



**APPENDICES TO THE GENERAL ASSEMBLY REPORT
May 2015**

Appendix 1

Common Wealth? Sharing through tax and giving – recommended further reading,

Appendix 2

Common Wealth? Sharing through tax and giving – further reflections on the parable of the talents (related to para. 4.3.6 on page 12/28 of the Church and Society Report).

Appendix 3

Fracking and the development of onshore oil and gas resources in Scotland – supplementary material (related to para. 11.1 on page 12/40 and 11.5.2 on page 12/41 of the Church and Society Report).

Appendix 4

Education: Stevenson Prize and Moderator's Medal winners (2014) (related to para. 22.6 on page 12/55 of the Church and Society report).

**Appendix 1
Common Wealth? Sharing through tax and giving
Recommended further reading**

Church of Scotland

A Right Relationship with Money Report

www.churchofscotland.org.uk/speak_out/poverty_and_economics

Human Rights: what does God require of us? Justice informed by love.

http://www.churchofscotland.org.uk/data/assets/pdf_file/0019/13843/Supplementary_report.pdf

Our Vision: Imagining Scotland's Future

www.churchofscotland.org.uk/speak_out/politics_and_government/articles/imagining_Scotlands_future

Truth and Lies about Poverty report (produced with the Methodists, Baptist and URC Joint Public Issues Team)

www.jointpublicissues.org.uk

Christian Aid

The Gospel and the rich: theological views of tax June 2009

<http://www.christianaid.org.uk/images/the-gospel-and-the-rich.pdf>

Citizen's Income Trust

Citizen's Income – A Brief Introduction

www.citizensincome.org

Common Weal

www.allofusfirst.org

Fair Tax

www.fairtaxmark.net

Living Wage

<http://slw.povertyalliance.org/>

Robin Hood Tax Campaign

www.robinhoodtax.org.uk

Tax Justice Network

<http://www.taxjustice.net/>

New Economics Foundation

<http://www.neweconomics.org/>

Appendix 2

**Common Wealth? Sharing through tax and giving –
further reflections on the parable of the talents**

(Related to para. 4.3.6 on page 12/28 of the Church and Society Report).

The parable of the Talents assumes a cultural understanding that we simply do not have. It could be that we have been derailed for years because we assume that the story starts from our (Western, capitalist) starting point. We sit in judgment against the lazy slave who can't be bothered to invest, to wheel and deal and make a profit with the master's gift. It's an obvious, if uneasy, connection. But what if this entry point is a false start?

The peasant-followers of Jesus lived in an Israel occupied by Rome/where the power and money was held by a very few and the rest struggled under that oppressive regime. And against this backdrop, Jesus tells this story of a master with three slaves and he gives them money and power and they decide what they'll do with it.

According to the law of Moses, it was wrong to charge interest. When the twelve tribes entered the Promised Land, part of the promise was that every family would receive and hold a share of that land - forever. And to ensure that there was equity and security for the

vulnerable, all lands were returned and any debt was forgiven in the 7th year - the year of Jubilee. So, if you'd gotten rich, chances are you'd gotten there by breaking those long-established laws. And if we're in any doubt, well the story makes it clear. The master says 'You wicked and lazy slave! You knew, did you that I reap where I did not sow, and gather where I did not scatter? Then you ought to have invested my money with the bankers, and on my return I would have received what was my own with interest. You ought to have played the game, done some deals - one hand washes the other - you know how this is supposed to work!'

However it was against the Law of Moses to invest with the bankers and get interest - it was corrupt to hold onto land that wasn't yours and the "lazy" slave, silly man, obeyed the law. And there's the twist - for the followers of Jesus, the slave who buried the talent was the hero - and he got hung out to dry for it.

