

Sustainability Matters

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Business achieving a tomorrow for tomorrow's children

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Rob Gray – Obituary

Emeritus Professor Robert Hugh Gray FCCA, FCA, MBE, led the Centre for Social and Environmental Accounting Research (CSEAR), from inception in 1991, firstly at the University of Dundee, then the University of Glasgow and from 2004 from the University of St Andrews until retiring in 2015.

Rob who died on 1st July was a huge influencer in the world of social and environmental accounting, establishing a network which extends to at least 30 countries inspiring many students, scholars and educationalists. He stimulated and contributed to many conferences globally.

He was the author/co-author of over 300 books, monographs, chapters and articles. His books include *Accounting for the Environment*; *Financial Accounting: practice and principles* and *Accounting and accountability: Changes and challenges in corporate social and environmental reporting* which continue to be 'must reads' for teachers of accounting and students.

Rob visited New Zealand more than once for conferences held here.

Just three months ago Rob provided very generous and gracious comments to an article *What will the world be like after coronavirus? Four possible futures* published 30th March at https://theconversation.com/what-will-the-world-be-like-after-coronavirus-four-possible-futures-134085#comment_2185255

I had the pleasure of meeting him twice in Scotland. He was very affable, hospitable and keen for accountants to grapple with the hugely important issues of 'sustainability'. His wife Sue provided much administrative and other support to Rob and his CSEAR work (and to me). Together they much enjoyed sailing and the special places offered by Scotland. Rob's absence will be sorely missed – his legacies will though continue world-wide.

More: www.st-andrews.ac.uk/management/people/rhg1 plus www.wikizero.com/en/Robert_Hugh_Gray and www.emeraldgroupublishing.com/archived/promo/hall_of_fame_archive.htm# as well as [https://en.wikipedia.org/wiki/Robert_Gray_\(accountancy_academic\)](https://en.wikipedia.org/wiki/Robert_Gray_(accountancy_academic))

Source: Editor. 

Sustainable Business Awards 2020

"The Sustainable Business Awards, which have been running for 18 years, recognise and celebrate success in sustainability.

"They are free to enter and open to anyone in New Zealand. They're a great way to celebrate your sustainability progress.

"Entry is open to anyone, including individuals, organisations and collaborations/partnerships – large or small.

"Entries to the 2020 Awards will close on 28th July, and finalists will be announced in August. There will be a second stage of judging for the finalists. The Awards ceremony will take place in November 2020.

More: <https://sustainable.org.nz/awards/>

Source: SBN, 2nd July 2020.

Editor: This year the categories have increased from 12 to 13 with some changes of categories. 

UK Citizens' Climate Assembly Backs Green Pandemic Recovery and Lifestyle Shift

"The UK's first national citizens' assembly on climate change has backed changes to the economy and lifestyles that will drive down emissions in the wake of coronavirus.

"A report shows 'striking' agreement within the citizens' assembly that steps taken by the Government to help the economy recover should also cut greenhouse gases and that green changes to lifestyles should be encouraged.

"Climate Assembly UK was commissioned by six parliamentary select committees and asked to examine how the country meets its legal target to cut greenhouse gases to zero overall by mid-century.

"More than 100 people, who are representative of the UK population, met to learn about climate change and discuss and make informed decisions on options for meeting the net-zero goal.

"The assembly was forced to move online to complete its work because of the pandemic and at its final session participants discussed the impact of the coronavirus outbreak and lockdown on the net zero target. ...

"An interim report into its findings shows 79% of assembly members strongly agreed or agreed steps taken by the Government to help the economy recover should be designed to help achieve net zero.

"Some 93% of those taking part strongly agreed or agreed that as lockdown eases, the Government, employers and others should take steps to encourage lifestyles to change so they are more compatible with net zero.

"When it came to Government action, assembly members most commonly raised limiting or putting conditions on investment or bailouts to high carbon industries such as oil and gas or the aviation sector.

"But others felt bailouts were necessary to protect the economy and ensure people had jobs.

"People taking part in the assembly also called for the need to rethink and invest in infrastructure so it met climate fighting goals, flagging up areas such as insulating buildings, offshore wind, e-vehicles and broadband.

"When it came to lifestyle changes, encouraging people to work from home more and to change how they travel were high on the agenda.

