

Net Zero Strategic Outline Paper

Definition of terms

The Church: This refers to complete institution of The Church of Scotland and all associated departments and entities. Individual entities are listed in Table 3 in the document and included in the Appendix. Specific entities will be named as required but are otherwise included under the definition of The Church as a catch-all for the entire institution.

Congregations: This refers to the church in the local context and is used to distinguish between the activities of individual churches and The Church as defined above.

The context

Climate change needs no introduction. The International Panel on Climate Change (IPCC) which compiles the climate research data from hundreds of countries and thousands of climate experts has been reporting on the global climate for decades. The science has been increasingly clear that human induced greenhouse gas emissions are increasing the temperature of the planet, changing the global climate and causing irreparable harm to earth's life support systems.

Whilst the many IPCC reports that have been written over the years have largely been saying the same thing, what has changed the most is the observable changes to the climate already taking place and the certainty by which science can determine the cause. The consensus that climate change is caused human emissions activity is now above 99%.

As a church we are committed to the Five Marks of Mission and the fifth mark, "To strive to safeguard the integrity of creation and sustain and renew the life of the earth". The net zero strategy is a vital part of this.

What is net zero and why is it important?

The world is now in a race to drastically reduce the emissions of greenhouse gasses (GHGs) as quickly as possible in order to avoid catastrophic damage to the planet. This has become known as the 1.5 target, or the Paris Agreement, where the Conference of Parties on Climate Change (CoPCC) agreed in 2015 that all nations of the world would commit to limiting the warming of the planet to 1.5 degrees Celsius. To achieve this, the world needs to achieve net zero emissions within the next decade or risk further warming.

In 2019, Scotland was one of the first nations to declare a climate emergency and has since set an ambitious target to become 'Net Zero' by 2045. This means **the amount of greenhouse gas emissions we put into the atmosphere and the amount we're able to take out will add up to zero.**

Since then, many companies, businesses and organisations have set similar targets, and many with the more ambitious goal of 2030. The Church of Scotland joins other church institutions throughout Europe including The Church of England, Church of Finland, Church of Sweden with its own target of being Net Zero by 2030. In Scotland, the Scottish Episcopal Church and URC have also set 2030 targets.

The direction of travel to deliver Net Zero by 2045 has been set by the Scottish Government targets and strategies and the Church of Scotland must keep up or risk getting left behind. If Scotland is to achieve its target of 2045, the Church and others who have not kept pace may be forced to act or find themselves on the wrong side of future policy changes. There is also the matter of the perception and reputation the church holds in its role as the national church. Increasingly, climate action is at the forefront in the minds of many young believers and the church must be able to demonstrate that it has done all it can to protect their future. It is important to understand that achieving net zero is not just about reducing emissions but also about staying relevant in changing times.

Scottish Government commitments

The Scottish Government aims to reduce net carbon emissions to 100% lower than 1990 levels by 2045. To achieve this, they have set the following targets nationally:

- By 2024 all new builds must have zero emission heating systems.
- By 2024 18,000 ha of new woodlands will be created annually and 250,000 ha of peatland will be restored by 2032.
- By 2025 70% of all waste will be recycled and food waste reduced by one third from the 2013 baseline.
- By 2030 around half of all domestic and non-domestic buildings will have converted to a low carbon or zero carbon heating system. In 2020 a £1.6 billion Heat in Buildings Fund was announced to enable this.
- By 2030 car kilometres will have reduced by 20% and by 2032 most passenger railways will be decarbonised.

The financial risks of not reducing greenhouse gas emissions

- The cost of energy in the UK is expected to remain high until at least 2030. Although volatility in gas prices caused by world events means that there are no specific projections beyond 2024, the World Bank and others expect the current elevation of European natural gas prices to persist into 2024.¹
- The price of UK electricity is also expected to remain high, with a five-year average price of £100MwH annually replacing the pre-2021 five-year average price of £50MwH in winter.²

¹ <https://oilprice.com/Latest-Energy-News/World-News/High-UK-Gas-Prices-Could-Persist-Through-2025.html>

² <https://www.energylivenews.com/2022/04/21/energy-prices-to-remain-significantly-above-average-up-to-2030/>

