



MANNA matters

Newsletter of MANNA GUM.

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News from Long Gully

The winter crops are in the ground and the firewood stacked in the shed. This year, the 'Autumn Break' has given (for Bendigo) a generous amount of rain and all the drainage we have developed on our slope to direct water to the food-growing areas is working a little too well. It will need a little modification – a never-finished process of observation and response.

We were very heartened by the response to Manna Gum's annual appeal which, for perhaps the first time in our history, has produced a surplus in our budget. Now we need to consider what such a surplus is for. This is all very strange, given the economic hardship and uncertainty that characterises these strange times. Our ongoing thankfulness and amazement at this support remains undiminished.

On the whole, Manna Gum's work has not yet been greatly affected by the COVID-19 crisis, other than to push a number of speaking and teaching events on to Zoom. So far this year, this has included speaking to TEAR groups in NSW and Qld, to the NEXT course at Whitley College in Melbourne and a session for the virtual Surrender Conference. Behind the scenes, the slow work continues

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The Moral Ecology of Judgement

Part 1

by Jonathan Cornford

In the aftermath of this summer's bushfires, Luke Pearson, a NSW Fisheries manager, crunched through the burnt-out country to inspect the impact on Mannus Creek in the High Country's Bogandyera Nature Reserve. What he saw brought 'complete and utter despair', as huge volumes of ashy sediment came down the stream, making it completely uninhabitable for all animal and insect life.

Adam Welz, a South African film maker and photographer who came out to document the fires, describes talking to biologists and ecologists who would break down into tears or stare blankly into the distance like a victim of violence. This seemed strange: Australia is a continent in which fire is a part of ecology; won't the bush bounce back? 'Without exception, every single ecologist, every scientist I spoke to in Australia said, "This is different. Things have changed. We are into an unknown future now."'

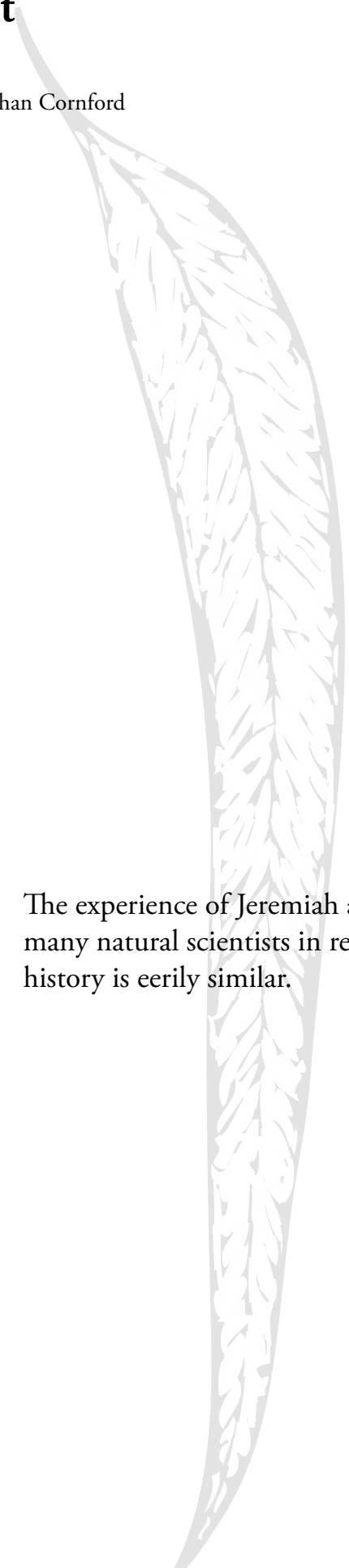
'My anguish! I am writhing in pain, my heart bursting. Disaster has followed disaster and now the whole land is laid waste.' Such were the sentiments being expressed by ecologists from coast to coast. But actually, this quote does not come from ecologists, but from Jeremiah, the Hebrew prophet of judgement.

The experience of Jeremiah and so many natural scientists in recent history is eerily similar. Both read the signs of the times and saw disaster coming. Both saw that disaster could be averted, but that it required a challenging reappraisal of life. Both had to find ways to speak this message to a public and ruling class which saw such predictions as heretical – a contradiction of the national faith. Both had to carry the burden of watching the land and people they loved plunge wilfully into catastrophe.

This summer's bushfires were unprecedented, but they were not unpredicted. It was, in fact, exactly the sort of combination of weather events that climate scientists have been predicting for nigh on three decades now. They are entirely justified in saying, as earth systems scientist Will Stefan wrote recently in *The Conversation*, 'I told you so'. But don't imagine that anyone finds satisfaction in such knowledge. Jeremiah certainly didn't.

2020 is turning out to be a very difficult year. Disaster has followed disaster: drought, fire, flood and pandemic. A good case could be made that one of the worst effects of the coronavirus pandemic is that we have forgotten the bushfires.

Many have commented on the seemingly apocalyptic nature of this sequence; indeed, properly understood, it *actually is* apocalyptic. I don't mean that in a theatrical sense ('the end is nigh'), but in its proper sense. The word apocalypse (*apokalypsis* in Greek) means to unveil, or to reveal. The succession of crises just listed has laid bare a catalogue of hard truths that we have been doing our best to avoid. It is one of those liminal moments in history when a host of long-term trends come to a crunch point. It is a time of being held to account, a time of crisis. But as with



The experience of Jeremiah and so many natural scientists in recent history is eerily similar.



all crises, it is also a time of hidden opportunity, offering a possibility for new choices.

Our word ‘crisis’ comes from the Greek word *krisis*. In English translations of the New Testament, this Greek word is usually translated as ‘judgement’.

It is perhaps an understatement to say that the idea of judgement is deeply unpopular these days, including in the minds of many Christians. It is perhaps only rivalled in unpopularity by the associated idea of sin. But the idea of judgement as it has been presented in the Bible, like the idea of sin, has been largely misunderstood, including by many Christians. In this article, I will argue that to live well in these times, to live with hope, will require some sort of grasp of what the Bible means by the word ‘judgement’. Perhaps it is foolhardy to write an article calling for a recovery of the idea of judgement while we are in the midst of a global pandemic – there is a higher than usual chance that I will be misunderstood. And yet I feel compelled to do so. If we want to speak truth in these times, we have to come to terms with judgement; we simply cannot communicate the truth about the human situation otherwise. And until we can speak of judgement, we cannot communicate good news.

