

Triple Bottom Line Reporting

Background

At its meeting on 24 August 2000 the Council resolved:

"Thatthe 2002/03 Annual Report be on a 'triple bottom line' basis."

The Annual Report compares actual performance against what was planned for in the Annual Plan. To make a change to the Annual Report format, it is necessary to start by changing the Annual Plan and in this way changes can flow through to the Annual Report.

What is Triple Bottom Line Reporting?

Triple Bottom Line (TBL) reporting was developed by John Elkington (from the UK).

TBL concerns all aspects of an organisation's performance, not merely the meeting of financial targets.

At the heart of the TBL philosophy is an acknowledgement that an organisation has impacts on society and the environment as well as financially on its stakeholders. Such impacts may be positive or negative. They may be exerted directly by the organisation itself, or by way of the organisation's influence upon others.

By adopting the TBL philosophy an organisation takes a position on the three core areas: economic prosperity, environmental quality, and social justice. It adopts value statements or principles which then serve as a compass in steering its strategy, policies, targets, and activities.

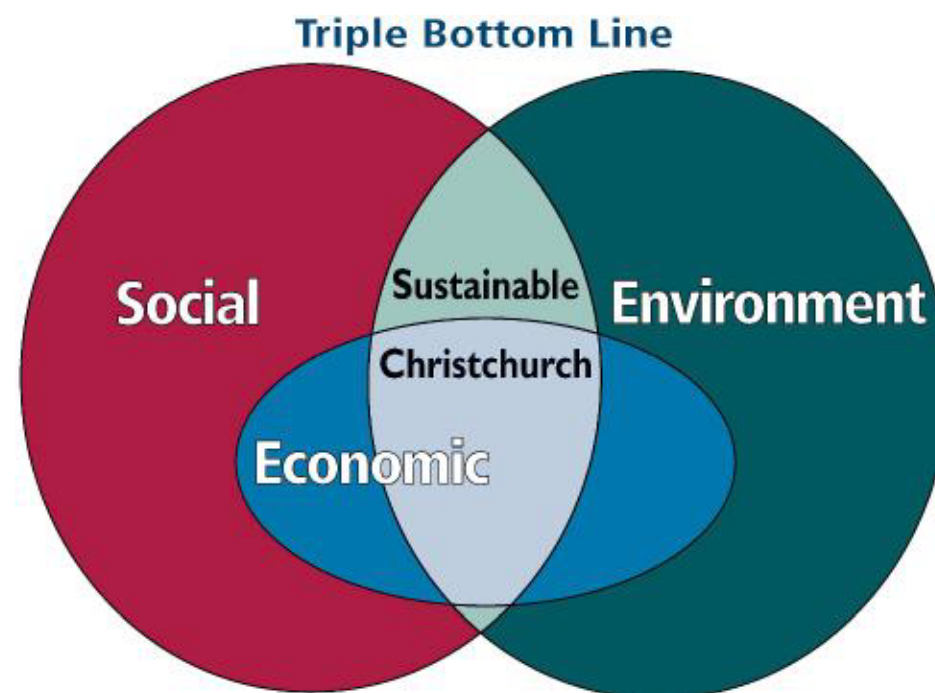
TBL reporting is the mechanism by which an organisation conveys its values or principles and its performance in matching them.

For each of our 14 significant activities, objectives, environmental, social and economic measures have been prepared (see the performance indicator matrices on pages 37 to 80). They also include targets and it is against these targets that our actual performance will be compared in the 2003 Annual Report. In addition to the 14 significant activity measures, there are some 'corporate wide measures' which cross significant activity boundaries and which are reported on pages 11 to 13.

The 'link to the strategic objective' refers to the Council's Strategic Objectives which are printed in the Strategic Statement (this is available from the Civic Offices or at www.ccc.govt.nz).

