# Strategic Climate Funds

## Policy & Process

## Version 3 May 2024

## Contents

Page



Links to Additional SCF Material:

- **Presentation Slide Deck PDF**
- **Short Introduction PDF**
- **Website Content**

# 1. Introduction to Strategic Climate Funds

To address the full extent of the climate emergency, individuals and organisations in all sectors need to rapidly decarbonise *and* use their financial resources to support effective climate initiatives.

This document outlines GCC's policy and methodology for 'Strategic Climate Funds' (SCFs), which is a model for ethically financing climate action that allows individuals and organisations to support rapid and effective climate action, both within the visual arts sector and on the front line of the environmental crisis - without the problems associated with conventional carbon offsetting (outlined in the following sections).

SCFs are a commitment to go further than standard emission reduction targets. Organisations of all types and sizes can create a Strategic Climate Fund by setting aside a pot of money annually. Ultimately, SCFs are a way to use the platform and resources of the visual art sector to get much needed funding to transformative climate projects.

## SCF summary

Rather than purchasing conventional carbon offsets, GCC advises its members to:

1. Measure their own greenhouse gas emissions and create an action plan for reducing them by at least 50% by 2030. SCFs cannot be used to avoid or delay urgent decarbonisation.
2. Set aside money into a fund primarily by calculating a small percentage of the organisation's financial metrics such as revenue or unrestricted funding (more information on calculating contributions here).
3. This fund can be spent on External Donations to support effective frontline environmental initiatives and Internal Investments that are guaranteed to remove greenhouse gas emissions directly from operations and supply chains within the 2030 timeline.
4. Repeat the process annually alongside a robust decarbonisation strategy *without* claiming that these activities in any way "neutralise", "cancel out" or "compensate" for the emissions they are responsible for.

This policy was developed by GCC in collaboration with environmental advisor Danny Chivers and in consultation with GCC members and leaders in the cultural and environmental fields. This is version 3 of the policy, the original of which was published in 2021. GCC would be happy to speak with any member who needs help establishing their SCF programme - info@galleryclimatecoalition.org.

## 2. Strategic Climate Funds in Detail

GCC has been promoting the use of its Strategic Climate Fund (SCF) scheme since it was conceived in 2021. Three years on, SCFs are still a novel concept that challenge the mainstream approach to financing environmental initiatives, which still relies heavily on the conventional carbon offset market.

SCFs are GCC's proposed solution to the problems associated with offsetting and are intended to encourage ethical and effective funding of environmental action within the visual art sector and beyond. Unlike offsets, SCFs are designed to encourage action and tangible results in the near term, incentivise transparency and accountability, and, crucially, do not allow for misleading 'net zero' or 'carbon neutral' claims. This approach is in line with the position taken by an increasing number of environmental organisations, backed by a growing body of evidence.

This will allow arts organisations to tell a positive story about their support for urgent climate action, and give a platform to inspiring projects and initiatives, without getting tangled in the messy and contentious world of carbon offsets, "climate compensation" or carbon removals. Following these guidelines should help arts organisations to avoid accusations of greenwashing by clearly communicating the actions they are taking both to reduce their own emissions and to support meaningful systemic change in the wider arts sector and beyond.

In short, setting up a Strategic Climate Fund means allocating money into a set fund every year with the aim of strategically using our money to support effective climate action. Funds can then be used to support external organisations working on the frontline of the climate crisis, or to invest in internal sustainability initiatives that remove emissions and waste directly from operations and the supply chains.

As a starting point, GCC recommends choosing a figure between 0.1 and 1% of annual revenue. The exact figure will depend on the type and size of the organisation, as well as what is realistic for you. This will be different for everyone. Most importantly, whatever the total, your fund should contribute to meaningful change at a level proportionate to your organisation, while also being achievable and financially sustainable.

Rather than a one-off donation, SCFs should be considered as an ongoing responsibility to support climate action and drive systemic change in the sector. In light of this, SCFs should be integrated into annual budgeting and ringfenced. Given that this will require approval from senior staff and finance teams, GCC recommends getting senior buy-in from the start. We suggest working with your finance director to build a multi-year strategy for how you will spend internal investments and designate external donations.

As with any new system, SCFs may not work perfectly for everyone immediately. If you are struggling to get sign-off for an SCF policy, we would recommend starting where you can - even if this means allocating a small amount in your fund in the first year and then gradually building up from there. If you currently use a different method for calculating an SCF (e.g. based on your measured emissions, as per our previous guidance), we appreciate that it may not be possible to change this immediately. Any contribution to SCFs through either method is a positive action that we wish to celebrate, as we transition towards what we hope will be a fairer and more straightforward revenue-based system.

Non-profit arts organisations with more tightly regulated budgets may wish to take a different approach to their SCFs, by setting a target amount and then creatively fundraising towards it (more on the considerations for non-profits in section 10).

In the short term, any contribution that is achievable for your budget could fund crucial climate action. We simply ask our members to be transparent about their own SCF process before making any claims about their fund.

**If everyone committed in this way, we could rapidly decarbonise the visual art sector and provide significant funding for effectively tackling the climate crisis.**

Over the past few years, we have adapted our SCF policy as the thinking around climate finance evolves and the best practice changes. This is a fast moving field, but we are committed to keeping our members up-to-date and will continue to improve and expand the policy - and all of our guidance - in step with the progressive leaders in this area.

For example, the Science-Based Targets initiative (SBTi) released new guidance in February 2024, encouraging businesses to support “Beyond Value Chain Mitigation” (BCVM) initiatives - essentially, taking further climate action in addition to reducing their own emissions. SBTi’s guidance includes options for supporting climate initiatives that fall outside the carbon markets, and our SCF recommendations are in line with their “Money-For-Money” method for allocating BCVM funds.

**NOTE**: SCFs cannot be used to:

- Avoid or delay urgent decarbonisation (If you are unfamiliar with GCC’s guidance on urgent decarbonisation, which must happen before embarking on the SCF process, we would encourage you to read more here before proceeding).
- Make claims of ‘compensation’, ‘zero emissions’, ‘carbon neutrality’ or similar.

## 3. Why SCFs?

There are now many well documented issues associated with conventional offsetting (see our report on this here). These include:

- Problems verifying effectiveness
- Reliance on estimates and predictions
- Using offsets to greenwash or avoid emissions reductions
- The fact that, even if effective, offsetting projects will not remove emissions in time to reach 2030 targets.

