

# Sustainability Matters

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Business achieving a tomorrow for tomorrow's children



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## The Year in Cheer: 177 Ways the World Got Better in 2023

"Happy New Year! And welcome to our annual look back at the brightest, boldest ways the world improved, evolved or otherwise changed for the better. This epic list is a cornucopia of hopeful facts pulled from our stories throughout 2023, and we hope it cheers you and energizss you for the year ahead.

"We take a look back at the whole year's worth of stories and gather up, well, some reasons to be cheerful from each one. Surprising, hopeful and wildly wide ranging, our annual Year in Cheer has arrived: 177 ways the world got better in 2023, all pulled from our pages. Here's to more cheer in 2024!

**More:** <https://reasonstobecheerful.world/the-year-in-cheer-2023/>

**Source:** reasons to be cheerful, 3<sup>rd</sup> January 2024.

**Editor:** Plus heaps of examples elsewhere. ©

## A Practical Guide to Reducing Upfront Carbon Emissions

"This guide provides information on reducing upfront carbon emissions in new buildings and major refurbishments. The guide outlines steps to be taken during the design and construction process and offers solutions for common challenges.

"It is intended to be used alongside the embodied carbon methodology guide released in 2023.

- Understand carbon upfront .....
- Upfront carbon in Buildings .....
- Setting target and getting to zero .....
- What to do at each stage of the process .....
- Case Studies .....
- More information .....

**More:** [https://23159811.fs1.hubspotusercontent-na1.net/hubfs/23159811/NZGBC\\_Practical%20Guide\\_To\\_Upfront\\_Carbon.pdf](https://23159811.fs1.hubspotusercontent-na1.net/hubfs/23159811/NZGBC_Practical%20Guide_To_Upfront_Carbon.pdf) 30 pages 4.04Mb

**Source:** NZGBC, 20<sup>th</sup> December 2023

**Editor:** The graphic on page 9 may be particularly useful for those involved with any construction project. Plus page 12 'The lifecycle of the project in one page'. ©

## EcoFest 2024 – Auckland-wide

"EcoFest is an annual month-long festival celebrating the unique environment of Tāmaki Makaurau and how we care for it. Each year, the programme is packed with events, activities, installations and workshops for people of all ages and at any stage of their sustainability journey. From composting workshops to silent disco clean-ups, EcoFest's aim is to make sustainability fun and accessible, inspiring people to make simple changes to reduce their impact on the environment. The programme will be released late February.

"For the second year running, EcoFest will be held Auckland-wide as a collaboration between EcoMatters Environment Trust, Kaipātiki Project on the North Shore, Beautification Trust in South and East Auckland and Waiheke Resources Trust.

**Host Registrations before:** Wednesday 31<sup>st</sup> January 2024

**More:** <https://kaipatiki.org.nz/ecofest/>

**Source:** Kaipatiki Trust, 17<sup>th</sup> January 2024. ©

## Accounting for a Better World

"Accounting for a better world is our agenda for action uniting the accountancy profession for the public good. No single profession can solve all our world's challenges alone. But, the global nature of accountancy – and the central role of accountants working in and for organisations – means our profession is unique in its ability to drive change and help build a better world.

"Climate action for a better world: The urgency of the climate emergency cannot be overstated. Skilling up the accounting profession to navigate the complexities of sustainability reporting, green finance, and ethical investment is essential to accelerate the global shift toward a low carbon and equitable economy. Professional accountants serve as the financial stewards of a sustainable future.

**More:** [www.accaglobal.com/gb/en/about-us/accounting-for-a-better-world.html](http://www.accaglobal.com/gb/en/about-us/accounting-for-a-better-world.html)

**Source:** Maurice Cheong, ACCA, Sydney, 21<sup>st</sup> December 2023

**Editor:** The website has numerous resources including examples and training programmes. I would suggest though the role of accountants 'doing good' goes far wider. That width and depth as posited by the UN's Sustainable Development Goals. That in the context for instance of since GOP1 in 1995 GHG emissions have continued to increase – not the sort or growth we need. ©

## The Actual Final Agreement from COP28

For most of us some not very light bedtime, or other reading, the final agreement issued from COP28 contains 196 paragraphs in 21 pages. It's worth at least a scroll through.

