

# Sustainability Matters

10<sup>th</sup> May 2018

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.**

## Factfulness

"Bill Gates may be on a mission to eradicate extreme poverty, but he's not going to do it by focusing on the 'developing' world anymore.

"I talk about the developed and developing world all the time, but I shouldn't", Gates wrote in a new blog post this week.

"His new resolution to eradicate 'developing' and 'developed' from his vocabulary was spurred by the release of the book *Factfulness*, written by his good friend and Swedish statistician Hans Rosling. Rosling died of pancreatic cancer last year, but his book is out post-mortem, after his son and daughter-in-law finished the final pages for him.

"Gates called it 'one of the most educational books I've ever read.' and said the world would be better if millions of others read it, too....

"But it's not just Rosling who's changing his global income vocabulary. The World Bank now uses a similar four-tiered system to talk about income levels, too. And Gates wants to be next.

"I'm going to try to use this model moving forward", the billionaire philanthropist wrote on his blog Tuesday.

"Here's how the four global income levels break down:

- Level 1: People live on less than \$2 a day. ...
- Level 2: This is the income group where the majority of the world's people live. They get by on between \$2 and \$8 a day....
- Level 3: This is the second most populous category on Rosling's list, after level 2. People in level 3 live on anywhere from \$8 a day to \$32 a day. ...
- Level 4: Like level 1, roughly one billion of the world's people live on this level. They make \$32 a day or more ....

"Be cautious about assuming your level is the best, or most 'normal' level, Rosling says.

"Be cautious about generalising from Level 4 experiences to the rest of the world", Rosling writes. 'Especially if it leads you to the conclusion that other people are idiots.' .....

"And remember, 'leveling up' isn't always a good thing. Just because someone's not living on the tippy-top Level 4 doesn't mean they're living an unfulfilling, deprived life. ...

"Meanwhile, people living in Level 4 aren't doing everything right. They have by far the highest CO2 emissions levels of anyone on the planet.

**More:** [www.weforum.org/agenda/2018/04/bill-gates-says-he-now-lumps-the-the-world-into-4-income-groups-here-s-how-it-breaks-down](http://www.weforum.org/agenda/2018/04/bill-gates-says-he-now-lumps-the-the-world-into-4-income-groups-here-s-how-it-breaks-down)

**Source:** Craig Fisher, LinkedIn, 26<sup>th</sup> April 2018. ❖

## SUSTAINABILITY WORKING GROUP

At its formative meeting held on 15<sup>th</sup> May 2001 it was agreed an inventory of frameworks for 'triple bottom line' and similar reporting should be compiled. The sub-group to be led by Shaun Collins audit manager with Deloitte. ❖

## Getting to Zero: Challenging but Achievable

"Today [27<sup>th</sup> April 2018] we released our draft report on how New Zealand should transition to a low-emissions economy.

"Low-emissions economy Draft Report 'Low Emissions Economy' New Zealand has had climate change policies in place for some time but these have not been effective in reducing domestic emissions. For businesses, households, investors and consumers to manage the risks and seize the opportunities of moving to a low-emissions future, change is needed.

"Our report shows that major changes will be needed", says our Chair, Murray Sherwin, 'Emerging technologies are likely to play a large role in facilitating those changes and creating new opportunities for New Zealand. Our inquiry shows that, if credible and stable climate policy can be established now, businesses, households and consumers will be better able to plan for change and manage the risks of moving to a low-emissions economy.'

"The recommendations in the draft report are designed to promote these changes. ...

"The Low-emissions economy draft report makes 140 findings, 50 recommendations and asks 11 questions. We're excited to release it today for public and stakeholder review. View the draft report and supporting documentation here. [\[www.productivity.govt.nz/inquiry-content/3254?stage=3\]](http://www.productivity.govt.nz/inquiry-content/3254?stage=3)

"The Commission would like to hear your opinion on our findings and recommendations. Submissions on the draft report are open until Friday 8<sup>th</sup> June 2018. Have your say, make a submission here [\[www.productivity.govt.nz/make-a-submission\]](http://www.productivity.govt.nz/make-a-submission) to contribute to the next stage of the inquiry. The final report which will be presented to the Government in the second half of 2018.

