

Sustainability Matters

25th May 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.**

Peter Goldsbury: 15th June 1945 – 13th May 2017



Peter who thought 'outside the box' seemingly for all of his life succumbed to the effects of very debilitating strokes which he experienced 3½ years ago and subsequently. Confined to hospital for 6 months and then in fulltime care his spirit remained throughout despite the frustrations of communication being very difficult.

Among his numerous successes Peter worked closely with young adults

encouraging them to see and treasure the wonderful world we all share, encouraging and inspiring them in particular via the University of Auckland's NEXUS group.

Peter was a leader in helping develop the Tipu Ake Lifecycle a leadership model which in addition to demonstrating lifecycles can be used as a way to steer life thinking, provides a holistic management approach for entity strategy and values. The model was remarkably transformative for a tiny Maori school in the backblocks of New Zealand where the concept was initially developed.

As a 'for instance' of Peter's activities he gave presentations such as *Growing Living Organisations that thrive in a World of Complexity* to a wide diaspora (Including accountants!) in New Zealand and overseas.

Peter was warm, friendly, generous, enjoyed having travellers stay at his home, family and friend focussed, travelled widely and tramped in remote places. He especially loved the tiny settlement of Te Whaiti on the fringes or the Urewera where he spent his formative years and returned to often. It was here where the concept of Tipu Ake was developed – initially by the local Tuhoe people.

Source: Editor. ❖

A Father Writes: It is Difficult to Answer My Daughter When She Asks What We're Doing to Ensure She Has a Future

"Martin Callinan took his 10 year daughter on two of our [New Zealand] Great Walks last summer and was saddened to hear her ask if she would be able to take her children to enjoy the same experience in decades to come.

"She asked where rising sea levels might allow her to pitch a camp in 2050.

"Martin concludes there is a real mismatch between the fact that one third of international tourists come here to experience natural landscapes, and our low level of investment in biodiversity and halting and reversing the environmental degradation resulting from years of intensive agriculture and careless misuse of our land.

"Tourists contribute \$1billion in GST to our economy every year but our annual DOC budget is only one third of that. Is this an adequate investment to ensure we have a future worth inheriting? Callinan urges our researchers and visionaries to take a hard look and make sure we've got the mix right.

More: www.stuff.co.nz/dominion-post/business/92082875/martin-cullinan-ecologists-and-economists-need-to-get-together

Source: Tieke: *ECO Alerts & Events*, 10th May 2017. ❖

SUSTAINABILITY GROUP EVENTS

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



Announcements in 'due course'. ❖

Webinar: The Business Case for Reliable Data – What Do Investors Really Do with the Data You Report?

Thursday 25th May 2017 – 1 hour

"Hear from CDP* and Enviro-Mark Solutions about how investors are using CDP data, the business benefits of independent third party verification and how to report your verified data to CDP.

- Rosalind Keller-Liang, CDP Manager for Asia Pacific, will present the business case for environmental reporting;
- Brendan Baker, Senior Manager CDP Investor Initiatives, will speak about how investors use environmental data;
- Dr Ann Smith, CEO Enviro-Mark Solutions will share some of the benefits of independent third party verification.

"This webinar will be recorded. If you are unable to attend but wish to have a link of the recording sent to you by email, please also register using the link below.

When /Where: 2:00pm Thurs, 25th May, Eastern Australia time and 4:00pm New Zealand time.

More: www.enviro-mark.com/news-and-events/training-events/CDP-webinar

Source: Austin Hansell, Enviro-Mark, 15th May 2017.

Note: * CPD previously known as Carbon Disclosure Project. ❖

Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist

"Economics is the mother tongue of public policy. It dominates our decision-making for the future, guides multi-billion-dollar investments, and shapes our responses to climate change, inequality, and other environmental and social challenges that define our times.

"Pity then, or more like disaster, that its fundamental ideas are centuries out of date yet are still taught in college courses worldwide and still used to address critical issues in government and business alike.

"That's why it is time, says renegade economist Kate Raworth, to revise our economic thinking for the 21st century. In *Doughnut Economics*, she sets out seven key ways to fundamentally reframe our understanding of what economics is and does. Along the way, she points out how we can break our addiction to growth; redesign money, finance, and business to be in service to people; and create economies that are regenerative and distributive by design.

