14th October 2021



Compiled and published by Ray Skinner, FCA

Business achieving a tomorrow for tomorrow's children



The Only Long-Range Solution to Climate Change

"Climate change is often incorrectly described as an isolated pollution issue. In this flawed framing, humanity has simply made a mistake in its choice of energy sources; the solution entails switching sources and building enough carbonsucking machines to clear the atmosphere of polluting CO2. Only the political power of the fossil fuel companies prevents us from adopting this solution and ending our existential environmental crisis.

- "But techno-fixes (that is, technological solutions which circumvent the need for personal or cultural change) aren't working so far, and likely won't work in the future. That's because fossil fuels will be difficult to replace, and energy usage is central to our collective economic power.
- "In other words, power is the key to solving climate change but not necessarily in the way many pundits claim. Solutions will not come just from defeating fossil fuel interests and empowering green entrepreneurs; real climate progress will require the willingness of large swathes of the populace, especially in wealthy countries, to forgo forms of power they currently enjoy: comfort and convenience, the ability to travel far and fast, and the option to easily obtain a wide range of consumer products whose manufacture entails large inputs of energy and natural resources.
- "This is not a feel-good message, but the longer we postpone grappling with power in this larger sense, the less successful we're likely to be in coming to terms with the climate threat.
- "But not all roadblocks to climate solutions are attributable to the oil companies. The rest of us are also implicated, though to greatly varying degrees depending on where we live and how much we consume. Our whole modern consumerist way of life, the essence of our economic system, is at fault. Unless we're willing to give up some of our power over nature – our power to extract and transform resources and deliver the goods that we have come to rely on – then we're destined to careen from one disaster to the next until our worst fears are realised.
- "It's understandable why most environmentalists frame global warming the way they do. It makes solutions seem easier to achieve. But if we're just soothing ourselves while failing to actually stave off disaster, or even to understand our problems properly, what's the point?
- "The only real long-range solution to climate change centres on reining in human physical, social, and economic power dramatically, but in ways which preserve human dignity, autonomy, and solidarity. That's more daunting than any techno-fix. But this route has the singular advantage that, if we follow it intelligently and persistently, we will address a gamut of social and environmental problems at once. In the end, it's the only path to a better, safer future. [Long extract from book.]

More: <u>www.postcarbon.org/the-only-long-range-solution-to-</u> <u>climate-change/</u>

Source: Post Carbon Institute, 1st October 2021.

New Zealand Emissions Reduction Plan Discussion Opened

"The government has acknowledged in a discussion document it may not hit its target to drastically cut emissions without help from business and the wider community. The consultation document, released today [13th October], contains new ideas from ministers and agencies to reduce emissions in response to the Climate Change Commission's report setting the roadmap for the country becoming carbon neutral by 2050.

"It will be fed into the Emissions Reduction Plan due out in May 2022. Other ideas have already been consulted and are not included in the document.

- "It lays out new ideas for meeting emissions budgets for the next 15 years, starting from the 2022 to 2025 period, and following in five-year increments.
- "In the document, the government broadly accepts the Climate Commission's emissions budgets, but there is good and bad news.
- "In the worst-case scenario, reductions are only about a third of what's needed, and best case only two thirds.
- "The plan sets a number of proposals to close the gap, but many have not been quantified, and are works in progress.
- "The sheer complexity of the estimates and projections means there is significant uncertainty baked in, impacting the ability of the government to meet proposed emissions budgets.
- "The government said its policies will not, by itself, be enough to meet the full extent of any emissions budget. It wants additional proposals and commitments from the private sector in order to close the gap. It also wants to know what help businesses and the community needs from the government to make reductions.
- "The sheer complexity of the estimates and projections means there is significant uncertainty baked in, impacting the ability of the government to meet proposed emissions budgets.

Feedback closes: Wednesday 24th November

More: www.rnz.co.nz/news/political/453438/governmentreleases-consultation-document-ahead-of-emissionsreduction-plan plus https://environment.govt.nz/news/have-your-say-andshape-the-emissions-reduction-plan/ and https://consult.environment.govt.nz/climate/emissionsreduction-plan/ plus https://environment.govt.nz/assets/publications/Emissi ons-reduction-plan-discussion-document.pdf 130 pages, 7.4Mb, 114 questions_

Source: Various, 13th October.

If you would like to support the production of *Sustainability Matters*

contributions would be much appreciated. A/c No. 123 011 0249104 00

ASB Bank, Queen Street branch, Auckland.

Make sure you provide your name!