This means that, by spending money on offsetting, organisations are often:

- Spending money on projects and initiatives that are unproven or ineffective
- Suggesting that we can 'cancel out' emissions, which implies that we don't need to focus on reductions
- Using up limited organisational resources which could have been spent on more effective climate action.

**We believe that conventional offsetting cannot be considered the fastest, fairest, nor most effective way to tackle the climate crisis. However, there is still an urgent need for financing climate action.**

As the issues associated with offsetting become better-known, there is growing demand for alternative ways to show commitment and support effective climate solutions. Strategic Climate Funds are GCC's suggested solution to this problem.

Strategic Climate Funds attempt to address the issues associated with offsetting by allowing organisations to effectively finance climate projects **and** continue to focus on their own emissions reductions.

---

## 4. GCC's Position on 'Net Zero' Targets and Carbon Offsetting

A growing number of environmental organisations, charities and campaigners are questioning and challenging the use of 'net zero' targets and carbon offsetting. GCC's position on these terms, and how this is relevant to our SCF policy, is explained below.

The term 'net zero' was intended to refer to the collective global emissions created by the whole of society. 'Net zero' makes much less sense as a target for individuals or organisations.

Rather than setting 'net zero' targets and trying to 'cancel out' emissions, it makes far more sense for each individual or organisation to simply focus on the side of the global balance sheet (emissions or absorptions) where they have the most influence or responsibility. For most in the art world, this will be emissions.

Despite this, many organisations have - in good faith - set 'net zero' or 'carbon neutral' targets that rely on carbon offsetting.

Carbon offsetting means paying someone else to reduce or remove emissions that will 'cancel out' your own.

Typically, these schemes sell 'carbon credits' that equate to the quantity of $CO_2e$ emitted. This money is then spent on projects that either claim to draw $CO_2e$ out of the atmosphere, like tree planting, or prevent future emissions, like renewable energy projects.

In practice, this often means that organisations reduce some emissions but ultimately use potentially ineffectual offsetting schemes to reach 'net zero'.

This is why GCC advises its members against the use of conventional carbon offsetting and individual net zero targets, and this is where the Strategic Climate Fund policy comes in. Strategic Climate Funds are a way to encourage our members to step up their ambitions and support frontline climate solutions without getting tangled up in problematic carbon neutral targets or offsetting schemes.

## Further reading on 'net zero' targets and carbon offsetting

- 'The scientific basis of "net zero emissions" and its diverging sociopolitical representation', *Becken et al, Science of The Total Environment*
- 'There aren't enough trees in the world to offset society's carbon emissions – and there never will be', *The Conversation*
- 'Know Your Number', *Chapter Zero*
- 'We must fundamentally rethink "net-zero" climate plans. Here are six ways', *MIT Technology Review*
- 'Net-Zero Is a Dangerous Distraction', *Treehugger*

# 5. The Evolution of GCC's SCF policy

With GCC's SCF policy, our goal is to help our members find the best way to contribute to effective climate solutions, using the resources they have, in the fairest and most transparent way possible. As the topic of best practice for funding climate action is a lively and rapidly evolving conversation, it inevitably means that our guidance on this will change over time.

When we first launched our SCF policy back in early 2021, the guidance was to base SCF contributions on a price of £50-100 per tonnes of $CO_2$e emissions. The second version of the SCF policy, published in May 2023, suggested that contributions be based on either a small percentage of annual revenue *or* a price of £50-100 per tonnes of $CO_2$e emissions. Now, in the third version of our policy, we are advising members to calculate their SCFs using **a percentage of annual revenue[1] small enough to be realistic in annual budgets but significant enough to support meaningful action**.

## Rationale Behind Our Updated SCF Policy

We have reached these conclusions following consultation with advisors in both the environmental and cultural fields (see section 14). There are few key reasons why GCC now recommends the "percentage" approach to SCFs and these points have been expanded on below:

1. Funding climate action needs to be done in addition to decarbonisation, and should not be tied to it - this is still too close to offsetting.
2. We should be ramping up our climate funding as we head towards 2030, not planning to reduce it.
3. There is a growing consensus that setting individual "net zero" targets for organisations one-by-one is not the most efficient way to reach *global* net zero. More and more environmental organisations and networks are demanding alternative approaches. We want to help support and accelerate this positive shift.

[1] We recognise that revenue might not be an appropriate metric for everyone (see '**The Economics of SCFs**' section above). It may be appropriate instead to find a percentage of 'Net Income', 'Sales', 'Unrestricted Funds', 'Turnover', 'Gross Profit', etc. What is most important is that individuals and organisations remain transparent about their choices, and generate enough money to support meaningful climate action. This approach is similar to other organisations such as 1% for the Planet, EarthPercent, One for the World and Giving What We Can.

4. $CO_2$e reporting is not an exact science, and so is arguably not the best metric to use in order to calculate SCF contributions.
5. Tying climate contributions to revenue rather than emissions, and maintaining them even as operational emissions fall, is arguably more compatible with the principles of climate justice.
6. The percentage approach is more applicable, and therefore more actionable, for more organisations.

**1.** One of the main concerns with conventional carbon offsetting is that it promotes the idea that we can 'pay our way' out of the environmental damage we are causing. This isn't just a theoretical issue. Right now, polluting corporations like Shell and Total are facing legal challenges for business plans that would have devastating impacts on the climate; one of their key defences is that they plan to spend enough money on climate-friendly measures like tree-planting or (unproven) carbon capture technologies, to "cancel out" the damage their emissions will cause[2].

Matching SCF funds to our measured emissions - while much better than offsetting - still promotes the idea that we are somehow "compensating" for those tonnes of $CO_2$e, language that - we believe - is unhelpful in this wider debate. If we want everyone - including the big polluters - to take their emissions reductions seriously, then we should all be moving away from the idea that money we spend on external projects is in any way "compensating" for our own emissions.

We have been pleased to see this shift in language begin to spread across the environmental policy space, with both the Science-Based Targets initiative and the Gold Standard organisation noting the risks and challenges of "compensation"-based language in comparison with the idea of making "contributions" to help tackle the climate crisis, above and beyond your own emission reductions (see 'Communicating SCF Action').

**2.** In theory, if our members are on track for their emissions reductions targets, annual SCF contributions calculated from $CO_2$e emissions would be shrinking the closer we get to 2030. In practice, this will mean less funding for crucial climate initiatives at a time when funds may be critically urgent. The percentage of revenue approach is a more sustainable way of funding climate action in the longer term.

