

Sustainability Matters

14th Dec. 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.**

15 Tips for Commercial-free, Fun-filled Family Holidays

"If you want to make this year's holidays more meaningful, memorable, and rejuvenating for your family, these 15 tips will help you opt out of the commercial hype and create a truly special celebration for your kids. Whether your family includes toddlers, elementary-aged children, or young adults, we have ideas for you.

"Less stress, less stuff, and way more connection and fun – what's not to love!

1. Create a different kind of wish list ...
2. Choose meaningful gifts
3. Select truly child-friendly toys
4. Opt for second-hand toys or Play Boxes
5. Talk to kids about where our Stuff comes from and where it goes
6. Make a family plan for your best holiday yet
7. Set limits to preserve essential time and space to fully enjoy the holidays
8. Put down those screens!
9. Plan holiday activities that foster connection
10. Create a 'Give- List' and prioritise giving over receiving
11. Customise a coupon book
12. Give a 'share cheque'
13. Get relatives on board with 'less is more'
14. Ask your kids to consider if more Stuff means more Happy....
15. Spread the joy!

"For more resources to reduce commercialism for children ...

More: <https://newdream.org/resources/tips-15-tips-for-commercial-free-fun-filled-family-holidays> plus <https://newdream.org/downloads/15-Tips-for-Commercial-Free-Fun-Filled-Family-Holidays.pdf>

Source: The Story of Stuff, 21st November 2017. ❖

Children's Clothes for Hire

"... Gurgl is here to make it easier. Gurgl is a social enterprise offering hireable baby clothes.Catering from birth, through to 24 months. We provide a fun, easy online platform for you to recycle your children's wardrobes, and borrow more! With your help, we can give these clothes a second, third or fourth life, and provide for growing kids. ...

More: www.tvnz.co.nz/one-news/new-zealand/childrens-clothes-hire-new-website-launched-two-wellington-mothers plus www.pledgeme.co.nz/projects/5433-gurgl-because-kids-grow-but-clothes-don-t and <https://gurgl.nz/> and www.facebook.com/GurglNZ/

Source: TV1 news 27th November 2017. ❖

SUSTAINABILITY GROUP EVENTS

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



Announcements in 'due course'. ❖

The International Campaign to Abolish Nuclear Weapons Wins Nobel Peace Prize

"On Friday, [8th December 2017] the International Campaign to Abolish Nuclear Weapons (ICAN) was awarded the 2017 Nobel Peace Prize, for its work to draw attention to the catastrophic humanitarian consequences of any use of nuclear weapons and for its ground-breaking efforts to achieve a treaty-based prohibition of such weapons.

"The prize comes after ICAN played a pivotal role in an historic UN treaty prohibiting nuclear weapons. The treaty was adopted in July by an overwhelming vote of 122 to one. ICAN was the driving force behind it, working closely with governments to get it over the line.

"The treaty's significance lies in its power to influence governments: those that actually support nuclear disarmament will sign it; those that don't will be shown to be insincere in their disarmament rhetoric. ...

"To the best of our knowledge, this is the first time the Nobel Peace Prize has been awarded to an organisation that grew from an Australian initiative.

"It's been an ecstatic and bewildering ride. When the Nobel Prize committee rang the ICAN office, people were worried it was a prank. The reality is slowly sinking in. We are humbled and honoured.

"This is truly a tale of 'from little things, big things grow'.

More: www.acf.org.au/no_dump plus <https://theconversation.com/how-melbourne-activists-launched-a-campaign-for-nuclear-disarmament-and-won-a-nobel-prize-85386> and www.theage.com.au/victoria/aussies-nobel-prize-straight-to-the-pool-room-now-give-us-global-nukes-ban-20171210-h022kq.html

Source: ACF, 11th December 2017. ❖

500 Clean-ups – Milestone!

"This is huge. This week [3rd week of November] we rolled over 500 clean-ups since we started!!! Through our [#loveyourcoast](http://www.loveyourcoast.com.au) programme, we've now removed over 1.3 million litres of litter from our [NZ] coast. Massive thanks to each of the 59,441 volunteers who lent a hand, and our incredible team for their tireless work.

