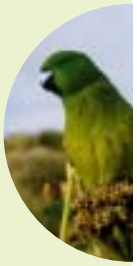
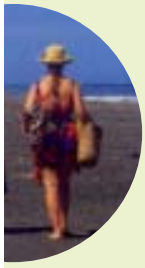
Enterprise^3

Your Business and the Triple Bottom Line

Economic, Environmental, Social Performance





Ministry for the Environment
Manatū Mō Te Taiao

sustainable business network

The Sustainable Business Network and the **Ministry for the Environment** have developed this guide in partnership. It identifies ways that small and medium sized enterprises (SME) can adopt better business practices to make a positive difference for the environment and society, while at the same time improving their overall business performance. The Guide suggests simple and practical things any business can do to assess and improve their environmental, social and economic performance. Further help can be sought from sources of information and assistance listed at the end of the Guide.

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Introducing the Triple Bottom Line…

"The process of completing a Triple Bottom Line Report draws your attention to important areas of your business that you may have missed using traditional measurement criteria. In the courier industry, where a key differentiating factor is customer service, having happy people is paramount. Urgent Couriers' Triple Bottom Line Report drew our attention to the high level of turnover in our owner-driver fleet being a fundamental problem that we needed to address."

Steve Bonnici, Managing Director, Urgent Couriers
Urgent Couriers is a specialised 1 hour courier service

"We've been able to write our first Triple Bottom Line report and use it internally to generate increased commitment throughout the business. We now have groups working actively in each of our four sites on the goals we've set."

Steve Roughan, Account Director, Datamail
Datamail is an integrated document management company

1.1 What is 'Triple Bottom Line'?

Businesses traditionally judge their own performance against one bottom line – the financial one. Increasingly, however, they are being asked to consider how they affect the environment and their communities. The Triple Bottom Line (TBL) is a method that allows companies to assess their performance against three bottom lines: environmental, social and economic.

Every business is different and one approach won't suit all organisations. It's important for your business to develop a business case – that is, to consider the value for your business in investing in sustainability.

Businesses that consider the TBL say it benefits them by:

- Reducing operating costs: For example, reducing energy use and increasing manufacturing efficiency and recycling/reusing waste can result in cost savings.

> ***Sustainability in action***
> *Richmond Leathers Ltd's manufacturing plant identified savings in gas and water and through these efficiencies increased product yield. For an investment of $21,000 the company has saved $312,000 per annum.*

- Improving identification and management of risk: Assessing environmental and social impacts, and listening to the concerns and perceptions of staff, suppliers, regulators and customers can help organisations anticipate risk and ensure legal compliance.

Sustainability in action
Phoenix Organics, a manufacturer of organic and natural foods, ran two training workshops including staff and contractors to help identify issues facing the company. A number of areas were identified where action was required to avoid accidents or future risk. A bonus was the support gained from those involved in the process.

- Creating value through enhanced reputation and positive customer response: Good organisational performance in relation to environmental and social issues can build reputation while poor performance, when exposed, can damage brand value.

Sustainability in action
On releasing its first Triple Bottom Line Report, Hubbard Foods, a cereal manufacturer, received responses from over 100 customers congratulating the company on its achievements.

- Increasing ability to attract and retain employees: Companies seen to have strong corporate social responsibility commitments often find it easier to recruit employees. Retention levels may be higher too, resulting in reduced recruitment and training costs.

Sustainability in action
From measures introduced after considering the TBL, SC Johnson, a producer of household and consumer products, forecast improved employee retention rates – up from 77% for 2001 to 93% for 2002. This equaled a saving of $200,000.

- Increasing learning and innovation: Addressing environmental and social impacts can lead to innovation that results in new markets and value creation.

Sustainability in action
Formway Furniture, a furniture designer and manufacturer, employed an environmental design expert to train staff in sustainable design. As a result the company created a new range of furniture, produced in a more environmentally friendly way, filling a market niche.

- Providing structure and measurement for current social and environmental initiatives: Reporting can force an organisation to be clear about what it is achieving.

Sustainability in action
Leiner Davis Gelatin Ltd, a gelatine manufacturer, found that by simply integrating a cleaner production programme into its environmental management system, it identified initial savings of $28,000 per annum.

Legal compliance

It is important to note that taking a Triple Bottom Line approach does not guarantee compliance with legal requirements that businesses must meet, such as compliance with requirements of the Resource Management Act. This Guide assumes that you are meeting your legal obligations. For further sources of advice on areas in which compliance is required see **Section 6 Contacts and Resources** (1), p.28.

Getting started

2.1 Plan your first move

Before you start, make sure you have support!

In smaller enterprises, the owner or manager tends to start and manage most new initiatives. If you are not the owner or manager, ask yourself if you have approval, sufficient time, authority and resources to tackle the job. Once you have support you can begin the TBL journey.

Ask key questions

In thinking about what TBL initiatives will work best for your business, answer some key questions, such as:

- Why did you get into business in the first place?
  Because you could do things better than others in the industry? To make money?
- Are there certain things that you think it's important for your company to achieve/do?
- What is the position in the marketplace of your product or service?
  Low cost, innovative, boutique, environmental, friendly service?
- What difference do you want your company to make to society?
- What environmental and social impact does your business have now (and how do you know)?
- Are your competitors considering social or environmental issues?
- If you have staff, what is the quality of your employment relationships (including relations with a union, if relevant)?
- Are your customers concerned about social and environmental responsibility?
- What things, if they were to go wrong, would have a negative impact on your (economic/social/environmental) performance?
- What are you not doing, but could be doing, to avoid negative impacts or to take advantage of opportunities?

By asking yourself these sorts of questions you are reviewing the ***basic intent of your business.*** This process is essentially what some businesses do when they review their 'mission' or 'vision' or 'values'. Some businesses take the time to formalise the answers in a simple written statement. This generally takes the form of one or more sentences, which encapsulate the overriding ***purpose*** of the business – a response to the question "Why are we in business?"

Example of a Mission Statement

"The basic intent of Urgent Couriers is to pick up and deliver packages and documents."

Action to take:

A Vision/Values Statement typically describes the ***way you want to do*** business. It briefly describes the nature of an organisation, setting out in readily understood terms why it exists and some core values that you want the business to live by. This is where you can express your core values that relate to Triple Bottom line initiatives.

