The Green Pathway - The journey to Net Zero

Sustainability Toolkit

Kiwi<sup>®</sup> Education



# Contents

#### Understanding

This section will focus on a few key elements important to understanding the principles of sustainability and its importance in relation to your organisation.

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CSR	
ESG	
Scopes 1, 2 & 3	
Value Chain	
Triple Bottom Line	

#### Action

This section will offer you a few solutions or points to consider when implementing your organisation's Sustainability Plan.

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## **Carbon Neutral**

Carbon Neutral means that you pay money to offset the CO2 emissions your business produces

- Includes direct sources (Indirect sources are encouraged but are considered optional)
- More passive than 'active'
- Creates a difference & is certifiable but doesn't alter the impact of a business.

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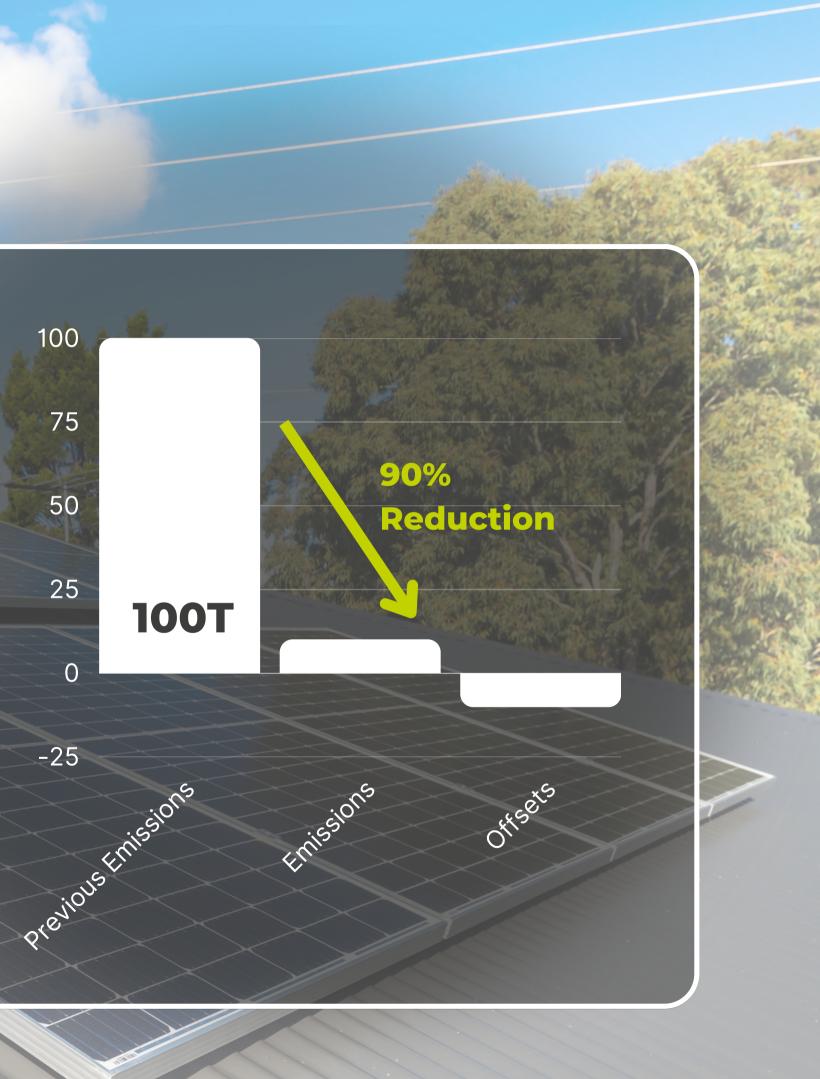


## Net Zero

Net Zero means you reduce business emissions by 90% against a baseline and only offset 10%.

#### - ACTION is Key

- Includes both direct + indirect sources (e.g. procurement
- 10% offset has to be seen as carbon removal



## C.S.R Corporate Social Responsibility

Corporate social responsibility, or CSR, is a form of self-regulation that reflects a business's accountability and commitment to contributing to the well-being of communities and society through various environmental and social measures.