To make this case well will require a couple of articles. The idea of judgement has accrued such a weight of negative baggage, and is associated with such a difficult history, that we simply cannot tackle it head on without risking leaping to damaging conclusions. Rather than begin in a foreign world long distant past, let us begin a little closer to home.

The Judgement of John Butler

‘Don’t judge me!’ my daughter says as a reflex response to a mildly probing question.

‘You’re so *judgey!*’ complains Jack Black (Professor Oberon) to Karen Gillan (Ruby Roundhouse) in *Jumanji: Welcome to the Jungle*.

These two colloquial commonplaces are trivial examples of our extreme cultural sensitivity to the idea that someone might be weighing us on a set of moral scales. At one level, this would seem to accord with Jesus’ teaching of ‘Judge not!’ which is surely central to the gospel. But Jesus, and the rest of the Bible, had a lot more to say about judgement, which we have generally opted to forget. The other part of our sensitivity is more disturbing: it stems from a deep denial of the idea that there is *any* external moral scale against which I may be judged. The catchcry of our age is, ‘Only I know what is right for me’. The source of this suspicion goes back to the Enlightenment, when philosophers like David Hume propounded the idea that all morals and values are a merely human creation and, therefore, are historical and cultural artefacts capable of endless revision. This idea has taken steroids in our hyper-individualist age, so that now morals are not just cultural constructs, they are *personal* constructs. The idea of ‘what is right’ is increasingly self-referential.

Nevertheless, despite this extreme cultural sensitivity to judgement and judging another person, we are all actively engaged in judgement all the time. In fact, it is almost impossible not to be. I can think of a multitude of very negative examples where people who would aggressively denounce the idea of judgement nevertheless exhibit an alarming degree of ‘judgementalism’. But let me choose a rather more positive example to illustrate the point.

Recently, I was listening again to an album I have long enjoyed, John Butler’s *Sunrise Over Sea* (2004). As well as its kickin’ blues rhythms, and a lovely song about the birth of his daughter, it is an album animated by moral passion about what is happening in the world. Yet witness the language that comes so naturally to Butler. After

an opening anthem, ‘Treat Yo Mamma With Respect’, that lays down a foundational principle for inhabiting the earth, it makes complete sense that he not long after moves to a song about ‘The Company Sin’, spotlighting a mining company’s despoliation of sacred indigenous land. Even more strikingly, a couple of tracks later, he gives a rendition of what I take to be an older folk-blues number, ‘Damned to Hell’:

Damned to hell is what you are
 Can you hear the church bells toll?
 And all the money you have made
 Can’t save your sorry soul.

I don’t know what John Butler’s spiritual worldview is, but I doubt very much that he subscribes to a belief in hell and I doubt many of his listeners take his meaning literally. Without even thinking about it, I guess that most listeners to this song just ‘get it’ implicitly. This is a song that expresses a powerful conviction about the *wrongness* of a certain way of life and, moreover, a feeling that such a way of life is not without consequences, that it leads to a kind of death of the human soul. What is fascinating is that John Butler has found the religious language of judgement as such an evocative and visceral way of expressing this.

And when you reach the Pearly Gates
 And Peter reads your tale
 He’ll send you back from whence you came
 Back to your living Hell.

[You really ought to hear the song to get its power.]

What is clear about this album is that John Butler has no difficulty in articulating that there is an external moral standard against which we are judged and that standard is found in the demand that we respect the earth and treat each other with justice. The transgression of that moral standard bears consequences for all humanity, irrespective of our ‘personal values’. What Butler is discerning and articulating is judgement and, in my view, it is true judgement; or, at least, partially true.

But where does such a standard come from? If Hume was right that morals are merely human constructs, there is no logical reason why someone might not simply disagree with John Butler: ‘I don’t believe that. I’m going to do what I think is in my best interests.’ In fact, that is effectively what our nation’s leaders (and many others) have said in keeping Australia as the world’s largest exporter of coal.

Moral Ecology

The modern assumption is that physical reality is constituted simply by brute ‘facts’ and that we humans then interpret those facts with systems of ‘values’ that don’t really exist as such. That is not how the Bible understands reality. The opening chapter of the Bible,

whose importance cannot be over-estimated, describes God bringing an *ordered creation* out of chaos. At each stage of the ordering of this creation, God sees that it is *good* and, when creation is complete, God saw that it was indeed *very good*. Note the language: God did not *pronounce* creation good, he *saw* that it was good. That is, God looked and discerned that *goodness* was inherent to the created order. We might even say that God looked, understood and *judged* that what he saw was good.

The fact that what Genesis 1 describes is a ‘created order’ has deep and broad significance. Firstly, as ‘created’, it is understood as the *purposive intention* of a Creator who is also its ultimate sustainer and who the Bible ultimately reveals is the God of love: ‘God is love’ (1 Jn 4:8). Secondly, as an ‘order’, it describes a coherent whole: the stuff of the universe is not random bits of matter that bump into each other, but rather many parts of an ordered universe that function together. To understand any single bit you must understand the whole. Moreover, as an ‘order’, creation is not just made up of millions of individual things, but of different *kinds* of things: oceans, mountains, rivers, fish, insects, dogs, cats, etc. Each of these *kinds* of things has particular core attributes that make all the individuals of that kind somehow similar to each other and different to other kinds. (Our English word, ‘kindness’, means a proper recognition of what is good for that ‘kind’: kindness to human beings might be to sit and listen to them deeply; kindness to a dog might be to take it for walks and throw a ball for it; kindness for a cat might be to leave it alone until it wants food or to be stroked.) Moreover, each kind doesn’t just exist for itself, but plays some role or function in the whole. Even cats.

That is to say, the created order is constituted by *relatedness* or, more precisely, by *relationship*. The English theologian, Oliver O’Donovan, sums up the Biblical description of created order by saying that every

created thing has its own ‘ordering-to-flourish’ and an ‘ordering-to-serve’ and that you cannot understand the flourishing of anything without understanding the service it is created to perform. The flourishing of a worm is dependent on the presence of decomposing organic matter and the service it renders is to transform that matter into valuable nutrients for plants. For humans, as for the rest of creation, we only flourish when we serve the whole.

