

Sustainability Matters

Compiled and published by Ray Skinner, FCA

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A Liveable Future for All Possible, If we Take Urgent Climate action: Flagship UN Report

"A major UN 'report of reports' from the authoritative UN Intergovernmental Panel on Climate Change (IPCC), outlines the many options which can be taken now, to reduce greenhouse gas emissions and adapt to human-caused climate change.

"The study, 'Climate Change 2023: Synthesis Report', released on Monday [20th March] following a week-long IPCC session in Interlaken, brings into sharp focus the losses and damages experienced now, and expected to continue into the future, which are hitting the most vulnerable people and ecosystems especially hard.

"Temperatures have already risen to 1.1°C above pre-industrial levels, a consequence of more than a century of burning fossil fuels, as well as unequal and unsustainable energy and land use. This has resulted in more frequent and intense extreme weather events that have caused increasingly dangerous impacts on nature and people in every region of the world.

"Climate-driven food and water insecurity is expected to grow with increased warming: when the risks combine with other adverse events, such as pandemics or conflicts, they become even more difficult to manage.

"If temperatures are to be kept to 1.5°C above pre-industrial levels, deep, rapid, and sustained greenhouse gas emissions reductions will be needed in all sectors this decade, the reports states. Emissions need to go down now, and be cut by almost half by 2030, if this goal has any chance of being achieved.


"The solution proposed by the IPCC is 'climate resilient development', which involves integrating measures to adapt to climate change with actions to reduce or avoid greenhouse gas emissions in ways that provide wider benefits.

"Examples include access to clean energy, low-carbon electrification, the promotion of zero and low carbon transport, and improved air quality: the economic benefits

"The greatest gains in wellbeing could come from prioritising climate risk reduction for low-income and marginalised communities, including people living in informal settlements', said Christopher Trisos, one of the report's authors. 'Accelerated climate action will only come about if there is a many-fold increase in finance. Insufficient and misaligned finance is holding back progress'.

More: <https://news.un.org/en/story/2023/03/1134777> and www.ipcc.ch/site/assets/uploads/2023/03/IPCC_AR6_SYR_PressRelease_en.pdf plus www.theguardian.com/environment/2023/mar/19/wh-at-is-the-ipcc-ar6-synthesis-report-and-why-does-it-matter and https://report.ipcc.ch/ar6syr/pdf/IPCC_AR6_SYR_SPM.pdf for 36 page summary for policy makers

Source: Telegraph and Greenpeace, 21st March 2023.

Editor: See a more pictorial '10 Big Findings from the 2023 IPCC Report on Climate Change' by the WRI at www.wri.org/insights/2023-ipcc-ar6-synthesis-report-climate-change-findings per *SBC Weekly Pānui*, 23rd March 2023. 

Dealing with Technical or Professional Jargon

"Unfamiliar words can cause confusion and misunderstandings for users. To write clear, easy-to-understand [digital] content, we must avoid jargon.

"Definition: Jargon is the specialised language used by a particular profession or group, which is unfamiliar or meaningless to outsiders.

"Jargon Is Relative: There's a big obstacle to dealing with technical or professional jargon – jargon is relative. In other words, whether or not a given word counts as jargon depends on who is reading it. The same word can be meaningful to you, but meaningless to your reader.

"For example, my husband John is an environmental engineer. He can read the phrase 'enhanced reductive dechlorination' and know exactly what it means. He can picture the process in his mind, and can think back to projects he's worked on that involved it.

"Meanwhile, to me (and perhaps to you), that phrase is unintelligible. I might be able to make some guesses as to what it means, but they won't be anywhere close to the depth of meaning which John sees in the phrase. (As a field, UX [user experience] has more than its fair share of jargon. The ever-expanding set of terminology is a major obstacle for communicating with people who don't work in UX, as well as a barrier for new people trying to break into it.)


"Two Key Questions: To decide what to do with a particular jargon word, you'll need to answer two important questions:

- Do my readers know this term and concept?
- How important is it that I use this particular term?

"We use the answers to these two questions to help us decide how to handle the term.

More: www.nngroup.com/articles/technical-jargon/


Source: Jakob Nielsen, 21st March 2023

Editor: The issues apply equally to work other than designing pages for computer screens! 