**More:** [www.productivity.govt.nz/news/getting-to-zero-challenging-but-achievable](http://www.productivity.govt.nz/news/getting-to-zero-challenging-but-achievable) plus [www.productivity.govt.nz/sites/default/files/Productivity%20Commission%20Low-emissions%20economy%20Draft%20report.pdf](http://www.productivity.govt.nz/sites/default/files/Productivity%20Commission%20Low-emissions%20economy%20Draft%20report.pdf) 503 pages, 6.75Mb

**Source:** Editor, 27<sup>th</sup> April 2018. ❖

## Wise Response Submission to the Tax Working Group

Prepared with considerable thought and skill Wise Response's submission goes to the basics of any tax system and suggests NZ's tax system be built from first principals;

"The most significant recommendations we make concern the need for humans to live within the capacity of the Earth to support human life. All countries, including New Zealand, are currently not doing this as is illustrated by such evidence from research about ecological footprints, limits to growth, planetary boundaries, and key resources such as liquid fuel for transport and water.' They propose seven principles ...

**More:** [www.wiseresponse.org.nz/2018/05/07/wise-response-submission-to-the-tax-working-group-may-2018/](http://www.wiseresponse.org.nz/2018/05/07/wise-response-submission-to-the-tax-working-group-may-2018/) 26 pages, 874kb

**Source:** Robert Howell, 8<sup>th</sup> May 2018. ❖

## Native Knowledge: What Ecologists Are Learning from Indigenous People

"This week at *Yale Environment 360*, our contributing writer Jim Robbins reports on how scientists are increasingly turning to the knowledge of traditional people for a deeper understanding of the natural world. From Alaska to Australia, these collaborations with indigenous groups are helping scientists discover more about everything from melting Arctic ice, to protecting fish stocks, to controlling wildfires – critical information in the face of climate change and the accelerating loss of biodiversity. 'Westerners have done little but isolate ourselves from nature', one scientist tells Robbins. 'Yet those who make a point of connecting with our earth in some form have enormous knowledge.'

**More:** <https://e360.yale.edu/features/native-knowledge-what-ecologists-are-learning-from-indigenous-people>

**Source:** *Yale Environment 360*, 27<sup>th</sup> April 2018

**Editor:** Fascinating and wonderful, including birds in Australia deliberately lighting fires. ❖

## Creepy Cuisine: The Rise of Edible Insects

"More than just creepy-crawlies, insects may be the answer for the world's nutrition and environmental issues. Lucy Corry meets advocates of eating food with six (and eight) legs.

"There are ants in Javier Carmona's kitchen and he's pretty happy about it. These aren't the kinds of ants that march through pantries, leaving a chemical stench and sticky footprints; these are crisp black critters that he's currently scattering over dishes of sweetcorn with chipotle butter, coffee crema, dried manchego cheese and toasted corn silk. 'They're quite citrusy', he says chirpily. ...

"They taste good as well. More importantly, there's a social aspect to it – insects are high-protein, they are good for the environment, producing them doesn't trash our waterways, they don't contribute to greenhouse gas emissions, there aren't the same costs to feed them ... there are a multitude of reasons why eating them makes perfect sense for us.'

"If you think bugs are best when sprayed into submission, the thought of eating them may horrify you. But as a much-vaunted 2013 report by the United Nations' Food and Agriculture Organisation has detailed, farming – and eating – insects could both improve global food security and slow down the planet's rampant destruction. ...

"It's about bridging that gap and presenting these ingredients so people feel comfortable', Carmona says. 'It's clear the planet is struggling. Why not embrace a food source that's clearly the answer?'

"Those questions – and many more – are explored in more detail in *The Gateway Bug*, a documentary which comes to New Zealand screens this month [May]. First-time film-makers Johanna B. Kelly and Cameron Marshad spent two years gathering information about the fledgling insect protein industry in the United States for the film, which follows the stories of passionate entomophagists (insect eaters), start-ups and environmentalists. ...