Example of a Vision Statement

- *Be passionate – idealistic (believe in our products)*
- *Have fun and enjoy what we do*
- *Be profitable*
- *Fair and honest*
- *Have an environmental conscience*
- *Offer our customers unique products and ideas*
- *Consistently show how we provide value*
- *Embrace change*
- *Work as a team*

Mission and vision statements are one way of communicating the purpose and aims of your business to staff, customers and other interested parties. But just writing things down doesn't mean the business will automatically 'live' them.

The purpose of this step is for you to reflect on what your business is really about and how any TBL initiatives may fit with your core business. Are they just an add-on as a result of your interest, or can you justify spending time on them because they can contribute to your business being a success? TBL initiatives will only work in the longer term if they are a good fit with your business.

Action to take:

Know what others think

The manager or owner of a business may not be the only person affected by the way they run their business. The values you assume in running your business should be of interest to staff, customers and even suppliers. This is discussed in **Section 2.2 Find out what others think,** p.6.

Find out what others do

Network with other business people interested in TBL issues. Join the Sustainable Business Network (SBN), which will keep you at the forefront of developments in responsible business practice and offers opportunities to network with like-minded business people. See **Section 6 Contacts and Resources** (2), p.28.

Make your move!

Combined with your own thinking, feedback from stakeholders (see **Section 2.2,** p. 6) will enable your mission, vision and values to take shape. This will help to identify why, and which, environmental or social areas are important to your business. Now you can:

- Start assessing your environmental, social and economic impacts
- Select the one or two areas or activities in your business you want to begin addressing
- Adopt the initiatives that will work best for your business and its vision – ones that are easy and that will provide the most benefit.

2.2 Find out what others think

"Undertaking stakeholder dialogue shattered our illusions about our performance, but provided exceptional insight into our daily contact with trade customers. We learnt that trade customers have higher expectations of service and performance. Stakeholder dialogue identified expectations and enabled Hubbards to improve both service and performance to meet those expectations – thus enhancing the relationship with customers."

Annette Lusk, HR Manager, Hubbard Foods

Now that you have asked ***yourself*** the key questions about your business, you need to find out how others see your business. One way is to cross check your answers with the responses given by key stakeholders.

Who are our stakeholders?

Your main stakeholders are people or groups who impact on or are affected by your business – for example, staff, customers, suppliers, regulators, family.

Talking with stakeholders will help you confirm whether others see your business the same way you do; it can help you identify any gaps and focus on the important environmental, social or economic areas to start looking at.

Talking with stakeholders involves time and resources so don't rush into it. You need to be clear about what you want to gain from the process before you start.

Key points to get information about are:

- What is it about your business and its products/services that really matter to your stakeholders?
- How well are you doing those important things, and how could you do better?

Sustainability in action

Through talking with staff, Urgent Couriers identified that the key issue for the industry was the pricing structure for its drivers. As a result the company has reviewed its pricing, and provided a more sustainable income for its drivers.

How can we talk with our stakeholders?

You can seek feedback by questionnaires, interviews or through focus groups. For feedback from employees you can use staff meetings, one-on-one or team meetings, or a company suggestion box. The main techniques are outlined briefly below. For more detailed information see **Section 6 Contacts and Resources** (3), p.28.

Questionnaires

Questionnaires are used to collect a broad range of information, both quantitative (numbers) and qualitative (descriptive responses). When different groups of people are asked the same questions in the same way, useful and interesting comparisons can be made. When drafting a questionnaire, be clear about what you want, keep it short and give clear instructions.

For your stakeholders, remember:

- Keep it short – but useful!
- Long questionnaires are cumbersome and off-putting
- Some people don't like them
- People may think you are missing important details or asking the wrong questions
- There are a lot of questionnaires about and people get fed up
- They require a certain standard of literacy.

Sample questionnaire questions

Your questionnaire could include questions along the following lines:

- *What are the three most important things our company does for you? (Include a list of possible answers and a space for comments)*
- *How well do we deliver on these three things? (Include a rating scale such as "very good", "good", "average", "poor", "very poor")*
- *What do you think are the strengths, weaknesses, threats and opportunities for our company?*
- *What matters to you about our performance and what do you want to see us reporting?*

For examples of questionnaires, see **Section 6 Contacts and Resources** (4), p.28.

Interview options

Follow-up interviews can be done by phone or in person when collecting a questionnaire.

A **'semi-structured interview'** is more of a dialogue – a conversation during which the interviewer covers a planned series of questions or topics to find out what the person being interviewed thinks. For these you need to:

- Start with some warm-up conversation, and then explain the interview's purpose, and how the information will be used
- Have a framework of questions – which are clear and focused
- Keep notes – for data analysis and/or audit – or use a tape-recorder (if the interviewee agrees) from which you make notes later.

Focus groups

A **focus group** is a carefully planned discussion to find out what a group of people think about your business. Group members influence each other by responding to ideas and comments in the discussion. Points to consider include:

- Invite participants in a way that encourages them to take part
- Opinions vary, but more than 8 people can be difficult to manage and the bigger the group the more daunting it is for some people to participate.
- Focus: the discussion must be focused and led by questions – so be clear about what the group must concentrate on.

Analysis of information gained from interviews and focus groups is more complex – it may be harder to extract key themes and common strands, unless you have kept to a clear framework. But interviews or focus groups are likely to lead to greater insight.

Sustainability in action

Phoenix Organics used focus groups with staff to gain a better understanding of what they felt were the key behaviours and values that key stakeholders expected to see from the company. This helped identify a number of areas for improvement, mostly based around communications.

Action to take:

Practical things you can do

3.1 Environmental initiatives

"We use environmental challenges as a source of innovation and inspiration."

Paul Mather, Group Development Officer, Formway Furniture

Reducing, reusing and recycling waste, conserving energy and water can all result in **cost savings** as well as environmental benefits.

Considering the environmental bottom line involves thinking about all of your business's impacts on the environment, for example rubbish going to the landfill, trees being cleared for a new building, concrete being laid for parking – basically anything that impacts on the air, land or water. It involves thinking about the resources you use and the waste you produce. It can also involve considering the environmental performance of your products and services.

The following outlines some of things you can do to assess and improve your environmental bottom line performance.

Learn about and assess your environmental impact – conduct an audit

A simple audit of your business can involve recording the resources you use in production or service delivery and the waste that you produce. This can help you to identify the issues you want to address and provide a baseline for measuring improved performance against.

The following questions may assist you to do a simple audit yourself. Alternatively, you can employ a trained environmental auditor:

- **Water use** – how much do you use? Is any water wasted?
- **Energy use** – how much do you use, how efficient is your equipment?
- **Waste** – how much do you generate, why and what do you do with it?
- **Emissions and discharges** – Do you know what you produce?
- **Use of hazardous substances** – do you use any? How do you dispose of them?

