

# Sustainability Matters

19<sup>th</sup> July 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.**

## 60 Leading Kiwi CEOs commit to Climate Action

"Bosses of 60 companies that make up nearly half of New Zealand's greenhouse gas emissions have pledged to take a fresh stand on climate change.

"The newly formed Climate Leaders Coalition brings together a range of heavyweight business players, including Air New Zealand, Fonterra, Z Energy, Contact Energy, Westpac, Spark, KiwiRail, Sanford, The Warehouse Group, Ngai Tahu Holdings, Vector and Ports of Auckland.

"Another member of the group, SkyCity, will tonight light Auckland's Sky Tower in green to mark the new alliance.

"By signing on the coalition, each of the chief executives commit to measuring and reporting their greenhouse gas emissions, and work with suppliers to keep levels down.

"The overall aim was to help keep future global warming within 2C – the key goal of the Paris Agreement, under which New Zealand has already pledged to slash emissions by 11 per cent below 1990 levels.

"Further, the business leaders backed the introduction of a Climate Change Commission – now in the process of being established – along with the creation of law-enshrined carbon budgets.

"Carbon budgeting is a proposed part of the Government's Zero Carbon Bill, which aspires to drive emissions of CO2 – and potentially other greenhouse gases – down to zero by the middle of the century.. ...

"At the very least that is a common commitment that we can all be held accountable for and provides other businesses with the confidence to lean into their own responses knowing they are not alone in doing that.".....

**More:** [www.climateleaderscoalition.org.nz](http://www.climateleaderscoalition.org.nz) and [www.nzherald.co.nz/business/news/article.cfm?c\\_id=3&objectid=12087184](http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=12087184) and numerous others, including a perception of 'green-washing' by one major signatory [www.nzherald.co.nz/business/news/article.cfm?c\\_id=3&objectid=12089958](http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=12089958)

**Source:** *NZ Herald*, page A7, 12<sup>th</sup> July and page B3, 17<sup>th</sup> July

**Editor:** The initiative is to be commended. The 'however' is most initial signatories are members of the SBC so they should already have been doing this for years, and some have been. Is it just grandstanding or is it a concept whose time has finally arrived in NZ Inc and will catalyse real progress? As a 'note' the target is 'within 2°C of warming', rather than 1.5°C or less, with no target date so it's perhaps a first step rather than being really aspirational and what is actually needed. ❖

## SUSTAINABILITY WORKING GROUP

At the date of the pre-formative meeting held 17<sup>th</sup> July 2001 at NZICA there was a membership of 78, most of whom had shared insights of their talents and enthusiasm; a website was being set up on a Deloitte file server; early discussion about a possible remit to NZICA 2001 AGM; MP David Cunliffe proposing to introduce a bill to the House during 2001 session about TBL reporting. ❖

## Demystifying the 'Alphabet Soup' of Reporting Frameworks

"At Ethical Corporation's Responsible Business Summit in New York earlier this year [2018], we brought together the heads of SASB, GRI, CDSB and the IIRC to debate and decode the complex area of corporate reporting. Moderator Helle Bank Jorgensen reflects on what we learned

"No matter how involved you are with corporate reporting, this playing field of long titles and numerous abbreviations can be unsettling. If you've ever felt dizzy trying to grasp how GRI, SASB, IIRC, CDSB, and many other reporting frameworks are all used, or how they relate to one another, you've come to the right place.

"Earlier this year, I had the privilege of moderating a discussion with the leaders of the above-mentioned major sustainability-reporting frameworks at Ethical Corporation's annual Responsible Business Summit held in New York. The panellists faced the difficult task of demystifying the sustainability reporting landscape for the many practitioners that spend more time on reporting than ensuring progress on their sustainability work. Spoiler alert: the major reporting players agree they are in fact collaborating, not competing.

"Before digging into the panel discussion highlights, here is a brief overview of each framework and their main purpose, based on the discussion .....

"While the distinguishing features of each framework can be easily pointed out, it's important not to lose sight of the collective core mission, the glue that holds them together. The crux of any non-financial reporting framework is to encourage better corporate decision-making and long-term value creation through the use of transparency. This is exactly what each panellist is trying to accomplish, without ousting the others. In fact, it was clear from the conversation they are all working together on this common goal. ...

"By the end of the discussion, there was an obvious shared sense of selflessness and pragmatism regarding sustainability reporting. When asked about which frameworks will be brought up in investor calls, Welch spoke for all: 'Investors are asking about this information, but they may not be asking about it in a framework-specific way, and, frankly, I would consider that a success. It's not about which one they choose, but rather getting this information embedded in corporate decision-making, and made available to investors to understand how companies are managing these risks and opportunities for long-term value'. ....