[2] See for example https://www.bloomberg.com/news/articles/2024-04-12/shell-climate-appeal-sees-dutch-group-push-for-tougher-rules

**3.** There is a growing body of evidence that setting individual “net zero” targets for organisations one-by-one is not the most effective way to reach *global* net zero (see for example this February 2024 study into the scientific basis of net zero). More and more environmental organisations and networks are becoming aware of this, leading to an increasing demand for alternative approaches.

We want to help support and accelerate this positive shift, not just by promoting alternatives to offsetting but by challenging the underlying myth that the “correct” amount of action to take should be based solely on your current or projected carbon emissions, rather than seeking out the most effective way to use whatever resources you have to help tackle the crisis.

The growing demand for this kind of approach - making positive contributions towards climate action that are not connected to your own carbon emissions - can be seen in the development of specific guidance on this topic by the Science-Based Targets initiative, Gold Standard, and others (see our page on ‘How our approach with SCsF fits in with others’).

**4.** Carbon footprinting is not an exact science. Carbon audits are very useful for internal planning and target-setting, but can vary depending on data quality, measurement boundaries etc. and should not be seen as precise measurements of environmental impact. As a result, estimates of carbon emissions are arguably not the strongest metric against which to calculate contributions to climate action. The percentage of revenue model does not rely on the accuracy of carbon audits and instead simply encourages organisations to give what they can.

**5.** From a climate justice perspective, our current carbon emissions do not accurately represent our responsibility for the climate crisis. In the Global North, the wealth, infrastructure and security that underpins today’s arts and culture sector has been built upon hundreds of years of fossil fuel extraction, much of it at the expense of the Global South. Tying our climate contributions to revenue rather than emissions, and maintaining them even as our operational emissions fall,  helps to reflect this.

In the longer term, we hope this can form part of a larger conversation with GCC members about how action on the climate crisis ties into other crucial discussions around decolonisation and international reparations that are also taking place within the art world. What does it actually mean to acknowledge the climate debt that the North owes to the South, or to act in solidarity with communities on the front lines of the climate crisis? Can SCFs play a role in this? These are bigger topics that we hope to explore in the future.

**6.** Our updated SCF policy offers a formula that is actionable for all of our broad membership. Simply calculating contributions based on emissions does not take into account the nuances and complexities faced by different types of organisations or individuals who may be restricted by their funding arrangements or financial circumstances. By moving to a percentage model, all of our members, regardless of organisation type or size, can take action and be recognised and celebrated in doing so.

## Acknowledging alternatives

We do acknowledge and understand that some organisations may have already started calculating their SCFs based on emissions as per our previous advice, or because this approach feels familiar and in line with prior offsetting work. We also recognise that other organisations continue to recommend funding climate action based on emissions. For these reasons, GCC accepts that some of our members will - for the time being at least - still be tied to an emissions based calculation. We acknowledge that this can still be effective and that some people may prefer to continue in this vein. However, for the reasons outlined above, this is not our preferred method.

GCC encourages any effective and ethical funding of climate action. If an organisation believes that the only way they can currently put money towards funding climate action is by linking it to their emissions, then of course that is a positive thing to do. In these cases, GCC would recommend looking for opportunities to switch to a percentage-based model in the future.

We are open to working with and mutually supporting other initiatives that take a different approach to get to the same endpoint. Find more information here about different organisations working in this space and their methods in section 6.

## Summary

We believe that the new SCF policy is a more holistic approach to funding climate action. The updated approach creates a new framework for climate action, separates decarbonisation and climate funding, encourages a shift in the conversation, and, we hope, will set standards and encourage alignment across the sector.

**The most important thing is that we are urgently addressing the climate crisis**. Rapid decarbonisation should be the primary focus for our members. But, beyond that, Strategic Climate Funds can additionally help to accelerate decarbonisation and system change.

We are in a period of transition away from conventional offsetting, and there is not yet a standard model or approach for funding climate action. That's why GCC has taken this time to learn and develop a policy that will continue to evolve with the best available evidence and advice. In the interests of transparency and clarity, and to future-proof our recommendations, we are making this evolution in thinking known to our members.

---

## 6. How Our Approach with SCFs Fits With Others

When it comes to pointing out the problems with carbon offsets, we are far from alone in the art world. Julie's Bicycle's "Putting a Price on Carbon" report lays out the risks and challenges of offsetting and advises arts organisations to *"decide where to put your contribution and price it adequately – it doesn't have to be an 'official' offset."* In their Energy Book for art galleries, Ki Culture's preferred option is to *"donate to a charity or project that isn't an offsetting scheme but has great environmental impact"*.

The newly-launched arts and environment charity Murmur has also joined the call for alternatives to conventional offsetting. They have partnered with a number of arts businesses to redirect money that might have been spent on offsets into frontline climate initiatives in the art world and beyond. They calculate those contributions based on emissions, but otherwise take a similar approach to GCC[3].

Environmental groups like Greenpeace and Friends of the Earth take a very firm position, pointing out that offsetting *"doesn't really work"* and is a *"dangerous distraction"*. The CLARA coalition of conservation groups, peoples' movements and humanitarian NGOs has called for an end to carbon offsetting and the use of "real zero" rather than "net zero" targets.

Meanwhile, the idea of setting aside a percentage of revenue towards environmental and social causes has grown in popularity, with thousands of organisations and individuals

[3] While we do recommend a revenue-based approach, we also acknowledge that other fundraising methods like Murmur's can also be effective and may be preferable to certain organisations. GCC supports any ethical and effective funding of climate action and we are open to working with and mutually supporting other initiatives that take a different approach to get to the same endpoint. The most important thing is that there is now an understanding and willingness to move away from conventional carbon offsetting, which wasn't the case when we first launched SCFs in 2021.

giving hundreds of millions of pounds via initiatives like 1% for the Planet, EarthPercent, One for the World and Giving What We Can.

Here's what they say:

**EarthPercent:** "We want to encourage artists and music-related organisations to pledge a small percentage of their income to EarthPercent. This percentage can be collected at source and diverted to EarthPercent where it will be directed to the most impactful organisations dealing with climate change."

**One for the World:** "Most people can have a huge impact with only 1% of their income. According to renowned development economist Jeffrey Sachs, 0.7% of the annual income of OECD member countries would be sufficient to eliminate global poverty over a twenty year period. Contributing even 1% of your own annual salary can make a remarkable difference when donated to highly effective nonprofit organisations."

