



'CSEAR E-Newsletter' – March 2011

FROM THE CENTRE FOR SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH

Welcome to the latest CSEAR *E-Newsletter* which is sent out to all members regularly throughout the year, providing you with up to-date SEA news and contact information. If you would like to use these pages for publicising any conferences or events that you think would be of interest to other CSEAR members just let us know by emailing us.

CSEAR News

- **Social and Environmental Accountability Journal** has 2 forthcoming special issues on **Indigenous Peoples: Accounting and Accountability** with guest editor **Nola Buhr, University of Saskatchewan** and **Social and Environmental Accounting and Policy Making** with guest editor **Jan Bebbington**. Closing dates for papers are **30th June 2011** and **29th February 2012**.

See attached Calls for Papers

- **Laura Pucci** and **Martin Thomas** have recently written to every one asking them to get involved with the **Practitioners Group**. If you are interested at all or just want to know more please contact them at the group's new email address.

Email for further details and any queries:
practsg@st-andrews.ac.uk

- **Colin Dey** set up a pilot project under the 'Events' section of **Slideshare** entitled '**22nd CSEAR International Congress on Social & Environmental Accounting Research**' to share conference papers and abstracts with CSEAR members. We are looking for feedback on this initiative, particularly if the experiment should be repeated this year.

www.slideshare.net/group/22nd-csear-international-congress-on-social-environmental-accounting-research
Email Colin:
colin.dey@stir.ac.uk

- The **SEA education, teaching and learning** website developed by **Ian Thomson** and **Lorna Stevenson**, is a great resource for new teachers in social accounting but also allows a body of knowledge to be built up. Look up and see what's new.

<http://sites.google.com/site/cseareducation/>

- **Colin Dey** has a **CSEAR blog** called **Accountability, Transparency, Sustainability** – and everyone is most welcome to join. Get in touch with Colin to set up your access rights.

<http://csearweb.blogspot.com/>
Email: colin.dey@stir.ac.uk

- The **CSEAR Facebook** page has been set up by **Lynn Christie** and we're waiting for you to get in touch with us there with your news or send in some of your conference photos.

www.facebook.com/group.php?gid=121691174537092&ref=ts

- The **3rd North American CSEAR** will be held at **Concordia University, Montréal, Québec, Canada** from **3rd - 5th May 2011**. Plenary speakers are **Nola Buhr, University of Saskatchewan** and **Robin Roberts, University of Central Florida**. Many thanks to **Charles Cho** and **Michelle Rodrigue** for organising this.

http://johnmolson.concordia.ca/csear_na_2011/en/index.php?lang=en

- The **1st CSEAR France** conference will be held on **13th-14th, June 2011** at the **Universite Paris Dauphine, Paris**. Many thanks to **Prof. Nicolas Berland** and his colleagues at the **Université Paris-Dauphine** for organising this first conference.

<http://csearfrance.wordpress.com/>

CSEAR News (continued)

- The **8th Reunión de Investigación en Contabilidad Social y Medioambiental/Spanish CSEAR 2011** will be held from **21st – 22nd July, 2011**. Many thanks to **Carlos Larrinaga** and colleagues at the **University of Burgos** for arranging this. Plenary speakers are **Jan Bebbington** and **Jeffrey Unerman**. A second Call for Papers has been circulated with paper abstracts to be received by: **April 15, 2011**.
- **CSEAR South America 2011** will be hosted by the **University of São Paulo**, and held at the **Ribeirão Preto Campus** (in the interior of São Paulo State) from **July 25th - 26th 2011**. Many thanks to **Profa. Maisa Ribeiro** and colleagues at the **University of São Paul** for organising this conference.
- The **23rd International CSEAR Congress** at the **University of St Andrews** will be held on **7th – 9th September 2011**.
- The **10th CSEAR Australasian Conference** will be hosted at the **Launceston Campus** of the **University of Tasmania, Australia** from the **5th-7th** and the **Doctoral Colloquium** held on the **4th of December, 2011**. The theme will be: **'CSEAR toward Sustainable Futures: Earth, Wind, Fire and Water'**.
- We are delighted that colleagues at **Jinan University** in south China have reached an agreement between their university, **Peking University**, and the **Accounting Society of China** on plans for a **first CSEAR conference in China**. Currently it is suggested that the conference will be held during a weekend in **late October, 2012**. Details of the conference website and a call for papers will be available later.

