

# Sustainability Matters

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Business achieving a tomorrow for tomorrow's children

9<sup>th</sup> Dec. 2021



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## There's Only One Number that Counts

"Sir David Attenborough's Address to World Leaders at COP26 – Speech in full in which he as People's Advocate shared his hope for COP26

"The climate emergency comes down to a single number – the concentration of carbon in our atmosphere. That measure greatly determines global temperature and changes in that one number is the clearest way to chart our own story for it defines our relationship with our world. For much of humanity's ancient history that number bounced wildly.....

**More:**

[https://www.youtube.com/watch?v=qj4VWdZhq8&ab\\_channel=UNClimateChange](https://www.youtube.com/watch?v=qj4VWdZhq8&ab_channel=UNClimateChange) 7:25, 3<sup>rd</sup> Nov. 2021 with 206,206 views as at 8<sup>th</sup> December.

**Source:** Whakaora Our Thriving City, Jerome Partington, 19<sup>th</sup> November 2021

**Editor:** Simple, direct, powerful.

## How SME's Can Create a More Sustainable World

"CA ANZ has released a new playbook, 'How SME's can create a more sustainable world', to help you achieve your sustainability goals. It is packed with guidance and case studies, as well as a six-point plan setting out practical steps for embedding sustainable practices within SME and small to medium sized chartered accountant practices. It's fabulous to have some of our local region's members showcased in this material.

**More:** [www.charteredaccountantsanz.com/tools-and-resources/practice-innovation/ca-catalyst-public-practice-stories/how-smes-can-create-a-more-sustainable-world](http://www.charteredaccountantsanz.com/tools-and-resources/practice-innovation/ca-catalyst-public-practice-stories/how-smes-can-create-a-more-sustainable-world) 58 pages, 16.91Mb

**Source:** Bruce Gilkison, 3<sup>rd</sup> December 2021, via CA ANZ South Island Regional Newsletter

**Editor:** This is a very good publication and not solely for CA's. As it is a primer it will hopefully be added to.

## Circularity: From Theory to Practice

"Growing demand for finite resources and increasing impacts from climate change require a shift away from business as usual approaches that create unnecessary waste, pollution, and loss of value. In recent years, we've seen innovative companies and thought leaders taking charge and piloting new products, partnerships, and approaches that contribute to a circular economy. However, more action at a larger scale is needed, so we've put together this resource and guide to capture our thinking and learning.

"Circularity: From Theory to Practice is a tool for businesses to use on the road to circularity, built on ERM's expertise and experience working with clients over five decades.

"The briefing frames common barriers, enablers, trends, and opportunities in the circularity space, and then outlines a four-step process companies can use to develop a circular economy strategy along with the key elements to making such a strategy successful.

**More:** [www.sustainability.com/thinking/circularity-from-theory-to-practice/](http://www.sustainability.com/thinking/circularity-from-theory-to-practice/) 28 pages 11.46Mb

**Source:** The Sustainability Institute, 3<sup>rd</sup> December 2021

**Editor:** Well worth considering.

## 2021 Sustainable Business Award Winners

"We're buzzing after celebrating the Sustainable Business Awards last night! [25<sup>th</sup> November]

"In case you missed it, we screened a short documentary about sustainability in 2021, which we created with digital story-telling agency Borderless. It tells the story of sustainable business in 2021, featuring interviews with 21 sustainability leaders across Aotearoa New Zealand.

"It was followed by announcement of the Award winners, with MC Te Radar live in an Auckland studio, and finalists awaiting the results on Zoom! The occasion included pre-recorded videos from the Prime Minister, Ministers David Parker, James Shaw, Stuart Nash and Kiri Allan, and Auckland Central MP Chlöe Swarbrick.