**More:** [www.ethicalcorp.com/demystifying-alphabet-soup-reporting-frameworks](http://www.ethicalcorp.com/demystifying-alphabet-soup-reporting-frameworks)

**Source:** Ethical Corp, 6<sup>th</sup> July 2018. ❖

## Annual Earth Building Conference

Celebrating its 30<sup>th</sup> year, the theme of Earth Building Association of NZ (EBANZ) annual conference is '*Natural Building in an Urban Context*'. There will be presentations, workshops and house tours over two days plus keynote speaker Prof. Dr. Gernot Minke from Europe

**When/Where:** 27/28<sup>th</sup> October, Albany, Auckland

**More:** <http://www.earthbuilding.org.nz/>

**Source:** *Tieke: ECO Alerts & Events*, 18<sup>th</sup> July 2018. ❖

## 25 Years Ago I Coined the Phrase 'Triple Bottom Line' – Time for a Rethink

By [Sir] John Elkington

"How often are management concepts subjected to recalls by the people who invented them? It is hard to think of a single case.

"If an industrial product like a car fails the manufacturer pulls it back, tests it and, if necessary, re-equips it. In case manufacturers grow careless, governments run periodic road safety tests. Management concepts, by contrast, operate in poorly regulated environments where failures are often brushed under boardroom or faculty carpets. Yet poor management systems can jeopardise lives in the air, at sea, on roads or in hospitals. They can also put entire businesses and sectors at risk.

"With this in mind, I'm volunteering to carry out a management concept recall: with 2019 marking the 25<sup>th</sup> anniversary of the 'triple bottom line', a term I coined in 1994, I propose a strategic recall to do some fine tuning.

"For those not familiar with it, the triple bottom line is a sustainability framework that examines a company's social, environment, and economic impact. So why recall it now? After all, since the 1990s, the sustainability sector has grown rapidly, though at around \$1 billion in annual revenues globally it is no giant. Still, market research suggests that future markets for its products and services could be huge – with the U.N. Sustainable Development Goals forecast to generate market opportunities of over \$12 trillion a year by 2030 (and that's considered a conservative estimate).

"But success or failure on sustainability goals cannot be measured only in terms of profit and loss. It must also be measured in terms of the wellbeing of billions of people and the health of our planet, and the sustainability sector's record in moving the needle on those goals has been decidedly mixed. While there have been successes, our climate, water resources, oceans, forests, soils and biodiversity are all increasingly threatened. It is time to either step up – or to get out of the way.

"To this end, if we reverse engineer today's sustainability agenda, it is clear that a powerful element of its genetic code has been the Triple Bottom Line (variously rendered as TBL or 3PL).

"A decade ago, *The Economist* was already signaling the term had become part of the business lexicon. As the magazine explained, the approach, 'aims to measure the financial, social and environmental performance of the corporation over a period of time. Only a company which produces a TBL is taking account of the full cost involved in doing business'.

"Well yes... but the original idea was wider still, encouraging businesses to track and manage economic (not just financial), social, and environmental value added – or destroyed. This idea infused platforms like the Global Reporting Initiative (GRI) and Dow Jones Sustainability Indexes (DJSI), influencing corporate accounting, stakeholder engagement and, increasingly, strategy. But the TBL wasn't designed to be just an accounting tool. It was supposed to provoke deeper thinking about capitalism and its future, but many early adopters understood the concept as a balancing act, adopting a trade-off mentality. ....

**More:** [www.environmentalleader.com/2018/07/when-a-sustainability-concept-proves-its-point-do-we-still-need-it/](http://www.environmentalleader.com/2018/07/when-a-sustainability-concept-proves-its-point-do-we-still-need-it/) <https://hbr.org/2018/06/25-years-ago-i-coined-the-phrase-triple-bottom-line-heres-why-im-giving-up-on-it> plus commentary

**Source:** *Environmental Leader*, 12<sup>th</sup> July 2018. ❖

## New Book Promotes Kiwi Success

"100% Kiwi Business: 9 Kiwi Success Navigators contains insights and lessons, including on sustainability issues, from 100 business owners and CEOs across almost every conceivable industry. The [332 page] book is by Ryan Jennings, the new Executive Director of the Buy NZ Made Campaign.

**More:** <https://buynz.org.nz> plus <https://businesskiwi.com/>

**Source:** SBC, 5<sup>th</sup> July 2018

**Editor:** Includes over 200 question prompts. ❖

## Government Dialogue on Natural Capital

"The Coalition has helped to establish the Government Dialogue on Natural Capital, which has brought governments together to discuss their role in creating an enabling environment for natural capital approaches. The first meeting was hosted by the Dutch and Scottish governments, and held at the World Forum on Natural Capital.

"An enabling environment in the context of natural capital approaches has been defined by the community as:

*The context needed to support the transition to a society in which natural capital approaches are an integral part of public and private decision making.*

"This enabling environment may be achieved for example though:

- Good & strong institutions
- Supportive legal & policy frameworks
- Capacity and expertise
- Dialogue and participation of multiple stakeholders

"At the November Forum in Edinburgh, representatives from 16 countries and the European Commission met with a range of non-governmental organisations to share experiences and discuss how they could better promote natural capital approaches to facilitate widespread adoption by businesses in their respective countries. ...