This created order is therefore constituted by relatedness, by purposiveness, by flourishing and by service, all of which is described as *very good*. The created order is therefore also a *moral order*: morality – by which I mean a certain ‘rightness’ – is inscribed into the very fabric of existence. Of course, the whole point of the Bible, introduced in chapter 3 of Genesis and representing the primary concern of the rest of the book, is that there has been a rupture in God’s good order: we experience a certain ‘wrongness’ in the very structure of things. This rupture is identified as beginning with humans and then spreading to the rest of creation. We might say that the

The created order is therefore also a *moral order* – a certain ‘rightness’, is inscribed into the very fabric of existence.



core sin of Adam and Eve was to deny their status as a 'creature' – humans wanted to be on the same footing as God. In doing so, humans denied the true nature of their relationship to the Creator, *and*, in denying their creatureliness, they also denied their fraternity with all other creatures. In essence, humans denied the nature of their *relationship* with the divine and with creation.

At root then, that big little word, sin, describes a rupture in the relationships of the created order, a breakdown in the great communion of love between the Creator with all of creation. According to Paul, it is this communion of love that God, in Christ, through us, is working to restore. The resurrection is God's great re-affirmation of the created order. As Paul put it, wherever there is union with Christ there is 'new creation': that which is sundered is being restored.

This last point is critical: it is only in Christ that we see the full shape of the moral order inherent in creation. We cannot simply try to read morality straight off the page of nature, as many in the 19th century did, and some are again trying to do now. That led to ideas like 'survival of the fittest' and social Darwinism. Nature itself is broken and we ourselves are broken creatures who can only ever comprehend part of the whole. It is Jesus who shows us that this world that can be so brutal is, in fact, held together by love and destined for love.

That is obviously a very quick summary of the message of the Bible! Much more could be said and needs to be said. But for our purposes here, I want to draw attention to how *ecological* this story is. I mean that in two senses: (i) it is a story that it is centrally concerned with the natural world, but also; (ii) it is a story whose shape and message is profoundly ecological.

Ecology is the study of the vast web of *relationships* that make up the great household of nature. Whereas zoology

is the study of a single organism, ecology is concerned with the complex relations between organisms (animal, plant, fungus, virus, etc), and how these are all shaped and influenced by topography, geology and climate. In the preceding discussion, we noticed that there is a certain rightness to a set of relationships in the created order and a certain wrongness when those relationships fracture. In a structure defined by relatedness, actions produce consequences, like a pebble dropped in a pond.

In saying this, we are in fact describing the *ecology of morality*. Where we have generally thought of morality as either an arbitrary set of rules dreamed up by a distant and demanding God or an elaborate construct of humans, the Bible reveals morality to be something that describes the relational structure of goodness. We never act as morally independent beings, but always as creatures defined by relationships, whether we recognise them or not.

In our moment in history, we are now being brought very painfully to the realisation that certain sorts of human action, irrespective of our 'personal values', lead to consequences that can only be described as *bad*. Not so long ago, some theologians debated whether we should really be bothered by the extinction of a species here and there; now, as we see ecosystems collapse around the world and species disappearing at an alarming rate, only the nut jobs maintain that this is not a problem. Morality is imposing itself upon us, in spite of our values.

Strikingly, it has largely been scientists, not theologians, who have been making this discovery. Gus Speth, a US Government climate advisor, has made this comment:

I used to think that the top environmental problems were biodiversity loss, ecosystem collapse and climate change. I thought that thirty years of good science could address these problems. I was wrong. The top environmental problems are selfishness, greed and apathy and to deal with these we need a cultural and spiritual transformation. And we scientists don't know how to do that.

As John Butler has understood, the earth itself is making a moral judgement upon our way of life.

We have now laid some groundwork that allows to us get to first base in discussing judgement in the Bible, which we will undertake in the next article. There is no doubt that this is very challenging literature, but, as we shall see, it is also remarkably prescient in describing our own times and, in a strange way, unexpectedly empowering. Obviously, a central concern will be seeing if the Bible helps us understand the bushfires and pandemic, but it will also be important to locate this within a bigger frame of historical reference. While it is true that in some ways we are at a novel moment in human history, in another sense, there is nothing new at all about what we are experiencing. We have been here before and what we need, more than any new discoveries, is to *remember*.



Enterprising Service

The Social Foundry and Cassinia Environmental

by Colin Taylor

When Kyneton businessman Paul Dettmann met him, John (not his real name) was an isolated young man, facing daunting challenges and living in a one-bedroom unit with no social supports around him. Keen to offer a helping hand, Paul organised a wage subsidy and employed John for three days a week for almost two years. During that time, John earned his driver's licence and developed skills in fencing and carpentry, but ultimately moved interstate to be closer to family.

That brief encounter stirred Paul, feeding into conversations and concerns he was sharing at the time with his friend, and local minister, Simon Burnett. Between them, Paul and Simon dreamed big, envisioning a place where disengaged and disadvantaged young people in the town could be trained and supported in acquiring skills to ease them towards a more promising future. More than that, it should be a hub where community grew, with all people valued not just for what they could do, but for who they were.

Four years later, after some early fits and starts, the Social Foundry is a blossoming and fruitful enterprise, offering its trainees teaching, encouragement and experience in life skills, the hospitality industry, building trades and, soon, conservation land management. Its bright and airy café, open six days a week with outdoor eating area, disabled access and a playground for the kids, served over 13,000 customers last year.

Menu items start with build-your-own brekkie and range across light fare such as croissants and waffles to heftier serves of pork belly, burgers, vegetarian dishes and salads, washed down with hot drinks or something cold.