**More:** [https://unfccc.int/sites/default/files/resource/cma2023\\_L17\\_adv.pdf](https://unfccc.int/sites/default/files/resource/cma2023_L17_adv.pdf)

**Source:** SnippetTS, 21<sup>st</sup> Dec 2023. ©

## Planet Earth III

Two episodes of 8 in the series of Planet Earth III have been broadcast on TV1 on Tuesday evenings. Each close to an hour long can also be seen online at your leisure at TV1 and of course at the BBC and other websites.

"The first series of Planet Earth was about witnessing the wonderful spectacle and awe-inspiring beauty of our planet and taking the viewer to the last remaining areas of wilderness which were still untouched by humanity.

"Planet Earth II was about connecting the viewer intimately with the animals, to be alongside them, experiencing their triumphs and their struggles.

"Planet Earth III is about the resilience and adaptability of nature, and the remarkable animals that are changing their lives to meet the challenges of a rapidly changing world dominated more than ever by a powerful force – us. It's full of surprise and wonder but seen from a new perspective. ....

**More:** [www.stuff.co.nz/entertainment/tv-radio/133482511/what-to-expect-from-david-attenboroughs-planet-earth-iii](http://www.stuff.co.nz/entertainment/tv-radio/133482511/what-to-expect-from-david-attenboroughs-planet-earth-iii) plus [www.tvnz.co.nz/shows/planet-earth-iii](http://www.tvnz.co.nz/shows/planet-earth-iii) and [https://en.wikipedia.org/wiki/Planet\\_Earth\\_III](https://en.wikipedia.org/wiki/Planet_Earth_III)


**Source:** Editor, 16<sup>th</sup> January 2024. ©

## EU Taxonomy Report: *Unsung Cornerstone of ESG Disclosure*

"The mixed results of our second assessment of company reporting on the EU Taxonomy, which classifies what activities companies can claim as sustainable, reveal its foundational role in the ESG disclosure ecosystem is still widely underestimated. Our research found inconsistencies in eligibility reporting, low alignment levels, and flawed execution of mandatory requirements, suggesting companies need to step up their efforts. Not doing so comes with severe risks for satisfying other EU disclosure requirements.

**More:** [www.sustainability.com/thinking/companies-slow-to-realize-eu-taxonomys-vital-role-in-esg-disclosures/](http://www.sustainability.com/thinking/companies-slow-to-realize-eu-taxonomys-vital-role-in-esg-disclosures/)  
43 pages 16.2MB

**Source:** ERM, 21<sup>st</sup> December 2023

**Editor:** Could be applicable to overseas subsidiaries of European companies. 


## IFRS Sustainability Knowledge Hub

"The IFRS Sustainability Knowledge Hub, launched 1<sup>st</sup> December, hosts content developed by the IFRS Foundation and over 100 resources developed by third-party organisations. Materials will be added over time in response to market needs and emerging practices which include:

- A tool mapping the Integrated Reporting Framework with IFRS S1 and IFRS S2
- A guide for transitioning from TCFD recommendations to ISSB Standards
- A set of Frequently Asked Questions

**More:** [www.ifrs.org/sustainability/knowledge-hub](http://www.ifrs.org/sustainability/knowledge-hub)

**Source:** IFRS, 21<sup>st</sup> December 2023

**Editor:** Resources include for example *Sustainability reporting: the guide to preparation* by ACCA, IFAC and PwC of December 2023. 

## Mentoring for Sustainability Professionals

"This article advocates for professional supervision [mentoring] for those working in sustainability roles. Silvia draws on her experience both in supervision and in sustainability consultancy to highlight the benefits of external one-on-one mentoring and support.

"Sustainability is rapidly emerging as a profession in its own right. Each of us working in this space brings a passion for the environment and a determination to help change the way we do things. But we are all new to this unique intersection of environmental management with people, culture and values. What is your background, and what are the unique challenges you are finding in your current role? Where is the learning edge for you? .....

"External: A Safety Valve .....


"Training and Support: Both is Best! .....

"Sustaining Sustainability: Preventing Burnout.....

"Types of Professional Support: Which is Which? .....

"Specialist Supervision for Sustainability Professionals .....