www.ubu.es/ubu/cm/ubu/tkContent?pgseed=1279293185772&idContent=150036&locale=es_ES&textOnly=false
See attached Call for Papers

www.fundace.org.br/csear2011/in_index.php

Email: csear@st-andrews.ac.uk to express interest

To express interest email: Trevor.Wilmshurst@utas.edu.au

Email csear@st-andrews.ac.uk to express interest

Call for Papers

- **Accounting, Auditing & Accountability Journal** is planning a special issue on **Accounting for Biodiversity** with guest editors **Michael Jones** and **Jill Solomon**. A **Call for Papers** has a final submission date **28th January 2012**. A copy is attached.
- **Accounting Education: an international journal** is planning a themed issue on **Sustainability in Accounting Education** with guest editors **Maria Cadiz Dyball** and **Ian Thomson**. A **Call for Papers** has a final submission date of **June 30th 2011**.
- **Management Accounting Research** has a forthcoming special issue on **Challenges for Management Accounting Arising from the Sustainable Development Agenda** with guest editors **Jan Bebbington** and **Ian Thomson**. A **Call for Papers** has been issued with a final submission date of **Sept. 30th 2011**.

Contact the Editors by email michaeljohn.jones@bristol.ac.uk and jill.solomon@kcl.ac.uk

Contact the Editors by email maria.dyball@mq.edu.au and i.h.thomson@strath.ac.uk

Contact the Editors email: jan.bebbington@st-andrews.ac.uk and i.h.thomson@strath.ac.uk

Other Conferences

- The **Social Audit Network 2010 conference** will now be held on **8th April 2011**, with all bookings for 2010 honoured.

www.socialauditnetwork.org.uk/

Other Conferences (continued)

- The **3rd International National Student Conference on Governance, Fraud, Ethics and CSR** will be held in **Capadocchia, Turkiye** from **7th–11th June, 2011** organised by colleagues from **Trakya University**.
www.dedeman.com
- The **2nd Euricse Conference on Cooperative Finance and Sustainable Development** organised with **EACB (European Association of Cooperative Banks)** and held in **Trento, Italy** on **9th–10th June, 2011**. A Call for Papers has been issued.
Email: conference@euricse.eu
- The **Critical Perspectives on Accounting 2011 Conference** will be held from **10th–12th July 2011** in **Florida, USA**. The **Emerging Scholars' Colloquium** will be held on the **10th July**. The plenary speakers are **David Cooper, University of Alberta, Canada** and **Frank Ross, Howard University, USA**.
www.criticalperspectivesonaccounting.com/
- The **Critical Accounting Stream** of the **7th International Critical Management Studies Conference** has issued a Call for Papers. The conference will be held at the **University of Naples Federico II – Naples, Italy** from **11th–13th July 2011**. The **Doctoral Consortium** will be held from **14th–16th July 2011**.
Conference Website: www.organizzazione.unina.it/cms7/index.php Abstracts and papers Email to: Prem Sikka at prems@essex.ac.uk
- The **6th Liverpool University Management School and Keele University Institute for Public Policy and Management** symposium on current developments in ethnographic research will be held at **Cardiff Business School, 5th–7th September 2011**. The theme is **Ethnography: Theory, Form and Practice**.
www.liverpool.ac.uk/ethnography
- The **Corporate Responsibility Research Conference 2011** will be held at **Leeds University**, from **12th–14th September 2011**. The theme is **Embracing Diversity - Driving the Debate**.
www.crrconference.org
See website for calls for abstracts
- The first **Organizational Governance Conference** on **'Corporate Governance Crises: Causes, Effects and Solutions'** will be held on **15th–16th September 2011** at **De Montfort University, UK**. A Call for Papers has been issued.
www.crog-dmu.org/ogc1.html
Call for Paper attached
- The **10th Interdisciplinary Perspectives on Accounting (IPA) conference** will be held at **Cardiff Business School, Cardiff University, UK** on **11th–13th July 2012**.
www.cardiff.ac.uk/carbs/research/groups/iparg/ipa2012.html