More: <http://sustainablecoastlines.org/>

Source: Craig Fisher (FCA), LinkedIn, 23rd November 2017

Editor: And how disappointing such a huge effort is required at all and it 'ain't finished yet. ❖

Otaki Summer Camp: 3 Days of Ideas, Politics, Comedy, Music and Nature

"Three days of ideas, politics, discussion, music, comedy, bush, rivers and sea, in the beach community.

"This three-day summer camp is for young people aged Year 13 to 30 years old with an interest in ideas and politics:

justice, environment, housing, history, freedom of speech. Speakers lined up so far are Nicky Hager, Morgan Godfery and Deborah Manning.

When/Where: 19th – 22nd January, Ōtaki (North of Wellington.)

More: <https://otakisummerncamp.com/>

Source: Tieke: *ECO Alerts & Events*, 15th Nov. 2017. ❖

Green Star – Performance

"The New Zealand Green Building Council has launched a groundbreaking product, called *Green Star Performance*, transforming New Zealand buildings for the better.

Green Star - Performance assesses the operational performance of all types of existing buildings across nine holistic impact categories.

"Since the introduction of Green Star in 2007, the NZGBC has been successful in certifying over 130 new building and fit-out projects in New Zealand. Whilst this is an outstanding achievement, the NZGBC is now focusing its sights on improving the existing building market.

"The *Green Star - Performance* rating tool allows building owners to measure and continually improve upon their buildings' operational impacts.

"*Green Star - Performance* is **innovative**, by:

- Delivering the only holistic rating tool for the existing building market in New Zealand.
- Focusing on the operation and performance of entire buildings, allowing building owners, operators and occupants to collaborate and contribute to better environmental outcomes.
- Establishing a common language for the monitoring and maintenance of operational performance.

"*Green Star - Performance* is **inclusive**, by:

- Rating buildings beyond commercial office buildings, including schools, shopping centres, public buildings, industrial buildings and hospitals.
- Encouraging best practice outcomes through building operations.
- Assessing buildings both with and without pre-existing Green Star certification.

More:

www.nzgbc.org.nz/Attachment?Action=Download&Attachment_id=1045 11pages 1.55Mb, plus 30 minute video at www.nzgbc.org.nz/Performance

Source: *Auckland Conversations*, 5th December 2017. ❖

Biggest Corporate Polluters Revealed

"Every September, millions of people around the world participate in International Coastal Cleanup Day to take part in a larger effort to protect our ocean. Cleanups alone, however, will never solve the problem of plastic pollution in the ocean or on its shores. This year, the Break Free From Plastic global movement tried things a bit differently. We incorporated data on branded packaging to get to the root cause of the problem.

"In the Philippines, nearly 200 participants worked for eight days to conduct a massive cleanup and 'brand audit' at Parañaque City, Metro Manila's Freedom Island. Of the total waste collected during the cleanup, half of it was plastic. And six international brands are responsible for nearly 54% of plastic waste found in Freedom Island. Can you guess the biggest polluter? ...

More: <http://plasticpolluters.org/> plus <http://ba.plasticpolluters.org/manufacturers>

Source: The Story of Stuff, 3rd December 2017. ❖

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

"*Project Drawdown* is an initiative from Paul Hawken (of *Ecology of Commerce* fame) which brought together researchers from around the world to find the most substantive solutions to addressing climate change (70 existing solutions and 30 emerging). These range from the obvious (solar farms), to the less obvious (refrigeration management and drip irrigation technology), which together have the potential to roll back global warming within thirty years. From this initiative has come a book, along with a website and a Facebook page. It's an exciting initiative that identifies solutions to the major.

