report No 3
8 December 2008	Minor amendment to CI 2.2	CSD Report No 28.

1.3 Policy Objectives

This policy is made under the Local Government Act 1993 including sections 252 to 254. The Act requires that the Council must adopt a policy concerning the payment of expenses and the provision of facilities to the Mayor and other Councillors.

The purpose of the policy is:

1. To ensure that there is accountability and transparency in the reimbursement of expenses incurred or to be incurred by Councillors.
2. To ensure that the facilities provided to a Councillor to carry out their civic duties are reasonable.
3. To provide for the fair and equitable payment and reimbursement of certain expenses not considered to be included in the annual fees payable under sections 248 – 254A of the Local Government Act, where such expenses are incurred by the Mayor, Deputy Mayor and Councillors in discharging the functions of civic office.
4. To fulfil the statutory responsibilities of Section 252 of the Local Government Act and the Local Government (General) Regulations, having regard to:
 - The Department of Local Government publication "Guidelines for the payment of expenses and provision of facilities for Mayors and Councillors for Local Councils in NSW" – September 2006.
 - Department of Local Government Circular No 05/08 – Legal Assistance for Councillors and Council Employees and No 02/34 – Unauthorised Use of Council Resources
 - Council's Code of Conduct and ICAC Publication – No Excuse for Misuse, preventing the misuse of Council resources



Payment of Expenses & Provision of Facilities Policy

- Other relevant publications.

1.4 Reporting

Section 428(2) (f) requires a council to include in its Annual Report:

- Council's policy on the provision of facilities for, and the payment of expenses to Councillors.
- Total amount of money expended during the year on providing those facilities and paying those expenses.
- Total amount of money expended during the year on providing those facilities and paying those expenses.

Amendments to Clause 217 of the Local Government (General) Regulations 2005 require Council to include additional reporting information in the Annual Report, including:

- Cost of phone calls including mobiles, home located landlines, facsimile and internet services
- Spouse/partner/accompanying person expenses
- Conference and seminar expenses
- Interstate travel expenses
- Overseas travel expenses
- Care and other related expenses
- Cost of the provision, including rental, of dedicated office equipment allocated to councillors on a personal basis such as laptop computers, mobile phones, telephones and facsimile machines and internet installed in Councillors homes.



PART 2 FACILITIES FOR MAYOR AND COUNCILLORS

2.1 Mayor

In addition to those facilities provided to the Councillors below, the Mayor is entitled to receive the benefit of:

- use of the Mayoral office;
- a mobile telephone for use for in relation to official duties;
- secretarial services associated with office of the mayor;
- cost of transport to official functions (if required);
- provision and maintenance of mayoral chain and robes.

2.2 Councillors

(a) The Councillors, including the Mayor and Deputy Mayor are to receive the benefit of:

- use of official council stationery;
- postage of official correspondence - all mail is to be directed through the Council's own mailing system;
- meals/refreshments prior to Council and Committee Meetings;
- cost of transport to official functions (if required) when deputising for the Mayor
- an electronic access card for access to the Whistler Parking Station seven (7) days per week;
- provision (on loan) of a facsimile machine at place of residence or business;
- provision of a laptop personal computer (on loan), modem, and a fax/laser printer, and domicile support services from Council IT staff;
- provision of broadband internet services to the Councillor's residence;
- provision of a residential telephone service (where requested), and payment of monthly line rental fee and 50% of call charges including designated mobile and STD calls relating to council business up to maximum \$100.00 per month (*CPI Indexed Annually*) (subject to below[#]);
- Councillor's own residential telephone service OR mobile telephone service - reimbursement of reasonable telephony expenses incurred by Councillors for telephone calls made in the performance of their duty, up to a maximum of \$100 per month (*CPI Indexed Annually*) (subject to below[#]);

Provided that:

- a) Councillor's telephone numbers in respect of which a claim is made are made available to the public;
- b) claims for reimbursement are made no later than three (3) months after the account is due for payment;
- c) claim for payment of telephone calls are to be certified as being substantially incurred on council business;
- d) copy of telephone account to be provided;



Payment of Expenses & Provision of Facilities Policy

- e) maximum claim for telephone service(s) is limited to \$50.00 per month where calls have not been itemised. Where the account exceeds \$50.00, maximum claim will be \$100.00 per month provided telephone calls made in the performance of their duty are itemised on the account.

2.3 Private Use of Equipment and Facilities

Council acknowledges that incidental private use of equipment and facilities may occur from time to time and such use is not subject to compensatory payment. The General Manager shall determine the standard and quality of equipment provided.

Spouse/Partner/Accompanying person

Council may from time to time hold functions or civic events where Councillor's spouses, partners or accompanying person are also invited. In these instances, Council shall meet the cost of meals and refreshments.

2.4 Return of Equipment and Facilities by Councillors

Councillors are required to return all Council issued equipment to Council after the completion of the Councillors term of office or at the cessation of their civic duties.

Councillors may choose to purchase Council equipment previously allocated to them at the cessation of their duties. Items will be offered at the written down value at the time of purchase.



PART 3 ANNUAL FEES

3.1 Mayor and Councillors

The Councillors are paid an annual fee (s248), and in addition the Mayor receives an annual allowance (s249). Members fees and the Mayoral allowance are set by resolution of Council in accordance with the determination of the Local Government Remuneration Tribunal for the category of Council each year.

At Council's Meeting held on 27th July 1998, Council resolved as follows:

“That in respect of future determinations by the Local Government Remuneration Tribunal, Council, as policy, set the Mayor and Councillor remuneration fees at the maximum level determined by that body.”

A councillor may elect by agreement with Council to forgo part of their fees under s248 or 249 in return for contributions paid to a complying Superannuation Fund (see Australian Tax Office Interpretive Decision (ATO ID 2007/205)). *(Cnl 18/02/2008)*



PART 4 PAYMENT OF EXPENSES FOR MAYOR AND COUNCILLORS

4.1 Transport

In addition to the payment of annual fees in accordance with sections 248 and 249 of the Act, Councillors are entitled to claim "mileage" allowance for use of private vehicles to drive between their place of residence and the Council Chambers, inspections within the area of the Council undertaken in compliance with a resolution of the Council, meetings which Council has endorsed the Councillor's membership, civic receptions hosted by Council, or meetings or functions approved by the Mayor or General Manager, and return. "Mileage" rates will be paid at the then current rate set by the appropriate Local Government Industrial Award or equivalent.

Other out of pocket expenses associated with travel by motor vehicle such as parking fees and road toll charges may be claimed, noting that the driver is personally liable for all traffic or parking fines while travelling in private or council vehicles on Council business.

Reimbursement is subject to a formal claim being lodged not later than three (3) months after the expense was incurred.

Alternatively, Councillors may travel by taxi and use a Council charge account.

4.2 Conferences and Seminars

4.2.1 Who May Attend Conferences and Seminars

Councillors may be nominated to attend conferences, seminars and similar functions by:

- the Council, through resolution duly taken;
- the Mayor and General Manager acting under delegated authorities and subject to budget requirements being adhered to.

In addition the Mayor may nominate a substitute attendee for functions within the Council area or general Sydney Metropolitan Area or on those occasions where the Mayor is unable to be in attendance.

4.2.2 What Conferences and Seminars may be Attended

The conferences, seminars, workshops, courses and similar to which this policy applies shall generally be confined to:

- Local Government Association Annual Conferences (Federal and State);
- special "one-off" conferences called by Local Government Association on important issues;
- annual conferences and congresses of the major industry associations and professions in local government;



Payment of Expenses & Provision of Facilities Policy

- seminars which further the training and development efforts of the Council and within the budget framework.

4.2.3 Overseas Travel

The cost of overseas travel for purposes such as conferences and delegations to friendship communities shall not be met by Council. In extenuating circumstances, any agreement to meet the costs of overseas travel either in whole or in part, shall be specifically resolved by a meeting of Council and subject to a detailed report to Council on all aspects of the trip relevant to Council business within three (3) months of the completion of the travel.

4.2.4 Registration

The Council will pay all normal registration costs which are charged by organisers, including the costs of related official luncheons, dinners and tours which are relevant to the interests of the Council or assist Councillors to discharge the functions of their civic office.

4.3 Expenses Incurred

Payment or reimbursement of expenses incurred or to be incurred shall be subject to the requirements that:

- (a) travel expenses relate to travel that is on Council business, being to and from the periodical conferences and seminars of local government related organisations (generally as listed above) at which attendance has been approved.
- (b) the travel is undertaken with all due expedition, and by the shortest route and the most practicable and economical transport;
- (c) only reasonable amounts are claimed or accepted towards necessary out-of-pocket expenses;
- (d) out-of-pocket expenses for which amounts are claimed relate only to the verified costs of meals, travel, registration fees, accommodation, stationery and the like;
- (e) any time occupied or travel incurred in other than Council business is not included in the calculation of expenses to be paid; and
- (f) the claim is made not later than three (3) months after the expenses were incurred, and upon an approved claim form, supported by appropriate receipts and tax invoices.
- (g) any expenses in relation to Council related business should only be incurred by Councillors in accordance with the provisions of this policy. All claims shall be submitted for approval by the General Manager or his delegate.



4.4 Payment In Advance

The Council will normally pay registration fees, accommodation deposits and airline tickets direct in advance. Where this is not appropriate or possible, a cash allowance or cheque equivalent thereto will be paid to the attendee in advance.

An allowance for estimated "out-of-pocket" expenses may be paid to an attendee in advance upon request.

Any advance payments are subject to a reconciliation statement accompanied by tax invoices/receipts, verification of expenses and the refund of any unexpended amount being submitted within ten (10) days of the close of the conference, seminar or function.

4.5 Categories of Payment or Reimbursement

Subject to nomination in accordance with the provisions of Clause 4.4, the categories of payment or reimbursement are as follows:

(a) Travel

- All reasonable travel costs will be met by the Council. Where appropriate, travel will be provided by air (economy class). Depending upon the circumstances, it may be more appropriate for travel to be undertaken by car or train. Where trains are used, the Council will provide first class travel, including a sleeping berth where necessary.
- Travel by motor vehicle may be undertaken by Council vehicle (where available) or by private vehicle subject to prior approval from the General Manager. Persons using private vehicles will be paid the "mileage" allowance at the then current rate set by the appropriate Local Government Industrial Award from time to time, but subject to any such payment not exceeding economy class air fares to and from the particular destination.
- Costs of vehicle hire and/or taxi fares which are reasonably incurred while attending conferences will be reimbursed by the Council.

(b) Accommodation

Reasonable accommodation costs (including meals), including the night before and/or after the conference where this is necessary, will be met by the Council.

(c) Out-of-Pocket Expenses

Reasonable out-of-pocket expenses will be reimbursed for costs associated with attending the conference, seminar, meeting or function including entertainment but excluding expenses of a normal private nature.

(d) Spouse/Partner

All other costs for the spouse/partner (including travel and meals) are to be borne by the attendee.



PART 5 INSURANCE - COUNCILLORS

Councillors are to receive the benefit of insurance cover for:

(a) Personal Injury

Whilst ever on Council business, world-wide covering bodily injury caused by accidental, violent, external and visible means up to a sub-limit for death of \$500,000. Also covering permanent disablement, temporary total disability and temporary partial disability. The cover does not include medical expenses. Full details of personal accident insurance are available in Council's Insurance Manual held by the Risk Manager.

(b) Professional Indemnity

For matters arising out of Councillors' performance of civic duties or exercise of their functions as councillors, provided the performance or exercise of the relevant civic duty or function is *authorised under the Act, was carried out in good faith and is* in the opinion of Council bona fide and/or proper; subject to any limitations or conditions set out in the policy of insurance which is, at the direction of Council, taken out. No such benefit, irrespective of insurance cover, shall be provided in relation to an action by one Councillor against another Councillor or a Councillor against a member of staff.

(c) Public Liability

For matters arising out of Councillors performance of civic duties or exercise of their functions as councillors provided the performance or exercise of the relevant civic duty or function is *authorised under the Act, was carried out in good faith and is* in the opinion of Council bona fide and/or proper; subject to any limitations or conditions set out in the policy of insurance which is, at the direction of Council, taken out. No such benefit, irrespective of insurance cover, shall be provided in relation to an action by one Councillor against another Councillor or a Councillor against a member of staff

(d) Councillors and Officers Liability

For matters arising out of Councillors performance of civic duties or exercise of their functions as councillors provided the performance or exercise of the relevant civic duty or function is *authorised under the Act, was carried out in good faith and is* in the opinion of Council bona fide and/or proper; subject to any limitations or conditions set out in the policy of insurance which is, at the direction of Council, taken out.



PART 6 LEGAL ASSISTANCE FOR COUNCILLORS

6.1 Legal Assistance for Councillors

In the event of:

1. An enquiry, investigation or hearing by any of:
 - The Independent Commission Against Corruption
 - The Office of the Ombudsman
 - Department of Local Government
 - The Police
 - The Director of Public Prosecutions; or
 - The Local Government Pecuniary Interest and Disciplinary Tribunalinto the conduct of a Councillor provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the body makes a finding substantially favourable to the Councillor, or

2. Legal proceedings being taken against a Councillor, arising out of or in connection with the Councillor's performance of his or her civic duties or exercise of his or her functions as a Councillor, Council shall reimburse such Councillor, after the conclusion of the enquiry, investigation, hearing or proceeding, for all legal expenses properly and reasonably incurred, given the nature of the enquiry, investigation, hearing or proceeding, on a solicitor/client basis, PROVIDED THAT:
 - (a) the amount of such reimbursement shall be reduced by the amount of any monies that may be or are recouped by the Councillor on any basis;
 - (b) the Councillor's performance or exercise of the civic duty or function was, in the opinion of Council, bona fide and/or proper.
 - (c) the amount of such reimbursement be limited to the extent that only fees charged at a rate equivalent to the hourly rate then being charged by Council's solicitors will be paid, ie any portion of the expenses representing any hourly charge rate higher than the hourly charge rate of Council's solicitors will not be reimbursed.
 - (d) despite (a), (b) and (c) above, Council in its absolute discretion may refuse any or part of a reimbursement.

3. Defamation proceedings, or other proceedings arising from the making of public statement, where a Councillor is a defendant or anticipated defendant in such proceedings.

To ensure that indemnity or reimbursement in respect of costs of defending an action in defamation or other action is only available in circumstances where the person to be indemnified or reimbursed was acting properly when making the statement complained of, the threshold criteria for the application of the indemnity or reimbursement will apply.

6.2 General



Payment of Expenses & Provision of Facilities Policy

Where proceedings have been foreshadowed or commenced against any of the Mayor and Councillors arising from a public statement or statements made or acts done by any of them and, in the opinion of Council's appointed solicitor the following "Three Criteria" are satisfied through the required procedure set out below namely:

- i. The statement was made or the act was done in relation to discharging the functions of civic office;
- ii. The Councillor concerned was acting in good faith; and
- iii. The statement or the act in question was reasonable in the circumstances and not made or done maliciously or frivolously and, in the case of a statement, was not made with knowledge of its falsity or with recklessness as to whether it was true or false,

Then Council will indemnify or reimburse the Councillor for:

- i. All legal expenses properly and reasonably incurred, given the nature of the legal services provided; and
- ii. Any other loss, expense, liability or cost incurred (including without limitation any order for the payment of damages, interest and/or costs or any other order for the payment of money made against the Councillor),

In responding to or defending such proceedings **PROVIDED THAT** the amount of such indemnity or reimbursement shall be reduced by the amount of any moneys that may or are recouped by the Councillor on any basis.

6.3 Engagement of Legal Representatives – Required Procedure

1. The Councillor must, as soon as practicable after they become aware that a claim may be forthcoming or aware that they may have made a statement or action which may give rise to a claim, notify either the General Manager, Public Officer or Mayor that there is a possibility of a claim against the Councillor. This notification must:
 - (a) Be in written or electronic form;
 - (b) Include all details including any correspondence from the alleged injured party concerning the possible claim; and
 - (c) Include the Councillor's comments on whether the Councillor considers that the Three Criteria are satisfied.
2. The Councillor must not respond to any allegations made or accept any liability in respect to any allegations made unless authorised to do so by council or its solicitor or the insurer or its solicitor. The Councillor must at all times without undue delay keep Council fully informed of any oral or written communications made to the Councillor by the alleged injured party or the injured party's agents or legal representative in respect of the claim.
3. The General Manager must immediately upon becoming aware that a claim may be forthcoming or aware that a statement has been made which may give rise to claim, notify and forward to Council's insurer any information in relation to the matter with a view to obtaining the Insurer's acceptance and carriage of the claim should the three criteria be satisfied
4. (a) If proceedings are threatened (and not commenced), the General Manager must without undue delay inform Council's appointed solicitor and Council's insurer of the notification. The Council's solicitor at Council's cost must form a view as to whether the Three Criteria are satisfied, and must notify the



Payment of Expenses & Provision of Facilities Policy

- General Manager who will in-turn notify the Councillor concerned in written or electronic form of that view.
- (b) If the Council's solicitor considers that the Three Criteria are satisfied, the General Manager will either instruct Council's solicitors or if Council's Insurers have accepted the matter as a possible claim then it will represent the Councillor concerned.
5. If Council's solicitor forms the view that the Three Criteria are not satisfied under clause 4(a); the Councillor may request a review of that advice from an independent legal practitioner as agreed in advance between the Councillor concerned and the General Manager and failing agreement as nominated the President for the being of the Law Society of NSW or the President of the NSW Bar Association.
6. If the proceedings are commenced and Three Criteria are satisfied then the following procedure must be followed:
- In the case that the claim is accepted by Council's insurer it will have sole carriage of the matter and Councillor will be required to abide by any reasonable instruction of the insurer or its nominated lawyer.
 - If the Insurer does not accept the claim as it is of the opinion that the matter is outside the policy then the General Manager in consultation with Council's solicitor will nominate a legal practitioner that they consider should represent the Councillor. If the Councillor considers that such representation is appropriate then the procedures in clause 7 must be followed. If Council's solicitors are not of the same opinion as the Insurers the General Manager in consultation with Council's solicitors will take what ever action is necessary (without unduly holding up the defamation proceedings) to have the question determined.
 - If the Councillor considers that the legal practitioner nominated is not appropriate then the Councillor concerned and the General Manager must attempt to reach agreement on an alternative legal practitioner, and failing agreement the legal practitioner must be as nominated by the President for the time being of the Law Society of NSW or the President of the NSW Bar Association.
7. If Council's insurers have not accepted the claim the General Manager must contact the proposed legal practitioner and must require that an agreement be entered into between the legal practitioner and the Council which will include such terms and conditions as the General Manager sees fit including:
- (a) Terms and conditions as to costs and disbursements including procedures for costs estimates to be given at appropriate times; and
 - (b) Accounts being considered and approved by the General Manager prior to payment; and
 - (c) All instructions provided to the legal representatives by the Councillor concerned to be subject to the concurrence of the General Manager.
8. Notwithstanding the provisions of paragraphs 2(b) and 5 above, once proceedings have actually been commenced then the procedures set out in paragraph 5 above must be followed.

[Note: The General Manager should regularly review Council's insurance policies with respect to the application of them to the Council's possible liability pursuant to this policy.]

6.4 Exclusion from Policy



Payment of Expenses & Provision of Facilities Policy

This policy will not apply to:

1. any action in defamation taken by a Councillor or Council staff member as plaintiff in any circumstances as Council will not meet these costs.
2. costs incurred by a Councillor or Council employee seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation as Council will not meet these costs.
3. any defamation or other action brought by any Councillor or Council employee against any Councillor, arising from the making of a statement by any of the latter of and concerning any of the former, unless in addition to the Three Criteria set out above:
 - (a) the statement complained of is made to a person or body in circumstances where it is likely to be subject to qualified privilege or absolute privilege (including without limitation statements made in good faith to the Police or Director of Public Prosecutions, the Department of Local Government, statements made ancillary to, and in giving evidence to, a Court or Tribunal or other body conducting any inquiry, investigation or hearing, statements made to the Office of the Ombudsman and statements made to any Parliamentary Committee) (but in such circumstances the policy will only apply to the extent of the publication of the statement in these circumstances, and not to any other publication of the statement); or
 - (b) the statement:
 - (i) is made at a meeting of Council, a briefing of Councillors or a meeting of a Committee of Council in respect of an item on the agenda for that meeting or briefings; and
 - (ii) is in accordance with the Local Government (General) Regulation 2005 (Meetings) and Council's Code of Meeting Practice current at the time the statement was alleged to have been made; and
 - (iii) does not breach any other law.

....

Appendix 2

AUDITED FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2010



Manly Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2010

*"Manly - where the natural environment and heritage sustain and
complement a vibrant cosmopolitan and community lifestyle"*



Manly Council

General Purpose Financial Statements

for the financial year ended 30 June 2010

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Overview

(i) These financial statements are General Purpose Financial Statements and cover the consolidated operations for Manly Council.

(ii) Manly Council is a body corporate of NSW, Australia - being constituted as a Local Government area by proclamation and is duly empowered by the Local Government Act (LGA) 1993 of NSW.

Council's Statutory Charter is specified in Section 8 of the LGA and includes;

- carrying out activities and providing goods, services & facilities appropriate to the current & future needs of the Local community and of the wider public
- responsibility for administering regulatory requirements under the LGA and other applicable legislation, &
- a role in the management, improvement and development of the resources of the local government area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

(iii) All figures presented in these financial statements are presented in Australian Currency.

(iv) These financial statements were authorised for issue by the Council on 26/08/10. Council has the power to amend and reissue the financial statements.

Manly Council

General Purpose Financial Statements

For the Year Ended 30 June 2010

Statement by Councillors and Management

Made Pursuant to

Section 413 (2)(c) of the Local Government Act 1993 (as amended)

The attached General Purpose Financial Statements for the year ended 30 June 2010 have been prepared in accordance with:

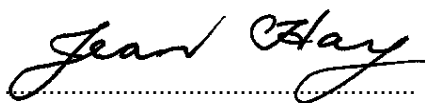
- The Local Government Act 1993 (as amended) and the Regulations made thereunder
- The Australian Accounting Standards and professional pronouncements
- The Local Government Code of Accounting Practice and Financial Reporting

To the best of Council's knowledge and belief, these Statements

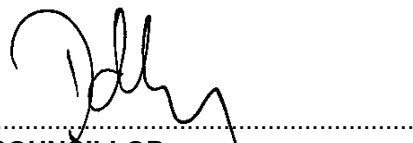
- Presents fairly the Council's operating result and financial position for the year, and
- Are in accordance with Council's accounting and other records

We are not aware of any matter that would render these Statements for the twelve months ending 30 June 2010, false or misleading in any way.

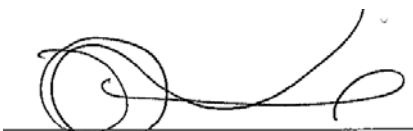
Signed in accordance with a resolution of Council made on 9th August 2010.



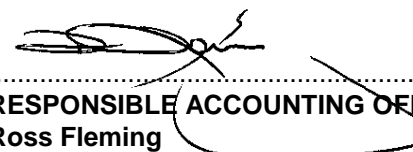
MAYOR
Councillor Jean Hay



COUNCILLOR
Councillor David Murphy



GENERAL MANAGER
Henry Wong



RESPONSIBLE ACCOUNTING OFFICER
Ross Fleming

Manly Council

Income Statement

for the financial year ended 30 June 2010

Budget ⁽¹⁾			Actual	Actual
2010	\$ '000	Notes	2010	2009
Income from Continuing Operations				
Revenue:				
30,707	Rates & Annual Charges	3a	31,467	30,043
12,788	User Charges & Fees	3b	11,536	12,432
669	Interest & Investment Revenue	3c	969	627
4,844	Other Revenues	3d	5,750	4,953
4,915	Grants & Contributions provided for Operating Purposes	3e,f	4,171	4,017
503	Grants & Contributions provided for Capital Purposes	3e,f	4,549	2,976
Other Income:				
105	Net gains from the disposal of assets	5	-	2,028
-	Interest in Other Entities (accounted under the equity method)	19	136	65
54,531	Total Income from Continuing Operations		58,578	57,141
Expenses from Continuing Operations				
26,495	Employee Benefits & On-Costs	4a	27,285	25,646
911	Borrowing Costs	4b	443	206
13,735	Materials & Contracts	4c	15,436	15,227
6,297	Depreciation & Amortisation	4d	6,639	6,497
4,437	Other Expenses	4e	5,025	5,052
-	Net Losses from the Disposal of Assets	5	5	-
51,875	Total Expenses from Continuing Operations		54,833	52,628
2,656	Operating Result from Continuing Operations		3,745	4,513
2,656	Net Operating Result for the Year		3,745	4,513
2,153	Net Operating Result for the year before Grants and Contributions provided for Capital Purposes		(804)	1,537

(1) Original Budget as approved by Council - refer Note 16

Manly Council

Statement of Comprehensive Income

for the financial year ended 30 June 2010

\$ '000	Notes	Actual 2010	Actual 2009
Net Operating Result for the year (as per Income statement)		3,745	4,513
Other Comprehensive Income			
Gain (loss) on revaluation & impairment of I,PP&E	20b (ii)	145,551	(25,043)
Gain (loss) on revaluation of available-for-sale investments	20b (ii)	-	-
Gain (loss) on revaluation of other reserves	20b (ii)	-	-
Realised (gain) loss on available-for-sale investments recognised in P&L	20b (ii)	-	-
Realised (gain) loss from other reserves recognised in P&L	20b (ii)	-	-
Other Movements in Reserves (enter details here)	20b (ii)	2,930	-
Total Other Comprehensive Income for the year		148,481	(25,043)
Total Comprehensive Income for the Year		152,226	(20,530)
Total Comprehensive Income attributable to Council		152,226	(20,530)
Total Comprehensive Income attributable to Minority Interests		-	-

Manly Council

Balance Sheet

as at 30 June 2010

\$ '000	Notes	Actual 2010	Actual 2009
ASSETS			
Current Assets			
Cash & Cash Equivalents	6a	12,990	7,214
Investments	6b	3,343	5,209
Receivables	7	3,000	8,834
Inventories	8	40	37
Other	8	382	119
Non-current assets classified as "held for sale"	22	-	-
Total Current Assets		19,755	21,413
Non-Current Assets			
Investments	6b	-	-
Receivables	7	316	322
Inventories	8	-	-
Infrastructure, Property, Plant & Equipment	9	730,545	576,665
Investments accounted for using the equity method	19	1,328	1,192
Investment Property	14	-	-
Intangible Assets	25	1,049	-
Other	8	284	856
Total Non-Current Assets		733,522	579,035
TOTAL ASSETS		753,277	600,448
LIABILITIES			
Current Liabilities			
Payables	10	10,894	9,731
Borrowings	10	1,200	1,260
Provisions	10	5,924	5,481
Total Current Liabilities		18,018	16,472
Non-Current Liabilities			
Payables	10	-	-
Borrowings	10	7,689	8,668
Provisions	10	203	167
Total Non-Current Liabilities		7,892	8,835
TOTAL LIABILITIES		25,910	25,307
Net Assets		727,367	575,141
EQUITY			
Retained Earnings	20	500,858	497,113
Revaluation Reserves	20	226,509	78,028
Council Equity Interest		727,367	575,141
Minority Equity Interest		-	-
Total Equity		727,367	575,141

Manly Council

Statement of Changes in Equity for the financial year ended 30 June 2010

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Equity Interest	Minority Interest	Total Equity
2010						
Opening Balance (as per Last Year's Audited Accounts)		497,113	78,028	575,141	-	575,141
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/09)		497,113	78,028	575,141	-	575,141
c. Net Operating Result for the Year		3,745	-	3,745	-	3,745
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Reserve	20b (ii)	-	145,551	145,551	-	145,551
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Other Movements (enter details here)	20b (ii)	-	2,930	2,930	-	2,930
Other Comprehensive Income		-	148,481	148,481	-	148,481
Total Comprehensive Income (c&d)		3,745	148,481	152,226	-	152,226
e. Distributions to/(Contributions from) Minority Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		500,858	226,509	727,367	-	727,367

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Equity Interest	Minority Interest	Total Equity
2009						
Opening Balance (as per Last Year's Audited Accounts)		492,600	103,071	595,671	-	595,671
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
Revised Opening Balance (as at 1/7/08)		492,600	103,071	595,671	-	595,671
c. Net Operating Result for the Year		4,513	-	4,513	-	4,513
d. Other Comprehensive Income						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	(25,043)	(25,043)	-	(25,043)
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Other Movements (enter details here)	20b (ii)	-	-	-	-	-
Other Comprehensive Income		-	(25,043)	(25,043)	-	(25,043)
Total Comprehensive Income (c&d)		4,513	(25,043)	(20,530)	-	(20,530)
e. Distributions to/(Contributions from) Minority Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
Equity - Balance at end of the reporting period		497,113	78,028	575,141	-	575,141

Manly Council

Statement of Cash Flows

for the financial year ended 30 June 2010

Budget 2010	\$ '000	Notes	Actual 2010	Actual 2009
Cash Flows from Operating Activities				
Receipts:				
30,707	Rates & Annual Charges		31,697	29,876
12,788	User Charges & Fees		11,890	12,414
669	Investment & Interest Revenue Received		617	834
5,418	Grants & Contributions		8,333	7,455
4,845	Other		5,786	5,995
Payments:				
(26,495)	Employee Benefits & On-Costs		(26,806)	(25,013)
(13,735)	Materials & Contracts		(15,919)	(15,999)
(911)	Borrowing Costs		(467)	(668)
(4,437)	Other		(4,510)	(6,308)
8,849	Net Cash provided (or used in) Operating Activities	11b	10,621	8,586
Cash Flows from Investing Activities				
Receipts:				
-	Sale of Investment Securities		2,199	3,998
1,903	Sale of Infrastructure, Property, Plant & Equipment		6,685	741
Payments:				
-	Purchase of Intangibles		(1,093)	-
(11,411)	Purchase of Infrastructure, Property, Plant & Equipment		(11,315)	(10,765)
(9,508)	Net Cash provided (or used in) Investing Activities		(3,524)	(6,026)
Cash Flows from Financing Activities				
Receipts:				
1,000	Proceeds from Borrowings & Advances		-	2,000
Payments:				
(880)	Repayment of Borrowings & Advances		(1,074)	(922)
-	Repayment of Finance Lease Liabilities		(247)	(286)
120	Net Cash Flow provided (used in) Financing Activities		(1,321)	792
(539)	Net Increase/(Decrease) in Cash & Cash Equivalents		5,776	3,352
12,423	plus: Cash & Cash Equivalents - beginning of year	11a	7,214	3,862
11,884	Cash & Cash Equivalents - end of the year	11a	12,990	7,214
Additional Information:				
	plus: Investments on hand - end of year	6b	3,343	5,209
Total Cash, Cash Equivalents & Investments			16,333	12,423

Please refer to Note 11 for additional cash flow information.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

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n/a - not applicable

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards, accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements which have been prepared in accordance with;

- Australian Accounting Standards,
- Other authoritative pronouncements of the Australian Accounting Standards Board,
- Urgent Issues Group Interpretations,
- the Local Government Act (1993) and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because Australian Accounting Standards (AASB's) are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

Examples include;

- excluding Local Government from applying AASB 120 (IAS 20) for Grant Accounting and AASB 118 (IAS 18) for Segment Reporting, &
- different requirements on (a) Impairment of Assets relating to Not-For-Profit AASB 136 (IAS

36) and (b) AASB 116 (IAS 16) regarding accounting for the Revaluation of Assets.

Accordingly in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but it has complied fully with Australian Accounting Standards.

Under the Local Government Act, Regulations and Local Government Code of Accounting Practice & Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with Australian Accounting Standards.

(iii) Basis of Accounting

These financial statements have been prepared under the **historical cost convention** except for (i) financial assets and liabilities at fair value through profit or loss, available-for-sale financial assets and investment properties which are all valued at fair value, (ii) the write down of any Asset on the basis of Impairment (if warranted) and (iii) certain classes of Infrastructure, property, plant & equipment that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(iv) Changes in Accounting Policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

Unless otherwise stated, there have also been no changes in accounting policies when compared with previous financial statements.

(v) Critical Accounting Estimates

The preparation of these financial statements requires the use of certain critical accounting estimates (in conformity with AASB's).

It also requires Council management to exercise their judgement in the process of applying Council's accounting policies.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

(vi) Financial Statements Presentation

The Council has applied the revised **AASB 101, Presentation of Financial Statements** which became effective on 1 January 2009.

The revised standard requires the separate presentation of a statement of comprehensive income and a statement of changes in equity.

All non-owner changes in equity must now be presented in the statement of comprehensive income.

As a consequence, the Council had to change the presentation of its financial statements.

Comparative information has been re-presented so that it is also in conformity with the revised standard.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Income from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, **(i)** it is probable that the economic benefits comprising the contribution will flow to the Council and **(ii)** the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3(g).

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the EPA Act 1979.

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

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

A detailed Note relating to developer contributions can be found at Note 17.

User Charges, Fees and Other Income

User charges, fees and other income (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

received, or when the penalty has been applied, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

Sale of Infrastructure, Property, Plant and Equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest and Rents

Rents are recognised as revenue on a proportional basis when the payment is due, the value of the payment is notified, or the payment is received, whichever first occurs.

Interest Income from Cash & Investments is accounted for using the Effective Interest method in accordance with AASB 139.

(c) Principles of Consolidation

These financial statements incorporate **(i)** the assets and liabilities of Council and any entities (or operations) that it **controls** (as at 30/6/10) and **(ii)** all the related operating results (for the financial year ended the 30th June 2010).

The financial statements also include Council's share of the assets, liabilities, income and expenses of any **Jointly Controlled Operations** under the appropriate headings.

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and reporting period transactions have been eliminated in full between Council and its controlled entities.

(i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- Council's General Purpose Operations
- Manly Meals on Wheels

(ii) The Trust Fund

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

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

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

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

(iii) Joint Venture Entities

Jointly Controlled Assets & Operations

The proportionate interests in the assets, liabilities and expenses of a Joint Venture Activity have been incorporated throughout the financial statements under the appropriate headings.

Jointly Controlled Entities

Any interests in Joint Venture Entities & Partnerships are accounted for using the equity method and is carried at cost.

Under the equity method, the share of the profits or losses of the partnership is recognised in the income statement, and the share of movements in retained earnings & reserves is recognised in the balance sheet.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

(iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), ie. where Council is deemed to have "significant influence" over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the Equity Method of Accounting – in a similar fashion to Joint Venture Entities & Partnerships.

Such entities are usually termed Associates.

(v) County Councils

Council is not a member of any County Councils.

(vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

(d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments.

The corresponding rental obligations, net of finance charges, are included in borrowings.

Each lease payment is allocated between the liability outstanding and the recognition of a finance charge.

The interest element of the finance charge is costed to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant and equipment acquired under finance leases is depreciated over the shorter of each leased asset's useful life and the lease term.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

Cash and cash equivalents includes;

- cash **on hand**,
- deposits held **at call** with financial institutions,
- other short-term, highly liquid investments **with original maturities of three months or less** that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.

(f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss**,
- **loans and receivables**,
- **held-to-maturity investments**, and
- **available-for-sale financial assets**.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Derivatives are classified as held for trading unless they are designated as hedges.

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General Accounting & Measurement of Financial Instruments:

(i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent Measurement

Available-for-sale financial assets and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as "**available-for-sale**" are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired.

If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit and loss - is removed from equity and recognised in the income statement.

Impairment losses recognised in the income statement on equity instruments are not reversed through the income statement.

(iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Local Government Investment Order.

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

Council amended its policy following revisions to the Investment Order arising from the Cole Inquiry recommendations. Certain investments the Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order.

These will be disposed of when most financially advantageous to Council.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

(g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates & Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

(i) Inventories

Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

Land Held for Resale/Capitalisation of Borrowing Costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made.

Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

(j) Infrastructure, Property, Plant and Equipment (I,PP&E)

Acquisition of assets

Council's non current assets are being progressively revalued to fair value in accordance with a staged implementation as advised by the Division of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Operational Land** (External Valuation)
- **Community land** (External Valuation)
- **Buildings – Specialised/Non Specialised** (Internal Valuation)
- **Plant and Equipment** (as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths** (Internal Valuation)
- **Drainage Assets** (Internal Valuation)

- **Land improvements, other structures and other assets** (Internal Valuation)

The revaluation of certain classes of assets to fair value has involved either undertaking a condition assessment of the asset to ensure that the service potential of the asset can be fulfilled, or based on the remaining useful life of the asset. Roads Assets have been based on their remaining useful life.

Some assets within these categories have been reclassified and revalued as part of the fair valuation.

Initial Recognition

On initial recognition, an assets cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (ie. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant & Equipment:

- Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve.
- To the extent that the increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Decreases that reverse previous increases of the same asset are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5 year cycle.

Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant & Equipment

Office Furniture	> \$1,000
Office Equipment	> \$1,000
Other Plant & Equipment	> \$1,000

Buildings & Land Improvements

Park Furniture & Equipment > \$2,000

Building
- construction/extensions 100% Capitalised
- renovations > \$5,000

Other Structures > \$5,000

Stormwater Assets

Drainage Infrastructure > \$10,000

Transport Assets

Road construction & reconstruction > \$10,000

Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant & Equipment

- Office furniture	10 years
- Computer Equipment	4 to 5 years
- Vehicles, Light Plant & Other Plant	5 years
- Heavy Plant/Earthmoving equip.	6 years

Other Equipment

- Playground equipment	5 years
- Benches, seats etc	10 to 20 years

Buildings

- Buildings	50 to 100 years
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Stormwater Drainage

- Pollution Devices	30 years
- Drainage Pits	30 years
- Drainage Pipes & Culverts	100 years
- Concrete Channels	70 years

Transportation Assets

- Sealed Roads : Surface	15 years
- Sealed Roads : Structure	100 years

- Footpaths	30 to 50 years
- Kerb, Channel & Gutter	70 years

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

All asset residual values and useful lives are reviewed and adjusted (where appropriate), at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the Local Government Act (1993) classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

(l) Land under roads

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

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible Assets

Council's interest in Kimbriki Waste Services Access Rights is recognised as an Intangible Asset and will be amortised over the life of the asset.

(n) Crown Reserves

Crown Reserves under Council's care and control are recognised as assets of the Council.

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

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

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Non-Current Assets (or Disposal Groups) "Held for Sale" & Discontinued Operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either (i) their carrying amount and (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property, Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Non-current assets classified as “held for sale” are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of the entity that has been disposed of or is classified as “held for sale” and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

(p) Impairment of assets

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For non-cash generating assets of Council such as roads, drains, public buildings etc - value in use is represented by the “deprival value” of the asset which is approximated as it's written down replacement cost.

Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Goodwill & other Intangible Assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

(q) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(r) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(s) Borrowing costs

Borrowing costs are expensed, except to the extent that they are incurred during the construction of qualifying assets.

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

(t) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(u) Employee benefits

(i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables..

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

(ii) Other Long Term Obligations

The liability for all long service and annual leave (which is not expected to be settled within the 12 months after the reporting period) are recognised in the provision for employee benefits in respect of services provided by employees up to the reporting date.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the “Local Government Superannuation Scheme – Pool B”

This Scheme has been deemed to be a “multi employer fund” for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

Accordingly, Council’s contributions to the scheme for the current reporting year have been recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a).

The Local Government Superannuation Scheme has advised member councils that, as a result of the global financial crisis, it has a significant deficiency of assets over liabilities. As a result, they have asked for significant increases in future contributions to recover that deficiency.

Council’s share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements. Council has, however, disclosed a contingent liability in note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

Defined Contribution Plans

Contributions to Defined Contribution Plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/6/10.

(v) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council’s operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are “held for trading”, these are also classified as current even if not expected to be realised in the next 12 months.

(w) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(x) New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2010.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Applicable to Local Government with implications:

AASB 9 Financial Instruments and AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 (effective from 1 January 2013)

AASB 9 Financial Instruments addresses the classification and measurement of financial assets and is likely to affect Council's accounting for its financial assets.

The standard is not applicable until 1 January 2013 but is available for early adoption.

Council is yet to assess its full impact.

However, initial indications are that it may affect Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss.

Applicable to Local Government but no implications for Council;

AASB 2009-8 Amendments to Australian Accounting Standards – Group Cash-Settled Share-based Payment Transactions [AASB 2] (effective from 1 January 2010)

The amendments made by the AASB to AASB 2 confirm that an entity receiving goods or services in a group share-based payment arrangement must recognise an expense for those goods or services regardless of which entity in the group settles the transaction or whether the transaction is settled in shares or cash.

They also clarify how the group share-based payment arrangement should be measured, that is, whether it is measured as an equity- or a cash-settled transaction.

AASB 2009-10 Amendments to Australian Accounting Standards – Classification of Rights Issues [AASB 132] (effective from 1 February 2010)

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 1. Summary of Significant Accounting Policies (continued)

In October 2009 the AASB issued an amendment to AASB 132 Financial Instruments: Presentation which addresses the accounting for rights issues that are denominated in a currency other than the functional currency of the issuer.

Provided certain conditions are met, such rights issues are now classified as equity regardless of the currency in which the exercise price is denominated. Previously, these issues had to be accounted for as derivative liabilities.

The amendment must be applied retrospectively in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

AASB 2009-14 Amendments to Australian Interpretation – Prepayments of a Minimum Funding Requirement (effective from 1 January 2011)

In December 2009, the AASB made an amendment to Interpretation 14 The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction.

The amendment removes an unintended consequence of the interpretation related to voluntary prepayments when there is a minimum funding requirement in regard to the entity's defined benefit scheme.

It permits entities to recognise an asset for a prepayment of contributions made to cover minimum funding requirements.

Council does not make any such prepayments. The amendment is therefore not expected to have any impact on Council.

AASB Interpretation 19 Extinguishing financial liabilities with equity instruments and AASB 2009-13 Amendments to Australian Accounting Standards arising from Interpretation 19 (effective from 1 July 2010)

AASB Interpretation 19 clarifies the accounting when an entity renegotiates the terms of its debt with the result that the liability is extinguished by the debtor issuing its own equity instruments to the creditor (debt for equity swap).

It requires a gain or loss to be recognised in profit or loss which is measured as the difference between

the carrying amount of the financial liability and the fair value of the equity instruments issued.

Applicable to Local Government but not relevant to Council at this stage;

None

Not applicable to Local Government per se;

Revised AASB 124 Related Party Disclosures and AASB 2009-12 Amendments to Australian Accounting Standards (effective from 1 January 2011)

In December 2009 the AASB issued a revised AASB 124 Related Party Disclosures. It is effective for accounting periods beginning on or after 1 January 2011 and must be applied retrospectively.

The amendment removes the requirement for government-related entities to disclose details of all transactions with the government and other government-related entities and clarifies and simplifies the definition of a related party.

(y) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(z) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(aa) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 2(a). Council Functions / Activities - Financial Information

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing		Total Assets held (Current & Non-current)	
	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Actual	Actual	Actual	Actual
	2010	2010	2009	2010	2010	2009	2010	2010	2009	2010	2009	2010	2009
Governance	-	-	-	-	-	3,435	-	-	(3,435)	-	-	46	-
Administration	3,288	6,181	6,706	11,280	13,808	9,991	(7,992)	(7,627)	(3,285)	2,549	-	69,711	104,345
Public Order & Safety	2,771	2,811	2,482	3,872	3,968	3,973	(1,101)	(1,157)	(1,491)	-	-	15,501	3,371
Health	121	136	111	700	764	426	(579)	(628)	(315)	5	-	856	711
Environment	11,760	9,822	-	14,275	13,091	-	(2,515)	(3,269)	-	1,134	-	-	-
Community Services & Education	3,383	4,202	3,228	4,538	4,442	4,476	(1,155)	(240)	(1,248)	958	1,347	10,800	9,085
Housing & Community Amenities	183	207	9,890	2,563	2,523	14,122	(2,380)	(2,316)	(4,232)	129	58	20,647	28,690
Water Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation & Culture	1,815	2,039	1,941	8,048	8,706	7,594	(6,233)	(6,667)	(5,653)	183	573	326,976	287,669
Fuel & Energy	-	-	-	-	-	-	-	-	-	-	-	-	-
Agriculture	-	-	-	-	-	-	-	-	-	-	-	-	-
Mining, Manufacturing & Construction	1,082	887	954	2,359	3,190	3,827	(1,277)	(2,303)	(2,873)	-	-	-	306
Transport & Communication	5,382	7,050	7,560	3,148	3,210	3,694	2,234	3,840	3,866	331	1,306	305,182	162,815
Economic Affairs	502	486	395	1,092	1,131	1,090	(590)	(645)	(695)	-	-	2,230	2,264
Total Functions & Activities	30,287	33,821	33,267	51,875	54,833	52,628	(21,588)	(21,012)	(19,361)	5,289	3,284	751,949	599,256
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	136	65	-	-	-	-	136	65	-	-	1,328	1,192
General Purpose Income ¹	24,244	24,621	23,809	-	-	-	24,244	24,621	23,809	1,151	1,382	-	-
Operating Result from Continuing Operations	54,531	58,578	57,141	51,875	54,833	52,628	2,656	3,745	4,513	6,440	4,666	753,277	600,448

1. Includes: Rates & Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants & Unrestricted Interest & Investment Income.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 2(b). Council Functions / Activities - Component Descriptions

Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:

GOVERNANCE

Costs relating to the Council's role as a component of democratic government, including elections, members fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance, together with related administration costs.

ADMINISTRATION

Costs not otherwise attributed to other functions / activities.

PUBLIC ORDER & SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Administration and inspection, immunisations, food control, insect/vermin control, noxious plants, health centres, other.

COMMUNITY SERVICES & EDUCATION

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

HOUSING & COMMUNITY AMENITIES

Housing, town planning, domestic waste management services, other waste management services, street cleaning, other sanitation and garbage, urban stormwater drainage, environmental protection, public cemeteries, public conveniences, other community amenities.

WATER SUPPLIES

SEWERAGE SERVICES

RECREATION & CULTURE

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

FUEL & ENERGY - Gas Supplies

MINING, MANUFACTURING & CONSTRUCTION

Building control, abattoirs, quarries and pits, other.

TRANSPORT & COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RTA works, street lighting, other.

ECONOMIC AFFAIRS

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards & markets, real estate development, commercial nurseries, other business undertakings.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2010	Actual 2009
(a). Rates & Annual Charges			
Ordinary Rates			
Residential		18,257	17,577
Business		4,316	4,087
Total Ordinary Rates		22,573	21,664
Special Rates			
Business		1,164	1,075
Total Special Rates		1,164	1,075
Annual Charges (pursuant to s.496 & s.501)			
Domestic Waste Management Services		7,375	6,952
Stormwater Management Services		355	352
Total Annual Charges		7,730	7,304
TOTAL RATES & ANNUAL CHARGES		31,467	30,043
Council has used 2008 year valuations provided by the NSW Valuer General in calculating its rates.			
(b). User Charges & Fees			
Specific User Charges (per s.502 - Specific "actual use" charges)			
Commercial Waste Management Services		1,233	1,274
Total User Charges		1,233	1,274
Other User Charges & Fees			
(i) Fees & Charges - Statutory & Regulatory Functions (per s608, 610A & 611)			
Planning & Building Regulation		1,130	1,072
Section 611 Charges		25	24
Inspections		85	87
Total Fees & Charges - Statutory/Regulatory		1,240	1,183
(ii) Fees & Charges - Other (incl. General User Charges (per s.610C))			
Admission & Service Fees		2,019	1,934
Filming		7	49
Footpath Rental		688	1,245
Licence - Advertising Signs		392	396
Parking Fees		4,143	3,840
Rental & Hire of Non-Investment Property		146	191
RTA Charges (State Roads not controlled by Council)		492	1,238
Sponsorships		63	72
Swimming Centre		940	886
Other		173	124
Total Fees & Charges - Other		9,063	9,975
TOTAL USER CHARGES & FEES		11,536	12,432

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2010	Actual 2009
(c). Interest & Investment Revenue (incl. losses)			
Interest & Dividends			
- Interest on Overdue Rates & Annual Charges		72	102
- Interest earned on Investments (interest & coupon payment income)		564	540
- Interest & Dividend Income - Other		-	-
Fair Value Adjustments			
- Fair Valuation movements in Investments (at FV or Held for Trading)		333	(15)
TOTAL INTEREST & INVESTMENT REVENUE		<u>969</u>	<u>627</u>
Interest Revenue is attributable to:			
Unrestricted Investments/Financial Assets:			
Overdue Rates & Annual Charges		72	102
General Council Cash & Investments		857	465
Restricted Investments/Funds - External:			
Development Contributions			
- Section 94		-	19
Restricted Investments/Funds - Internal:			
Internally Restricted Assets		40	41
Total Interest & Investment Revenue Recognised		<u>969</u>	<u>627</u>
(d). Other Revenues			
Fines		2,793	2,391
Legal Fees Recovery - Other		134	155
Commissions & Agency Fees		6	-
Diesel Rebate		55	-
Insurance Claim Recoveries		461	168
Recycling Income (non domestic)		8	5
Lease Rental		1,718	1,528
Food & Wine / Jazz Festival Income		284	245
Meals on Wheels - Meal Sales		176	170
Other Adjustments - Associated Entities		-	54
Other		115	237
TOTAL OTHER REVENUE		<u>5,750</u>	<u>4,953</u>

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 3. Income from Continuing Operations (continued)

\$ '000	2010 Operating	2009 Operating	2010 Capital	2009 Capital
(e). Grants				
General Purpose (Untied)				
Financial Assistance	1,011	1,250	-	-
Pensioners' Rates Subsidies - General Component	140	132	-	-
Total General Purpose	1,151	1,382	-	-
Specific Purpose				
Pensioners' Rates Subsidies:				
- Domestic Waste Management	63	58	-	-
Community Care	1,143	1,138	-	-
Community Infrastructure	-	-	2,262	1,135
Environmental Programs	954	209	-	-
Heritage & Cultural	309	315	-	-
Recreation & Culture	69	-	287	258
Transport (Other Roads & Bridges Funding)	202	171	-	-
Total Specific Purpose	2,740	1,891	2,549	1,393
Total Grants	3,891	3,273	2,549	1,393
Grant Revenue is attributable to:				
- Commonwealth Funding	1,011	1,250	-	-
- State Funding	2,880	2,023	-	1,393
- Other Funding	-	-	2,549	-
	3,891	3,273	2,549	1,393
(f). Contributions				
Developer Contributions:				
(s93 & s94 - EP&A Act, s64 of the NSW LG Act):				
S 94 - Contributions towards amenities/services	-	-	1,915	983
Other Developer Contributions (disclose separately)	-	-	85	-
Total Developer Contributions	-	-	2,000	983
Other Contributions:				
Environmental Programs	8	-	-	600
Recreation & Culture	34	388	-	-
RTA Contributions (Regional/Local, Block Grant)	143	196	-	-
Street Lighting	95	93	-	-
Other	-	67	-	-
Total Other Contributions	280	744	-	600
Total Contributions	280	744	2,000	1,583
TOTAL GRANTS & CONTRIBUTIONS	4,171	4,017	4,549	2,976

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 3. Income from Continuing Operations (continued)

\$ '000	Actual 2010	Actual 2009
(g). Restrictions relating to Grants and Contributions		
Certain grants & contributions are obtained by Council on condition that they be spent in a specified manner:		
Unexpended at the Close of the Previous Reporting Period	5,486	4,975
add: Grants and contributions recognised in the current period which have not been spent:	2,670	2,697
less: Grants and contributions recognised in a previous reporting period which have been spent in the current reporting period:	(1,503)	(2,186)
Net Increase (Decrease) in Restricted Assets during the Current Reporting Period	1,167	511
Unexpended at the Close of this Reporting Period and held as Restricted Assets	6,653	5,486
Comprising:		
- Specific Purpose Unexpended Grants	2,139	2,286
- Developer Contributions	4,514	3,200
	6,653	5,486

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2010	Actual 2009
(a) Employee Benefits & On-Costs			
Salaries and Wages		21,549	20,138
Travelling		4	3
Employee Leave Entitlements (ELE)		3,186	3,051
Superannuation - Defined Contribution Plans		2,629	2,119
Workers' Compensation Insurance		691	853
Fringe Benefit Tax (FBT)		155	134
Training Costs (other than Salaries & Wages)		167	176
Other		20	23
Total Employee Costs		28,401	26,497
less: Capitalised Costs		(1,116)	(851)
<u>TOTAL EMPLOYEE COSTS EXPENSED</u>		<u>27,285</u>	<u>25,646</u>
Number of "Equivalent Full Time" Employees at year end		401	398
(b) Borrowing Costs			
Interest Bearing Liability Costs			
Interest on Loans		452	535
Charges relating to Finance Leases		97	82
Total Interest Bearing Liability Costs		549	617
less: Capitalised Costs		(106)	(411)
Total Interest Bearing Liability Costs Expensed		443	206
<u>TOTAL BORROWING COSTS EXPENSED</u>		<u>443</u>	<u>206</u>
(c) Materials & Contracts			
Raw Materials & Consumables		12,637	11,935
Contractor & Consultancy Costs		1,559	1,912
Auditors Remuneration			
i. Audit Services - Council's Auditor		38	39
ii. Other Services - Council's Auditor (provide details)		10	-
Legal Expenses:			
- Legal Expenses - Planning & Development		897	1,180
- Legal Expenses - Other		393	248
Total Materials & Contracts		15,534	15,314
less: Capitalised Costs		(98)	(87)
<u>TOTAL MATERIALS & CONTRACTS</u>		<u>15,436</u>	<u>15,227</u>

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2010	Actual 2009	Actual 2010	Actual 2009
Plant and Equipment		-	-	1,448	1,333
Office Equipment		-	-	621	688
Furniture & Fittings		-	-	280	278
Property, Plant & Equipment - Leased		-	-	156	260
Land Improvements (depreciable)		-	-	1,142	1,275
Buildings - Non Specialised		-	-	455	512
Buildings - Specialised		-	-	690	606
Other Structures		-	-	234	228
Infrastructure:					
- Roads, Bridges & Footpaths		-	-	1,102	704
- Stormwater Drainage		-	-	264	374
Other Assets					
- Library Books		-	-	203	239
Intangible Assets	25	-	-	44	-
Total Depreciation & Impairment Costs		-	-	6,639	6,497
TOTAL DEPRECIATION & IMPAIRMENT COSTS EXPENSED		-	-	6,639	6,497

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2010	Actual 2009
(e) Other Expenses			
Other Expenses for the year include the following:			
Bad & Doubtful Debts		109	183
Bank Charges		150	134
Contributions/Levies to Other Levels of Government		996	968
Councillor Expenses - Mayoral Fee		34	33
Councillor Expenses - Councillors' Fees		187	180
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		77	108
Donations, Contributions & Assistance to other organisations (Section 3)		246	345
Electricity & Heating		513	407
Insurance		1,116	1,150
Meals on Wheels		-	140
Postage		84	97
Street Lighting		634	545
Subscriptions & Publications		297	254
Telephone & Communications		232	233
Valuation Fees		70	-
Water Rates & Charges		209	167
Other		71	108
Total Other Expenses		5,025	5,052
less: Capitalised Costs		-	-
<u>TOTAL OTHER EXPENSES</u>		<u>5,025</u>	<u>5,052</u>

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2010	Actual 2009
Property (excl. Investment Property)			
Proceeds from Disposal		-	5,600
less: Carrying Amount of Property Assets Sold		(15)	(3,687)
Net Gain/(Loss) on Disposal		(15)	1,913
Plant & Equipment			
Proceeds from Disposal		1,085	741
less: Carrying Amount of P&E Assets Sold		(942)	(626)
Net Gain/(Loss) on Disposal		143	115
Infrastructure			
Proceeds from Disposal		-	-
less: Carrying Amount of Infrastructure Assets Sold		(133)	-
Net Gain/(Loss) on Disposal		(133)	-
Financial Assets*			
Proceeds from Disposal		-	3,998
less: Carrying Amount of Financial Assets Sold / Redeemed		-	(3,998)
Net Gain/(Loss) on Disposal		-	-
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		(5)	2,028

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 6a. - Cash Assets and Note 6b. - Investment Securities

\$ '000	Notes	2010 Actual Current	2010 Actual Non Current	2009 Actual Current	2009 Actual Non Current
Cash & Cash Equivalents (Note 6a)					
Cash on Hand and at Bank		2,801	-	522	-
Cash-Equivalent Assets ¹					
- Deposits at Call		6,118	-	5,305	-
- Short Term Deposits		4,071	-	1,387	-
Total Cash & Cash Equivalents		12,990	-	7,214	-
Investment Securities (Note 6b)					
- NCD's, FRN's (with Maturities > 3 months)		2,187	-	4,141	-
- CDO's		1,156	-	1,068	-
Total Investment Securities		3,343	-	5,209	-
TOTAL CASH ASSETS, CASH EQUIVALENTS & INVESTMENTS		16,333	-	12,423	-

¹ Those Investments where time to maturity (from date of purchase) is < 3 mths.

Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:

Cash & Cash Equivalents

a. "At Fair Value through the Profit & Loss"	12,990	-	7,214	-
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Investments

a. "At Fair Value through the Profit & Loss"				
- "Held for Trading" 6(b-i)	3,343	-	5,209	-
Investments	3,343	-	5,209	-

Note 6(b-i)**Reconciliation of Investments classified as "At Fair Value through the Profit & Loss"**

Balance at the Beginning of the Year	5,209	-	6,274	-
Revaluations (through the Income Statement)	333	-	(15)	-
Disposals (sales & redemptions)	(2,199)	-	(1,050)	-
Balance at End of Year	3,343	-	5,209	-

Comprising:

- NCD's, FRN's (with Maturities > 3 months)	2,187	-	4,141	-
- CDO's	1,156	-	1,068	-
Total	3,343	-	5,209	-

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 6c. Restricted Cash, Cash Equivalents & Investments

\$ '000	2010	2010	2009	2009
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
Total Cash, Cash Equivalents and Investment Securities	16,333	-	12,423	-
attributable to:				
External Restrictions (refer below)	7,554	-	7,638	-
Internal Restrictions (refer below)	6,913	-	3,779	-
Unrestricted	1,866	-	1,006	-
	16,333	-	12,423	-

2010 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
-----------------	--------------------	------------------------------	--------------------------------	--------------------

Details of Restrictions

External Restrictions - Other				
Developer Contributions - General (D)	3,200	2,001	(687)	4,514
Specific Purpose Unexpended Grants (F)	2,286	-	(147)	2,139
Domestic Waste Management (G)	1,432	239	(1,490)	181
Other	720	-	-	720
External Restrictions - Other	7,638	2,240	(2,324)	7,554
Total External Restrictions	7,638	2,240	(2,324)	7,554

D Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

F Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)

G Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 6c. Restricted Cash, Cash Equivalents & Investments (continued)

2010 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
Internal Restrictions				
Infrastructure Replacement	-	5,600	(3,197)	2,403
Employees Leave Entitlement	1,160	50	-	1,210
Deposits, Retentions & Bonds	1,180	1,201	(784)	1,597
Environment Levy	809	995	(1,007)	797
Road Maintenance Reserve	100	-	(100)	-
Balgowah Area Improvements	99	106	-	205
Unexpended Specific Purpose	20	-	(20)	-
Incomplete Capital/Contract Works	41	-	(41)	-
Manly Wharf Forecourt	50	-	-	50
Meals on Wheels	168	88	-	256
Rates Infrastructure	152	464	(537)	79
Depot Redevelopment	-	301	-	301
Manly Youth Council	-	6	-	6
Shelly Beach Improvements	-	9	-	9
Total Internal Restrictions	3,779	8,820	(5,686)	6,913
TOTAL RESTRICTIONS	11,417	11,060	(8,010)	14,467

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 7. Receivables

\$ '000	Notes	2010		2009	
		Current	Non Current	Current	Non Current
Purpose					
Rates & Annual Charges		602	308	835	305
Interest & Extra Charges		129	13	92	21
User Charges & Fees		960	-	1,153	-
Capital Debtors (being sale of assets)					
- Sale of Land/Property		-	-	5,600	-
Accrued Revenues					
- Interest on Investments		17	-	27	-
- Other Income Accruals		423	-	914	-
Government Grants & Subsidies		539	-	237	-
Net GST Receivable		429	-	-	-
Other Debtors		38	-	12	-
Total		3,137	321	8,870	326
less: Provision for Impairment					
Rates & Annual Charges		(11)	(5)	(15)	(1)
User Charges & Fees		(126)	-	(21)	(3)
Total Provision for Impairment - Receivables		(137)	(5)	(36)	(4)
<u>TOTAL NET RECEIVABLES</u>		<u>3,000</u>	<u>316</u>	<u>8,834</u>	<u>322</u>
Externally Restricted Receivables					
Domestic Waste Management		213	-	200	-
Total External Restrictions		213	-	200	-
Internally Restricted Receivables		-	-	-	-
Unrestricted Receivables		2,787	316	8,634	322
TOTAL NET RECEIVABLES		<u>3,000</u>	<u>316</u>	<u>8,834</u>	<u>322</u>

Notes on Debtors above:

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest is charged on overdue rates & charges at 9.00% (2009 10.00%).
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

Manly Council

Notes to the Financial Statements
for the financial year ended 30 June 2010

Note 8. Inventories & Other Assets

\$ '000	Notes	2010		2009	
		Current	Non Current	Current	Non Current
Inventories					
Stores & Materials		40	-	37	-
Total Inventories		40	-	37	-
Other Assets					
Prepayments		382	-	119	-
Work In Progress		-	284	-	856
Total Other Assets		382	284	119	856
<u>TOTAL INVENTORIES & OTHER ASSETS</u>		422	284	156	856
(i) Externally Restricted Assets					
Total Externally Restricted Assets		-	-	-	-
Total Internally Restricted Assets		-	-	-	-
Total Unrestricted Assets		422	284	156	856
TOTAL INVENTORIES & OTHER ASSETS		422	284	156	856

Manly Council

Notes to the Financial Statements
for the financial year ended 30 June 2010

Note 9a. Infrastructure, Property, Plant & Equipment

\$ '000	as at 30/6/2009					Asset Movements during the Reporting Period					as at 30/6/2010				
	At Cost	At Fair Value	Accumulated		Carrying Value	Asset Additions	WDV of Asset Disposals	Depreciation Expense	Adjustments & Transfers	Revaluation Increments to Equity (ARR)	At Cost	At Fair Value	Accumulated		Carrying Value
			Deprec.	Impairment									Dep'n	Impairment	
Plant & Equipment	-	9,484	4,938	-	4,546	1,632	(934)	(1,448)	396	-	-	9,447	5,250	-	4,197
Office Equipment	-	6,561	4,912	-	1,649	1,363	-	(621)	6	-	-	7,489	5,092	-	2,397
Furniture & Fittings	-	6,227	3,136	-	3,091	202	(8)	(280)	244	-	-	5,663	2,414	-	3,249
Plant & Equipment (under Finance Lease)	-	2,133	1,233	-	900	282	-	(156)	1	-	-	2,416	1,389	-	1,027
Land:															
- Operational Land	-	80,874	-	-	80,874	-	-	-	-	-	-	80,874	-	-	80,874
- Community Land	-	284,746	-	-	284,746	20	-	-	-	-	-	284,766	-	-	284,766
Land Improvements - non depreciable	-	11,998	-	-	11,998	-	-	-	1,617	-	-	13,615	-	-	13,615
Land Improvements - depreciable	-	38,802	14,827	-	23,975	3,850	-	(1,142)	(4,795)	-	-	37,013	15,125	-	21,888
Buildings - Non Specialised	-	34,881	6,345	-	28,536	314	(15)	(455)	419	-	-	35,878	7,079	-	28,799
Buildings - Specialised	-	60,514	15,877	-	44,637	1,113	-	(690)	(408)	-	-	61,326	16,674	-	44,652
Other Structures	-	39,894	8,369	-	31,525	1,212	(52)	(234)	(1,955)	-	-	39,118	8,622	-	30,496
Infrastructure:															
- Roads, Bridges, Footpaths	58,062	-	12,916	-	45,146	2,481	(81)	(1,102)	7,414	129,293	-	236,149	52,998	-	183,151
- Stormwater Drainage	16,454	-	7,010	-	9,444	330	-	(264)	35	16,258	-	43,631	17,828	-	25,803
Other Assets:															
- Heritage Collections	4,307	-	-	-	4,307	22	-	-	71	-	4,400	-	-	-	4,400
- Library Books	4,003	-	2,712	-	1,291	258	-	(203)	(115)	-	4,260	-	3,029	-	1,231
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	82,826	576,114	82,275	-	576,665	13,079	(1,090)	(6,595)	2,930	145,551	8,660	857,385	135,500	-	730,545

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 9b. Externally Restricted Infrastructure, Property, Plant & Equipment

\$ '000 Class of Asset	Actual 2010				Actual 2009			
	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
Other Restricted Assets								
- Kimbriki Joint Venture Land	-	-	-	-	-	1,962	-	1,962
TOTAL RESTRICTED I,PP&E	-	-	-	-	-	1,962	-	1,962

Note 10a. Payables, Borrowings & Provisions

\$ '000	Notes	2010		2009	
		Current	Non Current	Current	Non Current
Payables					
Goods & Services - operating expenditure		2,139	-	2,047	-
Goods & Services - capital expenditure		1,784	-	954	-
Payments Received In Advance		332	-	273	-
Accrued Expenses:					
- Borrowings		93	-	117	-
- Other Expenditure Accruals		146	-	114	-
Security Bonds, Deposits & Retentions		6,139	-	5,877	-
Other		261	-	349	-
Total Payables		10,894	-	9,731	-
Borrowings					
Loans - Secured ¹		915	7,252	1,074	8,167
Finance Lease Liabilities		285	437	186	501
Total Borrowings		1,200	7,689	1,260	8,668
Provisions					
Employee Benefits;					
Annual Leave		1,991	-	2,003	-
Sick Leave		178	-	186	-
Long Service Leave		3,314	191	2,927	162
ELE On-Costs		441	12	365	5
Sub Total - Aggregate Employee Benefits		5,924	203	5,481	167
Total Provisions		5,924	203	5,481	167
Total Payables, Borrowings & Provisions		18,018	7,892	16,472	8,835

Externally Restricted Assets

Nil

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 10a. Payables, Borrowings & Provisions (continued)

\$ '000	2010	2009
(ii) Current Liabilities not anticipated to be settled within the next 12 months		
The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions - Employees Benefits	3,821	3,553
Payables - Security Bonds, Deposits & Retentions	5,010	4,695
	<u>8,831</u>	<u>8,248</u>

Note 10b. Description of and movements in Provisions

Class of Provision	2009			2010		Closing Balance as at 30/6/10
	Opening Balance as at 1/7/09	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	
Annual Leave	2,003	1,684	(1,696)	-	-	1,991
Sick Leave	186	10	(18)	-	-	178
Long Service Leave	3,089	760	(344)	-	-	3,505
ELE On-Costs	370	268	(185)	-	-	453
TOTAL	<u>5,648</u>	<u>2,722</u>	<u>(2,243)</u>	-	-	<u>6,127</u>

a. Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2010	Actual 2009
(a) Reconciliation of Cash Assets			
Total Cash & Cash Equivalent Assets	6a	12,990	7,214
Less Bank Overdraft	10	-	-
BALANCE as per the STATEMENT of CASH FLOWS		12,990	7,214
 (b) Reconciliation of Net Operating Result to Cash provided from Operating Activities			
Net Operating Result from Income Statement		3,745	4,513
Adjust for non cash items:			
Depreciation & Amortisation		6,639	6,497
Net Losses/(Gains) on Disposal of Assets		5	(2,028)
Non Cash Capital Grants and Contributions		(85)	-
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "@ Fair Value" or "Held for Trading"		(333)	15
Share of Net (Profits) or Losses of Associates/Joint Ventures		(136)	(65)
 +/- Movement in Operating Assets and Liabilities & Other Cash Items:			
Decrease/(Increase) in Receivables		138	(137)
Increase/(Decrease) in Provision for Doubtful Debts		102	3
Decrease/(Increase) in Inventories		(3)	1
Decrease/(Increase) in Other Current Assets		(263)	(8)
Increase/(Decrease) in Payables		92	(1,022)
Increase/(Decrease) in accrued Interest Payable		(24)	(51)
Increase/(Decrease) in other accrued Expenses Payable		32	1
Increase/(Decrease) in Other Current Liabilities		233	235
Increase/(Decrease) in Employee Leave Entitlements		479	633
Increase/(Decrease) in Other Provisions		-	-
NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS		10,621	8,586

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 11. Statement of Cash Flows - Additional Information (continued)

\$ '000	Notes	Actual 2010	Actual 2009
(c) Non-Cash Investing & Financing Activities			
Acquisition of Plant & Equipment by means of Finance Lease		282	-
S94 Contributions "in kind"		85	-
Total Non-Cash Investing & Financing Activities		367	-
(d) Financing Arrangements			
(i) Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdraft Facilities ⁽¹⁾		400	1,500
Credit Cards / Purchase Cards		20	20
Other		-	-
Total Financing Arrangements		420	1,520
Amounts utilised as at Balance Date:			
- Bank Overdraft Facilities		-	-
- Credit Cards / Purchase Cards		-	-
- Other		-	-
Total Financing Arrangements Utilised		-	-

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

Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

(ii) Secured Loan Liabilities

Loans are secured by a mortgage over future years Rate Revenue only.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 12. Commitments for Expenditure

\$ '000	Notes	Actual 2010	Actual 2009
(a) Capital Commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, Plant & Equipment			
Land Improvements		4	118
Total Commitments		4	145
These expenditures are payable as follows:			
Within the next year		4	145
Later than one year and not later than 5 years		-	-
Later than 5 years		-	-
Total Payable		4	145
Sources for Funding of Capital Commitments:			
Unrestricted General Funds		4	145
Externally Restricted Reserves		-	-
Internally Restricted Reserves		-	-
Total Sources of Funding		4	145
(b) Other Expenditure Commitments (exclusive of GST)			
Other Non Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		111	148
Other		636	711
Total Commitments		747	859
These expenditures are payable as follows:			
Within the next year		446	709
Later than one year and not later than 5 years		301	150
Later than 5 years		-	-
Total Payable		747	859

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 12. Commitments for Expenditure (continued)

\$ '000	Notes	Actual 2010	Actual 2009	
(c) Finance Lease Commitments				
(i) Commitments under Finance Leases at the Reporting Date are payable as follows:				
Within the next year		384	241	
Later than one year and not later than 5 years		502	578	
Later than 5 years		-	-	
Total Minimum Lease Payments		886	819	
less: Future Finance Charges		(164)	(132)	
Amount Recognised as a Liability		722	687	
(ii) Finance Lease Liability Recognised represent;				
Current Liabilities		285	186	
Non-Current Liabilities		437	501	
Total Finance Lease Liabilities Disclosed		722	687	
(iii) General Details				
Council Leases the following Property, Plant & Equipment under Finance Leases:				
	Term (Years)	Option to Purchase	Contingent Rent Clauses	
Other Equipment/Assets	Y/N	Y/N		
				722
Total Carrying Value at Year End				722
(d) Operating Lease Commitments (Non Cancellable)				
a. Commitments under Non Cancellable Operating Leases at the Reporting date, but not recognised as Liabilities are payable:				
Within the next year		-	54	
Later than one year and not later than 5 years		-	2	
Later than 5 years		-	-	
Total Non Cancellable Operating Lease Commitments		-	56	

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 12. Commitments for Expenditure (continued)

\$ '000	Notes	Actual 2010	Actual 2009
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Conditions relating to Finance & Operating Leases:

- All Finance & Operating Lease Agreement are secured only against the Leased Asset.
- No Lease Agreements impose any financial restrictions on Council regarding future debt etc.

