

**Public Sector Climate Change Duties Reporting Template (Word Version) for Offline use only.**

The online reporting form cannot be accessed via the ProcXed portal (for 2020 only)

**PART 1: PROFILE OF REPORTING BODY**

**1(a) Name of reporting body (Revenue Scotland)**

**1(b) Type of body (Non Ministerial Office)**

**1(c) Highest number of full-time equivalent staff in the body during the report year**

**87**

**1(d) Metrics used by the body**

Specify the metrics that the body uses to assess its performance in relation to climate change and sustainability.

<b>Metric</b>	<b>Units</b>	<b>Value</b>	<b>Comments</b>
Floor Area	m <sup>2</sup>	<b>713m2 Includes GB South, GH South and GH bridge</b>	<b>N/A – Shared Office Space at Victoria Quay, Edinburgh. The Scottish Government report for the whole of Victoria Quay.</b>
Treated Water	ML		
Households supplied with water	Households		
Population supplied with treated water	Population		
Sewage treated	ML		
Households supplied sewage services	Households		
Population supplied with sewage services	Population		

Number of full-time students	Number FTS		
Patient bed nights	Number of patient bed nights		
Population size served	Population	<b>We received over 120,000 tax returns for the devolved taxes in 2019-20.</b>	
Other (Please specify in the comments)			

### 1(e) Overall budget of the body

Specify approximate £/annum for the report year.

**£7.02m**

**Comments**

**None**

### 1(f) Report year

Specify the report year.

**2019/20**

### 1(g) Context

Provide a summary of the body's nature and functions that are relevant to climate change reporting.

**Revenue Scotland is a Non-Ministerial Office of the Scottish Government responsible for the administration and collection of devolved taxes in Scotland. Revenue Scotland is accountable to the Scottish Parliament. We operate independently of Ministerial influence and strategic direction is provided by our Board.**

**We administer Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). SLfT is particularly relevant to climate change reporting as it is a 'behavioural' tax, in that it is designed to change behaviour by reducing the volume going to landfill and thus reduce the tax yield rather than increase it, this directly contributes to a greener Scotland.**

**In addition, RS delegates some of its functions to the Scottish Environmental Protection Agency (SEPA) to help with the administering of SLfT. As advised on SEPA's website, "As a non-departmental public body of the Scottish Government, our role is to make sure that the**

environment and human health are protected, to ensure that Scotland’s natural resources and services are used as sustainably as possible and contribute to sustainable economic growth.” (SEPA, 2019).

## **PART 2: GOVERNANCE, MANAGEMENT AND STRATEGY**

### **2(a) How is climate change governed in the body?**

Provide a summary of the roles performed by the body’s governance bodies and members in relation to climate change. If any of the body’s activities in relation to climate change sit outside its own governance arrangements (in relation to, for example, land use, adaptation, transport, business travel, waste, information and communication technology, procurement or behaviour change), identify these activities and the governance arrangements.

**Revenue Scotland has a Board comprising of seven members and a Senior Leadership Team (SLT) comprising of 4 members, including the Chief Executive. Supporting both the Board and SLT is the Governance Team who manage environmental reporting. The GT are also responsible for oversight of our corporate policy including our procurement policy and our Green Strategy.**

