

IN THE MATTER OF THE CHURCH COMMISSIONERS
FOR ENGLAND

AND IN THE MATTER OF REWILDING TARGETS

OPINION

1. I am instructed by Leigh Day Solicitors who act for Wild Card, a campaigning organisation which focuses on environmental issues.

Summary

2. My Opinion is sought on the legal issue of whether the Church Commissioners for England are inhibited by their fiduciary duty as trustees from adopting or promoting policies in support of certain targets set under the Convention on Biological Diversity, specifically 2 and 3 of the Global Biodiversity Framework generally referred to as '30by30'. For the reasons explored and explained below, the Commissioners are under no such inhibition nor is there any other legal obstacle to prevent the Commissioners from so doing.
3. Rather to the contrary, the material which I have examined for the purposes of this Opinion lead me to conclude that there are highly compelling reasons of Christian theology and Anglican ecclesiology, supported by powerful moral and ethical arguments, that the Commissioners ought to be working towards the targets set by international bodies and adopted by the government of the United Kingdom. The available evidence strongly suggests that rewilding schemes (and similar), where implemented and managed appropriately, do

not have any adverse impact on the value of land or its profitability. Further, other major landowners are already adopting such policies which have an attraction to tenant farmers and others in that they can trigger the release of significant grants and subsidies.

4. This Opinion addresses the following matters:
 - i. The history and development of a Global Biodiversity Framework in international law and practice;
 - ii. The adoption and implementation of such Framework by the government of the United Kingdom;
 - iii. The powers and duties of the Church Commissioners for England;
 - iv. The implementation of biodiversity targets by other major landowners;
 - v. The impact of such targets on land value and yield;
 - vi. Conclusions

Convention on Biological Diversity and Global Biodiversity Framework

5. The appropriate starting point is the Convention on Biological Diversity which, as a matter of public international law, is a multilateral treaty to which the United Kingdom became a party on 1 September 1994. It has its origins in the 1992 Rio Earth Summit and there are now 196 parties to the convention, the one notable omission being the USA. Article 1 of the Convention describes its objectives as follows:

The objectives of this Convention, to be pursued in accordance with its relevant provisions, are the conservation of biological diversity, the sustainable use of its components and the fair and equitable sharing of the benefits arising out of the utilization of genetic resources, including by appropriate access to genetic resources and by appropriate transfer of relevant technologies, taking into account all rights over those resources and to technologies, and by appropriate funding.

6. At the United Nations Biodiversity Conference (COP15)¹ which was held in 2022, member states adopted the landmark Kunming-Montreal Global Biodiversity Framework (hereafter ‘Global Biodiversity Framework’). Responsibility for the implementation of the Framework and the realisation of its targets (which, in brief, aimed to halt and reverse biodiversity loss by 2030, with a long-term vision of living in harmony with nature by 2050) was entrusted to individual nations.

7. The Global Biodiversity Framework includes a number of targets, the first eight of which address reducing threats to biodiversity. Targets 2 and 3 are of most direct relevance to this Opinion and contain a commitment to restore and protect 30% of land and sea for nature by 2030 (commonly abbreviated to ‘30by30’). The full text is as follows:

TARGET 2

Ensure that by 2030 at least 30 per cent of areas of degraded terrestrial, inland water, and marine and coastal ecosystems are under effective restoration, in order to enhance biodiversity and ecosystem functions and services, ecological integrity and connectivity.

TARGET 3

Ensure and enable that by 2030 at least 30 per cent of terrestrial and inland water areas, and of marine and coastal areas, especially areas of particular importance for biodiversity and ecosystem functions and services, are effectively conserved and managed through ecologically representative, well-connected and equitably governed systems of protected areas and other effective area-based conservation measures, recognizing indigenous and traditional territories, where applicable, and integrated into wider landscapes, seascapes and the ocean, while ensuring that any sustainable use, where appropriate in such areas, is fully consistent with conservation outcomes, recognizing and respecting the rights of indigenous peoples and local communities, including over their traditional territories.

¹ COP, for these purposes, is a somewhat utilitarian UN abbreviation for ‘Conference of the Parties’.

8. There are obvious parallels with analogous procedures and targets for net zero combatting climate change which are comprised in the Paris Agreement brokered at the United Nations Climate Change Conference (COP 21) in 2015. Whilst the Convention on Biological Diversity and the Global Biodiversity Framework lack any express enforcement provisions, the comity of nations and the public pledges made on becoming a state party and signatory are strong motivations for compliance. The Conventions and Frameworks are legally binding. The responsibility for ensuring that targets are met, and the means by which this is to be done, are left for national governments to decide.