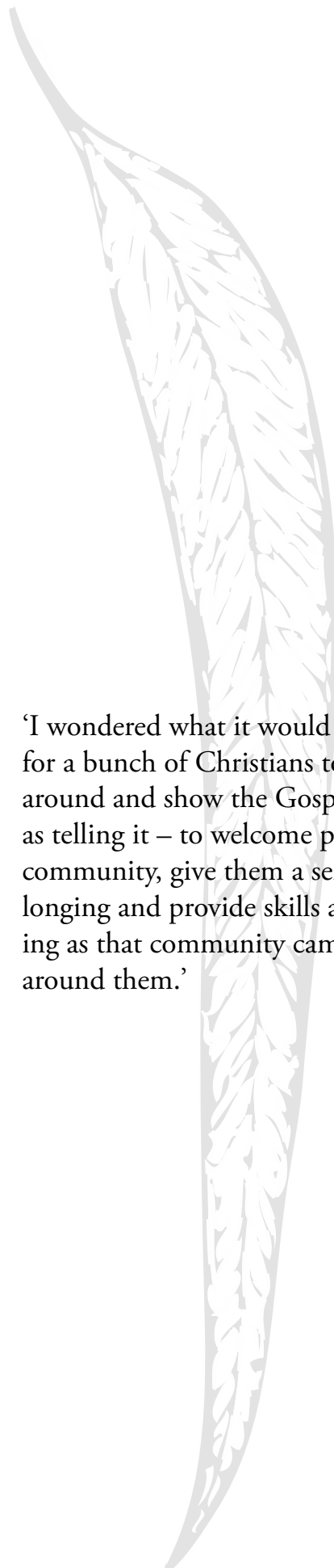
Simon and Paul still both work full-time, volunteering their time at the Social Foundry – Paul tends to property matters and strategy, while Simon focuses on culture-building and marketing. Simon serves as senior pastor at Kyneton Baptist Church, with Paul fully engaged in his burgeoning business, Cassinia Environmental, a company looking to be on the front foot in carbon offset work, biodiversity markets and in re-imagining landscapes incorporating conservation-focused agriculture.

Established in 2015, the Social Foundry operates with three primary channels which all facilitate personal and workplace mentoring on a short, medium or long-term basis.

They are:

- 'Skills for Life', an eight-week course, starting and finishing three times a year
- Hospitality industry training
- Constructive trades, such as electrical, carpentry and plumbing

'I wondered what it would look like for a bunch of Christians to gather around and show the Gospel, as well as telling it – to welcome people into community, give them a sense of belonging and provide skills and training as that community came together around them.'





Trainees at the Social Foundry.



A fourth stream likely to come on line in the first half of 2020 is conservation land management, tied in with Paul's Cassinia Environmental projects. Key activities in this area are expected to include working with farmers to help restore paddock trees which act as valuable habitat for many native species and building a native food garden at the Social Foundry's premises.

A registered not-for-profit enterprise, Social Foundry also welcomes visits from VCAL students as part of their hospitality coursework and others seeking work experience placements, as well as producing its own brand of sparkling mineral water, '7 Springs', which is sold around Victoria.

Simon grew up in Melbourne, but moved to rural Victoria in 2014. 'I pretty quickly identified that we have some challenges on our doorstep here in Kyneton, largely around disengaged young people,' he said. 'There's very little opportunity for them to get a leg up, to get jobs and access higher education.'

'I wondered what it would look like for a bunch of Christians to gather around and show the Gospel, as well as telling it – to welcome people into community, give them a sense of belonging and provide skills and training as that community came together around them. Locking ourselves away in our bluestone buildings will not be fruitful long-term – we need to be out in the community, listening to its needs and working out how the Gospel addresses them.'

'The Foundry was built on the site of an old petrol station right in the heart of town, involving a design largely dreamed up by Paul and myself and a lot of work

over about 12 months on the part of tradesmen and community volunteers.

'We started off building bespoke trellising for boutique nurseries, but realised that didn't provide enough traction for our young people to develop their wider skills, particularly their social skills with other members of the community.'

'We took a look across the region and recognised that the biggest employer was hospitality and therein lies a tremendous tool for growing community – we all have to eat and drink. Still, those early days were hard – Paul and I had to employ people with expertise in that space and funding options were limited. We initially experienced a bit of push-back from some local businesses, but they've now come round and support from the general community has been excellent. We've always made it clear we're not here to compete with other cafes in town, but are here to train and provide community for those who don't have it.'

Simon said that, by the end of last year, 81 trainees had completed programs through Social Foundry. 'Of those people, roughly 75 per cent have gone on to what we term 'upstream' – either going into employment, education or further volunteer involvement with us,' he said.

'Trainees generally arrive by referral from across the region and access all of our programs free of charge, with young people generally completing their program within four to six months. The usual age bracket of trainees accepted into the programs is 15-25 years. Those referrals



normally relate to people who have left, or are about to leave, school and those facing social disadvantage.

‘We make it very clear we are not psychologists, counsellors, social workers or welfare carers, but we engage those professionals at times on behalf of our participants. We have 10 staff, from casual to full-time, and 30-40 volunteers as part of our 120-strong Social Foundry community. Any member of the community can come and help out in some way in any of our programs and that volunteer scheme has been very well supported.’

A sixth-generation farmer, Paul Dettmann has broad experience in the agricultural sector and currently farms 2200 Merino sheep across three properties in Central Victoria. An agronomist by training, he has 20 years’ experience in biodiversity-based land restoration projects both in Australia and such other countries as India, Ethiopia, Senegal, Angola, Niger, Peru, Brazil and the United States. Along the way, Paul has acted in consultancy roles with World Vision and the World Bank and has three times been a finalist in United Nations Environment Awards for Biodiversity.

Since 2004, Cassinia Environmental has replanted and protected thousands of hectares of land in Victoria, New South Wales, Tasmania and South Australia, working closely with Trust for Nature and, in the process, becoming its largest private land covenanting partner.

Cassinia also works with both government and corporate sectors, with its 16 partners including Greenfleet, Bendigo Bank and a number of state government agencies and regional local governments.

The team has a board of seven members, with Paul as CEO heading a small team of professionals. ‘We started in 2000 with the idea and kicked off as Greenhouse Balanced,’ Paul said. ‘The focus then was on carbon and what we thought were going to be world-changing ideas about the ways carbon and landscape change could be integrated. ‘After a few years, however, we realised we were in the landscape space rather than the carbon space, so changed the name to Cassinia Environmental. We see landscape fragmentation as a major threat from so many perspectives, so reconnecting large areas as a refuge for nature is a fundamental ecological goal.’

‘We must have done 50 small projects on other people’s properties before we made our first purchase, planting trees for carbon, but I think we’ve bought about 35 land holdings since comprising around 10,000 hectares. Of those, we’d probably still own 20-25, some in joint ventures, making up some 6000-8000 hectares.’

The organisation has also recently launched ‘aTree’, a donor scheme where supporters can buy a tree or shrub to be planted in an area permanently protected under Trust for Nature covenants.

‘Everything we do is focused around biodiversity ... to reinstate, where possible, the ecological systems that would have been there originally.’