As a suggestion NZ\$46.00

How Can We Safely Collapse Systems of Domination, and so, Flourish?

- "Climate chaos is symptomatic of a system of domination an expression of the violence of inequality. The climate chaos we are witnessing makes it inescapably clear that dominating others harms oneself, and that this system of domination will inevitably end – whether through ecological disasters or our collective action.
- "How do we rapidly and safely abandon this system of domination? This isn't a matter of needing new technologies or new policies, persuading politicians or identifying culprits, dreaming of utopias or imagining realism means trying to tweak the system we have.

'We need to start from somewhere else entirely.

- "This system has sold us a dream of a utopia that can never exist.
- "Utopia' means non-place, and that is exactly the deception our current system is based on – exploiting others and dumping our waste in out-of-sight non-places. Of course, there are no non-places – all places are real and impacted, including the invisible atmosphere.
- "Grassroots to Global (G2G) assemblies emerged in Scotland out of our experience of trying to enable change within the current system. That engagement has taught us a lot about why the dominant system is incapable of making the changes so urgently needed, and also about how change really takes place.
- "We can crack the concrete with our blades of grass but we still need a molten moment to switch off the bulldozer's engine. As one small part of a vast creative uprising—when the time is right – our 'prefiguring' needs to become a 'replacing'. In such a molten moment, where time and events become fluid, we can collectively reclaim our world, so that the many worlds this world is made of can flourish and enable all others to flourish too. It needs to come soon, but it also needs deep preparation in place. To reclaim the future we need to relearn how to be fully present to each other.

More: www.resilience.org/stories/2021-09-08/how-can-wesafely-collapse-systems-of-domination-and-so-flourish/

Source: Post Carbon Institute, 1st October 2021

Editor: This long reflective and very thoughtful article is at the very least a MUST READ. It ties into work done by the likes of AnewNZ and others.

A Human Needs Approach to a Safe Climate and Sustainable Future

- "Ian Gough is Visiting Professor at the Centre for the Analysis of Social Exclusion (CASE) and an Associate at the Grantham Research Institute on Climate Change and the Environment (GRI), both at the London School of Economics and Political Science. Until summer 2009 he was Professor of Social Policy at the University of Bath, where he is now Professor Emeritus.
- "His studies focus on climate change, from both moral economy and political economy perspectives. For the last decade he has been researching into the social dimensions of climate change, the impacts of inequality and capitalist growth on global warming, how universal human needs can yet be satisfied and how eco-social policy might safeguard sustainable wellbeing. The result has been published as *Heat, Greed and Human Need: Climate change, capitalism and sustainable wellbeing* (2017) and in numerous articles since then.
- When/Where: 7:30 9:00pm Wednesday 13th October Online – The webinars are recorded and available at www.ourclimatedeclaration.org.nz/webinars

More:

www.ourclimatedeclaration.org.nz/a human needs ap proach to a safe climate and sustainable future **Source:** Our Climate Declaration, 10th October 2021.

Audit & Accounting Conference 2021 - NZ

Three presentations of particular interest;

Sustainability, climate risk and the New Zealand landscape
what CAs need to know

Karen McWilliams FCA, Business Reform Leader, Chartered Accountants Australia and New Zealand

In the last 12 to 18 months, there have been significant developments both locally and internationally in sustainability and climate risk. The formation of the Value Reporting Foundation, a proposed new International Sustainability Standards Board and the release of the climate-related financial disclosure standard prototype from 'the group of five' signal rapid developments with local impacts. With the mandate of TCFD reporting in NZ, and rapid developments internationally, CAs will also need to keep up to date to understand the potential impacts on their business. ...

 Paper: Extended External Reporting and Assurance Engagements - Practical insights

Ian Jameson, Associate Director, KPMG

There is a growing demand from investors, regulators, and other key stakeholders for organisations to provide non-financial information, what is referred to as Extended External Reporting. As the users and regulators are keen to ensure that the non-financial information is being adequately considered and reported in the Extended External Reports the auditors are now increasingly being asked to provide assurance on these reports. With this growing interest in Assurance over Extended External Reports it's important accountants gain expertise in this domain. ...

✓ Paper: Sustainable finance and greener banking practices

Kate Archer, Associate Director, Sustainable Finance (Corporate Advisory), Westpac

It is expected NZ banks will play a bigger role in financing green projects, as part of adapting to climate change over the coming years. This session focuses on how investment in green infrastructure and green banking can help NZ reach it's current climate targets and the international emissions goals. ...