"Named after the now-iconic 'doughnut' image which Raworth first drew to depict a sweet spot of human prosperity (an image that appealed to the Occupy Movement, the United Nations, eco-activists, and business leaders alike), *Doughnut Economics* offers a radically new compass for guiding global development, government policy, and corporate strategy, and sets new standards for what economic success looks like.

"Raworth handpicks the best emergent ideas – from ecological, behavioural, feminist, and institutional economics to complexity thinking and Earth-systems science – to address this question: How can we turn economies that need to grow, whether or not they make us thrive, into economies that make us thrive, whether or not they grow?

"Simple, playful, and eloquent, *Doughnut Economics* offers game-changing analysis and inspiration for a new generation of economic thinkers.

More: www.chelseagreen.com/doughnut-economics, plus 8 short videos and more at www.kateraworth.com/animations/

Source: Hunter Lovins, 8th May 2017. ❖

STRATEGY – Improve Your Office With the *Smart Office Guide* Smart People Have Done Really Stupid Things

"The Sustainable Business Network has launched its new *Smart Office Guide*, in partnership with EECA Business. It's a one stop shop for revolutionising your workplace. The Guide's editor Andy Kenworthy gives us a look inside.

"The new SBN *Smart Office Guide* provides the latest at-a-glance best practice in sustainable workplace management. Working through it will help you reduce the cost, waste and environmental impact of your workplace. It will help maximise the creativity and productivity of the people who work with you. It will help retain them and attract new talent.

"The guide covers all aspects of office design and management, from energy efficiency to waste and recycling. Each section is divided into three phases. The Right Now section offers improvements you can make immediately with little or no budget. The Right Investment section details how to get the most for your money. The Leading Edge section provides a taste of where the latest developments in office design and management may be headed.

"Most importantly the Guide features comprehensive To Do lists in each area, and offers support from the experts in each area among SBN's member companies.

"This is very much a workbook', says James. 'It's designed to live on your desk and get used.'

More: <http://sustainable.org.nz/sustainability-news/strategy-improve-your-office-with-the-smart-office-guide>. Registration required

Source: SBN, 9th May 2017. ❖

Bad Oil and the Animals

"Linda Hansen, Wellington-based author of books for teenagers and young adults, has just published her latest novel, *Bad Oil and the Animals*. Sixteen-year old Heidi always dreamed of being a society photographer for the rich and famous. Instead, her first film project plunges her into a world of subterfuge as she joins an audacious group of teenage protesters committed to stopping factory dairy farms. This book has been well reviewed and has been described by Ben Dowdle, Director of Unmask Palm Oil, as 'A fast paced and exhilarating read on an important issue. Well researched and well written, it puts a spotlight on activism, encouraging any young person into action.'

More: <http://lphansen.com/index.php>, 88 pages

Source: Tieke: *ECO Alerts & Events*, 10th May 2017. ❖

Cluster Development Handbook; 2nd Edition

"This 240 page second edition of the Handbook has been fully revised, updated and extended. The Handbook provides practical guidance, using two decades of hands-on cluster development experience, covering six continents.

"It includes sixty-four invited contributions from twenty seven countries, many from experienced practitioners who are members of TCI Network....

More: www.clusternavigators.com/products.cfm/product/cluster-development-handbook plus https://cdn-asset-mel-1.airsquare.com/clusternavigatorslimited/library/ifw_cluster-development_postcard_fa.pdf for 12 steps diagram and https://cdn-asset-mel-1.airsquare.com/clusternavigatorslimited/library/ifw-cluster-development_flyer_r.pdf for full description and contents

Source: Ifor Ffowcs-Williams, 10th May 2017. ❖

East Africa – 25 Million People Are in Crisis

"In South Sudan, Somalia, Ethiopia and Kenya, a combination of drought, conflict and poverty have forced families from their homes and destroyed their livelihoods. Children are at huge risk of violence, exploitation and abuse.

"The crisis claims more lives every day. 3.5 million children under-5 acutely malnourished, and 14.4 million are in need of healthcare.

"In South Sudan more than 5 million people are severely food insecure ...