Sustainability in action

Farmers Trading Co, a retailer, conducted a waste audit to identify the potential for waste reduction and recycling. It identified a number of ways of reducing waste, resulting in significant long-term savings. Farmers has now adopted a sustainability programme that will include working with suppliers to reduce packaging.

Sustainability in action

Phoenix Organics introduced a staff training programme, using the support of a consultant, which involved auditing the environmental impacts of its factory. It identified a number of activities, supported by the company's staff, that could reduce those impacts.

For more information on waste and energy, including waste and energy audits, and on contacting your local council see **Section 6 Contacts and Resources** (5), p.29.

Materials and Waste – Prevent, Reduce, Reuse, Recycle

"What got management on-side was the proof that we as a company were contributing to the waste stream unnecessarily, and that it wouldn't require much physical change by staff to gain a positive result to waste minimisation."

Priscilla Roberts, Buyer's Assistant Accessories, Farmers Trading Co.

New Zealand's waste problem is large and growing. Reducing waste is a cornerstone of the government's commitment to sustainable development. The following outlines some things you can do to help address our growing waste problem.

Prevent and reduce the amount of waste you create

- Get support – contact your local city or district council waste minimisation officer
- Take stock of the type and amount of waste generated at your premises
- Look for opportunities to reduce the amount of waste you create
- Take responsibility for your products throughout their life cycle, from production to final disposal:
  - Look at product design for durability or whether it is recyclable
  - Label product components, so consumers know what is recyclable
  - Where appropriate, provide directions on environmentally appropriate disposal methods.

! Hot Tip:

Print or photocopy on both sides of the paper. You could cut your paper use in half.

Sustainability in action

Hubbard Foods reviewed its packaging and discovered that not printing their logo on inner foil packages added $200,000 to the bottom line. The environmental benefit was the reduced use of inks and other chemicals associated with changing processes. Also, through a process of reclaiming wastage Hubbards has now reduced around a quarter of its waste, making associated savings.

Fuji Xerox NZ, manufacturer of copiers, printers, publishing and image systems, implemented a resource efficiency programme and identified over $200,000 dollars of savings. For example, 520m³ of waste was diverted from landfill by recycling over 25,000 cartridges.

Between 1990 and 2001, 3M NZ, manufacturer and exporter, reduced its solid waste index (measured as kilograms of waste per kilograms of material outputs) by 44%.

Reuse and recycle

Recycling products and packaging enables materials to be reused in new products. It can save you money too! The following are ideas to get you thinking:

- Identify opportunities to re-use or recycle waste from production processes where possible
- Recycle glass, aluminium, paper and industrial materials
- Recycle packaging
- Establish in-house waste reduction schemes, for example recycle paper, drink containers and cardboard. Compost food waste
- Set up a take-back scheme for your, or your industry's, products
- Participate in schemes to better manage special wastes, for example used oil, batteries, used tyres. If these wastes are disposed of improperly they can have large environmental effects. Call your local council for a drop-off point for used oil. Give old paint to someone who might need it, for example a school or community group
- Assess whether the waste you create is of value to anyone else.

Hot Tip:

Re-use items from old packages: envelopes, boxes and polystyrene beads. Enclose a note in your packages asking recipients to re-use packing materials.

Sustainability in action

Palliser Wines, a wine producer, uses 'cleaned' wastewater for irrigation back onto their land. The company sends grape skins and stalks to local farmers to be used as cattle feed.

Fisher & Paykel Appliances division has a whiteware take-back scheme in the North Island. It offers dealerships and service centres an alternative to landfilling. Fisher and Paykel can reuse or recycle 75% of appliances by weight. With sales of recyclable materials and internal savings from the re-use of packaging materials, the take-back centre is making a profit.

The Warehouse, a national retailer, has established recycling systems for customer-generated waste. Packaging material is sent back to product suppliers for reuse.

See **Section 6 Contacts and Resources** (6), p.29, for further information on recycling and waste minimisation.

Emissions and Discharges

Emissions to air

The Ministry for the Environment has produced the *Ambient Air Quality Guidelines – 2002 Update* and several practical guides on reducing air pollution from industrial and trade activities. The Guidelines contain information about the sources and health effects of several common air pollutants, and the upper limits for emissions of these substances to protect people's health and the environment. The practical guides outline how some small industrial activities can reduce dust and odour emissions.

If allowed to escape, the fluorocarbon refrigerants from air conditioning and refrigeration systems harm the atmosphere. Fluorocarbons destroy the ozone layer and contribute to global warming. Simple things you can do to reduce the risk of gas getting into the atmosphere:

- Ensure air conditioning and refrigeration systems are maintained by properly qualified technicians
- Have gas recovered from equipment that is at the end of its life.

See **Section 6 Contacts and Resources** (7), p.29, for more information on air quality/pollution guides and how to find qualified people to maintain your air conditioning.

Discharges to water and land

This covers trade waste through the sewage system and hazardous materials from industrial/manufacturing processes that are treated and discharged to water or land.

Hot Tip:
www.ccc.govt.nz/TargetZero has useful information on measuring and managing trade and solvent waste.

Solvents are among the most commonly used chemicals by industry, for example, dry cleaning, photography. Solvents are hazardous substances and businesses using them are responsible for ensuring they are not released into the environment. Local authorities are progressively regulating solvent emissions and disposal to achieve this goal.

Sustainability in action
Blue n Green Drycleaners chose to use a hydrocarbon-based cleaner over perchlorethylene – a known cancer-causing solvent. This has put them ahead of both their competitors and legislation, reduced their disposal problems and responded to serious health concerns voiced by an increasingly discerning market.

Energy

Simple, cost-effective measures to reduce the amount of electricity we use for heating, lighting and running appliances and equipment could save New Zealand from having to build more power stations. Energy audits show that we could reduce our use of electricity and other forms of energy without costly investment, threats of power shortages or major changes in how we go about our day-to-day business.

Some simple things you can do to save energy:

- Buy energy-efficient appliances. Look for the energy label – the more stars, the more energy-efficient the appliance
- Find out what equipment should be left on overnight. Make a list of what needs to be turned off at the end of the day and put it in a prominent place
- Log out and switch off your computer when you will not be using it for 25 minutes or longer. Make sure it is shut down at night
- Switch photocopiers to standby when not in use.

