

Sustainability Matters

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Business achieving a tomorrow for tomorrow's children

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The Year in Cheer: 192 Ways the World Got Better in 2021

"When you think back on 2021, your mind may naturally drift to the difficult parts: fires, floods, conflicts, variants. To focus on the negative is only human. But if you've been taking your daily dose of RTBC, you know there have been green shoots sprouting and bright spots shining in every dark nook and cranny. As we stumble into 2022, here's a look back at a few of the positive changes we reported on in the last year – 192 of them, to be precise. Happy New Year!

More: <https://reasonstobecheerful.world/the-year-in-cheer-2/>

Source: Reasons to be Cheerful, 5th January 2021

Editor: There will surely have been many similar happenings elsewhere.

What's Next for Sustainable Business? 2022 Sustainability Trends Report

"This report shines a spotlight on the most dynamic issues influencing corporate sustainability and explains what companies are doing to address them. You'll see topics such as ESG, human capital, net zero, supply chains, technology, policy, and other megatrends explored and interwoven within.

More: www.sustainability.com/thinking/2022-sustainability-trends-report/ 54 pages, 13.64Mb plus www.sustainability.com/engage/events/2022-sustainability-trends/ for 1hr webinar 12th January

Source: The Sustainability Institute, 14th Jan. 2022.

Editor: Page 32; graph of trends in Earth Overshoot Day 1970-2021 with it reaching 1.7 earths in 2021 *cf* 1970 slightly more than 1.0. Although the very thorough report discusses 'sustainable consumption' and 'circularity' it does not explicitly discuss reduction of consumption i.e. consumerism.

Big Brands Call for Global Pact to Cut Plastic

"International brands including Coca Cola and PepsiCo called on Monday [18th January 2022] for a global pact to combat plastic pollution which includes cuts in plastic production, a key growth area for the oil industry.

"World officials will meet at a United Nations Environment Assembly conference (UNEA 5.2) later this year to start negotiations on a treaty to tackle a plastic waste crisis which is choking landfills, despoiling oceans and killing wildlife.

"It remains unclear whether any deal will focus on waste management and recycling or take tougher steps such as curbing new plastic production, a move that would likely face resistance from big oil and chemical firms and major plastic-producing countries like the United States.

"The more than 70 signatories to Monday's joint statement include consumer goods companies like Unilever and Nestle, which sell a myriad of products in single-use plastic from shampoo to chocolate bars, as well as retailer Walmart and French bank BNP Paribas.

More: www.reuters.com/business/sustainable-business/big-brands-call-global-pact-cut-plastic-production-2022-01-17/ plus [www.science.org/doi/10.1126/science.aba9475](https://doi.org/10.1126/science.aba9475)

Source: OD Action News 18th January 2022.

Editor: A cynic might wonder; "Is this filibustering greenwash, typical of say the tobacco industry?"

IFRS Seeks Nominations for Inaugural Members of the ISSB

"The IFRS Foundation Trustees have started the search for up to 11 members of the newly formed International Sustainability Standards Board (ISSB) to work together with ISSB Chair Emmanuel Faber and the ISSB Vice-Chairs, who will be announced shortly.

"The ISSB will work alongside and in close cooperation with the International Accounting Standards Board and be tasked with developing IFRS Sustainability Disclosure Standards which meet the information needs of investors.

"The ISSB's composition is set out in the Foundation's Constitution and will comprise up to 14 members in total.

More: www.ifrs.org/news-and-events/news/2022/01/ifrs-foundation-trustees-look-for-nominations-for-inaugural-members-of-the-issb/

Source: IFRS 11th January 2022

Editor: Most of the roles are fulltime based at one of the IFRS offices. Interviews for successful applicants commence in early February 2022.

Merger of the Big Hitters of ESG Reporting

"Value Reporting Foundation, was created from the merger of IIRC and SASB in June 2021.

"Another key milestone happened at COP26, when the IFRS Foundation launched the International Sustainability Standards Board (ISSB), which will develop a comprehensive global baseline of high-quality sustainability disclosure standards to meet the information needs of investors. The Value Reporting Foundation and the Climate Disclosure Standards Board (CDSB) will merge into the IFRS Foundation, consolidating our resources to support the launch of the new ISSB.

More: www.valuereportingfoundation.org/news/corporate-reporting-dialogue-dissolves-as-global-harmonization-efforts-take-hold/ of 29th November

Source: Value reporting Foundation newsletter 18th Dec. 2021

Editor: The GRI's aim is being the leading global standard-setter for sustainability reporting focused on the information needs of multiple stakeholders whereas the focus of the others is on markets (investors).