**More:** [www.conversationscounselling.nz/tautoko.html](http://www.conversationscounselling.nz/tautoko.html)

**Source:** Silvia Purdie, 11<sup>th</sup> December 2023. 

## Bottled Water Has up to 100 Times More Plastic Particles Than Previously Thought

"A paper published Monday [8<sup>th</sup> January] used a novel technique to analyse one-litre samples of bottled water for plastic granules, going down to just 50 to 100 nanometers in length – roughly the width of a virus. They found nearly a quarter of a million of these tiny particles per litre, about 10 to 100 times more than previously published estimates. ....

**More:** <https://grist.org/science/bottled-water-nanoplastics-microplastics/>

**Source:** at Advocacy, 11<sup>th</sup> January 2024. 

## Checklist for Smarter Appliance Shopping

"By making clever appliance purchases, you can lower your cost of living while reducing your household emissions (and new appliances look pretty good too) – it's a win-win-win!


"Have you been waiting for the perfect opportunity to splash out on that new front loader washing machine or fridge freezer? Flash sales can be a great opportunity to purchase a model which isn't usually in your price bracket, which can often be more energy efficient. But before you walk into the shop, be prepared and do your research first to find the best model for you.

"The pressure to decide quickly in store can tempt us to make on the spot purchases without considering the costs beyond the price tag – like how much energy your new appliance will chew through when you start using it, and how much money it can cost you to run (or save you) depending on what you choose.

"In the year leading up to March 2023, New Zealanders purchased 4.3 million new energy-regulated products – that's one every seven and a half seconds!

"We've crunched the numbers and developed a checklist for you – to help you buy smarter. ....

**More:** <https://genless.govt.nz/stories/your-checklist-for-smarter-appliance-shopping/>


**Source:** EECA, 18<sup>th</sup> December 2023. 

## PetroStates of Decline: Oil and Gas Producers Face Growing Fiscal risks as the Energy Transition Unfolds

"An update of our 2021 Beyond Petrostates report, finds petrostates are facing substantial risks from the energy transition, as falling oil and gas demand is set to put downward pressure on commodity prices and place future government revenues in jeopardy. ....

**More:** <https://carbontracker.org/reports/petrostates-of-decline/>

**Source:** Carbon Tracker, 6<sup>th</sup> December 2023

**Editor:** Possible implications for NZ: Any oil/gas production arising from National Government's proposed new offshore exploration could result in stranded assets. 

## How to Assess and Act on Your Sustainability Priorities

"Join the Ceres team in a discussion which explores what it takes for companies and organisations to start their sustainability journey. The session will focus on priority starting points including the assessment of key sustainability issues and the measurement and management of scope 1 and scope 2 greenhouse gas (GHG) emissions. During the session, participants will also gain access to and the opportunity to provide feedback on a new tool Ceres is developing to help provide insights to early stage and resource-lean companies.


"Objectives;

- Engage in a discussion to uncover what companies need to do to prepare themselves to integrate sustainability practices into their organisation
- Ceres will present steps and recommendations to assess and identify sustainability issues which are most material .....
- Explore a new tool in development from Ceres ..... and provide feedback on potential areas for improvement.

**When/Where:** Tues, 23<sup>rd</sup> Jan 2024, 11:00am – 12:30pm EST

Note: As the session is inter-active it will not be recorded.

**More:** [www.sustainabilityprofessionals.org/january-2024-working-session](http://www.sustainabilityprofessionals.org/january-2024-working-session)

**Source:** Ceres, 4<sup>th</sup> January 2024. 

## Corporate Climate Commitments Undermined by Lobbying Practices

"More than half of the world's biggest corporates are at risk of greenwashing their net-zero claims due to the industry associations they are part of and their political lobbying and influencing practices.

"A new study from InfluenceMap has found more than half of corporates have introduced ambitious climate targets, but these do not align with the organisation's current policy lobbying and influencing activities.

"The data, based on analysis of 293 companies from the Forbes 2000 list, categorises brands into performance brackets based on individual policy engagement and industry associations. It found 21.5% of companies are at 'significant risk' and 36.5% are at 'moderate risk' of greenwashing.

