1st December 2022



Compiled and published by Ray Skinner, FCA

Business achieving a tomorrow for tomorrow's children



An Environmental and Social Approach to Sustainability in Not-for-Profits and Charities

- "A new playbook by Chartered Accountants ANZ outlines how NFPs can deliver on their purpose and enhance their financial sustainability by considering sustainability-related issues within their operations and supply chains.
- "It also highlights how this can improve their appeal to funders, employees and volunteers and strengthen their resilience.
- "It draws on the experience of Chartered Accountants who specialise in NFPs, such as Craig Fisher FCA, consultant at RSM Audit in Auckland, who says NFPs need to have a wider perspective on sustainability.
- "We try to get them to look at sustainability in a more holistic manner, through an ESG or SDG lens, not just focusing on the environmental perspective', says Fisher.
- "For many NFPs, this may mean starting small and steadily increasing their ambition. For others, their team may already be pursuing individual initiatives such as buying locally or reducing power use and they are ready to embed sustainability more fully into their strategy.
- "The playbook includes tips tailored to the sector and links to free resources which NFPs can access to assist them to incorporate sustainability into how they operate. It spotlights case studies of NFPs which are already taking steps in this direction and offers practical advice from their teams to assist others to start.
- More: www.charteredaccountantsanz.com/news-andanalysis/insights/research-and-insights/newsustainability-guide-for-not-for-profits-and-charities 36 pages 7.57Mb
- Source: Debbie Kandauw CAANZ, Weekly Digest for Climate & Sustainability, 18th November 2022.

Certificate in *Sustainability for Finance*

- "Sustainability is one of the burning issues of our times and is relevant to us all, regardless of where we live or how we earn our living.
- "As organisations are rebuilding from the pandemic, there is a growing desire for a transformative and sustainable global recovery, which is providing a fresh focus for organisations to drive forward their position in relation on sustainability.
- "Accountants and finance professionals have an important part to play, helping organisations adapt to the sustainable practices required to prevent resource depletion, facilitate long term success, and build a more sustainable future.
- "On successful completion of this course, learners will be able to: [Open to ACCA members and non-members; 16 hours online followed by a short test.]

More:

www.accaglobal.com/us/en/member/discover/events/gl obal/e-learning/sustainability/cert-sustainabilityfinance.html plus www.accaglobal.com/content/dam/ACCA Global/qual/C ertSF/CertSF%20syllabus.pdf Seems to have become available Nov 2021.

Source: Editor, 17th November 2022.

Dutch to Close Down Up to 3,000 Farms

- "The [Dutch] cabinet has published its plans to reduce nitrogen-based pollution in the Netherlands and, as widely leaked, they include a buy-out plan for farmers. Ministers have confirmed 2,000 to 3,000 farms and other major polluters located close to environmentally sensitive areas will be offered a buy-out deal amounting to 'well over' 100% of the value of their company. The leaks suggest the deal would be 120%, but the terms of the buy-outs have not yet been finalised by ministers. There will be no compulsory purchases as yet, but if enough farmers do not come forward, 'with pain in the heart' we will have to move towards compulsory purchase,. nitrogen minister Christianne van der Wal told MPs, 'There is no better offer coming.'
- "The farms and other businesses which need to close will be told in January and ministers will assess if enough have come forward in the autumn. By removing some 2,000 to 3,000 sources of nitrogen compound pollution, nature will be able to recover, farms without proper permits can be legalised and construction can resume, ministers say. In the long term, ministers are looking into levying a tax on nitrogen emissions, in line with the CO2 levy. That, they say, will make it more attractive to work in a sustainable way.
- More: www.dutchnews.nl/news/2022/11/compulsorypurchase-will-be-an-option-to-close-down-farmsministers/
- Source: Telegraph, 29th November 2022.