Transforming NZ – Supreme Award

Winner: Community Finance [Auckland]

Finalists: All Good, Chia Sisters [Auckland, Nelson]

Sustainability Superstar

Winner: Camden Howitt, Sustainable Coastlines [Auck]

Commendation: Charmaine Bailie, Kaipatiki Project [Auck]

Change Maker

Winner: Sophia Olo-Wahaanga, Dempsey Wood Civil [Auck]

Outstanding Collaboration

Winner: Community Finance [Auckland]

Commendation: Piritahi [Auckland]

Social Impactor

Winner: Gap Filler [Christchurch]

Commendation: Fair Food New Zealand [Auckland]

Communicating for Impact

Winner: Businesses for Climate Action [Nelson]

Commendation: NZ Panels Group [Auckland]

Going Circular

Winner: Citizen [Auckland]

Commendation: Maggie Marilyn [Auckland]

Climate Action Leader

Winner: Chia Sisters [Nelson]

Commendation: New Zealand Post [Wellington]

Climate Action Innovation

Winner: CoGo [Wellington]

Good Food

Winner: All Good [Auckland]

Restoring Nature

Winner: Tahi Estate [Northland]

Commendation: HealthPost [Nelson]

**More:**

[www.youtube.com/watch?v=xBrfWikJS60&ab\\_channel=SustainableBusinessNetwork](https://www.youtube.com/watch?v=xBrfWikJS60&ab_channel=SustainableBusinessNetwork) 1hr 50min

**Source:** SBN, 26<sup>th</sup> November 2021.

**Editor:** Aside from anything else the documentary is well worth watching.

## Roof Shingles Made from Recycled Tyres

Uses 600-100 tyres for shingle roof of average sized homes.

**More:** <https://inhabitat.com/euroshield-eco-friendly-roof-shingles-made-from-recycled-tyres/>

**Source:** Editor, 6<sup>th</sup> December 2021.

## GHG Calculator Training for Rural Accountants

"All farmers with over 80 hectares, who have a dairy supply number, or a cattle feedlot will need to know their Greenhouse Gas (GHG) number by Dec 2022.

"Most dairy farmers will have their GHG number calculated for them by their milk processor, however sheep, beef, deer, cropping and horticultural farming businesses will need to calculate their own. Beef and Lamb NZ are running training workshops on how to use their GHG calculator. This will allow accountants to train their clients in the use of this calculator and/or to work out their clients GHG number, including the impact of individual farm sequestration.

**When/Where:** 9:00 – 10:00am, Fri 10<sup>th</sup> Dec. Online

**More:** [www.charteredaccountantsanz.com/news-and-analysis/news/south-island-regional-news](http://www.charteredaccountantsanz.com/news-and-analysis/news/south-island-regional-news)

**Source:** Bruce Gilkison, 3<sup>rd</sup> December 2021, via CA ANZ South Island Regional Newsletter. 

## 'Sustainable' Fashion: Can you Trust the Claims?

"Fashion retailers are increasingly keen to tout their collections as 'sustainably sourced', made from 'recycled materials' or 'certified organic'. But if you're after 'planet conscious' clothing, how can you tell whether you're getting the real deal?

"We take you down the catwalk of label claims and tell you what they mean. ....

**More:** [www.consumer.org.nz/articles/sustainable-fashion-can-you-trust-the-claims](http://www.consumer.org.nz/articles/sustainable-fashion-can-you-trust-the-claims)

**Source:** Consumer, 4<sup>th</sup> December 2021

**Editor:** A lot of the labelling is greenwash and does not stand up to scrutiny even for 'big' labels and big retailers. 

## Scrapped Clothing – 39,000 tons in Desert

"Agence France-Presse reported on Tuesday that around 59,000 tons of clothing reach Chile annually – originating in far-flung textile-producing countries such as China and Bangladesh, and passing through European and North American markets before making its way to South America.

"Massive shipments of second-hand and unsold clothing land first at the Iquique port in the Alto Hospicio free zone in the north, where it becomes no one's responsibility to see it cleaned up.

"Some of it is redistributed and sold throughout Chile, but a vast majority remains in the desert for good as no other government is willing to pay the tariffs to have it brought to their country.

"Unfortunately, clothing may take hundreds of years to biodegrade, if at all, and often laden with chemicals, 'so it is not accepted in the municipal landfills', according to Franklin Zepeda, founder of EcoFibra, where discarded clothing is transformed into insulation panels.

"This pile-up leads to habitat loss, environmental pollution and water contamination.