**Giving What We Can:** The Giving What We Can pledges are a public commitment to donating a percentage income to initiatives that can most effectively help others. There are several ways they offer this including 'The Trial Pledge', which asks users to "Pledge a percentage of income to effective charities, you choose how much and how long you want to give for". As well as 'The Company Pledge', where businesses "Give at least 10% of profits each year to highly-effective charities. The spirit of this pledge is that it is a "meaningful portion" – high enough that it's a serious commitment, but not so high that it's detrimental (e.g. prevents investors, hurts employees, etc)".

**1% for the Planet:** "1% for the Planet members commit to donating at least 1% of annual sales directly to environmental organisations. We certify every donation to ensure businesses meet that commitment. 1% for the Planet was founded on the idea that a company has a responsibility to give back for use of our planet's resources. When businesses say they give back, we make sure they do."

Inspired by these initiatives, we believe it makes perfect sense to use a similar approach to avoid the problems inherent in carbon offsetting. It's also interesting to note how some of the larger environmental policy guidance organisations are starting to shift their language to accommodate these kinds of approaches.

For example, the Science-Based Targets initiative (SBTi) supports thousands of businesses to set meaningful carbon reduction targets. Its guidance is aimed at a broad swathe of businesses, including many that have chosen to set "net zero" targets, with the aim of bringing all of them up to a meaningful level of climate action and ambition. While the SBTi does state that a certain level of offsetting is necessary if you have an organisational net zero target[4], their most recent guidance on "Beyond Value Chain Mitigation" (BVCM) notes that many companies are taking external action on climate change without using carbon offsets. They define BVCM as: *"a mechanism by which companies can go above and beyond their science-based targets to accelerate the global net-zero transition by helping other economic and social actors to reduce and/or remove GHG emissions today and by funding activities which can expect to deliver BVCM in the longer term."*

SCFs would certainly fall within this definition. Additionally, when discussing how to set aside money for BCVMs, the SBTi guidance includes the option of earmarking a percentage of revenue to spend on climate projects and initiatives, which it calls the "Money-for-Money" method. We also confirmed with SBTi staff that they recommend organisations set a science-based carbon reduction target before embarking on BCVMs, but that this didn't need to specifically be a "net zero" target - a 50% reduction by 2030 target would also align with their advice.

We are therefore confident that our new SCF guidance is in line with SBTi's recommendations, and note the broadening of SBTi's language to acknowledge the growing interest in alternatives to conventional offsetting, including approaches based on revenue, and the emergence of action based on climate "contributions" rather than "compensation":

*"[C]limate contribution claims are those which convey to audiences that the organization has provided support or finance to actions beyond the company's value chain (including through collective action) with an expected climate mitigation outcome…Unlike compensation claims, the contribution claim does not imply that the BVCM outcomes are netting out or counterbalancing the claimants' remaining value chain emissions, but instead are communicated as a contribution to global climate mitigation efforts." – SBTi "Above and Beyond" report, 2024*

This follows a similar acknowledgement from Gold Standard, the accrediting body for conventional carbon offsets, who noted in a 2023 report that:

*"…it is necessary, in order to better reflect how organisations become positive contributors to global efforts, to trend away from inward focused claims, such as carbon neutrality. Instead the trend moves increasingly towards more collective action, contribution-led claims language in order to truly take responsibility and to make a significant contribution to mitigating the climate emergency." – Fairly Contributing to Global Net Zero, Gold Standard, May 2023*

[4] This is a key reason why GCC does **not** recommend setting an organisational net zero target, but instead setting a 2030 reduction target plus an SCF, to help towards *global* net zero.

We're happy to see these influential environmental standards agencies now acknowledging the importance of action beyond offsets, talking about the difference between compensation and contributions, and validating the use of revenue-based funding methods. This shows how these methods and ideas have grown in importance and popularity since we first launched our SCF scheme in 2021, and we're excited to keep pressing ahead and further contribute to that gradual shift.

Other guidance, such as the UN's "Integrity Matters" report, assumes that its audience will be using offsetting to meet its "net zero" targets. However, this advice is very much aimed at large businesses that have set a net zero target, with the worthy goal of ensuring that these corporates take the most meaningful action possible within that framework. Meanwhile, the UN-backed "Race to Zero" criteria clearly leave room for organisations to set reduction targets without the use of offsets or "net zero", and their recommendations include *"immediate contributions to the preservation and restoration of natural sinks, not necessarily linked to neutralization claims"*.

At GCC we are in the fortunate position of advising a forward-looking and engaged membership, based on a straightforward science-based 2030 reduction target without the complications of organisational "net zero". As a small and nimble organisation, we are able to adapt quickly and update our advice based on the needs of our members, whilst also hopefully accelerating the changes we want to see in society. We know that GCC members are under pressure from audiences, artists, staff and supporters to take urgent and meaningful action in line with climate science and climate justice. So on issues like SCFs, we try to stay ahead of the curve, focus on the most effective climate actions, and give our members up-to-date guidance based on where we believe the debate is heading. See here what academics, climate advisors and other leaders in the visual arts and environmental fields say on GCC's Strategic Climate Funds.

The most important thing is that we are urgently addressing the climate crisis. Rapid decarbonisation should be the primary focus for our members but beyond (and to aid) that work SCFs can be an effective way to accelerate decarbonisation and wider systemic change.

---

## 7. The Economics of SCFs

We know financial jargon can be confusing, so in this section we break down the reasoning behind our SCF policy, including our recommendation that revenue is used to calculate contributions whilst also reflecting on alternative metrics.

### Calculating SCFs Using Revenue

Calculating how much money to set aside each year in a Strategic Climate Fund can be done in different ways depending on the type of organisation.

As a starting point, we recommend finding a figure between **0.1 and 1% of annual revenue**, depending on the type and size of the organisation and what is realistic for you.

This will be different for everyone, but, most importantly, whatever the total, your fund should contribute to meaningful change at a level proportionate to your organisation, while also being achievable and financially sustainable.

We recommend using revenue as the default figure from which to calculate your SCF. We make this recommendation for the following reasons:

- Businesses, non-profit organisations, and individuals all generate 'revenue', so this figure can be consistently applied across our broad membership.
- Revenue, in its various forms (including sales, subscriptions, and advertising income), is a standard go-to metric for measuring success, and is a simple and easily quantifiable indicator of the financial health of an organisation.