When/Where: 11th November 2021; Online

More: <u>https://store.charteredaccountantsanz.co.nz/Audit-</u> <u>Accounting-Conference</u>

Source: CA ANZ, 23rd September 2021.

XRB Consultation: Climate-related Financial Disclosures

"Join CA ANZ for an hour with the External Reporting Board (XRB) to hear more about the first part of their draft climaterelated financial disclosures standards, focusing on Governance and Risk Management.

"This session will provide attendees with:

- A summary of the TCFD and the overall objectives of the disclosure regime
- An explanation of what is proposed to be included in the Governance and Risk Management sections of the new standards and key questions the XRB are seeking feedback on; and,
- Future issues on the XRB's agenda, such as scenario analysis and GHG accounting

"Speakers: April Mackenzie, Chief Executive, XRB and Dr Amelia Sharman, Director of Climate Reporting, XRB

More: https://store.charteredaccountantsanz.co.nz/ONLINE-EVENT-NZ-Sharing-Knowledge-XRB-Consultation-Climate-related-Financial-Disclosures

When/Where: Friday 12:30 – 1:30pm NZT 22nd October **Source:** Lydia Tsen, 7th October 2021.

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Introduction to Integrated Reporting and Thinking

- "This virtual classroom will provide an overview of Integrated Reporting (IR) and integrated thinking for practitioners who would like to know more about these reporting frameworks.
- "The Deakin Business School Centre for Integrated Reporting is a collaboration between the Deakin Business School, Association of Chartered Certified Accountants, Chartered Accountants Australia and New Zealand, and KPMG providing leadership in Integrated Reporting across three pillars: thought leadership and business practice, research, and professional education and training.

"Covers the following key topic areas:

- Introduction to the evolution of reporting and Integrated Reporting
- Introduction to the Integrated Reporting framework and value creation
- The Capitals in Integrated Reporting the 'With what' of business
- The value creation process in Integrated Reporting the 'How' of business
- Introduction to integrated thinking the 'What' and the 'Why' of business
- The Guiding principles of Integrated Reporting
- The Content elements of Integrated Reporting
- Integrated Reporting Assurance.

"Presented by Michael Bray (FCA), Professor of Practice (Integrated Reporting), Deakin Business School - Deakin Integrated Reporting Centre.

When/Where: 2:00 - 5:00PM [NZT] 24th Nov. Online More:

https://store.charteredaccountantsanz.co.nz/Introducti on-to-Integrated-Reporting-and-Thinking

Source: CA ANZ, 29th September.

Heat, Greed and Human Need: Climate Change, Capitalism and Sustainable Wellbeing

"The three terms in the title '*Heat, Greed and Human Need'* reveal the main elements of the argument in this book. Heat refers to how climate change is threatening the limits of our planet. Human need is presented in terms of a universalist theoretical framework of basic human needs. Greed refers to capitalism, processes of accumulation and growth and the inequality these produce. This book is particularly valuable in the way it explains how these phenomena are interlinked. While it is widespread knowledge climate change threatens human wellbeing across the globe and capitalism shapes our mindsets, this book offers deep insight into how these processes work together.

"Based on author Ian Gough's longstanding expertise in the study of social policy, he convincingly argues the field has ignored the environment and the planetary limits within which the pursuit of human needs and wellbeing necessarily take place. In contrast, this book places climate change at the centre of discussions of the social dimensions of wellbeing. The argument is that climate change is global, long-term, persistent and cumulative. It not only confronts social policy with a qualitatively new agenda, but it will also make the pursuit of economic and social needs and rights more difficult.

More:

https://blogs.lse.ac.uk/lsereviewofbooks/2018/09/05/b ook-review-heat-greed-and-human-need-climatechange-capitalism-and-sustainable-wellbeing-by-iangough/ plus www.opendemocracy.net/en/oureconomy/bookreview-heat-greed-and-human-need/ 0

Source: Our Climate Declaration, 10th October 2021.

It's Not Too Late: Why the Climate Crisis Needs CA's

"The world needs a fast transition to net zero emissions, with bold ideas and action. Where do chartered accountants fit in?