"A 2019 UN report indicated the mounting waste isn't slowing down anytime soon as they revealed clothing production around the world had doubled between 2000 and 2014 – coinciding with the rise of so-called 'fast fashion'. The UN says the industry is 'responsible for 20% of total water waste on a global level.'

**More:** <https://nypost.com/2021/11/09/chilean-desert-site-of-39000-pounds-of-scrapped-clothing/> [See pics], plus <https://thehill.com/changing-america/sustainability/environment/580521-massive-mountain-of-clothing-in-the-desert-is>

**Source:** Care2, 26<sup>th</sup> November 2021. 

## To Win the New Climate War, We Need a New Strategy

"Today's fossil-fuel lobbyists don't deny climate change. Instead, they distract from meaningful action. Activists must avoid falling into their traps

"The well-known US climatologist Michael E. Mann is no pussyfoot. He likes to provoke, which makes his new book downright entertaining. In *The New Climate War: The Fight to Take Back Our Planet*, Mann defies expectations. While it is unsurprising he takes to task the decades-long machinations of large energy companies and their backers, other actors also attract his attention here.

"Although climate denial no longer convinces the wider population, the 'climate war' is not over. There simply is a new form. Having lost the war against science, fossil-fuel lobbyists are now doing their best to thwart decisive action. Denial has given way to distraction. Today, the crisis is downplayed, deflected, and delayed – and doom mongering abounds. ....

**More:** [www.ips-journal.eu/book-reviews/to-win-the-new-climate-war-we-need-a-new-strategy-5565/](http://www.ips-journal.eu/book-reviews/to-win-the-new-climate-war-we-need-a-new-strategy-5565/) plus [www.goodreads.com/en/book/show/53441709-the-new-climate-war](http://www.goodreads.com/en/book/show/53441709-the-new-climate-war)

**Source:** *Carbon News*, 29<sup>th</sup> November 2021. 

## Here are 6 Books on Climate Change

"Alongside her acting work, Emma Watson (best known for her role as Hermione Granger in the Harry Potter films) campaigns on climate, social and gender equality issues. She is a Goodwill Ambassador for UN Women – the United Nations organisation which promotes gender equality and the empowerment of women.

- *Why We Swim*, Bonnie Tsui – swimmer, journalist and author Bonnie Tsui dives into the world of swimming to explore humankind's relationship with water.
- *Who Cares Wins*, Lily Cole – this book curates creative solutions to climate change from the minds of entrepreneurs and activists including Stella McCartney and Extinction Rebellion co-founder Dr Gail Bradbrook.
- *A Honeybee Heart Has Five Openings*, Helen Jukes – writer, beekeeper and tutor Helen Jukes charts how a year looking after a beehive helped her reconnect with nature and friendships.
- *The End of the Ocean*, Maja Lunde – this novel by the Norwegian author and climate campaigner Maja Lunde, envisages a world without enough water and how it impacts a father and daughter.
- *How Women Can Save the Planet*, Anne Karpf – poor women of colour are most impacted by the climate crisis – yet are rarely at the negotiating table. Sociologist Anne Karpf calls for visionary global climate policies which promote gender equality.
- *All We Can Save*, edited by Ayana Elizabeth Johnson and Katharine K Wilkinson – a powerful collection of essays from some of the women leading on climate issues in the United States, from scientists and teachers to activists, farmers and lawyers.

**More:** [www.weforum.org/agenda/2021/11/emma-watson-cop26-climate-books/](http://www.weforum.org/agenda/2021/11/emma-watson-cop26-climate-books/)

**Source:** *OD Action News*, 20<sup>th</sup> November 2021. 

## The 75 Best Books of 2021

"Our critics pick the very best of the year, from poetry to politics, and children's books to crime. ... With so many titles released throughout the year - how does one go about choosing?