**More:**

<https://naturalcapitalcoalition.org/projects/government-dialogue-on-natural-capital/> plus [www.government.nl/documents/reports/2018/02/20/government-dialogue-on-natural-capital-snapshot-of-government-engagement](http://www.government.nl/documents/reports/2018/02/20/government-dialogue-on-natural-capital-snapshot-of-government-engagement) *Snapshot of Government Engagement with Natural Capital Approaches*, 36 pages, 755kb.

**Source:** Natural Capital Coalition, 14<sup>th</sup> July 2018

**Editor:** NZ receives one passing reference in the report which seems to have some relevance to Treasury's current work on its 4 capitals. ❖

## 'Global Warming is Happening' – Defence Adds Climate Change Issues To its Strategy for the First Time

"For the first time, New Zealand's defence policy has included a recognition of, and strategy to deal with, the impacts of climate change.

"Defence Minister Ron Mark's rebooted Strategic Defence Policy Statement, released on Friday [6<sup>th</sup> July], recognises the pressure and challenges put on the New Zealand Defence Force by climate change.

"Not only will the impacts of climate change contribute to instability and insecurity around the world, climate change will increase the demands on the New Zealand Defence Force to respond to natural disasters here at home and in the Pacific," Mark said. ...

"In the Southern Ocean, New Zealand's ships were not equipped to get into the floating ice, he said.

"Hailing fishing vessels, asking them to come out so we can board them and inspect them, is a ludicrous situation.'

"Mark had spoken extensively about New Zealand's navy dealing with 20-metre waves in the Southern Ocean, and the impacts of climate change on the Pacific.

"Meanwhile, the frequency and magnitude of storms in the Pacific was increasing, meaning New Zealand Defence Force deployments would increase, not decrease.

**More:** [www.stuff.co.nz/national/politics/105298166/global-warming-is-happening-defence-adds-climate-change-issues-to-its-strategy-for-the-first-time](http://www.stuff.co.nz/national/politics/105298166/global-warming-is-happening-defence-adds-climate-change-issues-to-its-strategy-for-the-first-time)

**Source:** *Carbon News*, 6<sup>th</sup> July 2018

**Editor:** Other defence forces have been doing this for several years, especially the US. ❖

## **Australia-New Zealand Climate Change and Business Conference**

"The Australia-New Zealand Climate Change and Business Conference is the leading forum for businesses wanting to understand the implications of climate change and to network with policy-makers and implementers across local and central government. The programme will focus on domestic and international policies, the emergence of disruptive technologies, adaptation planning and business risks.

"This conference will be really energised: after years of tardy progress on climate policy, the new government has set New Zealand on a path of profound change. A Climate Commission will plan and monitor the transition to net zero by 2050. This bold target implies fundamental disruption to business as usual. We can expect big land use changes and the rapid deployment of new technologies and financial instruments across the economy and society.

"This event will analyse the implications of these changes. Ministers will present a stock-take of progress in the plenary and chart the evolving way ahead. We'll run focused workshops on the key challenges. The Paris rulebook, the responsibilities of managers and directors, new financial reporting norms and sources of transition financing will all be explored by experts.

"Adaptation risks for New Zealand present real and present dangers with vexing implications for communities, bankers and insurers. We'll dig deep into those challenges and seek solutions.

**When/Where:** 9<sup>th</sup> and 10<sup>th</sup> Oct 2018, Auckland

**More:** [www.climateandbusiness.com/](http://www.climateandbusiness.com/)

**Source:** Climate and Business.com, 6<sup>th</sup> July 2018. ❖

## **Indian Start-up is Turning Trash into Treasure**

"Over 100,000 metric tonnes of waste is generated every day in India. Landfills are being stretched to the limit, and the continuously mounting garbage is contaminating natural resources like soil and groundwater.

"To help fix this vicious cycle of consumerism and waste disposal, 41-year old Shailaja Rangarajan – who is based in Bangalore, India's third-largest city – is charting a new path towards conscious consumerism. While waste management is usually seen as the process of segregating and recycling, she has gone a step further by promoting the "upcycling" waste.

"I was volunteering in solid waste management for my apartment and later at the municipality level. I was working on segregating and routing the waste to recycling units or for composting and I kept wondering, why are we even generating this waste?" says Rangarajan.

"Just because I am recycling, it is not an excuse to consume so much and then discard it all", she adds. "It is important to take a step back and change our consumption patterns. Right now the volume of waste is huge and upcycling is a way forward."

"Through her venture, Rimagined, discarded waste and junk such as old clothes, plastics, tyre tubes, broken glass, wood pieces and even multi-layered plastic packaging like juice boxes are turned into stylish products, which people can buy online, or through a retail shop. ...