The Commons Social Change Library

- "The Commons Social Change Library exists to make activism smarter and stronger. We gather the collective wisdom of people engaged in social change in one accessible online place. All of our materials are free, digital, and directly available.
- "The Commons Library includes educational resources on campaign strategy, community organising, digital campaigning, communications and media, working effectively in groups, fundraising, diversity and inclusion and much more. Resources are available in a range of formats including videos, podcasts, manuals, case studies, articles, practical how-to guides, and training materials.
- "The Commons Library is a public library for the benefit of the Australian public, informing and equipping people to influence public policy and engage in political structures. This online library also has many global inputs and visitors. We collect, curate and distribute the key lessons and resources of progressive movements around Australia and across the globe.
- **More:** <u>https://commonslibrary.org/about/</u> plus <u>https://commonslibrary.org/wp-content/uploads/2022-</u> <u>Commons-Annual-Report-2021-2022.pdf</u> 24 pages 1.27Mb. Page 7 "The Commons Library averages 1500 visitors per day from around the world. We passed the one million visits mark in February [2022], two months before our third birthday."

Source: ONE Roundup, 28th November 2022

Editor: Although not updated for several years www.sustainabilitymatters.co.nz/resources/ has resources which attempt something similar.

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2022 Sustainable Business Awards Winners

These very popular annual awards in their 20th year were announced at a hybrid event held Thursday 24th November with a huge engagement from across the country. Among others, those highlighted were;

Transforming New Zealand – Supreme Award; Winner: Karma Drinks Finalists: Ecotricity, McCain NZ - Timaru Plant

Sustainability Superstar; Winner: Deborah Manning, KiwiHarvest Commendation: Dawn Baggaley, NZ Post

Communicating for Impact; Winner: Ecotricity Commendation: Priority Communications & Timaru District Council

Social Impactor; Winner: Karma Drinks Commendation: TROW Group

Going Circular; Winner: All Heart NZ Commendation: Medsalv

Climate Action Leader; Winner: McCain NZ - Timaru Plant Commendation: Neocrete

Outstanding Collaboration; Winner: Ports of Auckland & Damen Shipyard Commendation: New Zealand Food Network

Food for Good; Winner: Hōhepa Hawkes Bay Commendation: New Zealand Food Network

Regenerating Nature; Winner: Trees that Count

Commendation: HealthPost

Change Maker;

Winner: Samantha Walmsley-Bartlett, Circularity Commendation: Millie Porter, Countdown

More: https://sustainable.org.nz/sustainable-businessawards/award-winners-finalists-2022/ Also their stories and those of the finalists, plus www.stuff.co.nz/business/betterbusiness/130508716/new-zealands-2022-sustainabilitychampions

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Source: SBN, 24th November 2022.

Revolutionary Ideas Sought to Save Planet

"Asia's largest sustainability solutions platform is back!

- "The Liveability Challenge, in its 6th edition, is on the search for disruptive, ground-breaking solutions capable of removing carbon emissions at scale, restore and regenerate coastal and marine ecosystems or establish a circular, netzero urban food system.
- "We want your game-changing, deep tech solutions in two key areas: Climate Change and Food & Nutrition.
- "Don't miss your shot with more than S\$2 million in project funding and investment prizes up for grabs, and benefit from mentoring and networking opportunities among our ecosystem of investors and partners.
- "The Liveability Challenge will award a grand prize of up to S\$1million for the winner in each track.
- "Other funding prizes include investments of \$100,000 each from our strategic partners:

Submissions close: 31st March 2023

More: www.theliveabilitychallenge.org/

Source: eco-Business.com, 18th November 2022.

NZ Agribusiness Climate Change Report

"Authored by Lincoln University's Agribusiness and Economics Research Unit on behalf of Westpac, *The Westpac NZ Agribusiness Climate Change Report* assesses the risks and opportunities presented by climate change, as well as the sector's vulnerabilities and potential responses.

"Westpac NZ Head of Agribusiness Tim Henshaw says the report and a series of factsheets were designed to provide Westpac customers and other farmers and growers with impartial information about the way climate change may affect their location and type of production, and how they can respond.

"Importantly, the report finds there is already a range of existing management options available to assist farmers in strengthening the physical resilience of their farming systems and meeting New Zealand's 2030 agriculture climate targets, with only a few requiring an initial investment of capital.

"However, applying these options more widely will require uptake of best practice farm management. This may require a significant uplift in skills and training to ensure a greater number of farmers have sufficient expertise to both reduce emissions and adapt to climate change.

"Therefore, upskilling at an individual level, and lifting capability across the wider sector, will be critical.'

"Mr Henshaw says the report makes information relevant to farmers and growers by exploring credible case studies.