"Members were keen to see efforts to encourage cycling, making it safer and providing proper infrastructure, and many thought there could be a reduction in flying, particularly replacing business travel with video conferencing.

More: www.itv.com/news/2020-06-23/uk-citizens-climate-assembly-backs-green-pandemic-recovery-and-lifestyle-shift/ plus www.climateassembly.uk/news/interim-briefing-post-lockdown-steps-aid-economic-recovery-should-drive-progress-net-zero-target/ and www.ft.com/content/e80c49e8-7199-4fc4-92bb-d8d7132dd78

Source: Editor via edie, 26th June 2020. 

A Near Horizon – Seizing the Opportunities and Managing the Risks in the Transition to Net Zero

Following the 28th May 2020 webinar about TCFD reporting and allied issues the McGuinness Institute has provided:

1. Video of the webinar [here](#). 1hr 4 min
2. A blog post summarising the event [here](#).
3. Climate Disclosure Standards Board resources – Some additional resources suggested by Michael Zimonyi (CDSB) [here](#) and online courses [here](#).
4. **McGuinness Institute research** – Recent research which might be of interest:
 - a. *Legal Opinion 2020/01 – Obligations on directors to report risk in New Zealand annual reports under the Companies Act 1993* (May 2020), found [here](#)
 - b. *Report 17 – ReportingNZ: Building a Reporting Framework Fit for Purpose* (June 2020) launch, see [here](#)
 - c. *Discussion Paper 2019/01 – The Climate Reporting Emergency: A New Zealand case study* (October 2019) can be found [here](#)
 - d. *Special topic Newsletter: External Reporting: Climate-related Financial Disclosures* (September 2019–March 2020), found [here](#).

More: www.newsroom.co.nz/pro/2020/06/02/1211047/leadership-is-still-needed-on-reporting-climate-risk

Source: Wendy McGuinness, 26th June 2020.

Preparing Graduates for the Future

“Creating a degree-focused pedagogical framework to guide Indigenous graduate attribute curriculum development.

“Globally, rapid technological advancement is creating widespread concern about workforces of the future, and universities are expected to produce highly skilled graduates to meet the unremitting demands of knowledge economies. In this context, graduate attributes are a means for developing employability skills and an avenue for institutions to demonstrate to employers and potential graduates that the requisite skills will be developed during a degree.

“To meet these needs, graduate attributes tend to emphasise a range of generic abilities such as team work, communicating effectively, or critical thinking. While these soft skills are common in suites of graduate attributes, more recently, a next generation of attributes is emerging. The curriculum has now become a site for critical global issues such as sustainability. Also, globalisation is driving universities to foster graduates’ intercultural and international skills, reflecting a diversifying and internationalised workforce.

“In Australian universities, and those in other colonised nations such as Canada and New Zealand, there is a growing emphasis on ensuring that graduates engage with Indigenous content and develop the capacity to work effectively with and for Indigenous peoples to address inequities and promote social justice.

“Using a case example from an Australian university curriculum project, we describe a degree framework developed to guide the institution wide implementation of Indigenous graduate attributes.

“Although the case context is quite specific, the guiding principles have widespread relevance for embedding graduate attributes into university curricula.

More: <https://link.springer.com/article/10.1007/s10734-018-0324-4> Published: 27th October 2018 Subscription required – copyright applies

Source: Editor, 25th June 2020.

Editor: The basic ideas in the paper seem to be transferable for example to education for aspiring accountants.

Local Authority Budgets and Strategic Direction – Climate Change

On 30th June Lawyers for Climate Action sent letters to both Auckland Council and Auckland Transport [AT] outlining their perceptions about the legal responsibilities each has, including council and board members individually, regarding developing their budgets and strategic plans in the context of both climate change and recovery from the COVID-19 pandemic.

One could assume the same broad issues apply to other local government entities throughout New Zealand and therefore merit consideration by a wide audience.

The context includes their 30th April press release:

‘Government has legal obligation to consider climate impact of spending’.

More: www.lawyersforclimateaction.nz/news-events/read-our-submission-on-auckland-councils-emergency-budget-june-2020 plus www.lawyersforclimateaction.nz/news-events/read-our-letter-to-auckland-transport-highlighting-their-legal-obligations-in-relation-to-climate-change and www.lawyersforclimateaction.nz/news-events/press-release-government-has-legal-obligation-to-consider-climate-impact-of-spending

Source: Lawyers for Climate Action, 1st July 2020.