More: www.drawdown.org/ plus www.greenbiz.com/article/drawdown-and-global-warnings-hopeful-new-math

Source: Ian Challenger, 14th November 2017. ❖

Young Champions of the Earth – Prize

"Young Champions of the Earth prize United Nations Environment Programme. The next call is expected to open in 2018. This prize recognises winners of each global region of the young champions of the earth competition and allows them to bring their environmental ideas to life. Six awards are available, each worth US\$15,000. Closing date: 18th Jun 2018. [See stories. Looks very interesting!]

More: <http://web.unep.org/youngchampions/> plus <http://web.unep.org/youngchampions/press-release/eritai-kateibwi-2017-young-champion-earth-asia-pacific>

Source: CSEAR, 7th December 2017, page 8. ❖

Moody's Warns Cities, Address Climate Risks or Face Downgrades

"In a move that could have dramatic results United States coastal communities from Maine to California have been put on notice from one of the top credit rating agencies to start preparing for climate change or risk losing access to cheap credit.

"In a report to its clients, Moody's Investors Service explained how it incorporates climate change into its credit ratings for state and local bonds.

"Bloomberg newsagency reports if cities and states do not deal with risks from surging seas or intense storms, they are at greater risk of default.

"What we want people to realise is: If you're exposed, we know that. We're going to ask questions about what you're doing to mitigate that exposure', 'That's taken into your credit ratings.'

"In its report, Moody's lists six indicators it uses 'to assess the exposure and overall susceptibility of US states to the physical effects of climate change.'

"They include the share of economic activity that comes from coastal areas, hurricane and extreme-weather damage as a share of the economy, and the share of homes in a flood plain.....

More: <http://econews.com.au/56192/moodys-warns-cities-address-climate-risks-or-face-downgrades/>

Source: eco-News, 5th December 2017.

Editor: Maybe it will not be long before (some) local authorities in NZ experience the same issue. ❖

Targeting Value: Setting, Tracking & Integrating High-Impact Sustainability Goals

"Targeting Value provides clear insights on the value to business of setting, pursuing, achieving and reporting on sustainability goals. The report also presents current best practices for ensuring goals deliver maximum business value and broader societal impact.

"Over the past three decades, SustainAbility has observed and taken an active part in the evolution of private sector sustainability goal setting. Many goals have been developed in response to heightened external expectations regarding corporate sustainability performance and transparency on progress. While we recognise there has been substantial improvement in high-impact goal-setting (goals that drive positive environmental, social or economic impact and business value, and where the ambition is high enough to meet the sustainability challenge), this activity has been limited to a relatively small block of leadership companies, and even those leaders have a great more to learn and apply in this realm.

"Why Goals

"State of Play

"Barriers to Progress

"Maximising Value and Impact

"In Focus: Water and Decent Work

"Sharing, Ambition, Disclosing Progress

More: <http://sustainability.com/our-work/reports/targeting-value/> 82 pages, 7.14Mb

Source: SustainAbility, 6th December 2017. ❖

European Air Quality is Improving Slowly

"Air quality in Europe is slowly improving, thanks to past and current policies and technological developments, according to the EEA's *Air quality in Europe — 2017 report*. However, high concentrations of air pollution still have significant impacts on Europeans' health, with particulate matter (PM), nitrogen dioxide (NO₂) and ground-level ozone (O₃) causing the biggest harm.

"According to the report, PM_{2.5} concentrations were responsible for an estimated 428,000 premature deaths in 41 European countries in 2014, of which around 399,000 were in the EU-28. Poor air quality also has considerable economic impacts, increasing medical costs, reducing workers' productivity, and damaging soil, crops, forests, lakes and rivers.

"As a society, we should not accept the cost of air pollution. With bold decisions and smart investments in cleaner transport, energy and agriculture, we can both tackle pollution and improve our quality of life',.....

"This year's report also puts special focus on agriculture, which is an important emitter of air pollutants and greenhouse gases. A wide range of actions, including technically and economically viable measures, are available to reduce emissions from agriculture but have yet to be adopted at the scale and intensity needed, the report notes....