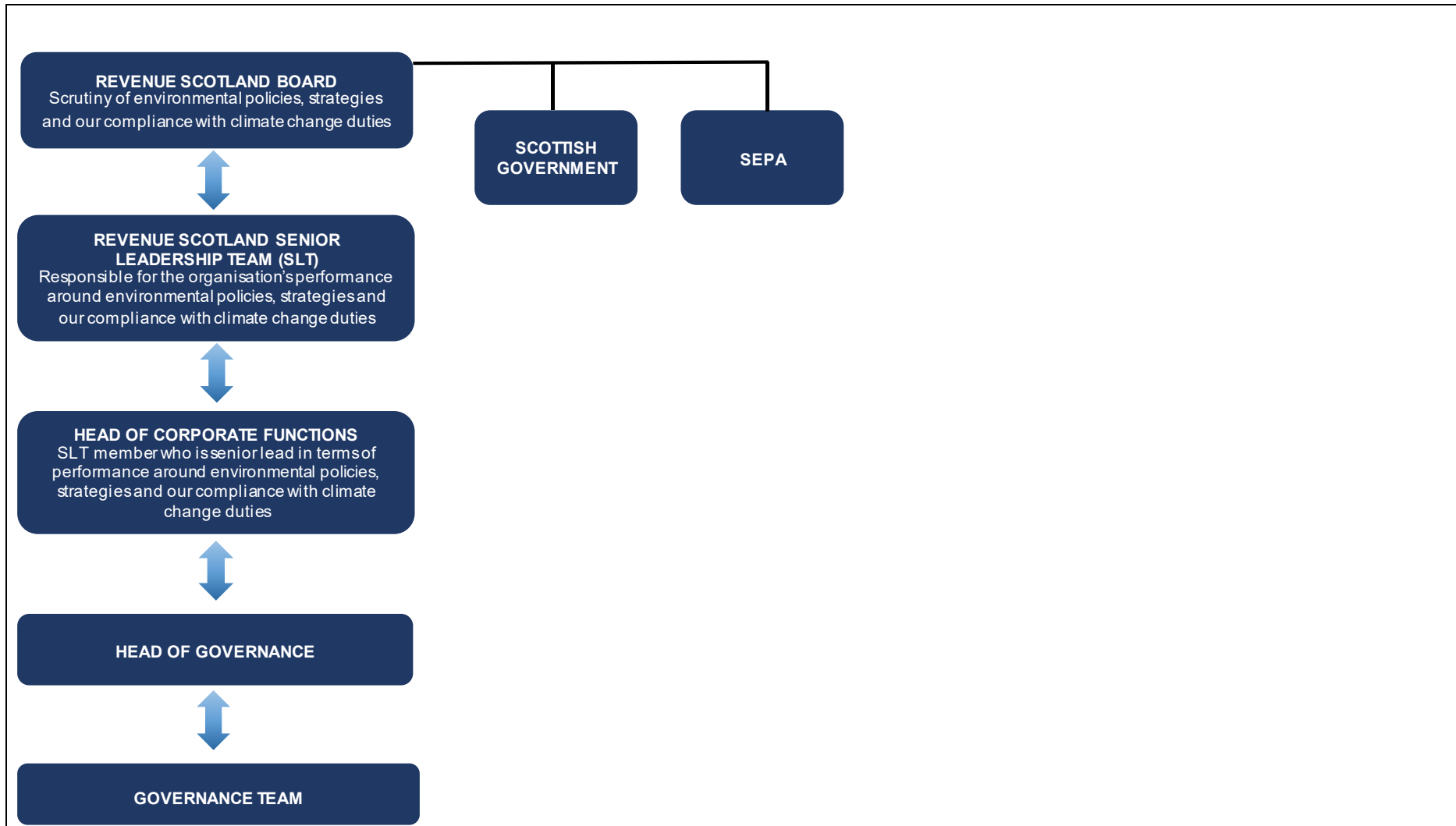
**The RS Board is responsible for the scrutiny of environmental policies, strategies and our compliance with Climate Change duties. The Board is also responsible for oversight of the shared service arrangements whereby Scottish Government provides Revenue Scotland with accommodation including waste management, procurement advice, ICT and other services. Climate change reporting for these services is included within the Scottish Government Return.**

**Under the terms of the Revenue Scotland and Tax Powers Act 2014 (RSTPA), Revenue Scotland delegates some of its functions to the Scottish Environmental Protection Agency (SEPA), and the Board remain responsible for these activities. Climate change reporting for this service is included within the SEPA return. In addition to their Annual Report & Accounts, SEPA produces yearly data evidencing how they are meeting their Public Bodies Climate Change Duties. SEPA also manage the Scottish Landfill Communities Fund, a scheme which “encourages landfill site operators to provide contributions to organisations (“approved bodies”) approved by the regulator, which in turn fund community and environmental projects,” (Revenue Scotland, 2019).**

**Revenue Scotland is required to comply with the RSTPA and the Landfill Tax (Scotland) Act 2014 which confers collection and management functions of SLFT on RS.. SLFT is compliant with the Environment Act 1995. Ensuring compliance with legislation therefore informs how we approach climate change governance.**

Provide a diagram / chart to outline the governance structure within the body. (JPEG, PNG, PDF, DOC)

**See 2(b)**



2(b) How is climate change action managed and embedded by the body?