Hot Tip:
Switching off your computer when you go home at night saves $100 per annum.

Sustainability in action

Meritec, a consultancy, installed 327 new light fittings with electronic ballasts in its newly refurbished building. This saved the company $306 per month.

Hubbard Foods asked staff to reduce energy consumption – by simple house keeping, willing participants saved the company $50,000 per annum.

Untouched World/Snowy Peak, a wool clothing manufacturer, piloted an energy saving scheme to help staff reduce their household energy use. The company purchased low-energy light bulbs and thermal cylinder wraps for staff on a slow payment scheme. Households saved up to 33% of power in the winter months and staff achieved payback within seven months. The company has since launched the Untouched World "Put a Sock In It" Energy Awards for Canterbury. Businesses can enter the awards on behalf of their staff, encouraging them to make energy savings in their homes, with prizes for participating staff. Untouched World provides participants with the best value products, at a special low cost, to help them make household energy savings.

See **Section 6 Contacts and Resources** (8), p.30, for information on saving energy and alternative energy sources.

Transport

In 1998, New Zealand's emissions of carbon dioxide (CO_2) per head of population were more than twice the world average. CO_2 is the largest component of the gases that create the greenhouse effect. Domestic transport causes 45% of our total CO_2 emissions. Transportation also has a significant effect on air pollution.

Some simple things you can do:

- Keep your car tuned and your tyres at the correct pressure
- Drive your car in a way that reduces fuel consumption and pollution – smoothly, easing your way through gear changes. Avoid hard accelerating and braking, and travelling with unnecessary weight in the back
- Try to take trips during off-peak times when traffic congestion is not such a problem
- Buy fuel-efficient cars
- Consider using alternative fuels like LPG and CNG
- Consider carpooling
- Assess how much you travel and consider whether it is justified. Could some business be done by conference call?
- Work out your carbon footprint to calculate the amount of fossil fuels used through your organisation's mix of energy sources, for example electricity, transport etc
- Join SBN's GreenFleet programme to reduce pollution from your vehicles
- Plant trees to offset CO_2 emissions and to contribute to New Zealand's biodiversity programme.

Hot Tip:

Keeping your car serviced regularly by a trained mechanic can save up to 10 percent in fuel costs – and increases the life of your car. A vehicle with faulty sensors or that is really out of tune can use 50% more fuel than necessary.

Sustainability in action

Phoenix Organics joined the GreenFleet programme and identified national freight efficiencies. The result was a reduction in vehicle emissions and savings of around $30,000 annually, simply by moving freight by sea instead of road.

See **Section 6 Contacts and Resources** (9), p.30, for information about fuel-efficient cars, calculating your carbon footprint, using the GreenFleet programme and biodiversity.

Water

All the water your business uses has to be disposed of through our wastewater system. To reduce the load on these systems you could look at limiting the amount of water you use. Look for areas of high water use and wastage. For example:

- Water on the floor
- Taps dripping
- Inefficient rinse systems
- Uncontrolled water flows
- High pressure water where low pressure water would do
- Clean water discharged which could be re-used.

Hot Tip:

www.ccc.govt.nz/TargetZero has useful information on measuring fresh water wastage.

Contact your local council for information on water conservation and technologies.

Sustainability in action

Skellerup Industries' Woolston (Christchurch) manufacturing plant identified savings of $297,000 per annum, most of which were made through reducing water and paper consumption and disposal costs, and improving product yield. The cost of implementation was $22,500. The payback for most of the projects implemented was under 4 months.

Action to take:

Eco-Efficient Purchasing

Eco-efficient purchasing favours products and services that minimise their environmental effects throughout production, use and disposal. It takes account of environmental impacts, as well as price and quality, in making purchasing decisions. This can be done by looking at the 'whole-of-life cost' of a product – taking account of its running and disposal costs as well as its initial purchase price.

Some of the things you can think about when purchasing:

- Can we lease instead of purchasing?
- Does the product have an environmental, energy or water rating?
- Does the product have Energystar features or a sleep mode for when it's not being used?
- Can the product be recycled, sold or donated when we've finished?

Hot Tip:

There are now three competitively priced brands of recycled toilet paper and paper towels available in New Zealand – all with the Environmental Choice label. Think about purchasing *Safe, Elite* and *Hygenex* products rather than your current brand.

Buying environmentally preferable products and services increases the size of the market for them, and encourages other producers to improve products and services in order to compete. You can influence suppliers towards thinking about their own TBL impacts if you tell them you take these things into account when you decide where to buy.

Sustainability in action

New Zealand's own Environmental Choice label can help businesses identify products that have reduced environmental impacts. Environmental Choice independently verifies environmental claims made for particular products. The label currently covers environmentally sound paint, carpet and paper etc.

See **Section 6 Contacts and Resources** (10), p.30, for more information on the Environmental Choice label.

Other environmental initiatives

See **Section 6 Contacts and Resources** (11), p.30, for further information and assistance about:

- Calculating your ecological footprint – your personal impact on the environment
- The *Green Office Guide*, to improve the environmental performance of office operations
- How to join the Sustainable Business Network in order to keep you at the forefront of business
- Generic systems that may help you manage your business to reduce environmental impacts.

Action to take:

3.2 Social Initiatives

Demonstrating your commitment to social responsibility will help improve profitability. Benefits include:

- Long-term financial benefits from occupational health and safety initiatives (for example, savings on down time/cover, reduced ACC insurance premiums)
- Improved staff retention from initiatives involving staff, avoiding recruitment and training costs
- Building a reputation that increases business and helps recruit staff by working with your community
- An improved reputation and customer loyalty when you show your customers honesty and integrity.

A key way to identify suitable social initiatives is to talk to your staff, customers, suppliers and the community your business operates within.

Ways of doing this are discussed in **Section 2.2 Find out what others think,** p.6.

Social initiatives involving your staff

Involve employees

"Seeing the team take on the challenge and develop their TBL report sections exceeded my expectations. There was pride in their achievement and enthusiasm for the new targets they had identified. The benefits of sharing the responsibility for developing the report are very evident in Tall Poppies."

Meredith Osmond, Director, Tall Poppies
Tall Poppies is a consultancy specialising in sustainability

An environment that encourages employees to share their ideas and opinions on business and workplace practices is considered by many businesses to be both ideal and effective. One of the most effective ways to encourage input from employees is an open and respectful exchange between employees and owners/managers. However it is done, leading businesses encourage staff feedback and consider all thoughts and ideas seriously.