"In total, 58% of the world's largest corporations have put forward climate commitments which are being undermined by their approaches to policy influencing.

"The report warns of a 'major rift', between public-facing pledges and obscured lobbying and influence activities, with InfluenceMap warning corporates could be greenwashing as a result.

"Governments are failing to progress climate policy at the speed needed, and corporate influence is a key reason why', InfluenceMap's director and study author Will Aitchison said:

"Unless companies match their climate commitments with ambitious support for government-led policy action, the Paris Agreement goals will be impossible to reach.' .....

"Not only are many companies choosing to undermine their own climate commitments by lobbying against climate action, their net zero commitments are simply not credible. We need businesses to create a climate ambition loop where private sector leadership encourages and reinforces ambitious government action.'

**More:** [www.edie.net/more-than-half-of-top-corporate-climate-commitments-undermined-by-lobbying-practices/](http://www.edie.net/more-than-half-of-top-corporate-climate-commitments-undermined-by-lobbying-practices/) plus <https://influencemap.org/briefing/The-State-of-Net-Zero-Greenwash-24402>

**Source:** edie, 10<sup>th</sup> December 2023. 

## Cheap Climate Grace

"Listen to anyone committed to addressing climate change today and what you'll hear is talk of 'carbon markets' and 'green capitalism'. According to this thinking, the climate problem can be solved primarily by nudging public and private investment towards climate friendly technologies. Climate change in other words, stems from market imperfections which can be solved through reengineered investment structures. No disruption to the fundamentals of our economic models is necessary; no sacrifices required. The orthodoxy of neoliberalism remains secure if only mildly altered.

"Dietrich Bonhoeffer wrote of the hazards of doing things on the cheap, of trying to get something for nothing. While he wrote theologically, his concept of 'cheap grace', the act of seeking salvation without contrition, forgiveness without repentance, is instructive to this attempt to solve a complex problem through easy means.

"In the Bonhoeffer vernacular, today's obsession with green markets amounts to Cheap Climate Grace, seeking climate salvation, without questioning our socio-economic behaviour, or committing to structural change, i.e., 'costly grace'. We can happily have our infinitely growing cake and eat it too; only now it'll be greener.....

**More:** [www.resilience.org/stories/2023-11-03/cheap-climate-grace/](http://www.resilience.org/stories/2023-11-03/cheap-climate-grace/)

**Source:** Post Carbon Institute, 1<sup>st</sup> December 2023. 

## As Plastic Production Grows, Treaty Negotiations to Reduce Plastic Waste are Stuck in Low Gear

"Plastic pollution has spread to Earth's farthest reaches, with widespread effects on wildlife, the environment and human health. To curb this problem, U.N. member countries are negotiating a global treaty to reduce plastic pollution, which they aim to complete by the end of 2024.

"That effort is well underway. In September 2023, the U.N. Environment Programme released the so-called zero draft – a first iteration of ideas and goals which emerged from the first two rounds of negotiations. And in November 2023, the Intergovernmental Negotiating Committee on Plastic Pollution met in Nairobi, Kenya, for the third negotiating round of a planned five sessions.

"Studies show plastic causes harm in all stages of its life cycle, from production through use and disposal. Because the draft treaty includes provisions which address all of these phases, environmental advocates greeted it as a step in the right direction.

"The draft includes 13 provisions which address issues such as reducing plastics production, the use of recycled materials, phasing out single-use plastics, promoting alternative materials and limiting the use of chemicals of concern – materials which have high toxicities and the potential to be released from plastic products. But with three rounds of negotiations now complete, major questions remain unresolved. ....

**More:** <https://theconversation.com/as-plastic-production-grows-treaty-negotiations-to-reduce-plastic-waste-are-stuck-in-low-gear-216426> plus [www.sprep.org/news/week-of-intense-plastic-treaty-negotiations-in-nairobi-ends-with-a-way-forward](http://www.sprep.org/news/week-of-intense-plastic-treaty-negotiations-in-nairobi-ends-with-a-way-forward)

**Source:** Editor, 1<sup>st</sup> December 2023.

**Editor:** Next round of discussions April 2024. 


## Groups in NZ which Could Align with Your Sustainability Ethos

The Climate Club has provided the names and website addresses of entities which may provide ideas of groups you may wish to be part of. The lists are compiled by three organisations. They are open to suggestions for other groups to be added. The number of organisations listed and the breadth of their activity is a credit to the 'NZ Spirit';