Accounting and Reporting

- **FEE (Fédération des Experts comptables Européens - Federation of European Accountants)** representing 45 professional institutes of accountants and auditors from 33 European countries, has published a fact sheet on **Integrated Reporting**. Also recently published is a policy statement on **Preserving our natural capital: Ecosystems and biodiversity**.
www.fee.be
- The **Ecologic Institute** and **SERI** have been analysing for the **European Commission**, environmental thresholds and associated indicators for monitoring unsustainable trends caused by human activity. The areas covered are freshwater quality and quantity, soil erosion, and non-renewable resource consumption. The study and summaries are available for download.
<http://ecologic.eu/3604>

Accounting and Reporting (continued)

- The **South African Institute of Chartered Accountant's web site** includes a Discussion Paper on the **Framework for Integrated Reporting and the Integrated Report**.
www.sustainabilitysa.org
Open for public comment up to 25th April 2011
- The **International Federation of Accountants** has updated its **Sustainability Framework** to assist accountants/organisations in integrating sustainability into their strategy, operations, and reporting. The Framework *'highlights the important roles that professional accountants play in facilitating the sustainable development of their organisations, as well as the importance of adopting an integrated approach to business reporting'*.
www.ifac.org
- The **World Resources Institute** has published a working paper: **Remedying Discord in the Accord: Accounting Rules for Annex I Pledges in a Post-2012 climate Agreement**. This paper provides *'recommendations and options for harmonising accounting rules for developed country, or Annex I, emissions reduction pledges for a post-2012 climate policy'* under discussion in the **UN Framework Convention on Climate Change's Ad Hoc Working Group on Long-term Cooperative Action negotiations track**.
www.wri.org/
- The **Journal of the Asia Pacific Centre for Environmental Accountability** December issue includes *'Transparency and clarity of water accounting reporting'*, by **Raja Adzrin Raja Ahmad, Greg Tower, Julie Plummer and Norhani Aripin** and *'The increasing involvement of accountants in corporate sustainability management'* by **Dimitar Zvezdov, Stefan Schaltegger and Martin Bennett**. Plus extra features.
Anyone wishing to contribute to **APCEA** should contact:
Sumit Lodhia
Email: apcea@unisa.edu.au
- **MIT Sloan Management Review** and the **Boston Consulting Group** have published **Sustainability: The 'Embracers' Seize Advantage** arguing that 69% of companies plan to step up their investment in and management of sustainability. A two-speed landscape is emerging, with a gap between 'embracers' of sustainability and 'cautious adopters' who hold a narrower view.
<http://sloanreview.mit.edu/>
www.bcg.com/
- A report by the **United Nations Conference on Trade and Development (UNCTAD)** entitled **Investment and Enterprise Responsibility Review: Analysis of investor and enterprise policies on corporate social responsibility**, reviews CSR practices amongst the world's 100 largest TNCs and responsible investment among the 100 largest institutional investors.
www.unctad.org/en/docs/diaeed20101_en.pdf
- The **Global Reporting Initiative** collects data on sustainability reports and organises the Readers' Choice Awards. **Futerra, SustainAbility** and **KPMG** were surveyed 5,000 people who either produce or read sustainability reports asking why people value the reporting process. **Reporting Change: Readers & Reporters Survey 2010** reports that 65% of companies who replied said the top reason for reporting on their sustainability performance was 'improving internal processes'.
www.globalreporting.org/NR/rdonlyres/20F03459-4104-4B6D-AC3C-3C100F307EA2/5495/ReportingChange2011.pdf
- **PriceWaterhouseCoopers** has recently published **'Business leadership on climate change adaptation: Encouraging engagement and action'** and a series of other reports on sustainability and climate change during 2010/11.
www.pwc.com/gx/en/research-insights/sustainability-and-climate-change.jhtml

Accounting and Reporting (continued)

- The **GRI's January 2011 Newsletter** reports that the Norwegian Ministry of Finance has appointed an inter-ministerial working group to consider whether the current provisions of the **1999 Accounting Act**, which require companies to report on social responsibility factors, should be extended. A draft amendment is likely to be submitted to Parliament later on in 2011.

www.globalreporting.org/NewsEventsPress/LatestNews/2011/NorwegianWorkingGroupEndorsesGRIGuidelines.htm?dm_i=4J5,CBDQ,195LY6,YWMM,1