### Notes for Nonprofits and Charitable Organisations

For nonprofits and charities, revenue can be referred to by a variety of different names, such as sales, fees, interest, dividends and royalties. A charity may have multiple sources of revenue, such as donations, government grants or the sale of goods or services.

For some nonprofits and charities, it may be preferable to use 'Unrestricted Funds' for your SCF calculation. Unrestricted funds are donations that the organisation may use for any purpose so long as it meets aims and objectives outlined in their governing document. Nonprofit art organisations may use unrestricted funds to go towards operating costs for the organisation, or for other costs that are difficult to fund. Other types of donations might be given specifically for certain types of activities and therefore considered 'restricted', so it would not be possible to put these towards an SCF.

If sufficient unrestricted funds are not available, then non-profit arts organisations could instead set a target amount for their SCFs and then creatively fundraise towards it. Please contact GCC if you wish to take this approach and we can discuss the best way to achieve it (further information on SCF considerations for non-profits in section 10).

## The Problems With 'Profit'

Obviously, 'profit' may not be recorded by nonprofits and charities. As GCC has a great number of nonprofit organisations as members, it does not make sense for us to use profit as a metric against which to calculate SCF contributions. Furthermore, profit may also not adequately represent the financial standing of a commercial organisation as it is quite possible for a company to report profits but to go out of business, or for a wealthy and growing company not to register profit. Recorded 'profits' can be misleading and manipulated through practices such as 'expense manipulation', which involves artificially boosting profits by delaying or understating expenses, or 'asset valuation', which involves overvaluing assets and inflating book values and profits. As a result, we consider profit to be an unreliable metric against which to calculate SCF donations.

## Alternatives to the Revenue Model

We acknowledge that using revenue might not feel appropriate for all organisations. If this is the case for you, we recommend using a percentage of 'Net Income', 'Sales', 'The Bottom Line', or, for non-profits, a percentage of 'Unrestricted Funding'.

Depending on the metric chosen, we would expect to see a higher or lower percentage applied for SCF contributions. For example, 'Revenue' might have a lower percentage (e.g. 0.2%), whereas 'Net Income' might have a higher percentage, (e.g. 0.7%), because net income is calculated as revenues minus expenses, interest, and taxes.

### Summary

In short, **we trust you to find an appropriate way of calculating your own SCF allocation; however**, you must comply with our SCF spending guidance and criteria before claiming it to be a Strategic Climate Fund, as we define it.

Our default recommendation is to find a small percentage of annual revenue and continue doing this annually. If everyone stepped up in this way, we could rapidly decarbonise the visual art sector and provide significant funding for effectively tackling the climate crisis. However, we recognise that alternative metrics and methods may be more appropriate for some individuals or organisations.

If your budget does not immediately allow you to set aside money into a fund, consider using the percentage of revenue method to fundraise specifically for an SCF. In the meantime, we recommend prioritising actions that will decarbonise your own operations without requiring designated funds.

Whatever you choose, please be transparent about the method you have chosen, make sure it generates enough money for meaningful climate action, apply for your SCF following the guidance and criteria and remember - be bold, be ambitious, and be generous!

This is GCC's recommendation and is applicable for all of our members. We acknowledge other methods for calculating contributions to climate action can be effective and may be preferable to certain organisations - see the website for more information on how others do this and how GCC's policy has evolved.

---

## 8. Financing a Strategic Climate Fund

If you are at this stage we are assuming you already have a decarbonisation strategy in place. If not, please review our guidance here first and implement those actions before proceeding with a Strategic Climate Fund. First and foremost, all GCC members should be calculating their annual carbon emissions, setting targets, and creating action plans to reduce their emissions. SCFs must be done **in addition to, not instead of,** effective decarbonisation.

In order to finance your Strategic Climate Fund we recommend finding a figure between 0.1 and 1% of annual revenue for your SCF contributions, but this may vary depending on the type and size of the organisation and what is realistic for you.

However ‘revenue’ might not be an appropriate metric for everyone. You may also find a percentage of ‘Net Income’, ‘Sales’, ‘Unrestricted Funds’, ‘Turnover’ etc. - whatever works for you, as long as your total contributes to meaningful change at a level proportionate to your organisation, while also being achievable and financially sustainable.

In short, we trust you to find an appropriate way of calculating your own SCF allocation inline with these recommendations.

This means the process may be different for everyone but whatever you choose, please be honest and transparent about your methods, and make sure it generates enough money for meaningful climate action. Be bold, be ambitious, and be generous!

Working out how much money to allocate into your fund is easy with this simple tool:

**1.** First, enter the total figure of your chosen ‘Fund Metric’ (revenue / gross profit / sales etc.) from the last financial year and then select the percentage of this that will finance your SCF. This figure is your ‘Fund Total’.

For example: If your revenue was £600,000 and you allocated 1% of that, your Fund Total is £6,000. Or If your revenue was £6,000,000 and you allocated 0.4% of that, your Fund Total is £24,000.

**2.** Next, choose the percentage of your Fund Total that you would like to allocate to

- **a.** External Donations and
- **b.** Internal Investments.

For example: 60% External and 40% Internal. For a £6,000 total, this gives Sub-Totals of: £3,600 for A. External Donations and £2,400 for B. Internal Investments.

GCC has chosen to allocate 1% of the charity’s unrestricted funds for its own SCF. This might not be appropriate for everyone so we suggest you find a percentage that works for you but still generates enough funds to support meaningful climate action.

If your budget does not immediately allow you to set aside money into a fund, consider using this method to set a target and fundraise specifically for an SCF.

# 9. Spending SCFs

All Strategic Climate Fund spending must meet the following criteria:

1. Be proven and effective
2. Have immediate impact and contribute to meeting near-term climate targets.
3. Be in line with the principles of climate justice.
4. Create change that would not otherwise have happened.

SCFs can be spent on **External Donations** & **Internal Investments**.

## Spending SCFs: External Donations

GCC has developed this 'Partner Selection Criteria' to help select projects that can be supported by external donations.

To receive funds from an SCF, organisations should:

1. Keep fossil fuels in the ground and greenhouse gases out of the atmosphere.
2. Protect natural environments, their biodiversity and their human inhabitants.
3. Respect the principles of climate justice.
4. Be effective at doing this within the 2030 timeline.