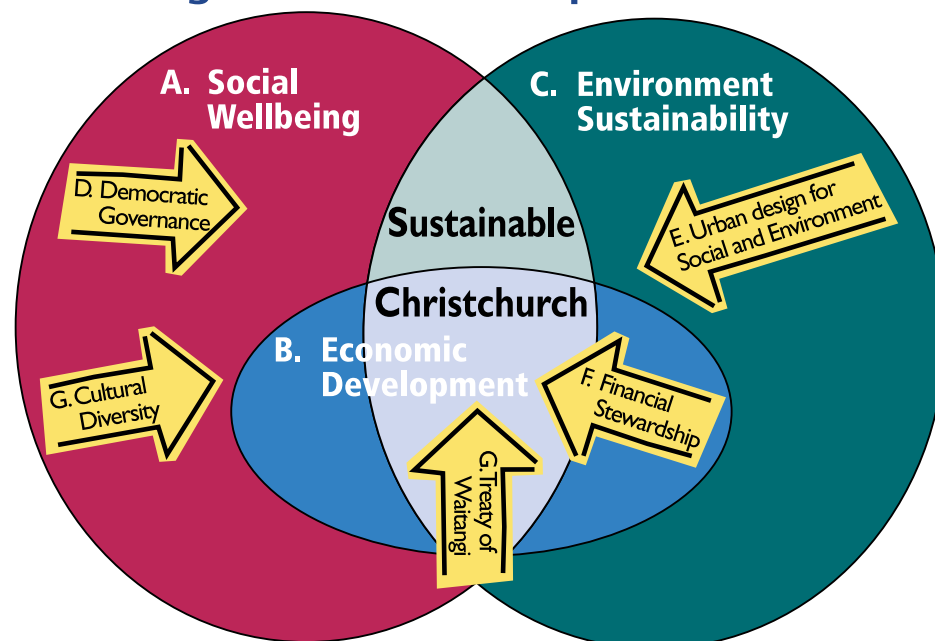
Triple Bottom Line and Sustainability

When making decisions and planning the Christchurch City Council will take into consideration the social impact, the environmental impact and the economic benefits. This process (the triple bottom line process) will assist us in creating a sustainable city for the future. The aim is to have as many activities as practical providing social, environmental and economic benefits all at the same time.



Triple Bottom Line Reporting

Strategic Goals in the Triple Bottom Line



This is an action diagram.

The three circles, A. SOCIAL, B. ENVIRONMENTAL, and C. ECONOMIC are like telescope sights showing three areas on which to focus. To make our city more sustainable is important. The closer the circles, the closer we are to our vision of a Sustainable Christchurch.

The arrows show actions the Council is taking to move the circles closer.

D. DEMOCRATIC GOVERNANCE, E. URBAN DESIGN (eg essential infrastructure) FOR SOCIAL AND ENVIRONMENTAL benefits, F. FINANCIAL STEWARDSHIP, G. TREATY OF WAITANGI and CULTURAL DIVERSITY actions.

Reporting Principles

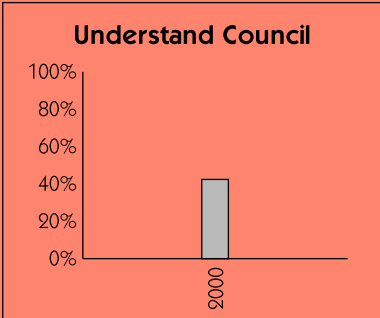
TBL reporting is a relatively new phenomenon and there is no established best way of doing it – we will learn more from every report published. Achieving a balance between detail and making the report interesting and readable is difficult. The aspirations behind our draft TBL measures can be summarised in the following principles:

- **Balanced** – we are prepared to report both positive and negative results on aspects of our performance.
- **A living report** – we are committed to a living report - it will develop and evolve over time.
- **Use of externally derived measures and benchmarks** – we have where appropriate used these and are prepared to be judged by our performance against these measures.
- **Holistic** – we endeavour to show the full picture of the relevant issues.
- **Accessible** – both web and print will be available.
- **Interactive** – the reader can engage the CCC via a number of channels such as
 - contacting us by telephone (Annual Plan Hotline (371-1888) or on 371-1999) or email - info@ccc.govt.nz)
 - making a submission on the Draft Plan.
- **Synergistic** – TBL reporting is a mechanism by which we can convey the organisation's values/principles and its performance in matching them.
- **Verifiable** – an independent third party will as part of the annual audit process verify that actual performance is supported by appropriate evidence.