(e) Investment Property Commitments

Nil

(f) Remuneration Commitments

Commitments for the payment of salaries & other remuneration under long-term employment contracts in existence at reporting date but not recognised as liabilities are payable:

Within the next year	500	680
Later than one year and not later than 5 years	183	1,197
Later than 5 years	-	-
Total Payable	683	1,877

(g) Investment in Associates / Joint Ventures - Commitments

For Capital Commitments and Other Commitments relating to Investments in Associates & Joint Ventures, refer to Note 19 (b)

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 13a. Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts 2010	Indicator 2010	Prior Periods 2009 2008	
1. Unrestricted Current Ratio				
Current Assets less all External Restrictions ⁽¹⁾	11,988	1.30 : 1	1.65	1.01
Current Liabilities less Specific Purpose Liabilities ^(2,3)	9,187			
2. Debt Service Ratio				
Debt Service Cost	1,870	3.67%	3.54%	3.56%
Revenue from Continuing Operations excluding Capital Items & Specific Purpose Grants/Contributions	51,009			
3. Rates & Annual Charges Coverage Ratio				
Rates & Annual Charges	31,467	53.72%	52.58%	56.00%
Revenue from Continuing Operations	58,578			
4. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage				
Rates, Annual & Extra Charges Outstanding	1,036	3.16%	3.97%	3.52%
Rates, Annual & Extra Charges Collectible	32,776			
5. Building & Infrastructure Renewals Ratio				
Asset Renewals ⁽⁴⁾ [Buildings & Infrastructure]	8,686	3.46	2.44	2.22
Depreciation, Amortisation & Impairment (Building & Infrastructure Assets)	2,511			

Notes

⁽¹⁾ Refer Notes 6-8 inclusive.

Also excludes any Real Estate & Land for resale not expected to be sold in the next 12 months

⁽²⁾ Refer to Note 10(a).

⁽³⁾ Refer to Note 10(c) - excludes all payables & provisions not expected to be paid in the next 12 months (incl. ELE).

⁽⁴⁾ Asset Renewals represent the replacement &/or refurbishment of existing assets to an equivalent capacity or performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Manly Council

Notes to the Financial Statements
for the financial year ended 30 June 2010

Note 13a. Statement of Performance Measurement - Graphs (Consolidated)

\$ '000

<p>1. Unrestricted Current Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio : 1</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>1.15</td> </tr> <tr> <td>2008</td> <td>1.01</td> </tr> <tr> <td>2009</td> <td>1.65</td> </tr> <tr> <td>2010</td> <td>1.30</td> </tr> </tbody> </table>	Year	Ratio : 1	2007	1.15	2008	1.01	2009	1.65	2010	1.30	<p>Purpose of Unrestricted Current Ratio</p> <p>To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.</p>	<p>Commentary on 2009/10 Result</p> <p>2009/10 Ratio 1.30 : 1</p> <p>This ratio is lower than the prior year's due to the 2009 year's accrued debtors figure incorporating a one off asset sale of \$5.6 million. This year's ratio is above Council's bench mark of 1.15:1.</p>
Year	Ratio : 1											
2007	1.15											
2008	1.01											
2009	1.65											
2010	1.30											
<p>2. Debt Service Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>3.18%</td> </tr> <tr> <td>2008</td> <td>3.56%</td> </tr> <tr> <td>2009</td> <td>3.54%</td> </tr> <tr> <td>2010</td> <td>3.67%</td> </tr> </tbody> </table>	Year	Ratio %	2007	3.18%	2008	3.56%	2009	3.54%	2010	3.67%	<p>Purpose of Debt Service Ratio</p> <p>To assess the impact of loan principal & interest repayments on the discretionary revenue of council.</p>	<p>Commentary on 2009/10 Result</p> <p>2009/10 Ratio 3.67%</p> <p>The increase in the debt servicing ratio reflects the increase in the variable loan interest rate as a result of the RBA's monetary policy over the last 12 months.</p>
Year	Ratio %											
2007	3.18%											
2008	3.56%											
2009	3.54%											
2010	3.67%											
<p>3. Rates & Annual Charges Coverage Ratio</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>55.00%</td> </tr> <tr> <td>2008</td> <td>56.00%</td> </tr> <tr> <td>2009</td> <td>52.58%</td> </tr> <tr> <td>2010</td> <td>53.72%</td> </tr> </tbody> </table>	Year	Ratio %	2007	55.00%	2008	56.00%	2009	52.58%	2010	53.72%	<p>Purpose of Rates & Annual Charges Coverage Ratio</p> <p>To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.</p>	<p>Commentary on 2009/10 Result</p> <p>2009/10 Ratio 53.72%</p> <p>Revenue from continuing operations was significantly higher in 2009 due to the gain on disposal of assets recognised in the income statement.</p>
Year	Ratio %											
2007	55.00%											
2008	56.00%											
2009	52.58%											
2010	53.72%											
<p>4. Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>3.59%</td> </tr> <tr> <td>2008</td> <td>3.52%</td> </tr> <tr> <td>2009</td> <td>3.97%</td> </tr> <tr> <td>2010</td> <td>3.16%</td> </tr> </tbody> </table>	Year	Ratio %	2007	3.59%	2008	3.52%	2009	3.97%	2010	3.16%	<p>Purpose of Rates & Annual Charges Outstanding Ratio</p> <p>To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.</p>	<p>Commentary on 2009/10 Result</p> <p>2009/10 Ratio 3.16%</p> <p>Outstanding Rates have reduced from 2009 due to improved debt recovery procedures.</p>
Year	Ratio %											
2007	3.59%											
2008	3.52%											
2009	3.97%											
2010	3.16%											

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 14. Investment Properties

\$ '000

Council has not classified any Land or Buildings as "Investment Properties"

Note 15. Financial Risk Management

Risk Management

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

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

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

Financial risk management is carried out by Council's Finance Section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2010	2009	2010	2009
Financial Assets				
Cash and Cash Equivalents	12,990	7,214	12,990	7,214
Investments				
- "Held for Trading"	3,343	5,209	3,343	5,209
Receivables	3,316	9,156	3,316	9,156
Total Financial Assets	19,649	21,579	19,649	21,579
Financial Liabilities				
Payables	10,562	9,458	10,562	9,458
Loans / Advances	8,167	9,241	8,167	9,241
Lease Liabilities	722	687	722	687
Total Financial Liabilities	19,451	19,386	19,451	19,386

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) "**at fair value through profit & loss**" or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 15. Financial Risk Management (continued)

\$ '000

(a) Cash & Cash Equivalents, Financial assets "at fair value through the profit & Loss", "Available-for-sale" financial assets & "Held-to-maturity" Investments

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

Council's Finance Section manages its Cash & Investments portfolio with the assistance of independent advisors.

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and its staff and an Investment Report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The major risk associated with Investments is price risk - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.

Cash & Investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns and income.

A further risk associated with Cash & Investments is credit risk - the risk that the counterparty (to an investment) will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

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

Council also seeks advice from independent advisers before placing any funds in Cash Equivalents & Investments.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (during the reporting period) due to a change in either the price of a financial asset or the interest rates applicable

It is assumed that the change in interest rates would have been constant throughout the reporting period.

2010	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
Possible impact of a 10% movement in Market Values	505	505	(505)	(505)
Possible impact of a 1% movement in Interest Rates	161	161	(161)	(161)
2009				
Possible impact of a 10% movement in Market Values	520	520	(520)	(520)
Possible impact of a 1% movement in Interest Rates	124	124	(124)	(124)

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 15. Financial Risk Management (continued)

\$ '000

(b) Receivables

Council's major receivables comprise **(i) Rates & Annual charges** and **(ii) User Charges & Fees**.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

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

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

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

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

A profile of Council's receivables credit risk at balance date follows:

	2010	2010	2009	2009
	Rates & Annual Charges	Other Receivables	Rates & Annual Charges	Other Receivables
(i) Ageing of Receivables				
Current (not yet overdue)	96.70%	78.00%	85.00%	80.00%
Overdue	3.30%	22.00%	15.00%	20.00%
(ii) Movement in Provision for Impairment of Receivables			2010	2009
Balance at the beginning of the year			40	37
+ new provisions recognised during the year			111	3
- amounts already provided for & written off this year			(9)	-
Balance at the end of the year			142	40

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 15. Financial Risk Management (continued)

\$ '000

(c) Payables & Borrowings

Payables & Borrowings are both subject to liquidity risk - the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

As well, payment terms can (in extenuating circumstances) be extended & overdraft facilities can be drawn down.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the Liquidity Table below:

\$ '000	payable in:			Total	Actual
	≤ 1 Year	2-5 Yrs	> 5 Yrs	Cash Outflows	Carrying Values
2010					
Trade/Other Payables	6,139	4,423	-	10,562	10,562
Loans & Advances	915	2,934	4,318	8,167	8,167
Lease Liabilities	282	440	-	722	722
Total Financial Liabilities	7,336	7,797	4,318	19,451	19,451
2009					
Trade/Other Payables	4,763	4,695	-	9,458	9,458
Loans & Advances	874	2,975	5,392	9,241	9,241
Lease Liabilities	186	501	-	687	687
Total Financial Liabilities	5,823	8,171	5,392	19,386	19,386

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

	2010		2009	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Trade/Other Payables	10,562	0.0%	9,458	0.0%
Loans & Advances - Fixed Interest Rate	2,546	6.5%	5,369	6.5%
Loans & Advances - Variable Interest Rate	5,621	7.5%	3,872	5.8%
Lease Liabilities	722	15.0%	687	15.0%
	19,451		19,386	

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 09/10 was incorporated as part of its Management Plan.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

Note that for Variations: F = Favourable Budget Variation, **U** = Unfavourable Budget Variation

\$ '000	2010 Budget	2010 Actual	----- 2010 Variance* -----		
REVENUES					
Rates & Annual Charges	30,707	31,467	760	2%	F
User Charges & Fees	12,788	11,536	(1,252)	(10%)	U
Interest & Investment Revenue	669	969	300	45%	F
Variation is as a result of revaluation of Investments previously written down, to fair value (\$333K), less below benchmark returns on capital protected Investments no longer paying coupon.					
Other Revenues	4,844	5,750	906	19%	F
Increase in revenue from fines (\$400K), legal costs recovery (\$85K), and insurance claims - HIH (\$390K).					
Operating Grants & Contributions	4,915	4,171	(744)	(15%)	U
Variation is due to timing of claims for existing grants, and anticipated new grants and contributions not yet available from the funding body.					
Capital Grants & Contributions	503	4,549	4,046	804%	F
Variation is due to the timing of claims for existing grants, new grants and contributions, such as Federal Government Stimulus Funding Grants and State Government Infrastructure Grants. In many instances the actual amounts of grants received depends on decisions made by State and Federal governments after the Budget has been adopted (Ocean Beach \$1.915M; Roundhouse \$980K.) as well as developer contributions not budgeted for which totalled \$1.916M.					
Net Gains from Disposal of Assets	105	-	(105)	(100%)	U
This item represents the difference between the sale of assets, or trade-in price of vehicles and plant items and their book value. Variation is as a result of there being no surplus on disposal of assets.					

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 16. Material Budget Variations (continued)

\$ '000	2010 Budget	2010 Actual	2010 ----- Variance* -----		
EXPENSES					
Employee Benefits & On-Costs	26,495	27,285	(790)	(3%)	U
Borrowing Costs	911	443	468	51%	F
Council has capitalised a portion of Finance Lease liabilities and loan interest, as well as not requiring one finance lease.					
Materials & Contracts	13,735	15,436	(1,701)	(12%)	U
During the year Council employees are engaged on both maintenance and capital works, the proportions of which may vary from year to year. Costs in relation to capital works are excluded from the income statement. Variation includes Environment Levy funded projects carried forward, increase in Legal Costs - Planning & Other, and increased Waste Disposal charges.					
Depreciation & Amortisation	6,297	6,639	(342)	(5%)	U
Other Expenses	4,437	5,025	(588)	(13%)	U
The variance in other expenses has resulted from increase in the provision for doubtful debts, plus an increase in Street Lighting, Insurances and Electricity Costs over the budgeted amount.					
Net Losses from Disposal of Assets	-	5	(5)	0%	U
Council does not budget for a loss on disposal of assets - variation is not material.					

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Traffic Facilities	91	79	-	-	(3)	-	167	-	-	167	-
Parking	103	-	-	-	-	-	103	-	-	103	-
Open Space	1,469	809	-	-	(399)	-	1,879	-	-	1,879	-
Community Facilities	172	140	-	-	(200)	-	112	-	-	112	-
Streetscape/Transport	490	356	-	-	-	-	846	-	-	846	-
Environmental Programs (incl. drainage)	921	531	-	-	-	-	1,452	-	-	1,452	-
Library & Recreation	(292)	1	-	-	-	-	(291)	-	-	(291)	-
S94 Contributions - under a Plan	2,954	1,916	-	-	(602)	-	4,268	-	-	4,268	-
S94A Levies - under a Plan	-	-	-	-	-	-	-				-
Total S94 Revenue Under Plans	2,954	1,916	-	-	(602)	-	4,268				-
S94 not under Plans	246	-	-	-	-	-	246	-	-	246	-
S93F Planning Agreements	-	85	-	-	(85)	-	-				-
Total Contributions	3,200	2,001	-	-	(687)	-	4,514	-	-	4,514	-

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN - Residential (2005 Plan)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Traffic Facilities	85	79	-	-	(3)	-	161			161	
Open Space	893	809	-	-	(399)	-	1,303			1,303	
Community Facilities	96	139	-	-	(200)	-	35			35	
Streetscape/Transport	338	351	-	-	-	-	689			689	
Environmental Programs (incl. drainage)	722	525	-	-	-	-	1,247			1,247	
Total	2,134	1,903	-	-	(602)	-	3,435	-	-	3,435	-

CONTRIBUTION PLAN - Manly Precinct Retail/Commercial (2005 Plan)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Traffic Facilities	5	-	-	-	-	-	5			5	
Community Facilities	5	1	-	-	-	-	6			6	
Streetscape/Transport	27	2	-	-	-	-	29			29	
Environmental Programs (incl. drainage)	26	2	-	-	-	-	28			28	
Total	63	5	-	-	-	-	68	-	-	68	-

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN - Other Precincts (2005 Plan)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Traffic Facilities	1	-	-	-	-	-	1			1	
Community Facilities	6	-	-	-	-	-	6			6	
Streetscape/Transport	125	3	-	-	-	-	128			128	
Environmental Programs (incl. drainage)	173	4	-	-	-	-	177			177	
Total	305	7	-	-	-	-	312	-	-	312	-

CONTRIBUTION PLAN - Manly Precinct (1999 Plan)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	223	-	-	-	-	-	223			223	
Community Facilities	51	-	-	-	-	-	51			51	
Library & Recreation	45	1	-	-	-	-	46			46	
Total	319	1	-	-	-	-	320	-	-	320	-

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 17. Statement of Developer Contributions (continued)

\$ '000

S94 CONTRIBUTIONS - UNDER A PLAN

CONTRIBUTION PLAN - Other Precincts (1999 Plan)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Open Space	353	-	-	-	-	-	353			353	
Community Facilities	14	-	-	-	-	-	14			14	
Library & Recreation	(337)	-	-	-	-	-	(337)			(337)	
Total	30	-	-	-	-	-	30	-	-	30	-

CONTRIBUTION PLAN - Parking (1999 Plan)

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Parking	103	-	-	-	-	-	103			103	
Total	103	-	-	-	-	-	103	-	-	103	-

S94 CONTRIBUTIONS - NOT UNDER A PLAN

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Affordable Housing	246	-	-	-	-	-	246			246	
Total	246	-	-	-	-	-	246	-	-	246	-

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Balance Sheet, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

LIABILITIES NOT RECOGNISED:

1. Guarantees

(i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

Local Government Superannuation Scheme

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category and that member Councils will need to make significantly higher contributions from 2009/10 & beyond.

The scheme is a defined benefit benefit plan that has been deemed a "multi-employer fund for purposes of AASB119.

The amount of employer contributions recognised as an expense for the year ending 30 June 2010 was \$492,950. The Scheme is monitored annually and the Actuary has estimated that as at 30 June 2010 the employers share of this deficit was \$1.52M.

State Authorities Superannuation Scheme

Council also has an employee contributing in the above scheme.

Council's estimated liability for the above defined benefits scheme for the purposes of AASB119 as at 30 June 2010 is (\$'000):

Scheme	SASS	SANCS	SSS	TOTAL
Contributors	1	1	0	
Accrued Liability	\$328	\$41	\$0	\$369
Estimated reserve account balance	-\$298	-\$37	\$0	-\$335
Net (Asset)/Liability	\$30	\$4	\$0	\$34

(ii) Statewide Limited

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

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

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a of any increased prudential requirements of APRA.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

(iv) Other Guarantees

Council has provided no other Guarantees other than those listed above.

2. Other Liabilities

(i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Council's intention to spend funds in the manner and timing set out in those Plans.

(iii) HIH Insurance

During the period 1995 - 1997 portion of Council's public risk insurance cover was insured or re-insured with a member of the HIH Insurance group of companies.

Council has been recognised as a creditor of HIH and is entitled to receive distributions from the liquidator subject to the Scheme of Arrangement. Due to the uncertainty as to the final distribution amount(s), these claims will be recognised in the income statement as they are received.

(iv) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

ASSETS NOT RECOGNISED:

(i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

(ii) Infringement Notices/Fines

Fines & Penalty Income, the result of Council issuing Infringement Notices is followed up and collected by the Infringement Processing Bureau.

Councils Revenue Recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at Year End, there is a potential asset due to Council representing issued but updated Infringement Notices.

Due to the limited information available on the status, value and duration of outstanding Notices, Council is unable to determine the value of outstanding income.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

Council's objectives can and in some cases are best met through the use of separate entities & operations.

These operations and entities range from 100% ownership and control through to lower levels of ownership and control via co-operative arrangements with other Councils, Bodies and other Outside Organisations.

The accounting and reporting for these various entities, operations and arrangements varies in accordance with accounting standards, depending on the level of Councils (i) interest and (ii) control and the type (form) of entity/operation, as follows;

Subsidiaries

Note 19(a)

Operational Arrangements where Councils Control (but not necessarily Interest) exceeds 50%

Associated Entities & Joint Venture Entities

Note 19(b)(i)&(ii)

Arrangements in the form of a Separate Entity that deploys the resources of the operation itself. Under Associated Entities, Council significantly influences the operations (but does not control them, whilst for JV Entities, Council Jointly Controls the Operations with other parties.

Joint Venture Operations

Note 19(c)

Arrangements that do not comprise an actual individual entity which can deploy the resources of the individual participants. Under JV Operations, Council Jointly Controls the operations with the Other Parties involved.

Subsidiaries, Associated Entities and Joint Ventures Not Recognised

Note 19(d)

Accounting Recognition:

(i) Subsidiaries disclosed under Note 19(a), and Joint Venture Operations disclosed at Note 19(c), are accounted for on a Line by Line Consolidation basis within the Income Statement and Balance Sheet.

(ii) Associated Entities and Joint Venture Entities as per Notes 19(b)(i) & (ii) are accounted for using the Equity Accounting Method - and are disclosed as a 1 line entry in both the Income Statement and Balance Sheet.

	Council's Share of Net Income		Council's Share of Net Assets	
	Actual 2010	Actual 2009	Actual 2010	Actual 2009
Associated Entities	-	76	-	1,144
Joint Venture Entities	229	(11)	1,328	48
Total	229	65	1,328	1,192

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

19(a) Subsidiaries (ie. Entities & Operations controlled by Council)

Council has no interest in any Subsidiaries.

19(b) Associated Entities & Joint Venture Entities

(i) ASSOCIATED ENTITIES

(a) Net Carrying Amounts - Council's Share

Name of Entity	Principal Activity	2010	2009
Kimbriki Recycling & Waste Disposal Centre	Management & Disposal of rubbish	-	1,144
Total Carrying Amounts - Associated Entities		-	1,144

(b) Relevant Interests

Name of Entity	Interest in Outputs		Interest in Ownership		Proportion of Voting Power	
	2010	2009	2010	2009	2010	2009
Kimbriki Recycling & Waste Disposal Centre		12%		12%		12%

(c) Movement in Carrying Amounts of Councils Equity Interest

	Kimbriki Recycling & Waste Disposal Centre	
	2010	2009
Opening Balance	1,144	1,068
Share in Operating Result	-	76
Adjustments to Equity	(1,144)	-
Councils Equity Share in the Joint Venture Entity	-	1,144

2009	Assets	Liabilities	Net Assets	Revenues	Profit
Kimbriki Recycling & Waste Disposal Centre	1,408	264	1,144	76	76
Totals	1,408	264	1,144	76	76

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

19(b) Associated Entities & Joint Venture Entities (continued)

(ii) JOINT VENTURE ENTITIES

(a) Carrying Amounts

Name of Entity	Principal Activity	2010	2009
Shorelink Library Network	Sharing of Library Infrastructure	30	48
Kimbriki Environmental Enterprises P/L	Recycling & Waste Disposal	1,298	1,144
Total Carrying Amounts - Joint Venture Entities		1,328	1,192

(b) Relevant Interests

Name of Entity	Interest in Outputs		Interest in Ownership		Proportion of Voting Power	
	2010	2009	2010	2009	2010	2009
Shorelink Library Network	15%	15%	17%	17%	20%	20%
Kimbriki Environmental Enterprises P/L	11%		11%		11%	

(c) Movement in Carrying Amounts

	Kimbriki Environmental Enterprises P/L		Shorelink Library Network	
	2010	2009	2010	2009
Opening Balance	-	1,068	48	59
Transfer in from Associate Closing Balance	1,144	-	-	-
Share in Operating Result	224	76	(15)	(11)
New Capital Contributions	50	-	-	-
Distributions Received	(53)	-	-	-
Adjustments to Equity	(67)	-	(3)	-
Councils Equity Share in the Joint Venture Entity	1,298	1,144	30	48

(d) Share of JV Assets & Liabilities

	Assets		Liabilities		Net Assets
	Current	Non Current	Current	Non Current	
2010					
Shorelink Library Network	32	6	8		30
Kimbriki Environmental Enterprises P/L	1,344	148	173	21	1,298
Totals	1,376	154	181	21	1,328
2009					
Shorelink Library Network	40	13	5	-	48
Totals	40	13	5	-	48

(e) Share of JV Rev, Exp & Results

	2010			2009		
	Revenues	Expenses	Result	Revenues	Expenses	Result
Shorelink Library Network	82	100	(18)	-	11	(11)
Kimbriki Environmental Enterprises P/L	1,667	1,513	154	-	-	-
Totals	1,749	1,613	136	-	11	(11)

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 19. Controlled Entities, Associated Entities & Interests in Joint Ventures

\$ '000

19(c) Joint Venture Operations

Council has no interest in any Joint Venture Operations.

19(d) Subsidiaries, Associated Entities & Joint Venture Operations Not Recognised

All Subsidiaries, Associated Entities & Joint Ventures have been recognised in this Financial Report as required.

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2010	Actual 2009
a. Retained Earnings			
Movements in Retained Earnings were as follows:			
Balance at beginning of Year (from previous years audited accounts)		497,113	492,600
a. Correction of Prior Period Errors	20 (c)	-	-
b. Changes in Accounting Policies (Prior Period Effects)	20 (d)	-	-
c. Other Comprehensive Income (excl. direct to Reserves transactions)		-	-
d. Net Operating Result for the Year		3,745	4,513
e. Distributions to/(Contributions from) Minority Interests		-	-
f. Transfers between Equity		-	-
g. Other Changes (disclosure required)		-	-
Balance at End of the Reporting Period		500,858	497,113
b. Reserves			
(i) Reserves are represented by:			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		226,509	78,028
Total		226,509	78,028
(ii). Reconciliation of movements in Reserves:			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- Opening Balance		78,028	103,071
- Revaluations for the year	9(a)	145,551	(25,043)
- Other movements: Assets reclassified at their revalued amounts		2,930	-
- Balance at End of Year		226,509	78,028
TOTAL VALUE OF RESERVES		226,509	78,028
(iii). Nature & Purpose of Reserves			
Infrastructure, Property, Plant & Equipment Revaluation Reserve			
- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.			

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000

c. Correction of Error/s relating to a Previous Reporting Period

Council made no correction of errors during the current reporting period.

d. Voluntary Changes in Accounting Policies

Council made no voluntary changes in any accounting policies during the year.

Note 21. Financial Result & Financial Position by Fund

Council operates only at General Fund.

Note 22. "Held for Sale" Non Current Assets & Disposal Groups

Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 23. Events occurring after Balance Sheet Date

\$ '000

Events that occur after the reporting date of 30 June 2010, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 26/08/10.

Events that occur after the Reporting Date represent one of two types:

(i) Events that have provided evidence of conditions that existed at the Reporting Date

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2010.

(ii) Events that have provided evidence of conditions that arose after the Reporting Date

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Note 24. Discontinued Operations

Council has not classified any of its Operations as "Discontinued".

Manly Council

Notes to the Financial Statements

for the financial year ended 30 June 2010

Note 25. Intangible Assets

\$ '000

Intangible Assets represent identifiable non-monetary asset without physical substance.

	Actual 2010 Carrying Amount	Actual 2009 Carrying Amount
Intangible Assets are as follows;		
Opening Values:		
Gross Book Value (1/7)	-	-
Accumulated Amortisation & Impairment	-	-
Net Book Value - Opening Balance	<u>-</u>	<u>-</u>
Movements for the year		
- Purchases	1,093	-
- Amortisation charges	(44)	-
Closing Values:		
Gross Book Value (30/6)	1,093	-
Accumulated Amortisation & Impairment	(44)	-
<u>TOTAL INTANGIBLE ASSETS - NET BOOK VALUE</u> ¹	<u><u>1,049</u></u>	<u><u>-</u></u>

¹ The Net Book Value of Intangible Assets represent:

- Kimbriki Access Rights	1,049	-
	<u><u>1,049</u></u>	<u><u>-</u></u>

Note 26. Reinstatement, Rehabilitation & Restoration Liabilities

Council has no outstanding obligations to make, restore, rehabilitate or reinstate any of its assets/operations.

Manly Council

Notes to the Financial Statements for the financial year ended 30 June 2010

Note 27. Additional Council Disclosures - Council Information

Principal Place of Business:

1 Belgrave Street
Manly NSW 2095

Contact Details

Mailing Address:

PO Box 82
Manly NSW 2095

Telephone: 02 9976 1500

Facsimile: 02 9976 1400

Opening Hours

Monday to Friday
8.30 am to 5.00 pm

Internet: www.manly.nsw.gov.au

Email: records@manly.nsw.gov.au

Officers

GENERAL MANAGER

Mr Henry Wong

RESPONSIBLE ACCOUNTING OFFICER

Mr Ross Fleming

PUBLIC OFFICER

Ms Joanna Bramma

AUDITORS

Spencer Steer

Elected Members

MAYOR

Clr Jean Hay (popularly elected)

COUNCILLORS

Clr Adele Heasman

Clr Barbara Aird

Clr Hugh Burns

Clr Lauren Elder

Clr Cathy Griffin

Clr Alan Le Surf

Clr Dr Peter A Macdonald MB MS MRCP DA DRCOG

Clr Richard Morrison

Clr David Murphy

Clr Mark Norek

Clr Craig Whitting

Other Information

ABN: 43 662 868 065

MANLY COUNCIL
GENERAL PURPOSE FINANCIAL STATEMENTS
INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying *general purpose financial statements* of *Manly Council*, which comprises the Balance Sheet as at 30 June 2010, Income Statement, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management. The financial statements include the consolidated financial statements of the economic entity and the entities it controlled at year end or from time to time during the year.

Responsibility of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1993. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. Our audit responsibility does not extend to the original budget information disclosed in the Income Statement, Statement of Cash Flows, and Note 2(a) or the budget variation explanations disclosed in Note 16. Nor does our responsibility extend to the projected future developer contributions and costs disclosed in Note 17 or the additional disclosures in Notes 13a. Accordingly, no opinion is expressed on these matters.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

Assurance Partners

T. +61 2 9232 5111
F. +61 2 9233 7950

Level 5, 1 Chifley Square
Sydney NSW 2000 Australia

GPO Box 7066
Sydney NSW 2001

www.hr-ss.com.au
info@hr-ss.com.au

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Steer Assurance Partners

ABN 56 435 338 966

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Basis for Qualified Auditor's Opinion

Since July 2007, global financial markets have experienced a period of high volatility led by events in the US housing market, particularly sub prime loans, which has impacted the value, recoverability, liquidity, cash flows and rates of return of many financial assets including Collateralised Debt Obligations (CDOs).

At 30 June 2010, Council's investment portfolio totalled \$13.532 million and included CDO securities totalling \$1.156 million. These securities do not have market values that are independently quoted and they are not widely traded. Independent market valuations are not readily available and in many cases, values are assessed based on estimates from issuers and/or valuation models for which there is limited market evidence available to verify their reasonableness in the current economic environment. Further, the ongoing volatility of financial markets creates greater uncertainty in the valuation process and determination of future cash flows.

These circumstances have resulted in our inability to obtain sufficient appropriate audit evidence to satisfy ourselves as to the value and recoverability of \$1.156 million of Council's total investment portfolio.

Qualified Auditor's Opinion

In our opinion, except for the effects on the financial statements of the matter referred to in the paragraph titled *Basis for Qualified Auditor's Opinion*,

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2; and
- (b) the financial statements:
 - (i) have been presented in accordance with the requirements of this Division;
 - (ii) are consistent with the Council's accounting records;
 - (iii) present fairly the Council's financial position, the results of its operations and its cash flows; and
 - (iv) are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia.
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial statements that have we have become aware of during the course of the audit.

HILL ROGERS SPENCER STEER



Gary F. MOTTAU
Partner

Dated at Sydney this 26th day of August 2010

26 August 2010

The Mayor
Manly Council
PO Box 82
MANLY NSW 2095

Mayor,

Audit Report - Year Ended 30 June 2010

We are pleased to advise completion of the audit of Council's books and records for the year ended 30 June 2010 and that all information required by us was readily available. We have signed our reports as required under Section 417(1) of the Local Government Act, 1993 and the Local Government Code of Accounting Practice and Financial Reporting to the General and Special Purpose Financial Statements.

Our audit has been conducted in accordance with Australian Auditing Standards so as to express an opinion on both the General and Special Purpose Financial Statements of the Council. We have ensured that the accounts have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) and the Local Government Code of Accounting Practice and Financial Reporting.

This report on the conduct of the audit is also issued under Section 417(1) and we now offer the following comments on the financial statements and the audit;

1. RESULTS FOR THE YEAR

1.1 Operating Result

The operating result for the year was a Surplus of \$3.745 million as compared with \$4.513 million in the previous year.

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T. +61 2 9232 5111
F. +61 2 9233 7950

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www.hr-ss.com.au
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The following table sets out the results for the year and the extent (%) that each category of revenue and expenses contributed to the total.

	2010 \$'000	% of Total	2009 \$'000	% of Total	Increase (Decrease) \$'000
Revenues before capital items					
Rates & annual charges	31,467	58%	30,043	55%	1,424
User charges, fees & other revenues	17,422	32%	19,478	36%	(2,056)
Grants & contributions provided for operating purposes	4,171	8%	4,017	7%	154
Interest & investment revenue	969	2%	627	1%	342
	54,029	100%	54,165	100%	(136)
Expenses					
Employee benefits & costs	27,285	50%	25,646	49%	1,639
Materials, contracts & other expenses	20,466	37%	20,279	39%	187
Depreciation, amortisation & impairment	6,639	12%	6,497	12%	142
Borrowing costs	443	1%	206	0%	237
	54,833	100%	52,628	100%	2,205
Surplus(Deficit) before capital items	\$ (804)		\$ 1,537		\$ (2,341)
Grants & contributions provided for capital purposes	4,549		2,976		1,573
Net Surplus(Deficit) for the year	\$ 3,745		\$ 4,513		\$ (768)

The table above shows an overall decrease compared with the previous year of \$768,000 and can mainly be attributed to the profit from the sale of the Roseberry Street Depot Site (\$1.913 million) in the previous year.

Levies of rates, domestic waste management and stormwater management services increased by \$1.424 million and accounted for 58% of Council's operating revenue before capital receipts.

1.2 Funding Result

The operating result does not take into account all revenues and all expenditures and in reviewing the overall financial performance of Council it is useful to take into account the total source of revenues and where they were spent during the year which is illustrated in the table below.

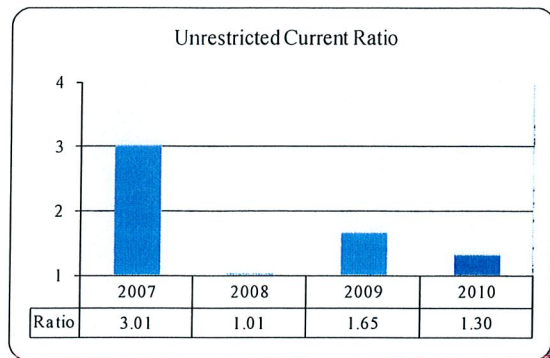
	2010	2009
	\$'000	\$'000
Funds were provided by:-		
Operating Result (as above)	3,745	4,513
Add back non funding items:-		
- Depreciation, amortisation & impairment	6,639	6,497
- Book value of non current assets sold	1,090	4,313
- (Surplus)Deficit in joint ventures	(136)	(65)
	11,338	15,258
New loan borrowings	0	2,000
Finance Leases	282	0
Transfers from externally restricted assets (net)	71	0
Transfers from internal reserves (net)	0	359
Net Changes in current/non current assets & liabilities	1,319	1,307
	<u>13,010</u>	<u>18,924</u>
Funds were applied to:-		
Purchase and construction of assets	(14,177)	(11,459)
Principal repaid on loans	(1,074)	(922)
Finance lease instalments	(247)	(286)
Transfers to externally restricted assets (net)	0	(492)
Transfers to internal reserves (net)	(3,134)	0
	<u>(18,632)</u>	<u>(13,159)</u>
Increase(Decrease) in Available Working Capital	(5,622)	5,765

2. FINANCIAL POSITION

2.1 Unrestricted Current Ratio (UCR)

The Unrestricted Current Ratio is a financial indicator specific to local government and represents Council's ability to meet its debts and obligations as they fall due.

After eliminating externally restricted assets and current liabilities not expected to be paid within the next 12 months net current assets amounted to \$2.801 million representing a factor of 1.30 to 1.



2.2 Available Working Capital – (Working Funds)

At the close of the year the Available Working Capital of Council stood at \$320,000 as detailed below;

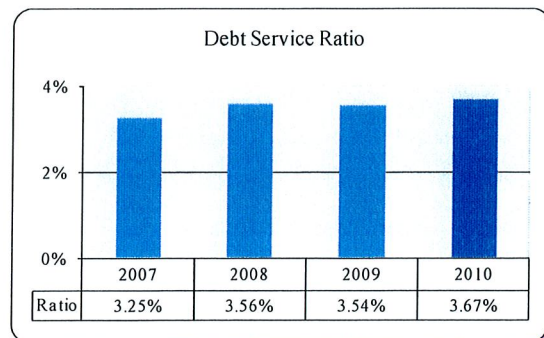
	2010	2009	Change
	\$'000	\$'000	\$'000
Net Current Assets (Working Capital) as per Accounts	1,737	4,941	(3,204)
Add: Payables & provisions not expected to be realised in the next 12 months included above	8,831	8,248	583
Adjusted Net Current Assets	10,568	13,189	(2,621)
Add: Budgeted & expected to pay in the next 12 months			
- Borrowings	1,200	1,260	(60)
- Employees leave entitlements	2,103	1,928	175
- Deposits & retention moneys	1,129	1,182	(53)
Less: Externally restricted assets	(7,767)	(7,838)	71
Less: Internally restricted assets	(6,913)	(3,779)	(3,134)
Available Working Capital as at 30 June	\$ 320	\$ 5,942	\$ (5,622)

The balance of Available Working Capital should be at a level to manage Council's day to day operations including the financing of hard core debtors and inventories and to provide a buffer against unforeseen and unbudgeted expenditures. Taking into consideration the nature and level of the internally restricted assets (Reserves) set aside we are of the opinion that Available Working Capital as at 30 June 2010 was adequate.

2.3 Debt

Operating revenue (excluding special purpose grants and contributions) required to service debt (loan repayments) was 3.67%.

Principal and interest paid was \$1.870 million leaving total debt as at 30 June 2010 at \$8.889 million.



2.4 Summary

Council's overall financial position, when taking into account the above financial indicators is, in our opinion, satisfactory.