- The **GRI** has launched the **G3.1 Sustainability Reporting Guidelines** 'the most comprehensive and complete sustainability reporting guidance', featuring guidance on human rights, gender and community. GRI is also launching guidance to help companies determine what to measure and report on. **The Technical Protocol – Applying the Report Content Principles** will help organisations produce relevant reports more easily.

www.globalreporting.org

- **CIMA**, **AICPA** and **CICA** have published findings on the state of accounting for sustainability in the UK and US via the Prince of Wales' accounting for sustainability project. They surveyed their membership organisational leaders and sustainability executives considering key characteristics of business sustainability and the level of finance function involvement in sustainability initiatives. **Compliance with regulatory requirements** was the most common driver of business sustainability (34% of large organisations and 24% of smaller organisations). Other drivers varied according to size of company: 32% of large organisations identified managing reputational risk whilst 19% of smaller companies identified cost cutting efficiency. Large companies also had more robust sustainability capabilities with 79% of larger companies having a formal sustainability strategy, in comparison to 33% of smaller companies."

www.cimaglobal.com/Thought-leadership/Research-topics/Sustainability/Evolution-of-corporate-sustainability-practices/
Download available

- Speaking at **The Prince's Accounting for Sustainability Forum** in London in December 2010, the UK's Chancellor of the Exchequer **George Osborne** committed to "fully implement sustainability reporting across Government from April 2011" with "mandatory requirement for all central government departments and the NHS to publish in their Annual Reports and Accounts a Sustainability Report".

http://sd.defra.gov.uk/2011/01/accouting-for-sustainability-in-government/?utm_source=email&dm_i=A78,C9P9,135FYB,YRQ9,1

- The UK's **Sustainable Development Commission** whose government funding is about to end, discussed ideas for a '**People's Watchdog**', using techniques such as crowd sourcing and social media to dissect data and lobby government. **Futerra** is to follow up these ideas.

www.bbc.co.uk/news/science-environment-12620647

- The UK's **Coalition Government** has recently outlined its vision for sustainable development and a package of measures to deliver it through the Green Economy, action to tackle climate change, protecting and enhancing the natural environment, and fairness and improving wellbeing, and building a Big Society.

<http://sd.defra.gov.uk/gov/vision/>
pdf available at this website

- **Prophet** has released its **2010-2011 US Reputation Winners and Losers Survey** polling 4,900 U.S. consumers to see how they rated 145 Fortune 500 companies in 18 sectors. This year, attributes related to 'openness, ethics, and the kind of public dialog companies foster in response to marketplace events and circumstances were deemed most important'.

www.prophet.com/thinking/view/557-20102011-reputation-winners-and-losers

Finance, Financial Markets and Institutions

- **Eurosif's** response to the **European Commission** consultation on non-financial reporting by companies can be seen at this website.
www.eurosif.org/images/stories/pdf/Lobbying_Papers/Eurosif_ESG_Reporting_2011_final.pdf
- 24 institutional investors led by **Aviva** (representing US\$1.6 trillion) have written to 30 of the world's largest stock exchanges asking them to address inadequate company sustainability reporting. This is part of a collaborative engagement initiative launched by **Aviva** and facilitated by the **UN-backed Principles for Responsible Investment** to encourage stock exchanges to consider how to improve the quality of sustainability reporting by companies listing on their exchanges.
www.unglobalcompact.org/news/103-02-22-2011
- **SustainAbility's** *Rate the Raters, Phase Three: Uncovering the Best Practice* report was published in February 2011. See website for key findings and recommendations.
www.sustainability.com/library/rate-the-raters-phase-three
- **EIRIS** has published '*COP Out? Biodiversity loss and the risk to investors*' to help investors understand the systematic risks that biodiversity loss represents to investments. It focuses on around 1,800 FTSE-listed companies and finds that 58% of them operate in sectors whose business activities have a considerable biodiversity impact, with only 6% of these assessed as having a good policy on biodiversity. **EIRIS** has also published '*Cool Brands versus Hot Brands?*' Arguing that the two-thirds of the world's top 100 brands are failing on climate change.
www.eiris.org/files/research%20publications/Biodiversity2010.pdf
- **UNEP's** latest report '*Towards a Green Economy: Pathways to Sustainable Development and Poverty Eradication*' argues that investing 2% of global GDP into ten sustainable sectors would be sufficient to jump-start a low carbon economy and accelerate global gross domestic product.
www.unep.org/GreenEconomy/Portals/93/documents/Full_GER_screen.pdf
- **Bank Sarasin's** study '*Food and sustainability: Will the seed bear fruit?*' looks at three sustainability themes affecting food producers: health and nutrition, sourcing raw materials from sustainable agriculture and commitment to fair working conditions. **Danone**, **Unilever** and **Heinz** were rated in the lead.
www.sarasin.ch
- **FairPensions** has published '*Stewardship in the Spotlight: UK asset managers' public disclosure practices on voting and engagement*' looking at the responses of 29 major UK asset managers. Findings suggest a significant number of managers still do not publicly disclose policy on environmental, social and governance, however overall standards are rising and the Stewardship Code has helped encourage voting disclosure.
www.fairpensions.org.uk/
- **eftec** and **Climate Change Capital** have published a report authored by **Ben Caldecott** and **Ian Dickie** entitled '*Habitat banking: Scaling up private investment in the protection and restoration of our natural world*'. The authors argue that a biodiversity mechanism market system could turn biodiversity credits into tradable assets, much like a carbon trading platform.
www.climatechange-capital.com/media/3696/Habitat%20Banking.pdf
- The UK's **Department for Transport** has launched a carbon tool to help councils calculate the carbon benefits of local transport initiatives and interventions on carbon emissions in their area.
www.dft.gov.uk/pgr/regional/policy/carbon-tool/