- New regulations aimed at reducing emissions by increasing energy efficiency in housing, separating commercial waste at source etc are already coming into place, and these will be followed by further government initiatives in favour of their Net Zero targets for Scotland.
- As climate change affects us directly, and extreme weather events become more frequent, there will be increased risk of damage to buildings and infrastructure, incurring direct costs to congregations and associated increases in insurance premiums.
- Off-setting carbon emissions will not be cheap, so the focus needs to be on reduction of emissions. By 2030 it is projected that demand for off-set could be four times greater than supply, pushing prices up to \$120 per tonne of carbon dioxide by 2050. Furthermore, supply of credible removal-based off-set projects is likely to outstrip demand, pushing prices as high as \$224 per tonne by 2029. ³

Reputational risks of not working at pace to develop and implement a net zero strategy as a whole church initiative

- If The Church does not act towards its targets soon, we are likely to miss the General Assembly (GA) deliverance on net zero and fail in the fifth of the Five Marks of Mission.
- Failure to act to put our own house in order would reduce our credibility as a faith-based institution speaking truth to power and governments and policy makers, and thereby leaving us behind many other denominations and other faiths who are developing strategies, supporting congregations, and taking action across Scotland and the UK.

Our strategic vision

Our strategic vision for achieving net zero by 2030 is fundamental to living out the 5 Marks of Mission in a warming world. That is to be a national church that seeks to protect people and the planet by ending our contribution to climate change by significantly reducing the emissions of our buildings and activities and effectively compensating the irreducible emissions with long term carbon capture by 2030.

The 5 Marks are as follows:

1. To proclaim the Good News of the Kingdom
2. To teach, baptise and nurture new believers
3. To respond to human need by loving service
4. To transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation

³[https://www.edie.net/bnef-carbon-offset-prices-set-to-increase-50-fold-by-2050/#:~:text=Prices%20for%20carbon%20offsetting%20could,BloombergNEF%20\(BNEF\)%20is%20forecasting](https://www.edie.net/bnef-carbon-offset-prices-set-to-increase-50-fold-by-2050/#:~:text=Prices%20for%20carbon%20offsetting%20could,BloombergNEF%20(BNEF)%20is%20forecasting)

5. To strive to safeguard the integrity of creation, and sustain and renew the life of the earth

What is the current situation in the Church of Scotland?

Collecting data regarding the carbon emissions we produce, either as a whole Church or as individual entities within The Church, has proved difficult. Although commercial tools are available to help in this regard, finding a suitable model that meets the criteria of the many departments in the Church has proved challenging. This difficulty has hampered the attempt to determine the Church's carbon emissions and secondary contributions, for example, emissions associated with the travel of those participating in church-based activities. Without access to this data, we cannot assess emissions associated with our consumption of goods, waste produced, or financial investments. The data will enable identification of strategies to reduce carbon emissions from energy use, waste management, and consumer policies whilst allowing a holistic and cost-saving investment towards our buildings and infrastructure.

Having this data available allows the NetZero group, working with various stakeholders, to provide local relevant data and establish individual baseline levels through a process that would be, although time-critical, not time-sapping. Once the data has been collated, all entities of The Church could use the relevant information to develop strategies and plans to reduce their emissions that are both realistic and prophetic.

The Net Zero 2030 target was a result of the 2020 General Assembly in which the Faith Impact Forum (FIF) was instructed to begin work on a strategy for reducing emissions. A Net Zero Group was set up to bring together different areas of the church which produced a framework for the 2030 target for General Assembly 2021.

New deliverances on Net Zero came from General Assembly 2021 and 2022 which gave further instructions to the Faith Impact Forum to develop and take forward the ideas in the framework and to help develop a strategy.

The challenges so far

Despite the efforts of the FIF, a national strategy involving all areas of The Church has yet to be agreed. This is due to several issues but the most consistent problem has been the organisational challenge of involving the right people throughout The Church during a time of restructuring and the disruption of COVID-19.

The development of a Net Zero Strategy requires co-operation and communications between all entities and departments with the aim of agreeing actions that can be taken to reduce emissions within the given timeframe. To achieve Net Zero, these must be simultaneous actions across the entire church.