- "Throughout 2021, despite the COVID pandemic action to head off the worst impacts of climate breakdown has accelerated. CAs and business leaders will have to move fast to keep up with these developments - and move even faster to meet the needs of the planet itself.
- "In 2006 British economist Sir Nicholas Stern said climate change was `... the greatest market failure the world had ever seen'. He believed early action paid the highest dividends and that the costs of inaction would be huge. A decade later he said the risks had increased.
- "Chartered accountants can understand these findings and the need to act on them, better than most. We have the skills to help. Our reasons to act might be personal - a love for people and future generations, for nature, or an empathy for those who will suffer most

"The case for action

"A business case for climate action

"Investors push for net-zero emissions

"The fight in the courts

"Where do CAs fit in? So, what can we do to positively impact our planet? We have the privilege and responsibility of having much to contribute. We can start here;

Learn	Calculate
Reduce	Review
Plan	Upskill
Report	Collaborate

"The world needs a fast transition to net zero emissions. This will require changes in businesses and society of an unprecedented scale and complexity. We'll need bold new ideas and action. It's late, but not too late to make a difference.

More: https://acuity.partica.online/acuity/october-november-2021/flipbook/24/ The entire edition [58.8Mb, 84 pages]. can be downloaded from www.acuitymag.com/opinion/Oct-Nov-21-Acuity-issueout-now

Other articles of interest in the edition include;

- The planet is counting on you
- The rise of responsible investing
- Sustainability for Accountants
 - Two CAs one Goal.

Source: Acuity Newsletter, 5th October 2021. 0

Scale Zero

"Scale Zero is a project which aims to implement zeroemission retrofits in the affordable housing sector in states and urban centres. We must motivate the building industry to streamline and standardise retrofit packages and advocate for policy levers to accelerate the deployment of retrofits in affordable housing and beyond. Commitment to Scale Zero is essential in the climate fight. Consumers, policymakers, and industry want zero-emission homes for all, and they need your help.

When/Where: 7:00am [NZT], Tuesday 19th Oct. Online

More: https://rmiorg.zoom.us/webinar/register/WN CRFQMm2TUCQwj JxKTnmng plus https://solutions.leverforchange.org/2030-climatechallenge/scale-zero-healthy-zero-emission-affordablehousing-all/

Source: RMI, 11th October 2021. 6

What is SMAC and Who is Involved?

"SMAC is Sustainability Management Advisory Committee of CA ANZ (Chartered Accountants of Australia and New Zealand). It was established late last year and comprises [CA ANZ] 'members who work in, advise, or have a special interest in sustainability matters. The committee provides expert feedback to CA ANZ on practical sustainability matters and facilitates the exchange of knowledge about useful tools and resources for our membership. The committee helps shape CA ANZ's advocacy efforts by providing feedback for consultations as well as raising awareness of the important role our members play in sustainability.'

SMAC comprises 14 Australian and New Zealand FCA's/CA's;

- Alison George CA, Australia, is Head of Research for Regnan, a global leader in responsible investment.
- Adrian King FCA, Australia, is Partner in charge of climate change and sustainability services at KPMG Australia.
- Darren Beatty CA (Ngāti Kahungunu, Te Whānau a Apanui, Ngāti Porou, Te Roroa, Ngā Puhi), New Zealand is the Group Head Chief Financial Officer at Te Rūnanga o Ngāi Tahu.
- David Bassett CA, New Zealand is head of financial reporting at Fonterra.
- Ian Short FCA, New Zealand is Principal at The Connective, Interim Chair of the Auckland Foundation and Oceania board member for The Royal Society for the encouragement of Arts, Manufactures and Commerce.
- Jennifer Foo CA, Australia, is sustainability manager for Endeavour Group.
- Kris Peach FCA, Australia, is a director of Permanent Care and Adoptive Families and a member of the Victorian Department of Families, Fairness and Housing Audit and Risk Management Committee.
- Lauren Davey CA, Australia, is a Senior Manager of Investor Relations at Commonwealth Bank.
- Liz O'Neil CA, New Zealand, is CFO of Coca-Cola Europacific Partners.
- Mark Yeoman CA, New Zealand, has been the CEO, COO and CFO across a wide range of industries including CFO at New Zealand Post Group
- Miranda Siu CA, Australia, is the Chair of the Sustainability Advisory Management Committee and working as a sustainability consultant assisting clients quantify their carbon footprint and co-design ways to reduce their carbon impact.
- Paul Dobson FCA, Australia, a partner in the Climate & Sustainability practice of Deloitte.
- Robbie Cullen CA, Australia, finance manager of Barwon Coast
- Sumit Lodhia CA, Australia, a Professor of Accounting in UniSA Business.

Much more: www.charteredaccountantsanz.com/memberservices/technical/business-issues/sustainable-business

Source: Lauren Smyth, CA ANZ, 4th October 2021.