‘Everything we do is focused around biodiversity, with each of our carbon offset projects set up with at least 20 species of indigenous plants to reinstate, where possible, the ecological systems that would have been there originally,’ Paul said. ‘A case in point is the Golden Sun Moth, which is listed as critically endangered both federally and in Victoria. ‘As it turns out, we discovered that one of the properties we already owned was home to a large population – to our knowledge, the largest population of the moth in the country. On another property we found the endangered Robust Greenhood orchid, which had been believed extinct before Bush Heritage Australia rediscovered it in Central Victoria.

‘As Christians, we have much more reason to care about acting as stewards of creation than, say, secular humanists – it’s such an obvious mandate from God. There’s still so much more we need to do in terms of ecological response, but we feel we’re part of the fabric of that.

The respectful application of indigenous wisdom and management is something else that’s going to be a bigger part of our future and ethics around animals is another area where we want to think more deeply.’

Paul sees his role at Social Foundry as being a fellow learner along with everyone else. ‘If you were really committed to someone in a discipleship sense, you might be able to carve out an hour a week for them, or an hour a fortnight, but if you have a workplace you can actually invest 40 hours a week in that person,’ he said.

‘The value of work is not just about the money or what’s produced, but also about the social value and creating a really redemptive, nurturing workplace. As a boss, you

‘The value of work is not just about the money or what’s produced, but also about the social value and creating a really redemptive, nurturing workplace.’

have this incredible influence over the lives and happiness of your staff, but we’re all part of the program here and all learning together – there’s no ‘us and them’. The idea of a foundry is a place where something is melted down and recast, where we’re all being changed, moulded and shaped.

‘We often forget the benefit people receive through being part of a community – sometimes the thing that’s most profound is the one you overlook, just having a place where you’re valued and have an important role to play.’

The café has cemented its name as one of Kyneton’s most popular places to visit and is now branching out more into hosting special events, such as the periodic multicultural Feast of Stories, music and bike education workshops, private family celebrations and corporate meetings. Also talked about are the possibilities of future community barbecues, moonlight cinema screenings, food vans and, potentially, replicating the model in neighbouring towns.

Simon affirmed that the board’s dreams for the Social Foundry went well beyond the town’s boundaries. ‘Our vision is to see transformation in regional Australia and we believe that’s going to come from our young people,’ he said. ‘As Christians, we believe that God has created all people and we all carry his fingerprint, so the goodness of God is actually in the heart of every man and woman.

‘The reason we exist is to give good back, so there’s something very enriching, very beautiful, about doing that. We’re all on a journey, where none of us has arrived.’

Photos: [opposite page] The Korong Ridge Project means that the neighbouring Mount Korong Reserve now has an additional 974ha of native vegetation, effectively doubling its original size and bolstering the resilience of its fragile ecosystem; [bottom left] bird survey at Glenaroua Property; [bottom right] an echidna at Korong Ridge.



Fostering an Eco-Church

by Jessica Morthorpe

I was very conflicted growing up, feeling torn in two directions. On the one side was my deep and abiding love for nature and for all living creatures – a gift I believed came from God. On the other, my Christian faith, and the pursuits I'd been told that served God.

I was sure God couldn't be any happier about species extinction than I was, but I never heard the environment mentioned in church as more than a backdrop to the story. It seemed like if I was serious about my faith, I should be trying to become a minister (though my fear of public speaking made that unlikely).

In mid-2008, two things happened that changed my life. First, I met Bishop George Browning, then Anglican Bishop of Canberra-Goulburn and chair of the Anglican Communion Environmental Network (ACEN), and heard him speak about a different (ecological) way of reading scripture.

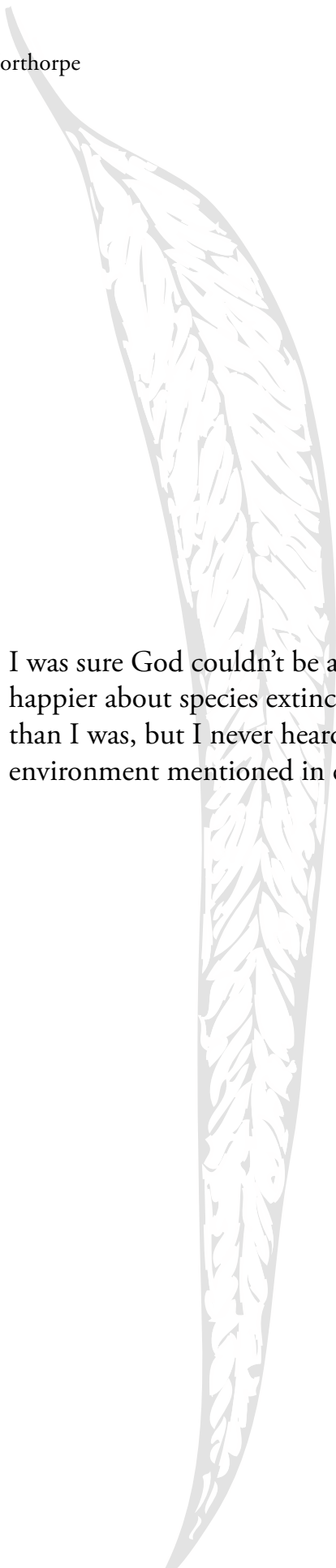
Second, I had the privilege of being invited to attend an Interfaith Youth Camp on Climate Change in Indonesia. To prepare, we were asked to develop a 10-minute speech about what our faith had to say about the environment.

That sent me into a panic, as I didn't want to just repeat the 'Christians believe that God gave humans dominion over the earth, so they can exploit it as much as they like' lines I had heard from society – and Bishop Browning had given me my first inkling that maybe not all Christians agreed. So I went searching for books and discovered the field of eco-theology – and I've never really looked back.

It was a revelation to me at the time (though it stuns me now how blind I was!) to realise how much of the Bible talks about God's love for creation, God's love for all creatures and the responsibility God gives us to care for both. It felt like getting to know God all over again – and this was a God I liked! I was sceptical at first and wanted to make sure everything I read was fully Biblical and literal, to reassure myself that I wasn't just reading into the Bible what I wanted to see, but slowly I became convinced. God did want me to love and care for the environment – I had found my life's calling.

Returning from Indonesia, I started looking around at the churches I knew and asking what they were doing for the environment. It didn't seem to be a lot and that was puzzling – because if the Bible said all these great things about creation care, shouldn't Christians actually be leading the worldwide environment movement? So I decided to try to give them some extra encouragement.