- List of NZ climate organisations: quick list compiled by Climate Club, divided into topics of interest at [www.canva.com/design/DAF51wQRqo0/a82KhJV1Hsk0Eg9L2pQHOQ/edit](http://www.canva.com/design/DAF51wQRqo0/a82KhJV1Hsk0Eg9L2pQHOQ/edit)
- New Zealand Climate Action Network: almost 50 NZ orgs which are part of a global network at [www.nzcan.org/members](http://www.nzcan.org/members)
- Climate Movement Aotearoa NZ: a very broad directory including NGOs, government bodies and council initiatives, and businesses at <https://sites.google.com/view/climate-movement-aoteaora-nz/home>
- Project Moonshot: circular & regenerative initiatives in New Zealand at [www.projectmoonshot.city/moonshot-map](http://www.projectmoonshot.city/moonshot-map)

**More:** <https://climateclubnz.substack.com/p/99-climate-solutions-for-new-years>

**Source:** Climate Club, 16<sup>th</sup> January 2024


**Editor:** PS: See also the evolving map being curated by Climate Innovation Ecosystem in Aotearoa at <https://tatakiaucklandunlimited.kumu.io/climate-connect-aotearoa> linked from [www.climateconnectnz.com/connect/climate-ecosystem](http://www.climateconnectnz.com/connect/climate-ecosystem) 

## Fighting Big Ag Pollution with Maps and Math

“Stacy Woods discusses how, from the factory to the field, the fertiliser industry delivers a multipronged hit to the environment, releasing dangerous heat-trapping gases at every step.

“Agriculture is a leading cause of water pollution in the United States thanks in large part to fertilisers, pesticides, and other pollutants from agricultural fields and factories. But Big Ag pollutes more than water. From toxic air pollution to climate-changing emissions, large corporate agribusinesses threaten public health and the environment. And that pollution has compounding consequences. As agricultural emissions alter the climate, for example, the resulting warmer winters and waters exacerbate the risk agricultural chemicals pose to the nation’s waterways.

**More:** <https://blog.ucsus.org/elliott-negin/ask-a-scientist-cleaning-up-industrial-farm-pollution-with-spatial-statistics/>

**Source:** Union of Concerned Scientists, 15<sup>th</sup> Dec 2023. 

## Emissions from Israel’s War in Gaza Have ‘Immense’ Effect on Climate Catastrophe


“The planet-warming emissions generated during the first two months of the war in Gaza were greater than the annual carbon footprint of more than 20 of the world’s most climate-vulnerable nations, new research reveals.

“The vast majority (over 99%) of the 281,000 metric tonnes of carbon dioxide (CO<sub>2</sub> equivalent) estimated to have been generated in the first 60 days following the 7<sup>th</sup> October Hamas attack can be attributed to Israel’s aerial bombardment and ground invasion of Gaza, according to a first-of-its-kind analysis by researchers in the UK and US.

“According to the study, which is based on only a handful of carbon-intensive activities and is therefore probably a significant underestimate, the climate cost of the first 60 days of Israel’s military response was equivalent to burning at least 150,000 tonnes of coal. ....

“This study is only a snapshot of the larger military boot print of war ... a partial picture of the massive carbon emissions and wider toxic pollutants which will remain long after the fighting is over”, said Benjamin Neimark, a senior lecturer at Queen Mary, University of London (QMUL), and co-author of the research published on Tuesday on Social Science Research Network. .... [Long article]

**More:** [www.theguardian.com/world/2024/jan/09/emissions-gaza-israel-hamas-war-climate-change](http://www.theguardian.com/world/2024/jan/09/emissions-gaza-israel-hamas-war-climate-change)


**Source:** at Advocacy, 10<sup>th</sup> January 2024. 

**Editor:** The very painful and ghastly topic of the ‘War on Gaza’ and broadly similar issues elsewhere over several continents is a sustainability matter because of impacts on peoples, destruction of infrastructure impacts on physical and mental health, plus education and the destruction of families and social fabric all of which will require rebuilding. From this there are substantial GHG emissions issues not only in Palestine but also elsewhere e.g. USA. It will take generations to remediate and over time may lead to a similar situation being repeated. Among other possibilities consider the Sustainable Development Goals.