Provide a summary of how decision-making in relation to climate change action by the body is managed and how responsibility is allocated to the body's senior staff, departmental heads etc. If any such decision-making sits outside the body's own governance arrangements (in relation to, for example, land use, adaptation, transport, business travel, waste, information and communication technology, procurement or behaviour change), identify how this is managed and how responsibility is allocated outside the body (JPEG, PNG, PDF, DOC)

**Our Corporate Plan (2018-2021) highlights the compliance work undertaken by Revenue Scotland and SEPA and the work SEPA take forward in regards to the Scottish Landfill Communities Fund which has as its purpose the protection and improvement of environmental standards in communities following the existence of a landfill site. Climate Change action is therefore recognised at a strategic level, which informs our day-to-day activities.**

**Day to day decisions which impact on the carbon-footprint of the organisation (e.g. transport, business travel, waste, information management etc.) are directly managed by individual teams, within organisational policy which is overseen by the Governance Team. Proposed changes would be passed to the SLT for approval and to the Board for strategic/policy changes. The RS Board and Committees meet regularly to discuss staffing and equality and audit and risk issues. Action points raised in relation to climate change are taken forward by the Head of Corporate Functions with assistance from Head of Governance. Delegated Functions (SEPA) have their own governance arrangements. Compliance with these governance arrangements is assessed on a yearly basis through a Certificate of Assurance process. RS accommodation and related services are provided by the Scottish Government under a shared services agreement and so sit outwith RS itself.**

Provide a diagram to show how responsibility is allocated to the body's senior staff, departmental heads etc.



**2(c) Does the body have specific climate change mitigation and adaptation objectives in its corporate plan or similar document?**

Provide a brief summary of objectives if they exist.

Wording of Objective	Name of Document	Link
N/A		

**2(d) Does the body have a climate change plan or strategy?**

If yes, provide the name of any such document and details of where a copy of the document may be obtained or accessed.

<a href="#">Revenue Scotland Green Strategy</a>
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**2(e) Does the body have any plans or strategies covering the following areas that include climate change?**

Provide the name of any such document and the timeframe covered.

Topic Area	Name of document	Link	Time period covered	Comments
Adaptation				
Business Travel	SG Sustainable Travel Strategy	<a href="http://www.gov.scot/About/Information/travel-strategy">http://www.gov.scot/About/Information/travel-strategy</a>	2015-2020	None
Staff Travel	SG Sustainable Travel Strategy	<a href="http://www.gov.scot/About/Information/travel-strategy">http://www.gov.scot/About/Information/travel-strategy</a>	2015-2020	None
Energy efficiency	RS Green Strategy	<a href="https://www.revenue.scot/contact-us/freedom-information-guide/class-5-how-we-manage-our-resources">https://www.revenue.scot/contact-us/freedom-information-guide/class-5-how-we-manage-our-resources</a>	2015-2020	None
Fleet transport	N/A			
Information and communication technology	RS Green Strategy	<a href="https://www.revenue.scot/contact-us/freedom-information-guide/class-5-how-we-manage-our-resources">https://www.revenue.scot/contact-us/freedom-information-guide/class-5-how-we-manage-our-resources</a>	2015-2020	None
Renewable Energy				
Sustainable / Renewable Heat				
Waste Management	RS Green Strategy	<a href="https://www.revenue.scot/contact-us/freedom-information-guide/class-5-how-we-manage-our-resources">https://www.revenue.scot/contact-us/freedom-information-guide/class-5-how-we-manage-our-resources</a>	2015-2020	None
Water and sewerage				
Land Use				
Other (state topic area covered in the comments)				

**2(f) What are the body's top 5 priorities for climate change governance, management and strategy for the year ahead?**

Provide a brief summary of the body's areas and activities of focus for the year ahead.

**Business Travel, Staff Travel, Energy Efficiency, Information and Communication Technology, Waste Management. Also, Revenue Scotland's Green Strategy is due for review soon and the remit for this will include consideration of Revenue Scotland's wider impact and influence with regards to sustainability.**

**2(g) Has the body used the Climate Change Assessment Tool(a) or equivalent tool to self-assess its capability / performance?**

If yes, please provide details of the key findings and resultant action taken.

**We have not used the Climate Change Assessment Tool (CCAT) to assess our capability and performance in the 2019-20 reporting period. We may use the CCAT to inform our reporting on the 2020-21 reporting period.**

a) This refers to the tool developed by Resource Efficient Scotland for self-assessing an organisation's capability / performance in relation to climate change.

**2(h) Supporting information and best practice**

Provide any other relevant supporting information and any examples of best practice by the body in relation to governance, management and strategy.