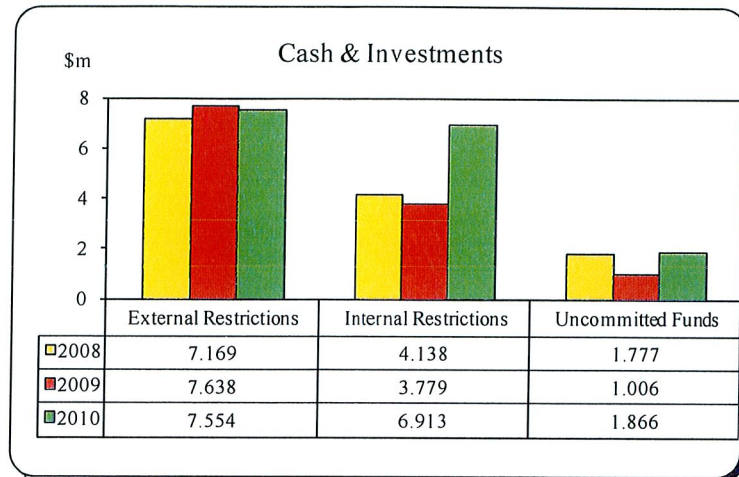
3. CASH ASSETS

3.1 Cash & Investments

Cash and investments totalled \$16.333 million at the close of the year as compared with \$12.423 million in 2009 and \$13.084 million in 2008.

Investments included CDO's (Collateralised Debt Obligations) held at fair value of \$1.156 million. These securities have been significantly affected by the ongoing global credit crisis. Note 1(g) provides details of the valuation of these securities.

The table alongside summarises the purposes for which cash and investments were held.



Externally restricted cash and investments are restricted in their use by externally imposed requirements and consisted of unexpended development contributions under Section 94 of \$4.514 million, domestic waste management charges of \$181,000, specific purpose grants of \$2.139 million and Art Galley funds of \$720,000.

Internally restricted cash and investments have been restricted in their use by resolution or policy of Council to reflect forward plans, identified programs of works, and are, in fact, Council's "Reserves". These Reserves totalled \$6.913 million and their purposes are more fully disclosed in Note 6 of the financial statements.

Unrestricted cash and investments amounted to \$1.866 million, which is available to provide liquidity for day to day operations.

3.2 Cash Flows

The Statement of Cash Flows illustrates the flow of cash (highly liquid cash and investments) moving in and out of Council during the year and reveals that cash increased by \$5.776 million to \$12.990 million at the close of the year.

In addition to operating activities which contributed net cash of \$10.621 million were the sale of investments securities (\$2.199 million) and sale of assets (\$6.685 million). Cash outflows other than operating activities were used to repay loans and finance leases (\$1.321 million) and purchase and construct assets (\$12.408 million).

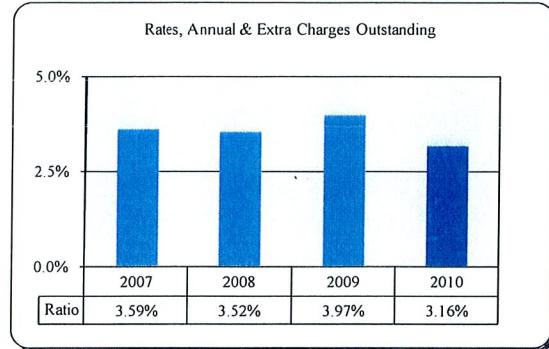
4. RECEIVABLES

4.1 Rates & Annual Charges (excluding interest & extra charges)

Net rates and annual charges levied during the year totalled \$31.467 million and represented 53.72% of Council’s total revenues. Including arrears, the total rates and annual charges collectible was \$32.591 million of which \$31.697 million (97.26%) was collected.

4.2 Rates, Annual & Extra Charges

Arrears of rates, annual & extra charges stood at \$1.036 million at the end of the year & represented 3.16% of those receivables.



4.3 Other Receivables

Receivables (other than rates & annual charges) totalled \$2.406 million and mainly consisted of user charges and fees (\$960,000), amounts due from government departments (\$539,000) and accrued interest on investments and other revenues (\$440,000). Those considered to be uncertain of collection have been provided for as doubtful debts and this provision amounted to \$126,000.

5. PAYABLES

5.1 Employees Leave Entitlements

Council’s provision for its liability toward employees leave entitlements and associated on costs amounted to \$6.127 million.

Internally restricted cash and investments were held amounting to \$1.210 million representing, 19.75% of this liability and was, in our opinion, sufficient to meet unbudgeted and unanticipated retirements.

5.2 Deposits, Retentions & Bonds

Deposits, retentions and bonds held at year end amounted to \$6.139 million of which \$1.597 million was held in internally restricted cash and investments, representing 26.01% of the liability.

6. REVALUATION OF ASSETS

The valuation at 'fair value' of Council's infrastructure, property, plant and equipment is being introduced in a staged approach. In previous years several asset categories, including operational land and buildings and plant and equipment have been revalued.

This year, roads, bridges, footpaths and stormwater drains were revalued. The revaluation process resulted in a net increase to equity of \$148.481 million. Further details of the revaluation is provided in Notes 1(j) and 9 to the Financial Statements.

Revaluation to fair value for the remaining asset categories, including community land, other structures and land under roads, will be required as at 30 June 2011.

7. CONCLUSION

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesies extended to us during the conduct of the audit.

Yours faithfully,

HILL ROGERS SPENCER STEER



Gary F. MOTTAU
Partner

Manly Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2010

*"Manly - where the natural environment and heritage sustain and
complement a vibrant cosmopolitan and community lifestyle"*



Manly Council

Special Purpose Financial Statements for the financial year ended 30 June 2010

Contents	Page
1. Statement by Councillors & Management	2
2. Special Purpose Financial Statements:	
- Income Statement of Other Business Activities	3
- Balance Sheet of Other Business Activities	6
3. Notes to the Special Purpose Financial Statements	9
4. Auditor's Report	13

Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division of Local Government in fulfilling their requirements under National Competition Policy.
- (ii) The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, State or Local, should operate without net competitive advantages over other businesses as a result of their public ownership.

- (iii) For Council, the principle of competitive neutrality & public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation and **(b)** those activities with a turnover of over \$2 million that Council has formally declared as a Business Activity (defined as Category 1 activities).

- (iv) In preparing these financial statements for Council's self classified Category 1 businesses and ABS defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax equivalent regime payments & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).
-

Manly Council

Special Purpose Financial Statements

For the Year Ended 30 June 2010

Statement by Councillors and Management

Made Pursuant to the

Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements for the year ended 30 June 2010 have been prepared in accordance with:

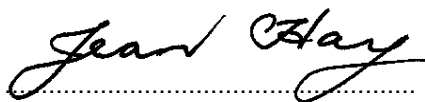
- The Local Government Code of Accounting Practice and Financial Reporting, and the
- NSW Government Policy Statement *"Application of National Competition Policy to Local Government"*
- Department of Local Government guidelines *"Pricing & Costing for Council Businesses: A Guide to Competitive Neutrality"*.

To the best of Council's knowledge and belief, these Financial Statements:

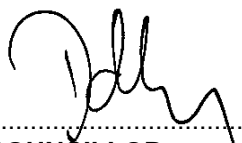
- present fairly the operating result and financial position for each of Council's declared Business Activities for the year, and
- are in accordance with Council's accounting and other records

We are not aware of any matter that would render the Council's Statements for the twelve months ending 30 June 2010 false or misleading in any way.

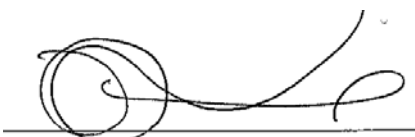
Signed in accordance with a resolution of Council made on 9th August 2010.



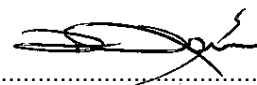
MAYOR
Councillor Jean Hay



COUNCILLOR
Councillor David Murphy



GENERAL MANAGER
Henry Wong



RESPONSIBLE ACCOUNTING OFFICER
Ross Fleming

Manly Council

Income Statement of Council's Other Business Activities

for the financial year ended 30 June 2010

\$ '000	Domestic Waste Management		Commercial Waste	
	Actual 2010	Actual 2009	Actual 2010	Actual 2009
Income from continuing operations				
Access charges	7,375	6,952	-	-
User charges	8	6	1,225	1,268
Fees	-	-	-	-
Interest	-	-	-	-
Grants and contributions provided for non capital purposes	213	153	-	-
Profit from the sale of assets	-	35	-	-
Other income	8	5	-	-
Total income from continuing operations	7,604	7,151	1,225	1,268
Expenses from continuing operations				
Employee benefits and on-costs	1,972	1,862	633	569
Borrowing costs	-	-	-	-
Materials and contracts	2,514	2,384	1,016	977
Depreciation and impairment	472	524	-	-
Loss on sale of assets	5	-	-	-
Calculated taxation equivalents	-	-	-	-
Debt guarantee fee (if applicable)	-	-	-	-
Other expenses	2,389	2,229	319	333
Total expenses from continuing operations	7,352	6,999	1,968	1,879
Surplus (deficit) from Continuing Operations before capital amounts	252	152	(743)	(611)
Grants and contributions provided for capital purposes	-	-	-	-
Surplus (deficit) from Continuing Operations after capital amounts	252	152	(743)	(611)
Surplus (deficit) from discontinued operations	-	-	-	-
Surplus (deficit) from ALL Operations before tax	252	152	(743)	(611)
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(76)	(46)	-	-
SURPLUS (DEFICIT) AFTER TAX	176	106	(743)	(611)
plus Opening Retained Profits	3,134	2,832	151	143
plus/less: Prior Period Adjustments	-	-	-	-
plus Adjustments for amounts unpaid:				
- Taxation equivalent payments	-	-	-	-
- Debt guarantee fees	-	-	-	-
- Corporate taxation equivalent	76	46	-	-
add:				
- Subsidy Paid/Contribution To Operations	(2,133)	150	679	619
less:				
- TER dividend paid	-	-	-	-
- Dividend paid	-	-	-	-
Closing Retained Profits	1,253	3,134	87	151
Return on Capital %	16.7%	7.7%	n/a	n/a
Subsidy from Council	-	-	743	611

Manly Council

Income Statement of Council's Other Business Activities

for the financial year ended 30 June 2010

\$ '000	Parking Stations		Swim Centre	
	Actual 2010	Actual 2009	Actual 2010	Actual 2009
Income from continuing operations				
Access charges	-	-	-	-
User charges	4,102	3,840	940	886
Fees	-	-	-	-
Interest	-	-	-	-
Grants and contributions provided for non capital purposes	-	-	-	-
Profit from the sale of assets	-	-	-	-
Other income	42	-	105	97
Total income from continuing operations	4,144	3,840	1,045	983
Expenses from continuing operations				
Employee benefits and on-costs	150	128	745	696
Borrowing costs	-	-	-	-
Materials and contracts	734	672	115	114
Depreciation and impairment	130	167	22	49
Loss on sale of assets	-	-	-	-
Calculated taxation equivalents	-	-	-	-
Debt guarantee fee (if applicable)	-	-	-	-
Other expenses	272	255	308	102
Total expenses from continuing operations	1,286	1,222	1,190	961
Surplus (deficit) from Continuing Operations before capital amounts	2,858	2,618	(145)	22
Grants and contributions provided for capital purposes	-	-	-	-
Surplus (deficit) from Continuing Operations after capital amounts	2,858	2,618	(145)	22
Surplus (deficit) from discontinued operations	-	-	-	-
Surplus (deficit) from ALL Operations before tax	2,858	2,618	(145)	22
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(857)	(785)	-	(7)
SURPLUS (DEFICIT) AFTER TAX	2,001	1,833	(145)	15
plus Opening Retained Profits	393	333	(45)	(39)
plus/less: Prior Period Adjustments	-	-	-	-
plus Adjustments for amounts unpaid:				
- Taxation equivalent payments	-	-	-	-
- Debt guarantee fees	-	-	-	-
- Corporate taxation equivalent	857	785	-	7
add:				
- Subsidy Paid/Contribution To Operations	-	-	100	-
less:				
- TER dividend paid	-	-	-	-
- Dividend paid	(3,021)	(2,558)	-	(28)
Closing Retained Profits	230	393	(90)	(45)
Return on Capital %	1216.2%	717.3%	-219.7%	26.5%
Subsidy from Council	-	-	148	-

Manly Council

Income Statement of Council's Other Business Activities

for the financial year ended 30 June 2010

\$ '000	Children's Services	
	Actual 2010	Actual 2009
Income from continuing operations		
Access charges	-	-
User charges	1,886	1,804
Fees	-	-
Interest	-	-
Grants and contributions provided for non capital purposes	460	523
Profit from the sale of assets	-	-
Other income	9	45
Total income from continuing operations	2,355	2,372
Expenses from continuing operations		
Employee benefits and on-costs	1,988	1,868
Borrowing costs	-	-
Materials and contracts	352	355
Depreciation and impairment	17	16
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	269	32
Total expenses from continuing operations	2,626	2,271
Surplus (deficit) from Continuing Operations before capital amounts	(271)	101
Grants and contributions provided for capital purposes	-	-
Surplus (deficit) from Continuing Operations after capital amounts	(271)	101
Surplus (deficit) from discontinued operations	-	-
Surplus (deficit) from ALL Operations before tax	(271)	101
less: Corporate Taxation Equivalent (30%) [based on result before capital]	-	(30)
SURPLUS (DEFICIT) AFTER TAX	(271)	71
plus Opening Retained Profits	(128)	(129)
plus/less: Prior Period Adjustments	-	-
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	-	30
add:		
- Subsidy Paid/Contribution To Operations	226	
less:		
- TER dividend paid	-	-
- Dividend paid	-	(100)
Closing Retained Profits	(173)	(128)
Return on Capital %	-227.7%	99.0%
Subsidy from Council	277	-

Manly Council

Balance Sheet of Council's Other Business Activities

as at 30 June 2010

\$ '000	Domestic Waste Management		Commercial Waste	
	Category 1		Category 2	
	Actual 2010	Actual 2009	Actual 2010	Actual 2009
ASSETS				
Current Assets				
Cash and cash equivalents	181	1,432	-	-
Investments	-	-	-	-
Receivables	213	200	192	200
Inventories	-	-	-	-
Other	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-
Total Current Assets	394	1,632	192	200
Non-Current Assets				
Investments	-	-	-	-
Receivables	-	-	-	-
Inventories	-	-	-	-
Infrastructure, property, plant and equipment	1,512	1,962	-	-
Investments accounted for using equity method	-	-	-	-
Investment property	-	-	-	-
Other	-	-	-	-
Total Non-Current Assets	1,512	1,962	-	-
TOTAL ASSETS	1,906	3,594	192	200
LIABILITIES				
Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	650	168	105	20
Total Current Liabilities	650	168	105	20
Non-Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	3	262	-	29
Other Liabilities	-	-	-	-
Total Non-Current Liabilities	3	262	-	29
TOTAL LIABILITIES	653	430	105	49
NET ASSETS	1,253	3,164	87	151
EQUITY				
Retained earnings	1,253	3,164	87	151
Revaluation reserves	-	-	-	-
Council equity interest	1,253	3,164	87	151
Minority equity interest	-	-	-	-
TOTAL EQUITY	1,253	3,164	87	151

Manly Council

Balance Sheet of Council's Other Business Activities

as at 30 June 2010

\$ '000	Parking Stations		Swim Centre	
	Category 1		Category 2	
	Actual 2010	Actual 2009	Actual 2010	Actual 2009
ASSETS				
Current Assets				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
Receivables	13	40	-	-
Inventories	-	-	-	-
Other	-	-	-	-
Non-current assets classified as held for sale	-	-	-	-
Total Current Assets	13	40	-	-
Non-Current Assets				
Investments	-	-	-	-
Receivables	-	-	-	-
Inventories	-	-	-	-
Infrastructure, property, plant and equipment	235	365	66	83
Investments accounted for using equity method	-	-	-	-
Investment property	-	-	-	-
Other	-	-	-	-
Total Non-Current Assets	235	365	66	83
TOTAL ASSETS	248	405	66	83
LIABILITIES				
Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	14	10	148	84
Total Current Liabilities	14	10	148	84
Non-Current Liabilities				
Payables	-	-	-	-
Interest bearing liabilities	-	-	-	-
Provisions	4	2	8	44
Other Liabilities	-	-	-	-
Total Non-Current Liabilities	4	2	8	44
TOTAL LIABILITIES	18	12	156	128
NET ASSETS	230	393	(90)	(45)
EQUITY				
Retained earnings	230	393	(90)	(45)
Revaluation reserves	-	-	-	-
Council equity interest	230	393	(90)	(45)
Minority equity interest	-	-	-	-
TOTAL EQUITY	230	393	(90)	(45)

Manly Council

Balance Sheet of Council's Other Business Activities

as at 30 June 2010

\$ '000	Children's Services	
	Category 2	
	Actual 2010	Actual 2009
ASSETS		
Current Assets		
Cash and cash equivalents	5	5
Investments	-	-
Receivables	-	-
Inventories	-	-
Other	-	-
Non-current assets classified as held for sale	-	-
Total Current Assets	5	5
Non-Current Assets		
Investments	-	-
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	119	102
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
Total Non-Current Assets	119	102
TOTAL ASSETS	124	107
LIABILITIES		
Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	257	169
Total Current Liabilities	257	169
Non-Current Liabilities		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	40	66
Other Liabilities	-	-
Total Non-Current Liabilities	40	66
TOTAL LIABILITIES	297	235
NET ASSETS	(173)	(128)
EQUITY		
Retained earnings	(173)	(128)
Revaluation reserves	-	-
Council equity interest	(173)	(128)
Minority equity interest	-	-
TOTAL EQUITY	(173)	(128)

Manly Council

Special Purpose Financial Statements

for the financial year ended 30 June 2010

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	10

Manly Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2010

Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Division of Local Government.

For the purposes of these statements, the Council's business activities (reported herein) are not reporting entities.

These special purpose financial statements, unless otherwise stated, have been prepared in accordance with;

- applicable Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board,
- Australian Accounting Interpretations,
- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis. They are based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Division of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These

disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

Declared Business Activities

In accordance with *Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

a. Domestic Waste Management

Comprising the collection of domestic waste from Council's residents.

b. Parking Stations

Comprising Whistler Street, Manly National, Manly Pacific and Peninsula Parking Stations in Manly.

Category 2

(where gross operating turnover is less than \$2 million)

a. Commercial Waste Management

Comprising the collection of commercial rated properties in Council's municipality.

b. Swim Centre

Comprising the operations at Andrew Boy Charlton Manly Swim Centre.

c. Children's Services

Comprising the nine separate services operating out of the following venues: Kangaroo Street Childcare, Ivanhoe Park Pre-School, the Roundhouse Childcare Centre and Harbourview Children's Care Centre.

Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars.

(i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where

Manly Council

Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2010

Note 1. Significant Accounting Policies (continued)

this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all council nominated business activities (this does not include council's non-business activities):

Notional Rate Applied %

Corporate Income Tax Rate – **30%**

Land Tax – The first **\$376,000** of combined land values attracts **0%**. From \$376,001 to \$2,299,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,299,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.65%** on the value of taxable salaries and wages in excess of \$638,000.

Income Tax

An income tax equivalent has been applied on the profits of the business.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain/(loss) from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the "Council" as the owner of business

operations, it represents an internal payment and has no effect on the operations of the council. Accordingly, there is no need for disclosure of internal charges in Council's GPFS.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local Government Rates & Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Loan & Debt Guarantee Fees

The debt guarantee fee is designed to ensure that council business activities face "true" commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, council has determined what the differential borrowing rate would have been between the commercial rate and the council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for council to meet its community service obligations.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of Business Activities.

Manly Council

Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2010

Note 1. Significant Accounting Policies (continued)

(iii) Return on Investments (Rate of Return)

The Policy statement requires that councils with Category 1 businesses “would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field”.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

Operating Result before Capital Income + Interest Expense

Written Down Value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 5.10% at 30/6/10.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

Council is not required to pay dividends to either itself as owner of a range of businesses or to any external entities.

MANLY COUNCIL
SPECIAL PURPOSE FINANCIAL STATEMENTS
INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying *special purpose financial statements* of *Manly Council*, which comprises the Balance Sheet as at 30 June 2010, Income Statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Statement by Councillors and Management.

Responsibility of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance the Local Government Act 1993 and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are appropriate to meet the financial reporting requirements of the Department of Local Government. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial statements.

Assurance Partners

T. +61 2 9232 5111
F. +61 2 9233 7950

Level 5, 1 Chifley Square
Sydney NSW 2000 Australia

GPO Box 7066
Sydney NSW 2001

www.hr-ss.com.au
info@hr-ss.com.au

Practising as Hill Rogers Spencer
Steer Assurance Partners

ABN 56 435 338 966

Hill Rogers
Spencer Steer

The financial statements have been prepared for distribution to the Council and the Department of Local Government for the purpose of fulfilling the requirements of National Competition Policy reporting. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the Council or the Department of Local Government, or for any purpose other than that for which they were prepared.

Our audit did not involve an analysis of the prudence of business decisions made by Council or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion, the special purpose financial statements of the Council are presented fairly in accordance with the requirements of those applicable Accounting Standards detailed in Note 1 and the Local Government Code of Accounting Practice and Financial Reporting.

HILL ROGERS SPENCER STEER



Gary F. MOTTAU
Partner

Dated at Sydney this 26th day of August 2010

Manly Council

SPECIAL SCHEDULES

for the year ended 30 June 2010

"Manly - where the natural environment and heritage sustain and complement a vibrant cosmopolitan and community lifestyle"



Manly Council

Special Schedules

for the financial year ended 30 June 2010

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Special Schedules¹

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¹ Special Purpose Schedules are not audited.

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water,
 - the Department of Environment, Climate Change and Water, and
 - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Manly Council

Special Schedule No. 1 - Net Cost of Services
for the financial year ended 30 June 2010

\$'000

Function or Activity	Expenses from continuing operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Administration	13,808	4,265	1,916	(7,627)
Public Order and Safety				
Fire Service Levy, Fire Protection, Emergency Services	951	18	-	(933)
Beach Control	1,040	47	-	(993)
Enforcement of Local Govt Regs	1,977	2,712	-	735
Animal Control	-	34	-	34
Other	-	-	-	-
Total Public Order & Safety	3,968	2,811	-	(1,157)
Health	764	136	-	(628)
Environment				
Noxious Plants and Insect/Vermin Control	-	-	-	-
Other Environmental Protection	1,521	1,044	(100)	(577)
Solid Waste Management	8,689	8,829	-	140
Street Cleaning	2,556	-	-	(2,556)
Drainage	325	49	-	(276)
Stormwater Management	-	-	-	-
Total Environment	13,091	9,922	(100)	(3,269)
Community Services and Education				
Administration & Education	1,274	612	-	(662)
Social Protection (Welfare)	450	389	-	(61)
Aged Persons and Disabled	364	290	-	(74)
Childrens Services	2,354	1,931	980	557
Total Community Services & Education	4,442	3,222	980	(240)
Housing and Community Amenities				
Public Cemeteries	33	77	-	44
Public Conveniences	540	-	-	(540)
Street Lighting	654	95	-	(559)
Town Planning	1,252	35	-	(1,217)
Other Community Amenities	44	-	-	(44)
Total Housing and Community Amenities	2,523	207	-	(2,316)
Water Supplies	-	-	-	-
Sewerage Services	-	-	-	-

Manly Council

Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2010

\$'000

Function or Activity	Expenses from continuing operations	Income from continuing operations		Net Cost of Services
		Non Capital	Capital	
Recreation and Culture				
Public Libraries	1,785	175	45	(1,565)
Museums	-	-	-	-
Art Galleries	621	114	-	(507)
Community Centres and Halls	487	80	-	(407)
Performing Arts Venues	-	-	-	-
Other Performing Arts	-	-	-	-
Other Cultural Services	65	-	-	(65)
Sporting Grounds and Venues	916	46	137	(733)
Swimming Pools	1,418	1,045	-	(373)
Parks & Gardens (Lakes)	2,694	195	70	(2,429)
Other Sport and Recreation	720	132	-	(588)
Total Recreation and Culture	8,706	1,787	252	(6,667)
Fuel & Energy	-	-	-	-
Agriculture	-	-	-	-
Mining, Manufacturing and Construction				
Building Control	3,190	887	-	(2,303)
Other Mining, Manufacturing & Construction	-	-	-	-
Total Mining, Manufacturing and Const.	3,190	887	-	(2,303)
Transport and Communication				
Urban Roads (UR) - Local	824	878	1,501	1,555
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	-	-	-	-
Sealed Rural Roads - Regional	-	-	-	-
Unsealed Rural Roads (URR) - Local	-	-	-	-
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	-	-	-	-
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	1,193	4,143	-	2,950
Footpaths	545	-	-	(545)
Aerodromes	-	-	-	-
Other Transport & Communication	648	528	-	(120)
Total Transport and Communication	3,210	5,549	1,501	3,840
Economic Affairs				
Camping Areas & Caravan Parks	-	-	-	-
Other Economic Affairs	1,131	486	-	(645)
Total Economic Affairs	1,131	486	-	(645)
Totals – Functions	54,833	29,272	4,549	(21,012)
General Purpose Revenues⁽¹⁾		24,621	-	24,621
Share of interests - joint ventures & associates using the equity method	-	136		136
NET OPERATING RESULT FOR YEAR	54,833	54,029	4,549	3,745

(1) Includes: Rates & Annual Charges (incl. Ex Gratia), Untied General Purpose Grants & Interest on Investments (excl. Restricted Assets)

Manly Council

Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2010

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
Loans (by Source)											
Commonwealth Government	-	-	-							-	-
Treasury Corporation	-	-	-							-	-
Other State Government	-	-	-							-	-
Public Subscription	-	-	-							-	-
Financial Institutions	1,074	8,167	9,241	-	1,074	-	-	452	918	7,249	8,167
Other	-	-	-							-	-
Total Loans	1,074	8,167	9,241	-	1,074	-	-	452	918	7,249	8,167
Other Long Term Debt											
Ratepayers Advances	-	-	-							-	-
Government Advances	-	-	-							-	-
Finance Leases	186	501	687	282	247	-	-	97	282	440	722
Deferred Payments	-	-	-							-	-
Total Long Term Debt	186	501	687	282	247	-	-	97	282	440	722
Total Debt	1,260	8,668	9,928	282	1,321	-	-	549	1,200	7,689	8,889

Notes: Excludes (i) Internal Loans & (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the Face Value of debt obligations, rather than Fair Value (as per the GPFS's).

Manly Council

Special Schedule No. 8 - Financial Projections

as at 30 June 2010

\$'000	Actual ⁽¹⁾ 09/10	Forecast 10/11	Forecast 11/12	Forecast ⁽³⁾ 12/13	Forecast ⁽³⁾ 13/14
(i) RECURRENT BUDGET					
Income from continuing operations	58,578	57,942	59,796	61,710	
Expenses from continuing operations	54,833	54,828	56,582	58,393	
Operating Result from Continuing Operations	<u>3,745</u>	<u>3,114</u>	<u>3,214</u>	<u>3,316</u>	<u>-</u>
(ii) CAPITAL BUDGET					
New Capital Works ⁽²⁾	1,057	1,200	1,100	1,100	
Replacement/Refurbishment of Existing Assets	12,022	9,654	11,300	12,800	
Total Capital Budget	<u>13,079</u>	<u>10,854</u>	<u>12,400</u>	<u>13,900</u>	<u>-</u>
Funded by:					
– Loans	1,000	1,000	1,000	1,000	
– Asset sales	-	1,773	1,800	1,850	
– Reserves	2,114	4,899	4,500	4,500	
– Grants/Contributions	4,294	1,075	2,000	2,500	
– Recurrent revenue	5,671	2,107	3,100	4,050	
	<u>13,079</u>	<u>10,854</u>	<u>12,400</u>	<u>13,900</u>	<u>-</u>

Notes:

(1) From 09/10 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) If Council has only adopted 3 years of projections then only show 3 years.

Appendix 3

MANLY COUNCIL'S HUMAN RESOURCE POLICY



Manly Council's Human Resources Policy

Council is required to formulate a Human Resources Plan (including EEO Plan) to guide Human Resource Management, taking into consideration matters such as equal employment opportunity, occupational health and safety, rehabilitation, organisational culture, industrial and award Implementation.

Council's priorities under the Plans and Policies in relation to Human Resources are outlined within Principal Activity Six "Corporate Governance".

Activity / Issues:	Objectives:	Strategies:
Recruitment / Selection	<ul style="list-style-type: none"> - To fill every staff vacancy, after a review, with the best possible person for the job, applying merit principle. 	<ul style="list-style-type: none"> - Ensure all employees on selection panels apply the merit principle. - Refer to EEO Management Plan
Induction	<ul style="list-style-type: none"> - To provide the new employee with the information, resources and motivation to assist the new employee to adjust to the new work environment and encourage development of loyalty and commitment to the organisation. 	<ul style="list-style-type: none"> - Regularly review, maintain and monitor induction program. - Conduct orientation program for all new employees. - Refer to EEO Management Plan
Remuneration Management <ul style="list-style-type: none"> - Job Evaluation / Job Analysis - Salary Administration - Contracts of Employment - Salary Reviews 	<ul style="list-style-type: none"> - To develop a remuneration policy and procedures to attract and retain appropriate staff for positions in Council. - To provide a system that incorporates skills based progression in accordance with the Manly Council NAPSA (which preserves the conditions of the Local Government (State) Award 2004). 	<ul style="list-style-type: none"> - Maintain job evaluation system (currently Evans/Webb). - Implement and review a Salary / remuneration policy and structure. - Maintain and implement appropriate salary policy structure and system, including provision for skills movements and/or performance payments. - Develop and maintain contracts for Senior staff.

Activity / Issues:	Objectives:	Strategies:
Performance Management	<ul style="list-style-type: none"> - To appraise performance and recognise and reward high level performance. - Respond to sub-standard performance. - Identify training needs and provide feedback. 	<ul style="list-style-type: none"> - Develop, maintain and implement performance management system based on job accountabilities and standards. - Develop, maintain and implement policy. - Identify and provide training opportunities for all employees. - Communicate Policy and Performance Management Program on all levels in the organisation. - Refer to EEO Management Plan
Equal Employment Opportunity	<ul style="list-style-type: none"> - To eliminate discrimination and harassment in employment on the grounds of race, sex, religion, pregnancy, marital status, physical or mental disability, homosexuality, age, transgender and carers' responsibilities. 	<ul style="list-style-type: none"> - Develop, maintain and implement Council's EEO Management Plan. - Refer to EEO Management Plan
Occupational Health & Safety	<ul style="list-style-type: none"> - To provide the highest level of safety in all areas of Council's activities. - To protect both Council's employees and the public. - To obtain maximum efficiency of operation, while ensuring safe work practices. 	<ul style="list-style-type: none"> - Maintain and implement Council's OH&S Policy. - Include OH&S Training in Training Plan. - All employees to be aware of their responsibilities in relation to OH&S. - Include responsibilities in Job Description. - Provide assistance to staff by having a designated Safety Officer at the Depot.

Activity / Issues:	Objectives:	Strategies:
Rehabilitation	<ul style="list-style-type: none"> - To enable injured staff to participate in the Return to Work program and be productive, and ultimately return to pre-injury duties as quickly as possible. 	<ul style="list-style-type: none"> - Develop, maintain and implement Council's Rehabilitation Policy. - Develop and implement appropriate rehabilitation and RTW Plans for injured staff. - Provide retraining for injured workers when required and where possible.
Organisational <ul style="list-style-type: none"> - Organisational Culture - Organisational Development - Job Design 	<ul style="list-style-type: none"> - Ensure that Council has an organisational culture appropriate to corporate objectives. - Provide appropriate programs and services to enable managers to enhance and develop their human resources. - Ensure Council provides and is seen as a family friendly work environment. - To keep job content and outcomes and job documentation under continuous review. 	<ul style="list-style-type: none"> - Review culture of organisation. - Assist in development and maintenance of appropriate organisation culture to meet Family, community and Council expectations and requirements. - Continuously assess organisational implications of Council's plans, strategies and priorities. - Identify opportunities to improve organisational / employee effectiveness through job re-design. - Provide guidance and methodologies for re-design process. - Implement job re-design (especially enlargement and enrichment) where appropriate, on ongoing basis, using optimum employee participation including Consultative Committee.

Activity / Issues:	Objectives:	Strategies:
		<ul style="list-style-type: none"> - Implement associated training and remuneration actions. - Provide appropriate “service” training for all employees. - Ensure inclusion of needs of community in Council Management Plan. - Provide assistance and support to staff through an EAP and Staff Care Program.
<p>Industrial and Award Implementation</p> <ul style="list-style-type: none"> - Consultative mechanisms / participative approach - Conditions of Employment; including job share, part-time and flexible workplace practices 	<ul style="list-style-type: none"> - To develop and maintain effective communication mechanisms in the organisation. - To communicate information to all levels in the organisation. - To ensure appropriately flexible conditions and practices are applied to support achievement of Council objectives and relevant legislation. - To maintain a harmonious industrial relationship within the workplace and with the relevant Unions and Associations. 	<ul style="list-style-type: none"> - Ongoing review of Consultative Committee composition and operation. - Establish and maintain staff newsletter on regular basis. - Review current workplace practices and hours of work with a view to providing greater flexibility and service to the community and flexibility to employees to address Work/Life balance issues.

Appendix 4

MANLY COUNCIL'S EQUAL EMPLOYMENT OPPORTUNITY PLAN



Manly Council's Equal Employment Opportunity Plan

Statement of Intent:

Equal Employment Opportunity is a set of principles which Council is required to follow to ensure that all employees and potential employees are treated fairly in all aspects of their employment. This includes appointment to positions, benefits, training opportunities and/or career development opportunity within the organisation, ensuring people will be equally considered, based on their relevant skills and qualifications. It is the opportunity to compete with others and be fairly considered without being excluded by attitudes, practices, policies or procedures.

Council believes the implementation of an EEO Policy, and program will create a more productive workplace, where diversity is valued and will result in better services to the community.

Equal Employment Opportunity (EEO) is about:

- Fair practices in the workplace.
- Management decisions being made without bias.
- Recognition of, and respect for, the social and cultural backgrounds of all staff and customers.
- Employment practices which result in staff satisfaction, commitment to the job, and the delivery of quality services to customers.
- Improving productivity by guaranteeing that:
 - The best person is recruited and / or promoted.
 - Skilled staff are retained.
 - Training and development are linked to employee needs and customer needs.
 - The workplace is efficient and free of harassment and discrimination.

The purposes of Council's EEO Policy are:

- To comply with the NSW Anti-Discrimination Act, and other state and Federal legislation.
- To eliminate discrimination or harassment in employment that happens because of someone's race, religion, pregnancy, sex, marital status, physical or mental disability, homosexuality, age, transgender, or carers' responsibilities. These types of discrimination are against the NSW Anti-Discrimination Act.

- To promote equal employment opportunity for women, members of ethnic minorities, aboriginal and Torres Strait Islanders and people with a disability. Members of these groups have been discriminated against in the past historically, and so may require special extra measures to make sure that they have equal opportunities in all areas of employment.

The goal of an EEO Policy is to ensure that for any position, to best available person is selected, based on merit. In other words, a person's race, religion, sex, pregnancy, marital status, physical or mental disability, age, homosexuality or transgender or carers' responsibilities should not effect a person's chance of employment, promotion or access to employment benefits or training and development opportunities.

In practical terms, a commitment to EEO means that staff selection must be accurate, fair, accountable and systematic and appointment/promotions should be based solely on merit. Decisions about staff selection must be made on job-related criteria only.

Council's EEO programs aim to identify and eliminate barriers which may operate to exclude certain groups from the equal opportunity to be considered on their merits for employment, promotion and training.

The policy also aims to eliminate all forms of workplace harassment and notes that some forms of harassment are against the law.

Note: Council has a separate Policy on harassment.

Eligibility:

This Policy applies to all staff, contractors and volunteers. All staff are obliged to follow non-discriminatory practices in the workplace, and Council, as the responsible employer, is legally accountable for discrimination in employment matters.