Are There Biophysical Limits to Growth? If So, How Should Public Policy Respond?

Slides and video of the workshop held 20th September are now available.

The speakers were;

- Associate Professor Simon Michaux (Geology)
- Professor Steve Keen (Economics)
- Professor Tim Jackson (Economics)
- Professor Susan Krumdieck (Mechanical Engineering)

Also available is a summary of the links from the workshop.

- More: <u>http://wiseresponse.org.nz/2021/08/31/seminar-are-there-biophysical-limits-to-growth/</u>
- **Source:** Our Climate Declaration, 30th September.

Climate Action Workshop for SBN Investors

"The UN Climate Change Conference, COP26, will be held in the UK next month, so we've teamed up with the British High Commission to help Kiwi businesses play their part in reducing global carbon emissions.

"Learn new skills and be inspired to take action. In this workshop, exclusive to SBN investors, we'll explain the opportunities climate action can create for your business. And, we'll help you develop a plan to do that.

"If you're just starting to take action, or want to re-energise your efforts, this online workshop is for you!

"You will leave this interactive workshop with:

- A practical understanding of the actions your business can take to reduce its emissions.
- A tailored action plan, containing simple steps to reduce your carbon emissions using the free online Climate Action Toolbox.
- Help from our climate experts on setting targets, such as looking at Race to Zero – a global campaign rallying businesses, like yours, to take urgent climate action.
- Guidance from the SBN team on how to build confidence and create change in your business.
- Time to network and connect with other SBN investors and share ideas. ...

When/Where: Thurs 21st Oct 2021, 9:00am-11:30am. Online

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More: https://sustainable.org.nz/sustainable-businessevents/climate-action-workshops-sbn-investorexclusive/

Source: SBN, 5th October 2021.

Government Procurement for Employment

"[NZ] Government agencies will use their buying power to broaden job opportunities for a more diverse range of suppliers, employees and contractors, under a new rule coming into force 1st October 2021.

- "Economic and Regional Development Minister Stuart Nash says the new government procurement rule will encourage public agencies to cast the net widely when awarding contracts.
- "New procurement rule 18A aims to use government spending to support employment for displaced workers or groups with traditionally high rates of unemployment or low labour force participation', Stuart Nash said.
- "The rule is specifically aimed at creating employment opportunities for women, Māori, Pacific peoples, disabled people and youth. It encourages suppliers to prioritise diversity and quality employment opportunities when they go for government contracts.
- "Government agencies collectively spend \$51.5 billion procuring goods and services each year and we will use that as a lever to support a wider range of jobs and businesses.
- "The new rule is also flexible enough to recognise many small to medium enterprises may lack the scale to hold a direct contract with government agencies, but can still be part of the supply chain for another business.

More: <u>www.beehive.govt.nz/release/government-procurement-employment</u>

Source: SBC Weekly Pānui, 7th October 2021.

Low Carbon Energy Roadmap Update

"An update on the Circle's workstream to define a pathway to a low carbon energy system ensuring energy security, affordability a healthy environment and a just transition.

When/Where: 27th October at noon. Online

More: <u>www.eventbrite.co.nz/e/the-aotearoa-circle-web-</u> series-lcer-roadmap-update-tickets-187401311367 plus www.theaotearoacircle.nz/climatechange

Source: The Aotearoa Circle, 11th October 2021.

Six Top Tips for Getting to Grips with Organisation's Scope 3 Emissions

"Most organisations find a significant proportion of their total emissions footprint is indirect, making Scope 3 emissions a key focus for the net-zero transition. But how can these emissions be accurately measured and reported – and reduced at the pace needed?

"These were the questions which edie sought to answer during its latest masterclass webinar, which was hosted on 23rd September in association with Carbon Intelligence.

"The 60-minute session, which is now available to watch ondemand, was attended by hundreds of professionals, providing information on processes from gathering and analysing your Scope 3 data, to engaging key stakeholders and suppliers in ways which support net-zero carbon commitments.

"Here, edie rounds up six of the speakers' key takeaways, which should serve to inform and inspire businesses of all sizes and sectors, regardless of where they are on their journey to address Scope 3 emissions in line with climate science.

- 1. Understand how to build the business case for reducing Scope 3 emissions
- 2. Read the Greenhouse Gas Protocol
- 3. Establish a data hierarchy
- 4. Understand that supplier engagement is not a onesize-fits-all activity
- 5. Consider investing in digital data management tools
- 6. Remain flexible with accounting and disclosure approaches

More: www.edie.net/news/6/Six-top-tips-for-getting-to-gripswith-your-organisation-s-Scope-3-emissions plus www.edie.net/webinars/60-minute-masterclass--Tackling-your-Scope-3-emissions-on-the-road-to-netzero/571

Source: edie, 30th September 2021.