**More:** [www.nzherald.co.nz/canvas-magazine/news/article.cfm?c\\_id=532&objectid=12042137](http://www.nzherald.co.nz/canvas-magazine/news/article.cfm?c_id=532&objectid=12042137)

**Source:** *Canvas* (NZ Herald supplement), page 14, 28<sup>th</sup> April 2018

## SBN – A Job in Wellington

"Be part of the SBN team! Help represent SBN in the nation's capital. We are looking for a Wellington Regional Coordinator to work alongside the irrepressible Laurie Foon, helping to create the 'coolest little sustainable capital in the world!'

**More:** <https://dogoodjobs.co.nz/jobs/wellington-regional-coordinator/>

**Source:** SBN, 1<sup>st</sup> May 2018. ❖

## Adding Social Value via Service Procurement

"The [UK] Office for Civil Society, with support from the Crown Commercial Service has written an introductory guide to the Social Value Act (SVA) for commissioners and policy makers. In this guide, you will find a plain English explanation of the SVA and advice on how to include social value in your specification for services.

"This guidance is aimed at those in commissioning, policy-making or operational roles who need to procure a service on behalf of bodies defined as contracting authorities under the Public Contracts Regulations 2015.

**More:** [www.gov.uk/government/publications/social-value-act-introductory-guide](http://www.gov.uk/government/publications/social-value-act-introductory-guide) 12 pages, 254kb,

**Source:** SAN, 26<sup>th</sup> April 2018

**Editor:** Although the Social Value Act is UK specific this guide may provide useful hints for people in other jurisdictions. ❖

## Supercharge Your Carbon Reporting with Science and Transparency

"How to benefit from CDP and the Science Based Targets initiative.

"A Straight from the Horse's Mouth webinar with Fredrik Andersen, Project Officer at CDP and Barabra Nebel, thinkstep Australasia.

"Piecing together the carbon reporting puzzle. How carbon reporting, CDP, the Science Based Target initiative (SBTi) and overall sustainability strategy combine for tangible business value

,"Webinar objectives:

- What are science-based targets?
- What is the context in which they were created and why?
- The business benefits of corporate environmental reporting and target setting
- How CDP & science-based targets complement each other?
- Key factors to consider when setting a science-based targets

**Where/When:** Webinar Wednesday 16<sup>th</sup> May 3:00-3:30pm NZST plus 1:00-1:30pm AEST

**More:**

<https://register.gotowebinar.com/register/3165049064614082307>

**Source:** Mathias Nebel, 4<sup>th</sup> May 2018. ❖

## The Gateway Bug: A Documentary About the Future of Food

"... *The Gateway Bug* is a documentary about that journey, following the nascent industry in North America producing insects for human consumption. Insects provide an alternative to our current food systems that use too much water, too much land, produce mountains of organic waste and create vast clouds of greenhouse gases.

"Film makers .... began making the film in 2015 at the first meeting of the American Edible Insect Coalition in Detroit. By interviewing 50 professionals in this new industry, the film makers have claim that they can convert viewers into activists.

"*The Gateway Bug* is really a discussion of food and how critical it is to our future on this planet. That may sound somewhat trite, but this film makes you sit down and think seriously about where our food comes from and where it will come from in a more crowded future earth.

**More:** <https://theconversation.com/the-gateway-bug-a-documentary-about-the-future-of-food-80735>

**Source:** Editor, 28<sup>th</sup> April 2018. ❖

## The Housing Summit 2018 – *Because It's Time for Change*

"The New Zealand Green Building Council (NZGBC) is excited to announce the forthcoming 'Housing Summit'.

"We've all sat in conferences that are all hammer and no nails. And while we sit around in large meeting rooms, our homes still aren't good enough, and haven't been for years.

"No longer should our fellow New Zealanders have to live in damp, cold, unhealthy homes.

"We know how to build warm, dry homes for our whānau. We know that the time for talk is over, and now's the time for action.

"We have a great line up of exciting, inspiring and diverse national and international speakers. ....