Finance, Financial Markets and Institutions (continued)

- The **Nature Conservancy** has will be working for 5 years with the **Dow Chemical Company** *'to incorporate the value of nature's services into its business plans, goals and operations, from what products to make to where to site its factories'*. They plan to test strategies at different Dow project locations to see how *'protecting nature can be a global business strategy – and a corporate priority'*.
www.nature.org/
- The Japanese **Sumitomo Trust and Banking Co.** has established a **Biodiversity SRI Fund**, an investment trust fund nicknamed *'Ikimonogatari'* (a creative word formed by blending the Japanese words meaning 'living thing' and 'story'). The fund invests in the equity of Japanese companies that are actively tackling the issue of biodiversity conservation.
<http://www.japanfs.org/en/pages/030525.html>
- **WWF** has published *'The Energy Report: 100% renewable energy by 2050'*, which argues that all of the world's power could be provided by clean energy which is both economic and sustainable by 2050.
www.wwf.org.uk/wwf_articles.cfm?unewsid=4584
- **State Street** based in the USA provides financial services to institutional investors. With **F&C Investments** it will in future provide environmental, social and governance reporting to enable investors to meet their stewardship goals. F&C's ESG service currently provides investors with comprehensive, global engagement reporting, enabling them to fulfil their **UN Principles for Responsible Investment (PRI)** reporting needs
www.statestreet.com
- Water and carbon management are of increasing importance to institutional investors, with a record number supporting the **Carbon Disclosure Project's 2011** requests for climate change and water information.
- **Accenture** and **Barclays** latest report *'Carbon Capital: Financing the low carbon economy'* estimates that €2.9 trillion (\$3.9 trillion) in capital is needed to fund the development of low carbon technologies to meet European carbon emissions targets.
<http://group.barclays.com/Media-Centre/Barclays-news/NewsArticle/1231785956018.html>
- The **Ecumenical Council for Corporate Responsibility** has launched its *'Banks and Society; Rebuilding Trust report'*. The **Centre for Responsible Credit** has also published a report on bank corporate social responsibility reporting *'Held to Account'* calling for banks to provide a *'much more transparent account of the steps they are taking to respond to consumer concerns'*.
www.eccr.org.uk/
- The **New Economics Foundation** has published *'Feather-bedding financial Services: Are British banks getting hidden subsidies?'*, a briefing from **nef** which asks whether banks would be making any profit at all without billions in hidden subsidies from the British taxpayer and bank customers.
www.neweconomics.org
See website for download
- **Trucost** and **RLP** compared the eight largest US traditional mutual funds, by asset size, with the eight largest US responsible funds finding equity mutual funds that incorporate environmental, social and governance analysis outperformed their more traditional peers.
<http://greenmutualfund.blogspot.com/2010/12/7-of-8-biggest-us-green-funds.html>