The progress towards a 'Strategic Vision' for The Church has been slow largely because accomplishing the task is beyond the capability of the FIF and a handful of staff from other areas of The Church. That is to say, the FIF and the Net Zero Strategy Group it set up has no power to determine the actions that need to be taken to reduce the operational emissions of The Church. The

consequence therefore is that the Net Zero by 2030 Strategic Framework from 2021 remains as a list of recommendations determined by a group that have no resources to deliver it. CrossReach, for example, has already indicated that Net Zero between 2040-2045 is its most achievable target.

The rest of this document proposes a new approach to move beyond a list of recommendations and towards planning a strategy for The Church as defined in this paper as including all entities.

How we envisage moving forward

Four strategic areas are relevant to all entities in The Church for which collecting data on our carbon emissions and developing plans would be beneficial. These are 1) property and land, 2) activities and travel, 3) finance and investments 4) policy and behaviour. Carbon compensation (or off-setting) will need to be part of the Church's strategy as some emissions will be unavoidable in our day-to-day operations. The Church will need to agree on a future strategy regarding Carbon compensation as a financial, ethical, and effective approach.

Anticipated roles and responsibilities in collecting data, planning and moving towards net zero across The Church

This Strategic Outline recognises that the different entities of The Church are operationally and structurally different, and that one plan does not fit all. For this reason, the targets proposed aim to provide an outline of what needs to be done and a target date for achieving it, rather than a prescriptive methodology or process. For example, CrossReach, whose estate includes care homes and whose activities are very different to a congregation's, are taking the targets in this paper as a starting point and will integrate them into their corporate strategy, planning their own work towards the targets.

It is expected that congregations, presbyteries and other entities will take a similar approach. Further detailed discussion will be needed, but it is likely that plans will be co-ordinated at presbytery level, with each congregation being responsible for collecting data and planning at a local level.

To facilitate this process, it will be important to network and share experiences across congregations and other entities, including know-how, data collection tools, funding opportunities and technical training, and collective purchasing power where appropriate. At this stage there isn't an elaborated scheme as to how this will happen. Once this paper has been agreed it is anticipated that detailed plans can be made.

The role of Central Services

Central Services anticipate a resourcing role, facilitating networking and supporting different Church entities including congregations with advice, access to data collecting tools, information on sources of funding and expertise, training and practical guidance and suggestions. Central Church offices in Edinburgh and elsewhere will also need to measure emissions and achieve reductions.

Tools and advice designed to empower and resource congregations are currently being developed:

The Pathway to Net Zero, to be launched in 2023

This is a web resource aimed at providing practical information and signposting for congregation members to enable them to measure and reduce their carbon emissions through practical actions. The Pathway has information on Goods and Services and Waste, Finance and Investments, and Travel. A section on Buildings and land will be provided in conjunction with the General Trustees. It describes ways to measure and track current emissions using the Carbon 360 tool which is free to congregations, and suggestions on how to reduce emissions. Once a policy on off-setting has been developed, there will be practical information available on this. The process of measuring emissions can be repeated periodically so that congregations can check on their progress. The Pathway will be adapted, up-dated and expanded in response to feedback from congregations and changing circumstances.

The Environmental Footprint Tool (EFT)

The EFT is a web-based tool that enables congregations to measure the energy use and carbon footprint per capita of church buildings on an annual basis, enabling them to collect baseline data and to monitor reductions as changes are made over time. The tool has been developed by the Church of England who have agreed to share it together with training at cost price to the Church of Scotland as well as the Churches of Wales and Ireland. This generous offer would save The Church tens of thousands of pounds. The tool is expected to be ready for testing by the Spring, and a plan is in place for testing and piloting the tool within sample presbyteries, before rolling it out.

It is anticipated that the EFT, together with advice and support from the General Trustees and Central Services will empower congregations by offering insights into their energy use and how to reduce it. The EFT data will be collected centrally and can be used to develop a Church-wide picture of energy use in buildings, enabling informed strategy development at presbytery and national level to support churches as effectively as possible.

