Sainsbury's plan for net zero-carbon ignores all the em...

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As the Guardian has reported this morning:

Sainsbury's has pledged to spend £1bn to become a carbon-neutral business by 2040, 10 years ahead of the government's target for a net-zero economy.

The supermarket chain said the 20-year programme would include cutting its carbon emissions, food waste, plastic packaging and water usage, while increasing recycling, promoting healthy and sustainable eating, and ensuring that its operations are net positive for biodiversity.

I went to the Sainsbury web site for the details. And having done so I appreciated that Sainsbury has unwittingly provided me with the case study I wanted for sustainable cost accounting.

I stress that I do, of course, welcome the announcements from Sainsbury's. But equally, everything that is wrong with the way we are currently letting corporations account for the impact of climate change on their operations is embodied in this announcement. Providing the explanation of that will take some time that is not available this week so let me concentrate on one, absolutely vital issue right now.

What Sainsbury are doing is saying that they will eliminate their Scope 1 and 2 greenhouse gas emission. As they explain in their own press release, there are at present three recognised types of emission that can be measured. They are:

Scope 1 — All Direct Emissions from the activities of a business. Including fuel combustion on site such as gas boilers, fleet vehicles and air-conditioning leaks.

Scope 2 — Indirect Emissions from electricity purchased and used by the business.

Scope 3 — All Other Indirect Emissions from activities of the business, including those that they do not own or control. This covers emissions generated from purchased goods and services, travel and commuting, end of life treatment of sold products and use of sold products.

And Sainsbury explicitly says that:

The [planned] investment will enable the business to fulfil Scope one and Scope two emissions, putting the business on course for Net Zero a decade ahead of the UK government's deadlines.

Sansbury's are then explicitly ignoring scope 3 emissions. Those are the emissions that they enable within the products that they sell. And they sell large quantities of products that create significant quantities of emissions, from petrol and diesel to barbecues, and a great deal else. What Sainsbury's are not saying is how they will address the control of these emissions. The assumption is that someone else is responsible for them. The blame is, in fact, firmly shifted onto the consumer.

I would argue that is inappropriate when the consumer has, in some cases, little choice but buy the products Sainsbury's sells at present, and in other cases Sainsbury could clearly desist selling the products causing the problems. Scope 3 emissions are, then, very clearly a responsibility for Sansubury's to address and it cannot ignore them.

The accounting for the £1 billion Sansbury's says it has to spend is an issue to be addressed later. Sainsbury's denial of responsibility for Scope 3 emissions and the impact that eliminating them will have on its business is something altogether different.

Sainsbury's cannot say they will be carbon neutral by simply ignoring the consequences of its own actions. Doing so is, in fact, is a caricature of the denial implicit in the whole climate crisis to date, where it has always been pretended that emissions are an externality and someone else's problem. They're not. And in this case Scope 3 emissions are Sainsbury's concern. Their claim that they will be net-zero carbon is not true unless they take them into account.