Regenerative Future Series Extended

“Looking at *Our Regenerative Future* through an agricultural lens has highlighted the huge opportunity behind regen ag for New Zealand by fostering factual and anecdotal discussion between farmers, growers, scientists and business leaders.

“The subject has also garnered the interest of practitioners and experts from interconnected areas. Due to popular demand, we are extending the series with 6 more webisodes covering;

“Episode 7 What is Regenerative Organic?

“Episode 8 Building Farm Resilience. ...

“Episode 9 Regenerative Forestry.

“Episode 10 Urban Regenerative Agriculture.

“Episode 11 Regenerative Tourism.

“Episode 12 Toward a Regenerative Future for New Zealand. In this 90 minute special, we wrap up some of the best learnings from the *Our Regenerative Future* series, inviting some of our panellists back for a discussion around developing a regenerative economy for Aotearoa New Zealand that seeks to address challenges in a systematic way.

More: <https://pureadvantage.org/content/regenagwebseries/>

Source: Pure Advantage, 24th June 2020 and 3rd July.

Editor: Episode 9 is on 13th July through to episode 12 on 3rd August.

All New Rooftops Must Be Covered in Plants or Solar Panels in France

“Expanding on solar and plant life, all new rooftops in commercial zones must be covered in plants or solar panels in France. The new ‘green roof’ law is cooling city streets, providing food and places for birds, bees, and other species to live, and also improving water quality. The green roof law is proving so popular that old building owners are voluntarily setting up roof top solar and or gardens. Greening of city roofs seem to have no downsides!

More: www.carbonems.com/single-post/2020/06/18/Snippets-for-18-June-2020 plus <https://returntonow.net/2019/11/12/all-new-rooftops-must-be-covered-in-plants-or-solar-panels-in-france> of 12th November 2019

Source: *SnippETS*, 18th June 2020.

Towards a Robust, Resilient Wellbeing Economy for Scotland: Report of the Advisory Group on Economic Recovery

"This report details the findings of the independent Advisory Group on Economic Recovery which was established by the Scottish Government in April 2020 to provide expert advice on supporting the different regions and sectors of Scotland's economy to recover from the impacts of Covid-19. Published on 22nd June the report contains a series of recommendations directed at both the Scottish Government and other actors in Scotland's economy identifying interventions to support Scotland's economic recovery and facilitate the transition towards a greener, fairer and more inclusive economy with wellbeing at its heart.

"The recommendations were informed by widespread engagement with the business community, trade unions, the third sector and wider civil society amongst others. A selection of these submissions can be found at the Advisory Group on Economic Recovery's webpage. All of the submissions where permission has been granted for these to be published will follow in July.

More: www.gov.scot/publications/towards-robust-resilient-wellbeing-economy-scotland-report-advisory-group-economic-recovery 77pages 2.1Mb

Source: Capitals Coalition June Newsletter, 1st June 2020.

Editor: The report may contain thinking which is pertinent to NZ and other countries.

Iceland is Growing New Forests for the First Time in 1,000 Years

"The landscape of Iceland has changed a lot in a thousand years. When the Vikings first arrived in the ninth century, the land was covered in 25 to 40% forest. Within a few centuries, almost all of the island's trees were slashed and burned to make room for farming. This rapid deforestation has resulted in massive soil erosion that puts the island at risk for desertification.

"Today, the Icelandic Forest Service has taken on the mammoth task of bringing back the woodlands. With the help of forestry societies and forest farmers, Iceland's trees are slowly beginning to make a comeback. Watch this short film by Euforgen to learn more about how their efforts are working to benefit Iceland's economy and ecology through forestry.

More: <https://video.nationalgeographic.com/video/short-film-showcase/00000160-c804-d79c-a3ff-cff42a2e0000> 5mins:06sec.

Source: National Geographic, 17th June 2020.

CPA Australia – Integrated Reporting Awards for NZ Entities

"The CPA Australia New Zealand Integrated Reporting Awards recognise those organisations which have embraced the concept of 'connectivity of information' by developing their strategy, governance, performance and prospects to create sustained and sustainable prosperity through Integrated Reporting.