## Sanders to Force Senate Vote on Probing Israeli War Crimes

“The United States Congress has got to act, because a lot of this destruction is being done with military weapons supplied by the United States of America. ....

**More:** [www.commondreams.org/news/sanders-israel](http://www.commondreams.org/news/sanders-israel)

**Source:** at Advocacy 17<sup>th</sup> January 2024. 

## Hearings in The Hague in Case Claiming Israel’s Gaza War is Genocide


“A legal hearing into the war in Gaza opened in The Hague on Thursday [11<sup>th</sup> January] as the International Court of Justice (ICJ) hears arguments alleging Israel is committing genocide in the territory.

“South Africa, which has brought the case, is asking the UN court to act urgently ‘to protect against further, severe and irreparable harm to the rights of the Palestinian people under the genocide convention, which continues to be violated with impunity’.

“It comes as the assault on Gaza – launched in response to the 7<sup>th</sup> October attacks on Israel by Hamas in which militants [brutally] killed 1,200 people, mainly civilians, and took 240 people hostage – continues to wreak a devastating toll. ....

“In its written application to the ICJ to open proceedings, South Africa said: ‘The acts and omissions by Israel complained of by South Africa are genocidal in character because they are intended to bring about the destruction of a substantial part of the Palestinian national, racial and ethnical group.’ .....

**More:** [www.theguardian.com/world/2024/jan/11/hearings-to-begin-at-the-hague-in-case-claiming-israels-gaza-war-is-genocide](http://www.theguardian.com/world/2024/jan/11/hearings-to-begin-at-the-hague-in-case-claiming-israels-gaza-war-is-genocide) plus [www.icj-cij.org/sites/default/files/case-related/192/192-20240111-ora-01-00-bi.pdf](http://www.icj-cij.org/sites/default/files/case-related/192/192-20240111-ora-01-00-bi.pdf) which is a verbatim record of 3 hour hearing on 1<sup>st</sup> of 2 days; Israel commence at page 71 of 75 pages, 759KB. Among many other possibilities see <https://apnews.com/article/world-court-israel-genocide-gaza-south-africa-65b087102893dd06222370b10f0b4e4d> and <https://www.aljazeera.com/news/2024/1/12/icj-genocide-case-what-are-israels-main-arguments>

**Source:** Al Jazeera News, (Live TV broadcast) 12<sup>th</sup> January. 

## 77 Groups Worldwide Back Genocide Lawsuit Against Biden in U.S. Court

“Dozens of legal and civil society organisations from around the world have thrown their weight behind a U.S. lawsuit accusing President Joe Biden, Secretary of State Antony Blinken, and Secretary of Defense Lloyd Austin for failing to ‘prevent an unfolding genocide’ in Gaza.

“In late December, 77 groups – representing tens of thousands of lawyers, civil society leaders, and activists from six continents – filed an *amicus* brief in a lawsuit which Palestinian human rights organisations, residents of Gaza, and U.S. citizens with family members impacted by Israel’s ongoing assault brought against the Biden administration.

“In the *amicus* brief, which is an avenue for groups not directly involved in a lawsuit to give the court information to consider in its ruling, the organisations argue the plaintiffs establish a genocide, or serious risk of genocide, of Palestinians in Gaza is occurring. They also argue the U.S. is violating its duties under international law to prevent and not be complicit in genocide, and those U.S. failures contribute to the erosion of ‘long and widely-held norms of international law’, including the Genocide Convention and Universal Declaration of Human Rights, both established in 1948 in the wake of World War II.....

“The Biden administration has until Friday [12<sup>th</sup> January] to issue a response. The Oakland, California-based federal court is set to hear arguments on the plaintiffs’ motion for a preliminary injunction, and on the Biden administration’s motion to dismiss, on 26<sup>th</sup> January. ....

**More:** <https://theintercept.com/2024/01/10/biden-israel-genocide-lawsuit/>

**Source:** at Advocacy, 12<sup>th</sup> January 2024. 