**More:** [www.telegraph.co.uk/books/what-to-read/75-best-books-2021-fiction-history/](http://www.telegraph.co.uk/books/what-to-read/75-best-books-2021-fiction-history/)

**Source:** *The Telegraph*, 23<sup>rd</sup> November 2021 

## Thirty Children's Picture Book Recommendations for the Holidays

"With the holiday season upon us, you must – must! – be looking for the perfect picture books to give to your favourite children. And if you love Orion and compelling storytelling, if you love nature and raising or mentoring or aunt-uncle-grandparent-friending the kids you hope will grow to heal the planet and in general be good humans, then I've got a list for you. These are some of the most charming, beautiful, moving, poetic, community-oriented, wonderstruck, goofy, creative, environmentally engaged books around. They are hand-picked stories my family reads again and again. There's a book for every type of child here, and I hope you find something you can enjoy together.

**More:** <https://orionmagazine.org/2021/11/editors-choice-thirty-childrens-picture-book-recommendations-for-the-holidays/>

**Source:** Orion, 26<sup>th</sup> November 2021. 

## That's Wild: Comedy Wildlife Photography

"The winners of this year's seventh annual Comedy Wildlife Photography competition have been announced, and the photos – capturing the often less-than-majestic, ridiculous and downright hilarious side of wild critters – may be exactly what you need to see today.

"Check out award-winning photos of an elephant's mud bath, dancing bears, a ninja prairie dog and more.

**More:** [www.npr.org/sections/pictureshow/2021/11/18/1056851585/comedy-wildlife-photography-award-winners-2021](http://www.npr.org/sections/pictureshow/2021/11/18/1056851585/comedy-wildlife-photography-award-winners-2021) plus [www.comedywildlifephotography.com/conservation.php](http://www.comedywildlifephotography.com/conservation.php) "The Comedy Wildlife Photography Awards was born from the need for a wildlife photography competition that was light-hearted, unpretentious and importantly, could make a difference to animals and our natural world."

**Source:** Center for Biological Diversity, 26<sup>th</sup> Nov. 

## A Joyful Vision for the Future

"All of these things are true:

- The climate crisis is already happening, and it's bad.
- We created this problem — we are responsible.
- It's going to get worse before it gets better.
- The crisis is already leading to immense human suffering, and nobody is immune to its effects.
- We are not yet doing nearly enough to address this.

"Those are the terrifying facts.

"Living With the News. Sometimes when I think about these truths, I can do so very clinically or academically. I hardly batted an eyelash typing them out just now, for instance. But there are other moments — more and more of them, actually — when the feelings which naturally follow from those truths will sneak up on me.

"Those moments when grief, fear, anger, or sadness threaten to undo me. When I find myself crying as I consider some lost future, or yelling at the news on the radio ....

"Cultivating a Joyful Vision. There are lots of tools in the ol' toolbox for me, but the single most important one is this: I have a joyful vision for the future.

"It helps that the following things are also true: ...

"I am actively working on (working on so hard here, folks), I have cultivated a vision I can turn to when I need to dredge up some optimism. ...

"This is something any of us can do ...

"I urge you to spend some quiet time with your mind, cultivating your own, but in case it proves helpful, here's a peek into my own vision for the future. ....

**More:** <https://climateconsciousparent.substack.com/p/a-joyful-vision-for-the-future>

**Source:** Climate Hawks Vote, 25<sup>th</sup> November 2021.

**Editor:** Looks like a fascinating selection. 

## Soak It Up

"When the Rockaway Beach neighbourhood of Queens, New York flooded during last summer's storms, one spot stayed dry: the lot surrounding the affordable housing complex called Beach Green Dunes.

"Our site stayed bone dry", said Walter Rodríguez Meyer, principal urban designer at Local Office Landscape and Urban Design, which designed the complex's flood-fighting exterior. The design's secret weapon is permeable pavement, a porous asphalt which sucks in water rather than funneling it into drains which can quickly become inundated. Underneath this pavement, 'structural soil' leaves enough space for tree roots to grow freely. The roots intermingle, creating, in effect, an interconnected forest. These roots absorb the rainwater as it filters down through the pavement. The building's manager described with amazement seeing the floodwaters simply vanish at the complex's perimeter.

"It's the type of concept groups like the Regional Plan Association, an influential New York area group, want entire streets to consist of, which could help keep neighbourhoods dry even during the most torrential downpours. 'They cost between 30% and 50% more to build on the capital side', said Meyer, 'but the life costs are exponentially lower.'