Definitions:

Discrimination is unfair treatment. Discrimination may be direct, indirect or systemic.

- **Direct discrimination** occurs when an action is taken, or a procedure or rule is applied based on the characteristics or a particular individual or group of people, when those characteristics are irrelevant to the situation (stereotyping). For example, excluding a group of people from consideration for a job because of their racial background is direct discrimination.
- **Indirect discrimination** is where there is rule, procedure or policy that appears to treat everyone equally, but whose effect has a disproportionate result. If the requirement is not "reasonable" it will be indirect discrimination. For example, a requirement stating that an employee must be 180 cm tall is likely to discriminate against women and some ethnic groups.

- **Systemic discrimination** are rules or practices which result in different patterns of access to different jobs and different access to benefits or services. It is the result of both direct and indirect discrimination.

Equal Employment Opportunity (EEO) means that all employment and promotion decisions are made on merit.

Merit means assessing each person's skills and abilities against the needs of the job, and disregarding unlawful personal characteristics that are irrelevant to the job. Merit recognises experience gained both inside and outside formal employment.

EEO Target Groups as specified in the *NSW Local Government Act, 1993* are:-

- Women
- Members of racial, ethnic or ethno religious minority groups (including people from NESB)
- Aboriginal people or Torres Strait Islanders, and
- People with a disability

Sex discrimination where someone is treated unfairly because they are female or because they are male. Sex discrimination includes pregnancy discrimination and sexual harassment.

Marital status where someone is treated unfairly because they are married, single, de-facto, divorced, separated or widowed.

Race discrimination where someone is treated unfairly because of their race, nationality, cultural background or ethno-religion.

Aboriginal or Torres Strait Islander is a person of Aboriginal or Torres Strait Islander descent, who identifies as Aboriginal or Islander, and is accepted as such by the Aboriginal or Islander community.

Non-English speaking background (NESB) refers to people who were born in a country where English is not the main language spoken, or to people born in Australia with one or both parents of non-English speaking background.

Disability discrimination where someone is treated unfairly because they have a disability or because someone thinks they have a disability.

A disability includes:

- Physical disability.
- Intellectual disability.
- Psychiatric disability.
- Learning disability.
- Disfigurement or different formation of any part of the body.
- The presence or an organism in someone's body that could make them sick.

Homosexual discrimination is where someone is treated unfairly because they are gay or lesbian or someone thinks they are gay or lesbian.

Transgender discrimination is a term to describe anyone who lives, or wishes to live, as a member of the opposite gender to their birth gender. It may encompass under a broader definition anyone who presents or behaves ambiguously in relation to commonly accepted male / female gender expectations.

Carers' Responsibilities Discrimination is when employees with carers' responsibilities of the types listed in the Act are harassed or treated unfairly or differently because they have carers' responsibilities.

Variation

Council reserves the right to vary or revoke this Policy.

Provisions – EEO Management Plan

Council will develop and maintain an EEO Management Plan. The purpose of the plan is to eliminate discrimination in the workplace.

The EEO Management Plan includes:

- Identification of policies and programs that will achieve the objectives of the EEO Policy.
- Development of strategies for communicating Council's policies and programs to staff.
- Undertaking an EEO Survey, and collecting and recording statistical or other information that may be needed to develop EEO programs, and to monitor their effectiveness.
- Review of personnel policies and practices to identify any discriminatory practices. Personnel practices may include recruitment techniques, selection criteria, training and staff development programs, promotion, transfer or separation policies and patterns, and conditions of service. Any new policies or practices that occur as a result of workplace reform should also be examined to ensure that they are non-discriminatory in their intent and effect.
- Setting goals and targets to measure the success of the plan in achieving the objectives under the EEO Policy.
- Determining other means to evaluate policies and programs developed under the EEO Policy.
- Regular review and amendment of the EEO Management Plan.
- The provision of resources to implement the requirements of the EEO Management Plan.
- The Manager Human Resources, in consultation with Managers and staff will develop specific policies, guidelines and best practice standards.

- The Management Plan will provide affirmative action programs for EEO groups when needed.
- Council's EEO Policy will be available to staff.
- The Manager Human Resources will report regularly to the General Manager and the community on the EEO Management Plan and EEO achievements.
- The Manager Human Resources will develop a program to collect baseline information on EEO groups. The purpose of this information is to analyse participation of EEO groups.
- EEO awareness training will be incorporated into management and supervision training. Staff will attend EEO awareness sessions, and EEO will be included in the Orientation Program for new staff.
- Staff participated on staff selection committees will be given training on staff selection, interview techniques and reporting.
- EEO responsibilities and accountabilities are to be included in job descriptions of all staff with management or supervisory responsibilities.
- The EEO Policy will be reviewed annually.

Implementation / Responsibilities:

Manager – Human Resources will:

- Work with management and staff to develop and implement EEO policy and programs, including guidelines and best practice standards.
- Research EEO matters, including the establishment of an EEO Committee, and keep Council and management informed of developments in EEO.
- Provide statistical and other human resources information to allow Council to develop and monitor its EEO program.
- Integrate the EEO Policy and Practices into human resources management practice and Council programs.
- Advise on grievance handling procedures, supported by the Workplace Grievance Policy & Procedures document.
- Allocate sufficient funds for EEO training activities.
- Program EEO awareness training and other training for EEO groups.
- Assist with the development and review of personnel policies and procedures.

All Staff:

- Are responsible for upholding the EEO principles outlined in this Policy. However, specific responsibility lies with line managers and supervisors, to prevent discrimination, and promote equal opportunity in the workplace.
- Have the right to seek advice from the Anti-Discrimination Board.

Managers will:

- Ensure that the EEO Policy and Program are implemented within their division.
- Ensure that all staff, with supervisory responsibilities, are aware of staff's rights and obligations under Council's EEO Policy, and under legislation.

General Manager will:

- Ensure that Council's EEO Policy and Program is implemented with Council.
- Ensure all staff comply with Council's EEO Policy, and within legal obligations, under relevant legislation.
- Ensure that management audits of the EEO Program are undertaken, on a regular basis, to ensure that the EEO Policy and Program continue to meet their objectives.

Appendix 5

SHOROC STATE OF THE ENVIRONMENT REPORT





SHOROC

State of the Environment Report

2009/2010



SHOROC – Shore Regional Organisation of Councils

Supplementary State of the Environment Report 2009/2010

Prepared by Manly, Mosman, Pittwater and Warringah Councils

November 2010

Due to the differences in the methodology in reporting by councils and stakeholders, the figures reported throughout this document may vary slightly. Any comparisons that have been drawn have been performed using the best available data and provide the most current state of an indicator.

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www.manly.nsw.gov.au

www.mosman.nsw.gov.au

www.pittwater.nsw.gov.au

www.warringah.nsw.gov.au

www.shoroc.com

Abbreviations

AHO	Aboriginal Heritage Office
CBD	Central business district
CCP	Cities for Climate Protection
CEC	Pittwater Coastal Environment Centre
CFCs	Chlorofluorocarbons
CMA	Catchment Management Authority
CO ₂ e	Carbon dioxide equivalent
CZMP	Coastal Zone Management Plan
DCC	Department of Climate Change
DCP	Development Control Plan
DECCW	NSW Department of Environment, Climate Change and Water
DEWHA	(Federal) Department of Environment, Water, Heritage and the Arts
DIY	Do it yourself
DLG	NSW Department of Local Government
E-waste	Electronic waste
GHG	Greenhouse gas
GIS	Geographic Information System
GPT	Gross pollutant trap
ICLEI	International Council for Local Environmental Initiatives
ICOMOS	International Council on Monuments and Sites
I&I NSW	Industry and Investment NSW
Kg	Kilograms
Kwh	Kilowatt hour
LED	Light Emitting Diode
LEP	Local Environment Plan
LGA	Local Government Area
LGSA	Local Government and Shires Association
LPG	Liquefied petroleum gas
MEC	Manly Environment Centre
NSW	New South Wales
RAP	Remediation Action Plan
RTA	(NSW) Roads and Traffic Authority
SCCG	Sydney Coastal Councils Group
SEE	Statement of Environmental Effects
SFM	Seagrass-Friendly Mooring
SHOROC	Shore Regional Organisation of Councils
SMCMA	Sydney Metro Catchment Management Authority
SoE Report	State of the Environment Report
SQID	Stormwater Quality Improvement Device
UFAAG	Urban Feral Animal Action Group
UV	Ultraviolet
VENM	Virgin Excavated Natural Material
WSUD	Water sensitive urban design



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1 Introduction

SHOROC Region

SHOROC, the Shore Regional Organisation of Councils, is comprised of Manly, Mosman, Pittwater and Warringah Councils. The SHOROC region covers an area of approximately 264 square kilometres (Warringah - 152sqkm, Pittwater - 90.6sqkm, Manly - 15.14 sqkm, Mosman - 8.52sqkm) and is bordered on three sides by water, namely the Pacific Ocean, the Hawkesbury River and Sydney Harbour.

As at June 2009, the SHOROC region represented 272,616 people. This is an increase of 1.76% from the previous year. Warringah has the highest population in the area, with 144,092 people, followed by Pittwater with 58,818, Manly with 40,939 and Mosman with 28,767 people.

For more information about SHOROC, visit:
www.shoroc.com

For more information on SHOROC member Council's environment and community programs, visit:

- www.manly.nsw.gov.au
- www.mosman.nsw.gov.au
- www.pittwater.nsw.gov.au
- www.warringah.nsw.gov.au



Figure 1 SHOROC Regional Map



Water Dragon in Mosman. Source: Mosman Council



What is a State of the Environment Report?

A State of the Environment (SoE) Report provides a snapshot of the condition of the environment, pressures impacting upon the environment and the response by Councils to address these pressures.

This 2009/10 Report is a supplementary SoE Report to the 2008/09 comprehensive SoE Report, as such this is a more concise document. A supplementary SoE Report identifies any new environmental impacts and provides an update on environmental trends for each environmental sector, namely atmosphere, water, biodiversity, land and coastline, human settlement and heritage. The general four year trends across the region are identified in the regional snapshot tables. The last column in the tables depict arrows which indicate any changes in trends (↑ increase, ↓ decrease, ↔ minimal change).

This supplementary SoE Report will make up a component of each Council's individual Annual Report pursuant to S.428 of the *Local Government Act 1993*.

In the future all Councils will be operating under the new planning and reporting framework, and therefore reporting on the state of the environment will take on a different form. This will occur from 2010/11 for Mosman, Pittwater and Warringah Councils and 2011/12 for Manly Council.

Due to the planning changes the 2009/10 Regional SHOROC SoE Report will be the final regional report developed by SHOROC, with each individual member Council incorporating SoE reporting into their own reporting frameworks from 2010/11.



Top: Kookaburra in Mosman. Source: Mosman Council

Middle: Foreshore of North Harbour. Source: Manly Council

Above: Waratah Source: Pittwater Council

2 Land and Coastline

The primary land uses within the SHOROC region are residential and commercial with some industrial land use. The geology of the land is predominately Hawkesbury Sandstone, which weathers to produce sandy, low fertility soils. There remains a significant amount of bushland and biodiversity in the upper catchments. Coastline areas including beaches, rocky intertidal platforms, estuaries and lagoons are important features of the SHOROC region and provide habitat and recreational opportunities for the community.



Pressures on our Land and Coastline

Key pressures include:

- urban development
- soil contamination
- land degradation
- vegetation clearing
- invasive species, and
- climate change impacts (e.g. increases in average annual temperature, sea level rise and storm surges).

Condition of our Land and Coastline

The SHOROC region comprises approximately 82km of coastline which is characterised by headlands and beaches, and is largely accessible to residents and visitors for recreational pursuits. The land and coastline in the SHOROC region is highly developed, in some instances resulting in modification of dune systems and bushland, erosion, cliff instability, and pollution.



Mosman Coastline. Source: Mosman Council

Regional Snapshot

Table 1: Regional Land Condition

Indicator	SHOROC Region				
	06/07	07/08	08/09	09/10	4 Year Trend
Total number of development applications received	3,505	3,818	3,568	4,009	↑
Total number of development applications approved	2,844*	3,732	3,461	3,347	↓
Total trees approved for removal on private land	1,915	1,927	1,763	1,905	↔
Total number of native plants distributed by all councils (including grasses, shrubs and trees)	102,624	66,642	58,406	57,059	↓

*Does not include Mosman Council.



Local Snapshot

Table 2: Development Applications

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Number of development applications received	2006/07	711	486	732	1,576 [#]
	2007/08	515	505	747	2,051 [#]
	2008/09	631	369	572	1,996 [#]
	2009/10	603	444	733	2,229 [#]
Number of development applications approved	2006/07	745	384 [*]	678	1,421 [#]
	2007/08	674	405	715	1,938 [#]
	2008/09	788	225	528	1,920 [#]
	2009/10	348	433 ^{**}	578	1,988 [#]

*This figure represents determinations rather than approvals. Determination refers to DAs that have been approved or refused.

**Refers to the total of DAs approved during the year – of the 433 Total DAs approved during 2009/10, 244 DAs were approved straight away, and the remaining 189 DAs were initially rejected, and then approved upon resubmission.

[#]Warringah's figures include DAs for tree removal.

Table 3: Land Clearing and Revegetation

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Approvals to remove trees (private land)	2006/07	159	370	196	1,190
	2007/08	193	397	221	1,275
	2008/09	173	293	237	1,060
	2009/10	208	368	258	1,071
Total number of local native plants supplied to volunteers, contractors and residents	2006/07	10,679	22,800	33,300	35,845
	2007/08	13,237	7,600	6,715	39,090
	2008/09	8,576	7,234	10,166	32,430
	2009/10	7,413	9,724	11,009	31,913

Responding to Land and Coastline Issues

Regional Responses

Shaping Our Future

During the reporting year, Manly, Mosman, Pittwater and Warringah Councils have together developed *Shaping Our Future*, a regional strategy for SHOROC. *Shaping Our Future*, which has been put forward for Council adoption, outlines the most appropriate land use planning for the future of the region as well as the priorities for investment in transport and health infrastructure.

The NSW Government's Metropolitan Strategy has set targets of an additional 22,800 dwellings and 20,800 jobs across our region by 2031. The SHOROC member Councils are strategically planning how to best accommodate this growth in a way that is sustainable, creates jobs close to home and minimises the need for additional public transport and impact on our natural environment and way of life.

Membership of the Sydney Coastal Councils Group

The Sydney Coastal Councils Group (SCCG) represents 15 coastal councils, including Manly, Mosman, Pittwater and Warringah Councils. The SCCG undertake projects to improve the coastal environment. Further information on projects is available at www.sydneycoastalcouncils.com.au



High Tide at Church Point. Source: Pittwater Council

Summer Activities Program

SHOROC member Councils held various activities in January 2010 as part of the SCCG Summer Activities Program. Over 2,000 people enjoyed the 80 events offered. The successful 2010 program involved a number of interesting events including guided coastal walks, sustainable living workshops, snorkelling, wetland tours, and bird watching. For example, Mosman Council partnered with a National Parks Discovery Ranger to undertake a community coastal bushwalk from Taronga Zoo Wharf to Clifton Gardens.

Systems Approach to Regional Climate Change Adaptation Strategies in Metropolises

This SCCG project won the 2009 Eureka Prize for Innovative Solutions to Climate Change. The award sponsored by the NSW Department of Environment, Climate Change and Water (DECCW) was presented by the NSW Premier at the Eureka awards dinner on 18 August 2009. The judges stated that the project successfully combined cutting edge science with a practical approach and allowed local governments to identify key factors that will help them respond to climate change and its impacts.

Finalisation of Beach Sand Nourishment Scoping Study

The SCCG 'Beach Sand Nourishment Scoping Study - Maintaining Sydney's Beach Amenity Against Climate Change Sea Level Rise' examines information and data on the environmental, physical, social and economic aspects of utilising offshore marine sands to meet immediate and medium term requirements of adopted nourishment strategies at selected beach environments. The project aims to improve protection and augmentation of beach systems under immediate threat from coastal storm activity and sea level rise. During the reporting year, the final report was prepared and is anticipated to be published in late 2010.



SCCG Environment Monitoring Site

The SCCG launched an environmental monitoring website in March 2010.

The site www.monitor2manage.com.au promotes sustainable environmental management through an improved understanding of monitoring and good decision-making. The site aims to assist users in identifying monitoring needs, designing monitoring programs, dealing with data management and analysis as well as reporting. This will improve the likelihood of good decisions leading to improved environmental outcomes.

Manly Lagoon Flood Study

Warringah Council, in partnership with Manly Council, is undertaking the Manly Lagoon Flood Study. The Flood Study will define the nature and extent of flooding in the Manly Lagoon Catchment. The study will include an assessment of the lagoon entrance management, joint probabilities of river and oceanic flooding and the impact of climate change and sea level rise.

The first stage of the Flood Study is to undertake the collection of data. The Councils have engaged AWT Survey to undertake surveys of the stormwater pits and pipes which will allow the Councils to identify and manage severe overland flows.



Manly Lagoon. Source: Manly Council

Delivering Local Responses

Manly Council

Coastal Zone Management

Manly Council has already prepared and adopted six of its eight planned Coastal Zone Management Plans (CZMPs). During 2009/10 Council adopted the North Harbour Coastline Management Plan, finalised the Manly Cove Coastline Management Study and continued to prepare the Manly Cove CZMP.

During the reporting year, Council continued to implement coastal hazard remediation works at Marine Parade, developed a Landscape Masterplan for North Harbour Reserve and Ellery's Punt Reserve, developed a detailed design and obtained permits for maintenance dredging of the Clontarf pool and attempted to gain recognition of Manly-Freshwater as a National Surfing Reserve. Council has contributed and collaborated with DECCW in drafting the *Cabbage Tree Bay Aquatic Reserve: Draft Fisheries (Aquatic Reserve) Regulation 2009 and Implementation Strategy*, the first for an aquatic reserve in NSW. Public exhibition of the draft Regulation has been completed.

Seagrass-Friendly Moorings

Industry & Investment NSW (I&I NSW) in partnership with the Sydney Metropolitan Catchment Management Authority (SMCMA), Manly Council and NSW Maritime initiated a trial of installing Seagrass-Friendly Moorings (SFMs) in Manly Cove. During 2009/10, a total of thirty SFMs were installed replacing traditional moorings. Monitoring of the impact on seagrass bed was also initiated.

Sandy Bay Landscape Masterplan

Development of the Landscape Masterplan for Sandy Bay Reserve was progressed during the reporting year. This involved improvements in areas of community concern including formalisation of a footpath, construction of a landscape retaining wall, provisions for seating, signage, water bubblers, dinghy storage and water access.

Remediation Works

Manly Council is currently project managing the remediation of a Declared Contaminated Site at the former landfill at Addiscombe Road, Manly Vale. During 2009/10 the Site Auditor completed their audit of the Draft Remediation Action Plan (RAP).

Tania Park - Erosion Control (Stage 1)

During the reporting period, Manly Council undertook Stage 1 erosion control and access improvement works at Tania Park utilising grant funding from the NSW Metropolitan Greenspace Program and matching Environment Levy funds. Works included the installation of stairs and native plantings to prevent erosion along the eastern embankment.

Mosman Council

Balmoral Remediation

Remediation of the remaining section of Balmoral Oval and foreshore was undertaken during 2009/10. The foreshore area was capped with virgin excavated natural material (VENM) and turfbed. Grant funding from the State Government Estuary Management Program was utilised to complete restoration works in the south western corner of Balmoral Oval, which had been fenced off to the public as a contaminated site. In March 2010, works began with the removal of five mature coral trees and the treatment of noxious weeds. Earthworks were employed to cap the contaminated soil with crushed sandstone and formalise two existing drainage lines with sandstone and concrete.

To improve the biodiversity outcome several habitat features were incorporated for the local fauna, including frog ponds built into the stormwater channels. The ponds were designed to receive gradual flows of water and were planted with local native aquatic species to provide further shelter and water filtration. Planter boxes were also built into the stormwater design, housing a local creekline species of Water Gum, and the site was scattered with sandstone rock piles and logs that will act as homes for small reptile species. All tree hollows that were observed in the surrounding dead trees were left in situ to continue to provide bird habitat.



*Balmoral Remediation and Creekworks.
Source: Mosman Council*

With the completion of the remediation work, the area can be enjoyed by the general public. To make the area suitable for passive recreation, Council installed an informal looping walking path, a bridge across the channel and large boulders for informal seating.

Climate Change Risk Assessment and Adaptation Project

From March to May 2010, Council took part in the State Wide Mutual Climate Change Risk Assessment and Adaptation Project. Relevant staff across various Council Departments participated in six workshops to identify risks from hot days, temperature increases, rainfall, sea level rise, wind, and storm surge, which have the potential to impact upon the natural environment (natural resources), health and safety, community recreation, service delivery and administration. Following the identification of risks a climate change adaptation plan was developed for Council for 2030.

Caring for our Coast Program - Working together to keep Mosman's Coasts Clean

Council received a grant of \$14,000 from the Australian Government Caring for our Country Grant Program, for environmental education, focusing on the coastal and marine environments. The program involved the following:

- two field days, one at Balmoral and one at Clifton Gardens, with the support of seven external marine organisations to raise community awareness and knowledge of the coastal environment, and how to protect it
- underwater clean up audits by local dive groups
- a boat drop delivery of marine protection information to 750 boat owners registered in Mosman, undertaken by the volunteer Marine Rescue NSW (Mosman unit)
- delivery of educational material to marina's in Mosman
- interpretive signage and TAngler bins installed on Balmoral and Chowder Bay Wharves, and
- establishment of the Caring for our Coast Volunteer Program.



Pearl Bay Project

The Pearl Bay project was completed during 2009/10, to improve public access to the foreshore, provide a bicycle path for the community, rebuild the seawall to improve its design, and provide habitat for intertidal and aquatic biodiversity. The seawall was partially constructed with sandstone blocks from the Drill Hall and was designed to consider wave action and sea level rise, and has become an ecological habitat for intertidal species and fish. Saltmarsh was also reintroduced along a portion of the seawall to provide habitat. A viewing platform and interpretative signage were installed, a bicycle path was constructed from a percentage of recycled material and bicycle parking facilities were installed in the reserve. A small rockpool and a beach were also created for habitat and recreational purposes respectively, and to improve the amenity of Spit Reserve.

Pittwater Council

Etival Street Foreshore Restoration

Restoration works were carried out along the foreshore off Etival Street, through grant funding received from DECCW. These works will halt foreshore erosion and provide increased protection from storm surges. Actively eroding areas, including those with under cutting behind boulders have been stabilised by planting vegetation between the foreshore and the water. There has also been restoration and planting of foreshore vegetation south of Etival Street (Etival Street to Currawong Reserve) of endemic species to control invasion of grass species into the saltmarsh.

Bushland Restoration and Track Upgrade at Salt Pan Cove

Council upgraded the walking track in Salt Pan Cove Reserve with the view of linking this reserve to Algona Reserve (roadside walk) and Refuge Cove Reserve (foreshore walk at low tide). This project will also contribute to the protection and enhancement of the endangered Pittwater Spotted Gum Forest as well as weed removal and prevention.

McCarrs Creek Foreshore Restoration Project

The McCarrs Creek Foreshore Restoration project aims to restore public reserves along the McCarrs Creek foreshore including; Bothams Beach, Brown's Bay and McCarrs Creek Reserve. Endangered Ecological Communities within areas that have been restored as part of this project include; Pittwater Spotted Gum Forest at Bothams Beach, Littoral Rainforest at Brown's Bay and Freshwater Wetlands and Swamp Oak Floodplain Forest at McCarrs Creek.

Avalon Golf Course Coastal Heath Restoration Project

Council received a Federal Government "Caring for Our Country" grant to eradicate hundreds of African Olive trees at Avalon Golf Course. The site includes Coastal Clay Heath and some rare species including; *Acacia leocalyx*, *Allocasuarina palludosa* and *Jacksonia scoparia*. Areas of intact native plants are being regenerated and woody weeds along the road edge are being replaced with native tubestock planted by community volunteers and contractors.

Pittwater Foreshore Floodplain - Mapping of Sea Level Rise Impacts

In December 2009, Pittwater Council adopted the sea level rise planning benchmarks contained in the NSW Government's Sea Level Rise Policy Statement (2009) i.e. a rise relative to 1990 mean sea levels of 40cm by 2050 and 90cm by 2100. In response to the NSW Sea Level Rise Policy Statement, Pittwater Council is currently undertaking a project to map the potential impacts of sea level rise up until the year 2100 around the foreshore of the Pittwater Estuary. Community engagement and information are key components of this project through Council's Estuary Management Community Working Group. A series of Community Workshops are proposed during the Public Exhibition phase.



High Seas Avalon. Source: Pittwater Council

Warringah Council

Lagoon Entrance Management

Warringah Council has responsibility for managing the entrances of Dee Why and Curl Curl Lagoons, and shares responsibility for management of the Manly Lagoon entrance with Manly Council, and the Narrabeen Lagoon entrance with Pittwater Council. During 2009/10, Warringah Council undertook a number of mechanical 'breakouts' of the entrances of Dee Why, Curl Curl and Narrabeen Lagoons and implemented improved alarm systems to assist staff in managing flood risks and ensuring timely entrance openings. Warringah Council also undertook a review of the management of these entrances to ensure practices are in keeping with best practice flood and environmental management.

Narrabeen Lagoon Multi-Use Trail

The Narrabeen Lagoon Multi-Use Trail Project aims to design and construct 2.5km of trail and pedestrian bridge infrastructure between Deep Creek and South Creek. This project will complete the final links of the existing trail network along the foreshores of Narrabeen Lagoon, which is the northern beaches' largest coastal lagoon.

In the 2009/10 financial year, Council completed the detailed designs and assessment for Stage 1. This will see 850 metres of multi-use trail built between Deep Creek Bridge and Middle Creek Reserve and provide a safe and environmentally responsible access for users away from the busy Wakehurst Parkway. The 2.5 m wide trail was designed to be accessible for a range of users and the majority of the trail has been elevated to prevent inundation, facilitate drainage and enable vegetation growth and fauna movement beneath. The new section of trail is designed to connect with a new bridge at Deep Creek (to be project managed by Pittwater Council), to be completed by early to mid 2011.

Stage 2 of the project involves upgrades to parking and facilities at Middle Creek Reserve and a new multi-use trail and bridge from Middle Creek Reserve to South Creek Reserve adjacent to the Sydney Academy of Sport and Recreation and Cromer Golf Club. Design for Stage 2 of the Narrabeen Lagoon Multi-Use Trail is due to commence in September 2010.

French's Creek Floodplain Risk Management Study

The French's Creek catchment is prone to flash flooding, with hundreds of homes potentially affected. The French's Creek Flood Study has been adopted by Council, and the Floodplain Risk Management Study Report is at draft stage. It is currently being reviewed by Council and DECCW, and is expected to go on public exhibition before the end of 2010. These projects have been two-thirds funded by a grant from DECCW.

FloodSafe Education

Warringah Council partnered with the local State Emergency Service to deliver the FloodSafe Education Campaign in early 2010. This involved educating the business and residential communities affected by flooding of South Creek through the delivery of a FloodSafe Toolkit, doorknock campaign, business breakfast and two information evenings. Research was undertaken into the effectiveness of the program by an independent body and the results showed increased knowledge and behaviour regarding flood preparedness. The FloodSafe education campaign will be replicated in other flood prone areas in Warringah in the future.



Mechanical Lagoon Opening at Curl Curl Lagoon. Source: Warringah Council.



Manly Lagoon Catchment Study

Warringah Council are involved in managing a number of projects investigating the ecological condition of Manly Lagoon. The projects include a review of the benthic fauna within lagoon sediments, bird diversity and abundance surveys, fish diversity and abundance surveys, as well as an investigation of faecal contamination within lagoon waters during dry weather. The study also includes the development of a catchment model that will improve Council's understanding of the influence that different land-use and sub-catchments feeding into Manly Lagoon have on nutrient and sediment loading on the lagoon.

Groundwater Investigations at Curl Curl Lagoon

In 2009/2010 Warringah Council completed a detailed investigation into the quality and movement of groundwater that discharges into Curl Curl Lagoon. This investigation provides Council with important information and will be used in 2010/2011 together with the Curl Curl Lagoon stormwater investigations report to identify overall pollutants entering the lagoon. This information will help guide decisions for the future rehabilitation options for Curl Curl lagoon.

Protection of Waterways and Riparian Lands Policy

Historically many waterways in Warringah were piped as part of the stormwater network, cleared of vegetation, reclaimed with fill and developed. This has had some negative impacts including exacerbated flooding in certain areas, reduction of natural floodplains and bank stability, and a decline in water quality, biodiversity and vegetation corridors. The Natural Environment Unit have prepared the draft Protection of Waterways and Riparian Land Policy which provides clear direction for the management, development and protection of waterways and riparian lands in Warringah.

Warringah Council is committed to managing, protecting and restoring waterways and riparian land in a manner that, allows them to function, where possible, as natural systems. It also considers risks from instability, erosion and flooding, and is consistent with Council's planning controls and guidelines as well as NSW and Australian legislation and guidelines. The draft Protection of Waterways and Riparian Lands Policy has been publicly

exhibited, and is currently awaiting review by Council for potential adoption.

Dee Why Lagoon Benefits from a New Bioretention Swale - Protecting our Waterways!

Council has upgraded the Richmond Avenue carpark, adjacent to Dee Why Lagoon, using a Water Sensitive Urban Design (WSUD) approach which involved building a bioretention swale. Previously the carpark was to be unformed gravel which allowed road runoff to flow overland and into Dee Why Lagoon with no treatment. The bioretention swale system includes planted grass and rock riffles laid over specific layers of sandy loam, coarse sand and coarse gravel. Stormwater runoff is slowed, filtered of hydrocarbons and impurities, before discharging into the sand aquifer and subsoil drain. Small galvanised trash racks assist in capturing large debris and gross pollutants. These systems help to improve the quality of the water flowing into the lagoon, protecting our important environment.

The plant species in the bioretention swale were specifically chosen with consideration of the local endangered ecological community of Swamp Mahogany Forest in mind. These native local plants are important for the uptake of nutrients from the stormwater, they enhance infiltration, and attract local wildlife.



*Dee Why Lagoon Bioretention Swale.
Source: Warringah Council.*

3 Atmosphere

The atmosphere surrounding the earth consists of a complex balance of gases that supports life. Human based activity, such as burning fossil fuels has rapidly increased the percentage of particular gases in our atmosphere resulting in negative impacts to urban air quality, impacting on human health, and changes to our climate system.



Pressures on our Atmosphere

Key pressures include:

- pollutants from motor vehicles
- increased use of private vehicles, and increased traffic congestion
- smoke from bushfires
- use of woodfires in winter, and
- industrial landuse.

Condition of our Atmosphere

Transport in the SHOROC region is a primary contributor to the emission of greenhouse gases (GHG's), and reduction in air quality. Air quality in the SHOROC region varies considerably depending on natural events such as windy days, bushfires and human activities, with poor air quality impacting on health.

The National Pollutant Inventory Data, presented in Figure 2, - identifies the substances in the airshed, originating from the SHOROC region that may impact on air quality. The atmospheric condition is also measured by the number of air quality complaints, and community and council emissions.

Regional Snapshot

Figure 2: National Pollutant Inventory Data for the SHOROC Region

Percentage of Pollutants Per Source for the SHOROC Region in 2008/2009

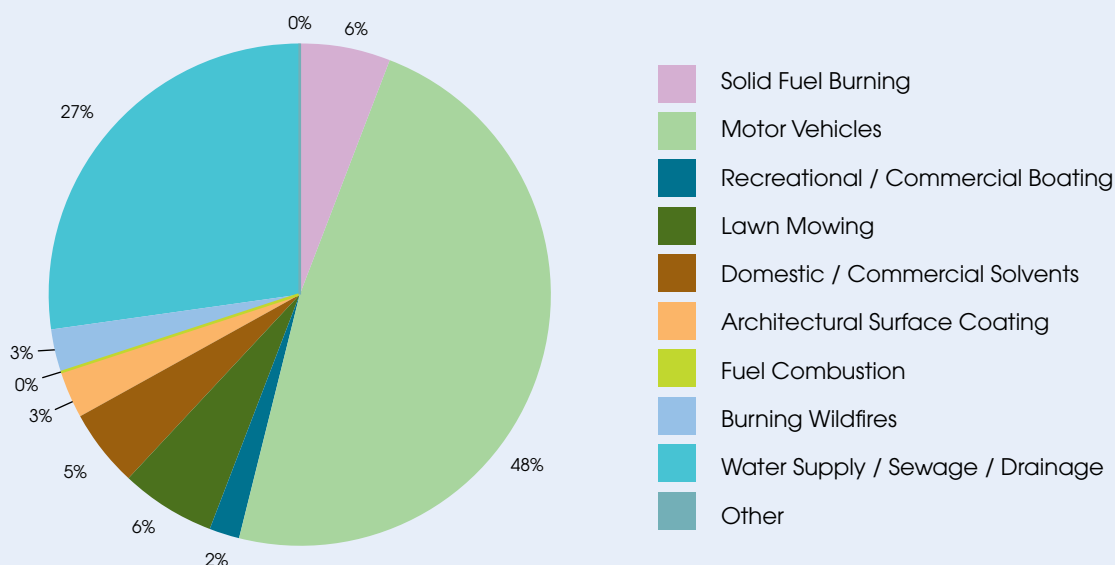




Table 4: Regional Atmospheric Condition

Indicator	SHOROC Region				
	06/07	07/08	08/09	09/10	4 Year Trend
Number of registered vehicles (community)	184,929	188,940	192,555	197,037	↑
Air pollution complaints	142	156	157	191	↑
Number of council fleet vehicles	653	564	573	Data incomplete*	
GHG emissions from all council fleet vehicles (tonnes CO ₂ e)	4,131	3,848	3,719	Data incomplete*	
Electricity use – council operations (kilowatt hours)	19,350,334	20,158,240	20,073,690	20,011,617	↓
GHG emissions from council electricity use (tonnes CO ₂ e)	19,462	19,662	19,063	19,903	↔

*Manly council data was not available at the time the SoE Report was finalised.

Local Snapshot

Table 5: Air Quality

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Air pollution complaints received by council	2006/07	20	2	49	71
	2007/08	8	3	65	80
	2008/09	3	2	63	89
	2009/10	16	3	71	101

Table 6: Greenhouse Gas Emissions

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Registered vehicles in council LGA*	2006/07	23,113	16,733	44,968	100,115
	2007/08	23,727	17,305	45,676	102,232
	2008/09	24,585	17,649	46,842	103,479
	2009/10	24,804	17,967	48,247	106,019
Number of council fleet vehicles^	2006/07	170	40	219	224
	2007/08	162	35	156	211
	2008/09	177	28	155	213
	2009/10	Data unavailable*	26	154	178
CO ₂ from council fleet vehicles	2006/07	1,335	220	1,071	1,505
	2007/08	1,367	202	1,112	1,167
	2008/09	1,384	157	1,104	1,074
	2009/10	Data unavailable*	174 [†]	975	995
Electricity use- councils operations (kWh)	2006/07	5,697,935	2,808,530	4,924,714	5,919,155
	2007/08	5,441,382	2,853,297	5,574,036 [#]	6,289,525
	2008/09	5,427,222	2,846,023	5,351,914 [#]	6,448,531
	2009/10	5,561,846	2,847,151	5,257,342	6,345,278
GHG emissions from kWh (tonnes CO ₂ e)	2006/07	5,485	2,915	4,471	6,321
	2007/08	5,775	2,962	4,796 [#]	6,129
	2008/09	5,760	2,694	4,605	6,120
	2009/10	5,755	2,809	5,392	5,947

*Figures provided by NSW RTA.

^Includes passenger fleet, light, commercial, heavy truck and plant vehicles (if present in councils fleet).

#kWh figures from Pittwater 07-08 amended to reflect increased carbon accounting accuracy.

[†]Whilst Mosman Council has reduced the number of vehicles in its fleet (average over 12 months), the CO₂e have increased since 2008/09 because Council introduced the Mosman Rider (free community bus) during 2009/10, which runs on diesel and is operational every day on a 30mins loop.

*Manly council data was not available at the time the SoE Report was finalised.