Appendix 3

Fracking and the development of onshore oil and gas resources in Scotland Supplementary material

(Related to paras. 11.1 on page 12/40 and 11.5.2 on page 12/41 of the Church and Society report)

ENERGY FOR A CHANGING CLIMATE: REPORT TO CHURCH OF SCOTLAND GENERAL ASSEMBLY 2007

SUMMARY OF MAIN POINTS

The main focus of the report is on electricity supply and energy saving. The choices we make on these issues are ultimately an ethical matter. In continuing to insist that the market must make the decisions, the Government, however, has failed to address this ethical dimension. The report asserts that this insistence is putting its climate objectives in serious jeopardy.

Caring for God's Creation

It is God's creation, not ours to do with as we please. We have spoiled God's gift of creation by selfish exploitation, acting as if the whole earth was simply for our present benefit. We are now called to a reckoning to undo in our generation some of the damage of the previous centuries.

The Christian gospel brings hope for redemption in the life, death and resurrection of Jesus Christ, To be a Christian is to care for what God cares for, God's creation, its creatures and all people, and especially the poorest, marginalised and those now most vulnerable to the consequences of the excesses of our energy consumption.

Derived from these theological basics and in the context of climate change, we recommend three general ethical principles to apply to energy policy.

- a) Responsible Stewardship of Creation
- b) Loving our Neighbour as Ourselves: Economic and Environmental Justice

c) Modifying our Lifestyles; Reducing our Consumption

Climate Change

The primary cause of human induced climate change is the excessive scale on which humanity is now burning fossil fuels, which make up the vast proportion of the energy which we and the whole world use. Industrial nations must move to low carbon, low emissions economies, greatly reducing the use of fossil fuels. Our societies and economies are structurally dependent on the benefits of cheap energy. We have come to the end of the era of cheap energy which we can use without a second thought.

We are quite clear that renewable supplies are the ethical route on which future electricity generation should be based. If coupled with large scale energy saving and efficiency across all sectors of society, it ought to be possible to meet our UK and Scottish electricity needs without needing to build further base load fossil or nuclear power stations.

We should not invest in generating electricity from coal, oil or gas any further than can be avoided, because their carbon dioxide emissions are the primary cause of human induced climate change.

The Market and the Role of Government

The Government places far too much confidence in markets to deliver the optimum policy. We were very concerned at the attitude that “it is not the role of government to decide the fuel mix for generating electricity. Our policy is for the market to make these decisions within the right regulatory framework.” Given the ethical, environmental and social issues at stake, we feel this is a dereliction of political duty. If it is “not the role of Government” to make such decisions in the interests of the country and the global environment, then no one will do it.

Policy Conclusions

The urgency of climate change leads to the unequivocal ethical priority of pursuing energy saving and efficiency at all sectors of society. On the UK and Scottish Governments’ parts there is an urgent need to face up to the failure to implement the enormous environmental and economic potential of energy efficiency. They need radical change of policy to stimulate energy efficiency with the type of financial, tax and regulatory incentives and stipulations that will lead to real changes in practice in all sectors and levels of society. The measures should also continue to be geared heavily to alleviating fuel poverty, even if that means the better off pay more.

Renewable energy should be developed as quickly as possible and play the largest role that it practically can as soon as it can. Much greater and more widely available incentives are needed to stimulate local renewable energy generation by individuals, communities, churches and other local organisations.

We do not favour building base load generating plant, using either fossil fuels with carbon capture and storage or nuclear energy.

Report of the Ecology and Energy Roadshow on Fracking Saturday 22 March 2014, Cadzow Church Hall, Hamilton

This event, which was organised jointly by the Presbytery of Hamilton and the Church and Society Council and hosted by Cadzow Church, explored ethical issues in energy use, in particular the controversy surrounding fracking asking ‘How should Christians respond?’

Welcome

The Rev. John Carswell, Minister of Cadzow Church, Hamilton, opened the meeting and led the group in a short act of worship.