Triple Bottom Line Reporting - Corporate Measures

Objective	Environmental Performance Indicator	Social Performance Indicator	Economic/Financial Performance Indicator	Link to Strategic Objective																
Sustainability Council continues to help improve the sustainability of the city	<ul style="list-style-type: none">Reduction in CO2 emission for Council operations (<i>Target: 5% less than previous year</i>)	<ul style="list-style-type: none">Number of Council initiatives which have been assessed as providing social sustainable benefits (<i>Target: 20 initiatives</i>)	<ul style="list-style-type: none">Number of Council initiatives which have been assessed as providing economically sustainable benefits (<i>Target: 20 initiatives</i>)	A1, A2, A3, A4, B1, B2, B3, B4, C1																
Central City Revitalisation of central city	<ul style="list-style-type: none">Special character area precinct upgrade project completed by 30 June 2003	<ul style="list-style-type: none">Citizen perception of personal safety in central city (<i>Target: 35% at night</i>) <div><p>City Centre - Safe Night</p><table><tr><th>Year</th><th>Percentage</th></tr><tr><td>1998</td><td>18%</td></tr><tr><td>2000</td><td>30%</td></tr><tr><td>2001</td><td>25%</td></tr></table></div> <p>(<i>Target: 90% during day</i>)</p> <div><p>City Centre - Safe Day</p><table><tr><th>Year</th><th>Percentage</th></tr><tr><td>1998</td><td>88%</td></tr><tr><td>2000</td><td>88%</td></tr><tr><td>2001</td><td>92%</td></tr></table></div>	Year	Percentage	1998	18%	2000	30%	2001	25%	Year	Percentage	1998	88%	2000	88%	2001	92%	<ul style="list-style-type: none">Increase in number of businesses in central city (<i>Target: 2% over previous year</i>)	C2, B2, B4
Year	Percentage																			
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2000	30%																			
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1998	88%																			
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Triple Bottom Line Reporting - Corporate Measures

Objective	Environmental Performance Indicator	Social Performance Indicator	Economic/Financial Performance Indicator	Link to Strategic Objective				
Central City (Cont'd)		<ul style="list-style-type: none">• Increase in building consents for new dwellings or units (<i>Target: 2% over previous year</i>)						
Financial Sustainability Maintain a satisfactory credit rating Maintain the Council's finances in a prudent manner			<ul style="list-style-type: none">• Credit rating at least AA • Council financial ratios are maintained within prescribed limits• Investments and borrowings comply with published policy	F1, F2				
Community Planning Collaborate with other agencies to coordinate activates and promote the wellbeing of Christchurch residents	<ul style="list-style-type: none">• Number of collaborative partnerships seeking environmental sustainability outcomes (<i>Target: 10 partnerships</i>)	<ul style="list-style-type: none">• Number of collaborative partnerships seeking social sustainability outcomes (<i>Target: 2% increase</i>)	<ul style="list-style-type: none">• Number of collaborative partnerships seeking economic sustainability outcomes (<i>Target: 10 partnerships</i>)	D3, D4				
Community Engagement Community are informed and participate in determining and implementing Council policies		<ul style="list-style-type: none">• Percentage of citizens who understand Council decision making processes (<i>Target: 37%</i>) <div><p>Understand Council</p><table><tr><th>Year</th><th>Percentage</th></tr><tr><td>2000</td><td>~40%</td></tr></table></div>	Year	Percentage	2000	~40%		D1, D2
Year	Percentage							
2000	~40%							

Triple Bottom Line Reporting - Corporate Measures

Objective	Environmental Performance Indicator	Social Performance Indicator	Economic/Financial Performance Indicator	Link to Strategic Objective
Treaty Council further develops Treaty relationship with manawhenua and Maori Robust Maori consultation process in place		<ul style="list-style-type: none"> • Increase in the proportion of consultation processes which involve manawhenua and other Maori (<i>Target: 2% increase</i>) 		G1, G2, G3
Civil Defence The Council maintains a satisfactory level of preparedness	<ul style="list-style-type: none"> • Service level agreement with Environment Canterbury (Canterbury Regional Council) reviewed and ratified by March 2003 	<ul style="list-style-type: none"> • Three Council Civil Defence Rescue Teams fully trained 	<ul style="list-style-type: none"> • City-wide Disaster Recovery Plan ratified by March 2003 	C5



A truck load of recyclables on its way to the Recovered Materials Foundation.



Composting green waste at the Garden City Composting Plant.