

Sustainability Matters

2nd February 2017

A fortnightly selection of topical **news and views** about economic, social and environmental issues.
Designed especially for accountants and those who use the services of accountants.

Sustainability Matters is;

- Compiled and published by Ray Skinner of *Sustainability Matters*, providers of specialist services relating to sustainability and business support. **Business achieving a tomorrow for tomorrow's children.**

Young Filmmakers Have the Chance to Make Environmental Movie Magic

".... Young Palmerston North filmmaker Sarah Risdale was 14 when she made the multi-award-winning claymation film *Whenua Finds a Future* about the who or endangered blue duck. Entries for this year's Reel Earth Young Filmmakers Award in 3 categories for under 23-year-olds are open now ...

"We want to share the views of kids and youth, and filmmaking is a fun activity young people can share in with their friends or family."

"The under 10-minute environmental films can be individual efforts or group and classroom collaborations, and needn't restrict themselves to being documentaries.....

Entries Close: 31st March 2017

More: www.energyts.com/snippets/20170126/story5.htm

Source: *SnippETS*, 26th January 2017. ❖

GRI Works with IIRC and Leading Companies to Eliminate Reporting Confusion

"Sustainability disclosure provides a broader view of a company's performance than financial disclosure alone. When used in integrated reporting, it can reveal value creation across six capitals: financial, manufactured, intellectual, human, social and relationship and natural.

"Powered by a collaboration between GRI and the International Integrated Reporting Council (IIRC), the 2017 GRI Corporate Leadership Group on integrated reporting (CLGir 2017) aims to clarify how the GRI Sustainability Reporting Standards and the International <IR> Framework can be used together to provide insights into value creation across the six capitals and drive transparency.

"Organisations can struggle to navigate the sometimes confusing landscape of disclosure whereby numerous frameworks and standards exist. GRI and the IIRC have announced a collaboration that will help clarify how companies can use both the GRI Standards and the International <IR> Framework in their integrated reporting – by working with the companies themselves, through the CLGir 2017.....

"The Corporate Leadership Group on integrated reporting will define themes for their explorations of practical topics, including how companies can embed sustainability into the heart of their operations and business strategy by leveraging GRI Standards and the International <IR> Framework, and how a company's integrated report can have a meaningful influence on investors' understanding and perception of the business....

More: www.globalreporting.org/information/news-and-press-center/Pages/GRI-works-with-IIRC-and-leading-companies-to-eliminate-reporting-confusion.aspx

Source: GRI, 12th January 2017. ❖

SUSTAINABILITY GROUP EVENTS

Next event – Date of webcast yet to be 'sorted'.



Announcements in 'due course'. ❖

Life Cycle Management and Industrial Ecology Student Symposium

"Are you a Life Cycle Assessment/Management (LCA/M) student or academic? Do you want to know more about or work in the fast developing field of industrial ecology? Do you want to stay updated on the latest developments in environmental footprinting methods?

"Then the upcoming Student Symposium on LCA/M and Industrial Ecology is where you need to be! Submit an abstract by **13th February** in order to be considered for an oral presentation at the event.

"Our keynote speaker, Dr. Anthony Halog – an industrial ecology specialist from the University of Queensland, Australia – will bring along a wealth of experience in Life Cycle Sustainability Assessment (LCSA), sustainable production and operations management, corporate environmental management, and greening supply chains

When/Where: 30th March, Massey University, Auckland

More: <http://lcm.org.nz/lcam-industrial-ecology-student-symposium-2017>

Source: Sarah McLaren, 31st January 2017. ❖

Sustainability & Resilience Advisors Sought

"Auckland Council is looking for three smart, strategic and savvy sustainability experts who will deliver analysis, advice and influence in sustainability and resilience, helping to mainstream sustainability as business as usual in organisational processes, policies and programmes.

"In this exciting role, you will act and influence on a broad yet tangible sustainability perspective that includes social, cultural, economic and environmental dimensions. You will deliver analysis, strategic advice and influence in sustainability and resilience, helping to mainstream sustainability as business as usual in organisational processes, policies and programmes

More: <https://careers.aucklandcouncil.govt.nz/jobdetails?ajid=0lgan>

Source: *Auckland Sustainability Quarterly*. Summer 2017. ❖

117 Organisations to Watch in 2017

"2016 has been an exciting year for us, and based on the number of amazing organizations we have had the privilege of featuring this year, we can't help getting excited about 2017. Efforts to increase access to healthy and local foods, support farmers' livelihoods, and improve the overall sustainability of the global food system are ongoing and continuously evolving thanks to businesses, organizations, and individuals committed to building a better food future. As we wrap up the year, we have crafted a small preview of what is to come. Here are 117 organisations to watch in 2017:

More: <https://foodtank.com/news/2016/12/117-organizations-to-watch-in-2017/>

Extra! Members of the [National Good Food Network](#) will meet in Dunedin on 10th February. They will discuss food policy and explore the Otago food region.