Thus, in November 2008, at 21, I founded the Five Leaf Eco-Awards, an ecumenical environmental change program for churches. The five leaves represent the areas of buildings, worship, congregation, outreach and community leadership. There are a range of criteria in each area, which churches complete to receive their awards. There are six main categories – the Basic Certificate, an introductory award which requires action in all five areas, and an advanced award in each area or 'leaf'. It's a similar idea to an accreditation, but voluntary and more fun!



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Chook enclosure at St John's Anglican Cathedral, Brisbane.

By January 2009, I had my first award-winning church, Port Melbourne Uniting Church, which had been working on an awesome Eco Project and community garden with the leadership of Janet Hoare, its environmental manager.

Fast-forward to 2020 and we have over 35 churches with awards, from every state and territory in Australia, and many more churches who would be eligible for an award if they'd heard of the program! (Hint, visit <https://fiveleafecoawards.org/> and click on the "Survey" button to see if your church is eligible for recognition.)

Award criteria are designed to be flexible and there's huge variety among the churches which have earned awards. Many have found that community gardens are an amazing way of connecting with their community, while also helping the environment. Some even save lives! (I remember a conversation with the minister about one garden, who believed it had saved the lives of at least five lonely and isolated people in her community by helping them to find connection and belonging.)

Some community gardens have been extended to include native gardens or indigenous food gardens and host a variety of workshops. For example, St George's Uniting Church in Eden built its tool shed as part of a mud-brick house building workshop. Others have included art pieces, like the mosaic at Warrandyte Uniting Church, which includes tiles painted by over 1,000 community members – or found ways to be more inclusive, like the Children's Garden Bed at Adamstown Uniting Church.

Many churches have solar panels, and several even have solar panel crosses, such as the one at O'Connor Uniting Church in the ACT.

Churches like Charlestown Anglican Parish and Terrigal Uniting Church have done amazing work restoring local bushland and waterways, Brunswick Uniting Church holds a 'Blessing of the Bikes' service each year and there is an annual Eco-Fair at St Luke's Anglican Parish, Mosman Park.

The Church of Christ, at Wembley Downs, has established an environment policy, St Luke's Anglican, Maylands, held a 'Hot Gospel' lecture series and bell ringing for climate change and the Catholic Parish of Saints Peter and Paul organised a year of celebrations, actions, prayer, fun and reflection on the environment in its 'Lighthouse Project'.

Canberra Baptist has an amazing community garden and has raised funds from its congregation and solar panels to support a project in Bangladesh, in an area impacted by climate change. St Saviour's Anglican Church, Boyup Brook, in rural Western Australia, brought together all of the sustainability groups and craft makers in its local community for an eco-Spring Fair.

St Luke's Uniting in Highton has an impressive repair café and Men's Shed, and reduced its energy use by 22% in one year. Adamstown UC will be holding another incredible 'Inspiracy' sustainability festival (with a focus on the arts and music) this September, and Sophia's Spring is entirely focused on eco-theology and creation care as an eco-feminist community of the Uniting Church that meets at CERES.

St John's Anglican Cathedral is another favourite of mine. The contrast between the soaring gothic revival-style architecture and the chicken coop, beehive and giant worm farm out the back is just delightful.

I can't do any of these churches, and all the hard work



they have done, justice here – but I hope I’ve whetted your appetite to find out more and to see what other churches around you are doing. It is clear to me that the Holy Spirit has been working hard to prompt people at the grassroots all around the world into action on climate change and creation care and it’s wonderful to see.

What have I learned through all this? Probably the biggest thing is to have hope and to be open to being surprised by what God is doing. Whenever I’m feeling like we aren’t taking action quickly enough on climate change, or that what I do isn’t enough to make a difference, I think about these churches. I think about what is usually just one or two people in each initiating action, pushing themselves to make these incredible things happen. I think about the privilege of being able to visit, to present them with a certificate and recognise that achievement, while also encouraging their whole congregation to own their environmental work more and work together towards the next award. I think about how inspired people are when I show photos of these churches and they realise (a) that they aren’t alone (there is a huge network of other churches out there taking action) and (b) all the new wonderful and creative things they could do with their church and to connect with their communities.

I encourage people not to see environmental ministry in churches as an extra, or just another thing they have to do. First, it’s not optional. This is core church business and an essential part of being a disciple of Jesus in a time of vast global ecological destruction. Second, it can be the

best way to achieve your other goals as a church! Want to connect with your wider community? Why not try a community garden or repair café? Want to show people that you care about them and what matters to them? Why not hold a lecture series on climate change or a local environmental issue? Want to show your solidarity and stand with the people you’re trying to reach? Why not join a climate strike or rally? Want to empower people? Why not hold some urban ecology workshops or teach them to make beeswax wraps? Want to help stressed people relax? Help them to connect with nature and find God, and healing, there.

You get the gist. Environmental ministry is full of opportunities and it helps us to become better, deeper followers of Jesus. That’s certainly been my story.

Jessica Morthorpe is the Founder and Director of the Five Leaf Eco-Awards.

For more information visit <https://fiveleafecoawards.org/> or email Jessica at fiveleafecoawards@gmail.com

Photos (clockwise from the top): Jessica presenting the Five Leaf Eco-Award at St John’s Anglican Cathedral, Brisbane; solar panels on O’Connor Uniting Church, ACT; children’s garden at Adamstown Uniting Church, NSW.



Funding for global wellbeing

Towards tax justice

by Dr Mark Zirnsak

Tax avoidance and tax evasion by multinational corporations continue to play a significant role in depriving people in developing countries of vital revenue to pay for hospitals, health care clinics, schools, universities, aged care mental health services and other community needs. The Australian Government has made commendable efforts to stem the losses Australia has suffered from tax avoidance by multinational corporations and these efforts have made an impact. However, the struggle is far from over and those businesses that advise companies on how to avoid paying tax have been very aggressive in opposing reform measures. Some of those lobbying efforts have been successful at killing off announced reforms.

The support Australia has given to global reforms to address the impact on people in developing countries has been far more limited.