More: <https://envirotecmagazine.com/2017/10/17/european-air-quality-is-improving-slowly-says-eea-report/> plus www.eea.europa.eu/publications/air-quality-in-europe-2017#tab-news-and-articles 15.4Mb, 80pages

Source: Lynne Murray, LinkedIn, Environmental Consulting Professionals, 22nd November 2017. ❖

On Our Radar: Winter Reading List

"Sapiens: A Brief History of Humankind, By Yuval Noah Harari. Sapiens takes the reader on a journey through our entire human history, from its evolutionary roots to the age of capitalism and genetic engineering, to uncover why we are the way we are.

"Who Cooked Adam Smith's Dinner By Katrine Marçal. Today, our economics focuses on self-interest and excludes all other motivations. It disregards the unpaid work of mothering, caring, cleaning and cooking. It insists that if women are paid less, it is because their labour is worth less. Katrine Marçal tackles the biggest myth of our time and invites us to kick out 'economic man' once and for all.

8 Borders, 8 Days Documentary. A documentary following a single mother, showing us the consequences of closing America's doors to families fleeing war. With no answer to her application for resettlement in the US, and every other path to safety closed off, a smuggler's raft to Europe was the only way out. 8 Borders, 8 Days is her story; the intimate details of why a fiercely-determined mother is willing to risk her children's lives for a better future and an immersive experience of their eight-day journey to safety.

We Do Things Differently: The Outsiders Rebooting Our World, By Mark Stevenson. Across four continents, Stevenson locates example after example of how small teams and sometimes even lone individuals are beginning to outgun the capabilities of traditional corporations in nimbly developing and finding funding for projects capable of introducing new paradigms.

Hillbilly Elegy: A Memoir of a Family and Culture in Crisis, By J.D. Vance. Hillbilly Elegy provides a passionate and personal analysis of a culture in crisis – that of poor, white Americans.

3% Netflix Series. Brazilian dystopian sci fi, set in a divided world where the majority of the population is forced to live in devastation and poverty, but at age 20 are given the chance to compete to join the select '3%', living in progress and affluence.

Hidden Brain Podcast. This NPR podcast explores the biases, behaviours and beliefs that unbeknownst to us, steer us in our daily decisions and actions — from why we like to recycle, to why we hold on to regrets.

More: <http://radar.sustainability.com/issue-15/on-our-radar-winter-reading-list.php>

Source: Radar Magazine, 16th November 2017. ❖

An Investor Guide on Agricultural Supply

Chain Risk: Case Study Series: Business Risks from Deforestation

"Companies which fail to manage their environmental performance expose themselves to business risks. For instance, rising consumer and investor awareness about the environmental and social impacts of deforestation is placing increased scrutiny on companies that source commodities from high-risk deforestation to ensure that their products are not sourced with illegal or questionable environmental practices. Companies that ignore this scrutiny subject themselves to potential regulatory action, or loss of customers, which can translate into negative financial consequences.

"Risk is broadly defined in this case study series as the volatility of returns that could generate unexpected losses or profits associated with direct and indirect impacts from deforestation. These risks can be market related, such as input or output price volatility and/or loss of market access; reputational, where the firm's brand equity could be impacted; operational, within the boundaries of the firm's business activities and processes; or regulatory/litigation, where government actions could impact the firm's operations or finances.

"Overall, risks impact a company's balance sheet (assets, liabilities, equity, valuation), income statement (revenues, costs, profitability, net income), and cash flow. This often has direct implications for the value of the company's debt or equity, with pass-through to investors. Businesses can measure risks for their expected outcome and the probability that they will occur, and they can also mitigate or minimize them.

"This case studies series examines the potential business risks for companies that source commodities from areas with deforestation. The series spotlights three companies (IOI Corporation, JBS, and United Cacao) and summarises the business risks and negative financial consequences that the three companies faced.