**When/Where:** 20<sup>th</sup> June 2018, Auckland

**More:**

[www.nzgbc.org.nz/KNOWLEDGEHUB/Story?Action=View&Story\\_id=298](http://www.nzgbc.org.nz/KNOWLEDGEHUB/Story?Action=View&Story_id=298)

**Source:** NZGBC, 1<sup>st</sup> May 2018. ❖

## This Animal Kills More People In a Day Than Sharks Do In a Century

Bill Gates.

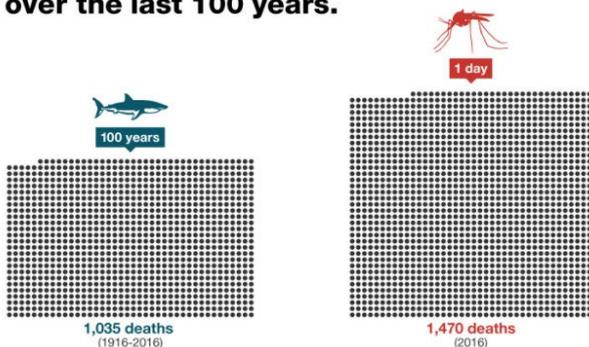
"Mosquitoes keep me up at night.

"If you ask someone about what things scare people the most, there's a list of usual suspects: shark attacks, heights, enclosed spaces, etc. Mosquitoes usually don't make the cut – but they frighten me more than almost anything else.

"This fear might be a bit irrational in Seattle, where I live. Our climate is too mild for the types of mosquitoes that harbour serious diseases. In other parts of the world, however, families have good reason to be afraid. Mosquitoes and the diseases they carry kill more than half a million people every year. Consider this mind-blowing statistic:

- Sharks: 100 years to 2016 1,035 deaths
- Mosquitos: 1 day (2016) 1,470 deaths

**Mosquitoes kill more people in one day than sharks killed over the last 100 years.**



Source: WHO, Global Shark Attack File (GSAF)

"Of all the illnesses mosquitoes spread, malaria is the worst by far. More than 200 million people suffer from it every year, and a child dies from malaria every other minute of every day. If you survive, it can leave you vulnerable to other debilitating diseases and chronic anemia. It's an awful, painful disease (I wrote about what it feels like to have malaria a couple years ago)....

"As long as Hollywood keeps making blockbusters about sharks, I'll keep talking about why everyone should be more scared of a tiny bug than a 3,000-pound carnivore. *Jaws* is nothing compared with the flying terror that is a mosquito.

**More:** [www.linkedin.com/pulse/animal-kills-more-people-day-than-sharks-do-century-bill-gates/](http://www.linkedin.com/pulse/animal-kills-more-people-day-than-sharks-do-century-bill-gates/)

**Source:** LinkedIn, 2<sup>nd</sup> May 2018. ❖

## Science Based Targets initiative (SBTi) – thinkstep Committed

"thinkstep Australasia are excited to announce their commitment to set a science-based target to reduce their carbon emissions. We know that reducing greenhouse gas emissions is good for business as well as the environment and society as a whole. Science-based targets help companies determine a pathway for reducing their emissions in line with the Paris Agreement's goal of limiting global warming to well below 2°C above pre-industrial levels.

"We're passionate about enabling organisations to succeed sustainably - and that includes ourselves", says Barbara Nebel, Managing Director of thinkstep in Australasia, 'As we work with our clients to achieve their own ambitions, it is crucial that we take responsibility for our own impacts.'

"The Science Based Targets initiative champions science-based target setting as a powerful way of boosting companies' competitive advantage in the transition to the low-carbon economy. It is a collaboration between CDP, World Resources Institute (WRI), the World Wide Fund for Nature (WWF), and the United Nations Global Compact (UNGC). It is one of the We Mean Business Coalition commitments.

**More:** <https://thinkstep.com/content/thinkstep-australasia-has-committed-set-science-based-target>

**Source:** Mathias Nebel, 4<sup>th</sup> May 2018. ❖

## Local Government (Community Well Being) Amendment Bill

"This government bill seeks to restore the four community well beings to the role of [NZ] local government. These are the social, cultural, environmental and economic well-being of communities.

"Local Government New Zealand has warmly welcomed the bill, as it will enable councils to once again provide for liveable communities, as well as modifying development contributions allowing for more investment in community facilities such as swimming pools and libraries.