It is hoped that as congregations and other Church entities engage with collecting data and taking action on Net Zero, the need for further resources and training will become clearer and we will be able to develop more resources as needed.

Risk Register

Table 1: Risk Register for the Creation and Agreement of a viable Outline Strategy to achieve the following GA Deliverance from 2022:

- (i) Instruct the Forum to work with the Trustees, the General Trustees, the Social Care Council, the Faith Nurture Forum, and others as appropriate, to use the “Net Zero by 2030” framework to develop plans and activities for the Church to work towards meeting this ambition, and to report annually to the General Assembly.

– items in red = highest probability and highest impact, in orange = next highest

Risk	Probability	Impact	Score	Possible actions to mitigate the risk
The outline strategy not agreed by all stakeholders in time for the General Assembly 2023	4	5	20	Ensure all agencies have time to discuss within their own structures, but with a deadline in mind
The outline strategy is agreed without additional planning or resources to progress.	3	4	12	Set strategic priorities and emphasise a phased strategy leading up to 2030 and beyond if necessary
Staff capacity and time is insufficient to manage workload	4	4	16	Other areas of the church commit staff within their departments towards cooperation on the proposals.
Insufficient time to gain support and consensus on proposals	4	5	20	Careful planning and timetabling Ensure all relevant individuals are well briefed and informed before key decisions.
Loss of perspective	5	4	20	Maintaining focus on the existing and achievable tasks not challenges which can be addressed in the future
Senior staff and decision-makers are not sufficiently engaged	3	4	12	Ensure all relevant individuals are fully briefed
Lack of momentum and prioritisation	4	4	16	Build in accountability for Net Zero through appropriate governance structures, deliverances and strategies at all levels.
Deliverances fall at General Assembly 2023	1	5	5	Ensure staff, ministers and congregations are sufficiently engaged /motivated through comms strategy and partner engagement (ie Eco-Congregation Scotland etc)

Key obstacles

A good strategy identifies obstacles before they occur. Table 2 is a summary of common obstacles that any organisation should consider when embarking on a new and transformative programme of work.

Table 2: Key Obstacles

Lack of Understanding:	Before we can develop a Net Zero strategy, it's important to understand what it means to the service and operational needs of the all The Church. This means developing an engaging plans and relationships which consider the all areas of The Church. It might also mean that different approaches and strategies must be applied in different contexts based on the level of autonomy each entity has.
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Lack of Accountability:	Decision making powers can often be clear to those with the power but unclear to those without it. It is therefore important to identify the various lines of accountability and where a lack of accountability may be a problem in meeting the aims and objectives set out in this strategy.
Entrenched behaviours, culture and mindset	Meaningful progress towards Net Zero targets will often require people to turn away from deeply ingrained patterns. Changes need not happen overnight but it is important to identify historical processes which may need to change. It is also essential to be aware of what changes may be needed, how changes will be managed and, address practices and cultures that demonstrate paternalism, defensiveness, or individualism that would otherwise hinder collaboration on the development and delivery of the strategy.
Lack of Diversity	Within daily operations, internal and external communications of The Church, there is the risk that the voices heard are all the same. New and more diversely representative voices must be continually sought for input into the work as a whole.
Siloed Approach	In many organisations, including The Church of Scotland, environmental teams often work separately from other teams and departments. To achieve Net Zero targets across the organisation, cultural and operational differences will need to be overcome so strategies can be implemented widely.
Lack of Resources	Financial resources will undoubtedly be an obstacle that must be overcome and identifying external funds will be important. Traditionally, work streams have had their own limited budget line however it is critical to consider the options that exist within other budgets. For example, financing 'awareness raising' through communication and training budgets. Chief Executive Officers, Directors and relevant Heads of Department, supported by their HR and Managers should be key in identifying skill deficits in their own organisations and teams. They should seek out those with appropriate experience to take on specific tasks, making sure that the right people are in the right roles. Multidisciplinary work can tend to involve only those deemed 'relevant' because of their existing position rather than those that are 'right' because of their skills and experience.
Shortage of Examples of good practise	While environmental work has been happening in churches for years and there are some exemplary congregations to learn from, few, if any churches in the UK can actually claim net zero status. Examples of good practice will need to be found from other faith communities, global partners, and business so they can be contextualised for The Church to use in Scotland.
Risk Awareness and Management	It is prudent to maintain a constant awareness of the relevance of the Physical, Financial, Regulatory, Operational and Reputational risks categories. What are the physical risks to buildings that may be affected by a changing climate in Scotland? What are the financial and regulatory risks of properties not meeting future zero-emission standards? What are the high emission activities at risk? What are the reputational risks? All these should be considered in the strategy