Source: SBN, 31st January 2017

Editor: SBN is the sole entity listed from New Zealand and Australia. Well done SBN! ❖

Sustainability is Good for Business

"Nobel Peace Prize winner, philanthropist and former UN Secretary-General Kofi Annan on immigration, democracy and the need for chartered accountants to support the UN's Sustainable Development Goals

"Chartered accountants work across many industries in many countries. What can they do to influence business and political leaders to support the UN Sustainable Development Goals?"

"It is well known that you can only manage what you measure and chartered accountants are those professionals whose job it is to measure. That means they have huge influence on companies' governance.

"Chartered accountants should use that influence to encourage the companies they serve to think long term and integrate sustainable development goals into their accounting, such as by including a 'natural capital account', which I have heard is gaining ground. You should be encouraging companies to green their businesses by switching to renewables, and to respect core labour standards and human rights.'

"The core message to get across is that doing good is good for business, too. Business cannot prosper in societies that fail....

More: <http://acuity.realviewdigital.com/default.aspx?iid=148524> plus, <https://www.acuitymag.com/people/the-most-powerful-thing-businesses-need-to-succeed>

Source: *Acuity*, December 2016, pages 20, 22. ✦

10 Things I've Learned From Working in the Sustainability Field for 25 years

"By Mel Wilson, PhD, Partner and National Leader, Sustainable Business Solutions at PwC Canada, 7th Oct. 2016.

"You know, I just realised I have been working in the Sustainability field (first environment, then environment and health & safety and now corporate sustainability) for basically 25 years now. I have worked as a consultant and I have worked on the client side of the desk. I have learned lots of facts and figures, laws and regulations, corporate cultures and behaviors and many many different processes and procedures for doing things. Over the years I also noticed some recurring patterns and themes. I have boiled these learnings down to the following top ten, presented here in no particular order. Think of them as 'Mel's rules of thumb'.

1. The term 'environmental management' is a misnomer. You don't manage the *environment*, you manage *people*.
2. Every regulatory non-compliance event is a *symptom* of a management system weakness or failure.
3. There are *three main types of sustainability clients*
4. There is a big difference between data and information. *Information is data with context*.
5. If you are auditing/reviewing a key performance indicator which is an intensity or frequency calculation, chances are the *biggest risk of error will be in the denominator*.
6. Some people are stakeholders, and some people are rights holders.
7. If you are serious about working as a sustainability practitioner, then you need to know the sustainability-related laws and regulations in the jurisdictions where you do business.
8. Where you can, make your sustainability project teams as diverse as possible.
9. *Trust your gut*.
10. There are a lot of critics out there who think sustainability management and auditing is fluff stuff....

More: www.linkedin.com/pulse/10-interesting-things-ive-learned-from-working-field-25-mel-wilson, plus for another 10 things go to www.linkedin.com/pulse/another-10-things-ive-learned-from-working-field-25-years-mel-wilson

Source: *LinkedIn Pulse*, 6th December 2016. ✦

Government Subsidies to the Global Financial System: A Preliminary Exploration

Based on an extensive review by the UNEP of peer-reviewed literature, the preliminary estimate of the value of these subsidies by governments to the private financial sector is on the order of US\$521-993billion per year. The researchers believe the range suggested is conservative and significantly underestimates the true value of these subsidies.

"Considering the diverse range of support mechanisms at play within the global financial system, it is understandable that a given type of financial sector subsidy might be considered inherently positive or negative for sustainable development outcomes. In general, targeted efforts linked to priority green investment areas – such as fiscal incentives for green lending – are likely to be beneficial to the achievement of the UN's Sustainable Development Goals.

More:

https://wedocs.unep.org/bitstream/handle/20.500.1182/2/10601/govt_subsidies_GFS.pdf?sequence=1&isAllowed=y, 39 pages, 872KB

Source: *CSEAR Newsletter*, 15th December, page 10. ✦

How Starbucks Yields the Benefits of Materiality

"Our recently released [Feb 2016] research, *Sustainability Incorporated: Integrating Sustainability into Business*, calls out the need for business to further embed sustainability into its core strategies. It highlights five pathways to more deeply integrate sustainability into business: employing business model thinking; putting materiality to use; applying a sustainability lens to products and services; tapping into culture; and leveraging transparency.