Reflection

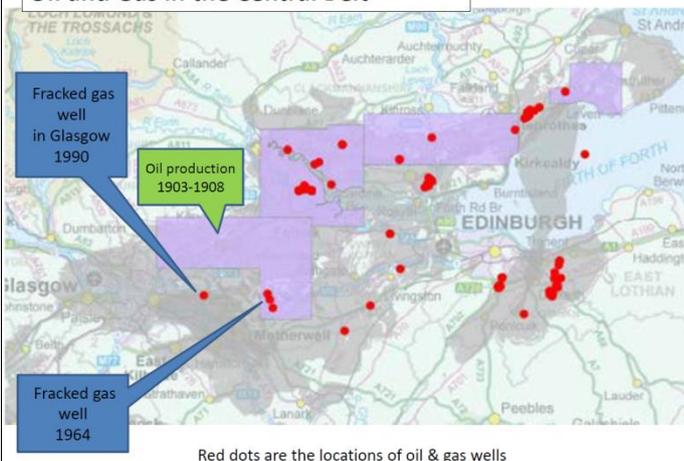
Rev. Trevor Jamison, Environmental Chaplain Eco-Congregation Scotland reflected on why it is important for Christians to be concerned and how we might deal with complex and challenging environmental issues. He identified that we should care about God’s creation as we are part it; that God loves creation and gives us a role in it. A practical way to love God is to use God’s creation well. Two questions may help us do this: How do we think God feels about this use of His creation and how do our actions affect our neighbours?

Why is the Church of Scotland interested in energy issues?

Adrian Shaw, Climate Change Officer, explained why the Church is concerned about energy issues. He identified our dependence on energy and the consequences of this for others and for the environment, in particular how our massive use of fossil fuels is causing climate change. A report to the General Assembly of 2009 called upon members of the church to respond to climate change and inequality in energy use (fuel poverty). Fracking for shale gas is a new option: will it help us reduce carbon emissions and fuel poverty or will it make these things worse?

The Case for Fracking

Oil and Gas in the Central Belt

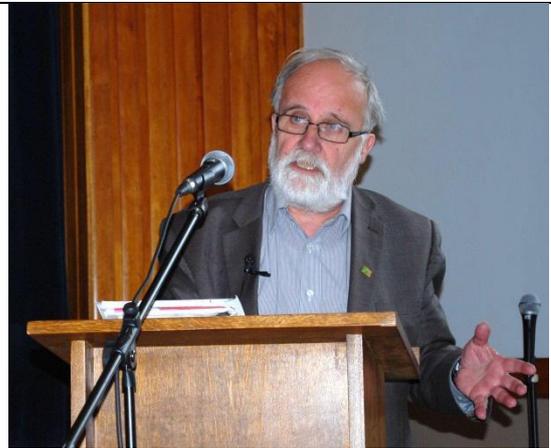


Graham Dean, Managing Director of Reach CSG, set out the case for developing onshore shale gas resources in Scotland. He pointed to the long history of gas and oil extraction in the central belt (see map), and suggested shale gas could contribute to Scotland’s future energy mix. He argued that gas cannot be replaced overnight by renewables in Scotland and that shale gas could meet Scotland’s gas needs in coming years. Benefits would include up to 10,000 jobs associated with large scale investment needed to develop the

industry in Scotland. He suggested shale gas, along with development of renewables, would reduce Scotland's carbon footprint if they were to replace the use of coal. Gas is the cheapest way to heat houses and without it fuel poverty will increase. He pointed to reports suggesting that health, safety and environmental risks could be managed effectively if proper precautions and monitoring are in place.

The Case Against Fracking

Walter Attwood, Friends of the Earth Scotland, (pictured) argued that fracking is not the way forward. He pointed to a number of concerns arguing that the continued use of gas, along with fugitive emissions from drilling operations would compromise Scotland's emissions reductions. He raised the risk of water contamination and argued that other problems associated with drilling must not be underestimated as these have caused significant local difficulties in the USA. Fracking will not reduce energy prices as gas prices in Scotland reflect European market prices. These prices are increasing so fracking will not help address fuel poverty. He also pointed to anecdotal evidence from the USA that there can be health problems for people living near drilling sites.



Discussion Points

Discussion in workshops and in the plenary looked at the question: 'will fracking help us meet the objectives of reducing carbon emissions and reducing fuel poverty?' There was no unanimous view for or against fracking; but a number of concerns and issues were identified.