"Since its launch in 2016, the company has developed over 300 products of its own out of waste. It sells another 200 products created by other initiatives. According to Rimagined, they have transformed at least 30 tonnes of waste into useful and stylish products. ....

"Rangarajan is now developing a workforce of women in different cities that specialise in handling specific kind of waste material and creating certain products out of them. For example, in Kolkata, an entire workforce is dedicated to working only with denims and converting them into into carpets, rugs and bags.

**More:** [www.unenvironment.org/news-and-stories/story/indian-start-turning-trash-treasure](http://www.unenvironment.org/news-and-stories/story/indian-start-turning-trash-treasure)

**Source:** Global Initiatives, 12<sup>th</sup> July 2018

**Editor:** Watch 1:09 video. ❖

## **SBN Members Step up to Show Us Your Lunch Box!**

"SBN's campaign to increase the use of re-usable lunch containers for take away meals is off to a tasty start. Member food businesses and retailers from across our network are getting stuck in.

"Throughout July the Sustainable Business Network is encouraging you to take your own container when they get take-away lunch. This simple step will help shift our culture away from the use of single-use plastics. It will also help raise awareness on the global issues around the way we currently use these materials.

"SBN Member food businesses are leading the charge. They include Commonsense Organics, Altezano Brothers, Crave, Scarecrow, Excelso coffee and Greentime. All of them will be only too happy to fill your lunchbox. Many of them are offering discounts for using your own container too!

"But you don't need to be near one of them to take part. Most cafes and restaurants are happy to oblige.

"Get a photo of yourself in the act, post it to any of our Facebook, Instagram or Twitter channels with the hashtag #showusyourlunchbox, and get in on our prize draw. We have a \$50 Commonsense Organics voucher, two multi-packs of Honeywrap food wraps and coffee to give away!

"If you are in the market for single-use plastic alternatives, check out our members: Commonsense Organics, Honeywrap NZ, Ethique and Compostic. But you don't need a fab new container to get involved. A spare kids' lunchbox or even an old ice cream container will do.....

**More:** <https://sustainable.org.nz/sustainable-business-news/sbn-members-step-up-to-show-us-your-lunch-box/>

**Source:** SBN, 10<sup>th</sup> July 2018. ❖

## **Women Will Drive Transition to Electric Cars**

"Men generally want speed, acceleration, style. Women want there to be a planet when their children grow up. ....

"More focused marketing of electric cars to women could be more effective in creating the required revolution away from more polluting vehicles than universal government intervention, a new study has said.

"Highly educated women are an untapped but potentially lucrative market for electric vehicle sales because they have greater environmental and fuel efficiency awareness than men, says a new study by researchers at the University of Sussex and Aarhus University in Denmark.

"The research also recommends the newly retired be targeted for electric vehicle promotion, even though they as a group have less interest in more environmentally friendly vehicles. Pensioners have high car ownership, drive short distances, have high budgets for car purchases and are less interested in design – all characteristics that could make them ideal electric vehicle owners.

"Professor Benjamin Sovacool, lead author of the study and Director of the Centre on Innovation and Energy Demand (CIED) at the University of Sussex, said: "The decisions people make about the forms of transport they use or purchase can transcend purely economic self-interest and logic. They can be shaped by a diverse range of factors ranging from gender, education, occupation, age and family size."

"The sooner that electric vehicle manufacturers and policymakers understand how these factors influence the decisions people make about their transport choices, the quicker people will switch to more sustainable modes of transport and hopefully long before legislation leaves them with no petrol or diesel alternative come 2040."

"The study found women drive fewer kilometres per day, expect to pay less for their next car and have considerably less experience of driving electric vehicles than men. ...

**More:** <https://theecologist.org/2018/jul/05/women-will-drive-transition-electric-cars-study-find>

**Source:** Chargemaster NZ Ltd, 10<sup>th</sup> July 2018. ❖

## Ireland World's First Country to Divest from Fossil Fuels

"After a bill was passed with all-party support in the lower house of parliament the Republic of Ireland will become the world's first country to sell off its investments in fossil fuel companies.

"Ireland committed to divesting public funds from fossil fuel companies after parliament passed the bill forcing the €8.9 billion Ireland Strategic Investment Fund (ISIF) to withdraw money invested in oil, gas and coal.

"Reuters Newsagency reports members of Ireland's Dail (Parliament) passed the Fossil Fuel Divestment Bill, which requires the fund to divest direct investments in fossil fuel undertakings within five years and not to make future investments in the industry.

"Norway's huge US\$1 trillion sovereign wealth fund has only partially divested from fossil fuels, targeting some coal companies, and is still considering its oil and gas holdings.

"The fossil fuel divestment movement has grown rapidly and trillions of dollars of investment funds have been divested, including large pension funds and insurers, cities such as New York, churches and universities.