Circular Economy Directory

"SBN is building the first ever Circular Economy Directory for businesses in Aotearoa New Zealand. It will be launched at the end of March.

"The Directory will make it easy to find solutions and resources that can help businesses go circular and lower their emissions. It will cover everything from designing out waste and pollution, keeping products and materials in use, and helping regenerate nature.

"We'd love to hear from you if you offer a product or service which can help businesses meet or support at least one of these three core circular economy principles.

"Start by checking if your product or service meets our Listing Criteria and read the Terms and Conditions for Listers.

More: <https://sustainable.org.nz/ce-directory/>

Source: SBN, 11th January 2022.

What Does Nature Positive Mean for Business?

"Today [9th Dec 2021], the World Business Council for Sustainable Development (WBCSD) launched the practitioner's guide: *What does nature-positive mean for business?* The guide is the result of a multi-stakeholder process, including about 60 organisations from different disciplines, sectors and value chains.

"The guide supports credible business action to a nature-positive as well as a net-zero and equitable world, expanding on the building blocks infographic released earlier this year. Using common steps from existing frameworks as a basis, the building blocks help business understand the implications of the Global Goal for Nature in raising the level of ambition and action to achieve a nature-positive world by 2030.

"In summary, the guide will:

- Show business how to credibly contribute to nature-positive outcomes, helping them to better identify and understand the implications of a Global Goal for Nature: net positive by 2030 and full recovery by 2050.
- Break down the concepts related to nature-positive which appear in key publications and translate them into clear language to help various functions from across business understand how nature-positive can be applied to existing business frameworks.
- Serve as the foundation for roadmaps which help business navigate actions, tools, and other resources across different value chains.

"The intent of the publication is for all stakeholders to use these building blocks to communicate the nature-positive actions they take and ensure, collectively, all stakeholders in the business and nature-positive space put forward a clear and coherent collective response to contribute to an equitable, net-zero, nature-positive world. ...

More: www.wbcd.org/Programs/Food-and-Nature/Nature/News/What-does-nature-positive-means-for-business plus www.wbcd.org/contentwbc/download/13439/196253/1 30 pages, 2.47Mb

Source: SUSTAINABITES at CA ANZ My CA Digest for Climate & Sustainability, 19th December 2021.

Editor: Page 5: "There is increasing recognition protection and sustainable production approaches to avoid and minimise loss are not enough to reverse nature loss. It is necessary to go beyond 'less bad' and no net loss, and aim for a nature-positive economy as part of a nature-positive world." Also, on page 17, a very useful diagram is the SDG 'Wedding Cake'.

Toitū Brighter Future Awards 2021

"Toitū Envirocare recognises its top performing clients with the Toitū Brighter Future Awards. These awards symbolise Toitū Envirocare's values underpinned by best-practice and science-based sustainability expertise, along with a belief in a brighter, more sustainable future.

"Toitū Envirocare Chief Executive Becky Lloyd says the COVID-19 pandemic came with many challenges, but it also brought attention to how businesses can continue to thrive despite being compelled to lower their operational footprint.

"The Toitū Brighter Future Awards feature 11 award categories recognising businesses for excellence in climate action and environmental management. The performance criteria are largely objective and data based. Exceptions to this are the Environmental Management Award and the Sustainability Champion awards which were judged by a panel of auditors, environmental experts and senior leaders at Toitū Envirocare.

More: www.toitu.co.nz/news-and-events/news/collective/toitu-brighter-future-award-winners-announced plus www.toitu.co.nz/our-members/brighter-future-awards

Source: Toitū Envirocare, 20th December 2021.

National Freshwater Conference

"There has never been a greater need for the National Freshwater Conference.

"The Essential Freshwater Package, Resource Management and the Three Waters Reform have come together to create a challenge-laden regulatory landscape. It is also central to these reforms that Te mana o te wai coordinates all freshwater activity and that tangata whenua are actively engaged. This event will supply comprehensive coverage of reforms as well as examples that will provide pragmatic approaches to implementing change.

When/Where: 16th – 17th February, Wgtn

More: www.brightstar.co.nz/freshwater

Source: Brightstar, snail mail, 14th January 2022.

Does Your City Need a 'Youth Council' for Climate Change?

"In a growing number of cities, teenagers are advising governments on sustainability – and holding mayors [and councils] to account.