"Three awards will be presented in 2020, one for each of the following organisations:

- For-Profit
- Not-for-Profit
- Public Sector

Entries close: 31st August 2020; opened 1st July.

More: www.cpaaustralia.com.au/training-and-events/new-zealand-integrated-reporting-awards

Source: Editor, 6th July 2020.

Editor: Puzzlingly there does not seem to be an equivalent award being provided in Australia.

CPA Australia Wins <IR> Reporting Award

At the recent Australasian Reporting Awards CPA Australia won the category for integrated reporting with NZ's Sanford Fisheries being a finalist along with AGL Energy Dexus and Vic Super. Sanford won the award for private sector communication and was also a finalist for Sustainability Report of the year and ARA report of the year. Several other NZ entities were finalists too.

More: www.arawards.com.au/Winners

Source: via SBC Weekly Pānui, 25th June 2020.

"We Need to Stop Sanitising Everything and Let Bacteria Back Into Our Lives"

"When Dr. Jack Gilbert began studying dolphins in 2014, he made a life-changing discovery – the 'dirtier' the aquarium water was, the healthier the dolphins were.

"This observation changed his view of everything he thought he knew about bacteria and other microbes that the modern world is so afraid of.

"We saw the benefit in increasing the microbial diversity of the home', Gilbert told *The New York Post*.

"According to Gilbert, who serves as associate director of the Institute for Genomic and Systems Biology at Argonne National Laboratory, the lack of a rich microbial ecosystem, especially in our hospitals, might be causing more harm than good, leading to drug-resistant super bugs and infection-causing viruses.

"There are more bacteria in your gut than there are stars in our galaxy ... and of these fewer than 100 species of bacteria compromise our health', Gilbert is quoted as saying in science writer Ed Yong's book *I Contain Multitudes*.

'Studies continue to prove that the best way to allow those few invasive species to exploit our bodies is to wipe out the diverse abundance of beneficial species that co-exist harmoniously and help us maintain homeostasis.

"The overuse of antibiotics and anti-bacterial cleaners is disturbing this healthy balance of protective microbes in our bodies and larger environments.

"Therefore, diversity, not sterility, should be our goal when it comes to micro-organisms, Gilbert argues.

"In 2008, a group of villagers believed to have spent 11,000 years in isolation, were spotted in a remote part of the Amazon rainforest', the *New York Post* reports. 'Scientists discovered thousands of years of seclusion had left them with the most diverse microbiomes they had ever seen. They concluded their microbial diversity was further proof that the battles waged against germs in the industrialised world had worked a little too well. Those of us living in modern cities, towns and villages had destroyed so much of the healthy microscopic life that belonged in our bodies, it had rendered our own microbiomes comparatively deficient.'

...

More: <https://returntonow.net/2020/06/07/we-need-to-stop-sanitizing-everything-and-let-bacteria-back-into-our-lives-biologist-says/>

Source: Editor, 18th June 2020.

New Recycled Paper Wine Bottle Has Lower Carbon Footprint than Glass

"A new wine bottle made from recycled paper with a food-grade liner can be completely recycled after use. Packaging company Frugalpac reported the bottle has a significantly lower carbon footprint than glass or recycled plastic.

More: www.environmentalleader.com/2020/07/recycled-paper-wine-bottle/ plus <https://bioplasticsnews.com/2020/07/01/frugal-bottle-paper-wine-frugalpac/>

Source: *Environmental Leader*, 8th July 2020.

Using Sustainable Products in Green star and Homestar Projects

"Brad Crowley and Danidu Wijekoon from the NZGBC and Alex Reiche from Building Excellence Group will start our new PluggedIn webinar series related to products and materials that can be used in Green star and Homestar projects.

"Brad and Dani will discuss how a product or material can be used with the NZGBC tools. This will include an overview of Ecolabels and EPDs along with other routes. Most of these will be covered in more detail in later webinars. This webinar should hopefully answer the common questions we get from suppliers and manufacturers who want to get their items into Green star or Homestar projects.

"Alex Reiche has been working for over a decade at the intersection of products, material suppliers, and product compliance with the various Green Building Rating schemes. Through hands-on experience, Alex will share some lessons learnt, tips and recommendations on how to ensure you can claim as many points as possible for using environmentally certified products in Green Star and Homestar projects.