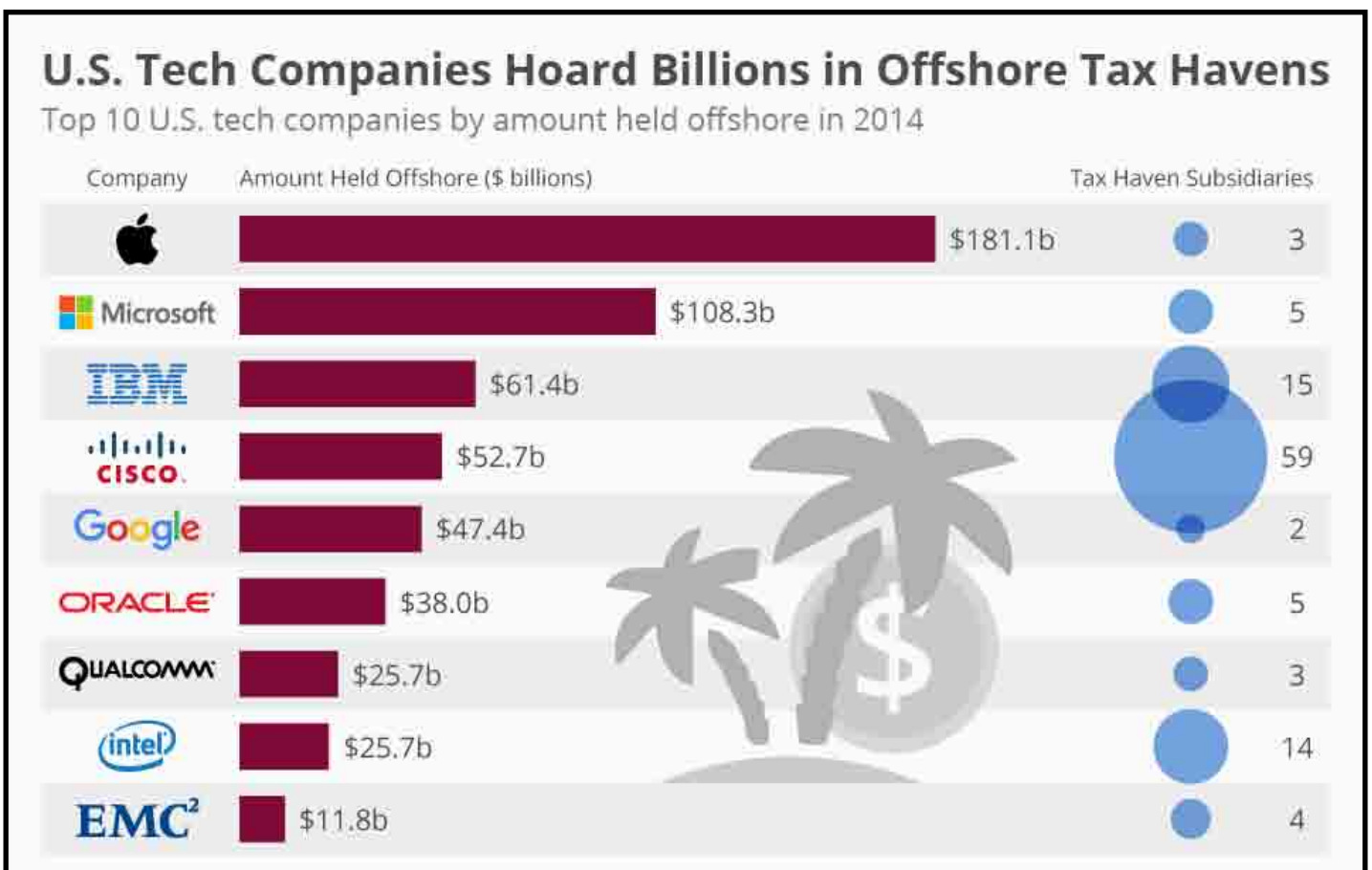
The scale of the problem

The extent of tax avoidance and tax evasion by multinational corporations and other businesses at a global

level remains significant. In March 2020, non-government organisation Global Financial Integrity released its assessment of losses to 135 developing countries and 36 advanced economies from 2008 to 2017 from just one type of tax evasion, trade misinvoicing. Trade misinvoicing involves importer and exporter corporations deliberately falsifying stated prices on invoices for goods they are trading. Its aims are tax evasion, evasion of customs duties, money laundering of the proceeds of crime, to circumvent currency controls and to hide profits offshore. The value of fraudulent invoices was estimated to be \$13.7 trillion for those 135 developing countries and 36 advanced economies from 2008-17 and the value of trade misinvoicing in 2017 alone was \$1,280 billion. Gambia suffered the most significant loss to the value of 47% of its trade in the years 2008-17.

Global actions

On the positive side, there continue to be discussions at the global level for reforms that could ultimately benefit developing countries. One such proposal is for



Source: Citizens for Tax Justice and US PIRG Education Fund (StatistaCharts)

multinational corporations to have to pay a minimum rate of tax globally. If they have structured their affairs globally to avoid that minimum rate of tax, then governments in places the corporations are doing business would be entitled to collect extra tax up to that global minimum. This proposal would help put a lot of secrecy jurisdictions selling low tax rates out of business.

Tax authorities in 95 countries are now automatically sharing information about assets held by foreign nationals in their jurisdictions. This exchange of information makes it harder for wealthy individuals to hide assets offshore and has seen around \$170 billion in extra revenue raised for governments from those engaged in tax avoidance and tax evasion.

The OECD has reported that, since 2015, around 290 harmful tax arrangements being offered by governments to multinational corporations to assist them to cheat other governments of tax revenue have been identified. These have all been amended or abolished.

As of the end of 2019, almost 1,000 financial crime investigators from 100 countries have been trained in several sites of the OECD's International Academy for Tax and Financial Crime Investigations.

The UN Development Program and the OECD have also set up Tax Inspectors Without Borders to provide on-the-job assistance to developing countries' tax authorities to tackle multinational corporate tax avoidance and tax evasion. So far, Tax Inspectors Without Borders has allowed developing countries to recover over \$830 million in tax revenue.

Australia's actions so far

In December 2014, then Treasurer Joe Hockey said the Australian Government was being short-changed by the cross-border profit-shifting activities of multinational corporations to the tune of \$1 billion to \$3 billion a year. Independent research put Australian losses from cross-border tax avoidance in 2013 at \$9 billion.

Even before that time, notable in Australia's efforts to address tax avoidance was the establishment of Project Wickenby in 2006. This was a multi-agency task force aimed at preventing people from promoting and using overseas secrecy jurisdictions for tax avoidance and tax evasion. Project Wickenby ended on 30 June 2015 having raised \$2.3 billion in tax liabilities, of which \$986 million was recovered. Its work saw 77 people charged and 46 convicted and it has emerged as a model for other countries to follow in curbing tax evasion and tax avoidance. Project Wickenby was replaced in 2015 by the Serious Financial Crime Taskforce, which, by June 2019, had recovered \$306 million.