Sustainability in action
ACI Glass Packaging's container manufacturing plant, achieved 12 months with no time lost for injuries as a result of increased employee literacy and involvement in safety committees and audits.

Equal employment opportunities

Are your staff members treated equally regardless of their age, gender, sexuality, race or any disability? Does your staff get equal pay for work of equal value? (NB: Equal pay for women and men doing the same job is required by legislation).

The Equal Employment Opportunities Trust believes that by practising the principles of EEO you can:

- Improve the effectiveness of your organisation
- Recruit from the biggest possible pool of talent
- Enable the people you employ to contribute their full potential.

Work/Life Balance

You can ask your employees about anything in their lives that may make it difficult for them to give their full attention to their jobs during work hours. Perhaps you can help. Consider appropriate, cost-effective policies and programmes such as flexi-time, compressed workweeks, telecommuting and temporary leave for new parents. The success of work/life programmes relies on employees being actively encouraged to use them.

If you're the manager/owner don't forget to manage your own work/life balance as well.

Sustainability in action

The Treasury, a government department, reported 88% of women on parental leave returned to work for the organisation in the past two years. In addition, sick leave levels dropped to a low level of 2% per annum; 70% of managers believe that flexible working arrangements have had a positive effect on recruitment and retention of staff.

Ministry for the Environment, a government department, reported that all but one staff member returned to permanent employment from parental leave between 2000 and 2002. The Ministry believes this level of return is due to policies that balance work and life, including: two years parental leave without pay; provision for flexible work arrangements; provision for staff to work up to one year with reduced hours on return from parental leave.

Methanex New Zealand, which owns and operates two methanol plants, found staff morale increased, and performance and staff retention rates improved with the introduction of job-sharing and other flexible work arrangements.

Reward your staff fairly

The statutory minimum adult wage is $8.00 (March 2002). But paying a wage that reflects the efforts and importance of your staff is a strong motivator for good performance and loyalty. Some businesses go beyond minimum wages to ensure their lowest paid workers receive a 'living wage'. Such a wage depends on the cost of living in the region the business is based in and so can be difficult to ascertain.

Other ideas

These include:

- Family-friendly work practices eg. flexitime for child care
- Joining an employee organisation.

See **Section 6 Contacts and Resources** (12), p.31, for more information on employee relations, equal employment and work/life balance.

Social initiatives involving your suppliers

Supply chain management

The positive contribution you can make to sustainable management practices through your ability to influence others may be far greater than you can achieve by focusing just on the direct impacts of your own operations. Do you know where and how your suppliers' products are manufactured? Do you want to deal with suppliers who have the same sorts of values as you have in your own business?

Supply chain management is a rapidly expanding topic of interest in the global trading environment. While it is hard for an SME to be certain of the truth behind particular suppliers' claims, it is still important to consider whether you are concerned about a particular regime or manufacturer's conditions of employment. Is it possible that your suppliers have any involvement in child labour or forced labour, for example?

If you have any concerns, you should at least start by asking your suppliers about their values and working conditions.

See **Section 6 Contacts and Resources** (13), p.31, for more sources of information about supply chain management and labour practices.

Social initiatives involving your community

Corporate volunteering

Corporate volunteering, or 'employees in the community' programmes require employees to contribute two valuable resources – time and skills – to the wider community with the company's active support. This is a simple, low-risk way for businesses to make a social commitment, and can be in the form of:

- Volunteering time, either on company time or after hours
- Working with non-profit organisations in a team project
- Providing professional advice
- Mentoring a non-profit or community group
- Seconding a staff member to assist non-profit groups, perhaps part-time or for short periods.

Employees, and the employer, benefit through improved morale and motivation, development of skills, improved teamwork, and ability to deal with new people and perspectives. Look for projects that are a natural fit with your business, match the scale of your business, allow as many people as possible to participate and can be implemented locally rather than nationally.

Develop a sponsorship programme/budget

Make your initiative complement your business's vision. Communicate what your programme is and the criteria for receiving funds or support. You may choose to support a particular non-profit organisation and encourage your staff to as well. Some businesses match employee contributions to local charities or causes, or make contributions to non-profit groups with which employees are involved.

See **Section 6 Contacts and Resources** (14), p.31, for sources of help and ideas about volunteering, sponsorship, working with schools, community partnerships and product/service donations.

Social initiatives involving your customers

There are a number of opportunities for involving customers in social initiatives. These include:

- Putting donation boxes where customers can help the business support community causes
- Providing information to ensure customer health and safety issues are addressed
- Involving customers in company policies about theft, vandalism, bribery, corruption, anti-competitive behaviour, procurement, pricing, labelling and/or privacy etc
- Encouraging or helping customers to get involved in environmental protection.

Sustainability in action

The ecostore, an environmental retailer, work with their local community through the "Growing Organic Kids" initiative, based at Ponsonby Intermediate in Auckland. The project gives children hands-on experience in growing their own organic garden, where they learn the basics like composting, recycling and zero waste. Malcolm Rands, founder of ecostore, says "The project is significant in helping children grow up thinking 'organic'. It helps raise awareness at an early age and provides practical tools for change."

Sustainability in action

Orion Energy, an electricity distributor, has implemented power-saving initiatives in order to slow down investment in new electricity infrastructure.

Ethics in Advertising

You can make a commitment that all advertising, marketing and information about your products/services is truthful and avoids exaggerations, misrepresentations, distortions, omissions and unfair comparisons.

Action to take:

3.3 Economic initiatives

In New Zealand, many small businesses struggle to survive. Building a healthy business and cash flow is essential, both for success and to enable your business to consider its triple bottom line. But you don't have to do it all on your own – you can get a mentor, join a network, find out what competitors are doing, and access help and knowledge from a variety of sources.

In *'SMEs Are Being Left Behind by the Knowledge Economy'*, *(Chartered Accountant's Journal,* 2002, ICANZ Wellington) the barrier for SME success was highlighted as lack of knowledge – primarily about management, finance, networking, regulations and internationalisation.

A significant factor in the success of SMEs is their owner. In your business:

- Are there skills or areas of knowledge you need to develop?
- Do you have enough systems in place to enable the company to run without you there?
- Is innovation part of the way business is done?