- There was scepticism about the claims of employment and future gas prices. While there may be new jobs, these would not necessarily benefit those in the area or who need jobs most; nor did people believe that gas prices would come down.
- Local environmental issues remain a big concern for many participants particularly about the amount of water needed, media reports of water contamination and the management of waste water and contaminants. There were also concerns about any future clean-up costs.
- The technical aspects are too complex for most people to understand but involve big political decisions and issues of trust about the companies involved, regulators and experts. There was little trust of big energy companies. The lack of accessible and reliable information on which to come to a decision was a repeated theme.
- On the other hand there was recognition that we are an energy dependent society; that all energy use has environmental implications, and that moving from gas to renewable electricity would not be easy or quick and would raise its own concerns. We cannot simply opt out of the energy use on which we depend.

THE 'FRACKING ROADSHOW'

Throughout 2014 a series of facilitated discussions were held in churches around Scotland to discuss fracking. The meetings were hosted by Eco-Congregation Scotland local networks and were organised by Margaret Warnock. The purpose of the meetings was to explore some of the arguments for and against fracking and to ask whether it should have a place in Scotland’s energy supply. Views, sometimes strongly held, were expressed both for and against and while there was rarely a clear conclusion one way or the other the meetings did a lot to help clarify some of the issues and played an important part in the preparation of the report.

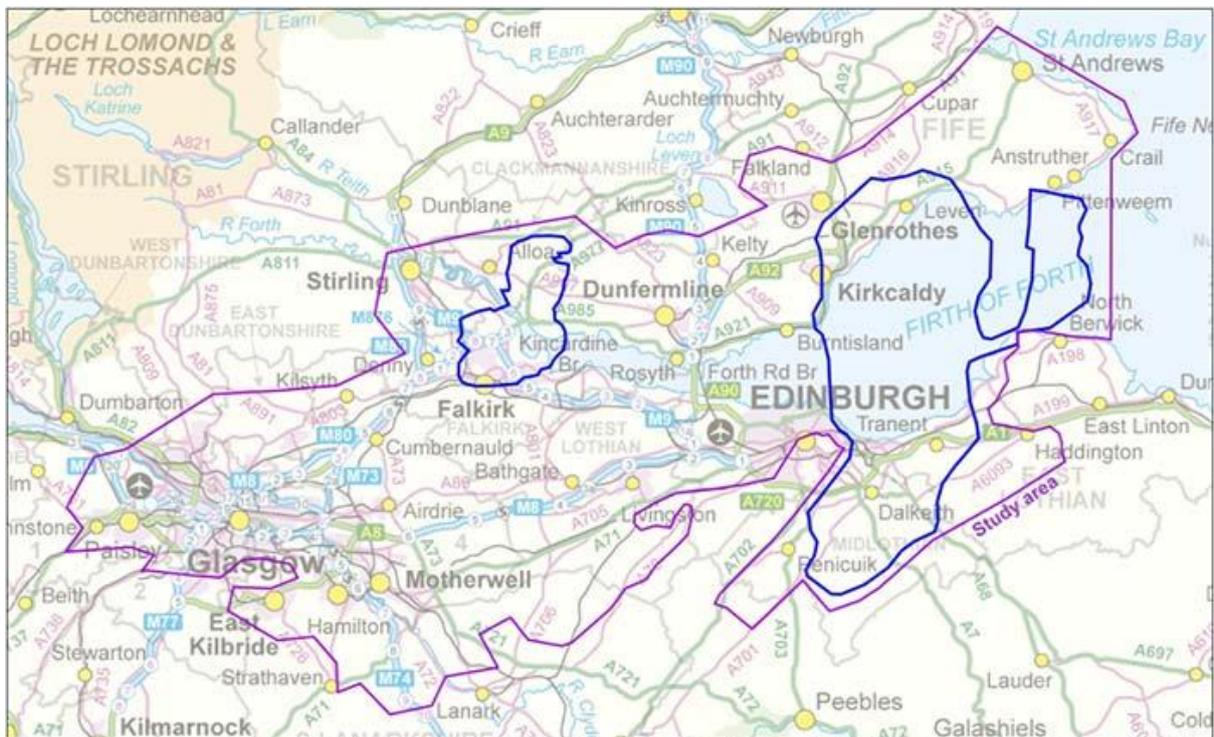
The venues that hosted the meetings are given in the table below.