More: www.lincoln.ac.nz/news-and-events/lincoln-universityand-westpac-nz-partner-on-climate-change-guidancefor-farmers/ and www.interest.co.nz/sites/default/files/2022-11/Westpac%20NZ%20Agribusiness%20Climate%20Ch ange%20Report.pdf 40 pages, 1.73Mb

Source: *NZ Herald,* page A17, 28th November 2022.

More: This report is of value to accountants and others who interact with the primary sector.

Biodiversity and Business

"What is the relationship between biodiversity and business? What are the operational challenges and opportunities surrounding biodiversity? And what steps can be taken to reverse nature loss and restore natural habitats? This free edie Explains guide answers all of those key questions and more.

"Produced in association with the Woodland Trust [UK], this guide answers all of the questions businesses might have concerning biodiversity – a topic which is rising in prominence in the run-up to the COP27 climate talks, and beyond.

"As well as explaining the jargon, analysing the links with netzero and COP27, the new guide features in-depth case studies that provide tangible evidence of how biodiversity can be improved.

- "The restoration of ancient woodland represents a key catalyst in global efforts to enhance biodiversity and enable the transition to net-zero carbon emissions. Guide sponsor the Woodland Trust outlines a particular project which underlines the importance of collaboration when it comes to protecting and restoring nature.
- More: <u>www.edie.net/edie-explains-biodiversity-and-business/</u> 15pages 2.6Mb
- **Source:** edie, 24th November 2022.
- **Editor:** "The Paris Agreement cannot be achieved without nature and yet, nature-based solutions account for less than 10% of all climate funding globally." Page 13 and
 - "The biome conditions which allow temperate rainforest to exist can be found on less than 1% of the world's land surface" page 14 Among those places are much of NZ and a tiny fragment of Australia.

6 Principles of Climate Leadership: Community Climate Action in New Zealand

"What does climate change ask of people who work with people?

- "How might leaders of community organisations address environmental sustainability?
- "In this article, consultant and trainer Silvia Purdie advocates six principles for community organisations in Aotearoa New Zealand, which underpin climate action and uphold the Treaty of Waitangi.
- "Over the past three years she has been talking to 'peoplepeople' about climate change. Those who lead in the community sector are aware of environmental issues. And they do care. But they are struggling to integrate care for the natural world into their work caring for people. Pandemic has not helped! Her consultancy and training service, Place Consultancy, begins from values, and looks for the points of connection in order to incorporate climate action in dynamic and life-giving ways.
- "Leading in a climate crisis is not just about taking external solutions and applying them in your organisation. Yes, there are many practical and effective actions you can take. But she begins with the invitation to draw on what leaders know and value, starting with our bicultural commitment. Community climate action in Aotearoa New Zealand must be grounded in Te Tiriti o Waitangi. For her the Treaty of Waitangi is not a formula, but a foundation, and so must be the foundation of our climate response. It is not primarily a set of principles that need to be applied in different situations, in any kind of mathematical or prescriptive way. It is about relationship. From this foundation she suggests six key ideas which stand out for her as principles of climate action for community organisations.
 - 1. A Long Story
 - 2. Courage
 - 3. Creativity
 - 4. Participation
 - 5. Protection
 - 6. Partnership

More: www.place.net.nz/6-principles.html

Source: Silvia Purdie 17th November 2022.

LCANZI v CCC Judgment

"It's been a long wait for the ruling on the court case which Lawyers for Climate Action brought against the Climate Change Commission. Finally, eight months after the hearing, we have our answer:

- 1. The High Court judge sided with the Commission on all four grounds. ...But essentially, it boiled down to: 'The commission knew what it was doing and had reasons for its approach.'
- 2. At the same time, the judgment contained some interesting findings.
- 3. Another key ruling was whether the Zero Carbon Act forces the country to align itself to 1.5C-compatible paths.

More:

https://t.comms.stuff.co.nz/nl/jsp/m.jsp?c=%405ToHM cC%2BfFm4IPA0nmy1UilzXu8KpDMaudiR4vrZSBs%3D plus

www.lawyersforclimateaction.nz/newsletters/lcanzi-vccc-judgment-member-update and

www.climatecommission.govt.nz/news/judicial-review-2022-11/ also www.courtsofnz.govt.nz/cases/lawyersfor-climate-action-nz-inc-v-the-climate-changecommission 111 pages

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Source: Lawyers for Climate Action NZ, 23rd Nov 2022.