More: <https://reasonstobecheerful.world/climate-change-youth-councils-san-antonio-tempe/>

Source: Reasons to be cheerful, 15th Dec. 2021.

ESG: Navigating the Board's Role

"Do you serve on a corporate board, work on board governance issues, or have colleagues who serve on corporate boards? Registration is now open for the updated Spring 2022 session of ESG: Navigating the Board's Role – a short online course co-developed by Ceres and the University of California Berkeley School of Law.

"Topics include:

- Engaging with investors on ESG
- Building ESG competency and fluency on the board
- Structuring board committees for ESG oversight
- Aligning executive compensation with ESG performance
- Identifying, assessing, and mitigating ESG risks
- Disclosing ESG risks and opportunities

"The updated course involves 6-8 hours of required work, and offers supplemental materials and live discussions as well. The content incorporates practical insights and cutting-edge research from Berkeley Law faculty and Ceres industry-leading reports.

When/Where: 5th April to 11th July 2022. Online.

More: <https://events.ceres.org/Berkeley> plus <https://executive.law.berkeley.edu/online-programs/esg-navigating-the-boards-role/>

Source: Ceres, 16th December 2021.

A Real-life Lesson in Wildfire Control

".... But when I recently visited a Nature Conservancy preserve in Oregon which had been burned in the huge Bootleg fire in July, things were different. There were stands which had been virtually incinerated, sure, but in other areas green, living trees far outnumbered the burned ones.

"Conservancy officials are starting research to study in detail why some areas fared better than others. But they're pretty sure they already know a large part of the answer. They have been thinning and conducting controlled burns in parts of the preserve for nearly two decades, part of a program to better understand how those forest treatments can reduce the intensity of wildfires. And in what became a real-life experiment, the treated areas, particularly one which was both thinned and burned, largely survived. ...

"The change from black to green is astonishing. Why it matters: Global warming worsens drought and extreme heat, which make forests burn more easily.

More: www.nytimes.com/2022/01/05/climate/fire-forest-management-bootleg-oregon.html [Paywall]

Source: *Climate Fwd* [NY Times], 6th Jan. 2022.

The Good Ancestor

"How can we be good ancestors?"

"We live in the age of the tyranny of the now, driven by 24/7 news, the latest tweet, and the buy-now button. With such frenetic short-termism at the root of contemporary crises – from the threats of climate change to the lack of planning for a global pandemic – the call for long-term thinking grows every day. But what is it, has it ever worked, and can we even do it?"

"In *The Good Ancestor*, leading public philosopher Roman Krznaric delves into history and the human mind to show we can. From the pyramids to the NHS, humankind has always had the innate ability to plan for posterity and take action that will resonate for decades, centuries, even millennia to come. If we want to be good ancestors and be remembered well by the generations who follow us, now is the time to recover and enrich this imaginative skill.

"*The Good Ancestor* reveals six profound ways in which we can all learn to think long, exploring uniquely human talents like 'cathedral thinking' expand our time horizons and sharpen our foresight. Drawing on radical innovations from around the world, Krznaric celebrates the time rebels who are reinventing democracy, culture and economics so we all have the chance to become good ancestors and create a better tomorrow.

More:

<https://nelsontasmanclimateforum.ning.com/welcome4/thinking-long-term-why-it-s-important-and-how-to-do-it> plus www.romankrznaric.com/good-ancestor and www.romankrznaric.com/good-ancestor/graphics plus www.goodreads.com/book/show/51107158-the-good-ancestor

Source: Our Climate Declaration, 20th December 2021. 

Sort Out Your Budget - Environment Watchdog Warns Government

"The Government's top environment watchdog says Government Budgets are not doing enough to look after the environment.

"Parliamentary Commissioner for the Environment Simon Upton has pointed the finger at the way governments put together their yearly Budgets, saying the annual budget cycle creates too much short-term thinking.

"The benefits that arise from protecting and conserving the environment – or trying to recover some of the damage we've caused – unfold over long time frames.

"This makes the natural environment difficult to slot into an annual Budget process dominated by decisions orientated towards short-term outcomes', Upton said

"Upton recommended improving Budget processes so they better valued the environment and called for a review of the way cost-benefit analysis is applied to new spending to make sure the wellbeing of future generations was weighed against present-day priorities.

"Upton could be in luck, with Finance Minister Grant Robertson set to announce an update to the Government's long-running work programme on funding climate change initiatives on Wednesday, when he publishes the Budget Policy Statement.

"Upton's key recommendations include updating Treasury's Living Standards Framework – which is the bedrock of the Wellbeing Budget process – so it reflects long-term indicators for the environment.