More: www.worldvision.org.nz/emergencies/east-africa-hunger-crisis plus www.newshub.co.nz/home/world/2017/05/hunger-crisis-worsening-in-south-sudan.html

Source: World Vision, 19th May 2017. ❖

Governor Jerry Brown keynote speaker at the conclusion of the recent CERES conference at San Francisco outlined that smart people have done really dumb things relating to climate change and carbon. In summary he spoke about;

The need to decarbonise – need leaders and people to push governments and push policy. Over a 40 year period California has been tackling the problem and making a difference – it's tough to obtain change and takes years. Together we need to make it happen.

The biggest problem is waking up to the truth of our situation – its bigger than Trump – and waking up to the truth of our situation and responding in thoughtful wise effective and sustained way and we are not doing that – get at it – to get change – we need the political will. We are doing the things we should not be doing and not doing the things we should be doing – there's a lot we can do.

Trump is one of the most positive things which has happened on the climate change front – he has given climate denial a really bad name and now more and more people are saying I don't know about climate denial but I won't be on the side Trump is on so I'm going to change to the other side – issue reduced to absurdity you really empower the opposite perspective and hopefully that is what is going to happen.

More: www.ceres.org/events/ceres-conference 27:47 – first two minutes is introduction

Source: Ceres 18th May 2017. ❖

Company Reports: The Surprising Reason Why Firms Must Account for the Six Capitals: PART 2

[Refer to *Sustainability Matters* of 11th May for Part 1.]

"Now let's unpack the potentially astounding effects on company performance of accounting for the six capitals – regardless of the initial drivers for starting to do so.

"The acknowledged pinnacle of business development is the learning organisation. How do we define that – and how does better environment and sustainability management get us there? Let's see.

"REAL value #1 of integrated reporting: the learning organisation; Continuously gaining and practising new knowledge – building a learning organisation – is the only permanent source of competitive advantage. It's a necessity of the modern enterprise. – Michael Porter and Peter Senge

"Michael Porter and Peter Senge, leading experts in competitive strategy and business management, both agree sustainability is the most far-reaching and effective change agent available to businesses. They also say companies which have built their learning capacity are the ones which will create a sustainable future – and thrive in it.

"And yes, such firms may even change the world. I believe the Integrated Reporting system is now one of the most powerful tools for beneficial social and environmental change in a world crying out for it.

"But when is the right time for a company to start doing Integrated Reporting? Every firm, listed or not, already reports on its financial capital. Tackling even one of the others is a great start. Here I focus on environmental value creation as a place to start the learning journey.

"REAL value #2 of integrated reporting: the higher altitude factor; I can't understand how these firms manage to stay in business when they know so little about their operations. – Exasperated Landfill Waste Minimisation Manager.

"Here's the thing – a company which really wants to improve its performance across the six capitals and address the full suite of risks it faces, has to involve everyone in the process – shop floor to top floor within the organisation, and all its external financial, value chain and community stakeholders. ...

"How much more 'good' growth could we measure if our listed – and other – companies – report not just on financial capital, but on the six capitals? And how enabling would a six capitals approach be for business in communicating their holistic story for creating enduring value? ...[Long article.]

More: <http://pureadvantage.org/news/2017/05/15/six-capitals-part-2/> with more detail about learning organisations at www.clarefeeny.com/reactive-to-creative-the-trajectory-of-the-learning-organisation-galvanised-by-the-six-capitals/

Source: Clare Feeny, 17th May 2017. ❖

Hydrofluorocarbon Phase Down Should Happen Sooner, Campaigners Say

"The Green Party says the phasing out of hydrofluorocarbons is a necessary step but believes New Zealand could be more ambitious.

"The government has announced it plans to cut the use of the potent greenhouse gas by 80% by 2036, as part of an international agreement reached under the Montreal Protocol.

"Hydrofluorocarbons (HFCs) are widely used in refrigeration and air conditioning and were introduced in the late 1980s to replace ozone-damaging CFCs (chlorofluorocarbons). While HFCs do not damage the ozone layer, they are a potent greenhouse gas.

"New Zealand was one of 170 countries that agreed last year to phase out their use.

"The Greens' co-leader, James Shaw, said the move did need to happen. But he said the phasing down should happen more quickly.