**More:** [www.fastcompany.com/90694244/when-new-york-floods-this-living-street-stays-dry](http://www.fastcompany.com/90694244/when-new-york-floods-this-living-street-stays-dry)

**Source:** *reasons to be cheerful*, 24<sup>th</sup> Nov. 2021. 

## Just Going Around in Circles

"It's getting harder and harder to run a red light here because there are fewer and fewer traffic lights. Every year, at the intersections of this prosperous city, the traffic lights and stop signs have disappeared to be replaced by roundabouts, those road passes also called ovals, or roundabouts.

"There are many many roundabouts.

"There is the rotunda decorated with a greyhound, the local high school mascot, and another adorned with huge metal flowers. Just a three-mile stretch of Main Street in Carmel has 11 roundabouts. Perhaps the most appreciated by the locals is one which has box-shaped hedges and a three-story bronze fountain made in France. In 2016 it was named 'International Rotunda of the Year' by the UK Roundabout Appreciation Society, which, according to Jim Brainard, the mayor of Carmel, is largely comprised of 'three guys in a pub'. (It actually consists of six members, but still).

"Carmel, a city north of Indianapolis of about 102,000 residents, has about 140 roundabouts and about 10 more are expected to be built soon. Safety is the main justification for roundabouts because, compared to normal intersections, they significantly reduce injuries and deaths.

"But there is also a benefit for the climate.

"Since modern roundabouts don't have traffic lights where cars stop and idle, they don't use as much gas. Although there are few studies, former City of Carmel engineer Mike McBride estimates each roundabout saves about 20,000 gallons of fuel per year, causing Carmel cars to emit nearly 30 tons less planet-warming carbon emissions annually. And, in general, US highway officials agree roundabouts reduce tailpipe emissions.

"Roundabouts also don't require electricity, and unlike traffic lights, they continue to function even after a heavy storm – a plus in these turbulent times. ....

**More:** <https://today.in-24.com/News/623229.html> [Slightly different version from that at *NY Times* – paywall], plus <https://newsazi.com/lesson-of-the-day-these-americans-are-just-going-around-in-circles-it-helps-the-climate/> → Of interest to educators

**Source:** *ClimateFwd* [*NY Times*] 25<sup>th</sup> November 2021.

**Editor:** Compare with NZ's fetish with traffic lights. 

## CA ANZ's Final Issue of *Acuity* for 2021 Looks at Sustainability

"In *Acuity's* final issue for 2021 we look at sustainability. On the cover of the Australian issue is Timothy Jacob CA, the head of finance at Who Gives A Crap, which donates half the profits from its sales of eco-friendly toilet paper and tissue to fund sanitation and clean water projects in developing nations.

"We also profile Miranda Siu CA, who uses her accounting skills as a consultant in the carbon and climate resilience team at Edge Environment sustainability consultancy. She assists clients make their businesses more sustainable by helping them understand their transition risks and co-designing a disclosure roadmap.

"Siu admits she was a reluctant accountant who only fell in love with Excel spreadsheets when they became a way to counter carbon emissions.

"It's taken me a while, but finally, at 42, I've found a job I love, and it's in accounting', she says with a laugh.

'She believes there's incredible opportunity for accountants to be leaders for change in their organisations because businesses depend on their finance teams for guidance.

"We've got so many clients which really want to do something. If we can make the right decisions, we've got half a chance of actually helping to save the planet', Siu says.

"Also in this issue, we pull back the covers on how Tasmanian forestry business Forico went about producing its world-first sustainability report, which valued the forest ecosystems under its management at A\$3.4 billion.

**More:** [www.acuitymag.com/opinion/Dec-21-issue-of-Acuity-magazine-is-out-now](http://www.acuitymag.com/opinion/Dec-21-issue-of-Acuity-magazine-is-out-now) [This is the Australian edition; the NZ edition not on line] plus <https://acuity.partica.online/acuity/acuity-au-dec-jan-flipbook/flipbook/1/>

**Source:** CA ANZ, 29<sup>th</sup> November 2021.

## Hot in the City: Can a Ban on Dark Roofs Cool Sydney?

"The New South Wales government announced this week [last week of Nov] it would move to ban dark roofs as part of environmental planning rules to help the state achieve net zero emissions by 2050.