More: www.nzherald.co.nz/business/sort-out-your-budget-environment-watchdog-warns-government/UWCOFBMIH5FULFKWNY5MGVZEJI/ plus www.pce.parliament.nz/our-work/news-insights/media-release-wellbeing-budgets-and-the-environment

Source: TV1 News, 15th December 2021 

The End of Growth: Ten Years After

"Fifty years ago the authors of the ground-breaking book *The Limits to Growth* showed, in any of a series of computer-generated scenarios, world economic growth would end sometime during the 21st century. Using simple math and logic, they pointed out growth in any material input or output cannot continue indefinitely within a finite system. Since the Earth is a finite system, the effort to perpetually grow human economies (which, by their very nature, extract resources and produce wastes) is doomed to eventual failure, leading to significant declines in resources, industrial output, food production, and population. Despite the fact the book was a bestseller and its conclusions were well supported, world political and business leaders ignored it and persevered in their efforts to expand resource extraction, agriculture, and manufacturing.

"Around the year 2010, it appeared to me, signs of growth's slowing and approaching reversal were accumulating to the point that a new book on the subject might be timely and helpful. *The End of Growth* was published in 2011, and attracted healthy sales but few reviews.

"Today, indications of impending economic stagnation and retrenchment are arguably stronger still. There will be many articles this semi-centennial anniversary year discussing the 1972 *Limits to Growth* study; I thought it might also be informative to look back at my book, reflecting on whether its message is useful today.

"The end of growth will undoubtedly come with bumps and bruises, but an ending always implies the beginning of something else. In starting to build an economy which prioritises sustainability and justice, there will be uncountable opportunities to contribute, share, and reconfigure how we go about daily living – and some of those opportunities might just turn out to be deeply fulfilling compared to the rat race of continuous growth. [Long article]

More: www.resilience.org/stories/2021-12-06/the-end-of-growth-ten-years-after/

Source: Post Carbon Institute, 15th December 2021. 

AS/NZS 4708:2021 - Sustainable Forest Management

"The objective of this standard is to provide forest managers with cultural, economic, environmental and social requirements that support the sustainable management of forests. This edition has been developed as a joint Australia and New Zealand standard and has been reviewed considering stakeholder expectations in both Australia and New Zealand, new scientific and technological information, and changes to international norms for sustainable forest management. It has been published as the Australian and New Zealand standard for Sustainable Forest Management. This revision supersedes NZS/AS 4708:2014

"...The new standard has been designed to meet all requirements of the PEFC International Standard for Sustainable Forest Management (PEFC ST 1003), the benchmark for PEFC endorsement and recognition.

"Responsible Wood CEO Simon Dorries explains: 'PEFC is an international system of mutual recognition whereby standards like AS / NZS 4708 are compared against international benchmarks. If the standards are credible and meet international benchmarks, then the organisation becomes PEFC endorsed.'

"As an endorsed Australian and New Zealand Standard, it can be used for PEFC and/or Responsible Wood claims and to meet timber legality requirements for import and export,'....

More: www.standards.govt.nz/shop/asnzs-47082021/ plus www.responsiblewood.org.au/just-published-sustainable-forest-management-requirements-as-nzs-4708/

Source: StandardsNZ, 11th January 2022. 

Review of NZS3910 Construction Contract Launched

"A review of one of New Zealand's most used construction contracts has been commissioned by the Construction Sector Accord and the New Zealand Infrastructure Commission, Te Waihanganga.

"NZS 3910:2013 (NZS 3910) is a standard form of contract used for the majority of contracts in the construction and infrastructure sector. The review will be led by Standards New Zealand and follows its scoping review of NZS 3910 earlier this year, commissioned by the New Zealand Construction Industry Council.

"The scoping review established an overwhelming consensus from the construction sector that NZS 3910 requires comprehensive review. It hasn't been updated since 2013 and hasn't kept pace with legislative and other changes in the construction sector. That has resulted in a proliferation of special conditions to the standard form for individual projects," said Ross Copland, Chief Executive of Te Waihanganga.

"This review aims to deliver a standard industry construction contract that is fit for purpose and widely accepted by the sector," said Chris Bunny, co-chair of the Accord Steering Group and a Deputy Secretary at MBIE.

"In particular, the Accord and Te Waihanganga want to see a significant reduction in the use of special conditions, and for contracts to be transparent on risk and where it sits. We want to see the industry better able to document contracts quickly and easily, boosting productivity, and we want to see more contracts which embody Construction Accord Principles," said Chris Bunny.