The new strategic approach

The Church is made up of many different entities (see Table 3) which have varied degrees of independence and autonomy. How these entities interact, communicate and cooperate on the matter of net zero is integral to its success. It is not possible for one single entity to be the lone driver towards net zero or set the national strategy for all the others. Achieving net zero is the

responsibility of the whole organisation and the different areas must come together to agree achievable targets and timeframes.

Success will require the simultaneous action of all the different entities of the church working independently toward a common goal. The entities with some involvement on net zero are listed in the table below:

Table 3: Church of Scotland entities

• Unincorporated Entities	• Storytelling Centre
• COSIS	• General Trustees
• CrossReach	• Pension Trustees
• Housing & Loan	• New College
• Investors Trust	• Moderators Office
• The Guild	• Office of Principal Clerk
• Life and Work	• Assembly Business Committee
• Congregations	• The General Assembly
• Church of Scotland Trust	• Presbyteries

The way in which the organisation is run from the top has the greatest potential to bring about change and drive down emissions. It is essential that senior staff and managers determine the feasibility, operational, and budgetary requirements of net zero goals and set the targets for their own area of The Church. The new, coordinated approach needs to come from high level strategic leaders within The Church to determine a strategy which aligns policies and actions across all the stakeholders.

A successful new approach contains **high level strategic leadership and planning** which include:

Governance structures and accountability within the different entities

Ensuring policy coherence and adherence

Inclusivity, equality, diversity, and integrity

Participatory Whole-Church-approach

1. Determine scope and approach

The ultimate target is to reach net zero. This is not to be confused with absolute zero which is to reduce emissions to zero. Net zero is achieved by reducing emissions and compensating the irreducible. It is essential therefore that as an organisation, The Church understands what emissions it can and can't reduce by looking at its emissions strategically. The working scope of The Church of Scotland can be divided into 5 Strategic areas. These are an evolution of the 5 Goals previously recommended by the Strategy Group and cover all 3 Emissions scopes (which can be found in the appendix). They are outlined further in this paper and can have targets and outcomes assigned to them at any organisational level.

Changes can be made to reduce emissions at any time, however it might help to divide the strategy into 3 phases to ensure that the priorities are correct and time and resources are not wasted.

Phase 1: 2022-2025.

Firstly, The Church must understand and plan. That is to say, between now and 2025 the church must be gathering all the data it needs in order to make a robust plan for reducing emissions over the following years. The Church needs to know its total emissions so priorities and quick-wins can be identified. This is also the time when The Church can trial pilot projects and implement new ideas and systems. Some of the historical ways in which the church has operated may be identified as potential obstacles or hindrances and will need forward planning to address. The church also needs time to identify and verify the credibility of its carbon compensation plan.

The final section of this paper includes a starting framework for Phase 1. Commencement on a Phase 2 strategy should begin in 2024 which should include a continuation and adaptation of Phase 1.

Phase 2: 2025 - 2030

There is nothing to stop emissions from being curtailed before 2025, but by late 2024 The Church should be truly focused on reducing emissions throughout all entities and supporting congregations. By this time, all relevant policy changes have been made, staff are informed and onboard, with the role of entities, congregations and presbyteries clearly defined. There should be much less planning and all foreseeable obstacles should have been removed. From 2025, if not before, there should be measurable reductions in emissions year on year across the board. Emissions will start high and begin to decrease while carbon offsets will be as high as fiscally responsible.