Responding to Atmospheric Issues

Regional Responses

Shaping Our Future

During 2009/10 SHOROC progressed its *Shaping Our Future* Strategy. One of the key priorities of this Strategy is investment in public transport infrastructure across the region. *Shaping Our Future* calls for the State and Commonwealth Governments to invest in Bus Rapid Transit systems from Dee Why along Warringah Road to Chatswood and from Mona Vale along Pittwater/Spit/Military roads to the city. Land use planning will also seek to create more jobs close to home for residents to minimise car use.

Sustainable transport is also a key element of the next part of the *Shaping Our Future* Strategy, to be developed in 2010/11.

Climate Change Inventory

During the reporting year, SHOROC worked with staff from its member Councils to develop a climate change inventory detailing what each council is doing to adapt to and mitigate climate change impacts with a view to identifying where there are common goals, strategies and policies. Meetings will continue to be held in 2010 to identify synergies and opportunities for the SHOROC member Councils to continue to work together on climate change policies and projects for the region.

Climate Action on the Northern Beaches

On 24 October 2009, over 1200 residents from across the Northern Beaches formed human signs in the shape of 350 on Mona Vale, Dee Why and North Steyne beaches as part of a world wide event coordinated by 350.org. On that day, over 5000 actions in 181 countries were delivered around the world, to send a message to decision makers at the UN Climate Change Conference in Copenhagen that urgent action to limit greenhouse gas emissions was needed. The local event was initiated by Climate Action Pittwater and supported by Pittwater Council. Climate Action Manly Warringah joined the effort and were supported by Manly and Warringah Councils in a coordinated effort across the northern

beaches region. Mosman Council supported its community in taking action on climate change, with students from two primary schools in Mosman forming a human sign of 350 on Alan Border Oval.

Earth Hour

Earth Hour, an initiative of WWF-Australia, was supported by the SHOROC member Councils in March 2010, through Council participation, the hosting of local events and promotion of Earth Hour to the community through local media. Manly, Mosman, Pittwater and Warringah Council's all switched off lights and appliances in their main Council buildings for one hour and promoted Earth Hour to the local community. Overall, all Australian capital cities, 56% of local councils and 49% of Australian adults participated in Earth Hour.

Fridge Buyback Program

This program run by Next Energy with funding from DECCW, provides a free community collection service for working second fridges, and offers a \$35 rebate where applicable. All fridges collected are degassed and the metal recycled. SHOROC member Councils have promoted the Fridge Buyback Program across the SHOROC region to the community through the local newspaper, Council websites, noticeboards, letterbox drops and through the rates notice. In total **871** fridges were collected across the SHOROC region during 2009/10. Over the total life of the project, **2,224** fridges have been collected across the SHOROC region, saving **18,494** tonnes of CO₂e and **177.7** kg of CFCs, recycling **199.5** tonnes of metal, and collectively saving residents **\$3,467,000** on their electricity bills.



Fridge Buyback Program. Source: Pittwater Council

Delivering Local Responses

Manly Council

Manly Carbon Emissions Reduction Project

Manly Council resolved on 14 September 2009 that Council's target on carbon emissions be brought in line with the Federal Government's announcement to work towards a 25% carbon emission reduction on the 2000 level by 2020. This amended the previous Council's resolution to become carbon neutral by the end of 2010. This year Council commenced preparation of a Carbon Emissions Reduction Plan to achieve, and where possible exceed, Council's target. Given limitations on data from the year 2000, the Action Plan will use 2008/09 as its baseline from which carbon emissions savings will be measured.

Manly Oval – Energy Efficient Flood Lighting & Recycled Fence

This year Council installed energy efficient flood lighting at Manly Oval to help reduce Council's GHG emissions. Council has also been working with the sporting user groups to raise awareness of their energy use at the site. The lighting installation was funded through the State Government's Public Facilities Program with further funding provided by Council. The lighting was due for replacement, as was the fencing around the oval, which was replaced with a picket fence made from recycled plastic milk bottles.

Climate Change Adaptation Action Plan

During the reporting year, Council completed a "Manly LGA Climate Change Risk and Adaptation Action Plan" Project under the Commonwealth Department of Climate Change's Local Adaptation Pathways Program (LAPP). Council has worked to build on the outcomes of the Project in order to develop a more comprehensive Adaptation Action Plan for Manly LGA. It is anticipated that the Action Plan will be finalised in 2010/11 and will provide a strategic approach to climate change risk management and adaptation for Manly Council and the community.

Hop, Skip and Jump – Manly's Free Community Bus

This free community bus service continued to grow throughout 2009/10, transporting residents and visitors alike to reduce the community's reliance on private vehicles. A total of 383,704 passengers were carried during 2009/10, an increase of 6.5% compared to 2008/09 bringing the progressive total to 1,391,160 passenger journeys. By using the Hop, Skip and Jump community bus, patrons are contributing to a cleaner, healthier and happier future for all Manly residents and making a significant improvement to our environment. The buses operate on a 20% biodiesel blend and it is calculated that the use of this fuel, as opposed to standard diesel, has significantly reduced GHG emissions during the year. This is in addition to the less-quantifiable reductions achieved by residents turning away from private vehicle use to the bus service.



Energy Efficient Lighting At Manly Oval and Recycled Fence Source: Manly Council



Mosman Council

Mosman Rider

The Mosman Rider commenced service on December 1, 2009 as a free shuttle bus servicing the Mosman area. Operating around a 9.1km loop every half hour the bus was introduced as a viable alternative to using a car in Mosman. The Mosman Rider has experienced steady growth in the number of passengers with 21,404 people using the service to the end of July 2010. The bus is decked out with a distinctive blue and pink wrap depicting Mosman's affiliation with Whales, making it an easily recognisable service to locals and visitors. The route and timetable are available on Council's Website or in brochures located in Council facilities.

Car Share Scheme

Council continued its twelve month car share trial in partnership with GoGet Carshare, during 2009/10. Two Car Share vehicles are currently used in Mosman, with one parking space provided in the Mosman Square Carpark and the other in the Raglan Street East Carpark, enabling easy access for the Mosman community. The Carshare Scheme has saved approximately 78.7 tonnes of GHG emissions over the last year.

Energy Efficiency Business Program

Mosman Council supported DECCW's Energy Efficiency Business Program during 2009/10, encouraging local businesses to sign up for the program. The Program involved an energy audit of local businesses and the provision of an action plan report showing businesses what actions they could take to reduce their energy consumption and electricity bills. Approximately 47 businesses registered and participated in the program, undertaking lighting retrofits and other behavioural changes to reduce their energy bills and carbon pollution.

Walk Against Warming

Mosman Council supported the Walk Against Warming on 12 December 2009, to show its commitment to climate change action. Council promoted the Walk to the community through the Council website, community noticeboards, sustainability e-newsletter, Mosman community newsletter, distribution of flyers at the Mosman Festival, and advertisements in the local newspaper. Council also invited staff and members of the community to join in the Walk to support the cause by walking behind the Council banner. A total of 16 staff, councillors and community members joined in the Walk.

Walk to Work Day

Council supported Walk to Work Day on 2 October 2009 to promote a healthy lifestyle and improved air quality, through the use of sustainable transport modes such as walking. Council promoted the Walk to Work Day to the Mosman community, and Council staff also participated in the day and were rewarded with a healthy breakfast, as well as prize giveaways to the three staff members that walked the furthest to work on that day. A total of 28 staff took part, with the winner walking/running 17km to work.



Top: Mosman Car Share. Above: Mosman Rider
Source: Mosman Council

Pittwater Council

Reducing Fleet Emissions

Pittwater continues to pursue the purchase of fuel efficient clean diesel vehicles for both its passenger and commercial fleet resulting in 19,000 litres less fuel being burnt. The move to more widely available E10 fuel has significantly contributed to a drop in Council's overall GHG emissions with an 11% reduction recorded. Maintenance training has commenced with Council drivers with a view to educating them on how to get optimal fuel efficiency from the use of their vehicle.

LED Lighting at Whale Beach Rock Pool

In December 2009, Council energised two new 150 watt marine grade light emitting diode (LED) floodlights at the Whale Beach rockpool with resulting triple bottom line sustainability outcomes – financial, social and environmental. For many years this pool had been serviced with two 1,000 watt flood lights that were mounted on a pole some 30 metres above the pool on the headland. The floodlights were a source of irritation for many residents across the bay as light spilled into people's homes. By installing stainless steel poles, Council was able to focus the new lights directly down onto the pool, eliminating light spillage. Pool users are very happy with the improved lighting as LED lighting penetrates the water allowing swimmers to see the bottom. LED lighting has a longer lifespan, thus reducing maintenance costs and only consumes 20% of the electricity in comparison with the old lights, resulting in GHG emission reductions and lower electricity bills.

Going Solar at Mona Vale Library

In December 2009, Council installed a 2.0 kilowatt solar panel system on the Mona Vale Library and Administration building in Park Street. The panels were funded by Council's Revolving Energy Fund and were installed to offset the additional power consumption involved in upgrading security lighting in the Village Park precinct. The system is grid connected and comprised of 10 x Kyocera 205 watt solar panels. The north-west facing roof of the building is ideal for the solar panel location and the pitch of the roof at 34 degrees is ideal for year round generation of clean, green electricity. Solar panels generate electricity 7 days a week, 365 days

a year and the system has averaged 10 kilowatts per day since installation. To date, the system has generated over 2,400 kilowatts of power. The system is expandable, and it is envisaged that future add-on panels could give a capacity of 10 kilowatts per hour on the existing roof areas.

Climate Change Expert Coastal Advisory Panels

Through the Coastal Environment Centre, Pittwater initiated three popular and interactive community events on Climate Change with live Question & Answer with expert speakers, including a 'Climate Change Forum' with Dr Ben McNeill (University of NSW) and Bruce Thom (University of Sydney); 'The Coast of Australia' including a book launch with Professor Andrew D Short OAM (University of Sydney); and 'Climate Change and the Coast' a regional Teacher Professional Learning Day.



350 at Mona Vale. Source: Pittwater Council



Warringah Council

Warringah Energy Program

Under Council's Energy and Water Saving Program, Warringah has been installing photovoltaic panels and solar hot water systems at a number of community buildings and facilities. In 2009/10 photovoltaic systems were installed at the Dee Why Surf Club, Collaroy Progress Hall, Belrose Community Centre, Cromer Community Centre, Brookvale Children's Centre and Manly Vale Community Centre. Solar hot water systems were installed at the Cromer Administration Building and Old HR House.

Replacement of the air-conditioning thermostats at the Belrose Library was undertaken to improve the efficiency of the system. In addition, it is anticipated that the roof upgrade of the Civic Centre being undertaken in 2010/11 will enable the proposed installation of a large scale photovoltaic system of up to 29.9kw.

Power-Mates on Stand-By at Warringah Libraries

Since October 2009, energy-conscious residents have been able to borrow a Power-Mate Lite from one of Warringah Council's four libraries to measure the electricity, GHG's and costs of running common household appliances. The device connects between an appliance and the power socket to provide accurate measurements of energy consumption when an appliance is running or in stand-by mode, helping households to identify and reduce energy costs and GHG emissions.

The Power-Mate Lite can be used to estimate the energy usage, GHG's and costs of running appliances over hourly, quarterly and yearly periods and can even show whether an appliance left switched on at the wall while not being used, such as a toaster or kettle, is still consuming power. The devices have proven so popular that since their introduction, there is a waiting list for borrowers.



Top: Power-Mate Lite. Source: Warringah Council.
Above: Solar Panels at Manly Vale Community Centre.
Source: Warringah Council

4 Water

In this section 'Water' refers to beaches, bays, lagoons, creeks, wetlands, groundwater, stormwater and potable water. The SHOROC region is characterised by a diverse array of water assets, which provide vital ecosystems for aquatic and intertidal biodiversity, and are highly valued for their aesthetic and recreational opportunities.



Pressures on our Water

Key pressures include:

- stormwater runoff from impervious surfaces
- sewer overflows, outfalls and licensed discharges
- litter
- nutrient run-off from gardens, industrial estates and animal waste
- water pollution incidents
- increase in population and water consumption, and
- drought conditions (reduced rainfall).

Condition of our Water

As a life source good quality water is essential for ecosystem health, consumption and recreational activities. There is a responsibility to ensure that good water quality is maintained whilst also ensuring a sustainable level of consumption. The condition of water in the SHOROC region is highlighted below.

Regional Snapshot

Table 7: Regional Water Condition

Indicator	SHOROC Region				
	2006/07	2007/08	2008/09	2009/10	Trend
Number of pollutant traps (council control)	174	175	180	183	↑
Total gross pollutants removed from pollutant traps (tonnes)	1,603	1,447	1,005	1,059	↓
Total residential potable water use (kilolitres per capita)*	75	71	80	81	↑
Total council potable water use (kilolitres)	384,941	357,601	364,356	413,876	↑

*Total Regional residential potable water use divided by the regional population.



As of 2009/10, Harbourwatch/Beachwatch water quality results are no longer reported as percent compliance. Instead, Beach Suitability Grades under the National Health and Medical Research Council guidelines for Managing Risks in Recreational Waters (2008) are utilised to grade the beaches. The Beach Suitability Grade is a long term assessment of the suitability of a swimming location and is derived from a combination of sanitary inspection and water quality measurements gathered over previous years. The sanitary inspection identifies potential pollution sources, assesses the risk posed by each and then determines the overall risk at the swimming site, and the microbial water quality is attained by calculating the 95th percentile of enterococci water quality data. The Beach Suitability Grades can be either Very Good, Good, Fair, Poor or Very Poor.

Table 8 below shows the beach suitability grade for beaches within the SHOROC region.

Table 8. 2009/10 Harbourwatch/Beachwatch Suitability Grading for SHOROC Beaches

Harbour Beaches		
Council	Beach	Beach Suitability Grade
Pittwater	Barrenjoey Beach	Very Good
Pittwater	Paradise Beach Baths	Good
Pittwater	Clareville Beach	Good
Pittwater	Bayview Baths	Good
Pittwater	Elvina Bay	Good
Pittwater	North Scotland Island	Good
Pittwater	South Scotland Island	Good
Pittwater	The Basin	Very Good
Pittwater	Great Mackerel Beach	Very Good
Manly	Gurney Crescent Baths	Fair
Manly	Clontarf Pool	Good
Manly	Forty Baskets Pool	Good
Manly	Fairlight Beach	Good
Manly	Manly Cove	Very Good
Manly	Little Manly Cove	Good
Mosman	Clifton Gardens	Good
Mosman	Balmoral Baths	Good
Mosman	Edwards Beach	Good
Mosman	Chinamans Beach	Good
Warringah	Davidson Reserve	Poor

Ocean Beaches		
Council	Beach	Beach Suitability Grade
Pittwater	Palm Beach	Good
Pittwater	Whale Beach	Very Good
Pittwater	Avalon Beach	Very Good
Pittwater	Bilgola Beach	Very Good
Pittwater	Newport Beach	Good
Pittwater	Bungan Beach	Very Good
Pittwater	Mona Vale Beach	Very Good
Pittwater	Warriewood Beach	Good
Pittwater	Turimetta Beach	Good
Warringah	North Narrabeen Beach	Good
Warringah	Narrabeen Lagoon (Birdwood Park)	Poor
Warringah	Collaroy Beach	Good
Warringah	Long Reef Beach	Good
Warringah	Dee Why Beach	Good
Warringah	North Curl Curl Beach	Good
Warringah	South Curl Curl Beach	Good
Warringah	Freshwater Beach	Good
Manly	Queenscliff Beach	Good
Manly	North Steyne	Good
Manly	South Steyne	Good
Manly	Shelly Beach	Good

Local Snapshot

Table 9: Stormwater

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Number of gross pollutant traps (council control)	2006/07	23	30	22	99
	2007/08	24*	30*	22	99
	2008/09	23**	31	27	99
	2009/10	23	32	29	99
Total gross pollutants removed from GPTs (tonnes)	2006/07	183	377	57	986
	2007/08	158*	302	96	891
	2008/09	79**	286	99	621
	2009/10	169	180	110	600

*Two Manly units and one Mosman unit were not performing to full operational capacity during 2007/08.

**Four Manly units were not performing to full operational capacity during 2008/09

Table 10: Water Consumption

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Total LGA potable water use (kilolitres)	2006/07	3,776,919	2,903,941	5,064,615	11,727,414
	2007/08	3,565,403	2,816,409	4,709,263	11,277,076
	2008/09	3,774,512	2,915,400	4,910,571	11,581,445
	2009/10	3,726,619	3,019,243	5,181,272	11,963,629
Total residential potable water use (kilolitres per capita)	2006/07	80	88	75	84
	2007/08	76	83	72	80
	2008/09	77	86	75	82
	2009/10	76	89	76	83
Total council potable water use (kilolitres)	2006/07	104,967	50,000	119,615	110,359
	2007/08	79,185	43,981	104,356	130,079
	2008/09	80,350	49,690	120,963	115,927
	2009/10	82,213	48,861	131,715	151,087



Table 11: Participation in Sydney Water's Water Saving Program

Water Saving Program	Manly		Mosman		Pittwater		Warringah	
	09/10	Total 99 to 2010	09/10	Total 99 to 2010	09/10	Total 99 to 2010	09/10	Total 99 to 2010
DIY Kit	97	1,457	16	830	30	1,520	158	5,145
WaterFix your home	31	3,971	21	2,238	45	5,241	118	14,777
Washing machine rebate	381	2,679	241	1,753	401	2,906	1,052	7,664
Rainwater tank rebate	35	363	13	300	69	1,245	108	1,797
Love Your Garden	100	379	93	335	19	470	51	933
Toilet rebate	102	164	60	76	197	389	653	1,106
Total Participation	746	9,013	444	5,532	761	11,771	2,140	31,422

Source: Sydney Water

Responding to Water Issues

Regional Responses

Formation of the SHOROC Water Cycle Management Working Group

The SHOROC Water Cycle Management Working Group was created in 2009. The group comprises staff from each of the four member Councils as well as Sydney Water, SCCG, DECCW, and SMCMA. The objective of the group is to drive best practice and coordinate the sustainable and efficient sourcing, delivery and use of water resources (including wastewater, stormwater, groundwater and potable water), with a focus on protection of environmental and public health within the SHOROC region. The group meets bi-monthly.

Narrabeen Lagoon Creating a Sustainable Catchment

2009/10 has been the third year of this joint Warringah and Pittwater Council restoration project, which was awarded a grant of almost \$2 million from the NSW Environmental Trust in 2007. The sustainable living education campaign has produced a number of highlights over the 2009/10 year. One of the major projects was a Bushcare DVD entitled "Caring for our Catchment - the Story of Narrabeen Lagoon". The DVD, highlighting the natural beauty and cultural spirit of the catchment area, outlines what is currently being done to protect the area and what

everyone can do to preserve the Lagoon's unique environment. Outdoor events including spotlight walks, eco-paddles, bird walks and bushwalks also featured, as well as the Sustainability Champions program with workshops on energy reduction, increasing backyard biodiversity and waste reduction. Schools education included a Teacher Professional Learning Day which was a high quality, well received event reaching seventy-six teachers within the catchment area.

In February 2010, Warringah Council coordinated a two day practical workshop on new approaches to promoting behavioural change on sustainability. The workshop was led by Dr Doug McKenzie-Mohr, a world leader in the growing field of community-based social marketing which draws on environmental psychology to increase public participation in sustainability at a community level.

The grant has also funded a number of on-ground works in the catchment. To date, nine long term bush regeneration contracts are in progress focusing on major creek systems including Middle, Oxford, Deep, Nareen and Mullet Creek.

They include works such as:

- severing exotic vines and clearing lantana from native canopy trees, then maintaining buffer zones to allow natives to revegetate these clearings in place of the weeds
- the removal of all *Ludwigia peruviana* (Primrose Willow) and Pampas Grass growing in the creek line and swamp areas
- maintaining areas of endangered ecological communities such as Bangalay Alluvial Forest
- maintaining and expanding areas of resilient bush and good bushland core areas; linking areas of good bush to each other through revegetating and regenerating bushland areas, and identifying bushland areas which will prove to be the most resilient or least prone to weed re-infestation.

Additionally, Warringah and Pittwater Councils are working in close connection with a community committee that has been formed to provide a conduit to the greater community and to build ownership and empowerment amongst the members.

Sewer Leak Investigation

Manly and Warringah Councils are working with Sydney Water to improve water quality of ocean and harbour beaches. The collaborative program involves dry weather monitoring of stormwater drains to waterways to identify and fix sewer leaks. Manly and Warringah Councils along with Sydney Water have extended this program to Manly Lagoon. During and after rainfall there are elevated levels of faecal bacteria in the stormwater system. This affects the water quality in Manly Lagoon and investigations are being undertaken to determine sources of faecal indicator bacteria in wet weather within the catchments.

In 2009/10, Warringah Council investigated all the stormwater pipes entering Manly Lagoon from Warringah's side of Manly Lagoon. The investigation involved sampling of any water draining from stormwater pipes during dry weather into the lagoon for indication of raw sewage. Unexpected results were communicated to Sydney Water for further investigation.

Delivering Local Responses

Manly Council

Water Savings Program

Manly Council's Water Savings Program began in 2000/01, and has resulted in a 55% reduction in Council's total organisational potable water usage. The Program involves the use of harvested stormwater, groundwater, and rainwater projects for non-potable uses to reduce the use of potable water, demand reduction and the use of water conservation devices.

In 2009/10 Manly Council continued a successful leak investigation program which identified and repaired a range of concealed leaks in Council's facilities. Council has also continued the implementation of new rainwater tank and water conservation devices to a range of sites.

Manly Lagoon Rehabilitation Works

The rehabilitation of Manly Lagoon (jointly managed by Manly and Warringah Councils) has been ongoing for a number of years following preparation of the Manly Lagoon Estuary Management Study (1995) and adoption of the Manly Lagoon Estuary Management Plan (1998), and the Manly Lagoon Integrated Catchment Management Strategy (ICMS, 2004). These documents highlighted a number of major and minor works to be undertaken to progress estuary rehabilitation. A major outstanding project highlighted in these plans is the removal of catchment-borne accumulated sediment in Manly Lagoon to the west of the Pittwater Road Bridge. This project has received \$690,000 funding from the NSW DECCW, to be matched by the Councils. Progress in 2009/10 included:

- appointment of a suitably qualified contractor to undertake the works and plans
- completion of environmental assessments (Review of Environmental Factors) with public exhibition in July/August 2010, and
- NSW Government agency approval to proceed with the works.



Mosman Council

Water Savings Action Plan

In March 2010, Mosman Council submitted the third annual report on the progress of Council's Water Savings Action Plan to DECCW. The annual report highlighted Council's water savings through actions such as the installation of dual flush toilets in the Civic Centre, the installation of touch free taps in the ladies toilets in the Civic Centre and the installation of stormwater reuse storage tanks for oval irrigation.

Creek Monitoring

The Mosman creek monitoring program was completed on 30 June 2010. Monitoring was undertaken on a quarterly basis at four creeks, for physio-chemical parameters and biannually for macro-invertebrates. Three wet weather events were also sampled for two of the creeks. Water quality was generally good, with the exception of parameters such as faecal coliforms, total nitrogen and phosphorus and copper, which were elevated at some of the creek sites, particularly following rainfall. Only very common and common water bugs were found inhabiting the creeks, as these water bugs have a greater tolerance to lower water quality levels.



Mosman Bay Creek. Source: Mosman Council

Botanic Road Stormwater Reuse Scheme

A treatment train incorporating a Stormwater Quality Improvement Device (SQID) and a Stormwater Storage System was completed during 2009/10, at Botanic Road. The storage system is located underground in the Botanic Road Reserve, and water in the storage system is treated with a ultra-violet (UV) treatment system before being used to irrigate Balmoral Oval and surrounding gardens and parkland.

Urban Irrigation Program

Mosman Council signed on to become a partner in a two year research program entitled, "Sustainable Watering to Purpose in Urban Landscapes: Developing Irrigation Benchmarks for Science-Based Policy and Practice". This program is a partnership program between the University of Western Sydney, the Council of the City of Sydney, Mosman Council, Woollahra Municipal Council, Marrickville Council, and Rockdale City Council. One or more of Mosman's ovals will be utilised as a case study for the program to determine the correct amount of irrigation required to find the balance between sustainable water consumption and oval maintenance requirements.

Pittwater Council

Warriewood Wetland and Nareen Wetland Plans of Management

Plans of Management have been adopted for both Warriewood and Nareen Wetlands, significant natural areas in Pittwater. The development of these Plans of Management were funded by SMCMA and address the following key issues: vegetation, biodiversity, habitat management, water quality, maintaining access and improving recreation areas, dealing with encroachment of private assets and community education and participation.

Estimate of Environmental Flows in Mullet Creek

Through a "Creating a Sustainable Catchment Grant" from the Environmental Trust, Pittwater undertook an environmental flow assessment study to assess the flow regime in the Mullet Creek catchment. The study aimed to develop an understanding of the impact of the main water storages in the catchment, flow extractions and transfers in creek hydrology. This study will help provide an initial step to potentially developing a Water Sharing Plan to manage the Mullet Creek resource.

The Coastal Environment Centre is also educating the community about caring for local catchments, creeks and aquatic fauna through their catchment education program. This has included recruiting volunteers for ongoing water quality monitoring and conducting community days to discover Mullet Creek and its waterbugs.

Water Management Forum

Pittwater Council in conjunction with Watersave Australia held a best practice workshop on integrated water management for public open space at Mona Vale Golf Course in September 2009. The event was held on the 29 September 2009 and 111 people attended. The purpose of this workshop was to discuss how to get the best results with a limited water supply on sports fields, reserves and golf courses, covering topics such as drought resistant grasses, innovations in irrigation, stormwater harvesting and sewer mining.

Following on from the Forum the Coastal Environment Centre has been working with Mona Vale Golf Course on educating the community and schools on their integrated water project. This project has enabled the club to clean and store stormwater for irrigation purposes, making them now fully self-sufficient and saving 22 megalitres/year of drinking water.

Great Mackerel Beach Floodplain Risk Management Study and Plan

Great Mackerel Beach is a high risk flood prone area. The Great Mackerel Beach Floodplain Risk Management Study and Plan has been drafted and recently placed on Public Exhibition. The primary aim of the Plan is to reduce the flood hazard and risk to people and property in the existing community and to ensure future development is controlled in a manner consistent with the flood hazard and risk. A detailed assessment of the impacts of climate change (sea level rise and increased rainfall intensities) on the community at Great Mackerel Beach were also included in the project. High priority actions in the Plan include the preparation of a Lagoon Entrance Management Policy, the inclusion of additional information on property planning certificates, the commencement of adaptation to climate change through development controls and the preparation of a Community Flood Emergency Response Plan.



Great Mackerel Beach Community Information Day.
Source: Pittwater Council



Warringah Council

Every Drop Counts at Warringah Council

Warringah Council has achieved four stars under Sydney Water's five star 'Every Drop Counts' program as a result of a concerted effort across Council operations to reduce water consumption. The objective of the five-star water management program is to help organisations take a holistic approach in managing their water resources. To date, only a handful of councils have reached four stars and above.

Backwash Recycling System at the Warringah Aquatic Centre

During 2009/10, a backwash recycling system was installed at the Warringah Aquatic Centre. This proposal was subject to an options evaluation process as part of Council's Business Excellence Program, including a risk evaluation and decision-making matrix which contained reference to the environmental, economic and social constraints and opportunities associated with the proposal. The system was funded through the Local Government Infrastructure Program and was commissioned in late 2009. It will reduce the need to use around 3ML of mains-supplied water per year.

Cities as Water Supply Catchments

During the reporting period, Warringah Council joined a world first water research program, Cities as Water Supply Catchments, which is aimed at meeting the challenges of housing a growing population in an era of climate change. The national five year research initiative will look at effectively and efficiently harvesting stormwater to supplement water usage across Australia. It will also provide ongoing practical solutions to harvesting stormwater by improving existing infrastructure and implementing new environmentally friendly systems. The program includes researchers from Monash, Melbourne and Queensland Universities, representatives from local, state and federal governments across Australia and industry representatives. The SMCMA through its Water

Sensitive Urban Design in Sydney Program is acting as a lead agency to facilitate a regional Sydney Metropolitan Consortium of interested councils and NSW Government agencies. Key advantages of this program over other research initiatives include:

- delivering a sound research program with strong industry focus
- allowing leading researchers from across all key discipline areas to work together, and
- providing holistic solutions to climate change challenges.

New Environmental Assessment Strategy for Local Industry

Warringah Council adopted a new Environmental Assessment Strategy for Local Industry in September 2009. The strategy is aimed at improving the environmental performance of business operations in Warringah, thereby improving the quality of our local environment. The strategy was launched in May 2010 with an industry trade event where local businesses accessed environmental information and materials to assist their businesses. Environmental assessments are undertaken for local industries, initially targeting businesses with greater risk potential to cause pollution. Council's Compliance Services team also responds to pollution spills with regard to enforcement and overseeing clean up actions.



Backwash Recycling Plant - Warringah Aquatic Centre.
Source: Warringah Council

5 Biodiversity

Biodiversity is the variety of all life forms - the different plants, animals and micro-organisms, the genes they contain and the ecosystems in which they live. Biodiversity underpins the ecological processes which make life on Earth possible, such as provision of fresh air, clean water, nutrients and pollination of plants. It provides medicines, fertile soils, food, as well as recreational opportunities and cultural identity.



Pressures on our Biodiversity

Key pressures include:

- altered and inappropriate fire regimes
- clearing and fragmentation of native bushland
- spread of weeds
- illegal poisoning of trees
- illegal dumping of rubbish
- predation by domestic and feral animals
- plant diseases such as Phytophthora
- stormwater /sewer discharges into bushland and waterways
- climate change impacts
- anchoring of boats, and
- replacement of swimming nets.

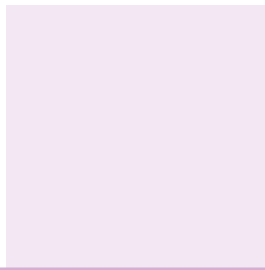
Condition of our Biodiversity

Biodiversity in the SHOROC region incorporates terrestrial, intertidal, and aquatic based plants, animals and micro-organisms and the ecosystems in which they live. The region is home to many threatened plants, animals and communities. Whilst most of this diversity is contained in the region's bushland areas and waterways, it is complemented by biodiversity in urban residential areas, including private gardens and street trees.

Regional Snapshot

Table 12: Regional Biodiversity Condition

Indicator	SHOROC Region				
	06/07	07/08	08/09	09/10	4 Year Trend
Total noxious weed notices to residents	199	234	253	233	↑
Total noxious weed assessments undertaken	354	389	546	354	↔
Bushcare program volunteer hours	15,744	21,067	17,157	15,360	↓
Total number of active registered Bushcare volunteers	937	907	585	630	↓
Number of threatened species (flora and fauna)	167	167	183	194	↑



Local Snapshot

Table 13: Council Biodiversity Condition

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Noxious weed notices	06/07	48	0	90	61
	07/08	83	0	56	95
	08/09	40	0	161	52
	09/10	36	0	167	30
Noxious weed assessments undertaken	06/07	0	25	177	152
	07/08	47	24	171	147
	08/09	80	9	170	287
	09/10	48	18	188	100
Number of registered active Bushcare volunteers	06/07	210	177	250	300
	07/08	66 [#]	196	356	289
	08/09	86 [#]	87 [#]	181 ^{##}	231
	09/10	26 [']	90	240	274
Bushcare program volunteer hours	06/07	583	2,754	6,207	6,200
	07/08	528	5,292	9,283	5,964
	08/09	598	2,054	7,220	7,285
	09/10	675	2,550	4,615	7,520
Number of active Bushcare groups	06/07	16	17	26	51
	07/08	11	34	28	51
	08/09	12	17 ^{##}	37	51
	09/10	12	22	41	35
Number of native plant species recorded in LGA	06/07	449	454	Unknown	914
	07/08	449	454	Unknown	914
	08/09	449	454	Unknown	914
	09/10	449	454	285	929 ^{**}

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Number of threatened flora species	06/07	10	3	14	20
	07/08	10	3	14	20
	08/09	10	3	21	20
	09/10	10	3	22	20
Number of threatened fauna species	06/07	20	4	42	54
	07/08	20	4	42	54
	08/09	20	4	46	59*
	09/10	20	4	56	59
Number of endangered ecological communities	06/07	2	3	9	16
	07/08	2	3	9	16
	08/09	2	3	10	16
	09/10	2	3	11	16
Number of endangered fauna populations	06/07	2	0	2	0
	07/08	2	0	2	0
	08/09	2	0	2	0
	09/10	2	0	2	0
Number of feral fauna species targeted through programs (e.g. rabbits, foxes, cats)	06/07	2	2	3	6
	07/08	2	1	2	4
	08/09	1	1	2	3
	09/10	1	1	2	3

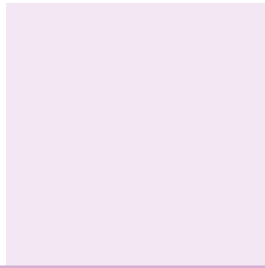
*In Mosman during 2008/09 there were 157 registered volunteers but only 87 of these were active. Previous years recorded the number of total registered volunteers, even if not active. Active volunteers have been recorded for Manly from 2007/08 to 2008/09 and during 2008/09 for Pittwater and Warringah. Previous years also included registered, non-active volunteers.

**Mosman has 7 informal individual Bushcare groups with 1 or 2 volunteers not formally supervised by Council, therefore not included in the figure for 2008/09. These informal groups were included in the figure for 2007/08 which explains the discrepancy in group numbers.

‘During 2009/10 a major overhaul of Manly Council’s volunteer database was conducted. Previous years data includes inactive volunteers as well.

**The total number of flora species recorded in Warringah increased by 15 this year from the 2005 inventory. The increase was recorded in the recent update of the Warringah Natural Area Survey – Vegetation Communities and Plant Species.

*The number of threatened fauna in Warringah increased in 2008/09 due to new determinations by the NSW Scientific Committee, as well as findings from the flora and fauna assessments and the first known reporting of a Bush-stone Curlew in 2008.



Responding to Biodiversity Issues

Regional Responses

National Tree Day

Tree planting makes a positive contribution to our environment by enhancing the local habitat, providing shelter for our native animals and helping to absorb carbon emissions. Each of the SHOROC member Councils participated in National Tree Day in July 2009. In Warringah, over 2,000 plants were planted at Greendale Creek by scouts, students and community volunteers. Manly Council held a planting event at Seaforth Oval, with approximately 55 people planting about 600 native plants to provide a buffer to the Duffys Forest Endangered Ecological Community. In Pittwater over 650 plants were planted by the community at Billarong Reserve. In Mosman over 600 native plants were planted by the community at Rosherville Reserve.

Urban Feral Animal Programs

During 2009/10, representatives from the SHOROC member Councils attended quarterly meetings of the Urban Feral Animal Action Group (UFAAG) to discuss and exchange information on feral animal issues across the region and possible solutions/ programs that could be implemented. The SHOROC member Councils continue to coordinate and implement ongoing feral animal monitoring and control programs. Priority species for the SHOROC region include european red foxes, rabbits, cats, Indian mynas and seagulls. Methods implemented during 2009/10 to control feral animals included trapping, biological control, shooting, education and baiting.



National Tree Day. Source: Pittwater Council

Delivering Local Responses

Manly Council

Duffys Forest Endangered Ecological Community Restoration

The restoration of Duffys Forest Endangered Ecological Community has been ongoing since the construction of a new access road into Seaforth Oval in 2009. Several initiatives have been undertaken to improve the condition of this important vegetation community. Soil translocation was undertaken to ensure the soil seed bank was protected, and has resulted in the successful regeneration of native plants. A vast array of species are appearing in this section, which is becoming the most species diverse section within this vegetation community. Tree planting has been undertaken to revegetate the degraded edge of this vegetation community to provide a buffer from weed incursions. In addition, protective fencing has been installed to minimise impact of people walking through the regenerating site.