When/Where: Noon 8th July Auck, Wgtn online

More: www.nzgbc.org.nz/Event?Action=View&Event_id=911

Source: Isabel Emerson, NZGBC, 3rd July 2020.

Editor: A recording will be available 2 or 3 days after the event after for \$30 +GST for non-members and free for NZGBC members.

Be Responsible for What You Sell

"We're [SBN] launching the next phase of our national product stewardship campaign in August 2020. Before that happens we'd like to get a snapshot of how much Kiwis know about product stewardship and to what extent they feel businesses should take responsibility for the products they sell. That will give us a benchmark for measuring the campaign's impact. You can help out by filling in our short survey. [Link]

"For help establishing a product stewardship scheme download our resource. [Link]

"The world is currently suffering from a wasteful polluting linear 'throw-away' culture based on 'take-make-waste'. We need to accelerate the transition to a circular economy based on 'make-use-return'.

"Product stewardship is a vital step in this process. It is when producers, brand owners, importers, retailers and/or consumers accept responsibility for reducing a product's environmental impact.

"It involves greater oversight and control throughout the whole life cycle. It enhances design, production, transport, use, end of use and beyond.

"It means avoiding wasteful products. It means eliminating unnecessary waste. It means redesigning products. It means doing more to ensure products and materials are recycled or reused.

"The aim is to increase the number of businesses offering 'take-back' product stewardship schemes. The ultimate goal is to increase the product stewardship schemes accredited by the Ministry for the Environment. There are currently 15.

...

More: <https://sustainable.org.nz/the-sbn-product-stewardship-campaign-2019-2020/> plus <https://sustainable.org.nz/sustainable-business-news/beyond-a-plastic-free-july>

Source: SBN, 2nd July 2020.

Avaazers –This is Who We Are

"These last few months have been intense. But amidst all the adversity, millions of us in this movement have risen beautifully and impacted the world in profound ways.

"It's a time we'll never forget. Just months ago, who could have imagined that billions of us would stay home for weeks and do billions of acts of kindness to protect one another from a deadly virus?

"This pandemic is far from over, but these stories, built brick by brick by the actions of millions of people, offer hope that we can make it through this crisis and anything else we will face. Together.

"May they be a reminder that in our darkest hours, we can shine our brightest;

- 130,000 of us raised enough to fund millions of meals and offer emergency help for communities in need
- We funded an ambitious Maasai plan to help stop hunger and poaching
- We pushed Facebook to show life-saving facts to millions; Our investigation into viral Covid-19 misinformation pushed Facebook to show fact-checks to millions
- We teamed up with top doctors to take our call directly to Mark Zuckerberg
- 2.3 million of us backed the UN Chief's call for a global ceasefire – and the Security Council just adopted it!
- We helped secure debt relief for some of the world's poorest countries
- Over 1 million Avaazers defended fair access to Covid-19 vaccines and treatments worldwide
- We're inspiring Europe to lead the world out of this crisis with a powerful Green Recovery Deal!
- Avaazers spread viral kindness everywhere

More: https://secure.avaaz.org/campaign/en/corona_stories/

Source: Avaaz, 6th July 2020.

Editor: As at 6th July 2020 Avaaz had 63,169,849 members. Are you among them?

Solved! How Other Countries Have Cracked the World's Biggest Problems and We Can Too

"At a time when the doomsayers are having a field day and elected leaders appear reluctant to lead, *Solved!* reads like a much-needed ray of sunshine.

"This is no keyboard warrior polemic. Having worked as a public servant and as a public policy adviser for the OECD, Andrew Wear knows his stuff.

"His eureka moment occurred in a bookshop. Depressed by the unremitting pessimism on the politics shelves, he decided to apply the upbeat perspectives of self-help and business genres to political writing.

"The formula was simple: pinpoint the country achieving the best global outcome on an issue; examine that country's history and the policy interventions that led to its success; then decide what the takeaway is to help the rest of us sort that issue in our own societies.

"Chapter by chapter, Wear examines the evidence. On Denmark's Jutland Peninsula, wind turbines and biomass boilers consuming straw make the region a world leader in green energy, where carbon emissions have been almost totally eliminated.

"Each chapter ends with 'Five things we can do now'. ...

More: www.acuitymag.com/opinion/there-is-no-issue-that-cannot-be-solved

Source: *Acuity Newsletter*, 6th July 2020.