Phase 3: 2030 – beyond

The plan should be to achieve net zero by 2030 but this is entirely dependent on how fast the church can reduce its emissions and how much it can afford to spend on offsetting. The plan must clearly define what it expects The Church to look like in 2030 and understand the trajectory for 2045. The church must think ahead about not only achieving net zero but how it can sustain and maintain it long after 2030.

Governance structure and accountability

Having already summarised the challenges with the existing approach, it is important to establish the route by which the strategic outline can be delivered. Once this has been achieved, the strategy can begin to take shape within a 'whole church' approach. The route for this is as follows:

1. Public Life and Social Justice Team (PL&SJ) produced a draft Strategy outline which was agreed by the Chair of the Net Zero Strategy Group.
2. The Net Zero Strategy Group discussed and approved this on **29th September 2022**.
3. Version 2 of the draft paper was circulated to CrossReach for their input.
4. The Chair of the Net Zero Strategy Group presented the draft Outline Strategy for discussion at the Faith Impact Forum where it was agreed without amendment on **11th October 2022**
5. Head of Faith Action Programme engaged relevant stakeholders, including the Office of Assembly Trustees, Social Care Council for CrossReach, General Trustees and Central Services Committee to gather their views and input, and to encourage discussion in their decision-making structures.
6. The strategy will be presented to the Faith Nurture Forum on **26th January 2023** and Central Services Committee on **February 22nd 2023 or before**.
7. Once consensus has been achieved, the outline strategy will be presented to the Assembly Trustees at their meeting on **9th March 2023**. Deadline for papers and ATs template is **2nd March 2023**.
8. Outcome and recommendations from Assembly Trustees are taken forward with the relevant stakeholders and presented to the board of the General Trustees date tbc.
9. All decision-making bodies within Faith Action, the GTs, CrossReach and the Social Care Council and the Assembly Trustees collaborate on a report for the Blue Book describing how the strategy will be developed and implemented across these agencies. **Deadline for Blue Book Report signed off at FIF meeting 9 February 2023, papers due c. two weeks before this i.e. around 26 Jan 2023**.
10. Faith Impact Forum will bring this report to the General Assembly in **May 2023**.

Strategic areas and targets for phase 1

i) Property and Land

How property is used and maintained will be one of the largest sources of emissions within The Church. This is likely to be the biggest challenge, especially during structural reform in many areas of The Church. Understanding the role of property and land in achieving Net Zero must involve long term strategical planning. An Energy Footprint Tool is being developed to facilitate data gathering on energy use of church property which is a good start in this area, however there is more to be done for other areas.

How will this be measured?

- Congregations will be asked to use the Energy Footprint Tool (EFT) to record and submit the energy use, the size of their buildings and the number of regular users of their buildings. The data will then be used to measure the cumulative footprint of The Church and to spot trends in consumption pattern, circle of energy loss and operational costs. This understanding will enable the church and its entities to develop a strategic approach to planning for energy reduction using prioritisation criteria.

Target Outcome 1

50% of congregations using the EFT to submit their data via the EFT system by 2025, rising to 75% by 2027

- All other entities of the church submit data on at least 50% of their properties via the EFT system by 2025, rising to 100% of properties by 2027.

Target Outcome 2

National Church emissions reduction plan agreed by 2024

All entities of the church have agreed a standardised emissions reporting system by 2024.

Understand the feasibility of emission reduction opportunities for property and land.

Target Outcome 3

Review of buildings and land to identify feasibility, requirements, and priorities for Net Zero by 2025 and a carbon management plan for all land owned by The Church by 2025.

ii) Activities and Travel

Being a national church with various entities in Scotland and partners across the world, The Church must look at its emissions associated with its activities and travel. There will be variation between the different areas of The Church but collectively, The Church is likely to have a large travel and activity footprint.

How will this be measured?

- Congregations will be encouraged to use [Climate Stewards](#) to capture emissions data from the day-to-day operations (i.e. goods and services) of their church. This data can be collected and combined with EFT data to get a full picture of congregational church emissions.

Target Outcome 1

Net Zero Pathway available for churches by end of 2022

50% of congregations are submitting additional annual activity data by 2025, rising to 75% by 2027.

- All other areas of The Church audit their financial expenditure to calculate the emissions footprint of day to day activities such as procurement, waste management, staff travel expenses etc.