More: <https://engagethechain.org/case-studies-business-risks> plus <https://engagethechain.org/>

Source: CERES, 2nd December 2017. ❖

Lancet Report says Environmental Pollution is Killing More People than Violence or War, or Even Smoking and Major Diseases

"The Lancet Commission on Pollution and Health has reported in October and they conclude that pollution is causing at least 9 million premature deaths worldwide every year. 92% of those deaths occur in low or middle-income developing countries, and in richer countries it is the poorest citizens who are most at risk.

"This is 15 times the toll from violence and war, 1.5 times the numbers killed by smoking, and three times the number killed by malaria, AIDS and TB, combined.

"They estimate the economic cost to the world economy of these premature deaths at NZ\$6.58 trillion annually.

"What this shows is that far from contributing to wealth, allowing industry to pollute actually has a vast cost. The report notes that the US economy has benefited by US\$30 for every dollar spent on controlling air pollution since 1970 when the Clean Air Act was passed.

"Environmental pollution in China is a major cause of civil unrest, as the population demands that the government clears the air in cities that are covered in dangerous levels of smog for much of the year.

More: www.nzherald.co.nz/world/news/article.cfm?c_id=2&objectid=11935377 plus [www.thelancet.com/journals/lancet/article/PIIS0140-6736\(17\)32345-0/abstract](http://www.thelancet.com/journals/lancet/article/PIIS0140-6736(17)32345-0/abstract)

Source: Tieke: ECO Alerts & Events, 22nd November 2017. ❖

'Sustainable' Palm Oil? New Investigation Shows Rampant Abuse

"The RSPO, or 'Roundtable on Sustainable Palm Oil', is the global certification body for 'sustainable' palm oil. If a big name brand, like PepsiCo, Unilever, or Mondelez claims it is using sustainable palm oil, it almost certainly means RSPO oil. Today, RAN and our partners ILRF and OPPUK are releasing our latest report, *The Human Cost of Conflict Palm Oil Revisited: How PepsiCo, Banks, and the Roundtable on Sustainable Palm Oil Perpetuate Indofood's Worker Exploitation*, showing that ongoing exploitation and labour abuse are rampant on RSPO-certified palm oil plantations owned by palm oil giant Indofood.

"This is the second year in a row that RAN, ILRF, and OPPUK's field investigations have shown widespread abuses in RSPO palm oil, including problems as disturbing as the use of child labour on palm oil plantations. Indofood is a massive Indonesian company, the sole partner for PepsiCo in Indonesia – producing all PepsiCo, Frito-Lay, and Quaker branded snacks in the country – and a likely supplier to global brands Unilever, Kellogg's, Mondelez, Mars and Hershey's.

"The RSPO has dragged its heels, and so far has failed to do its job and enforce its own standards. The RSPO must kick out Indofood, and any other palm oil supplier, who refuses to produce their products without doing harm to workers or rainforests.

"Add your voice now! Send a message to the RSPO and demand it suspend Indofood's "sustainable" certification!

More: www.ran.org/suspend_indofood plus www.laborrights.org/publications/human-cost-conflict-palm-oil-revisited and www.laborrights.org/sites/default/files/publications/Human-Cost-Revisited_0.pdf 56 pages, 6.06Mb

Source: SumOfUs, 30th November 2017. ❖

The Living House at Beachlands [Auckland]

"The Living House is hoping to become the first Living Building Challenge certified building in New Zealand. We are hoping to build on the excellent example set by the Zero Energy House (ZEH) which achieved Net Zero Energy Certification and the Ideal House which achieved Passive House Certification.

"The Living House is being built by Joel and Rochelle Payne who intend to live there with their 2 children Isabella and Nicolas. Joel owns and operates his own business manufacturing slab edge insulation for concrete slabs, while Rochelle is an electrical engineer who works part time.

"The Living House is 340sqm GFA (gross floor area) however the walls are 600mm thick so that reduces the internal measurements of the house to 280sqm.