"The planning minister, Rob Stokes, said ditching dark roofing 'would have an enormous impact on the urban heat island effect', citing University of NSW research suggesting ambient temperatures in Sydney could drop by up to 2.4C as a result....

"What are the effects of roofing on housing and city temperature?' 'What is the urban heat island effect?'

"The urban heat island effect is a phenomenon which affects a lot of big cities around the world', says Dr Gloria Pignatta of the UNSW's City Futures Research Centre.

"The effect refers to urban centres being significantly warmer than rural areas – estimates vary between 1C and 13C on average. It occurs as a result of land modification; built-up areas have less green cover and more hard surfaces which absorb and radiate heat. ...

"But cooler roofing isn't just a matter of black and white. 'It doesn't so much matter what the colour is – it matters what the reflectivity is', Pitman says.

**More:** [www.theguardian.com/australia-news/2021/nov/21/hot-in-the-city-can-a-ban-on-dark-roofs-cool-sydney](http://www.theguardian.com/australia-news/2021/nov/21/hot-in-the-city-can-a-ban-on-dark-roofs-cool-sydney)

**Source:** *SnippETS*, 2<sup>nd</sup> December 2021.

**Editor:** Next column ☺

## The Era of Cheap Living is Over

"Thanksgiving food prices will be higher this year due to supply chain issues, limited trucking, limited labour, and higher costs to food producers. Thanksgiving could be seen as a symbol of the American life style, our tendency to over-consume an abundance of cheap goods. We've lived this way for decades, but if we are going to address climate change it's time for us to recognise the era of plentiful, cheap goods is over. We will pay more for everything. ...

**More:** [www.resilience.org/stories/2021-11-10/the-era-of-cheap-living-is-over/](http://www.resilience.org/stories/2021-11-10/the-era-of-cheap-living-is-over/)

**Source:** Post Carbon Institute, 25<sup>th</sup> Nov. 2021.

## The Role of Accountants in Mainstreaming Sustainability in Business

"This underlying sentiment set the tone for the recent IFAC Professional Accountants in Business (PAIB) Advisory Group virtual meeting, which convened a diverse group of international business and finance leaders to explore how PAIBs are contributing to value creation and sustainability in their organisations in both the private and public sectors. The aim of this report is to share the insights from the meeting across the global accountancy profession.

**More:** [www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/role-accountants-mainstreaming-sustainability-business](http://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/role-accountants-mainstreaming-sustainability-business) 17 pages, 2.85Mb

**Source:** CA Digest for Climate & Sustainability, 5<sup>th</sup> December 2021

**Editor:** Page 7 'A key part of an accountant's stewardship role is focusing the organisation on its most significant sustainability impacts related to its business model and investing in solutions to mitigate and abate these impacts, and to turn them into growth opportunities.' which seems to imply ongoing growth ad infinitum without recognition of planetary boundaries. If so this is a major flaw?

## Sustainable Accounting Package

"Receive 30% off this CPD course as part of our holiday sale. Discount applied automatically at checkout. Ends 11.59pm AEDT, Monday 31<sup>st</sup> January 2022.

"This package examines the future of accounting and sustainable business and will introduce you to the latest tools and techniques which can transform finance functions and practices. Courses included;

- Sustainable finance and greener banking practices (NZ Accounting Conference 2021)
- Panel Discussion: The Future Reporting & Assurance: people and purpose practices (NZ Accounting Conference 2021)
- Sustainability, climate risk & the NZ landscape - what CAs need to know (NZ Accounting Conference 2021)
- Assessing your organisation's Ethical Climate (NZ Accounting Conference 2021)
- Sustainable finance

**When/Where:** On demand. Online

**More:**

<https://store.charteredaccountantsanz.co.nz/Sustainable-accounting-package>

**Source:** CA ANZ, 7<sup>th</sup> December 2021.

**Editor:** See the references to impacts of denser housing. As a thought perhaps NZ local authorities could rate i.e. tax buildings based on the attributes of their roofs and paving?