Slum-Inspired Apartment Complex Designed by Its Own Residents

"In Jakarta, a building for evicted slum-dwellers has alcoves for hawking goods, stairs designed for cross-floor conversation and gardens to grow your own food.

More: <https://reasonstobecheerful.world/jakarta-slum-apartment-building-kampung-akwarium/>

Source: reasons to be cheerful, 22nd March 2023 

Editor: Designed and operated by the residents. 

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An Equitable Transition

"Our transition to a low emissions future will change how we live and work. It will bring opportunities, including higher-wage jobs, as well as challenges and disruptions, such as re-training people for low-emissions work and changing the way we get around. Some people and communities will be affected more than others.

"The Government is developing an Equitable Transitions Strategy to make sure our transition to a low emissions future is fair and inclusive. The strategy is co-led by the Ministry of Business, Innovation and Employment and the Ministry of Social Development. Have your say on what transition issues are most important to you, by completing this online survey, which is open until April.

Survey closes: Date in April not provided – Act 'now'!

More: www.research.net/r/EquitableTransitionsStrategy

Source: Gen Less (EECA), 20th March 2023. 

Wild Isles Review – David Attenborough's Last Hurrah Makes for Unmissable TV


"Oh, isn't it lovely to have a new David Attenborough series for a cosy Sunday evening. And one so close to home! [UK]. For the next five weeks, *Wild Isles* offers an unparalleled look at the spectacular, miraculous and unique natural world of Britain and Ireland. It is a stunning portrait of breeding orcas, golden eagles, foxes and dormice; woodlands, meadows and rivers. Just beautiful. Something to be immensely proud of, something to nurture and to protect.

"There is nothing like an Attenborough-led nature documentary, and this is likely to be his last on location. From its majestic score to its pioneering cinematography and its clever narratives, this is education by way of awe. 'The British Isles are globally important for nature', he says, before we follow an orca pod as they strategise ways of hunting their favourite food: a nice, juicy seal. They swim on their sides to hide their dorsal fins as they approach, which is amazing to see, then teach their young how to drown their prey. Fine family entertainment.

When/Where: www.whathifi.com/advice/watch-wild-isles-live-stream Schedule with outline of each episode, plus how to watch outside UK via VPN. The so-called 'Episode 6' called 'Save Our Wild Isles', purchased by BBC which will show late 2023.

More: www.theguardian.com/tv-and-radio/2023/mar/12/wild-isles-review-david-attenborough-beautiful-tour-of-britain-is-unmissable-tv

Source: *The Guardian*, 10th March 2023


Editor: For more about this [6th] episode see 'Wild Isles: BBC will not broadcast Attenborough episode over fear of 'rightwing backlash' at www.theguardian.com/media/2023/mar/10/david-attenborough-bbc-wild-isles-episode-rightwing-backlash-fears 

Frozen Planet II

"Frozen Planet returns for another spellbinding journey through Earth's magical icy lands, following the fairy-tale-like creatures who inhabit these untouched corners of the world.

Especially watch the final episode in the series: *Our Frozen Planet* which was broadcast Monday 27th February 2023. 'These frozen worlds have reached a tipping point – their future hangs in the balance and with it, so does ours.'

"Everything we have seen, he says, needs just one thing – the planet to stop warming. It's up to us to make that happen.

More: www.tvnz.co.nz/shows/frozen-planet and 'TV so relentlessly wondrous that you'll feel like a child again.' www.theguardian.com/tv-and-radio/2022/sep/11/frozen-planet-ii-review-bbc-david-attenborough 

Source: Bruce Gilkison, 17th March 2023. 

100 years of Conservation Celebrated by Forest & Bird

"Aotearoa New Zealand's longest-running independent conservation organisation, turns 100 on 28th March 2023 ...

"Forest & Bird has been at the forefront of hundreds of successful campaigns over the past century that have helped protect the whenua land, awa rivers, and moana oceans,

More: www.forestandbird.org.nz/resources/forest-bird-celebrates-100-years-conservation-mahi

Source: MetalBird, 28th March 2023.

Editor: A huge thank you to F&B!



How to Help SMEs Benefit from Integrated Thinking and Integrated Reporting

"A new report [December 2022] outlines how SMEs around the world, could reap significant benefits from adopting the practices.


"Lead by researchers at Deakin University, the report, *Supporting global SMEs for future success – Exploring how to improve SMEs' business performance utilising integrated thinking and integrated reporting concepts*, outlines how SMEs around the world, of most types and sizes, could reap significant benefits from adopting the practices of 'integrated thinking' and 'integrated reporting'.