"Greenpeace climate campaigner Kate Simcock also believes the phase-down could happen sooner. Greenpeace said the government's 20-year plan would be plenty of time for the development of new environmentally friendly technologies to replace them.

"Ms Simcock said it was an important step in the fight against climate change. And I think 20 years is plenty of time for new technologies to come into the market and for these companies such as refrigeration companies to change the ways they work."

"It is estimated about 13% of the damage from global warming comes from hydrofluorocarbons.

More: www.radionz.co.nz/news/political/330742/hydrofluorocarbon-phase-down-should-happen-sooner,-campaigners-say plus www.radionz.co.nz/news/world/315755/'monumental'-deal-to-cut-fastest-growing-greenhouse-gases

Source: *Carbon News*, 15th May 2017. ❖

Football Club Goes Vegan

"..... The 100-year-old club [Forest Greens] aims to play a key role in 'greening up Britain'. It says on its web site:

"At FGR we have the opportunity to create a truly sustainable football club, which would be a world first. Somewhere we can demonstrate all of our thinking and technology, and through that engage with a new, large and passionate audience.

"A global audience ultimately. It's the chance to introduce some Eco into the world of sport, and not just football – as we've quickly discovered through our link with Gary Neville and Sustainability in Sport."

"The home ground of the 'Green Devils', known as the 'New Lawn', does not serve meat on any of its menus, instead choosing to serve 'local, seasonal, fresh and organic food' wherever possible. Which would be a relief for anyone visiting a football ground in Australia.

"Burgers are really awful', Vince told *The Independent*. 'They're the most awful parts of an animal and are really unappealing products that are cheap as dirt. We've replaced them with really high quality plant-based food.'

"The club says it will be the first to have an 'organic pitch', it collects water from under the pitch to use for pitch irrigation and will do the same with rainwater from the stadium roof.

"It has a 45kW ground mounted solar array, and recently installed the UK's first electric (and mostly solar powered) 'mow-bot' which mows the pitch without the need for human intervention – 'saving up to 50% of our groundsman's working week – it even sends him a text if it runs into trouble."

"He plans a new stadium built almost entirely of wood due within the next five years. and insists on entirely vegan diet for both players and fans.

"Vince told *The Guardian* recently he wasn't really a big football fan, but saw an opportunity to take our message to a new audience.

"The world of football doesn't really get spoken to on environmental issues. I thought we could use it as a new channel, and quite an unexpected one, to talk about sustainability', he said.

More: www.plantbasednews.org/post/vegan-football-club-reaches-the-big-time-in-england plus www.express.co.uk/sport/football/728793/Wooden-football-stadium-Forest-Green-Rovers-plan-worlds-first-ground

Source: TV1 News, 16th May 2017. ❖

Consultation on New Zealand's Phase Down of Hydrofluorocarbons – Montreal Protocol

"The Ministry for the Environment is consulting on New Zealand's phase down of hydrofluorocarbons, greenhouse gases which could have a significant climate change impact. New Zealand supported the world's agreement to phase down HFCs worldwide last year and this consultation explores how we could implement the agreement.

"This consultation seeks feedback on proposals, including:

- A permitting system to phase down the import of HFCs
- Other controls required to meet the Kigali Amendment to the Montreal Protocol
- Additional supporting measures to help business transition to lower global warming alternatives.

"We are also seeking feedback on the impact of the phase down on business.

Submissions close: 5.00pm Friday 23rd June 2017.

More: www.mfe.govt.nz/consultation/hydrofluorocarbons-phase-down plus www.mfe.govt.nz/publications/climate-change/hydrofluorocarbons-phase-down 46 pages, 6.6Mb

Source: *Carbon News*, 15th May 2017. ❖

Riyadh Makes Progress on Massive Public Transit System

"Saudi Arabia's capital city, Riyadh, is building the world's largest public transit system, the King Abdulaziz Public Transport Project. Construction began in 2014; plans call for completion by the end of 2018.

"Testing of the automated, driverless train service will start in the last quarter of 2018, and the goal is to begin service to the public in the second half of 2019.

"Managed by the High Commission for the Development of Arriyadh (HCDA), the project includes six color-coded metro lines covering 176 kilometers and 85 stations.