Target Outcome 2

All areas of The Church understand their emissions footprint by 2024

All areas of The Church have an environmental policy aimed to reduce the emissions of day to day operations by 2024

iii) Finance and Investments

The church has wrestled for quite some years with the complexities of how the finances of its pensions and investments are managed. [A report in 2021](#) found that the UK's banks and financial institutions are responsible for emissions nearly two times that of all

the country's domestic emissions. This has fuelled ongoing debate on how the church manages its own finances and pressure to ensure its finances are not being used to fund high carbon activity.

Achieving net zero demands that the church no longer indirectly fund climate change through its investments and that the emissions of its assets are fully accounted for.

How will this be measured?

- All areas of the church to request inventory emissions data from investment bodies and financial institutions responsible for church funds. This data should be used to understand the emissions footprint of the church's financial assets.

Target Outcome 1

All areas of The Church understand the emissions footprint of their investment portfolio by 2025

- Where emissions data is not available, church bodies should explore other means of gathering data and/or moving investments to an institution that can provide faith consistent investments for The Church.

Target Outcome 2

All areas of The Church should have Net Zero compatible investment policies by 2027

iv) Policy and Behaviour Change

The Church has two roles when it comes to policy. The first is internal policy. All entities of The Church have policies which determine acceptable terms, outcomes and behaviours of its employees. Individual entities will have varying degrees of power to initiate policies which will reduce the emissions of their employees and operations.

How will this be measured?

- All areas of The Church to instruct Human Resources departments, with appropriate support, to review all staff policies which may have potential to help reduce emission producing activities. Undertake to update any relevant policies that have the potential to reduce emissions or encourage behaviour change toward low emission practices.

Target Outcome 1

From 2024, Net Zero and emissions reductions will be considered in all new policies.

All areas of The Church to review operational policies and guidelines that influence decision making. Undertake to update any relevant policies that have the potential to lower the emissions impact of operations by 2025

Target Outcome 2

All staff in all areas of The Church are briefed and Net Zero aware by 2023

All areas of The Church should have Net Zero coherence across all relevant staff and departmental policies by 2025.

All areas of The Church have developed a behaviour change recording system which covers all services and operational areas by 2024 with agreed reporting system to track annual progress.

The second role is that of its national influence on local congregations and public affairs. The Church can bring about behaviour change throughout the institution through its ministry, teaching and practical application of the Marks of Mission. It already has the support of the Theological Forum's paper on caring for creation. It can also influence national policy change through its relationship with partners and the Scottish government.

Target Outcome 3

Care for Creation and climate justice will be evident in church teaching and ministry.

Church is visibly engaged with staff, congregations and its entities to ensure their views, experience and, business operational and service needs inform policies, strategies and actions towards meeting the net zero targets.

Church is visibly engaged, participating and challenging world leaders at the highest levels of international debate

v) Carbon Compensation

Recognising that there are areas of The Church in which emissions are irreducible is equally an admission that the church must have a robust and reasonable carbon compensation plan that is above reproach. Navigating the path through an unregulated market of carbon trading and offsetting schemes to a verifiable, long term carbon capture solution for emissions will be challenging but necessary in order to achieve net zero. The Net Zero industry standard encourages no more than 5-10% of emissions should be offset

Target Outcome 1

All areas of The Church to look at the fiscal feasibility of offsetting and agree on national or independent offsetting strategies. These are developed by late 2024.

Voluntary emissions offset and reporting opportunities available for congregations by 2024.

Appendix

Emission Scopes:

Scope 1 emissions— This one covers the Green House Gas (GHG) emissions that a company makes directly — for example while running its boilers and vehicles.

Scope 2 emissions — These are the emissions it makes indirectly – like when the electricity or energy it buys for heating and cooling buildings, is being produced on its behalf.

Scope 3 emissions —In this category go all the emissions associated, not with the company itself, but that the organisation is indirectly responsible for, up and down its value chain. For example, from buying products from its suppliers, and from its products when customers use them. Virtually all emissions are included, including emissions from staff commuting and financial investments. Emissions-wise, Scope 3 is nearly always the big one.