GCC recommends looking for frontline projects that support systemic change and help accelerate the wider transition away from fossil fuels and destructive land use, and towards a more regenerative society. See below for some suggested examples of positive projects and initiatives.

We do not recommend spending on direct air carbon capture or other "carbon removal" schemes; we believe there are many more effective and proven options that will have a greater positive impact per pound spent. See here for more information.

GCC also advises caution around donating to speculative, unproven or marginal technologies (eg. "sustainable aviation fuel"), when more reliable options for spending on climate action are available. If something appears too good to be true, it probably is. If in doubt, feel free to contact GCC for further advice - or choose from our recommended projects below.

NOTE: GCC would advise that non-profit organisations should focus on spending their SCF on Internal Investments rather than donating to third-party organisations.

## External Donations: GCC SCF Fund Partners

GCC has identified and partnered with five exceptional organisations that meet our SCF selection criteria and we recommend them as recipients for SCF External Donations. GCC is confident that all of these schemes will have a positive impact within the 2030 timeline.

**ART TO ACRES** works with local communities on large- scale land conservation projects. It has helped provide legal status and protection to millions of hectares of rainforest land in partnership with Indigenous peoples and other local communities. There are many more large areas of global forest where local people have persuaded their governments to apply these protections in theory, but the resources have not been available for them to make sure they are implemented. Donating to Art to Acres can help make these protections a reality in more places, keeping huge amounts of carbon safely locked up in forests for years to come. Visit website.

**AGROECOLOGY FUND** supports inspiring projects around the world that are changing the way we produce food. Industrial agriculture is a huge source of emissions. Agroecology combines traditional methods of farming with appropriate renewable technology. This doesn't just prevent emissions in the short term, but also has the potential to pull huge amounts of carbon back into the soil in the longer term, while supporting local livelihoods and sustainably feeding the world. Visit website.

**CLIENT EARTH** is an environmental charity with a unique approach. They use existing environmental laws to challenge polluting projects – and win. In the last two years their actions have helped stop the construction of three huge coal plants in Poland and Germany and a giant gas plant in the UK, amongst a range of other victories. In 2017, they were named the 'UK's most effective environmental organisation' by the Environmental Funders Network. Visit website.

**RAINFOREST ACTION NETWORK** preserves forests, protects the climate and upholds human rights by challenging corporate power and systemic injustice through frontline partnerships and strategic campaigns. The Network has set up a "Protect an Acre" fund, where money will go to local communities who are taking a stand right now against destructive projects. These funds are given out as grants to threatened communities who need them, especially Indigenous groups, and are helping to make a difference in some of the most urgent struggles for climate safety on the planet. Visit website.

**SOLAR AID** works to help communities in Africa 'leapfrog' over dirty energy and build a clean energy future. Their mission is to provide solar lighting to every home, school and clinic in Africa by 2030, replacing millions of polluting kerosene lamps and preventing the need for new fossil-fuelled power stations. They work with local partners to build knowledge, capacity and skills in communities with the aim of creating a long-term sustainable solar lighting market. Visit website.

GCC has investigated the organisations listed here to ensure they align with the partnership criteria laid out, and is therefore able to recommend them with confidence as recipients for SCF donations. Whilst there are many fantastic organisations out there worthy of financial support, GCC is not able to verify the methods or effectiveness of all of them. In theory, it would be possible to follow the SCF process and donate to an organisation not listed here, as long as proper investigation has been carried out to ensure that the organisation is doing reputable work and that the above criteria have been met. If you are planning to complete the SCF process but donate to a different charity, please let us know who that is.

## Spending SCFs: Internal Investments

Crucially, any internal spending should be in addition to existing decarbonisation plans. Internal SCF spending - in line with the categories listed here - can be used as a way to accelerate your decarbonisation, allowing you to go further and faster than just meeting your basic reduction targets.

This is a new area of the SCF policy and will be reviewed and expanded on in the future. In the meantime, we trust that our members will undertake this work honestly and transparently and that SCFs will only be used for funding internal activities that would not otherwise have happened.

Internal SCF spending should fall into the following categories:

1. Installing devices to produce renewable energy, energy efficient hardware, and improving building efficiency.
2. Subsidising low-carbon alternatives methods of travel and freight.
3. Addressing supply chain emissions associated with activities of clients, contractors, vendors and visitors etc.

4. Training staff, consulting with advisors or commissioning carbon, energy and waste audits.

### Internal Investments: Examples

SCFs are a commitment to go further and faster than your existing carbon targets. Internally allocated funds should only be spent on initiatives that would not otherwise have happened and should be done in addition to existing decarbonisation actions. Below are some examples of actions in line with the SCF Internal Investments categories.

- Installing on-site renewable energy or heat generation, such as solar panels and ground source heat pumps.
- Implementing a staff travel policy that subsidies and incentivises low- carbon alternatives.
- Empowering staff to take climate action through carbon literacy training.
- Consulting with environmental advisors to develop a custom decarbonisation action plan.
- Switching to 100% LED lighting and installing time or motion sensors.
- Commissioning a comprehensive carbon emissions audit of all your operations.
- Subsidising additional costs associated with sustainable packaging and shipping methods.
- Installing insulation and draught- proofing in all office / storage / exhibition spaces.

Note that internal SCF spending should be in addition to the investments needed to reach your 2030 reduction target. This is an opportunity to push further and faster, and achieve a greater than 50% reduction in line with climate justice. Some arts organisations are aiming for 70 - 90% emissions reductions by 2030, and SCFs can play a helpful role in achieving these kinds of goals.

Some of the activities recommended here are basic energy efficiency actions that should be undertaken regardless of SCFs. If you are already doing them, please use this as an opportunity to do more rather than claiming work that is already underway as an SCF. However, for some organisations using SCFs for internal investments may be the difference between the actions happening or not, which means the process will look a bit different for everyone. We trust that our members will undertake this work honestly and transparently and look forward to seeing case studies about how it has been successfully implemented.

## 10. SCF Considerations for Not-For-Profit Art Organisations

Non-profit organisations face stricter regulations on budgets and spending compared to for-profit companies, which necessitates a different approach to Strategic Climate Funds for these types of GCC members. In this updated policy we have included new guidance to support non-profit art organisations in setting up an SCF. However, it is important to clarify that GCC does not expect all non-profit art organisations to immediately dedicate their limited resources to new environmental initiatives, but guidance exists for those that do.