"Additionally, there will be 24 bus routes covering 1,900 km with 3,000 stations and stops. German manufacturers Mercedes Benz and MAN will provide Riyadh with its fleet of buses.

"At a total cost of US\$27 billion, it is Saudi Arabia's first public transportation network.

"Riyadh's population of 6.5 million today is expected to reach 8.3 million by 2030. Its streets currently handle 9 million car trips daily, making the need for a public transit network imperative, Saudi officials say.

"Three consortia were awarded contracts, including 35 international firms specialising in construction, design, operations and maintenance. Today, more than 52,000 people are working on the project, communicating in 23 different languages.

More: <http://ens-newswire.com/2017/05/14/riyadh-makes-progress-on-massive-public-transit-system/> including image of stunning station

Source: *ens-Newswire*, 16th May 2017. ❖

First Global Standard for Sustainable Procurement Hits the Market

"After four years of development, the first international standard for sustainable procurement was launched late last week [Last week of April] by the International Standards Organisation (ISO).

"The first standard of its kind in the world, ISO 20400 aims to help companies make better purchasing choices throughout their supply chains by establishing guidelines for companies to judge suppliers on ethical and sustainability issues.....

"Unlike many other ISO standards, ISO 20400 is a guidance standard rather than a certification standard. As such, companies cannot become ISO 20400 certified, and instead the aim is to build a global consensus around the key terms and expectations for responsible procurement.

"ISO said it will complement the existing ISO 260000 standard on social responsibility.

More: www.greenbiz.com/article/first-global-standard-sustainable-procurement-hits-market

Source: *SnippETS*, 18th May 2017. ❖

Domino Effect: The Myriad Impacts of Warming on an East Coast USA Estuary

"Delaware Bay provides a case study in how warming oceans, more severe storms, and sea-level rise are impacting estuaries around the world. The effects – from loss of wetlands to steep declines in shorebird populations – cascade throughout the ecosystem.

"The 140,000 acres of tidal wetlands in Delaware Bay sustain hundreds of aquatic and terrestrial species, including the second-largest population of shorebirds in North America. Yet, as sea level increases – now rising at about 1.2-inches per decade and expected to dramatically accelerate this century – this habitat is vanishing.

"The Delaware estuary is like the Mississippi mouth – naturally muddy and wetland rich', says Danielle Kreeger, science director for the Partnership for the Delaware Estuary. 'Most of your signature fauna depend on the marshes for breeding, nursery, and feeding. We're losing an acre a day now, but we're probably going to see a colossal blowout in the next 10 to 20 years.'

"Delaware Bay, one of the largest and richest estuaries in the United States, is a case study in how warming oceans, associated storms and sea-level rise are eroding wetlands, damaging water quality, and unraveling terrestrial and near-shore aquatic ecosystems in many parts of the world. In Delaware Bay, the victims include such interdependent organisms as trees, marsh grasses, fish that use the wetlands for spawning and nursery habitat, oysters, mussels, crustaceans, shorebirds, marsh birds, and waterfowl.

"As Kreeger and other researchers have observed, rising seas spreading over relatively flat estuaries turn low-lying marshes into open water and transform higher-elevation wetlands – those rising up to roughly three feet above current sea levels – into saltier marshes that will increasingly be subject to Delaware Bay's daily tide swings of six feet.

"One study projected if sea levels rise 2 millimetres a year – about 1/13" – many Delaware Bay wetlands would become marginal this century. In fact, sea levels in the bay are already rising at a more rapid rate – about 3.2 millimetres a year, or 1/8". Kreeger says that by 2100 Delaware Bay could lose 90% of its wetlands to rising seas, wreaking havoc with a complex ecosystem.

"Not only are salt marshes being fractured and 'pushed' further upland, but salt water is now intruding farther into the creeks, leading to the demise of the trees', biologists Robert Loveland and Mark Botton wrote in the book *Changing Global Perspectives on Horseshoe Crab Biology, Conservation and Management*.

More: <http://e360.yale.edu/features/domino-effect-the-myriad-impacts-of-warming-on-an-east-coast-estuary>

Source: *Yale Environment 360*, 19th May 2017.