"The report outlines 6 key recommendations:

- Governments should enable and encourage SMEs to adopt integrated thinking and integrated reporting by supporting and incentivising their service providers to develop the skills, guidance materials and tools to facilitate adoption.
- Accountants, as trusted advisers either working within SMEs or providing professional services to SMEs, should seek to assess the potential benefits of integrated thinking and integrated reporting for their SME clients and, where appropriate, encourage adoption.
- Professional accounting associations and industry organisations, supported by governments, should educate their members who work as trusted advisers to SMEs, particularly small and medium-sized accounting practices (SMPs), about the potential benefits of integrated thinking and integrated reporting for their SME clients.
- Software providers should work collaboratively with SMEs, SMPs and other relevant stakeholders (such as financiers, supply chain members and government) to facilitate the development of new products that simplify integrated thinking and integrated reporting processes for SMEs.
- The IFRS Foundation should develop simplified tailored guidance materials supporting the International Integrated Reporting Framework and Integrated Thinking Principles, specifically targeted at SMEs.
- More research should be undertaken to enhance understanding of the potential benefits and costs associated with integrated thinking and integrated reporting for SMEs, and the extent to which integrated thinking and integrated reporting could be adopted across the sector globally.

More: www.charteredaccountantsanz.com/news-and-analysis/news/how-to-help-smes-benefit-from-integrated-thinking-and-integrated-reporting plus Supporting Global SMEs for Future Success www.deakin.edu.au/_data/assets/pdf_file/0010/25420/96/DEAK_Supporting-Global-SMEs-for-Future-Success_v4_Digital.pdf 52 pages, 10.2Mb

Source: *Acuity Newsletter*, 20th March 2023.

Editor: Puzzling there are only a couple of very brief mentions of the GRI and SDG's. These seem to be significant omissions. The meaning of 'SME' is discussed on pages 6 and 35. 

Climate Conscious Lawyering


"Lawyers for Climate Action NZ Inc. [LCANZI] Committee member, Dr James-Every Palmer KC, has written a paper on what lawyers can do in relation to climate change. James encourages lawyers to respond to the climate crisis by engaging in climate conscious lawyering and answers the questions: What is climate conscious lawyering? Why should I be a climate conscious lawyer? And, what can I do about climate change?"

"The paper also gives an overview of climate litigation in Aotearoa over the last year. The paper is reproduced from the CPD Day Conference 2023

More:

<https://static1.squarespace.com/static/5cf3039126905000011c02b0/t/640a20434f290b018091ce52/167838522202/What+can+lawyers+do.pdf> 17 pages 75Kb

Source: LCANZI, 15th March 2023

Editor: Perhaps other professional groups could pose, and act upon, the same questions? 

TCFDs & Climate Scenarios for the Building Sector

"New reporting requirements for climate-related disclosures are coming into force. This means some organisations will be required to make climate statements outlining the potential effect of climate change on their business. For others, it's an opportunity to build capacity for future compliance and support board, governance committees and management to better understand climate risks as they relate to their business,

"But this is more than a compliance exercise. It's refreshing to hear [NZGBC] members actively using this opportunity to better understand how scenario analysis can focus their teams on planning for climate risk, building strategies and capacity, and improving reporting for better decision making.

"The External Reporting Board (XRB), has been tasked by to develop climate disclosure standards for the New Zealand market. The NZ Green Building Council has been selected to create a programme of work for the construction and property sectors.

"Register to find out more about the process, the scenarios as developed and decipher what this means for your business.

When/Where: 9:30 –11:00 am, 11th May 2023. Auckland

More: www.nzgbc.org.nz/upcoming-events/TCFD

Source: NZGBC, 15th March 2023

Editor: CA's might be interested in how this will impact their firms and clients. 

Deny and Delay


"*Deny and Delay: Inside the Climate Disinformation Machine* is a series on the effects of climate disinformation on democracy.

"This four-part series, beginning in 2022 and moving into 2023, was co-produced with Columbia Journalism Review and guest edited by Sandra Steingraber.

- Defiant energy: How the American electric utility industry pushed climate denial, doubt, and delay
- The Disinformation Machine: The strategy behind the Koch network's climate denial campaign
- Confessions of a Green Troll: On the pleasures of cyberbullying oil companies
- System Reboot: Addressing the climate crisis requires shifting the power structure, not just the power source.