As a charity, GCC is acutely aware of the difficulties in funding a non-profit, particularly in the current landscape characterised by uncertainty, cuts, long-lead funding cycles, and increasing overheads, compounded by global economic turbulence. We appreciate these challenges and understand that it may take time for certain organisations to implement new initiatives like SCFs. That said, we are in the midst of an environmental emergency and responding to that accordingly, in a way that is appropriate to the organisation in question, should be a priority for all of us.

GCC also acknowledges that - depending on the structure of certain organisations - it might be challenging to get top-level support for any additional annual spending, however it is calculated. For organisations in this position, GCC recommends considering possibilities for additional fundraising specifically to finance internal spending of an SCF if it isn't possible to allocate funds from existing budgets (as opposed to fundraising in order to donate to a third party, which GCC would not recommend and is outlined further below).

For non-profits that are in a position to set up their own SCF, GCC recommends calculating contributions based on a small percentage of annual 'unrestricted funds', if 'revenue' does not feel like an appropriate metric. However the funds are raised, GCC recommends that non-profit organisations should focus spending on 'internal investments' over 'external donations' as - depending on the type of organisation and the country in which they operate - there may be restrictions on charities and non-profits making donations to third parties. Even when such payments are possible, they may not make sense for one charity to donate to another due to potential conflicts of interest and reputational risks. For these reasons, GCC advises non-profit art organisations to prioritise internal investments over external donations to third-party environmental initiatives.

SCFs are a commitment to go further and faster than your existing carbon targets. Funds spent internally should be used to accelerate decarbonisation and adopt zero-waste practices within the organisation's own operations. However, these funds should only be spent on initiatives that would not otherwise have happened and should complement existing decarbonisation actions (examples of actions in line with SCF internal investments outlined in section 9).

The SCF approach might be new to many non-profit art spaces, so support and conversations will be crucial for many organisations to work out their own strategy. The launch of the new SCF policy marks the beginning of a campaign that will include events and workshops that will engage members and support them with implementation. Moving forward, we intend to build a bank of case studies and user experiences to illustrate successful implementation of the SCF guidance. We also plan on developing collaborative relationships with major art funders in order to establish clarity and consistency on the funding of arts organisations in relation to their environmental activities. GCC also hopes to work with non-profit art organisations to find creative and engaging ways of managing their SCFs that can also enrich their public and artistic programmes. In the meantime, if a non-profit arts organisation requires further support, we would encourage members to contact the GCC team.

---

## 11. Embedding SCFs as an ambitious long-term strategy

The outlook is simple: if everyone in our sector committed to their own SCF policy, we could rapidly decarbonise the visual art sector and make a significant difference to vital frontline climate initiatives.

Our potential impact should not be underestimated. All donations made in line with this policy will have a clear, on-the-ground impact that will help the sector, and the world, meet its urgent 2030 climate targets. We do not have time to waste.

Most members of GCC are based in wealthy countries in the Global North and are in the top percentages of earners worldwide. We believe that, as a result, we have an urgent responsibility to finance climate initiatives, in line with the principles of climate justice.

We encourage all GCC members to be bold, ambitious, and generous, and incorporate SCFs into their wider annual strategies and budgets. SCFs should be seen as an opportunity, and we encourage all of our members to celebrate the contributions they have made and use them as a motivation to increase their impact year on year.

## 12. Communicating SCF Action

In order to avoid accidentally misleading statements or claims that could be interpreted as greenwashing, GCC encourages honesty, transparency and accountability when communicating about SCFs and climate action in general.

Unlike carbon offsetting, SCFs do not allow for claims of 'carbon neutrality', 'net zero' or that environmental impacts are somehow 'compensated' for by paying a third party as we believe this is entirely the wrong way to frame climate action. Instead, GCC advises members to focus on highlighting the tangible and effective actions that they have already taken as part of a clear Environmental Responsibility statement

For example, rather than claiming the following:
*"We will be net zero by 2025 and will compensate for all our emissions through tree planting offset schemes and carbon capture technologies."*

Instead, aim to say something along the lines of:
*"By measuring our greenhouse gas emissions and implementing a Decarbonisation Action Plan we have reduced our $CO_2e$ by 15% over the past two years and are currently on track for a 60% reduction target in 2030. We used our 2023 Strategic Climate Fund (calculated at 0.4% of revenue) to install a ground-source heat pump for our office and also donated $5,000 to SolarAid. See our Environmental Responsibility statement for details."*

This will allow arts organisations to tell a positive story about their support for urgent climate action, and give a platform to inspiring projects and initiatives, without getting tangled in the messy and contentious world of carbon offsets, "climate compensation" or carbon removals.

There are a number of guidelines and resources available with advice on how to communicate effectively about climate action and environmental responsibility. Organisations including Climate Outreach and the Yale Program on Climate Change Communication can help provide guidance on making sure that we are communicating effectively and transparently, and staying up-to-date on evolving language. GCC would be happy to schedule a call to discuss this with any of our members.

Following these guidelines should help arts organisations avoid greenwashing by clearly communicating the actions they are taking both to reduce their own emissions and to support meaningful systemic change in the wider arts sector and beyond.

# 13. Conclusions

## The Climate Crisis and Our Responsibilities

We are in an unprecedented environmental crisis, and we need to act now to limit the damage. The science is clear: we must at least halve global greenhouse gas emissions by 2030, from a 2019 baseline, to limit global warming.

The cultural industries have an important role to play in this as arts organisations have a large public platform and the ability to influence public discourse. The arts sector also generates a significant amount of money in the wider economy.

**This gives the sector a triple responsibility:**

1. To urgently reduce its own emissions
2. To use its platform to set a positive example and inspire wider action
3. To spend its money in a way that supports a rapid and just transition to a low-carbon society

## The Problem

There is an urgent need for financing climate action but conventional offsetting cannot be considered the fastest, fairest, nor most effective way to tackle the climate crisis.

There are now many well documented issues associated with conventional offsetting. These include problems verifying effectiveness; reliance on estimates and predictions; using offsets to greenwash or avoid emissions reductions; and the fact that, even if effective, offsetting projects will not remove emissions in time to reach 2030 targets.

This means that, by spending money on offsetting, organisations are often:

- Spending money on projects and initiatives that are unproven or ineffective.
- Suggesting that we can 'cancel out' emissions, which implies that we don't need to focus on reductions.
- Using up limited organisational resources which could have been spent on more effective climate action.