**N/A**

**PART 3: EMISSIONS, TARGETS AND PROJECTS**

**3a Emissions from start of the year which the body uses as a baseline (for its carbon footprint) to the end of the report year.**

Complete the following table using the greenhouse gas emissions total for the body calculated on the same basis as for its annual carbon footprint /management reporting or, where applicable, its sustainability reporting. Include greenhouse gas emissions from the body's



estate and operations (a) (measured and reported in accordance with Scopes 1 & 2 and, to the extent applicable, selected Scope 3 of the Greenhouse Gas Protocol (b)). If data is not available for any year from the start of the year which is used as a baseline to the end of the report year, provide an explanation in the comments column.

(a) No information is required on the effect of the body on emissions which are not from its estate and operations.

(b) This refers to the document entitled "The greenhouse gas protocol. A corporate accounting and reporting standard (revised edition)", World Business Council for Sustainable Development, Geneva, Switzerland / World Resources Institute, Washington DC, USA (2004), ISBN: 1-56973-568-9.

Reference Year	Year	Scope 1	Scope 2	Scope 3	Total	Units	Comments
Baseline Carbon footprint							<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>

### 3b Breakdown of emission sources

Complete the following table with the breakdown of emission sources from the body's most recent carbon footprint (greenhouse gas inventory); this should correspond to the last entry in the table in 3(a) above. Use the 'Comments' column to explain what is included within each category of emission source entered in the first column. If, for any such category of emission source, it is not possible to provide a simple emission factor(a) leave the field for the emission factor blank and provide the total emissions for that category of emission source in the 'Emissions' column.

Emission Source	Scope	Consumption Data	Units	Emission Factor	Units	Emissions (TCO2e)	Comments
Select from drop down list provided – see appendix with breakdown of factors that appear within the online form for selection.	Select from 1, 2 or 3 or outside of scopes.		Selection from options provided in form.	Pre-populated in form.	Pre-populated in form	Will calculate in form automatically once emission factor and Consumption Data has been entered.	<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>

### 3c Generation, consumption and export of renewable energy

Provide a summary of the body's annual renewable generation (if any), and whether it is used or exported by the body.

Technology*	Renewable Electricity		Renewable Heat		Comments
	Total consumed by the organisation (kWh)	Total exported (kWh)	Total consumed by the organisation (kWh)	Total exported (kWh)	
Solar PV					N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.
Solar Thermal					N/A
Wind					N/A
Hydro					N/A
Wave					N/A
Tidal					N/A
Biogas CHP					N/A
Landfill Gas CHP					N/A
Biomass					N/A
Biogas					N/A

Air Source Heat Pump					N/A
Ground Source Heat Pump					N/A
Water Source Heat Pump					N/A
Other					N/A

\*These are the list of entries provided within the form that can be selected from the dropdown menu and the corresponding consumption / export data can be entered under the appropriate heading.

### 3d Targets

List all of the body's targets of relevance to its climate change duties. Where applicable, overall carbon targets and any separate land use, energy efficiency, waste, water, information and communication technology, transport, travel and heat targets should be included.

Name of target	Type of target	Target	Units	Boundary / Scope of Target	Progress against target	Year used as baseline	Baseline figure	Units of baseline	Target completion year	Comments
	(Drop down menu options of: absolute; annual; percentage or cap)		(Drop down menu options of: total % reduction; annual % reduction; tCO2e reduction; tonnes reduction; MWh reduction;	(Drop down menu options of: All emissions; Energy use in buildings; All energy use; Staff travel; Transport; Waste; Water and sewerage;				(Drop down menu options of: kWh; MWh; GWh; kg; tonnes; litres; M3; km; miles; passenger km;		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste</b>

			kWh reduction; M3 reduction; £ reduction; Litres reduction; Kilometres reduction; Power Usage Effectiveness; % increase; Other (specify in comments)	Server room energy consumption; Other (specify in comments)				passenger miles; tCO2e; kgCO2e ; £; Other (specify in comments)		<b>management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
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**3e Estimated total annual carbon savings from all projects implemented by the body in the report year**

If no projects were implemented against an emissions source, enter "0".

If the body does not have any information for an emissions source, enter "Unknown" into the comments box.

If the body does not include the emissions source in its carbon footprint, enter "N/A" into the comments box.

<b>Emissions Source</b>	<b>Total estimated annual carbon savings (tCO<sub>2</sub>e)</b>	<b>Comments</b>
Electricity		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>

Natural Gas		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
Other heating fuels		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
Waste		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
Water and sewerage		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
Business Travel		<b>Unknown</b>
Fleet Transport		<b>N/A</b>
Other (specify in comments)		<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish</b>

		<b>Government report for the whole of Victoria Quay.</b>
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**3f Detail the top 10 carbon reduction projects to be carried out by the body in the report year**

Provide details of the 10 projects which are estimated to achieve the highest carbon savings during report year.