More: www.constructionaccord.nz/news/news-stories/review-of-nzs3910-construction-contract-launched/ and www.standards.govt.nz/develop-standards/standards-nz-work-programme/revision-of-nzs-3910-project/

Source: Clare Feeney 16th December 2021.

Editor: Some CA ANZ members will be involved with construction contracts. Knowledge of current thinking and practices will be useful to them and those to whom they provide services e.g. price escalation clauses.

Also, although dated 2016 *I don't believe it! Common mistakes made when interpreting New Zealand's standard construction contracts* could be very useful; www.ipwea.org/HigherLogic/System/DownloadDocumentFile.ashx?DocumentFileKey=fa7d5439-22ce-2d42-2d16-584665b4a8b9&forceDialog=0

Women Sweep UN's 2021 Champions of the Earth Awards

"Barbados Prime Minister Mia Mottley has been awarded the 2021 Champions of the Earth Award, the United Nations' highest environmental honour, for her policy leadership. Mottley heads the first entirely female selection of awardees; the others were recognised for their work on coral bleaching in the Pacific, protecting wildlife health in Uganda, and entrepreneurship in Kyrgystan.

A UNEP report published in June found that for every dollar invested in ecosystem restoration, up to US\$30 are yielded in economic benefits. ...

Other Champions of the Earth 2021:

- The Sea Women of Melanesia – Papua New Guinea and the Solomon Islands ...
- The Ugandan vet protecting people and wildlife ...
- Kyrgystan's environmental entrepreneur ...

More: <https://ens-newswire.com/women-sweep-uns-2021-champions-of-the-earth-awards/>

Source: *ENS News*, 11th January 2022.

Why Don't we Protect People and Buildings Against Tornadoes? We Know How To

"Even by the standards of an already terrible year, the toll from the [US] tornadoes which tore through the South and Midwest this month [December] was shocking: More than 90 people killed across Kentucky and four other states, with many more left homeless.

"But that toll reflected the consequences of human decisions, as much the force of the tornadoes. As I wrote recently, engineers know how to protect people and buildings against tornadoes: Safe rooms offer 'near-absolute protection', emergency officials say, while advances in structural design can keep buildings from flying apart in all but the most severe winds.

"Yet efforts to incorporate those advances into the building code have repeatedly been stopped or curtailed by the building industry, which experts say is driven by a concern about higher construction costs. That worry persists despite evidence tornado-resistant design increases the price of building a house by as little as a few thousand dollars.

More: www.nytimes.com/2021/12/22/climate/tornadoes-building-codes-safety.html [Paywall]

Source: *Climate FWD [NY Times]*, 30th December 2021

Editor: It's not just tornadoes in the US, but elsewhere also. And not just tornadoes think unhealthy homes, homes built on flood planes.

Construction Sector Accord: New Guidance to Support Buyers and Suppliers

"Broader outcomes are the additional benefits which can be achieved by the way a service, project or goods are produced or delivered. These outcomes can be social, environmental, cultural or economic benefits which deliver long-term public value for New Zealand.

"The guides will help buyers and suppliers better understand what broader outcomes are, why they are important, how to embed them into government procurement and tender documents, and what impact they have on tender evaluation. The Accord is proud to publish the first version of the guidance and looks forward to working with the sector to regularly update the guides to support the needs of the construction industry.

"Read the guides and learn more about broader outcomes.

"In October 2018, the Government recognised its procurement activities offer a unique opportunity to achieve broader cultural, economic, environmental and social outcomes for Aotearoa New Zealand. These outcomes are incorporated into the Government Procurement Rules.

"The construction sector alone contributed \$17 billion to the country's GDP in 2020 and employs more than 200,000 New Zealanders. says there are significant opportunities in the sector which go beyond constructing new works.

"The workforce needs 76,000 more staff, construction waste contributes to 50% of what is sent to landfill each year and less than 18% of the construction-related workforce are women," says Murray.

"By embedding broader outcomes into construction projects, these opportunities in our sector can help create a higher performing industry for a better New Zealand."

More: www.constructionaccord.nz/news/news-stories/new-broader-outcomes-guidance-published/ plus www.constructionaccord.nz/good-practice/resource-hub/procurement-and-risk/

Source: Clare Feeney 16th December 2021.

Editor: Some CA ANZ members will be involved with purchasing and supplying. Knowledge of current thinking and practices will be useful to them and those to whom they provide services.