"In an amendment, the Irish bill describes 'fossil fuel undertakings' as those 'whose business is engaged, for the time being, in the exploration for or extraction or refinement of a fossil fuel where such activity accounts for 20% or more of the turnover of that undertaking.'....

**More:** <http://econews.com.au/58185/ireland-worlds-first-country-to-divest-from-fossil-fuels/> plus [www.ft.com/content/318f85c8-85ea-11e8-96dd-fa565ec55929](http://www.ft.com/content/318f85c8-85ea-11e8-96dd-fa565ec55929) and [www.theguardian.com/environment/2018/jul/12/ireland-becomes-worlds-first-country-to-divest-from-fossil-fuels](http://www.theguardian.com/environment/2018/jul/12/ireland-becomes-worlds-first-country-to-divest-from-fossil-fuels)

**Source:** *eco-News*, 14<sup>th</sup> July 2018. ❖

## Krill Fishing Industry Backs Massive Antarctic Ocean Sanctuary to Protect Penguins, Seals and Whales

"Almost every krill fishing company operating in Antarctica has vowed to stop working in the region's wildlife-rich waters.

"The action will see operations abandoned in huge areas around the Antarctic Peninsula from 2020, including 'buffer zones' around breeding colonies of penguins. ...

"The companies have also agreed to back a campaign supported by 1.7 million people globally pushing for the creation of a vast network of Antarctic protected zones, including a 1.8 million square km area in the Weddell Sea.

"If successful, the proposed Antarctic ocean sanctuary would be the largest wildlife reserve on the planet.

"Krill are a key food source for whales, seals and penguins, but industrial fisheries targeting these tiny creatures have been growing in size to meet the demands of the fish feed and health food industries.

"Along with climate change, this has led to steep declines in krill numbers which have had knock-on effects on the animals that eat them.

"The Greenpeace-led campaign to protect the pristine polar waters from further human encroachment has been backed by politicians, scientists and activists.

"Now, with the support of 85% of the Antarctic krill fishing industry via the Association of Responsible Krill harvesting companies (ARK), they hope the plan to create a huge ocean sanctuary will get the go-ahead in October when key stakeholders meet. ....

"The final decision on these zones will be taken by the Commission for the Conservation of Antarctic Marine Living Resources (CCAMLR) when it convenes in Hobart in October. ...

**More:** [www.independent.co.uk/environment/antarctica-krill-fishing-industry-marine-protected-zone-greenpeace-whales-seals-penguins-a8439311.html](http://www.independent.co.uk/environment/antarctica-krill-fishing-industry-marine-protected-zone-greenpeace-whales-seals-penguins-a8439311.html)

**Source:** Greenpeace, 10<sup>th</sup> July 2018. ❖

## Minister Promises to Extend Scope of Social Value Act

"The social value act will be extended to ensure all UK government departments explicitly evaluate social value when commissioning services, David Lidington, Minister for the Cabinet Office, has announced.

"Lidington said in a speech at the think tank Reform today the Public Services (Social Value) Act 2013 would be reformed to strengthen the government's commitment to awarding contracts based on social value, rather than just value for money.

"The act currently requires commissioners only to 'consider' social value while awarding contracts, but the new proposals will strengthen this further by making it an explicit requirement in central government contracts to the private and third sectors.

"Today's announcement would appear to cover only central government contracts and not local government or other public sector commissioners.

"Lidington said he hoped the changes would encourage more charities, mutuals, cooperatives and social enterprises to apply for and win central government contracts.

"We want to see public services delivered with values at their heart, where the wider social benefits matter and are recognised', he said.

"That means government doing more to create and nurture vibrant, healthy, innovative, competitive and diverse marketplaces of suppliers that include and encourage small businesses, mutuals, charities, cooperatives and social enterprises – and therefore harness the finest talent from across the public, private and voluntary sectors." ....

**More:** [www.thirdsector.co.uk/minister-promises-extend-scope-social-value-act/policy-and-politics/article/1485898](http://www.thirdsector.co.uk/minister-promises-extend-scope-social-value-act/policy-and-politics/article/1485898)

**Source:** SAN, 3<sup>rd</sup> July 2018. ❖

## Senate Inquiry says Ban All Single-use Plastics by 2023

"An inquiry by the upper house Senate of Australia's parliament into the country's recycling crisis has recommended all single-use plastics, which could potentially include takeaway containers, chip packets and coffee cups with plastic linings, be banned by 2023.

"The wide-ranging report also recommends establishment of a national container deposit scheme as a response to an unfolding crisis in Australian recycling that forced some municipal councils to tip their recycling into landfill.

"The report sets out a blueprint to create a 'circular economy', where all materials used in Australia are recovered and reused domestically.

"Australian Greens Party senator Peter Whish-Wilson, who chaired the inquiry, said it was 'a rare display of political consensus' across Labor, Liberal and the Australian Greens.