Legislation has been passed that requires multinational corporations with more than \$1 billion in revenues globally to provide their financial details on a country-by-country basis to the Australian Taxation Office. None of this information is made publicly available, which is a significant shortcoming given that civil society plays an integral part in scrutinising corporate tax behaviour. However, information in these reports is exchanged with the tax authorities of other participating governments. The Commonwealth Government has attempted to ensure compliance with these country-by-country reporting requirements by introducing penalties of up to \$450,000





for failing to file the report within 16 weeks of it being due.

The Government has also implemented the OECD Common Reporting Standard for the automatic exchange of financial account information, with the first exchange in 2018. This allows tax authorities in participating countries to know how much money each of their citizens has shifted elsewhere. De-identified data has been made available to developing countries so that they can see the size of assets being held by their nationals in Australia.

In June 2013, the Australian Parliament passed legislation to allow the tax payable by companies with revenues greater than \$100 million to be published by the Australian Taxation Office, a small step towards greater tax transparency. However, for 700 privately-owned companies, where the company is at least 50% Australian-owned, the disclosure threshold is \$200 million.

The Australian Parliament's Multilateral Anti-Avoidance Law, which came into effect on 11 December 2015, allows the ATO to tax profits made from Australian residents by multinational enterprises even if the company has not set up a permanent presence in Australia for tax purposes. This is particularly important in the area of digital services, but the law only applies to companies with global revenues of more than \$1 billion.

The Australian Government has also introduced a Diverted Profits Tax that came into effect on 1 July 2017. This imposes a 40% corporate income tax rate on multinational corporations with over \$1 billion in revenues that attempts to avoid paying tax on profits made in Australia.

Furthermore, the Parliament passed legislation on 19 February 2019 to provide protection and compensation for whistleblowers in the private sector who expose tax evasion and tax avoidance.

The Government has also consulted on requiring tax advisers to have to report to the Australian Taxation Office if they are marketing aggressive tax schemes. This legislation would have given the ATO early warning about tax avoidance schemes and allowed the Government to act to close down such schemes before they became widespread. However, after heavy lobbying by those who provide tax advice to corporations, there have been no public signs of progress that such a measure will be implemented.

The Australian Accounting Standards Board has put in place new rules to eliminate Australia's unique loophole that has allowed corporations to self-assess the level of financial disclosure they need to provide. Corporations could then choose to use a reporting category of Special Purpose Financial Statements to avoid providing meaningful public financial disclosure.

The ATO believes these reforms have had a significant impact on the level of tax avoidance by large corporations

WHICH POLLUTING COMPANIES ARE NOT PAYING THEIR FAIR SHARE OF TAX?

Company	Revenue	Tax paid
ExxonMobil Australia	\$42.40 billion	\$0
Peabody Australia	\$16.59 billion	\$0
Chevron Australia	\$15.77 billion	\$0
BG International Aus	\$13.38 billion	\$0
Puma Energy Australia	\$11.99 billion	\$0
Yancoal Australia	\$11.03 billion	\$0
Australia Pacific LNG	\$10.68 billion	\$0
Whitehaven Coal	\$8.40 billion	\$0
Victoria Power Networks	\$7.61 billion	\$0
ConocoPhillips Australia	\$7.17 billion	\$0

Revenue and tax paid for the five years to 2017-18

Source: marketforces.org.au/taxavoidance

in Australia. In its most recent analysis, released in late 2019, it estimates the gap between what corporations with revenues over \$250 million should have paid in tax versus what they did pay was \$2 billion, or 4% of corporate income tax for this class of corporation. The ATO believes the gap is primarily driven by differences in the interpretation of complex areas of tax law.

However, in this game of cat and mouse, legions of tax advisers are always on the lookout for the next tax loophole to sell to corporate clients. Thus, the struggle to ensure multinational corporations pay the taxes they should in Australia will remain. However, for those campaigning for tax justice, the main focus remains on enabling developing countries to be able to collect the tax revenue set by their laws and benefit from the resources that are being extracted and exploited by multinational corporations.

For more information, visit the Tax Justice Network Australia website at <http://www.taxjustice.org.au/> and the global Tax Justice Network website at <https://www.taxjustice.net/>.

Dr Mark Zirnsak is the secretariat for the Tax Justice Network Australia and is the Senior Social Justice Advocate at the Uniting Church in Australia, Synod of Victoria and Tasmania.

(News cont. from front page)

of reading and writing for my thesis on Christian witness in the face of capitalism. Unfortunately, although the coronavirus has not really limited this work, my ongoing back troubles have done.

The really exciting (and slightly scary) news is that someone has responded to the call-out in the previous *Manna Matters* for an 'angel investor' to buy an investment property in Long Gully that can be used for the local mission work of the Seeds Community. It is too early to say much about how it will be used (the purchase is still in process), but the core idea is that the house will be used to accommodate our mission interns and potentially, as needs, to be used as accommodation for vulnerable families. Our angel investor has also brought to the project a real interest in retrofitting the property for climate-readiness, which was an additional blessing!

Even if this were to fall through at the last hurdle, what has been encouraging is that people (we had a few serious inquiries) have taken *the idea* of what is being proposed, seriously. As well as material support for the work of the Seeds Community, the deeper idea at work here is our need to find working models of mobilising the latent capital that is held amongst God's people so that it can be of benefit to God's work in the world. So, as well as a way of meeting a concrete need, this is a bit of an experiment in faith.


Jonathan Cornford




Winter crops (beds from foreground to background): broccoli and cauliflower; peas, beans & beetroot; onions and carrots; green manure; lots of garlic!; and (right up the top) lettuce and other leafy stuff.

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About Manna Gum

Manna Gum is an independent non-profit organisation that seeks to:

- 1. Help Christians reclaim and practise Biblical teaching on material life; and*
- 2. Promote understanding of the ways our economic lives impact upon ourselves, others and the earth.*

Manna Gum is motivated by a vision of renewal of the Church in Australia as an alternative community that witnesses to the Kingdom of God.

Please contact us if you would like us to speak to your church, group or organisation; or if you would like more information about our work; or to discuss how we could support you and your church/group/organisation to explore some of these issues.

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