Adoption of Global Biodiversity Framework in the United Kingdom

9. The Department for the Environment, Food and Rural Affairs (DEFRA) has confirmed that the United Kingdom government's commitment to the Global Biodiversity Framework is affirmed and articulated in its Environment Improvement Plan (EIP) published in 2023, pursuant to a prescriptive provision contained in section 8 of the Environment Act 2021. Rishi Sunak MP, then Prime Minister, included the following in his Foreword:

This new Environmental Improvement Plan sets out how we will drive this work forward with renewed ambition. It is a blueprint not just to halt the decline of nature in our country, but to reverse it – changing the trajectory that the country has been on ever since the industrial revolution.

Under this plan we will protect 30% of our land and sea for nature. We will launch a new multi-million pound Species Survival Fund targeted at protecting our rarest species, from red squirrels to grey seals. We will tackle pollution in the air, in our waters, and on land, setting ambitious new targets across the board to improve the environment while also improving people's health and quality of life. And we will drive investment to support green jobs and green growth across the country, building on our leadership in areas like offshore wind and our status as a burgeoning science and technology superpower. I want to see the private sector stepping up and seizing the many opportunities that this greener future will create.

We have a shared responsibility to preserve this green and pleasant land for our children and grandchildren to enjoy and benefit from. This plan sets out how we will deliver on that responsibility

10. The EIP recognises that delivering on the 30by30 target for land requires urgent and significant action to drive nature's recovery and that it will require a strategic approach. Under 'International targets and commitments', the EIP 2023 identifies eight priorities for meeting the 30by30 target, which include: creating more joined up space for nature on land; restoring our protected sites on land; managing our woodlands for biodiversity, climate and sustainable forestry; taking targeted actions to restore and manage species; and mobilising green finance and the private sector.
11. The EIP sets out a range of measures to address the commitment to protect 30% of land by 2030. These include: scaling up the Sustainable Farming Incentive offer and evolving *Countryside Stewardship Plus* to pay farmers and land managers to take care of nature alongside food production; and the launch of a second round of *Landscape Recovery* projects.
12. Crucially the EIP also recognises that achieving the 30by30 target is critical to supporting wider priorities and achieving the net zero target. It also notes that nature-friendly farming must play a role in supporting 30by30 and that a collaborative approach is required in which all sectors have a role to play. Further, it requires buy-in from landowners and land-managers. Existing mechanisms, such as Environmental Land Management schemes (ELMs) will support landowners and land-managers to deliver food security and nature recovery in a just and equitable way.
13. As mentioned above, the targets set out in the Global Biodiversity Framework are aspirational only, there being no enforcement regime. However parallel

provisions exist within the Environment Act 2021, which do contain legally enforceable targets including (but not limited to) those relating to species abundance. As this legislation pre-dates the Framework, there is no reference to its content, but the direction of travel is identical.

Church Commissioners for England

14. The Church Commissioners for England is a charitable body corporate established in 1947 whose total investment fund is worth some £11.6 billion.² Its assets committee has the power and duty on behalf of the Commissioners in all matters relating to the management of the Commissioners' assets in accordance with their investment policy.

The legal position

15. Questions concerning the ethical investment policies of the Commissioners were considered by the High Court in *Harries and others v Church Commissioners for England and another* [1992] 1 WLR 1241.³ The outcome of the decision by Sir Donald Nicholls V-C is summarised in the headnote.

... the proper object of the trust funds held by the Church Commissioners was the provision of financial assistance for the clergy of the Church of England; and that the commissioners' policy of excluding investments in certain business activities which would be likely to be offensive to some members of the Church of England on moral grounds was proper since there remained open an adequate width of alternative investments, but they were right to refuse to adopt a more restrictive policy which entailed taking into account non-financial considerations to an extent which would give rise to risk of significant financial detriment to the proper object of the trusts.

² Church Commissioners Annual Report 2025.

³ The principles enunciated in *Harries* were recently examined and applied in the judgment of Mr Justice Michael Green in *Butler-Sloss and ors v The Charity Commission for England and Wales and anr* [2022] EWHC 974 (Ch), where the application of the Paris Climate Agreement was addressed.

16. In the course of the judgment, attention is drawn to the historical background to the Commissioners and their investment policy at the time (as set out in their annual report for 1989). Nicholls V-C observes:

It will be seen, therefore, that the commissioners do have an "ethical" investment policy. They have followed such a policy for many years. Indeed they have done so ever since they were constituted in 1948.