"The Senate has laid down a clear pathway for Australia to create a circular economy and stop piles of plastic, paper and glass being stockpiled or heading to landfill', he said. 'While the report did not define what single-use plastics could be banned, he said it could include takeaway containers, chip packets, plastic bags and coffee cups with plastic linings. ...

"Previously, up to 50% of all Australian recycling was being sold to China, .... However, on 1<sup>st</sup> January [2018], new conditions meant China would no longer buy 99% of the 1.27 million tonnes Australia had previously exported....

"In 2014-15, Australia generated 64 million tonnes of waste, both household and commercial, of which 58% was recycled.

"In April, a ... meeting of state and federal environment ministers, .... agreed to make all Australian packaging sustainable by 2025.

**More:** <http://econews.com.au/58048/senate-inquiry-says-ban-all-single-use-plastics-by-2023/>

**Source:** *eco-News.com*, 28<sup>th</sup> June 2018. ❖

## Crushed Porcelain from Old Toilets Transformed Into a Valuable Resource

"Upgrades to plumbing fixtures in 500 large New York City Department of Education buildings is producing a significant amount of old porcelain. Rather than trashing all of that, the city's Department of Environmental Protection reprocesses the porcelain into a valuable material for ecological restoration and infrastructure projects. ...

"An initial project mixed 6,500 crushed fixtures with oyster and clam shells for building an artificial receiver reef for breeding oysters in Jamaica Bay. The shell beds are part of a broader effort to restore one billion oysters to New York Harbour, ...

"As toilet retrofits continued, another project used crushed porcelain as clean fill for rain gardens, according to DEP. Six rain gardens replaced crushed stone with the recycled material. ...

"Similar to the rain gardens, crushed porcelain was used instead of crushed stone as porous fill underneath a new turf field', the case study says. 'The turf field now acts as a large sponge that can retain up to 500,000 gallons of stormwater per year.'

**More:** [www.environmentalleader.com/2018/06/crushed-porcelain-resource/](http://www.environmentalleader.com/2018/06/crushed-porcelain-resource/)

**Source:** *Environmental Leader*, 26<sup>th</sup> June 2018. ❖

## True to Label: Measuring Value in the Non-profit Sector in Aotearoa New Zealand

"A major research report looking at how value is measure in the non-profit sector in Aotearoa New Zealand.

"Written by John Page, Sport New Zealand's governance consultant it looks at 55 organisations including 15 sport and recreation bodies. Examining publicly available documents, it asks how an interested party can tell what has been achieved using time and money provided by others.

"It is ultimately intended to be helpful, assisting organisations tell their story better in a complex and changing world.

"I am going to make this mandatory reading for the boards I am involved in, such is the value, power and clarity of some of the messages in here' - Craig Fisher, Audit Partner and Chairman RSM Hayes, writing in the foreword.

"The analysis section of the report considers organisations with annual operating expenditure of more than \$2 million. This excludes 95% of the non-profit world. The majority of organisations in Aotearoa New Zealand are small to very small, turning over a few thousand, even a few hundred dollars. There is some discussion that our legal and reporting structures are already too onerous for them and this report does not suggest that their accountability should be more than very basic. Those that do not take public money or are small membership organisations need only a simple framework. [Page 3]

**More:** <https://sportnz.org.nz/managing-sport/search-for-a-resource/news/true-to-label> 52 pages, 7.76Mb

**Source:** Craig Fisher, LinkedIn share, 25<sup>th</sup> June 2018

**Editor:** The report considers sport and recreation, arts culture and heritage, social services and disability, conservation and environmental entities. As a consequence there is no reference, for example, to philanthropic or religious-based entities. ❖

## A Different Type of Ambulance

"Richard from Wellington wanted to help Kiwis who might need a little faith, but be put off by a traditional church.

"A browse on Trade Me (or perhaps a higher power) brought him an idea – take prayer to the people, with a 1984 Bedford ambulance. He purchased it, and decked it out with couches, books and advice.

"The Prayer Ambulance is now up and running, and will go where it's needed. It can be borrowed by anyone, and you can donate to help cover the costs of this project.

**More:** [www.newshub.co.nz/home/new-zealand/2018/05/prayer-ambulance-wellington-church-s-innovative-way-to-get-kiwis-to-try-prayer.html](http://www.newshub.co.nz/home/new-zealand/2018/05/prayer-ambulance-wellington-church-s-innovative-way-to-get-kiwis-to-try-prayer.html)

**Source:** TradeMe Newsletter, 13<sup>th</sup> June 2018

**Editor:** Perhaps the idea could be applied to other initiatives. ❖

"Trees That Count is managed by the Project Crimson Trust, and has been supported to date primarily by The Tindall Foundation, with private and public donations by way of funding native trees, and more recently with significant operational funding from the Provincial Growth Fund, as part of the One Billion Trees programme. Trees That Count is counting the number of native trees being planted by throughout New Zealand, and helping to increase this number through brokering investment from the private sector, and public generosity. More than 14 million trees have been counted so far, and over 140,000 gifted or funded - let's get that number up to 200,000! ...