How to Move a Country: Fiji's Radical Plan to Escape Rising Sea Levels

"What to do when all else fails and the sea-level rises? Fiji has developed a plan and is implementing it where needed, and modifying it as necessary. There is more to moving a small village than you might think, and involving the right people in the planning is essential. Given NZ now has a National Adaptation Plan, this article makes you think, and consider, how implementing a larger scale move for our communities could be undertaken. ... [Long article]

More: www.carbonees.com/single-post/snippets-for-24november-2022 plus www.theguardian.com/environment/2022/nov/08/howto-move-a-country-fiji-radical-plan-escape-rising-seasclimate-crisis

Source: Snippets, 24th November 2022.

Editor: "The plan it has come up with runs to 130 pages of dense text, interspersed with intricate spider graphs and detailed timelines. ... it is the most thorough plan ever devised to tackle one of the most urgent consequences of the climate crisis: how to relocate communities whose homes will soon be, or already are, underwater. ...

Digital Technologies and Climate Change

- "Our joint report with New Zealand telecommunications company Spark explores the role of digital technologies in reducing emissions. Meeting the climate challenge through digital technology combines modelling by our thinkstep-anz experts, the Climate Change Commission and Spark, and global research.....
- "The results show digital technology could help reduce emissions by more than 7 million tonnes by 2030 – equal to 42% of the emissions that New Zealand needs to reduce over this period.
- "Our thinkstep-anz CEO Barbara Nebel says, 'The study shows how important data is to make the right decisions to drive change. Analysing data on this study has helped us identify the sectors and solutions where digital technology offers the greatest potential to help decarbonise New Zealand. ...
- "The most significant opportunities to reduce emissions through digital technology lie in New Zealand's three largest emitting sectors:
 - Transport (2.9 Mt reduction modelled)
 - Energy and industry (2.4 Mt)
 - Agriculture (1.9 Mt)

More: www.thinkstep-anz.com/resrc/reports/digitaltechnologies-climate-change/ plus www.thinkstepanz.com/assets/Whitepapers-Reports/meeting-theclimate-challenge-through-digital-technology.pdf 32pages 9.03Mb

Source: thinkstep, 17th November 2022 **Editor:** Many findings apply to other countries.

As Evidence Mounts, New Concerns About Fracking and Health

- "Journalist Jon Hurdle reports on the growing body of research linking fracking to public health risks, particularly among children and the elderly. Since 2018, nearly 1,000 peerreviewed papers have found evidence of harm from fracking for oil and gas, according to a recent report. A Yale study this summer found children living near a fracked gas well at birth were two to three times as likely to develop a form of childhood leukemia than their peers who lived farther away. And a Harvard study found an increased risk of early death among seniors living near fracking sites. Experts are now calling for new regulations restricting where wells can be located.
- More: <u>https://e360.yale.edu/features/fracking-gas-chemicals-health-pennsylvania</u>

Source: *Yale Environment 360*, 18th November 2022.

Fuzz: When Nature Breaks the Law

- "In her latest book *Fuzz: When Nature Breaks the Law,* Mary Roach approaches the topic of human-wildlife conflict with entertaining stories, scientific insight, and a healthy dose of wit and humour. Find out if a scenario seemingly cribbed from an unaired '*Breaking Bad'* script portends the collapse of civilisation. Hiding amidst all the stories and fun are big implications for ecosystems, biodiversity conservation, and human society.
- More: www.goodreads.com/en/book/show/56769577-fuzz 2,269 reviews 308pages plus https://en.wikipedia.org/wiki/Fuzz: When Nature Brea ks the Law

Source: Post Carbon Institute, 23rd November 2022. **Editor:** The book has at least one reference to NZ.

The New Zealand Climate & Health Council

"OraTaiao: The New Zealand Climate and Health Council comprises health professionals in Aotearoa/New Zealand concerned with:

- The negative impacts of climate change on health.
- The health gains that are possible through strong, health-centred climate action.
- Highlighting the impacts of climate change on those who already experience disadvantage or ill-health (equity impacts).
- Reducing the health sector's contribution to climate change.

"We are part of a worldwide movement of health professionals and health organisations urgently focusing on the health challenges of climate change and the health opportunities of climate action. The Council is a not-for-profit, politically nonpartisan incorporated society.

