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Seasonal Greetings from the Centre for Sustainability Accounting



NEWS

Bottomline³ development

Since the launch of Bottomline³ early in 2006, ISA at the University of Sydney and CenSA in York have undertaken further research that has greatly expanded its analysis and measurement capabilities. This work has achieved significant international recognition and has been used to inform policy within Australia and the UK. These advancements have provided the opportunity to further develop the features and accessibility of the product. In the future, Bottomline³ will be managed and supported by a new company, CapISA, which has been formed as a joint venture between Capiotech Pty Ltd and the University of Sydney. CapISA's vision is "To enable organisations in a standardised way to fully report the real sustainability impacts of their activities to enable better management for a sustainable future." (www.capisa.com.au).

Some key software enhancements that will be included in the new release of Bottomline³:

- + A greatly increased number of economic sectors for the UK version and inclusion of all six greenhouse gases
- + The ability to distinguish imports from domestic suppliers
- + A web based application that can be accessed via an organisation's intranet
- + Catering for multiple users which means the ability to support multiple logons
- + A new security configuration which will take account of different user roles
- + New screens to improve usability in the areas of allocations and indicators

Arup and CenSA agree collaboration

The global, multi-disciplinary planning and engineering consultancy Arup has joined in partnership with CenSA. Building on their extensive track record in ecological and carbon footprinting, the Leeds and Newcastle offices of Ove Arup & Partners Ltd are using Bottomline³ to quantify the impacts of production and consumption through whole supply chains. Our joint work is focusing on public authority clients, healthcare and construction projects. Arup brings a knowledge of these sectors, of the technical issues facing those sectors, and of policy and governance which neatly complements the leading edge research undertaken by CenSA. This partnership means we are uniquely well placed to help our clients move from understanding theory to taking action.

Partnership between GHD and CenSA

Gutteridge Haskins & Davey Limited are collaborating with CenSA to extend their range of carbon footprint and triple bottom line services for clients in the transport, water and energy sectors. Sustainability and engineering specialists at GHD have received training in the use of Bottomline³ and CenSA provides technical support and

quality control of joint projects and client reports.

GHG Protocol Standard Initiative by WRI/WBCSD

CenSA was invited to participate in the technical working group for a the new Greenhouse Gas Protocol's Product and Supply Chain Accounting and Reporting Standard development process facilitated by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD).

Dr Tommy Wiedmann represented CenSA for the first meeting which took place in London.

The goal of the GHG Protocol supply chain initiative is to develop internationally accepted standards for product life cycle and corporate value chain greenhouse gas accounting and reporting through an open and inclusive process. The new guidelines will be designed to:

- + Provide a credible and transparent approach for quantifying and reporting product life cycle and supply chain GHG emissions
- + Enhance the usability of GHG life cycle and supply chain accounting through the application of common accounting concepts, principles, and methodologies
- + Provide a platform and process for harmonization among different initiatives and programs focused on product and supply chain carbon footprinting.

To find out more, visit the GHG Protocol Standards website at:

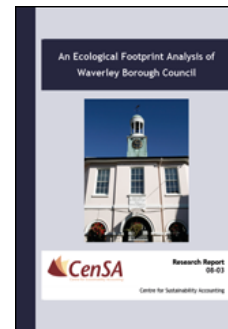
<http://www.ghgprotocol.org/standards/product-and-supply-chain-standard>.

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PROJECTS

Ecological Footprint Analysis of Waverley Borough Council

This report provides an Ecological Footprint (EF) analysis of all operations of Waverley Borough Council for the financial year 2007/08. The total EF of Waverley Borough Council is calculated to be 2,853 global hectares (gha), of which 54% can be attributed to direct and indirect energy consumption. Under current supply, WBC's main buildings receive their electricity from renewable energy sources reducing the EF from 131 gha to 13 gha. If all other buildings operated by WBC were also to switch to truly carbon free sources there would be a further large EF reduction of some 400 gha. The remaining 46% of the impact results from the consumption of all other goods and services. Such impacts are notoriously difficult to address and will require the implementation of a green procurement policy within WBC as well as collaboration with companies who supply such goods and services.



COURSES

Triple Bottom Line & Ecological Footprint: theory into practice - training workshop



The Centre for Sustainability Accounting offers a training workshop on 17th December 2008 in York which will provide you with the tools and the know-how to construct your organisation's Triple Bottom Line (TBL) account, Carbon Footprint or Ecological Footprint. Learn about TBL accounting and Footprinting, work hands-on with the Bottomline³ software tool, share experiences, create your own TBL or Footprint project, and learn to interpret and use the results. Anyone working in an organisation that is keen to move from talking about 'Footprints' or 'Triple Bottom Line' to doing it in

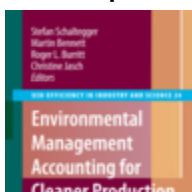
practice should attend this workshop. This includes managers, consultants, accountants, educators, planners, policy makers and strategists in business, industry, local authorities, government and non-government organisations.

If you are interested in attending the next workshop on 17th December in York please write to info@censa.org.uk.

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NEW PUBLICATIONS

Book chapters



Wiedmann, T. and Lenzen, M. (2008) Unravelling the Impacts of Supply Chains - A New Triple-Bottom-Line Accounting Approach and Software Tool. In: S. Schaltegger, M. Bennett, R. L. Burritt and C. Jasch, Environmental Management Accounting for Cleaner Production, Chapter 4: 65-90, Springer > http://dx.doi.org/10.1007/978-1-4020-8913-8_4, <http://www.springer.com/978-1-4020-8912-1>, [download abstract](#)



Wiedmann, T. and J. Minx (2008) A Definition of 'Carbon Footprint'. Ecological Economics Research Trends. C. C. Pertsova: Chapter 1, pp. 1-11. Nova Science Publishers, Inc, Hauppauge NY, USA. https://www.novapublishers.com/catalog/product_info.php?products_id=5999, also available as ISA-UK Research Report 07/01 from <http://www.censa.org.uk/reports.html>.

Journal papers

Wiedmann, T. (in press) A First Empirical Comparison of Energy Footprints Embodied in Trade - MRIO versus PLUM. Ecological Economics. > <http://dx.doi.org/10.1016/j.ecolecon.2008.06.023>

Conference presentation

Wiedmann, T., 2008. Corporate Footprint and Triple-Bottom-Line Accounting - A Life-Cycle Approach for SCP, SCPnet Annual Conference 2008, 4-5 March 2008, Birmingham, UK > [download presentation](#)

Fur further updates see also <http://www.censa.org.uk/publications.html>.

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