"To celebrate the arrival of the Prime Minister's new baby, conservation charity Trees That Count has launched Trees for Kiwi Babies – a gifting registry to acknowledge the birth of every Kiwi baby born in 2018. A target has been set to see 60,000 native trees gifted – roughly the number of babies that will be born in New Zealand this year. The Tree Registry will enable people from across New Zealand and around the world to acknowledge this new baby, or one that is special to them personally, and contribute to a new native forest (or multiple forests, if we can get the momentum we'd like to see!). ....

"Trees That Count is managed by the Project Crimson Trust, and supported primarily by The Tindall Foundation, ....

**More:** [www.treesthatcount.co.nz/blog/2018/june/mass-native-tree-planting-initiative-launched-to-celebrate-every-kiwi-baby/](http://www.treesthatcount.co.nz/blog/2018/june/mass-native-tree-planting-initiative-launched-to-celebrate-every-kiwi-baby/)

**Source:** Sir Stephen Tindall, 25<sup>th</sup> June 2018. ❖

## Incentivizing Sustainability Reporting by SMEs Through Policy: A Primer

"According to the World Bank, close to 95% of all businesses worldwide can be classified as small and medium-sized enterprises (SMEs). That is some 400 million companies, which form the backbone of the global economy. As such, they have an important part in the global economy and play a crucial role in a more sustainable world.

"Sustainability reporting is a very important tool for companies of all sizes to understand, measure, expand on their positive impacts and whenever needed address and remediate their negative impacts on their community and the world. And yet, while most multinational enterprises (MNEs) already engage in sustainability reporting, most SMEs do not.

"To address this gap, GRI and the Swiss government launched the Competitive Business Program, which helps SMEs in developing countries best understand and harness the benefits of sustainability reporting, including better access to global value chains.

"As part of the program, in Empowering Small Business: Recommendations for policy makers to enable sustainability corporate reporting for SMEs, GRI, together with UN Environment and the country members of the Group of Friends of Paragraph 47, carries out an assessment of policies that support and enable transparency among SMEs.

"The wide range of instruments, from guidance to hard legal requirements, and from awards to encouraging stakeholders to demand data, shows transparency is becoming a growing point throughout global supply chains. Based on these practices, the publication presents preliminary policy recommendations for enabling a conducive policy environment and empowering SMEs to report on their sustainability impacts.

**More:** [www.globalreporting.org/information/news-and-press-center/Pages/Incentivizing-sustainability-reporting-by-SMEs-through-policy-a-primer.aspx](http://www.globalreporting.org/information/news-and-press-center/Pages/Incentivizing-sustainability-reporting-by-SMEs-through-policy-a-primer.aspx) 32 pages, 20.02Mb

**Source:** GRI, 19<sup>th</sup> June 2018

**Editor:** In NZ perhaps MBEI (Ministry of Business Employment and Innovation) together with Chambers of Commerce and Chartered Accountants could/should provide leadership in this arena. ❖

## **Too Far Too Often – Energy Transfer Partners’ Corporate Behaviour On Human Rights, Free Speech, and the Environment**

“In December 2014, the Dallas, Texas-based company Energy Transfer Partners, L.P. (ETP) applied for permitting to build the \$3.78 billion Dakota Access pipeline (DAPL). The pipeline was to carry crude oil from the Bakken shale oil field in northwest North Dakota, through North and South Dakota and Iowa, to an oil storage and transport facility in Illinois. By the fall of 2016, the controversial project had gained international attention and notoriety.

“*Too Far Too Often*” details the unethical and inappropriate tactics employed by ETP and related companies against opponents of DAPL, and highlights how, in spite of increased global scrutiny and intense criticism of ETP’s tactics at Standing Rock to intimidate and quash opposition, ETP continues to apply many of the same tactics and to display the kind of corporate behaviour that directly contributed to the controversy. ETP’s repeated use of these intimidation tactics means that the company and its financial backers risk facing similar controversies in other current and future projects.

“Additional information and detail can be found in the relevant sections of the full report.

**More:** [www.greenpeace.org/usa/reports/too-far-too-often/](http://www.greenpeace.org/usa/reports/too-far-too-often/) Also PDF report 31 pages, 5.44Mb which has 193 endnotes most with citations, plus [www.greenpeace.org/new-zealand/story/7-things-you-need-to-know-about-etps-lawsuit-against-greenpeace/](http://www.greenpeace.org/new-zealand/story/7-things-you-need-to-know-about-etps-lawsuit-against-greenpeace/)

**Source:** Greenpeace, 19<sup>th</sup> June 2018

**Editor:** NZ has anti-protest legislation regarding offshore oil exploration. ❖

## **Not Bowling Alone: How American Grassroots Communities are Collaborating to Realise Effective Change**

“In the US, the disaster that is governance at the national level is being countered by grassroots organising of the most positive kind. People are getting together not just in American towns but in cities across the world to work across partisan lines (political affiliations need to be checked at the door on the way in to organising meetings) to gather ideas and serve as a trusted source of information to help policy makers and elected officials make better-informed decisions.