Burnt Bridge Creek Restoration Project

Burnt Bridge Creek is one of three creeks entering Manly Lagoon. The creek has been subject to a range of impacts including poor water quality and bushland degradation. In 2008/09, Manly Council received \$1,997,570 from the NSW Government Environment Trust (Urban Sustainability – Major Projects Program), to fund a three year Integrated Restoration Project for the creek. The project represents an alliance partnership with Warringah Council.



Weed Removal as Part of the Burnt Bridge Creek Restoration Project. Source: Manly Council

The program is now in the second year. Expenditure of project funds is now underway to achieve six major environmental outcomes for the creek over a three year period. These include:

1. stormwater harvesting for Balgowlah Golf Course and Balgowlah Oval (providing an alternate water source for irrigation, increasing wet weather stormwater retention capacity of the sub- catchment and reducing dry weather dam extraction)
2. stormwater treatment for the Sydney Road Catchment (improving stormwater quality)
3. modification of the existing artificial Burnt Bridge Creek Weir to a sediment control basin with future truck maintenance access
4. removal of aquatic and riparian weeds
5. creek bank restoration along Burnt Bridge Creek, and
6. community engagement/education to protect Burnt Bridge Creek catchment values.

Progress in 2009/10 included:

- completion of the project Business Plan
- component 1 & 2: designs finalised, environmental assessment and approvals underway
- component 3: draft designs completed
- component 4: all contracts appointed, and work commenced.
- component 5: draft designs for all sites underway
- component 6: education strategy written and Catchment Education Officer to be appointed.

Threatened Species

Threatened populations of Little Penguins (*Eudyptula minor*) and Long-nosed Bandicoots (*Parameles nasuta*) are present in the Manly LGA. During 2009/10 Manly Council continued its active involvement in the Little Penguin Recovery Program in association with the DECCW and other stakeholders, through implementation of a variety of actions. For example the installation of an interpretive sign at West Esplanade to assist the volunteer penguin wardens with their ongoing community education. Council also continued to provide input into the development of the Long-nosed Bandicoot Draft Recovery Plan.

Mosman Council

Native Bogul Project

The Native Bogul Project is being undertaken by the University of New South Wales, the University of Sydney, and Taronga Zoo, with support from DECCW, Mosman Council and Rentokil. Mosman Council is providing in-kind and monetary support, and promotion of the project to the Mosman community. The project will provide information on the impacts of invasive black rats on native flora and fauna, remove black rats from Mosman bushland areas, re-establish a self-sustaining population of native bush rat (Bogul) in bushland areas, increase community awareness of biodiversity issues and restore the natural ecosystem. During 2009/10 black rat populations studies and trapping of the black rat began. The captive breeding program of the Bogul also commenced.

Biodiversity Factsheet

The Biodiversity Factsheet was completed in June 2010 and distributed to the Mosman community with the rates notice. The Biodiversity Factsheet was the fourth factsheet in the Sustainability 'Our Planet Our Future' Factsheet Series. The Factsheet included information on 'what is biodiversity?', 'threats to biodiversity', 'did you know facts about biodiversity', 'why should I take action', 'biodiversity in Mosman', 'actions I can implement to help conserve biodiversity', and useful website links. The Biodiversity Factsheet was distributed during 2010 to coincide with the International Year of Biodiversity.



Mosman Bushcare. Source: Mosman Council



Mosman Council Bushcare Program 2009/10

The Mosman Council Bushcare Program provides an opportunity for the community to work in partnership with council to improve Mosman's local environment. The Bushcare program fosters the aim of enhancing biodiversity and conserving native flora and fauna. In 2009/10, Mosman Council supported 22 Bushcare Groups and 14 individual volunteers. In addition trees were planted by members of the community on Trees for Mums Day at Beaconsfield Park, with a total of 120 participants planting 1200 native tube stock.

Bushcare Workshops/Events

Two annual events, the 'Weeds and Bush Friendly Gardens' Workshop and the 'Spit to Parriwi' bushwalk were undertaken in 2009/10, offering bushcare volunteers the opportunity to increase their skills and knowledge of local environmental issues.

To celebrate the history of the Friends of Bradleys Bushland Reserve and to pay tribute to the work achieved by the recently retired bushcare group, Mosman Council hosted a well attended wildflower walk and talk in September 2009 at Bradleys Bushland reserve.

Feral Animal Program

In February 2010, Mosman Council in conjunction with other key land managers across Sydney released Rabbit Haemorrhagic Disease Virus RHDV to control rabbit populations. The virus was released in reserves in Mosman, including Little Ashton Park and Sirius Cove. The release of RHDV in Mosman resulted in a significant reduction in the number of adult rabbits in these areas. The release of the virus at Balmoral Park was halted due to the discovery of a roosting Powerful Owl, which is a threatened species.

Pittwater Council

Careel Creek Estuarine Rehabilitation Project

Council received funding from DECCW for rehabilitation of Careel Creek Estuary. This project included 1000's of trees planted as well as bush regeneration contractors conducting weed control along the length of the creek. The result of this project will be a continual corridor of native vegetation along the length of the creek from Careel Bay mangroves to the Avalon Village and connecting the mangroves with Avalon Beach dunes. Endangered Ecological Communities where restoration has occurred include; Coastal Saltmarsh and Swamp Oak Flood Plain Forest.

Pittwater Spotted Gum Forest Restoration

Pittwater Spotted Gum Forest is a listed endangered ecological community which is home to a large number of local native animals, including many bird species and the endangered Squirrel Glider. Council undertook works to help restore and protect the natural state of the Pittwater Spotted Gum Forest in critical areas, especially in public reserves. In addition Council is continuing to work with local property owners to ensure this forest community is going to be around for generations to come.



Grevillea species. Source: Pittwater Council

Targeting Noxious and Environmental Weeds

A number of projects targeting noxious and environmental weeds have been completed utilising "Caring for Our Country" grant funding. The Warriewood Beach Coastal Biodiversity Project involved primary weed control, planting of native tubestock, creation of new dunes to assist the provision of native animal habitat and beach stabilisation in the face of climate change. The Crown of Newport Conservation of Endangered Communities Project supported private land owners to learn about weeds and native plants on their properties as well as bush regeneration work to restore two endangered ecological communities: Pittwater Spotted Gum Forest and Littoral Rainforest. The Mona Vale Dunes Biodiversity Protection Project involved professional bush regeneration, interpretive signage and field days to plant in the dunes.

In addition work has continued with the Crown Land grant to control the Bitou bush at Palm Beach, Bangalley and Careel Heads and noxious weeds have also been controlled on crown land sites at Ingleside and North Newport. Aquatic and terrestrial noxious or high priority weeds have also been controlled including *Ludwigia peruviana*, *Salvinia molesta* and *Paspalum quadrifarium*.

Fauna Surveys

Through the Coastal Environment Centre, Pittwater is conducting fauna surveys across 6 sites in the Narrabeen Lagoon catchment area to determine a baseline of fauna across a number of habitat types. The aim is to identify any trends in the populations of mammals, reptiles, birds and amphibians as well as including biodiversity education such as anabattling, frogging, spotlighting and seabird rescues.

Feral Rabbit Threat Abatement

Through the "Caring for our Country" grant program more areas have been controlled for rabbits using a combination of methods. Rabbit Calici virus was released for the first time in Pittwater with strong anecdotal success within 1km from release sites.

Warringah Council

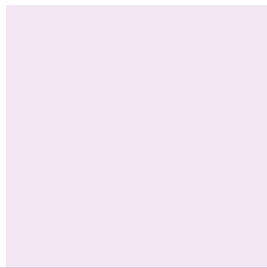
Update of Warringah's Natural Area Survey - Vegetation Communities and Plant Species

Warringah Council updated its Natural Areas Survey (undertaken in 2005) during the 2009/10 year. The Natural Areas Survey is an inventory of the vegetation communities and flora species present within the LGA. A significant tool and feature of the survey is the electronic vegetation mapping that accompanies the report. The mapping spatially displays Warringah's vegetation communities and the locations of threatened species. The mapping is used extensively by Council staff, and is essential for Council's planning and management activities.

The purpose of the project was to update Council's flora species records, update new threatened species locations, map and classify new areas of vegetation that were omitted in the 2005 survey and to re-classify vegetation that was not assigned a vegetation community. Some of the significant outcomes of the update included the addition of 15 flora species, an increase of 134 ha of vegetation assigned a vegetation code (of this, 64.83 ha had not been mapped previously), and a 20% increase in the area of vegetation mapped as the Duffys Forest Endangered Ecological Community. The updated report is in draft form and will be presented to Council for adoption during the 2010/11 financial year.



Asparagus Fern Out Day. Source: Pittwater Council



Support for Bush Regeneration Volunteers

All Warringah Friends of the Bush volunteer sites have been assessed for strategic value and most groups have now been provided with a contract supervisor and a site plan. The program supports 231 volunteers at approximately 51 sites. A propagation nursery at Manly Dam has been established to supply volunteers with local native plants required for regeneration works.

Endangered Bird Found in Dee Why

Many people may remember that in December 2008, Warringah was visited by an endangered Bush Stone-curlew, nicknamed "Curly". Given the vulnerability of Curly's new home, she was relocated by staff from DECCW and Council officers to a safe location in Kincumber on the NSW Central Coast, where a lone male was known to reside. In January 2010, Council Officers were informed by DECCW that Curly and her mate had successfully reared a chick, which is an excellent outcome for regional biodiversity.

BioBanking Feasibility Assessment

Warringah Council conducted a BioBanking feasibility study on crown managed land in the Wheeler Creek Valley in 2009/10 to assess the potential for private landholders to create BioBank sites in Warringah (results of which are detailed in the Wheeler Creek Valley BioBank Feasibility Assessment July 2010). BioBanking is a market-based scheme, introduced by the NSW government, that enables biodiversity 'credits' to be generated by landowners who commit to protect and enhance biodiversity values on their land through a biobanking agreement. Results of the study showed the proposed Biobank site has the potential to generate 454 ecosystem credits representing 4 vegetation types and 673 species credits.

Bushland Plans of Management

Warringah Council has been working in consultation with the NSW Land and Property Management Authority to develop the Oxford Falls Regional Crown Reserve Plan of Management. The plan covers the management of multiple parcels of the crown land within the Oxford Falls region of Warringah.

Warringah Pittwater Bushfire Risk Management Plan

Warringah Council held a public meeting on 6 May 2010 to discuss the draft Warringah Pittwater Bushfire Risk Management Plan which was on exhibition for public comment. The draft plan identifies the level of bushfire risk across the Warringah and Pittwater LGAs and establishes strategies to manage bushfire risks that everyone can implement.

The draft Bushfire Risk Management Plan includes information about the local area and sets out strategies that can be implemented to manage bush fire risks, including:

- ensuring developments in bush fire prone land comply with the NSW Rural Fire Service's *Planning for Bush Fire Protection*
- requiring permits to light a fire during the bush fire danger period
- distributing Bush Fire Safety Pamphlets to all rate payers, and
- weed control and mowing on Council Reserves.

New Wildlife Webpage

One of Warringah Council's objectives is to manage the natural environment by conserving and protecting Warringah's unique native fauna. In order to do this Warringah Council has taken the initiative to complete fact files for residents that provide information about the native wildlife. The webpage promotes the protection and conservation of Warringah's animals of which there are over 400 species of native animals living in oceans, wetlands, lagoons, creeks, sandstone outcrops, hilltops, woodlands coastal scrubs and our own backyards. Of the 400 native species found in Warringah, 22 are classified as threatened in Australia, 34 are threatened in NSW and ten are threatened in Warringah Shire.



Endangered Bush Stone Curlew 'Curly'.
Source: Warringah Council

6 Human Settlement

Human settlement is about reaching a balance to achieve a good quality of life for the community. Population growth, housing, waste generation and noise in an urban setting are all factors that impinge either positively or negatively on the community. Human settlement indicators have been selected to measure regional issues of population pressures, noise complaints and waste generation.



Pressures on Human Settlement

Key pressures include:

- waste generation
- growing population
- increased packaging
- illegal dumping
- electronic waste, (e-waste), and
- noise from various sources (e.g urban developments, companion animals, transport, construction and recreation).

Condition of our Human Settlement

The SHOROC region is home to over 272,616 people, is bordered on three sides by water and continues to experience higher density living. The increased number of people living in the area can have both positive and negative implications. Negative implications include an increase in waste and noise which may have an effect on human health and wellbeing, whilst possible positive implications include a greater sense of community.

Regional Snapshot

Table 14: Regional Human Settlement Condition

Indicator	SHOROC Region				
	06/07	07/08	08/09	09/10	4 Year Trend
Estimated population at 30 June 2009	263,134	265,666	266,727	272,616	↑
Total waste to landfill per capita, including general cleanup (kg)	221	227	222	219	↔
Total waste to recycling per capita including metal and green waste (kg)	218	226	221	230	↔
Noise complaints including general and barking dogs	3,143	2,946	2,626	1,585	↓



Local Snapshots

Table 15: Population

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Estimated population of each LGA – at 30 June 2009	2006/07	39,103	27,936	56,619	139,476
	2007/08	39,677	28,152	56,920	140,917
	2008/09	39,667	28,356	57,018	141,686
	2009/10	40,939	28,767	58,818	144,092
Residential density (persons per hectare)*	2006/07	25.82	32.79	6.25	9.33
	2007/08	26.21	33.04	6.28	9.42
	2008/09	26.20	33.28	6.29	9.47
	2009/10	27.04	33.76	6.49	9.63

*Residential density calculates persons per hectare. Land included in the calculation may not be used for habitation e.g. shopping centres, national parks, large bodies of water, which is why Warringah and Pittwater which have larger open space land areas have a lower residential density than Mosman or Manly whose LGA's are predominately residential housing.

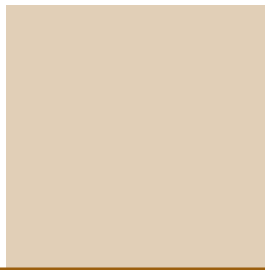
Table 16: Noise

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
General noise complaints received by council	2006/07	40	50	186	730
	2007/08	90	79	92	825*
	2008/09	87	71	325	640
	2009/10	117	51	235	249
Barking dog complaints received by council	2006/07	7	45	260	1,825
	2007/08	67	41	127	1,625*
	2008/09	16	38	221	1,228
	2009/10	30	50	207	646

*Figures for Warringah LGA in 2007/08 are sourced from two information systems as well as anecdotal information due to a system changeover mid year.

Table 17: Waste

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Total waste to landfill including general cleanup (tonnes)	2006/07	7,921	6,791	12,029	31,256
	2007/08	8,402	6,891	12,692	32,796
	2008/09	8,416	6,363	13,420	31,984
	2009/10	8,453	6,409	13,293	31,522
Total waste to recycling including paper, co-mingled, metal and green waste (tonnes)	2006/07	7,479	5,637	11,304	32,832
	2007/08	7,576	5,609	11,636	35,243
	2008/09	6,618	5,567	11,729	34,936
	2009/10	7,407	5,528	11,674	37,975
Total waste to landfill including general cleanup per capita (kg)	2006/07	203	243	212	224
	2007/08	212	244	223	233
	2008/09	212	224	235	226
	2009/10	206	223	226	219
Total waste to recycling including metal and green waste per capita (kg)	2006/07	193	202	200	235
	2007/08	191	199	204	250
	2008/09	167	196	205	246
	2009/10	181	192	199	264
Green waste diverted from landfill per capita (kg)	2006/07	41	39	36	102
	2007/08	44	54	41	109
	2008/09	30	56	46	112
	2009/10	45	59	45	134
General cleanup sent to landfill per capita (kg)	2006/07	22	16	20	33
	2007/08	22	16	36	35
	2008/09	30	14	29	34
	2009/10	24	14	29	33



Responding to Human Settlement Issues

Regional Responses

E-Waste Recycling Kerbside Collection

From 1 January 2010 the SHOROC member Councils, were the first in Australia to ban the general kerbside collection and disposal of e-waste (electronic waste) to landfill. This means e-waste such as televisions, computers, printers, scanners, modems, DVD players, CD players, VCRs and gaming machines are no longer picked up in general kerbside collection across the region.

This ban and lobbying by SHOROC led to the Federal Minister for the Environment announcing the introduction of a nationwide e-waste recycling scheme from 2011 and the introduction of legislation for extended producer responsibility (EPR) to make manufacturers responsible for the recycling and safe disposal of e-waste.

As a solution for residents to dispose of their e-waste in the meantime, until the Commonwealth Government legislation is put in place, the SHOROC member Councils implemented a number of options for residents, including special kerb side e-waste recycling collections, drop-off days and the provision of a facility for residents to drop off items for free for recycling at Kimbriki resource recovery centre.

For example, Mosman Council held a two day e-waste collection in March in partnership with Apple, collecting a total of 50 tonnes. An additional kerbside e-waste collection was conducted during the week of 31 May - 4 June 2010, with a total of

9.92 tonnes collected from the kerbside. Pittwater Council also hosted an e-waste collection event for residents, collecting a total of 52.8 tonnes

The e-waste ban has been a success and raised awareness about the issues of e-waste and the importance of waste reduction, reuse, recycling and waste avoidance. It is estimated 400 tonnes of e-waste will be diverted from landfill and recycled annually.

Kimbriki Resource Recovery Centre

Kimbriki is a general, solid waste (non-putrescible) landfill and recycling centre operated by Kimbriki Environmental Enterprises Pty Ltd. Warringah, Manly, Mosman and Pittwater Councils are the shareholders of this new company.

Recycling and re-use processes developed at Kimbriki result in only 26.4% of the 170,900 tonnes of waste material received at the site going to landfill. In 2009/10, Kimbriki recycled 75,300 tonnes of vegetation, 46,100 tonnes of concrete/brick including stockpiles and 3,100 tonnes of metal products with 45,200 tonnes of waste going to landfill.

Construction of the new Eco House and renovation of the Eco Garden were completed, using recycled materials. The poles in the structure are rescued power poles, wall panels came from the ABC studios, and the timber floor and front doors were from timber sources destined for disposal. The improvements to the garden include an outdoor classroom and more seating throughout the themed 'rooms' in the garden.

The venue has hosted workshop days for teachers in the local Ready Set Grow program. Many schools and seniors groups have visited Kimbriki this year for an informative site tour and session with Peter Rutherford, Senior Ecologist and teacher. Eco gardening workshops for adults continued with a variety of topics including 'Growing Fruit Trees' and 'Small Space Edible Gardens'.



Kimbriki Eco House. Source: Warringah Council

Noise Management

Noise pollution is regulated under the *Protection of the Environment Operations (POEO) Act 1997* and councils use a range of measures to ensure noise in the community is kept at an acceptable level. Noise impacts are carefully considered during the development approval process and consents are appropriately conditioned to regulate and control noise. Noise requirements are also considered and included within planning instruments such as development control plans to reduce and control noise.

Companion Animal Education

Manly, Pittwater and Warringah separately host Dog Days and Mosman hosted a Pets Day Out. These events provide residents and visitors with a forum for companion animal social interaction. The events also provide Councils with a valuable opportunity to communicate with dog owners and raise awareness of responsible dog ownership such as minimising barking.

SHOROC Waste Tip Collaborative Ad Series

A series of monthly waste tip advertisements were developed jointly by the waste officers in each of the SHOROC member Councils and advertised in both the Mosman Daily and Manly Daily. These advertisements aim to encourage residents of the SHOROC region to reduce their waste to landfill, increase their recycling rates, and shop sustainably to reduce packaging and food waste. They also inform residents on what to do with unwanted household items, green waste and metals, and provide tips and actions for residents to reduce their ecological footprint. Regular evaluations show the ads continue to be a popular information format. Local residents feature with a waste tip on avoiding waste and recycling.

Clean Up Australia Day

Each of the SHOROC member Councils took part in the 20th Annual Clean Up Australia Day on Sunday 7 March 2010. Councils offer support to the Clean Up events to help raise awareness of litter issues and how litter affects our terrestrial and aquatic environments. Clean Up Australia established that 15,560 tonnes of rubbish was removed from beaches, waterways, parks and bushland across Australia, with approximately 588,000 volunteers taking part at 7,073 registered sites, which was a 6% increase on volunteer numbers since 2009.

Household Chemical CleanOut

The Household Chemical CleanOut program is delivered in partnership with DECCW and local councils. CleanOut enables the environmentally responsible disposal of common household hazardous waste reducing community and environmental exposure to hazardous waste. The CleanOut program has facilitated the collection, treatment, recycling and safe disposal of household hazardous waste throughout the Sydney, Hunter and Illawarra regions of NSW. The SHOROC member Councils supported the Chemical CleanOut event in April 2010. A total of 58,810.5 kg was collected at the collection point in Pittwater, with 1,772 people attending, and 2,355 people dropped their chemical items at the collection point in Warringah, with a total of 85,330kg of items collected. In addition, 84 Mosman residents also disposed of their chemical items at the collection point in Willoughby.



Household Chemical Cleanout. Source: Warringah Council

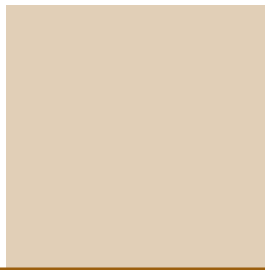


Figure 3: Types of Hazardous Waste Disposed of During the Chemical Cleanout Collection Held at Pittwater.

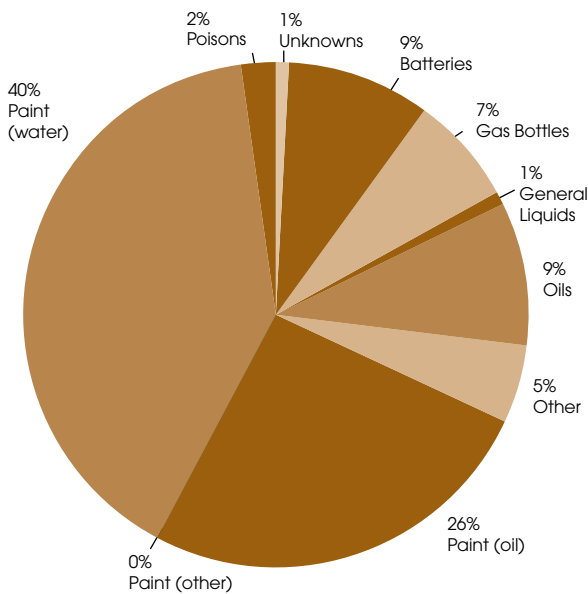
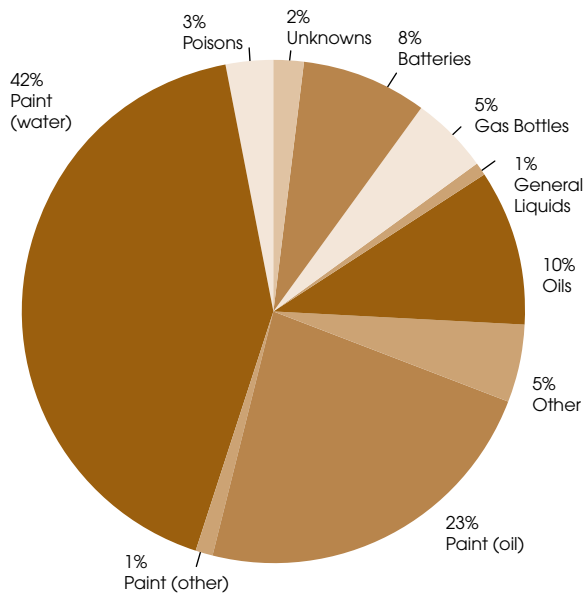


Figure 4: Types of Hazardous Waste Disposed of During the Chemical Cleanout Collection at Warringah.



Delivering Local Responses

Manly Council

Second Hand Saturday

Second Hand Saturday is a program aimed at promoting reuse and repair as opposed to disposal by encouraging residents to host a garage sale prior to their general clean up. This may effectively reduce the amount of waste that is sent to landfill and reduces demand on resources for new goods.

Second Hand Saturday also promotes community spirit by encouraging neighbours to get together to organise a garage sale or street sale. Council supports residents by advertising their garage sale in the Manly Daily and providing posters to assist with promotion. Over the past year over 35 households participated which means goods that may otherwise end up in landfill have been acquired by someone else.

Litterguards

The Litterguards Program was developed in response to community pressure to reduce littering on and around the Ocean Beach area of Manly during the peak summer period.

The main objectives of the program are to:

- decrease litter on the beach and in the marine environment
- educate the public about the social, economic and environmental impacts of litter, and
- encourage best practice waste management in public places and litter avoidance.

Litterguards wear distinctive clothing and directly approach groups and individuals on the beach reminding them to properly dispose of their waste and recycling. The focus for 2009/10 was visitors and youth, who were observed to be the most prolific offenders by Council rangers, compliance staff and Litterguards alike. Litterguards patrolled more than 200 hours on our beaches over the summer months and also spoke with over 6,000 individuals reminding them to take their rubbish with them and dispose of it appropriately.

Beach litter levels decreased visibly during the 2009/10 reporting period, according to Council

cleansing staff, with beach litter weights recorded by council's beach rake reduced by approximately one quarter compared to the 2005/06 season before the introduction of the Litterguards Program. Overall the response to the Program from both visitors and locals was extremely favourable and Litterguards received many positive comments during their 2009/10 beach patrols.

Food Wine and Sustainability Festival

Manly Council's annual Food and Wine Festival attracts around 30,000 people. The festival is an opportunity to provide information on waste and recycling and encourage home composting. The 2010 Food Wine & Sustainability Festival featured biodegradable cutlery and crockery that was collected after use at numerous bin stations for large scale composting. More than 86% of the total waste generated by this year's 20,000 – 30,000 participants was diverted from landfill for recycling, which is our best outcome yet. This included 3.06 tonnes of plastic, glass, aluminium and steel containers, 2.5 tonnes of paper and cardboard recycling and over 1 tonne of food organics which was composted at the WSN UR3R facility. There were over 100 volunteers assisting with waste awareness and helping festival goers use the correct bins.



Manly Food, Wine and Sustainability Festival.
Source: Manly Council

Mosman Council

Public Place Recycling

An additional twelve public place recycling bins were installed along Balmoral Foreshore, Rosherville and Sirius Cove Reserves, and Clifton Gardens, to encourage the public to recycle away from home, maximising resource recovery from public places.

Balmoral: Each of the 16 x 240L recycling bins at Balmoral are emptied twice daily in summer, and usually filled to capacity. Approximately 7,680L recyclables and 15,360L waste are collected each day during summer. In winter approximately 3,840L recyclables are collected on weekends.

Clifton Gardens and Rosherville Reserve: The 4 x 240L recycling bins are collected daily, twice daily in summer with a maximum volume of 1,920L recyclables collected.

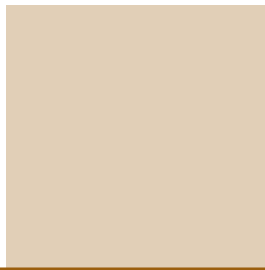
Sirius Cove: The 2 x 240L recycling bins are collected daily, twice daily in summer with a maximum volume of 980L of recyclables collected.

Waste Education Programs

As a member of Keep Australia Beautiful, Council is able to provide the Waste Watchers Program to local primary schools. The Waste Watchers Program was implemented during 9-16 March 2010 at four Mosman primary schools, involving 512 students. These students were able to learn about waste consumption, the three R's – Reduce, Reuse, Recycle, and organic waste.

In 2010, Council undertook Worm Farming Workshops in two primary school classes with 35 students in each. The students were able to learn how to build and care for a working worm farm at school, to use for their lunch food scraps.

The Northern Sydney Region Rubbish Free Lunch Challenge was held in August 2009, with four out of nine schools in Mosman participating, involving approximately 180 primary school students. These students were involved in undertaking a waste audit at their school during lunch time before and after the challenge, and on a specific day all participating students took up the challenge of packing a lunch with minimal waste.



BOXWORLD Event

BOXWORLD is a spectacular miniature city made almost entirely of recycled materials. It is created by one man, Warren Thomas, an environmentalist and model maker, originally from Tasmania. The BOXWORLD Exhibition opened at the Mosman Art Gallery in June 2010, and was exhibited until 18 July 2010. A BOXWORLD workshop was held on World Environment Day 5 June 2010, with thirty people in attendance, to raise awareness of the three R's - Reduce, Re-Use and Recycle.



Top: BOXWORLD. Source: Mosman Council
Public Place Recycling Bins. Source: Pittwater Council

Pittwater Council

Reduction of Waste to Landfill at Council Facilities

Council has implemented a number of initiatives to reduce the amount of waste to landfill and to encourage recycling by staff members. Council installed workplace recycling in kitchens, installed a worm farm at Boondah Depot and Mona Vale Library, and placed both mobile and battery recycling boxes at each council administration facility.

Public Place Recycling Bins

Pittwater installed 20 public place recycling bin enclosures at its parks and beaches. The enclosures include separate bins for general waste and commingled (container) recyclables with a cigarette butt disposal facility installed on the sides.

Commercial/Industrial Recycling

As part of Councils 'Commercial/Industrial Environmental Inspection Program' in the Mona Vale basin area and Councils 'Food Inspection Program' business were educated and recommended to recycle waste products such as paper, commingled (containers), waste oils, metals and batteries.

Land Use Planning Strategy

During 2009/10, Council commenced the process of writing the Pittwater Land Use Planning Strategy which will inform Councils comprehensive Local Environmental Plan in the future. This strategy will provide a framework for the management of existing and future development to ensure that the ecological processes on which life depends are maintained and the needs of the community are met without compromising future generations. The Land Use Planning Strategy will cover the period until 2031, and will provide a basis for the preparation of a new comprehensive Local Environmental Plan (LEP).

Warringah Council

Public Exhibition of the Draft Local Environmental Plan and Development Control Plans

Warringah's LEP 2009 and the Warringah Development Control Plan (DCP) will replace Warringah LEP 2000 and its associated development control plans and policies. Warringah's draft LEP and DCP were on public exhibition until 11 December 2009, and then adopted by Council on 8 June 2010. The DCP has been approved and will come into force from the date of publishing. The draft LEP has now been forwarded to the Minister for Planning for publishing. The LEP and DCP are made in accordance with the NSW environmental planning and assessment legislation.

Unleashed Dog Exercise Area Review

A review was undertaken of potential additional dog unleashed exercise areas in Warringah. Following consultation with the community and stakeholders and taking into account flora and fauna assessments, four new areas were put under a six month trial which concludes in September 2010. Of these areas two are open unlimited hours while two involving sporting fields are open only in the early morning. In one of the limited hour locations a contractor was employed to remove any dog faeces on the grounds prior to the weekend sports to help solve the issues raised by the sporting associations.

Introduction of a New Residential Waste Contract

The commencement of a new Waste Contract with United Resources Management (URM) in July 2009 saw substantial benefits flowing to Warringah residents. The new service makes it easier for residents to recycle, minimising waste going to landfill. Regardless of recycling number or symbol, all containers with firm sides and which are not made of polystyrene can be recycled. This includes all plastics, cartons, metal and glass containers.

Residents also received a free lime lidded vegetation recycling bin and collections are now fortnightly. This resulted in approximately 50% more (4,500 tonnes) vegetation being collected in kerbside collections than the previous year. A waste and recycling calendar was distributed and a comprehensive advertising and publicity campaign ensured residents knew about the changes and how to get more information.

Waste Presentations, Events and Workshops - Revitalising Recycling

Community engagement was emphasised this year as Warringah's Waste Education Officers went "on the road" as guest speakers to talk about reducing waste, recycling better and providing the opportunity for residents to have all their waste and recycling questions answered. There were 165 community engagements reaching 12,352 residents.

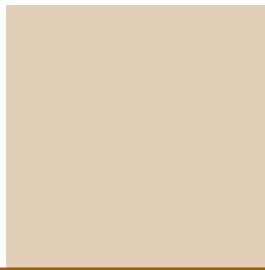
Council's Waste Education Officers delivered 11 presentations to 571 residents, including local clubs such as Probus and View Club. Two high profile speakers - Ian Kiernan and Tanya Ha - were also sponsored to speak at Council's Hilltop to Headland Sustainability Series. In addition, 6 practical workshops were delivered on reuse activities, worm farming, composting, sustainable shopping and recycling. The increasing participation in these programs is a clear indicator of Warringah's waste messages being integrated into residents' consciousness and activities.

Second Hand Mystery Tour

As part of the Living Green Festival, celebrating World Environment Day in June 2009, Warringah residents were invited to venture on a mystery tour and discover more about shopping for uniqueness, environmental and economic benefit. Approximately 40 residents thoroughly enjoyed seeing what happens at the Toy Repair Workshop and browsing through a variety of shops with preloved items before having a low waste lunch and tour at Kimbriki. The response was so positive that 120 residents had to be put on the waiting list for the next tour.

School Program

The schools program continues to be very popular with 19 schools taking up waste education opportunities which reached 1,378 students. Three schools had edible gardens with composting and worm farming systems established; other schools had the popular Waste Watchers program delivered while yet more schools took the opportunity to attend a tour and workshop at Kimbriki.



Swap A Lots

A new level of participation and awareness in re-use was introduced to events with Swap-A-Lots. Residents eagerly exchanged cds at Council's Music in March event, teens exchanged games and music at Youth Week, and everyone swapped children's clothes, accessories, books, cds, DVDs and games during National Recycling Week as part of the 'Big Aussie Swap Day'.

Waste to Art Competition and Exhibition

The Waste to Art category was introduced as a separate category in the Warringah Art Exhibition adding a very interesting dimension to the Exhibition, further promoting an awareness of waste and the importance of reuse. A photographic exhibition of the 30 works was displayed over 48 days at public events and locations across Warringah, focusing attention to issues around our disposable society and Council's awareness and actions in relation to sustainability.



Swap Day. Source: Warringah Council

LGSA Waste Avoidance Commendation Award for Avoiding Food Waste Campaign

Avoiding Food Waste has been a major campaign theme in Warringah with residents receiving worm farms, compost bins, workshops and extensive information. The campaign's success was recognised with a Commendation Award in Waste Avoidance at the Local Government and Shires Associations of NSW 2008/09 Excellence in the Environment Awards.

Publications

Four target brochures were distributed to residents as part of the contract with Council's waste contractor URM. The 'A-Z of Waste' was also compiled, put on the web, advertised and printed. This publication provides disposal methods for a myriad of items. In addition further in-depth information and links are provided to residents on Council's web site.



Warringah Council Waste to Art. Source: Warringah Council

7 Heritage

Heritage is defined as places, objects, customs and cultures that have aesthetic, natural, historic or social significance or other special values for present and future generations (Australia ICOMOS, 1999). Heritage indicators have been selected to measure Aboriginal and Non-Aboriginal heritage in the SHOROC region.

Pressures on our Heritage

Key pressures on heritage include:

- low awareness of Aboriginal heritage
- low awareness of built and natural heritage
- natural processes such as wind, water, erosion and fire
- urban development, recreation and vandalism
- destruction, deterioration and unsympathetic restoration of built heritage, and
- lack of funding to adequately maintain sites.

Condition of our Heritage

Our local heritage gives us a sense of living history and provides a physical link to the way of life of earlier generations.

Evidence of past Aboriginal occupation in the SHOROC region includes rock engravings, rock paintings, shell middens, axe grinding grooves, sites of cultural significance, fish traps, seed grinding patches, open camp sites and stone arrangements.

The region's non-Aboriginal heritage is diverse and includes historic sites, modified and built environments such as dwellings, public buildings, townscapes, gardens, reserves, buildings, roads, as well as ethnic traditions, cultural events, artworks, craft, and literature.

Regional Snapshot

Table 18: Regional Heritage Condition

Indicator	SHOROC Region				
	06/07	07/08	08/09	09/10	4 Year Trend
Total number of Aboriginal heritage sites	954	978	838	840	↓
Total number of non-Aboriginal heritage items	1,027	1,033	1,064	1,064	↑
Heritage conservation areas	20	20	21	21	↔

Local Snapshot

Table 19: Aboriginal Heritage

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Number of Aboriginal heritage sites	2006/07	62*	107	322	463
	2007/08	66*	105	291	376
	2008/09	68*	105	291	376
	2009/10	68*	105	291	376

N.B. Data provided to councils by DECCW through the Aboriginal Heritage Office for the 2008/09 SoE Report has revealed anomalies in previously reported Aboriginal heritage site data.