More: <https://orionmagazine.org/category/ecology/deny-and-delay/>

Source: Orion, 17th March 2023

Editor: Each of the four articles is long. 


Good Climate Policy is Good Mental Health Policy Too

"I feel a low-grade panic at all times', says Forest*, an Auckland high schooler. It's a hot day in early autumn; Forest is standing in the shade of a tall tree, having left school early to get to the climate protest. They've been studying plastic pollution in their environmental studies class. There's a lack of acknowledgement and desire to change from the people who can make the biggest change – the corporations and the government. Their complete wilful ignorance is the most terrifying part of the climate crisis.'

"Forest, like many people of all ages, finds the reality of climate change has shaped their state of mind. The emotional link between a warming planet and wellbeing has been given a variety of names such as 'solastalgia', 'eco-grief', 'eco-trauma' and 'eco-anxiety'. Eco-anxiety, the most widely used of these terms, refers to a very broad range of emotional responses to the climate crisis. In general, eco-anxiety is used to refer to anticipatory distress about the unfolding climate crisis – the worry about how bad things are going to get.

"Climate change is, unavoidably, a mental health issue. Appropriate responses to eco-anxiety – and all forms of climate-related distress – require us to see it as simultaneously political and personal.

More: <https://thespinoff.co.nz/society/09-03-2023/good-climate-policy-is-good-mental-health-policy-too>

Source: Silvia Purdie, 16th March 2023. 

Changing the Way NZ Moves

"In the second of our 10-part video series, *The Way Forward*, Rod Oram looks at big new ideas that can lead our response to climate change.


"Transport and farming are our two toughest sectors in which to combat climate change. They are our two largest sources of our greenhouse gas emissions. While both sectors have multiple ways to cut them, it's very hard to shift the status quo in either sector.

"The government's current goal is a 41 percent reduction in all transport emissions by 2035 from 2019 levels. But so far, its policies and programmes are few, though more are under development.

"Electric cars, however, are only part of the answer. We still have to respond to a growing population and their transport needs, which we can never meet entirely by building more roads.

More: <https://www.newsroom.co.nz/sustainable-future/changing-the-way-nz-moves> includes 9:20 video

Source: *SBC Weekly Pānui*, 16th March 2023.

Editor: There are 5 so far in the series. 


Top Lawyers Vow They Will Not Help Facilitate New Fossil Fuel Projects

"More than 120 of the UK's top lawyers have put themselves at risk of disciplinary action, after declaring they will no longer will work with companies embarking on new fossil fuel projects or prosecute peaceful climate activists.

".... a group of lawyers will formally hand a 'Barristers Declaration of Conscience' to the Bar Standards Board setting out their intention to discriminate against certain type of clients.

"The controversial action would put the lawyers in breach of a professional code of conduct, given professional rules require barristers to take on legal cases even if they consider them to be objectionable.

More: www.businessgreen.com/news/4087218/lawyers-vow-help-facilitate-fossil-fuel-projects

Source: *The Telegraph*, 25th February 2023. 

Rate the Raters 2023: ESG Ratings at a Crossroads

"As the world's largest pure-play sustainability consultancy, supporting companies and investors globally in the transition to a sustainable economy, at ERM we know firsthand how crucial ESG ratings are to ensuring the highest performing organizations get the recognition and financing they need.

"That's why, as part of a decade-long program of seminal research, we ask investors and corporates to assess ESG raters— because the better ESG ratings reflect performance, the more effectively they can play their vital role.

"This year's Rate the Raters report is published at a tumultuous time for the ESG movement. ESG funds are growing rapidly, and the ESG performance of companies is being intensely scrutinised. Companies also face increasing ESG disclosure requirements, with regulators in Europe, the U.S., and other regions finalizing far-reaching new rules. At the same time, ESG is being painted as greenwashing by some of its detractors, and ESG raters face criticism over a lack of transparency and comparability in ESG data and rating methodologies.

"Within that context, our research highlights a paradox. Thanks to the growing emphasis on ESG performance, ratings are more widely used than ever. At the same time, investors and companies show only moderate confidence in the accuracy and utility of ESG ratings. These trends cannot comfortably co-exist, suggesting that significant changes will be needed in order to maintain the future credibility of the ratings ecosystem.