“The coalitions are known as ‘complex adaptive coalitions’ – working on complex problems that need adaptive solutions.

“In the US, these groups of respected volunteers research solutions to a problem and bring in elected officials to work out ideas and ways forward. It is about trust, about not working in silos but collaborating across lines of entrenched difference. The politics of division, fear and anger are of course much greater in the US than they are here, but the model of collaboration has much to offer many communities wherever they are.

“The *New York Times* article takes a look at Lancaster, Pennsylvania, where a dynamic new mayor got businesses to invest in projects in decayed areas, ensured employees were paid the living wage, and that businesses did not damage the environment. The mayor worked with the local coalition, known as Hourglass, to come up with solutions that have met with approval across the political divide.

“There are many lessons we can take from this sort of work, and also from countries such as Denmark which have practiced such collaborative decision making and work for many decades.

**More:** [www.nytimes.com/2018/07/03/opinion/community-revitalization-lancaster.html](http://www.nytimes.com/2018/07/03/opinion/community-revitalization-lancaster.html)

**Source:** *Tieke: ECO Alerts & Events*, 11<sup>th</sup> July 2018

**Editor:** This is a long although very readable article and one which should be read. Its lessons have applicability in NZ as they do probably anywhere. ❖

## **Climate Change and Agriculture: The Investment Implications**

“Fourteen years ago in 2004 the UK government’s then Chief Scientific Advisor, Sir David King said that “Climate change is the most severe problem we are facing today”. Since that time the message from the scientific community has become increasingly consistent, urgent and clear; the more we understand about climate change the bleaker the outlook appears.

“Agriculture has a critical role to play in addressing climate change as it is directly and indirectly responsible for a significant proportion of global warming and it will also suffer from its effects;

- Soil ...
- Industrial Agriculture and Climate Change ...
- The Haber-Bosch Process – Humankind’s Most Successful Folly? ...
- Soil ‘Carbon’/Organic Matter ...
- Livestock and Manure ...
- The Multifaceted Benefits of Ecological Agriculture ...
- Investment Implications ...

**More:** <http://agro-ecological.com/climate-change-and-agriculture-the-investment-implications/>

**Source:** AE Ecological Intelligence, 13<sup>th</sup> June 2018

**Editor:** Not a long read and merits reading in full. ❖

## **Tourism and Sustainability**

For insights to the huge and challenging issues pertaining to tourism for tourists, local peoples and the natural environments read the excellent collection of six articles put together by Energy and Technical Services in a recent edition of their *SnippETS*.

**More:** [www.energyts.com/single-post/2018/06/28/SnippETS-for-28-June-2018](http://www.energyts.com/single-post/2018/06/28/SnippETS-for-28-June-2018)

**Source:** *SnippETS*, 28<sup>th</sup> June 2018. ❖

## **Certified Sustainable Beef in Canada**

In December 2017 the Canadian Roundtable for Sustainable Beef (CRSB) published standards for certified sustainable beef.

“The CRSB sustainable beef production and processing standards include more than 60 indicators across five principles for beef sustainability and are upheld by on-site certification audits, according to McDonald’s Canada.

“Citing examples of indicators a farmer or rancher must achieve, the company says that grasslands and grazing must be managed in a way that maintains or improves soil health and protects watershed areas. In addition, feed, water, animal care, shelter, and herd health and handling procedure outcomes must meet the requirements outlined for beef cattle by the National Farm Animal Care Council.

“The Certified Sustainable Beef Framework was developed by the multi-stakeholder membership organization the Canadian Roundtable for Sustainable Beef (CRSB) as a tool to certify farms, ranches, and processing facilities against sustainability standards.

“Five principles for beef production specified by the Global Roundtable for Sustainable Beef are: ....

**More:** [www.environmentalleader.com/2018/07/mcdonalds-certified-sustainable-canada/](http://www.environmentalleader.com/2018/07/mcdonalds-certified-sustainable-canada/) plus [www.nfacc.ca/pdfs/codes/beef\\_code\\_of\\_practice.pdf](http://www.nfacc.ca/pdfs/codes/beef_code_of_practice.pdf) 60 pages, 1,014kb and [www.crsbcertifiedsustainablebeef.ca/](http://www.crsbcertifiedsustainablebeef.ca/)

**Source:** *Environmental Leader*, 17<sup>th</sup> July 2018.

**Editor:** There are additional provisions for certification bodies, auditors, auditing, and chain of custody. ❖

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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