"See the bill, and how to submit, on Parliament's website.

**Submissions Close:** 25<sup>th</sup> May

**More:** [www.lgnz.co.nz/2018-media-releases/four-well-beings-restored-to-local-communities/](http://www.lgnz.co.nz/2018-media-releases/four-well-beings-restored-to-local-communities/) plus [www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/BILL\\_77941/local-government-community-well-being-amendment-bill](http://www.parliament.nz/en/pb/bills-and-laws/bills-proposed-laws/document/BILL_77941/local-government-community-well-being-amendment-bill)

**Source:** Tieke: *ECO Alerts & Events*, 2<sup>nd</sup> May 2018. ❖

## Psychology for a Better World: Working with People to Save the Planet

"Can you save the planet and have some fun along the way? Aimed at the teacher who updates students on the latest climate change negotiations, the conservationist who works to protect endangered species, the office manager who buys fair-trade coffee or the city councillor who lobbies for cycle lanes, this book is a guide for everyone who is trying to create a more sustainable planet.

"*Psychology for a Better World* explains how we can get others to join us. Based on the latest psychological research, Niki Harré shows which strategies work (drawing on positive emotions, role modelling and social identity), which don't, and why. The book ends with a self-help guide for sustainability advocates that outlines how we can work for change at the personal, group and civic level.

**Release Date:** Expected 10<sup>th</sup> May 2018.

**More:** <https://store.press.auckland.ac.nz/psychology-for-a-better-world-working-with-people-to-save-the-planet/>

**Source:** SBN, 1<sup>st</sup> May 2018, plus Nikki Harre 7<sup>th</sup> May. ❖

## Scientists Hope New Enzyme Will 'Eat' Plastic Pollution

"Scientists have accidentally developed a plastic-eating enzyme that may be used to combat one of the world's worst pollution problems.

"Researchers from Britain's University of Portsmouth and the US Department of Energy's National Renewable Energy Laboratory (NREL) made the discovery while examining the structure of a natural enzyme found in a waste recycling centre a few years ago in Japan.

"They say the enzyme, *Ideonella sakaiensis* 201-F6, is able to 'eat' polyethylene terephthalate, PET, which was patented as a plastic in the 1940s and is used in millions of tons of plastic bottles.

"Their aim was to study its structure, but they accidentally engineered an enzyme which was even better at breaking down PET plastics.

"We hoped to determine its structure to aid in protein engineering, but we ended up going a step further and accidentally engineered an enzyme with improved performance at breaking down these plastics," said NREL's lead researcher Gregg Beckham.

"The discovery could result in a recycling solution for millions of tons of plastic bottles made of PET, which currently persists for hundreds of years in the environment, the University of Portsmouth said on its website.

"Serendipity often plays a significant role in fundamental scientific research and our discovery here is no exception", said Professor McGeehan, director of the Institute of Biological and Biomedical Sciences in the School of Biological Sciences at Portsmouth. ....

"We can all play a significant part in dealing with the plastic problem", he added. "But the scientific community who ultimately created these 'wonder-materials' must now use all the technology at their disposal to develop real solutions."

**More:** <https://edition.cnn.com/2018/04/16/world/plastic-pollution-science-environment-enzyme-intl/index.html> plus <http://uopnews.port.ac.uk/2018/04/16/engineering-a-plastic-eating-enzyme/>

**Source:** Rob Skinner, 17<sup>th</sup> April 2018. ❖

## Dutch Company Uses Bison to Maintain Pure Drinking Water

- Water companies in the Netherlands have introduced bison and other large grazers to the dunelands from which they draw water to serve more than 4 million customers.
- The grazers keep tree and shrub growth in check and allow the dune ecosystem, home to 50 percent of the country's biodiversity, to reach optimal ecological health.
- The reintroduction of the bison, which has been extinct in the Netherlands for thousands of years, also gives conservationists new insights into the management of the iconic species outside of forests.