*This data includes sites within Council jurisdiction only. Previous SoE Reports (2006/07, 2007/08 and 2008/09) have also included sites managed by DECCW and the Sydney Federation Harbour Trust.

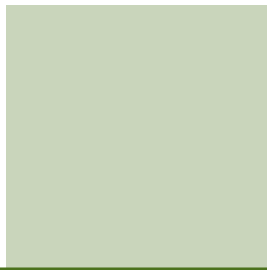


Table 20: Non-Aboriginal Heritage

Indicator	Year	Council			
		Manly	Mosman	Pittwater	Warringah
Total number of non-Aboriginal heritage items	2006/07	306	478	101	142
	2007/08	312	478	101	142
	2008/09	314	478	130	142
	2009/10	315	478	130	141
Breakdown: Number of built items	2006/07	194	437*	69	102
	2007/08	199	437*	69	102
	2008/09	201	437*	74**	102
	2009/10	202	437*	74	101***
Number of landscape items	2006/07	78	34*	20	36
	2007/08	79	34*	20	36
	2008/09	79	34*	28**	36
	2009/10	79	34*	28	36
Number of archaeological items	2006/07	34	16	7	2
	2007/08	34	16	7	2
	2008/09	34	16	28**	2
	2009/10	34	16	28	2
Heritage conservation areas	2006/07	2	11	5	2
	2007/08	2	11	5	2
	2008/09	2	11	6	2
	2009/10	2	11	6	2

*Some items in Mosman are classified as both built and landscape items, therefore the breakdown figures add up to a number greater than the total number of items.

**Heritage items are no longer broken down into built items, landscape items and archaeological items in Pittwater LEP. These numbers have been estimated and can not be used to compare with 2007/08 figures.

***Data reflects the adoption and pending gazettal of Draft Warringah LEP 2009 under which one item has been removed from the current heritage inventory as it has been deemed to have been previously altered to an extent that it does not qualify as a heritage item.

Responding to our Heritage Issues

Regional Response

Aboriginal Heritage Office

Manly, Pittwater, and Warringah Councils partner with other NSW Councils to jointly fund the Aboriginal Heritage Office (AHO). The AHO has the support of the NSW Heritage Office and DECCW. The AHO works to ensure the protection of Aboriginal sites and cultural heritage through day to day site protection work as well as longer term education, training and management advice. The office works in partnership with key stakeholders such as the Metropolitan Local Aboriginal Land Council in assisting councils and the community at large in ensuring that Aboriginal heritage is not impacted.

Highlights for 2009/10 include the completion of the Rock Art Recording Project and new exhibits and activities at the Keeping Place and Education Centre. A total of 43 Aboriginal rock art sites were fully recorded to provide a permanent record of the irreplaceable but fragile art of the region. The data will allow the AHO and councils to continue the process of prioritising key locations for conservation works, monitoring and signage.

The AHO received funding for a continuation of its volunteer monitoring program through the Department of Environment, Water Heritage and the Arts (DEWHA) Indigenous Heritage Program. More volunteers were trained in basic Aboriginal heritage site awareness and an expanded network of Site Care volunteers was established throughout the partner Councils to provide regular monitoring and care of specific Aboriginal sites. The project ran over 2009/10 and has allowed the AHO to build a sustainable program that can continue into the future.

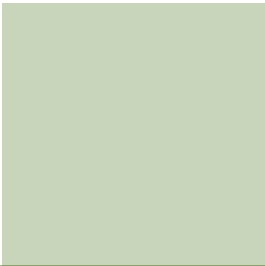
During 2009/10 the NSW Department of Planning grant funded a series of projects including events for schools in the area, site management reports and updates, and an upgrade of the AHO website to help promote the richness of the Aboriginal heritage of the area.

An important part of the role of the AHO is to enhance appreciation of Aboriginal heritage in the wider community. The new AHO Education Centre and Keeping Place in Northbridge has continued to expand in its exhibits and scope. Numerous resources are available for free download from the AHO website www.aboriginalheritage.org

Table 21: Status of Art Sites for Each Council LGA

Site Features	Manly*	Pittwater	Warringah	Total
Accessible	1	7	3	11
Private land	1	4	2	7
Destroyed	2	N/A	1	3
Duplicate/not in Council LGA	N/A	1	3	4
Not located	2	2	10	14
Art not visible	N/A	N/A	2	2
Total sites	6*	14	21	41

*Manly does not include North Head sites now under management of the Sydney Harbour Federation Trust.



Delivering Local Responses

Manly Council

Heritage Festival

The National Trust of Australia (NSW) held the 2010 annual Heritage Festival during April. The theme of the Festival was "The Making of Our Nation", in celebration of the 200th anniversary of Governor Lachlan Macquarie's 12 year tenure as the 5th Governor of the colony of New South Wales. The Festival also focused on local people whose lives and contributions helped shape our 'nation'. In Manly a number of free activities were organised during the Festival to promote the cultural heritage of Manly including a guided tour of Manly Cemetery, exhibition at the Manly Art Gallery and Museum, North Head Sanctuary Foundation Nursery Open Day and a guided Bantry Bluff walk at Seaforth.

History Week

The NSW History Week was held from 5-13 September 2009. The theme was 'Scandals, Crime and Corruption'. In Manly a number of activities were held to promote the rich history of the area including a display of a century of infamous crimes that made the headlines in Manly at Manly Library, exhibitions at the Manly Art Gallery and Museum, an open day at the Q-station and a number of walking tours.

Local Heritage Assistance Fund

In 2009/10 a number of heritage conservation projects were assisted under Council's annual Local Heritage Assistance Fund. This included the conservation of a sandstone front fence, reinstatement of an original bullnose and timber post verandah, replacement of a balcony balustrade with original iron lace detail, replacement of 20th century front door with a 19th century style front door to suit the architectural style of an 1860s cottage and conservation works to a grave in Manly Cemetery.

Manly Heritage Review

In 2009/10 Council continued to review a number of identified potential heritage items and undertook consultation with property owners on the heritage values of the property. As a result of this ongoing review a number of properties have been recommended for listing. Council has prepared a draft amending LEP to add six additional heritage properties to the Manly LEP 1988. Council's Heritage Planners have also been reviewing the existing heritage schedule in preparation of the new Manly LEP and updating the heritage inventory sheets for existing items.

Mosman Council

Balmoral Baths Receives Heritage Award

The rehabilitation of the Balmoral Baths and jetty, completed in 2009, received a Commendation in the heritage category for the NSW Planning Institute of Australia 'Planning for Excellence' Awards. The judges believed that the understated quality of the design faithfully respected the original materials and technologies of marine structures from the period (c1899) ensuring the baths and jetty would be enjoyed for many years to come.

Draft LEP - Proposed Listing of New Heritage Conservation Areas and Items

Mosman's Draft LEP 2010, which was developed during 2009/10 and is expected to be gazetted by the end of 2010, will include two new Heritage Conservation Areas, and seven new heritage items. The Glover and Nathan's Estates draft heritage conservation area covers approximately three hundred semi-detached and detached dwellings, and is representative of the type of late 19th century and early 20th century residential development in Mosman.



Balmoral Jetty. Source: Mosman Council.

Mosman Police Station

Council adopted a new conservation management framework for Mosman Police Station following announcement of its sale by NSW Police in 2009. A key recommendation was to subdivide the lot and dedicate the northern portion to the Council owned Hampshire Park which adjoins the Police Station site, thereby maintaining the historical garden setting of the building, as well as continuing public access to the open space around the site. The framework will ensure future use and development are sympathetic to the heritage significance of the building.

Boronia House

In 2009/10, Council completed stabilisation and restoration works to the second storey verandah of Boronia House, a Victorian Italianate two storey house on the State Heritage Register, located in Spit Junction. The project, jointly funded by the Heritage Branch, used recycled timber from a demolished paper mill in Port Botany (c. 1908) and also involved replacing old corroded bolts and missing elements to the balustrade. Boronia House continued operation as a function centre during these works.

Restoration of Clifton Gardens Jetty

The upgrade and rehabilitation of Clifton Gardens jetty commenced in 2009, with the reconstruction of the dilapidated jetty head taking priority due to its heritage value. The refurbishment was undertaken to improve the jetty for public access and maintain its aesthetic and heritage features.



Mosman Police Station. Source: Mosman Council

Pittwater Council

Heritage Report

Pittwater Council received a grant from the NSW Department of Planning to prepare a three year heritage report for the management of heritage items within the Pittwater LGA. This will assist Council to manage both Aboriginal and non-Aboriginal heritage items.

Guringai Festival

Council promoted the Guringai Festival and supported a local Sorry Day event held in May 2010 organised by the Aboriginal Support Group. The event started at Berry Park, Narrabeen for Welcome to Country then included a Remembrance Walk to Bilarong Scout Hall. In addition Aboriginal Heritage Officer Dave Watts gave a talk at Mona Vale Memorial Hall, speaking about the role of the AHO.

Northern Sydney Aboriginal Social Plan

Council maintains involvement on the Northern Sydney Aboriginal Social Plan, which is supported by 11 northern Sydney councils. The Project Officer for this plan continues to be a point of contact for the Aboriginal Community and works across a wide range of formal and informal networks. Over the last six months the Project Officer has been working on an Aboriginal Health and Wellbeing project.

Harmony Day - Indigenous Ceremony

As part of the 2010 Harmony Day celebrations, Memorial Poles were erected in front of the CEC in honor of an individual that the local aboriginal community considered significant to them. The poles were mounted and painted by Fisher Rd Special School students.



Warringah Council

Heritage Inventory Review

At its meeting on 22 June 2010, Warringah Council resolved to include a heritage review within the 2010/11 works program. The project is expected to be completed in the second half of this financial year and will be carried out by consultant resources. Council's strategic planning team will manage the review and will issue a report once the data has been gathered.

A review of Warringah's heritage inventory has not been carried out since data was gathered for the preparation of the Warringah LEP 2000, over ten years ago. The review provides the opportunity to not only review the existing heritage inventory but also, where appropriate, add new items to the list.

Guringai Festival

In 2010 Warringah Council hosted a special event at Glen Street Theatre to mark the 10th anniversary of the festival. In the morning a free panel discussed, 'The Future of Indigenous Arts' and was led by Susan Moylan-Coombs, the Guringai Festival Committee Co-Chair, Neil Armfield, Artistic Director of Belvoir Street Theatre, Emma Donovan, an established Indigenous singer/songwriter and Lydia Miller, Executive Director, Aboriginal and Torres Strait Islander Arts, Australia Council. The highlight of the day was the performance by David Page of his production, Page 8 which offered the Guringai community a special ticket price that was subsidised by Council. This was followed by an official launch of the 2010 Guringai Festival with a special reception and live music by the Freshwater Girls. Approximately 250 people attended the show and enjoyed the launch.

In 2010 a special dinner was held at the Northern Beaches College - TAFE to mark the handing over from Council to the TAFE of a magnificent seven metre long mural which was created by local children who participated in the 2009 Guringai Festival 'Star Dreaming Rainbow Serpent' event at Glen Street Theatre.



Guringai Festival. Painting by Bibi Barba.
Source: Pittwater Council



Guringai Festival Sorry Day. Source: Pittwater Council

8 Towards Sustainability

'Sustainability' is being able to meet the needs of the present without depleting resources or harming natural cycles for future generations. Planning for environmental sustainability provides a framework which links economic, social, environmental and governance matters.

The awareness and action of the community are vital in achieving sustainable outcomes. Each Council has adopted measures to ensure operations are moving towards sustainability, and run programs for the community aimed at achieving environmental sustainability across a range of issues such as water conservation, biodiversity management, sustainable transport, energy reduction, waste avoidance and minimisation.

This chapter builds on the previous chapters by providing further detail on community and corporate action for sustainability.



Responding to Sustainability Issues

SHOROC STRATEGIC FRAMEWORK: *Shaping Our Future*

The SHOROC member Councils together developed the *Shaping Our Future* Strategy to strategically shape the way the region will look, feel and grow over the next twenty years. It provides direction for transport, health, housing and jobs for a vibrant sustainable SHOROC region. This regional strategy identifies the priorities for State and Commonwealth Government investment including rapid buses, better roads, a new Hospital, and how to accommodate the extra population, houses and jobs the NSW Government requires for the region in a way that doesn't compromise our way of life or natural environment.

Shaping Our Future aims to address the real challenges facing our region including significant road congestion, limited and inefficient public transport as well as the lack of access to an appropriate and accessible high quality health service. Population is expected to increase by around 30,000 people, an 11% increase over the next 20 years. This growth brings with it targets from the NSW Government to accommodate an additional 22,800 new dwellings and capacity for an additional 20,800 jobs in the SHOROC region, a coastal area which is potentially at risk from climate change.

Our way of life and natural environment are valued highly by the SHOROC community and councils. The principles underpinning SHOROC's *Shaping Our Future* are to maintain and enhance these characteristics as the region grows.



Traffic in the SHOROC Region. Source: Mosman Council



Regional SHOROC Sustainability Plan

Strategies for what is needed regionally in the way of other infrastructure and service delivery to maintain and enhance the region's vibrant way of life and natural environment will be covered by SHOROC's *Shaping Our Future Liveability* and *Shaping Our Future Sustainability*.

The SHOROC sustainability strategy will bring together the extensive range of work that Mosman, Manly, Warringah and Pittwater Councils already do, as well as look regionally for opportunities to take collaborative action to maintain and enhance our region's sustainability and way of life. In development potential for regional opportunities to create more sustainable communities will be explored, with a focus on areas such as transport, health and wellbeing, resource management and the natural environment. These strategies are to be developed for release in 2011/12.

'Health of the Region' Indicators Project

The SHOROC member Councils are in the process of developing 'health of the region' indicators to help track how Councils are progressing towards sustainability, as well as how regional strategies are progressing to improve our region's way of life. Indicators will be grouped under themes such as community wellbeing, resource management, employment and natural environment.

Regional Sustainable Purchasing

SHOROC supports the principles of sustainable procurement and pursues the specific objective of purchasing products and services that are socially, ecologically and financially sustainable. All member Councils are members of the LGSA's Sustainable Choice Program and actively seek sustainable alternatives in the sourcing of goods and services. As a regional body SHOROC has developed a comprehensive Sustainable Purchasing Policy that is applicable to all procurement activities carried out by the SHOROC purchasing group.

SHOROC's approach towards sustainable procurement aspires to a number of corporate and community benefits including, but not limited to:

- reductions in the use of energy, water and other natural resources
- cost reductions and avoidances
- reductions in production of waste and pollution
- reduced environmental and human health impacts of products and services purchased
- supporting the development of environmentally friendly products and the associated marketplace
- improving the viability of recycling, and
- support equity, fairness and the removal of discrimination in all procurement activities.

SHOROC Sustainability Forum

The SHOROC member Councils supported a SHOROC Conference in October 2009, hosted by Warringah Council as part of the Narrabeen Lagoon Creating a Sustainable Catchment Grant Project. The Conference was aimed at supporting the SHOROC member Councils in their commitment in establishing, promoting and maintaining a culture of sustainability and environmental responsibility within each council, inter-council, amongst staff and the community. This was to be achieved by bringing together staff representatives from the SHOROC member Councils to share their experiences and knowledge about sustainability not only within the community but within council governance as well. The conference was centred on three key sustainability themes, comprising: (i) embedding sustainability and identifying local indicators; (ii) examining process improvement; and (iii) showcasing regional projects. Interactive workshops followed session allowing participants to interact and identify key elements of sustainability as they related to the topic. A highlight of the conference was the third session - 'Showcasing Regional Projects' where five regional projects were showcased to demonstrate success in sustainability.

There were 106 conference delegates including attendees from SHOROC member Councils, external organisations and regional councils and such as Willoughby, Hornsby, Hunter's Hill and Fairfield City, as well as Northern Sydney TAFE, SMCMA, Local Government and Shires Association, Local Government Managers Australia, University of Technology Sydney, SCCG and the NSW Environmental Trust. Positive evaluation reports show that the participants gained valuable knowledge from sharing their ideas and experiences and the conference has forged effective partnerships between various councils. Ninety-six percent of respondents stated they will implement more sustainable workplace practices as a result of the conference and will explore new sustainability initiatives that were presented by conference delegates. Since the conference there are five newly formed SHOROC regional project groups that are demonstrating their commitment to regional collaboration by devising new projects and working towards regional sustainability.



Winner Sustainability in Landscaping.
Source: Pittwater Council

Delivering Local Responses

Manly Council

Sustainability and Climate Change Committee

The Sustainability and Climate Change Committee (SCCC), one of Council's special purpose advisory committees, continued to meet this reporting year. The SCCC has provided valuable strategic input into some of Council's projects and plans that relate to sustainability and climate change. A few examples include the Education for Sustainability Program, the Carbon Emissions Reduction Project and implementation monitoring of the Manly Sustainability Strategy.

Manly Sustainable Business Awards

The Manly Sustainable Business Awards Program was conducted for its fourth year in March 2010. This initiative expands upon and replaces the annual Green Business Awards Program that was run by Council for 11 years. Manly Sustainable Business Awards looks at business management across the triple bottom line: social, economic and environmental. The aim of the Awards Program is to promote corporate responsibility within the local business sector and provide community acknowledgement for outstanding sustainable business management. In 2010 awards were offered under six categories: Water Use Management, Waste Management, Energy Efficiency, Fair Trade, Contribution to Local Community and Excellence in Sustainable Business Management.

Manly Sustainability Fair 2010

In June 2010 Manly Council held its fourth annual Sustainability Fair on Manly Corso, integrated within the Manly Food and Wine and Sustainability Festival. "Green Up Your Life" was the theme, sending out the message that sustainability can and needs to be incorporated into all aspects of people's lives. The Fair showcased sustainable lifestyle products, technologies and practices such as eco-shopping, sustainable gardening and sustainable building design. Thousands of people attended the event, making it the most successful of Manly's Sustainability Fairs to date.



Green Up Your Life! Sustainable Living Program

The *Green Up Your Life!* Sustainable Living Program is an education for sustainability initiative designed to engage, educate, empower and inspire the local community in the face of climate change and an increasing need for individuals, communities and countries to be rapidly shifting towards a sustainable way of life. The program is comprised of:

1. practical workshops (a minimum of 1 per month)
2. 'Swap to Shop' events, e.g. Clothes Swaps (quarterly)
3. documentary screenings at the local cinema on issues pertaining to sustainability (quarterly)
4. promotion of Manly Council's Sustainability Events e.g. Sustainability Fair and Fair Trade Markets

The purpose of the documentary screenings and Swap to Shop events are to engage a new, larger and more diverse crowd beyond the usual suspects and the workshops are to provide practical advice on how to take those next steps once engaged. It has proven a great success having had the participation of just under 1,000 people from the community since its inception in September 2009 (not including participation in the Sustainability Fair or Fair Trade Markets).

Fair Trade

In September 2008, Manly Council officially received Fair Trade Accreditation from the Fair Trade Association of Australia and New Zealand (FTAANZ) making Manly NSW's first Fair Trade Community.

As part of Manly Council's commitment to Fair Trade, Council ran two Fair Trade Markets during the reporting year. Council's seventh Fair Trade market, a Christmas market, was held on 28 November 2009, and the eighth Manly Fair Trade Market on May 8 2010, during Fair Trade Fortnight. A range of Fair Trade vendors were showcased along with entertainment, kid's activities, Fair Trade coffee and chocolate.

Many local enterprises have moved towards fair-trade certified products, highlighting the successful continued growth of the Fair Trade Program and were presented with awards from the Mayor, Councillor Jean Hay. These local enterprises included: Arlingtons, Barefoot, Cafe La Bas, Candys, Forty Beans, Harris Farm, Ironbark, Manly Health Foods, Oxfam, The Village Grocer and Wild Bean Cafe.

Starfish Food Safety Hygiene Rating System

Council's Starfish Food Safety Hygiene Rating system was revised to incorporate sustainability targets for waste reduction and re-use, recycling practices, electricity and water conservation and sustainable purchasing. Two hundred and fifty one food businesses were audited during the reporting period and were advised on available improvement measures.



Manly Swap to Shop Event. Source: Manly Council.

The Manly Environment Centre

The Manly Environment Centre (MEC) acts as an environmental resource and research centre, an advocate and environmental educator. The shop front houses more than 30,000 publications and other resources, the largest collection of environmental education materials accessible to the community in Australia. Information is provided to people, empowering them to take action and make lifestyle choices which will create positive outcomes for themselves, the wider community (locally and globally) and the environment. The MEC hosted numerous international and national interns, and school students doing work experience and Duke of Edinburgh.

In 2009/10 the MEC held a range of events including festivals, art exhibitions open house and garden events. The MEC celebrated international days and years, annual festivals and national events like the Guringai and Manly Arts Festival, Earth Day, National Science Week, Sustainable House Day and Ocean Care Day and also organised numerous educational programs, and projects to protect and enhance the environment and to inspire and lead the community.

The MEC hosted the first Lagoon Life Festival as part of National Science Week. This festival highlighted Manly and Warringah Council's lagoon projects aimed at improving the health of the lagoon as well as celebrating the community achievements over the last 20 years.

Mosman Council

Sustainable Purchasing

During 2009/10 Council continued to investigate and research sustainable products. In May/June 2010 Council commenced the purchase of 100% recycled envelopes. The envelopes are brown with the Council Footprint logo on the front as a reminder to the community to reduce Mosman's ecological footprint. The rates notice was the first large community mailout with the new 100% recycled envelopes.

During 2009/10 Council also worked on sustainable specifications for inclusion in Council's procurement policy.

I Love My Planet @ Mosman Library

In the April 2010 school holidays Mosman Library went green, coming up with ways to show kids how to have fun and think about the future of the planet. The Library celebrated a Fair Trade Easter, sourcing Fair Trade chocolate eggs to hand out at Easter events, including two story time sessions, a craft activity and the annual teen Chocolate Festival. Other holiday activities included an I Love My Planet sculpture competition, where kids were challenged to make a statue of themselves using only recycled materials from around their home, a craft activity making shimmering mobiles out of recycled items, and a performance by Mic Conway in his musical Rubbish Show. It was a great success with the Children's Librarian and the Environment Team working closely to provide displays, inspiration for craft activities and prizes for the sculpture competition in the form of miniature wheelie garbage bins, and the children got on board with imaginative ideas on how to reduce, re-use and recycle.



I Love My Planet Sculptures. Source: Mosman Council.



Fair Trade Taste Testing

In accordance with Council's Sustainable Purchasing Action Plan, and Environmental Sustainability Plan, Council has been investigating the purchase of Fair Trade products such as coffee and tea for Council staff use as well as for meetings and events. To gain staff input on the preferred Fair Trade brands, the Environment Team hosted a Fair Trade morning tea on 13 May 2010, which all staff were invited to attend to taste test various brands of Fair Trade tea, coffee and chocolate. Staff were able to vote for their favourites, this data being collated and used to recommend the brands to be purchased by Council.

Keep Cup Program

Approximately 25 Council staff participated in the Keep Cup Program trial to reduce the use of disposable cups. Staff were asked to complete a detailed survey so that accurate data could be obtained on the number of disposable cups being purchased per week, benefits of disposable cups and barriers to purchasing coffee in a reusable cup. Staff that responded to the survey were provided with a Keep Cup and asked to record the number of times the Keep Cup was used each week for a total of four weeks, as well as the number of disposable cups still purchased. E-mail prompts and data on water, energy, waste, and trees saved were provided to staff each week. Over the four week period, staff reduced their use of disposable throw away coffee cups by 77%, and have maintained the usage rate of their Keep Cups since the trial ended. On average per year, by using Keep Cups staff have saved: 3,796 paper cups made from trees, 11kgs of plastic lids, 53kgs of landfill, and 3.9gigajoules of energy.

Worm Farming Workshops for Childcare Centres in Mosman

As part of the Early Childhood Environmental Education Network, many of Mosman's childcare centres have participated in a sustainability planning workshop and worm farming workshops to start reducing their food waste. Three childcare centres with 45 children each daily, have established worm farms and are reducing their food waste going in the waste bin, whilst teaching children the importance of worm farming in reducing organic waste to landfill.

Community Education Workshops

A Kimbriki Tour and Composting Workshop was held on 6 May 2010, as part of International Composting Awareness Week. Approximately 19 Mosman residents participated in the tour and workshop, learning about general ecogardening principles, developing skills to start practicing ecogardening principles at home, and reducing their food waste to landfill, through composting and worm farming, and general waste reduction.

A Balcony Garden Workshop was held on 14 March 2010, with 27 participants. The participants were able to learn about potted gardens and the possibilities for growing their own vegetable patch on their balcony or in a small space.



Balcony Garden Workshop. Source: Mosman Council.

Stormwater/Catchment Education

During 2009/10 Council staff held Stormwater Workshops in collaboration with Lands Edge Education Centre. Approximately 120 high school geography and biology students participated in the workshop which included presentations at Lands Edge Centre, and an excursion along Balmoral Foreshore to educate the students on the catchment area, where the stormwater flows through the catchment, the stormwater infrastructure and how the stormwater quality improvement devices work in capturing gross pollutants before they enter the harbour.

Council also held a brief 30 minute session with two Year 1 classes at Sacred Heart Primary School on the Water Cycle, Water Catchments and Water Conservation.

Footprints Program

The Footprints Treading Lightly Program was run as a joint program between Mosman, North Sydney and Willoughby Councils. The aim of the program was to encourage behaviour change towards a more sustainable lifestyle in the 20-40 year age group. The Footprints program was launched on 9 February 2010, with the film screening of the 'Age of Stupid' at Starlight Cinema, North Sydney Oval. Community members signed up to the program at the film launch, as well as via Facebook. The program was promoted to the younger age group via Facebook, websites and twitter, as well as the local media, and at local cafes and pubs/bars. Those that signed up to the program were given a free sustainability assessment of their home and provided with a sustainability report, provided with a free energy power remote, and were able to attend a variety of workshops/events across the three LGA's. Mosman Council hosted an Ecotrivia night on 24 February 2010 at the Hotel Mosman, with the winning group scoring a worm farm and a hamper of organic/Fair Trade products.

Sustainability Workshop for Council Staff

Over one hundred of Council's staff attended a staff sustainability workshop held at the Drill Hall on 3 December 2009. The workshop was undertaken to raise staff awareness of sustainability in the workplace and how it relates to their role. The workshop began with a panel session where staff could ask sustainability questions of panellists. Panellists were staff from across different departments of Council. The second part of the workshop involved a facilitated group session, where each team were asked to respond to two questions around their role in sustainability and what they could achieve in their actual position/team, and what they could do as an individual and group to be more sustainable at work. Each group was facilitated by a member of staff from a different section of Council that had been nominated as 'champions' and trained as facilitators for the workshop. Staff have since provided the Environment Team with sustainable ideas on how to promote sustainable behaviours and make changes to council practices.

Leading Change for Sustainability Program

Mosman Council is participating in a three year grant program in partnership with the DECCW, and five other Councils, namely the City of Sydney, Ku-ring-gai, Wyong, Coffs Harbour and Orange. The program is funded by the NSW Environmental Trust and involves research, delivery and evaluation of community education and engagement projects. A reference group and communities of practice will be set up in each Council to assist in engagement across the Council. Mosman is in the process of delivering an internal sustainability education and engagement project to improve practices and processes within Council and change staff behaviours.



*Mosman Staff Sustainability Workshop.
Source: Mosman Council.*



Pittwater Council

Pittwater Sustainability Principles and Checklist

The "Pittwater Sustainability Principles & Checklist (Part A & B) – Single Dwellings, Alterations & Additions and New Homes" outlines sustainable options and principles for residential design and is intended to be a guide for home owners in regards to building and developing dwellings in a more sustainable manner. This is an aspirational document that presents simple measures to promote a move towards sustainability.

Pittwater Learning for Sustainability Plan Endorsed

Council received a grant through the Environmental Trust to develop an overarching Learning for Sustainability Plan aligned to both the NSW Environmental Education Plan and Pittwater's 2020 Strategic Plan. Pittwater's Learning for Sustainability Plan will guide resource allocation and sustainability education program development within a strategic context and with a clear focus. The Plan will help to make progress towards more sustainable ways of living.

Ongoing Support to the Sustainable Schools Program

Pittwater Council continues to support local schools in their efforts to become more sustainable. Council support includes coordination of the Northern Sydney Region Sustainable Schools Network, enabling teachers across the region to meet quarterly to share their knowledge and experience, and learn from each other. Council assists schools with resource audits in waste, water and energy and in undertaking biodiversity audits of school grounds. Council's environmental education team is closely involved with a number of innovative projects being undertaken regionally and in partnership with other organisations such as the Local Climate Change Learning Community, Cool Kids for a Cool Climate and the Local Ecostudy Project developed by Macquarie ICT Innovations Centre (MacICT) in collaboration with Field of Mars EE Centre and Macquarie University Department of Education.

Pittwater Sustainability Awards

In October 2009 Pittwater's inaugural Sustainability Awards were held. There were three categories where residents and business could demonstrate their commitment to making Pittwater sustainable. These were 'sustainability in design', 'sustainability in business' (both large and small) and 'sustainability in landscaping'. The awards were very competitive and the Award Ceremony was a great success.

Cooee! Newsletter

Pittwater Council publishes a monthly environmental e-newsletter to inform residents of current projects and upcoming events. This newsletter celebrated its one year anniversary in August 2010 and is distributed to over 250 people as well as posted in Council's libraries. Subscription is available via Council's website.

Coastal Environment Centre

The CEC is a regional facility that provides a variety of sustainability education across NSW, inspiring students, parents and the community to protect the environment and live more sustainably. It is a demonstration site for solar power, energy & water efficiency, green waste and biodiversity. The CEC provides weekly tours, workshops, eco-events and educational resources on sustainability issues as well as being open for Sustainable House Day.



Sustainable Schools Program. Source: Pittwater Council

Warringah Council

Living Green Festival

World Environment Day 2010 was a week long celebration with Warringah Council's Living Green Festival. The doors to the Warringah Aquatic Centre opened up for a behind the scenes tour of the fantastic water recycling facilities, Kimbriki provided several hands on workshops in the newly renovated Eco Garden and a bus load of residents took a mystery second hand shopping tour. Adam Spencer presented a unique take on sustainability to a maximum capacity audience as part of the Hilltop to Headland series and residents took part in a spotlighting tour at Narrabeen Lagoon. The festival concluded with the SustainABILITY Markets at Dee Why Beach.

Who Cares About Warringah?

Warringah Council has undertaken an 'Environmental Perceptions Survey', in order to measure the attitudes and behaviours of Warringah residents in terms of environmental issues of concern. A professional market research company was contracted to conduct a telephone survey of the region and responses from 600 residents were sought, which is a statistical representation of the Warringah community. The survey results were compared with overall NSW results from DECCW "Who Cares about the Environment in 2009?" survey. The Environmental Perceptions Survey will help build a framework for a targeted approach to education in relation to sustainability and environmental management issues in the local area.

Hilltop to Headland Sustainability Series

The 2010 Hilltop to Headland series was a phenomenal success with an audience of almost 1000 people attending environmental lectures from top celebrities including Tim Flannery, Jamie Durie, Tanya Ha, Ian Kiernan and Adam Spencer, and a further 1000 downloading the online podcasts to date. Set against the beautiful backdrop of Fisherman's Beach at Long Reef Golf Club, the evenings of entertainment were not only informative but also inspiring. Survey results showed that 99% of audience members found the lectures to be easy to understand and enjoyable and 95% stated that their knowledge of the issues and solutions addressed in the lectures was either slightly or greatly improved.

Fairtrade Awareness

Warringah participated in the 2010 Fair Trade Fortnight by holding two staff awareness sessions at the Civic Centre and the Budgeree Building at Cromer. Over 150 staff sampled a range of Fair Trade coffee, teas, nuts and chocolate as well as receiving information on the benefits of using Fair Trade products. Fair Trade tea and coffee is provided at a number of staff kitchens and meeting rooms and Council is seeking to extend the use of Fair Trade products to other facilities.

Sustainability Champions Program

The Sustainability Champions program, developed in conjunction with Pittwater Council, is designed to increase the capacity of residents to engage in sustainable behaviours that protect and manage the Narrabeen Lagoon catchment area and also build their capacity to 'champion' the sustainability message in the community at a grass-roots level. Round one was implemented between March and June 2010 and was comprised of three free community workshops on waste reduction, energy savings and biodiversity protection. Sixty residents participated in the program and an evaluation showed that 81% of respondents agreed or strongly agreed that their knowledge about energy,



SustainABILITY Markets. Source: Warringah Council



biodiversity or waste has increased since partaking in the workshop. Similarly 76% reported that they felt more comfortable sharing their knowledge with family, friends and the greater community.

Warringah's First Community Garden

Construction has begun on the new Innes Road Park in Manly Vale which will house a leading edge playground and Warringah Council's very first community garden. The official opening of the Manly Vale Park is planned for spring 2010.

The park will be an exciting new community space aimed at bringing children, families and neighbours together to enjoy and learn to live more sustainably. In addition to a playground, is a community garden with a meeting shelter, aptly named 'The Hub', where community workshops will take place on composting, mulching, worm farms, permaculture and plant propagation. The garden will provide a food forest with edible shrubs and trees, community compost bins and a mixture of individual and shared plots. Applications for membership of the community garden are now open.



Manly Vale Community Garden. Source: Warringah Council

Community Based Education and Involvement

Warringah Council has undertaken progress towards a best practice framework for Community Based Education and Involvement by holding learning and development courses in Community Based Social Marketing by Dr Doug McKenzie-Mohr and Thematic Interpretation by Professor Sam Ham. These are both internationally recognised methodologies for creating sustainable behaviour change across communities. Community Based Social Marketing is implemented by firstly building capacity within an organisation and then to foster and build capacity in the community for sustainable behaviour change. Thematic Interpretation teaches us that people forget isolated facts. However, if people feel capable and motivated to process and elaborate on the information presented, they are more likely to internalise themes and messages, such as 'through interpretation, understanding; through understanding, appreciation; through appreciation, protection'. This project will empower community members, schools and local business owners to take responsibility and ownership of specific project actions - in particular how to adopt sustainable behaviour in their communities.

Eco News

Warringah Council publishes a quarterly environmental e-newsletter filled with Council events and activities to protect and celebrate Warringah's local environment. Eco News has just celebrated its second birthday and is received by almost 1000 local residents. Subscription is available via Council's website.

9 Future Directions

The NSW Local Government Amendment (Planning and Reporting) Bill 2009 was ascended on 1 October 2009.

As a result of the new legislation a more integrated and holistic planning and reporting framework has been established for councils in NSW. This framework includes a:

- Ten year Community Strategic Plan (visionary document)
- Four year Delivery Program (sets out measures to achieve goals in Community Strategic Plan)
- Annual Operational Plan and Budget (outlines actions to achieve the Delivery Program and Community Strategic Plan).



Kimbriki – Be the Change. Source: Mosman Council.

The implementation of the new planning and reporting requirements will be phased in over three years from 2010 to 2012. Mosman, Warringah and Pittwater Councils are among the first group of councils to implement these changes in 2010, with Manly Council to implement the new system in 2011.

Councils are aiming to integrate sustainability reporting into the new planning system, and therefore this Report will be the last Regional SHOROC SoE Report in this format. From 2010/11 the SHOROC member Councils will integrate SoE reporting into their own individual annual reporting process and community strategic plan review, with regional sustainability reporting being undertaken by Councils and SHOROC based on the Shaping Our Future Strategy and the 'health of the region' indicators.

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COUNCIL CHAMBERS

1 BELGRAVE STREET
MANLY NSW 2095
9976 1500 - GENERAL ENQUIRIES

CORRESPONDENCE

MR HENRY WONG
GENERAL MANAGER
PO BOX 82
MANLY NSW 1655
DX 9205 MANLY
FACSIMILE 9976 1400

MANLY LIBRARY

MARKET PLACE MANLY
9976 1720

MANLY ART GALLERY AND MUSEUM

WEST ESPLANADE RESERVE MANLY
9949 1776

MANLY ENVIRONMENT CENTRE

41 BELGRAVE STREET MANLY
9976 2842

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MANLY ANDREW "BOY" CHARLTON SWIM CENTRE

BALGOWLAH ROAD MANLY
9977 5849