Other Issues

- **Starcom MediaVest** and **Envido** have launched a tool designed to calculate the carbon footprint of ad campaigns. **CarbonTrack** evaluates the carbon output of an advertising campaign throughout its lifecycle, from concept to impact, taking into account TV, radio, outdoor, magazines, newspapers, digital display and search. *"According to first estimates using CarbonTrack™, the UK advertising industry is thought to produce an estimated two million tonnes of CO2 annually, the equivalent of heating 364,000 UK homes for a year."*
- The **World Wide Fund for Nature Japan** and **Global Footprint Network** published a first report studying Japan's Ecological Footprint. See website for details.
- **New Energy World Network** reports from **Clean Energy Australia Report 2010** that more rooftop solar panels were installed in 2010 than in the whole of the industry's previous history in Australia. 105,520 solar power systems were installed in Australia from January to October 2010, compared to 81,232 installed from 2001 to 2009.
- The **Sustainable Development Research Network (SDRN)** has published a rapid research/evidence review from **Andrew Dobson**, Keele University entitled **'Environmental Citizenship and Pro-Environmental Behaviour'**. This is the fifth review.
- The Institute for **Human Rights and Business** has identified the **Top Ten Business and Human Rights Issues** for 2011. See website for details.
- According to the latest figures China has now overtaken the USA as the country with the most installed wind energy capacity.
- A new computer strategy game, **Fate of the World**, lets you save a virtual world from climate catastrophe over a 200 year period based on the policy decisions taken. Developed using official data from the **International Energy Agency**, the **Intergovernmental Panel on Climate Change**, the **National Oceanic and Atmospheric Administration from the US**, the **UN**, **Oxfam** and **Friends of the Earth**.
- **Mappiness** is an **iPhone app** mapping happiness across the UK. It is helping **London School of Economics** researchers understand how people's feelings are affected by their immediate environment. The app 'pings' users daily to ask how they're feeling, and uses GPS to find out their location while they answer. Response locations are linked to environmental data, and used to help estimate statistical models of wellbeing.
- **Scotland's Futures Forum** has published a scenario project looking at what sustainable communities might look like, in Scotland, in 2030. 3 scenarios for the future (i) opportunities missed (ii) opportunities taken and, (iii) opportunities uninvited are outlined. Each scenario is accompanied by a short film as well as a podcast to describe what life might be like in 2030 Scotland. You will also find all the assumptions and research which the scenarios were based upon.

Source:

www.moreaboutadvertising.com/2010/12/starcoms-attempt-measure-ad-campaigns-carbon-footprint-load-hot-air/

Source:

www.japanfs.org/en/pages/030441.html

www.newenergyworldnetwork.com/alternative-energy-analysis/distributed-solar-is-2010-success-story-in-australia.html

www.sd-research.org.uk/post.php?p=1229

www.institutehrb.org/top10/business_human_rights_issues/2011.html

Source: www.newenergyworldnetwork.com/

<http://fateoftheworld.net/about>

www.mappiness.org.uk/

www.scotlandfutureforum.org/

Other Issues (continued)

- **March 22nd 2011** is **World Water Day** declared by the **United Nations** in 1993 *'to focus international attention on the impact of rapid urban population growth, industrialization and uncertainties caused by climate change, conflicts and natural disasters on urban water systems'*.
- The UK's **Department of Energy and Climate Change (DECC)** has launched an online simulation called **My2050** which lets you visualise and discuss the options for reducing UK greenhouse gas emissions by 80% by 2050, while still *'keeping the lights on'*. Users can choose to build nuclear power stations, onshore wind turbines, reduce home temperatures, convert cars to electric power, apply insulation to homes, etc., to see if their masterplan will successfully reduce emissions while meeting energy demands, and maintaining energy security.

www.unwater.org/worldwaterday/

<http://my2050.decc.gov.uk/>

Contact

CSEAR, School of Management, University of St Andrews

The Gateway, St Andrews KY16 9RJ Fife, UK

Tel:- +44(0) 1334 462805, Fax:- +44(0) 1334 462812

Email: csear@st-andrews.ac.uk

URL: <http://www.st-andrews.ac.uk/management/csear/index.html>

The University of St Andrews is a charity registered in Scotland: No SC013532

Disclaimer: The CSEAR E-Newsletter provides links to information and articles supplied by external services which are not in any way under the control of CSEAR or the University of St Andrews. We regret, therefore, that we cannot be held responsible for the content, continued existence or accuracy of any external pages.