Project Name	Funding Source	First full year of CO2e savings	Are these savings estimated or actual?	Capital Cost (£)	Operational cost (£ / annum)	Project lifetime (years)	Primary fuel / emission source saved	Estimated costs savings (£/annum)	Estimated costs savings / annum	Behaviour Change aspects including use of ISM	Comments
* See below							(Select from drop down list)				

**\* Energy consumption**

- Ensure lights and A/V equipment is switched off when not in use,
- Ensure pc's are switched off when not in use,
- Ensure windows are not left open when office is closed to minimize heat loss
- Encouraging the Cycle to Work Scheme
- Development of the Records Management Plan which includes a commitment to become a fully digital office

**3g Estimated decrease or increase in the body's emissions attributed to factors (not reported elsewhere in this form) in the report year.**

If the emissions increased or decreased due to any such factor in the report year, provide an estimate of the amount and direction.

Emissions source	Total estimated annual emissions (tCO <sub>2</sub> e)	Increase or decrease in emissions	Comments
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Estate Changes			<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
Service provision			<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>
Staff numbers		Increase	We have experienced an increase in staff numbers but we anticipated that through greener policies such as using teleconference facilities this would contribute positively to the reduction in our carbon footprint
Other (specify in comments)			<b>N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.</b>



### 3h Anticipated annual carbon savings from all projects implemented by the body in the year ahead

If no projects were implemented against an emissions source, enter "0".

If the body does not have any information for an emissions source, enter "Unknown" into the comments box.

If the body does not include the emissions source in its carbon footprint, enter "N/A" into the comments box.

Emissions Source	Total estimated annual carbon savings (tCO <sub>2</sub> e)	Comments
Electricity		N/A
Natural Gas		N/A
Other heating fuels		N/A
Waste		N/A
Water and sewerage		N/A
Business Travel		Unknown
Fleet Transport		N/A
Other (specify in comments)		N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.

### 3i Estimated decrease or increase in the body's emissions attributed to factors (not reported elsewhere in this form) in the year ahead.

If the emissions are likely to increase or decrease due to any such factor in the year ahead, provide an estimate of the amount and direction.

Emissions source	Total estimated annual emissions (tCO <sub>2</sub> e)	Increase or decrease in emissions	Comments
Estate Changes			N/A
Service provision			N/A
Staff numbers			Unknown

Other (specify in comments)			N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.
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**3j Total carbon reduction project savings since the start of the year which the body uses as a baseline for its carbon footprint**

If the body has data available, estimate the total emissions savings made from projects since the start of that year ("the baseline year").

Total savings	Total estimated emissions savings (tCO <sub>2</sub> e)	Comments
Total project savings since the baseline year		N/A – unable to calculate as main footprint comes from shared Office Space at Victoria Quay, Edinburgh. This includes waste management, energy etc. The Scottish Government report for the whole of Victoria Quay.

**3k Supporting information and best practice**

Provide any other relevant supporting information and any examples of best practice by the body in relation to its emissions, targets and projects.

Revenue Scotland uses a corporate travel booking service, which provides the organisation with monthly updates in regards to travel booked and the corresponding CO<sub>2</sub> emissions.

In addition, we have started monitoring the usage of our printers as a step to move towards a paperless greener office.

There are many costs associated with printing including the energy cost to run the printer servers – this can be as much as 3000 kWh per year plus the associated contribution to global warming due to excessive paper use.

We are using printer policies where by the default settings of the share printers have been changed from “single-sided” to “double-sided” to save paper. We are reminding staff to think before printing in order to avoid wasting paper, ink and toner.

The charts, in the attached document below, show the usage per quarter of our three different printers - starting in April 2019 to March 2020. They also show the percentage of black and white printing against colour printing.

In future reports we will compare results and aim to reduce our current usage percentages and numbers.

Given that, due to COVID-19, Revenue Scotland staff have been working from home, we expect our 2020-21 return to show a significant decrease in printer usage.