Scope 3 GHG Emissions

Increasingly mention in discussions, webinars, conferences and more is the term 'Scope 3 greenhouse gases'

If you are wondering what these actually entail, in 2013 the folks at the Greenhouse Gas Protocol identified 15 categories. These could provide a good starting point for consideration;

- 1. Purchased Goods and Services
- 2. Capital Goods
- 3. Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2
- 4. Upstream Transportation and Distribution
- 5. Waste Generated in Operations
- 6. Business Travel
- 7. Employee Commuting
- 8. Upstream Leased Assets
- 9. Downstream Transportation and Distribution
- 10. Processing of Sold Products
- 11. Use of Sold Products
- 12. End-of-Life Treatment of Sold Products
- 13. Downstream Leased Assets
- 14. Franchises
- 15. Investments.

As outlined in *Technical Guidance for Calculating Scope 3 Emissions*'[182 pages]. Not all categories apply to all entities.

More: https://ghgprotocol.org/scope-3-technical-calculationguidance plus www.epa.gov/climateleadership/scope-3-inventory-guidance and www.acuitymag.com/finance/sustainability-meansopportunity-for-accountants Source: Editor, 11th October 2021.

Dialogue Meeting: Accounting for Climate

"A COP26 hybrid event streaming live from Glasgow, Scotland.

"Join Carbon Tracker, Ceres, IIGCC and PRI virtually during COP26 as they explore the importance of accounting for material climate-related issues in financial reporting.

"Carbon Tracker will first introduce the findings from the latest analysis – *Flying Blind: The glaring absence of climate risks in financial reporting.* This report finds more than 70% of the 107 companies reviewed are not fully accounting for climate risk in their financial statements and 80% of auditors did not assess the effects of climate risk in their audit.

"This presentation will be followed by an expert panel discussion exploring the importance of transparency and consistency of information about climate risks and opportunities to make capital allocations in line with achieving the Paris Agreement goals.

When/Where: 11am GMT, 12th November, 2021

More: https://carbontracker.org/dialogue-meetingaccounting-for-climate-2/ plus https://carbontracker.org/reports/flying-blind-theglaring-absence-of-climate-risks-in-financial-reporting/ 84 pages, 1.88Mb

Source: CERES, 7th October 2021

Editor: The report could be of considerable value to accountants, report preparers and auditors, especially in the context of TCFD type reporting becoming compulsory for listed and other entities in NZ.

Join the ACF Fellowship Summer 2021/2022

"The Australian Conservation Foundation [ACF] is looking for grassroots leaders, emerging campaigners, storytellers, fundraisers, investigators and community organisers keen to develop skills, get hands-on experience and act for our forests, rivers, people and wildlife.

"The ACF Fellowship Program is a six month training and volunteering program for 23 people keen to gain invaluable experience as part of Australia's biggest environment organisation.

"If you're ready to grow and support our movement so we can take on the big polluters and protect our living world, then apply for the ACF Fellowship program.

Applications Close: Midnight [AET] Sun, 7th Nov 2021.

More: <u>www.acf.org.au/fellowship</u>

- **Source:** ACF, 9th October 2021.
- **Editor:** Initiatives such as this could be pertinent to NZ entities too.

New Zealand Integrated Reporting Awards

"The CPA Australia New Zealand Integrated Reporting Awards recognises 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 2021:

- For-Profit (Listed)
- Public Sector & Non-Listed
- Best Newcomer.

The judging panel comprises: Jane Diplock, Warren Allen, Dr Carolyn Fowler and David Eng.

Entries Close: 5th November 2021

More: <u>www.cpaaustralia.com.au/about-cpa-australia/our-</u> <u>organisation/grants-honours-and-awards/new-zealand-</u> <u>integrated-reporting-awards</u>

Source: SBC Weekly Pānui, 7th October 2021.

Contributions and feedback are welcomed. Send your news items, handy hints, case studies, suggestions, comments and questions to Ray Skinner, eMail: <u>ray@sustainabilitymatters.co.nz</u>, Phone: +64 (9) 443 0773, Web: <u>www.sustainabilitymatters.co.nz</u>. Apologies for any breach of copyright; it would be accidental and not intended. Donations are always welcome and appreciated – the bank account is: 12 3011 0249104 00