## Our Solution

SCFs are GCC's proposed solution to the problems associated with offsetting. SCFs are intended to encourage ethical and effective funding of environmental action within the visual art sector and beyond.

By allocating money into a fund annually, it can be used strategically to support effective climate action. This can be either for external organisations working on the frontline of the environment or internal sustainability initiatives that remove emissions and waste directly from operations and the supply chains.

Unlike offsets, SCFs are designed to encourage action and tangible results in the near term, to incentivise transparency and accountability. Because SCFs do not need to make carbon numbers line up on a balance sheet, they can be spent on a whole range of more strategic and systemic solutions that could not be supported by carbon offsets.

Ultimately, SCFs are a way to use the platform and resources of the visual art sector to get much needed funding to transformative climate projects. Every contribution that organisations can make will have an impact, and show that the art world is stepping up to be part of these broader solutions.

---

## 14. SCF Endorsements

*"The formation of the Strategic Climate Fund concept by GCC is a brilliant example of how an innovative idea in the art space, locally, can positively impact the sustainability discourse, globally." -* ***Haley Mellin, Artist and Land Conservationist, Founder of Art to Acres***

*"I am deeply impressed by what GCC are doing with SCFs and the centering of climate justice in their strategy and messaging with the sector. Given the widespread denial in the Global North of its historical responsibility for the climate crisis and the actions needed to address and mitigate its impact, it feels particularly refreshing. The shift to requesting a percentage of members' revenue is both fairer and more sustainable. This change also reframes contributions from a traditional offset model to a more transformative approach, emphasizing reparations and solidarity with frontline communities." -* ***Yasmin Ahammad, Chief Executive Officer Impatience Earth***

*"Gallery Climate Coalition leads by example by providing a unambiguous two-pronged path to genuine decarbonisation, complemented by investment into a Strategic Climate Fund that contributes to additional climate action elsewhere. The fact that these two*

*are not mixed maintains the highest levels of integrity and transparency."* - **Dr Suzanne Becken, Professor of Sustainable Tourism, Griffith University**

*"It is encouraging to see arts organisations shifting away from the problems of carbon offsetting to focus instead on vitally important decarbonisation efforts and providing support for organisations working towards climate justice."* – **Dr Robert Watt, Lecturer in Climate Politics, The University of Manchester**

*"I am very supportive of the approach that GCC is taking. It recognises the considerable problems with the approach to declaring net zero that many companies have taken and instead, it proposes a clear and decisive approach to actively reduce current carbon emissions. The more organisations that can follow this lead, the faster the transition to a lower carbon world".* - **Dr Graham Miller, Rodrigo Guimarães Chair and Professor of Sustainable Business, Nova School of Business and Economics**

*"Amid the thick smokescreen of exaggerations and nonsense around offsetting, the honesty and integrity of this initiative is a breath of fresh air. Many companies keep using carbon offsetting as an excuse to carry on polluting instead of doing the hard work of cutting their emissions. We're sick of hearing about 'carbon-neutral' flights and 'net-zero' bacon when what we need are 'zero-bullshit' initiatives. Gallery Climate Coalition acknowledge that tackling the sector's climate footprint is a challenge, but they rightly shun the offset greenwashing and look instead at projects that may have actual impact. Being honest about the problem is the first, crucial step towards solving it. More power to them."* - **Charlie Kronick, Greenpeace UK's Senior Climate and Energy Campaigner**

*"It is really encouraging that GCC are looking at climate approaches that are based on taking real action and supporting real solutions. It's great to see the arts sector willing to set carbon reduction goals that actually reduce their emissions instead of getting tangled up in "net zero" targets that rely on carbon offsetting, or costly and unproven carbon removal technologies that may never work. Kudos for the leadership. Other sectors should watch and learn."* - **Teresa Anderson, Global lead on climate justice, ActionAid International**

*"It is vital to understand that traditional carbon offsetting is not a viable solution to the environmental crisis. Without detracting from the urgent need for rapid decarbonisation, GCC's SCFs offers a brilliant model for how the visual arts sector can use its finances to support effective climate action whilst also addressing the issues of greenwashing and green-hushing. Whether you choose to invest in your own operations or to support highly impactful frontline initiatives, by following the SCF guidance, your fund will have a positive and tangible impact."* - **Caitlin Southwick, Founder and Executive Director Ki Culture**

## 14. About GCC

GCC is an environmental charity and international membership organisation providing guidance on environmental responsibility, specifically for the visual art sector.

GCC's primary target is to facilitate a reduction of the sector's greenhouse gas emissions by a minimum of 50% by 2030. To do this, GCC provides open-sourced and action-oriented tools and resources tailored-made for art organisations and leads campaigns for systemic change.

The coalition has over 1,300 members from more than 40 countries. As a registered charity, GCC does not operate for profit and all tools and resources are provided free of charge.

We would appreciate your feedback on the SCF policy and love to hear from anyone who has set up an SCF in their organisation. If you would like to contribute your thoughts or suggestions, please don't hesitate to get in touch.

Contact: info@galleryclimatecoalition.org
Website: galleryclimatecoalition.org

---

## 15. Disclaimer

GCC is a charity and membership organisation offering best practice guidance for environmental action in the visual arts sector. The information in this policy reflects GCC's opinions on environmental best practices and is based on our research and expert consultations., GCC is not liable for any consequences that may arise as a result of following this advice. GCC is not responsible for actions taken by its members or recommended third-party organisations, and does not guarantee the validity of claims by SCF users or other third parties. We are not accountable for any damages, including reputational damage, loss of profits, or loss of data resulting from adherence to our recommendations. GCC does not manage any finances associated with SCF activities and assumes no responsibility for financial transfers or management related to SCF recommendations.

While GCC aims to provide accurate guidance, we cannot verify all partner activities. We conduct regular reviews and maintain contact with SCF users, but as a small charity, we cannot monitor all member and partner actions. We operate on trust, respect, honesty, and transparency, and encourage others to do the same. Members should follow our guidance in good faith and be transparent about their SCF work; otherwise, actions taken cannot be claimed to fall under the definition of SCFs according to GCC definitions.

This is version three of GCC's SCF policy, and future revisions may change the advice provided. We recommend that coalition members ensure that any actions taken align with the most up-to-date guidance, and to contact a member of the GCC team if in doubt.

---

Links to Additional SCF Material:

- **Presentation Slide Deck PDF**
- **Short Introduction PDF**
- **Website Content**