### Printer usage 2019-20



Printer Usage  
Graphs.docx

In addition to the above priorities, Revenue Scotland intends to work towards the following activities and strategies to tackle climate change. Ideas include:

- Actively promote car sharing and active travel such as cycling or walking to work
- Promoting the different ways in which our staff can support the Bee population to encourage pollination at Victoria Quay.
- Revenue Scotland will sign up to take part in Green Office Week, which is a UK wide event which takes place once a year and encourages office to become greener in their habits\*
- Implementation of the Records Management Plan which sets as a goal the ambition for RS to operate as a paperless office
- Business Management Team are monitoring stationary ordering to ensure it is efficient as possible
- Encourage the use of OneNote as an alternative to paper notebooks. This will include training for staff.
- Promoting teleconferences as opposed to face-to-face meetings which can have a large carbon footprint
- For external engagements, RS intends to take the time to ensure that venues and other operational requirements are environmentally friendly
- All of the above activities would be supported and socialised throughout the organisation for example via the All Staff Weekly Meeting or the new starter induction programme\*
- This report will be distributed to staff in PDF format via email to ensure colleagues are informed of the importance of climate change mitigation and adaptation

Please note, ideas marked with an asterisk are subject to SLT and/or Board approval.

These ideas were included in our 2019-20 return. For the 2020-21 period, whilst staff are working from home, many will not be relevant such as car sharing and cycling to work. Some, such as promoting teleconferences as opposed to face-to-face meetings, will have become embedded naturally. Those ideas that can be continued whilst not in an office environment, will continue to be encouraged.

#### PART 4: ADAPTATION

##### 4(a) Has the body assessed current and future climate-related risks?

If yes, provide a reference or link to any such risk assessment(s).

The Governance Team regularly assesses and updates the Business Continuity Plan (BCP) and Incident Management Plan (IMP). Both of these documents consider directly current and future climate related risks such as adverse weather conditions and offers solutions to these issues. Following severely disruptive winter weather in February/March 2018, Revenue Scotland undertook a lessons learned exercise to assess the organisation's performance against the BCP. This exercise allowed RS to consider whether the BCP and IMP were fit for purpose to respond to climate-related risks.

##### 4(b) What arrangements does the body have in place to manage climate-related risks?

Provide details of any climate change adaptation strategies, action plans and risk management procedures, and any climate change adaptation policies which apply across the body.

The Governance Team regularly assesses and updates the Business Continuity Plan (BCP) and Incident Management Plan (IMP). Both of these documents consider directly current and future climate related risks such as adverse weather conditions and offers solutions to these issues.

The RS IMP makes specific reference to severe weather events. Activation of the IMP would lead to a meeting of all Incident Management Team (IMT) members and a four step process aimed at ensuring business continuity. This meeting is used to establish the facts and immediate next steps. The IMP states that in the case of severe weather, the IMT should determine the most appropriate course of action (i.e. to invoke the BCP, put that decision on hold, or stand down). In order to do so, they must:

- Assess which business processes are impacted and confirm recovery objectives
- Consider what resources are required to deliver these priorities to a minimum level" (Incident Management Plan, 2019)

#### 4(c) What action has the body taken to adapt to climate change?

Include details of work to increase awareness of the need to adapt to climate change and build the capacity of staff and stakeholders to assess risk and implement action.

**RS recognise that a robust climate change governance and management structure which engages staff at all levels is essential to ensuring that climate change action is being implemented efficiently and is embedded in our organisational culture, see RS structure at 2b. However, RS have not taken any specific steps beyond the objectives within the Green Strategy to adapt to climate change. RS recognises the need to increase awareness and build capacity and plan to address this in the next reporting year.**  
*(Source – RS Green Strategy)*

#### 4(d) Where applicable, what progress has the body made in delivering the policies and proposals referenced N1, N2, N3, B1, B2, B3, S1, S2 and S3 in the Scottish Climate Change Adaptation Programme(a) (“the Programme”)? (Please note this table is for illustration only – the table in the form can be edited to include multiple policy / proposal references if required).

If the body is listed in the Programme as a body responsible for the delivery of one or more policies and proposals under the objectives N1, N2, N3, B1,B2, B3, S1, S2 and S3, provide details of the progress made by the body in delivering each policy or proposal in the report year. If it is not responsible for delivering any policy or proposal under a particular objective enter “N/A” in the ‘Delivery progress made’ column for that objective.