"In the second of a five-part series, which was originally published on [GreenBiz](http://GreenBiz.com), we focus on putting materiality to use.

"Most large companies have identified their most critical sustainability issues, including human rights, water, customer privacy, climate change and beyond. Identifying and prioritising those social and environmental issues, such as a materiality assessment, helps companies allocate resources, set goals and focus their strategy.

"And while many companies have undertaken a materiality assessment and published a materiality matrix in their sustainability reports, few have used the assessment in strategic ways. As we have explored in past research, beyond including a matrix in a report, practitioners can use materiality to embed sustainability more deeply into the core strategy by linking key issues to the business model and engaging staff across business departments.

"To use materiality strategically, businesses and practitioners must focus on a select few issues (or even just one) and then act on the issues by establishing goals and metrics that enable progress and build accountability. This targeted focus enables practitioners to drive an issue deeply into the business strategy and make progress by managing the issue. Once one issue has been embedded across the business, the company may begin embedding additional material issues....

"Using materiality to focus on one or a few issues – and then setting goals related to the issues – can help embed sustainability deeply into the business.

More: <http://sustainability.com/our-work/insights/how-starbucks-yields-the-benefits-of-materiality> [29th Feb 2016], with link to <http://sustainability.com/our-work/reports/sustainability-incorporated/> for downloadable report [10th December 2015]

Source: *SustainAbility* 17th December 2016. ✦

Award for Schools Healthy Heating Project

"A Massey University construction professor has been presented with a prestigious industry award for solar heating project in Kiwi schools.

"Professor Robyn Phipps was awarded the highly commended award in the James Hardie Innovation category at the [August] 2016 New Zealand Institute of Building Awards. The award was given to Professor Phipps by industry experts to acknowledge her leadership on a project aimed at improving health and wellbeing in low decile classrooms with a low cost solar ventilation system.

"Professor Phipps' research team installed roof-mounted solar air heater panels to heat fresh air and ventilate 12 classrooms in Palmerston North. Results suggest classrooms heated with panels used conventional heaters far less than adjacent classrooms, reducing the cost of heating to schools.

"As a school's operating hours coincide with peak daylight hours needed for solar heating, it is common sense to use free solar energy for heating the air. However this is a novel concept in most countries,' says Professor Phipps of the School of Engineering and Advanced Technology.

"The study is also using genomics to identify bacteria collected by swabs taken from the children's throats and acts as a measure of the trial's success in reducing student illness.

"Analysis of the data is on going, but it could be an effective tool in reducing incidents of Streptococcus within New Zealand schools,' says Professor Phipps.

"Professor Phipps was recently named as a finalist in the Women of Influence Awards in the Science and Innovation category.

[www.westpac.co.nz/who-we-are/sustainability-and-community/contributing-to-our-communities/inspiring-leadership/women-of-influence/category-finalists/]

More: www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle_uid=D7450B00-ED43-C78D-8A1B-E35ADA231A4A plus www.solarthermalworld.org/taxonomy/term/74711 with link to 'Improving health and well-being in low decile classrooms with a solar ventilation system' a 3 page paper prepared for New Zealand Built Environment Research Symposium, and www.westpac.co.nz/who-we-are/sustainability-and-community/contributing-to-our-communities/inspiring-leadership/women-of-influence/category-finalists/

Source: Editor, 3rd December 2016. ❖

Sustainability and HM Treasury

This new 5th Report of Session 2016-2017 by UK's Commons Environmental Audit Committee argues government ministers cannot make well-informed decisions unless they have access to all relevant costs. And adds 'The Treasury needs to do more to factor these into its decision-making processes, so decisions are subject to a systematic 'green-check'. It must set out concrete steps on how it will incorporate new evidence on natural capital into its 'Green Book' appraisal process and its reporting and accounting mechanisms.

"The Treasury is an influential government department with control over public spending, taxation policy, regulation and major projects. It is uniquely placed to take an overarching perspective and ensure departments and their policies across Government work to promote sustainability. There is considerable evidence, however, that the Treasury fails to do this.'

More: www.publications.parliament.uk/pa/cm201617/cmselect/cmenvaud/181/181.pdf, 40 pages, 8th Nov. 2016.