Editor: The learnings are no doubt equally applicable to NZ. ❖

Toilet Receives First Ever 6-star WELS Rating

"Saniflo Australia has been awarded the first and only 6 star WELS rating for a toilet for the Sanicompact C43 ECO.

"Celebrated for its economical water consumption, the Sanicompact C43 ECO uses 1.8L/3L of water per dual flush compared to the regular 4L/6L.

"A revolutionary and unique product, the Sanicompact is the only all in one macerating toilet suite currently on the market.

It allows the easy installation of a toilet anywhere and with just one product. The compact design allows a toilet to be added where space is limited, making the Sanicompact ideal for a small ensuite, powder room or laundry addition.

"With Sanicompact C43 ECO, the average household can save up to 13,000 litres of water per year. 'The Sanicompact C43 ECO combines all the benefits of Saniflo's macerating technology into a single, convenient product.....'

More: www.ecovoice.com.au/toilet-receives-first-ever-6-star-wels-rating/ plus <http://www.mfe.govt.nz/fresh-water/tools-and-guidelines/water-efficiency-labelling-scheme>

Source: *eco-Voice*, 16th May 2017. ❖

Very Sad News

"The [Great Barrier] reef is home to an astounding web of life – fish, coral, molluscs, turtles, whales, dolphins, sharks and rays. But we've just found out that half of the Great Barrier Reef's coral may have died in the last two years.

"The news was revealed in Senate Estimates 22nd May by Great Barrier Reef Marine Park Authority CEO Dr Russell Reichelt.

More: www.acf.org.au/reef_grief_hotline

Source: ACF, 23rd May 2017. ❖

Drawdown: The Most Comprehensive Plan Ever Proposed to Reverse Global Warming

"By now, the looming dangers of climate change are clear to anyone who's been paying attention, covered extensively in both academic literature and the popular press.

"But what about solutions?

"For all the hand-wringing on climate change over the years, discussion of solutions remains puzzlingly anemic and fractured. A few high-profile approaches, mainly around renewable energy and electric cars, dominate discussion and modeling. But there's been no real way for ordinary people to get an understanding of what they can do and what impact it can have. There remains no single, comprehensive, reliable compendium of carbon-reduction solutions across sectors.

"At least until now.

"It seems Paul Hawken got tired of waiting.

"Hawken is a legend in environmental circles. Since the early 1980s, he has been starting green businesses, writing books on ecological commerce (President Bill Clinton called Hawken's *Natural Capitalism* one of the five most important books in the world), consulting with businesses and governments, speaking to civic groups, and collecting honorary doctorates (six so far).

"A few years ago, he set out to pull together the careful coverage of solutions that had so long been lacking. With the help of a little funding, he and a team of several dozen research fellows set out to 'map, measure, and model' the 100 most substantive solutions to climate change, using only peer-reviewed research.

"The result, released last month, is called *Drawdown: The Most Comprehensive Plan Ever Proposed to Reverse Global Warming*.

"Unlike most popular books on climate change, it is not a polemic or a collection of anecdotes and exhortations. In fact, with the exception of a few thoughtful essays scattered throughout, it's basically a reference book: a list of solutions, ranked by potential carbon impact, each with cost estimates and a short description. A set of scenarios show the cumulative potential.

"It is fascinating, a powerful reminder of how narrow a set of solutions dominates the public's attention. Alternatives range from farmland irrigation to heat pumps to ride-sharing.

"The number one solution, in terms of potential impact? A combination of educating girls and family planning, which together could reduce 120 gigatons of CO₂-equivalent by 2050 – more than on- and offshore wind power combined (99 GT).

More: www.vox.com/energy-and-environment/2017/5/10/15589038/top-100-solutions-climate-change-ranked

Source: Malcolm Rands, Facebook share, 16th May 2017. ❖

In Napa Valley, Vineyards and Conservationists Battle for the Hills

"The steady expansion of vineyards in California's premier wine-growing region is moving uphill into oak and other woodlands and is adversely affecting fish and wildlife. Other wine areas, from Oregon's Willamette Valley to Mendoza in Argentina, are facing similar issues.

More: <http://e360.yale.edu/features/in-napa-valley-vineyards-take-a-bigger-bite-out-of-forests-and-biodiversity>

Source: *Yale Environment 360*, 12th May 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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