"Organisational Vision: 'Healthy Climate, Healthy People'

"Mission Statement/Purposes:

- To educate all New Zealanders on the threat of climate change and its effects on human health and survival.
- To promote interventions that combine health and environmental benefits.
- To encourage, particularly in the health sector, personal and organisational action on climate change.
- To promote a rapid reduction in New Zealand's greenhouse gas emissions.
- To encourage societal responses to climate change that promote equitable health and social outcomes and are consistent with Te Tiriti o Waitangi.

More: www.orataiao.org.nz/about

Source: Silvia Purdie, 17th November 2022.

Resilient, Affordable Housing After Disasters

"In late September, Hurricane Ian, one of the most powerful and costly storms to make landfall in the US, tore through southwest Florida and caused an estimated \$67 billion in property damage. But on Big Pine Key, a community 100 miles southwest of Miami which saw flooding and storm surges up to five feet, 27 nearly-finished cottages were still standing, largely unharmed.

"Built atop 12-foot tall white podiums with water-resistant finishes and low-energy utilities, the cottages were constructed with structural insulated panels (SIPs), a strong, airtight substance made from renewable materials which can withstand 200-mile winds.

More: <u>https://reasonstobecheerful.world/community-land-trust-big-pine-key-florida/</u>

Source: reasons to be cheerful, 23rd November 2022.

Temperature Check - Ensuring SDG and Paris Agreement Success

"This publication presents findings from the latest GlobeScan / SustainAbility Institute by ERM Survey of 215 sustainability experts across 41 countries from corporate, academia, NGO, and other sectors.

"These findings come at a pressing time. While the [SDGs] Decade of Action as proclaimed by the UN is well underway, progress on sustainability-related challenges seems to have slowed or even stopped. The global pandemic, rising inflation, geopolitical tensions, and myriad other issues have hindered the public and private sectors' ability to act on issues like curbing emissions, transitioning to renewable energy, and addressing social injustices.

"Results from this GlobeScan / SustainAbility Institute by ERM Survey echo this sentiment, indicating many experts still rate progress on the SDGs as poor and find progress on many critical issues to be too slow. Encouragingly, however, expert views on the climate solutions that will have the most impact align well with those that can be implemented at scale. ..

More: <u>www.sustainability.com/thinking/globescan-</u> <u>sustainability-survey-temperature-check-ensuring-sdg-</u> <u>and-paris-agreement-success/</u> 22pages 371kb

Source: SustainAbility, 19th November 2022.

Climate Justice, Societal Transformation and the Role of Higher Education

"In this month's essay, Jennie Stephens, GCSE Senior Fellow, Climate Justice explores the role of higher education in advancing climate justice and societal transformation. By adopting a paradigm of climate justice, higher-education institutions (HEIs) commit to moving beyond campus emissions reductions campaigns to addressing systemic drivers of climate change and injustice. Based on her recent research, Stephens argues HEIs are uniquely positioned to leverage their influence and resources to this end. The essay provides key actions and approaches HEIs can take to advance climate justice through their investments, research, and community engagement

More: <u>www.gcseglobal.org/gcse-essays/climate-justice-</u> societal-transformation-and-role-higher-education

Source: GCSE, 30th November 2022

Editor: "Investing in climate justice is an opportunity for higher education, not a cost."

Floodland: a Place to Practise How to Live in a Dystopia

"It's hard to say when we passed the point of no return. But we did.

- "Climate dystopia is all the rage. If you're a gamer, you might have played *Frostpunk*, set in a world devastated by a coldpocalypse. *Fate of the World* plays global warming off against neoliberal economic policies, although if that doesn't sound like it has enough boom! kapow! for you, there's always *Battlefield 2042*. That's the one where you can throw your characters out of helicopters into tornadoes. In *Factorio*, pollution is punished with alien attacks. ...
- "*Floodland* is a city-building sim. Fundamentally, *Floodland* is about how the world works and how it could and should work.
- More: www.nzherald.co.nz/lifestyle/design-for-livingfloodland-a-place-to-practice-how-to-live-in-adystopia/N2XJLJDQO5EW3ACT76MC7CBIFY/ [Paywall] plus https://screenrant.com/floodland-game-reviewsurvival-simulator/

Source: Canvas (NZ Herald) page 8, 26th Nov. 2022.

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

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