17. The decision in *Harries* is often reported without the necessary nuance. The judgment of Nicholls V-C contains the following overview:

Where property is [held on trust], prima facie the purposes of the trust will be best served by the trustees seeking to obtain therefrom the maximum return, whether by way of income or capital growth, which is consistent with commercial prudence. That is the starting point for all charity trustees when considering the exercise of their investment powers. Most charities need money; and the more of it there is available, the more the trustees can seek to accomplish.

18. It is important to note that this baseline position is expressly described as the 'starting point'. Some commentators have wrongly elevated it to an immutable legal proposition. Nicholls V-C cites various situations where a departure from the starting point would be legitimate. They include, but are not limited to, where an investment of a particular type would conflict with the aims of a charity, or hamper its work. In such cases, the greater the risk of financial detriment if those investments were excluded from a portfolio, the more certain the trustees should be of countervailing disadvantages to the charity before they incur that risk.

19. Where moral or ethical issues are involved, Nicholls V-C noted that views will vary. In such instances, the guidance of the court was as follows:

Trustees may, if they wish, accommodate the views of those who consider that on moral grounds a particular investment would be in conflict with the objects of the charity, so

long as the trustees are satisfied that course would not involve a risk of significant financial detriment.

20. The Global Biodiversity Framework does raise a moral or ethical issue. The Commissioners have a discretion as to how and where they invest but, as developed elsewhere in this Opinion, the evidence points firmly towards adopting the proposed targets because (i) the preservation of God's creation lies at the heart of the Christian faith; (ii) implementing the targets would not involve the risk of significant financial detriment; and (iii) other major landowners have already begun the process of so doing.

Public authorities/statutory duties

21. Certain obligations are placed upon public authorities and statutory undertakers. It might be thought that the Church Commissioners for England, being the organ of the established Church of England and operating under primary legislation in the form of the Church Commissioners Measure 1947 (as amended), are a public authority or state institution. Such a contention, however, is untenable. The issue was conclusively determined recently by the Judicial Committee of the Privy Council in *All Saints Spring Park Parochial Church Council v Church Commissioners* [2024] UKPC 23, following the authority of *Aston Cantlow Parochial Church Council v Wallbank* [2004] 1 AC 546. Delivering the opinion of the Board, Lord Hodge, at paragraph 69, held in relation to section 6 of the Human Rights Act 1998, that:

the Commissioners are not a core public authority exercising functions which are broadly governmental and thus functions of a public nature. Nor are the Commissioners a hybrid public authority, some of whose functions are of a public nature.

22. It therefore follows that it is unnecessary to address such environmental duties as may attach solely to public authorities.

Environment and Ethical Investment Policies

23. In 2025 the Commissioners published two documents which are relevant to the matters under discussion, namely: (i) an Environment Policy in March 2025 and (ii) a Responsible and Ethical Investment Policy in November 2025. The former includes a pledge to ‘use our available levers of influence as an investor to contribute to the goals’ of the Global Biodiversity Framework. In a paragraph headed ‘Finance for Biodiversity Pledge’ it states:

We are signatories to the Finance for Biodiversity Pledge and will undertake the following actions in support of the broader objective to drive action on reducing nature loss: collaborating and sharing knowledge, engaging with companies, assessing impacts, setting targets, and reporting on this publicly by 2027.

Worthy though these aspirations may be, what is notable is the distinct absence of any meaningful practical action in relation to land in its ownership.

24. In October 2025 the Commissioners published a lavishly illustrated document entitled *Climate Action Plan 2.0: The Road to 2020*. Further in December 2025, the Commissioners published a similarly eye-catching document entitled, *Spotlight on Nature: Our Approach to Supporting Nature and Biodiversity*. Regrettably, this fails to set a target in accordance with the 30by30 objective articulated in the Global Biodiversity Framework.

25. In a written answer at the July 2025 Group of Sessions, it was stated on behalf of the Commissioners that ‘We have not carried out an assessment of the costs and benefits of restoring 30% of our land by 2030’;⁴ and it is understood that such a portfolio-wide analysis has still not been undertaken. If that remains the case, the delay and procrastination are regrettable.

⁴ <https://www.churchofengland.org/sites/default/files/2025-07/questions-notice-paper-july-2025.pdf>. See the answer of the Bishop of Norwich on behalf of the Commissioners to Q203 (page 90) from the Revd Canon Valerie Plumb (Oxford).