Seek out help and advice from sources such as the following:

New Zealand Trade and Enterprise

New Zealand Trade and Enterprise's role is to support the development of internationally competitive companies and to co-ordinate the delivery of government assistance to industries, regions and individual businesses. It seeks to nurture, encourage, support and celebrate the work of New Zealand businesses, through business assistance programmes designed for SMEs. It delivers these services through a network of business advisors and through the BIZinfo service. For more information, contact New Zealand Trade and Enterprise:

- Free phone 0800 555 888
- Email info@nzte.govt.nz
- Website www.nzte.govt.nz.

BIZinfo

If you are just starting a new business, or you are established and looking for more advice, the free BIZinfo service is a good place to start. BIZinfo can help you identify organisations, people, training programmes and resources to assist you to develop your business. Contact BIZinfo through the:

- Nationwide network of information centres
- Free phone service 0800 42 49 46
- Website www.biz.org.nz (you can email BIZinfo through this site).

BIZtraining

If you own, operate or manage a business and want to improve your management skills, BIZtraining can help. BIZtraining runs seminars and workshops on business planning, compliance, marketing, finance, e-commerce, business systems, managing resources and business excellence. BIZtraining is delivered by 16 lead providers, throughout New Zealand. The contact details for your local training provider are listed on the BIZinfo website (www.biz.org.nz) under BIZ Programmes.

Action to take:

SECTION 4

How do you know if you're making a difference?

4.1 Create a plan of action

From the various opportunities you identify, you will select one or more important areas in which to improve your business (economic/social/environmental) performance – and the sort of actions you want to take. As you carry those actions out, you (and perhaps some stakeholders too) will want to know how you're doing.

The planning cycle commonly promoted by management systems such as ISO 9000 and 14001, is **PLAN → DO → CHECK → ACT.**

Create a plan [PLAN]

You can create a simple action plan using the following steps:

- Describe what you decide to do
- Set a process and timeframe for doing it
- Record who will champion the process and who will be involved
- Record how progress will be monitored (and celebrated)
- Measure progress and provide updates to those involved.

Consolidate your plan by writing it down. At the end of this section we have included a sample Action Plan for the Sustainable Business Network and a blank template you may wish to photocopy and use as a basis for your own action plan.

Make sure your plan covers all the activities/procedures/behaviours that need to occur within the business to achieve your objectives. For example:

- Procedures or initiatives need to be clearly and consistently written up
- All relevant staff need to be aware of procedures and their responsibilities in carrying them out
- Performance evaluation for staff should be based on their contributions.

> ***Sustainability in action***
> *Urgent Couriers include an individual's approach to recycling office waste in their overall evaluation of that person's performance.*

Carry out your plan [DO]

The most critical part of any good idea is making it happen. The best plan in the world will not make a shred of difference unless it gets done. Carrying out your plan will be straightforward if there is informed buy-in by staff and everyone has a clear understanding of what the business wants to achieve, who is responsible for what, and what needs to be measured and reported.

Measure the results [CHECK]

Results can be used to help run the business. Measurement may be as simple as jotting down all customer feedback into a journal or keeping records of how quickly you paid suppliers:

- Ensure that the process is not onerous and that everybody understands the 'why'/benefits
- Keep it simple
- Don't try to do it all at once – do the most important thing first
- Keep evaluating progress and priorities.

Achieve goals? [ACT]

Are you achieving what you set out to do? Was your plan too ambitious or too easy? Do you need to keep achieving change in this area or can you move onto another area of your business?

Sample Action Plan – Sustainable Business Network

Date *July 2003*	**Name of business** *Sustainable Business Network*
Our vision statement is *To see sustainable business practice become common practice in NZ, adding to the wellbeing of the country.*	
Our key values are *Making a difference, Inspiring, Practical, Knowledgeable, Ethical, Visionary.*	
The TBL initiatives we will adopt are *Staff health and safety.*	

PLAN Describe what you want to do, the process and time-frame for doing it	**DO** Carry out the plan. Note: who are the champions and others who need to be involved.	**CHECK** Measure the results. Measure progress and provide updates to those involved.	**ACT** Achieving Goals? Record how progress will be monitored (and celebrated)
Objective *Zero workplace injuries.*	**Who** *Health & Safety Team, including: two or more staff who are responsible to production manager.*	**Measure Progress** *Report incidents in the Accident Journal including the number of hours lost against the objective of zero injuries.*	**Monitor and report progress** *By July 2004 review the incidents in the Accident Journal against the objective of zero injuries. Report as part of annual TBL report.*
Target and Performance Measure *For 2003/04, a 25% reduction in work place injuries and hours lost for the coming year and achieving ACC accreditation (by June 2004).* *Zero incidents per staff member with performance linked to staff contributions.*	**Procedure** *Meet monthly to discuss progress.* *New procedures added to H&S folder and explained to staff.*	**Involve others** *At staff meetings - All relevant staff need to be aware of procedures and their responsibilities in carrying them out.*	**Celebrate** *Organise a staff lunch to celebrate success.*

Template for Action Plan

Date	**Name of business**		
Our vision statement is			
Our key values are			
The TBL initiatives we will adopt are			
PLAN Describe what you want to do, the process and time-frame for doing it	**DO** Carry out the plan. Note: who are the champions and others who need to be involved.	**CHECK** Measure the results. Measure progress and provide updates to those involved.	**ACT** Achieving Goals? Record how progress will be monitored (and celebrated)
Objective	**Who**	**Measure Progress**	**Monitor and report progress**
Target and Performance Measure	**Procedure**	**Involve others**	**Celebrate**

Telling Others

"Any business with a (TBL) report can continually refer to it when making decisions. It helps formulate the decision-making process for small businesses. Writing the report is the best way to correlate all the information you've gathered."

Robb Donzé, Managing Director, Interface

Interface Agencies provide supply a range of flooring products and services

5.1 Reporting your TBL initiatives

"At the outset, I didn't fully understand how a TBL report could help us in a practical sense. Having been personally involved in this process I have a greater sense of the impact we have. By adopting a balanced approach to people, planet and profits we are safe-guarding the future for us all."

Karen Waitt, Consultant, Tall Poppies

Some of the good things you do may go unnoticed unless you tell people about them. Some of the benefits of adopting a TBL approach may include improved profits through more efficient processes and, potentially, an ability to charge a premium price.

But to get these benefits, you may need to share your story with stakeholders, for example, presenting to bank managers, positioning with customers and staff. There are various ways you can do this including posters, customer newsletters, advertisements, a few pages in your annual accounts or a full TBL report. Tell your stories about community involvement to local papers and community groups; approach suppliers to help fund advertising; share the feedback you get from your stakeholder dialogue.