"In this 280sqm there is a 36m² single storey, one bedroom minor household unit as well as an attached double garage (56sqm) and then the main house of 188sqm, which is a 4 bedroom, 2 storey dwelling with 2 bathrooms.

"Both Joel and Rochelle work from home so the house includes office space for both of them as well a spare bedroom for Joel's older 2 daughters.

More: <https://www.livinghouse.org.nz/> plus <http://architecturenow.co.nz/articles/the-living-house-part-1/> and <http://architecturenow.co.nz/articles/the-living-house-update-2/> and <http://architecturenow.co.nz/articles/the-living-house-part-three/>

Source: Living futureNZ, 11th December 2017.

The Paradise Papers Show Accountancy Firms are Engaged in Wilful and Organised Hypocrisy

".... The claims cannot easily be reconciled with the actual practices of the Big Four firms.....

More: <https://leftfootforward.org/2017/11/the-paradise-papers-show-accountancy-firms-are-engaged-in-wilful-and-organised-hypocrisy/>

Source: CSEAR, 7th December 2017, page 13. ❖

A Team Effort: Manukau RFC's Massive Water [and Power] Savings

"Anyone who has been involved in sport at the grassroots level knows how essential fundraising is for clubs. Large water bills only add to the money pressures.

"As part of our Water Efficiency Strategy, we're working to create a blueprint for water efficiency in sports clubs. We recently put this into practice by helping the Manukau Rugby Football Club (RFC) slash its monthly water bill.

"This initiative is hugely important", says Frank Bunce, the current club president (and an ex-All Black). "We're not a wealthy club; we're not in a well-to-do area. Every dollar we get is a struggle and has to be stretched as far as it can go, so the savings we make here can go elsewhere – like on junior members' uniforms or coaching. It's another dollar we don't have to find."

"In order to gather information about how much water the club was using, we installed a data logger to its water meter. We then worked with Litefoot – a charity that helps clubs become more sustainable and save money by upgrading their infrastructure – to understand the best ways for the club to reduce its water use.

"A number of companies, donated....

"The results are impressive. Between July, when the upgrades began, and September 2017, water consumption has decreased by 92,290 litres, saving \$552 from the club's water bill. A huge portion of the savings were due to the upgrades also fixing the majority of the club's leaks.

"We have worked out with the Energy Efficiency and Conservation Authority (EECA) that for every \$1r saved on water, at least \$8 is saved in heating energy. Now the Manukau RFC is hoping to see a drop in its energy bill, too.

"By understanding where the biggest opportunities to reduce water use are, we hope our blueprint eventually helps other community clubs that want to be sustainable but don't know where to start.

"Imagine if everyone in Auckland managed to reduce their water consumption by 50% like Manukau RFC, then we could defer the need for Auckland's next water source", says sustainability manager, and author of our Water Efficiency Strategy, Roseline Klein.

More: www.watercare.co.nz/About-us/News-media/Manukau-RFC%E2%80%99s-massive-water-savings

Source: *TappedIn* (Watercare, Auck.) Summer 2017/18. ❖

'People Seem Happier': How Planting Trees Changed Lives in a Former Coal Community

"Former miner Graham Knight puts his cup of tea down on the cafe table and looks out through the large glass windows. Trees frame every view; a small herd of cows meander through a copse of silver birch towards a distance lake.

"It is quite difficult to put into words what's happened here and the impact it has had on people", says the 73-year-old. "Perhaps the best way to think about it is that people seem ... well, more happy somehow."

"The cafe is in the heart of the first new forest to be created in the UK for 1,000 years, with 8 million new trees stretching over 200 sq miles of rolling Midlands countryside.

"Knight, who worked in one of the area's many coalmines before they were shut in the late 1980s, says the forest project has transformed an area ravaged by the loss of the mines into an increasingly vibrant – and beautiful – place to live.

More: www.theguardian.com/environment/2017/dec/08/people-seem-happier-how-planting-trees-changed-lives-in-a-former-coal-community

Source: *Carbon News*, 12th December 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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