Environmental social responsibility. Ethical/human rights social responsibility. Philanthropic corporate responsibility. Economic corporate responsibility.



## **ESG: Environmental Social Governance**

The Environmental, Social and Governance framework is often used to assess business performance by financiers and investor.

## **Enviromental**

- Climate Change
- Energy Fuel
- Environmental Compliance
- Greenhouse Gas Emissions
- Pollution Control
- Resource Scarcity
- Waste & Recycling
- Water Use



## Social

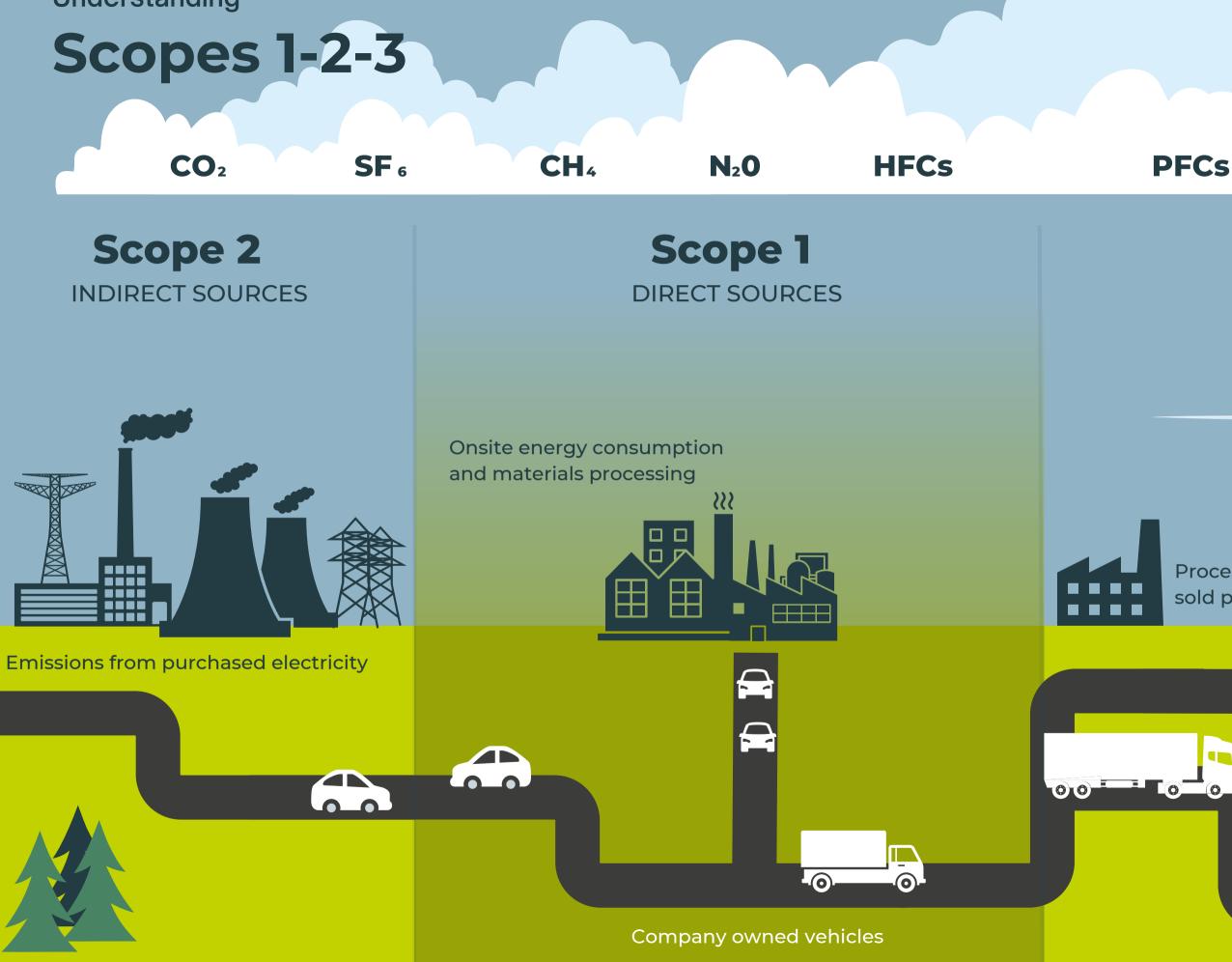
- Diversity & Equality
- Employee Relations
- Environmental Justice
- Health & Safety
- Human Rights
- Non Discrimination
- Security
- Training & Education