More: www.sustainability.com/globalassets/sustainability.com/thinking/pdfs/2023/rate-the-raters-report-2023.pdf 56 pages, 1.77Mb

Source: SustainAbility Institute, 24th March 2023.

Editor: Provides tables which rank raters e.g. CDP, S&P, Bloomberg, FTSE4Good, from perspectives of investors and corporates and compares the raters. Some of these raters are used by NZ fund managers and others.

East Coast Farmland Crumbles after Carbon Group Takes Over

"The Government's Emissions Trading Scheme incentivises the planting of pine forest. But a company looking to cash in on the scheme has left a farm on the East Coast prone to significant erosion within months of taking over. Aaron Smale reports.

"Satellite images of a former sheep station on the East Coast show a stark difference from surrounding properties after it was sprayed with the intention of planting pine forest to cash in on the government's Emissions Trading Scheme.

"The company that bought the farm for \$13 million last year ...

"Satellite images of the property from early December last year (see 6 photos) show what appear to be brown spray lines along ridges, with subsequent images showing the land along those lines browned off. By 7th February a large area of the property had browned off and in some areas of the farm it appears significant erosion had taken place. Tracks appear to have been buried, significant slips have opened up in some areas and contours in the stream bed have changed substantially near the confluence of the Mata River and Waingakia Stream, which have been elevated by several metres.

More: www.newsroom.co.nz/east-coast-farm-collapses-after-maori-carbon-group-takes-over

Source: Editor, 27th March 2023.

Some Projected Maps of the World in 2100

"How do we think about our future place in a geographically altered world? A map is a good place to start.

"The Anthropocene is nothing if not disorienting. Things which once seemed immutable – polar ice caps, songbird migration routes, even the onset of spring – are now on the move. So how do we think about our place in a geographically altered future? A map is a good place to start. We're accustomed to looking at maps which depict the world as it is, but cartographers of the Anthropocene are beginning to illustrate what may be – in the near and distant future. As climate change scrambles geographies, they are asking: Which parts of the world will humans find habitable in 50 years? How will species' ranges shift? How might we think about urbanisation and globalisation? With maps in hand, we boldly go.

More: www.anthropocenemagazine.org/2020/08/maps-of-the-new-world/

Source: Orion, 17th March 2023

Editor: For example, a map of 10 largest cities in 2020 compared to 2100 changing from a population of 198M to 637M.

How PFAS Hurt Wildlife

"Researchers have found per- and polyfluoroalkyl substances, aka PFAS, in the bodies of wild animals everywhere, from polar bears to sea turtles. Now scientists are beginning to understand the health effects of these dangerous compounds, dubbed 'forever chemicals' because they linger in the environment for thousands of years.

More: Center for Biological Diversity, 24th March 2023

Source: <https://therevelator.org/pfas-wildlife-health/>

Editor: Short subject outline, huge topic.

TEQs (Tradable energy quotas): Could They Spark a Global Just Transition?

"This webinar sponsored by the Institute for Policy Studies and shared by Our Climate Declaration. ...

"Fossil fuel use must be reduced sharply and quickly to achieve any meaningful reductions in carbon emissions. But 2022 saw record emissions from oil, gas, and coal. And subsidies for fossil fuel consumption rose to \$1 trillion last year.

"There have been several proposals to ration fossil fuel use as a way to lower production and consumption. One such system, Tradable Energy Quotas, nearly became government policy in the UK a decade ago.

"What are TEQs, and how could they be implemented today? How do they differ from carbon markets? How could they be part of a global just energy transition?

"Shaun Chamberlin co-authored the UK All Party Parliamentary report on TEQs and advised the government feasibility study. He was involved with the Transition Towns and Extinction Rebellion movements from the outset, and leads Sterling College's program Surviving the Future: Conversations for Our Time. Ivonne Yanez is an Ecuadorian environmentalist and founder member of Acción Ecológica and Oilwatch international. Stan Cox is a research fellow in ecosystem studies at the Land Institute in the U.S. and the author most recently (with Zenobia Jeffries Warfield) of The Path to a Livable Future.

More: www.ourclimatedeclaration.org.nz/teq_global_just_transition plus video at www.youtube.com/watch?v=zmrn6g1OJ0 1hr 32min

Source: Our Climate Declaration, 19th March 2023.