Reporting in any form helps you celebrate achievements and is a useful management tool for helping refine your range of initiatives. However, some SMEs have benefited from producing a report on their whole experience of TBL initiatives. Frequently a company that starts with a report will use the data in it as a benchmark for the business's subsequent performance.

Producing a TBL report has associated costs and can take time, but it is within the grasp of many SMEs. Two reports already produced by New Zealand SMEs are:

- Interface Agencies: www.interfacenz.com
- Urgent Couriers: www.urgent.co.nz

When you write a report, be clear about why you are writing it:

- Who are the key people or groups you want to read your report? This will help you decide what you put in the report and in how much detail

- What are the two or three key messages you want your report to convey?
- What is the scope? Will your report cover all your offices or locations? Financial statements (either actual dollars or percentages)? Will it cover both environmental and social impacts and activities?
- What period of time will your report cover? Financial year, calendar year or longer?

Report content – suggested outline for a basic TBL report

1. Manager's or Owner's Statement

2. Vision, purpose and core values
- Big goals for the company
- Explain why you are writing the report and its scope

3. Description of the company
- What do you do?
- How many staff etc?

4. The key areas in which you want to make a difference, and why
- Why is each area important to you?
- How does it relate to your business?
- What are your positive and negative impacts?
- What do stakeholders expect?
- What are the objectives and targets in each area?
- How has your business performed against your targets?
- What key initiatives and targets for next year reflect your commitment to improvement?

In New Zealand, the NZ Business Council for Sustainable Development has produced a *Business Guide to Sustainable Development Reporting* – available for free download at www.nzbcsd.org.nz. While these guidelines may be more suitable for larger businesses, they provide an excellent example of best practice which can be adapted by SMEs.

Assurance

TBL is also about trying to be as honest and transparent as possible. If your report gives a balanced view of your business's TBL performance and doesn't try to cover up problems, your readers will feel you are being honest.

It is important that your report is accurate and covers all the significant issues a stakeholder should know about. It is important that the information is comprehensive, checked for accuracy, and that the policies described in the report are being actively integrated into the company. Some companies employ auditors to provide assurance or verification statements on the accuracy and completeness of their TBL reports. However, independent verification is probably too expensive an option for most SMEs, unless they have a specific business need for an independently verified report.

Publication and Distribution

You can provide your report or a summary in electronic form or hard copy to your target audience. Include a covering letter if appropriate. Businesses have released reports in various ways:

- On their web site
- As part of their financial reports
- As paper reports printed by the company
- As full-colour published reports
- As an advertorial in the newspaper
- Via a newsletter.

Celebration

Completing even a modest TBL report is a great achievement – celebrate what you have achieved! Recognise and reward those who have helped produce your report.

Feedback and Reflection

"The feedback we got both directly from the report and the questionnaire on the web site was illuminating and is helping with the development of our next report."

Annette Lusk, HR Manager, Hubbard Foods

Many reports allow for stakeholders to feed back their thoughts on the report. Some companies put a questionnaire on their web site to gather this feedback.

The Triple Bottom Line approach is a process of constant improvement. Reflecting on the feedback you receive and the report itself can help you analyse what else you want to do. Some key questions are:

- Do we need to change the business vision or core values?
- Should we add or delete new key areas to work on?
- Are there new actions or processes to put in place?
- Have targets been achieved? If not why not? Do we need new targets?
- How well are sustainable management practices embedded in our business?

"Being involved in this report has highlighted for me the need for good measurement systems. We have some excellent systems already – however, some 'tweaking' will be required if we are to improve how we capture the data for future reports. Another target!"

Lorraine George, Director Finance, Tall Poppies

Action to take:

Contacts and Resources

The following is a list of helpful contacts and resources referred to throughout this Guide. This list will be updated periodically by the Sustainable Business Network. If you find a helpful source or contact that could be included, please let us know – email office@sustainable.org.nz

(1) Key resources on compliance issues.
Search the Government's Internet gateway www.govt.nz on the compliance issue facing you (eg OSH, ACC, RMA) and view comprehensive advice on government services and organisations that can help you further. Or find regional representatives of relevant government agencies and local authorities (regional and district/city councils) in your White Pages. Also note:

Topic	Resource
Hazardous Substances & New Organisms Act (controls the import, manufacture, use, handling and storage of hazardous substances in NZ)	Ministry for the Environment – www.mfe.govt.nz/laws/hsno.html
Resource Management Act (controls the environmental effects of activities)	Ministry for the Environment – www.mafe.govt.nz/laws/rma
Occupational Health & Safety	OSH – www.osh.dol.govt.nz Health and safety best practice: www.workinfo.govt.nz
Fire Safety – evacuation schemes	Fire Service – www.fire.org.nz
Workplace Accident Compensation	ACC – www.acc.co.nz
Employment Relations (minimum wages, union representation, holidays, parental leave and other leave)	Employment Relations Service – www.ers.dol.govt.nz

(2) The Sustainable Business Network will keep you at the forefront of developments in social, economic and environmental business practices. Members benefit from networking, events, promotional opportunities, practical information and advice. For more information:

- Go to www.sustainable.org.nz
- Email office@sustainable.org.nz
- Phone (09) 920 2400.

(3) Refer to *The Social Audit and Accounting Manual Workbook* produced by the Social Enterprise Network. This resource is available by emailing socialaudit@xtra.co.nz.

(4) Find examples of questionnaires used by Transit NZ by contacting them through www.transit.govt.nz.

(5) For information on energy audits see the Energy Efficiency and Conservation Authority's (EECA) website www.eeca.govt.nz. Try an online energy audit at www.pge.com.

See EECA's new website, designed to help businesses cut energy costs. www.emprove.org.nz includes information sheets for small business on energy management.

A sample waste audit is included at the end of this section, p.32.

For information on what types of waste are produced from different trade businesses, and the main ways these wastes can be disposed of, see www.mfe.govt.nz/publications/waste/whats-in-your-waste-mar02/index.html

Go to www.lgnz.co.nz/localgovt/councils/ for contact details for your local regional and city/district council.

(6) For general information on waste see www.mfe.govt.nz/issues/waste/content.php?id=1. NZBCSD has information on working towards zero waste on its website, www.nzbcsd.org.nz.

For further information on managing oil, look at the *Guidelines for the Management and Handling of Used Oil* and the *Discussion Document on Used Oil Recovery, Reuse and Disposal in NZ.* See www.mfe.govt.nz/issues/waste/content.php?id=10.