DATE	ECS NETWORK	HOST CHURCH
28 February	Helensburgh and Lomond	URC Helensburgh
5 March	West Lothian and Falkirk	Torphichen
17 March	East Lothian	Abbey Church, North Berwick
7 April	Mid Argyll	Kilmartin
28 April	Esk and Tweed	Peebles Old
8 May	Glasgow	Netherlee
16 September	Tayside	St. Matthew’s Perth
1 October	Edinburgh	St. Cuthbert’s
20 November	Fife	St. John’s Cupar

THE CARBONIFEROUS SHALES OF THE MIDLAND VALLEY OF SCOTLAND: GEOLOGY AND RESOURCE ESTIMATION

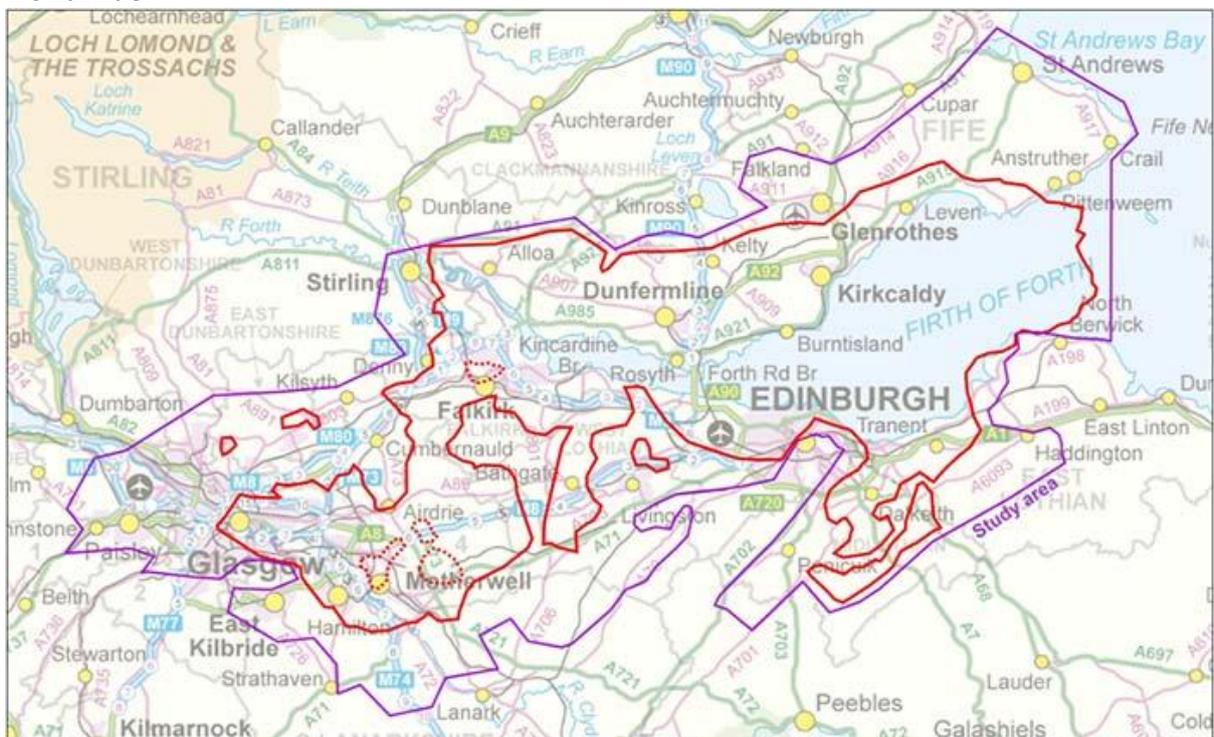
Extract from British Geological Survey website: <http://www.bgs.ac.uk/shalegas/>