**More:** [www.responsiblebusiness.com/news/europe-news/better-bottled-dutch-company-uses-bison-maintain-pure-drinking-water/](http://www.responsiblebusiness.com/news/europe-news/better-bottled-dutch-company-uses-bison-maintain-pure-drinking-water/)

**Source:** Global Initiatives, 7<sup>th</sup> May 2018. ❖

## Manager - Sustainability/Better Business Reporting

KPMG's Sustainability and Better Business Reporting service in Auckland is seeking a person with 5 years' relevant experience to assist clients with application of leading reporting frameworks and standards such as IR and the GRI.

**More:** <https://www.linkedin.com/jobs/view/636250428/>

**Source:** Editor, 8<sup>th</sup> May 2018. ❖

## Why You Can't Have Free Trade and Save the Planet

"When Donald Trump recently announced tariffs on steel and aluminium imports he was condemned by proponents of free trade across the world. His critics said the US president had not understood how protectionist policies would spell disaster for the world economy. Fair enough. But this is the same Trump whose decision to withdraw from the Paris climate agreement also met with massive disapproval.

"Trump is simultaneously chided for refusing to cut emissions, and for promoting a trade policy that reduces the causes of such emissions. Both sets of critics may be right on their own terms, but the contradiction between the two reproaches exposes big problems in the mainstream modern worldview. Is it really reasonable to advocate for both more trade and greater concern for the environment? ....

"This will involve confronting conventional ideologies of technological progress and free trade. Rather than nervously safeguarding world trade with its escalating greenhouse gas emissions, we have every reason to reconsider what might be perceived as true human progress and quality of life. Instead of economic policies maximising economic growth and resource use, humankind needs to develop an economy that is aligned with the constraints of our fragile biosphere – and a science of engineering that takes account of global inequalities.

**More:** <https://theconversation.com/why-you-cant-have-free-trade-and-save-the-planet-94128>

**Source:** *Carbon News*, 9<sup>th</sup> May 2018

**Editor:** The author of the article may have switched a switch which most people have not seen. A 'must read'. ❖

## Modern Slavery Reporting - Issues and Implications for Business

"The Australian Government's proposed Modern Slavery in Supply Chains Reporting Requirement will require large corporations and other entities operating in Australia to publish annual statements outlining their actions to address modern slavery in their operations and supply chains. The objective of this reporting is to support the business community to respond more effectively to modern slavery and develop and maintain responsible and transparent supply chains. A number of submissions have been received and roundtables held to discuss this issue, which is currently being managed by Department of Home Affairs.

On 1<sup>st</sup> May 2018 a CA ANZ sustainability group mounted a seminar in Sydney to discuss this vital issue which remains largely hidden in so-called 'Northern' countries. The discussion enabled accountants to both prepare for the new Australian reporting requirements as well as potentially shape their ongoing development. Further introduction to this topic is in 2017 *Acuity* article 'Modern slavery and how accountants can fight it'. There is also an Australian government website dedicated to this issue .

"Speakers were Professor Jennifer Burn is the Director of Anti-Slavery Australia, and Professor Roger Burritt is Honorary Professor, Fenner School of Environment and Society, College of Science, The Australian National University, Canberra.

**More:** [www.acuitymag.com/business/how-modern-slavery-impacts-big-brands-and-accountants](http://www.acuitymag.com/business/how-modern-slavery-impacts-big-brands-and-accountants) plus [www.aph.gov.au/Parliamentary\\_Business/Committees/Int/Foreign\\_Affairs\\_Defence\\_and\\_Trade/ModernSlavery](http://www.aph.gov.au/Parliamentary_Business/Committees/Int/Foreign_Affairs_Defence_and_Trade/ModernSlavery)

**Source:** James Hazelton, 24<sup>th</sup> April 2018

**Editor:** Given feature articles in *NZ Herald* in recent weeks the topic is equally applicable to NZ as it is Australia. ❖

Contributions and feedback are welcomed.

Send your news items, handy hints, case studies, suggestions, comments and questions to Ray Skinner of *Sustainability Matters*.  
eMail: [ray@sustainabilitymatters.co.nz](mailto:ray@sustainabilitymatters.co.nz) Phone: +64 (09) 443 0773 Web: [www.sustainabilitymatters.co.nz](http://www.sustainabilitymatters.co.nz)