Businesscare provides information on cleaner production and business waste minimisation. Its website includes information by sector and topic, as well as manuals, tipsheets, checklists, self-help tools and links – www.businesscare.org.nz.

Target Zero is a Christchurch City Council resource efficiency and waste minimisation initiative working to help Christchurch businesses reduce their environmental impacts and save money. Its website provides resource efficiency guides – www.ccc.govt.nz/TargetZero.

For further information on recycling contact the Recycling Operators of New Zealand, email: karuna@ronz.org.nz. A set of nationally used and recognised symbols of materials able to be recycled has been developed. A guide on organisations that collect recyclable material is being produced by the recycling operators of NZ – see www.ronz.org.nz. Their members are happy to help businesses with information about waste recovery and recycling.

(7) MfE's Ambient Air Quality Guidelines or practical guides are available through www.mfe.govt.nz/publications/air/. For more information email: air@mfe.govt.nz.

Industry groups have set up special courses and codes of practice for people who handle refrigerants. To check that people working on your air conditioning and refrigeration plant and equipment, and your motor vehicle air conditioning are properly qualified, contact:

- Institute of Refrigeration, Heating and Air Conditioning Engineers
  Email admin@irhace.org.nz
  Phone (09) 262 1405
- The Motor Trades Association
  Email com.tech@motor-trad.co.nz
  Phone (04) 385 8859

- Vehicle Air Conditioning Specialists of Australasia
  www.vasa.org.au.

(8) To find out how to save energy:
Visit the 'energy wise' section of EECA's website www.eeca.govt.nz. The site also has information on alternative energy

See *Business Guide to Energy Efficiency: A Practical Guide to Saving Energy in the Workplace* available through www.sustainable.org.nz or www.nzbcsd.org.nz.

(9) The Ministry for the Environment is considering fuel-efficiency labelling for cars. In the meantime, information is on the Australian Greenhouse office's fuel consumption guide www.greenhouse.gov.au/fuelguide/index.html.

To calculate the amount of fossil fuels you use through electricity use, air and car travel and the resulting CO_2 emitted, you can use Landcare Research's EBEX21TM foot printing tool – go to www.ebex21.co.nz.

The Sustainable Business Network promotes **GreenFleet**, a sustainable transport programme that enables business to reduce pollution from vehicles by developing transport management plans, driving training programmes, native tree planting and more. Available through www.sustainable.org.nz.

The Ministry for the Environment is currently working on a national policy statement on bio-diversity. This work programme will include good practice guidance on protecting biodiversity on private land. This may be useful for SMEs in the farming or forestry sectors. For more information go to www.mfe.govt.nz/issues/biodiversity/responsibilities/private-land/nps.

(10) The Ministry for the Environment owns the Environmental Choice label. For more information go to www.enviro-choice.org.nz.

(11) Find out your personal impact on the environment – your ecological footprint – using MfE's ecological footprint calculator at www.environment.govt.nz/footprint/personal.html. This estimates the size of your ecological footprint using information you provide about your consumption habits.

The Green Office Guide, promoted by the Sustainable Business Network, is an on-line information source and directory for businesses wishing to improve the environmental performance of their office operations. The guide has been designed to illustrate the many benefits gained by adopting greener management systems, personal practices and purchasing policies – see www.greenoffice.org.nz.

Another resource is the Ministry for the Environment's guide to better environmental practice in the office – *Going Green: Your Easy Guide to an Environmentally Friendly Office*. See www.mfe.govt.nz/withyou/business/going-green/.

The Sustainable Business Network can be contacted through:
- www.sustainable.org.nz
- Email office@sustainable.org.nz
- Phone (09) 920 2400.

EnviroMark NZ™ is an internet-based five-step certification programme that gives organisations a tool for managing their own operations and supply chain. It covers health, safety and environmental management. To find out more go to www.enviro-mark.com and select New Zealand.

ISO 14001 is an international standard that specifies a framework for an environmental management system (EMS). Organisations seeking ISO 14001 certification adopt an EMS and ensure that their environmental policies conform with that system. Conformance is verified by independent assessors. To find out more go to www.iso.ch.

The Natural Step (TNS) is a method of strategic planning that focuses on a long-term vision in alignment with the principles of sustainability. TNS can be used in conjunction with an Environmental Management System such as ISO 1400, Cleaner Production and Zero Waste. It has four 'system conditions' that can be used as criteria for guiding investment strategies. To find out more go to www.naturalstep.org.nz.

(12) A range of information on employment relations best practice is available from the Employment Relations Infoline on 0800 800 863 or go to www.ers.dol.govt.nz.

For information about equal employment go to the Equal Employment Opportunities Trust at www.eeotrust.org.nz. The Equal Employment Opportunities (EEO) Trust is a charitable trust established jointly by the Government and the private sector. The aim of the EEO Trust is the voluntary promotion of equal employment opportunities to employers as good business practice.

See www.dol.govt.nz/futureofwork/worklife.asp for information on why balancing work and life is an increasingly important issue for businesses in New Zealand.

(13) For information about child labour, go to the Department of Labour's website at www.dol.govt.nz/child-labour.asp.

Also see Social Accountability (SA8000) at www.sa8000.org.

(14) Local volunteer centres can often help find projects – find the website of your local centre at www.volunteeringnz.org.nz.

United Way – www.unitedway.org.nz – facilitates corporate volunteering, and co-ordinates employees and businesses giving programmes by channelling funds to not-for-profit organisations.

Guidance on business and local schools partnerships is available at www.nzbcsd.org.nz.

Robin Hood Foundation is a funding co-ordinator and facilitator operating on behalf of funding agencies, business, non-profits and the public. It links business with not-for-profit organisations. Email robinhood@xtra.co.nz.

Sample Waste Audit Form

Materials	Location	Recycled Y/N	Disposal KGs/Week	Disposal Tonnes/Yr	Comments
Computer Paper					
A4 Paper					
Mixed Paper					
Corrugated					
Newspaper					
Magazines					
Glass Containers					
Aluminium Cans					
Steel Cans					
Scrap Metals					
Plastics					
Pallets					
Batteries					
Others					
Totals					

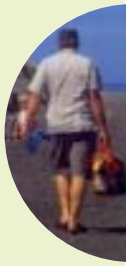
Sample Collection Cost Audit Form

Date of Collection	% Filled	Pickup Cost	Type	Size	# of Collections per Month	Monthly Cost
Totals						

Notes:

Ministry for the Environment
Manatū Mō Te Taiao

sustainable business network



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