Other major landowners

26. In contrast to the Commissioners, I am instructed that other major landowners are already undertaking active steps in practical and measurable means to implement the targets contained within the Global Biodiversity Framework. They include the following:

The Crown Estate

27. The Crown Estate operates pursuant to the Crown Estate Act 1961 (as amended by the Crown Estate Act 2025) which establishes the Crown Estate as a trust estate, independent of government and the Monarch. Its statutory function is to maintain and enhance land and other assets which it holds on behalf of the Monarch.

28. A document entitled *Our Nature Recovery Ambition Update (January 2025)* set out the following targets which it had adopted in the light of the Global Diversity Framework:

- Repurpose 15% of farmland let on new tenancies to nature recovery by 2030 and restore or start creating Habitats of Principal Importance (HoPI), backed by a £20m Rural Environment Fund.
- Restore or start creating Habitats of Principal Importance and increase the extent by 600ha, including 400ha of woodland by 2030, and plant 500km of new 'nature-friendly' hedgerow by 2030 and 1000km by 2035, measured from a 2022 baseline. Review and engage where possible with targeted local nature recovery partnerships to identify the most suitable parts of our rural portfolio to focus habitat creation by 2030.
- Work with graziers with common rights, local communities, statutory agencies and other stakeholders, to agree a shared nature recovery vision for selected commons in Wales and Cumbria, by identifying key nature recovery opportunities on common land within our ownership, and begin implementing action plans by 2030.

The National Trust

29. In *People and Nature Thriving: Our 2025 to 2035 Strategy* the National Trust set a target by 2035:

Work with others and on our own land to create 250,000 hectares of nature-rich landscape where rivers flow clean, all peatland is restored, coastal systems are robust, and landscapes are connected.

Clinton Devon Estate

30. In its report for the National Estate for Nature Group, the Clinton Devon Estate which manages 25,000 acres pledged as follows:

Our ambition is to deliver on the 30 by 30 commitment by protecting and conserving at least 30% of Estate land for biodiversity by 2030. We will achieve this through improving the habitat condition of our protected sites, and through considering where newly created habitat can be designated as 'Other Effective Area-Based Conservation Measures' (OECMs).

Duchy of Cornwall

31. The Duchy of Cornwall's *Nature Rich Plan* does not explicitly commit to 30by30 but reports that 27,500ha of its 60,000ha estate (46%) are the subject of three Landscape Recovery Scheme (LRS) pilot schemes, all three of which cover areas which are predominantly managed by tenant farmers. These pilot schemes submitted their plans to the government in April and are awaiting approval for full funding but are expected to proceed. Having land within a LRS zone does not mean it automatically qualifies for 30by30. Land parcels within it might either count towards 30by30 or still be actively farmed and thus ineligible. As such it cannot be said that the Duchy is definitively meeting 30by30 targets until further details of those schemes become available. However, significant portions of the land in the zone will be subject to genuine habitat creation in order for the LRS to qualify for government support, even though the exact proportion is currently not known.

32. The legal significance however is that LRS pilot schemes (and other similar schemes like Higher Tier Countryside Stewardship) cannot be entered into unilaterally by tenant farmers; they can only do so with the engagement, cooperation and permission of their landlord. Under normal tenancy covenants, farmer's fields must be kept in 'good agricultural condition' and as such letting scrub or 'rank vegetation' succeed across them would be a breach of the tenancy. The pursuit of 30by30 targets are not a bar to the landlord giving the necessary consents.

Wildlife Trusts

33. The *Report for the National Estate for Nature*, published by the Wildlife Trusts in April 2026 includes the following:

30by30 is a guiding principle of our current work and should be seen by society as a minimum target for nature to have a chance of recovery. Local Wildlife Trusts in England have been identifying how their areas (typically counties) can achieve 30by30 and have been working with a range of partners and communities to drive delivery against the target.

34. It is clear from the foregoing, which are cited by way of example only, that the Church Commissioners are something as an outlier amongst major landowners in not adopting Targets 2 and 3 of the Global Biodiversity Framework, although the Commissioners appear to have adopted Target 10.

Financial implications

35. I am instructed that there is ample evidence that adopting the targets laid down in the Global Framework Directive would involve little or no risk of significant financial detriment to the value or yield of assets held by the Church Commissioners, in particular farmland. Financial implications go beyond cash in the bank at the end of the month; they also embrace increasing the underlying value of the asset by enhancing its natural capital rather than suffering the consequences of the loss of vital environmental services in the longer term.