Objective	Objective Reference	Theme	Policy / Proposal reference	Delivery progress made	Comments
Understand the effects of climate change and their impacts on the natural environment.	N1	Natural Environment	(Drop down menu to choose).		N/A
Support a healthy and diverse natural environment with capacity to adapt.	N2	Natural Environment			N/A

Sustain and enhance the benefits, goods and services that the natural environment provides.	N3	Natural Environment			N/A
Understand the effects of climate change and their impacts on buildings and infrastructure networks.	B1	Buildings and Infrastructure Networks			N/A
Provide the knowledge, skills and tools to manage climate change impacts on buildings and infrastructure.	B2	Buildings and Infrastructure Networks			N/A
Increase the resilience of buildings and infrastructure networks to sustain and enhance the benefits and services provided.	B3	Buildings and Infrastructure Networks			N/A
Understand the effects of climate change and their impacts on people, homes and communities.	S1	Society			N/A
Increase the awareness of the impacts of climate change to enable people to adapt to future extreme weather events.	S2	Society			N/A
Support our health services and emergency responders to enable them to respond effectively to the increased	S3	Society			N/A

pressures associated with a changing climate.					
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- (a) This refers to the programme for adaptation to climate change laid before the Scottish Parliament under section 53(2) of the Climate Change (Scotland) Act 2009 (asp 12) which currently has effect. The most recent one is entitled “Climate Ready Scotland: Scottish Climate Change Adaptation Programme” dated May 2014.

**4(e) What arrangements does the body have in place to review current and future climate risks?**

Provide details of arrangements to review current and future climate risks, for example, what timescales are in place to review the climate change risk

assessments referred to in Question 4(a) and adaptation strategies, action plans, procedures and policies in Question 4(b).

**The Governance Team regularly assesses and updates the Business Continuity Plan (BCP) and Incident Management Plan (IMP). Both of these documents consider directly current and future climate related risks such as adverse weather conditions and offers solutions to these issues. This is reviewed annually. Revenue Scotland therefore assesses climate related risks within the context of the BCP and IMP, not through a forum dedicated to our climate change responsibilities. RS plan to address and review this in the next reporting year.**

**4(f) What arrangements does the body have in place to monitor and evaluate the impact of the adaptation actions?**

Please provide details of monitoring and evaluation criteria and adaptation indicators used to assess the effectiveness of actions detailed under Question 4(c) and Question 4(d).

**Lessons Learned sessions are undertaken following any incidents (see 4a).**

**4(g) What are the body’s top 5 priorities for the year ahead in relation to climate change adaptation?**

Provide a summary of the areas and activities of focus for the year ahead.

**Business Travel, Staff Travel, Energy Efficiency, Information and Communication Technology, Waste Management.**

**4(h) Supporting information and best practice**

Provide any other relevant supporting information and any examples of best practice by the body in relation to adaptation.

N/A

## **PART 5: PROCUREMENT**

### **5(a) How have procurement policies contributed to compliance with climate change duties?**

Provide information relating to how the procurement policies of the body have contributed to its compliance with climate changes duties.

**Our Shared services arrangements mean that some of the key areas that we would be seeking to procure for example IT, HR and accommodation are obtained through SG and therefore the carbon footprint is minimised.**

**We are aware that the Scottish Government reported in their 2018-19 report that they had installed insulation in some of their buildings as well as upgrading some heating and lighting systems, as reported in Question 3f. This was estimated to reduce their emissions by 89.5 tCO2e per year.**

### **5(b) How has procurement activity contributed to compliance with climate change duties?**

Provide information relating to how procurement activity by the body has contributed to its compliance with climate changes duties.

N/A

### **5(c) Supporting information and best practice**

Provide any other relevant supporting information and any examples of best practice by the body in relation to procurement.

N/A

## **PART 6: VALIDATION AND DECLARATION**

### **6(a) Internal validation process**



Briefly describe the body's internal validation process, if any, of the data or information contained within this report.

**The report is submitted to the CEO for approval and the Board Chair for endorsement.**  
**In relation to 1c, this figure is validated through payroll information** *(Source – Gareth Hill, Chief Accountant)*

#### **6(b) Peer validation process**

Briefly describe the body's peer validation process, if any, of the data or information contained within this report.

**N/A**

#### **6(c) External validation process**

Briefly describe the body's external validation process, if any, of the data or information contained within this report.

**In relation to 1e, the overall budget is published by the Scottish Government.** *(Source – Gareth Hill, Chief Accountant)*

#### **6(d) No validation process**

If any information provided in this report has not been validated, identify the information in question and explain why it has not been validated.

**N/A**

#### **6(e) Declaration**

I confirm that the information in this report is accurate and provides a fair representation of the body's performance in relation to climate change.