### Governance

- Board Diversity
  Bribery & Corruption
  Values & Ethics
  Exec Compensation
  Political Lobbying
  Procurement
  Resilience
- Risk







NF<sub>3</sub>

#### **Scope 3 UPSTREAM & DOWNSTREAM**

**Business travel** 

End of life treatment of sold products

Processing of sold products

> Downstream transportation & distribution

Commuting staff

Use of sold products

Investments

## **Understanding your value chain**

Where can you enhance your organisation's reputation for its efforts in sustainability?



• Any ethical issues with raw materials or thirdparty labour?

- your operations? • How does your
- organisation embrace diversity, equity and inclusion in the workplace?

### Distribution

• What are your transportation impacts? What other impacts are there in your retail or distribution channels?



#### Customers

- What customer behaviours do your good or services encourage or discourage?
- Can your products be reused or recycled?

## **Triple Bottom Line**

Where can you enhance your organisation's reputation for its efforts in sustainability?

### People

#### **Social Inclusion**

How do we progress together as a diverse equitable and inclusive society & what does this mean to your people?

### Planet

#### **Environmental balance**

How do we protect and restore the natural world and avoid a climate emergency? How can your business play its part in achieving Environmental balance?

### Profit

**Economic Equity** How do we ensure an equitable division of the value derived from economic progress?

## PLANET



## PROFIT

	Sustainability Plan in place	Responsibilty & Delegation	Range of Activities	Focus of activities	Climate Chan Goals
Needs Work	No current plan in place	Not assigned to anyone	Varied, occasional , & sporadic - not defined external or internal	Unfocused / not coordinated with a strategy in mind	Not considere currently
Good	Theres a basis of a plan in place but nothing Senior Management absolute		Acivity varies but is regular and is planned within internal operations	Philanthropy, charity & CSR	Direct GHG emis reduction onl
Great	A plan is in place with a clear organisational strategy moving forward	Responsibility is understood at SLT & Board Level	Activities are planned according to strategy, value chain, risks and oppportunities	Triple Bottom Line	Integrated and au standards

#### Action

## Sustainability Self Assessment

Where can you enhance your organisation's reputation for its efforts in sustainability?

nge	Benchmarks & Standards	External assurance & authentication	Report & Communication
ed	No benchmarking or external standards being targeted	No external assurance	No reporting
ission Ily	Occasional & met to voluntary standards	Optional and limited assurance	Standalone & occasional reports
udited	Mandatory independent data assurance	Mandatory but backed independent data assurance	Integrated at least annual reporting



## Action Identify your impacts

Now you can combine your value chain assessment with your organisation's triple bottom line.

This should make it easy to identify your priority impacts and where the opportunities are for sustainability.

Where in your value chain do you need to improve your sustainability on people, planet & profit?