36. The *Dasgupta Review*⁵ indicates that instead of focusing only on immediate returns, responsible investors should account for environmental damage and loss of value from soil degradation, pesticide pollution, and climate impacts etc. Natural England has warned that ecosystem assets and the benefits they provide are currently at ‘high or medium-high risk’ and recommends that ecological restoration is necessary to reduce this risk.
37. Further, guidance from the Tenant Farmers Association and Country Land and Business Association demonstrates how by collaboration, landlords and tenants can access financial benefits in relation to carbon credit and biodiversity net gain.⁶
38. In addition, Savill’s UK published a document in 2022 entitled *Spotlight: The Business of Rewilding*.⁷ Amongst its conclusions is that rewilding schemes could yield £562/ha/year using the Government’s Countrywide Stewardship Scheme alone, compared with £363 for arable contracts and £263 for farm tenancies. Empirical data are provided to substantiate the findings.
39. It would appear from the weight of the available evidence provided to me on the potential for nature restoration to enhance the value of land assets that adopting the 30x30 target is unlikely to pose a risk of significant financial detriment to the Commissioners’ overall rural land portfolio.
40. Further, there are now available a variety of public and private nature-based revenue sources which have already been supporting farmers and landowners across the country to transition towards commercially viable

⁵ *Final Report - The Economics of Biodiversity: The Dasgupta Review*, published 2 February 2021, updated August 2021. <https://www.gov.uk/government/publications/final-report-the-economics-of-biodiversity-the-dasgupta-review>

⁶ [CLA TFA Env agreements guidance.pdf](#)

⁷ https://www.savills.co.uk/research_articles/229130/323389-0

rewilding models. These public subsidies and private markets have been and will continue to be central to funding nature restoration and reaching 30by30. The Government is putting considerable time and investment into developing them.⁸ These signal a clear direction of travel for nature markets to continue to develop, and, as they do, there are farmers and land-managers benefitting from those options that are already available.⁹ There is a good arguable case that the cumulative and expanding availability of nature-based revenue sources such as these, could give rise to a significant risk of financial detriment by NOT pursuing the 30by30 initiative.

Conclusions

41. From the foregoing discussion, the following conclusions may properly be drawn.
- i. Supporting nature and biodiversity is an international imperative as evidenced by the focus of the Convention on Biological Diversity;
 - ii. The Global Framework Directive has been promulgated under the Convention and endorsed by the United Kingdom government;
 - iii. Many major landowners in the United Kingdom are already working towards the targets prescribed in the Directive, including 30by30.
 - iv. The Church Commissioners have offered some supportive observations but as yet this has not translated into meaningful practical action contributing towards 30by30.
 - v. There is ample evidence that adopting the targets, including the 30by 30 initiative, involves little or no risk of significant financial detriment to the value or yield of assets across the rural land portfolio.

⁸ See for example the recently launched world-leading standards for nature markets announced by DEFRA in March this year here, alongside a consultation to improve long-term certainty and regulatory frameworks.

⁹ See, by way of example only, projects at Wild Ken Hill, the Knepp Estate, Boothby Wildlands, Mapperton Wildlands and the Broughton Estate where the financial upturn consequent upon the implementation of rewilding schemes is well documented.

- vi. Implementing the Directive, including the 30by30 initiative, is wholly consistent with the mission and witness of the Church of England and the fundamental Christian principle of caring for God's creation.
- vii. In light of the Government's explicit recognition that the achievement of net zero and meeting the 30by30 target are inextricably linked, it seems irrational that the Commissioners are advancing policies to promote net zero and combatting climate change whilst not similarly promoting biodiversity targets.
- viii. The fiduciary duty of the Commissioners *qua* charity trustees does not inhibit them from implementing the targets recommended in the Global Framework Directive, including but not limited to the 30by30 initiative.
- ix. There are no other legal impediments to prevent the Commissioners from so doing.

42. If I may add a concluding observation, the judgment of Nicholls V-C in *Harries* ends with the comment that 'in bringing these proceedings the Bishop of Oxford and his colleagues are actuated by the highest moral concern'. In my assessment the same can be said of the movement of organisations, community groups, Synod members, churchgoers and others pressing for commitment to 30by30. It is to be hoped that the Commissioners will revisit their current policies and implement the 30by30 target as a matter of expedition without the need for litigation. It is both an ecological and a doctrinal imperative.



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OPINION

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