Name: **Neil Ferguson**

Role in the body: **Head of Corporate Functions**

Date:







	<ul style="list-style-type: none"> <li>- Energy Efficiency – Thermal; Electrical or Combined;</li> <li>- Low carbon heat (heat pumps / biomass boilers)</li> <li>- New building standards</li> <li>- Renewable – Micro wind; Photovoltaics or solar thermal;</li> <li>- Behavioural</li> <li>- Other (specify in comments)</li> </ul>									
Homes and communities	<p><b>Dropdown selection:</b></p> <ul style="list-style-type: none"> <li>- Smart Metering</li> <li>- Energy Efficiency – Thermal; Electrical or Combined;</li> <li>- Low carbon heat (heat pumps / biomass boilers)</li> <li>- New building standards</li> <li>- Energy company obligation (ECO)</li> <li>- Renewable – Micro wind; Photovoltaics or solar thermal;</li> <li>- Behavioural</li> </ul>									



	<ul style="list-style-type: none"> <li>- Afforestation &amp; reforestation</li> <li>- Conservation of carbon in existing forests</li> <li>- Enhancing production in existing forests</li> <li>- Increasing the harvested wood products pool</li> <li>- Enhanced forest management</li> <li>- Prevention of deforestation</li> <li>- Strengthening protection against natural disturbances</li> <li>- Substitution of GHG intensive feedstocks and materials with harvested wood products</li> <li>- Prevention of drainage or rewetting of wetlands</li> <li>- Restoration of degraded lands</li> <li>- Other (specify in comments)</li> </ul>									
All sectors	<b>Dropdown selection:</b>									

	- SEAP - Masterplanning - Behavioural - Other (specify in comments)									
Other	- Other (specify in comments)									

**Q2b) Does the Organisation have an overall mission statement, strategies, plans or policies outlining ambition to influence emissions beyond your corporate boundaries? If so, please detail this in the box below.**

**Q3) Policies and Actions to Reduce Emissions**

**Table 3.**

RPP Sector	Action Type	Description	Start year for policy / action implementation	Year that the policy / Action will be fully implemented	Annual CO2 saving once fully implemented (tCO2)	Latest Year Measured
<b>Drop down selection:</b> Overall Reduction Target	<b>Drop down selection:</b> - Other (specify in comments)		<b>Dropdown selection:</b> 1990 - 2040	<b>Dropdown selection:</b> 1990 - 2040		<b>Dropdown selection:</b> 1990 - 2040
Energy	<b>Drop down selection (as per table 2)</b>					



Business Industry and Public Sector	Drop down selection (as per table 2)					
Homes and Communities	Drop down selection (as per table 2)					
Transport	Drop down selection (as per table 2)					
Waste and Resource Efficiency	Drop down selection (as per table 2)					
Rural Land Use	Drop down selection (as per table 2)					
All Sectors	Drop down selection (as per table 2)					
Other	Drop down selection (as per table 2)					
<b>Saving in latest year measured (tCO2)</b>	<b>Status</b>	<b>Metric / Indicators for</b>	<b>Delivery Role</b>	<b>During project / policy design and implementation,</b>	<b>If yes, please give further details of</b>	<b>Value of investment (£)</b>

		monitoring progress		has ISM or an equivalent behavior change tool been used?	this behavior change activity.	
	<b>Dropdown selection:</b> - Proposed - Budget secured - In implementation - Complete		<b>Dropdown selection:</b> - Direct - Indirect - Influencing - Enabling - Joint venture - Other (specify in comments)	<b>Dropdown selection:</b> - Yes – ISM - Yes – Other - No		
<b>Ongoing costs (£ / year)</b>	<b>Primary funding source for implementation of policy / action</b>	<b>Accountable body</b>	<b>Comments</b>			

(Multiple rows can be added as required within the online form)

**Please provide any detail on data sources or limitations relating to the information provided in Table 3.**

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**Other Notable Reportable Activity**

**Q5) Please detail key actions relating to Food and Drink, Biodiversity, Water, Procurement and Resource Use in the table below.**

<b>Key Action Title</b>	<b>Key Action Description</b>	<b>Organisation's Project Role</b>	<b>Impacts</b>	<b>Comments</b>
<b>Dropdown selection:</b> - Food and Drink - Biodiversity - Water - Resource Use - Procurement - Water - Other		<b>Dropdown selection:</b> - Lead - Participant - Supporting		

**Appendix 1: Emission Factors**

Gov.uk 2019 Factors can be found here - <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019>