Source: CSEAR Newsletter, 15th December 2016, page 9

Editor: The report does not canvas the social dimensions of 'sustainability'. ❖

How Regenerative Organic Agriculture Can Save the Planet (Part II)

"We now know that 20-30% of manmade greenhouse gases in the atmosphere comes from industrial agriculture. Petrochemicals are for cars, not for the soil. By dumping ag chemicals onto our soils, we disrupt nature's delicate balance of water, soil and air.

"Carbon sequestration land practices include agriculture, forestry, wetland and range management systems that improve the rate at which CO2 is removed from the atmosphere and converted to plant material and/or organic matter in the soil. Today excess carbon is falling into our oceans and creating acidic conditions that threaten plant and animal species. If we remove carbon from the atmosphere and oceans by way of regenerative organic agriculture practices, we will sequester carbon into the soil and expand the soil's water-holding capacity. Building organic matter into the soil's humus layer is essential for growing the healthful foods humanity needs.

"As National Geographic has reported, '... relatively new research is finding that the introduction of massive amounts of CO2 into the seas is altering water chemistry and affecting the life cycles of many marine organisms.' This is disturbing the oceanic ecosystem in profound ways that include reducing the plankton that feeds whales and provides oxygen for humans.

"The 2014 Rodale Institute report states, 'Organically managed soils can convert carbon CO2 from a greenhouse gas into a food-producing asset.' Two major upsides to this approach are drought-proof soils and, thanks to more nutrient-rich foods, reduced healthcare costs.

"Courtney White in his book *Grass, Soil, Hope: A Journey through Carbon Country* writes: "It is easy to forget that once upon a time all agriculture was organic, grass-fed and regenerative.

"Which is better for the environment – to buy a Tesla and consume a standard American diet or to drive a used SUV and eat an organic diet with some pastured meat and dairy? Yes, it's the latter, and of course even better is to eat an organic diet, walk or bike more, and drive a more energy-efficient car.

"It's time for us to revive the ancient wisdom of honouring the land, and in the process heal our atmosphere, our oceans, our humus-sphere and ourselves. Regenerative organic agriculture is the answer we need to create a food system that works for everyone. Are you ready to be part of this solution?

More: www.ecowatch.com/part-ii-how-regenerative-organic-agriculture-can-save-the-planet-1882000209.html

Source: Malcolm Rands, Facebook share, 16th January 2017.

Editor: Part I is available at www.ecowatch.com/the-solution-under-our-feet-how-regenerative-organic-agriculture-can-s-1881996183.html. ❖

Dear Future Generations: Sorry

"Prince Ea, activist and inspirational spoken word artist, has done it again. Just in time for Earth Day, he has launched one of the most powerful videos I have ever seen about mitigating climate change – in the first 48 hours it already has over 29 million views

More: www.youtube.com/watch?v=eRLJscAlk1M 6:00 minutes, published 20th April 2015. 6.15 million views as at 1st February 2017. Text/lyrics at <https://genius.com/Prince-ea-dear-future-generations-sorry-annotated>, plus www.globalcitizen.org/en/content/dear-future-generations-sorry

Source: A reminder by Jae Mather, Sustainable Business Leaders in New Zealand, LinkedIn 13th January. ❖

TEDxScottBase

Broadcast on 22nd January and shared with 60 viewing parties covering every continent it is now available online as seven separate presentations.

More: www.antarcticanz.govt.nz/scott-base/tedxscottbase/ Scroll well down the page to locate. Plus www.tedxscottbase.com/about/ and www.tvnz.co.nz/one-news/new-zealand/climate-change-talks-in-antarctica-broadcast-today-coinciding-scott-bases-60th-anniversary

Source: Editor, 29th January 2017. ❖

Killing an Australian Reef More Economically Valuable than the Great Barrier Reef

"We have to engage with the issues confronting the Great Southern Reef. Our current levels of scientific involvement and public discussion aren't good enough to avoid the perils that lie ahead. One of the continent's greatest ecosystems has been living – and could die – hidden in plain sight", warns Coastalwatch.com journalist and author Jock Serong, on the emerging concept and implications of the degradation of the 'Great Southern Reef'.

"There is an Australian reef worth more than \$10 billion annually (worth at least more \$4 billion annually than the Great Barrier Reef) which the scientific community is increasingly terming the 'Great Southern Reef'.

"The majority of Australia's commercial fisheries (namely rock lobster and abalone), recreational fishing and regional tourism operate along the reef.

"Around 67% of Australians (or 16.2 million people) live within 50km of the reef, and that number will double by 2060.