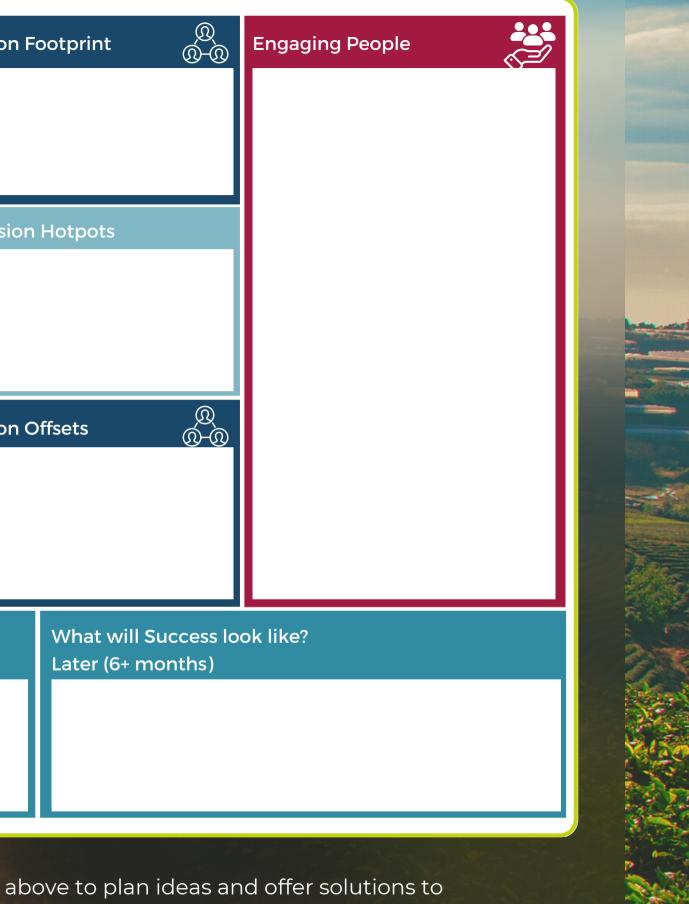
# PEOPLE SUPPLY CHAIN ORGANISATION <u>\_\_\_\_</u> DISTRIBUTION **CUSTOMERS**

	PLANET	PROFIT
Ť		

Engaging Supply Chain	Energy & Buildings	® ®-®	Purpose & Vision	@ @-@ Carl	bor
	Transport	Ē		Emi	issio
	Waste	0 0-0	Water	Carl	bor
What will Success look like?			Il Success look like?		
NOW (<3months)		Next (3-	6 months)		

### Action Creating a Carbon Action Plan

Use the table above to plan ideas and offer solutions to critical areas affecting your organisation's sustainability. Use the Now, Next, Later sections to prioritise your next steps. Download a pdf of this table from our Sustainability Hub





## **Champion** Sustainability in your organisation

Making Sustainability work for your organisation can seem like a massive task. The best way for organisations to achieve their Net Zero aspirations is through upskilling.

Our range of Sustainability Courses are focused on empowering learners with skills knowledge and behaviours to drive sustainability efforts forward within the workplace.

#### **Our Sustainability Courses**

- NOCN Level 1: Waste and Recycling
- NOCN Level 1: Energy Efficiency
- Level 4: Corporate Responsibility and Sustainability
- Level 4: Community Energy Specialist
- Level 2: Climate change and Environmental Awareness (Included with every Apprenticeship in Kiwi's Green Pathway)

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#### Nature positive

Being nature positive means that negative impacts on nature are outweighed by efforts to enhance ecosystems and biodiversity. It is related to the concept of biodiversity net gain, which is typically associated with specific projects that aim to add value to their natural environment.

#### Renewable

Renewable resources are part of the Earth's natural environment and can be consumed at the rate at which they will naturally be replenished within a human timescale (for example water, wind power or biomass). Sustainability presumes that finite non-renewable resources should be used conservatively and that we should rely more on renewable resources instead.

#### Going 'Green'

Things are described as 'green' if they have a positive effect on the environment or are at least better for the environment than the alternatives. Environmentally friendly products, for example, are often referred to as green products.

#### Equality, diversity and inclusion

Equality, diversity and inclusion in the workplace mean promoting equal opportunities and opposing discrimination. Actively promoting diversity, equality, and inclusion enables companies to access a more extensive and diverse set of potential workers, make optimal use of available labour and talent, and retain qualified employees.

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# Sustainability Jargon Buster

#### Carbon Offsetting

Investment in third party emissions reduction (often forestry carbon sequestration projects) as a balance to remaining organisational emissions.

The values an organisation provides to its people, supply chain partners, local communities and broader society.

#### Circular Economy

Circular economy –reuse, repair, share and recycle resources, rather than rely only on new materials and then throw them away at 'end of life'

#### GHG/CO2e

The greenhouse gases (GHGs) that warm the planet. Their emissions factor is often calculated as the carbon dioxide equivalent (CO2e).



## **Contact Us**

For any questions or if you would like help championing sustainability in your workplace.

For further information contact:

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