The British Geological Survey (BGS) in association with the Department of Energy and Climate Change (DECC) has completed an estimate for the amount of shale gas and oil in the Midland Valley of Scotland. The estimate is in the form of a range to reflect geological uncertainty. The range of shale gas in place is estimated to be between 49.4 and 134.6 trillion cubic feet (tcf), with the central estimate for the resource being 80.3 tcf. The range of shale oil in place is estimated to be between 3.2 and 11.2 billion barrels (bbl), with the central estimate for the resource being 6.0 bbl.



Area considered prospective for oil-mature Carboniferous shale (in blue), Midland Valley of Scotland. Contains Ordnance Survey data ©Crown copyright 2014.

The relatively complex geology and limited amount of good quality constraining data (seismic reflection and borehole) result in a higher degree of uncertainty to the Midland Valley of Scotland shale gas and shale oil resource estimation than the previous Bowland-Hodder and Weald Basin studies. The prospective shale intervals occur within a stacked rock sequence; individually shales are thinner than in many unconventional gas and oil systems worldwide.



Area considered prospective for gas-mature Carboniferous shale (in red, holes within the extent are dashed), Midland Valley of Scotland in relation to the urban areas of central Scotland. Contains Ordnance Survey data ©Crown copyright 2014.

The figure for both shale gas and shale oil represent the total amount of gas and oil present in the rocks. Reserve and recovery estimation is not possible at this stage; in order to estimate the shale gas and oil reserves, drilling and testing of new wells will be required to understand if commercial production rates would be achieved. Development of shale gas and oil in the Midland Valley of Scotland will also be strongly controlled by the depth of prospective shales relative to abandoned deep coal mine workings and the presence of pre-existing geological faults.

The full report from the BGS can be accessed here:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/324541/BGS_DECC_MVS_2014_MAIN_REPORT.pdf

Appendix 4

Education: Moderator's Medal and Stevenson Prize winners (2014) (Related to para. 22.6 on page 12/55 of the Church and Society report)

The Church of Scotland's Education Committee has supported Religious and Moral Education through further development of the Moderator's Medal. In 2014 year the Commonwealth Games were being held in Glasgow. During the games athletes came from all over the commonwealth to compete in the 'family games'. The Commonwealth has been described as a family of nations. For that reason the young people were asked to think of the parable of Jesus in Luke 10 and ask the question "Who is my neighbour?"

The 2014 winners were:

- 10 to 13 age group
 - Winners: Kirkcriggs School, Class 6/7 – pupils Lee O'Rourke, Ethan Meechan, Adam Mohammad, Kaitlin Dow, Chelsea Crawford, Amril Faizal, Alana Stewart, Carol McCormick, John McKay, Johanna Woods.
- 14 to 15 age group
 - Winner: Hamish Garrett from Stewarts Melville College, he wrote an essay on Who is my neighbour which discussed different viewpoints and teachings surrounding the question of Who is a neighbour.
- 16 to 18 age group we had joint winners
 - Artur Brodlo, Calum Wilson and James McCrory, for their poster on Oskar Schindler.
 - Ailie MacDougall entered as a member of Old Gourock and Ashton Bible Class – her booklet was on the different neighbours. Each page of the book had the background as the story of the Parable of the Good Samaritan

The Stevenson Prize continues to celebrate good practice and once again attracted outstanding examples of Religious Observance. Entries from this and past years have now been collated as models of good practice and are available on the Church of Scotland website

Entry is by schools, in the categories of primary, secondary and special school. In 2014 the judges decided to award the prize in only the primary category.

This was awarded to Parkview Primary School in Maryhill, Glasgow. The subject was food banks. The young people began by finding out about food banks, why they existed and who used them. They went to collect food for their local food bank and then had an assembly around the subject. The young people then went to their food bank to see it in action.