"The reef spans 8,000 km, five states and runs along the entire southern coastline of Australia and along large parts of the country's west and east coasts, with almost every one of Australia's 2.7 million surfers paddling over it.

"And yet, most Australians would never have heard of the term 'Great Southern Reef' – nor does the Australian government invest significant funding into its research. Between 2010 and 2014, coral reef research received AU\$55.3 million in research funding from the Australian Research Council, while temperate reef research (The Great Southern Reef) received \$4 million.

"Stretching from Kalbarri in Australia's west, all the way across the southern coast of Australia and around Tasmanian then up to around Tweed NSW, the Great Southern Reef is a massive swathe of coolwater reefs that are increasingly being grouped together by scientists as a single entity.

"Much like the Great Barrier Reef is interconnected by nearly 3,000 separate coral reefs, joined by continuous geography and an interdependence of natural systems – The Great Southern Reef is a collection of temperate reefs linked geographically and by a common habitat-forming species called kelp.

"The Great Southern Reef is a nursery and a shelter and a gigantic living museum of biodiversity, hosting marine plants, sponges, crustaceans, chordates, bryozoans, echinoderms and molluscs.

"There remains a troubling disconnect between the low public awareness of, and investment in, Australia's temperate reefs, and their significance to our shared future across five states.

More: www.ecovoice.com.au/were-killing-an-australian-reef-more-economically-valuable-than-the-great-barrier-reef/

Source: *eco-Voice*, 9th December 2016

Editor: A lengthy fascinating article. ❖

Inventions Changing Lives in Timor-Leste

"Our [World Vision] Annual Innovation Awards showcase incredible ideas on how to improve life for children and families. The awards encourage and foster development in every sector across the Pacific. Innovation isn't always large and flashy and sometimes it is the smallest idea that brings about the greatest change.

1. Most creative problem solving award: Water pipe mould
2. Ready for scaling award: Farmers night markets
3. Most adaptive solution award: Educational learning bags

"From a stronger pipe to bring clean water, to learning kits being provided for parents and their children, everyone is benefitting from the journey of community development. By trying, learning and developing sustainable solutions, we are working together to make a difference.

More: www.worldvision.org.nz/news-blog/blogs-2017/january/top-3-inventions-changing-lives-in-timor-leste

Source: World Vision, 20th January 2017. ❖

Creative Ability – Muscular Dystrophy Designers

"NMC Design and Print is a vibrant and commercially successful Social Enterprise based in Winsford, Cheshire [UK], providing a Design and Print service run by, and employing, designers with muscular dystrophy.

"Established 20 years ago, they have a reputation for producing innovative and creative solutions for all design and print requirements at highly competitive rates – including social accounts.

"Amongst their clients are – The National Council for Palliative Care, The NHS, BAM Nuttall, Roberts Bakery, Cheshire Fire, Essential Cuisine and, the NeuroMuscular Centre itself.

More: www.nmcentre.com/nmc/design-print/ plus www.nmcentre.com/nmc/about-us/social-accounts/

Source: SAN, 21st January 2017. ❖

Ten Power-Packed (Kid-Friendly) Snack Tips

"Fruits are high in fibre and full of essential vitamins, minerals and antioxidants that help children grow strong and healthy.

"Studies show, what most parents already know, that when kids are well nourished, they perform better in school and are better equipped to fight off disease. But what most moms and dads also know is that pleasing those picky little taste buds is easier said than done. We picked the brains of our in-house nutrition gurus to come up with this list of healthy food choices for kids. These easy-to-make treats are so delicious, even the pickiest of eaters will be asking for seconds.

"Let the healthy snacking begin!

1. Go for the Yogurt Low-fat Yogurt
2. Grains (Whole Grain Snacks)
3. Enjoy an Egg-cellent Energy Boost (Eggs)
4. Find Fashionable Fruit Ensembles (Fruit)
5. Be a Little Cheesy (Cheese)
6. Go Nuts (Nuts)
7. Chip Away at Vegetable Servings (Vegetables).....
8. Pop to the Top (Popcorn)
9. Wear a Milk Mustache (Low-fat/Skim/1% Milk)
10. Make a Meat Treat (Meats, incl. poultry and fish)

More: www.savethechildren.org/site/c.8rKLIXMGIpI4E/b.8601525/

Source: Save the Children, 22nd January 2017. ❖

Contributions and feedback are welcomed.

Send your news items, handy hints, case studies, suggestions, comments and questions to Ray Skinner of *Sustainability Matters*.
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