



Reporting Guidance 2020/21

SSN Guidance on Completing Public Bodies Climate Change Duties Annual Report

2020/21 Reporting Period

Published July 2021

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

IMPORTANT UPDATES 2020/21

Substantive changes since the last version are highlighted in the text. These include:

- Instructions on using the reporting template which is to be used for all submissions
- Q3b reporting emissions from homeworking
- Q4d inclusion of optional question on SCCAP2.

Contents

1. Introduction	2
2. Using the Reporting Template	3
3. Part 1: Profile of Reporting Body	4
4. Part 2: Governance, Management and Strategy	4
5. Part 3: Emissions, Targets and Projects	5
6. Part 4: Adaptation	14
7. Part 5: Procurement.....	19
8. Part 6: Validation & Declaration	20
9. Part 7: Recommended Reporting - Reporting on Wider Influence	21
Annex 1: Legislative Context and Purpose of PBCCD Reporting	23
Annex 2: Required Reporting – Tools and Resources	26
Annex 3: Recommended Reporting (Part 7) – Tools and Resources	27
Annex 4: Glossary.....	28

1. Introduction

This guidance is for public bodies completing annual climate change reports required by the [‘Climate Change \(Duties of Public Bodies; Reporting Requirements\) \(Scotland\) Order 2015’](#) for submission by 30th November 2021. Reports due in November 2022 will include information on new duties introduced by [The Climate Change \(Duties of Public Bodies: Reporting Requirements\) \(Scotland\) Amendment Order 2020](#). Updated guidance will be provided for that purpose in due course.

All information and data should be entered in the master template [available on the SSN website](#). **Please do not submit a report in another format.**

Reports must be submitted no later than **30th November 2021 to ccreporting@ed.ac.uk**.

Note for Integration Joint Boards (IJBs)

IJBs are required to submit an annual report, however, in most cases, the corresponding local authority and NHS board currently provides much of the information required. Therefore, IJB reports are not expected to contribute significant additional data or information. IJBs are required to complete specific questions where they have data and/or information unique to their estate, services or functions. Key questions for IJB attention are:

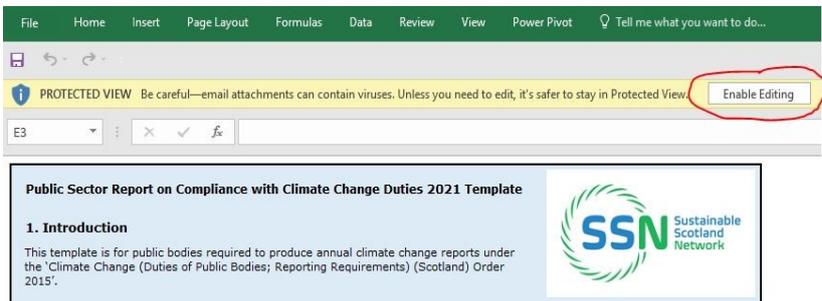
Guidance on Completing Public Bodies Climate Change Duties Annual Reports

- Part 1: Profile of reporting body - all questions
- Part 2: Governance, Management and Strategy
- Part 3: Emissions, Targets and Projects - questions 3f and 3k
- Part 4: Adaptation - questions 4a, b and c
- Part 5: Procurement - all questions
- Part 6: Validation - answer according to nature of report validation undertaken
- Part 7: Recommended (wider influence) - questions 4, 5 and 6.

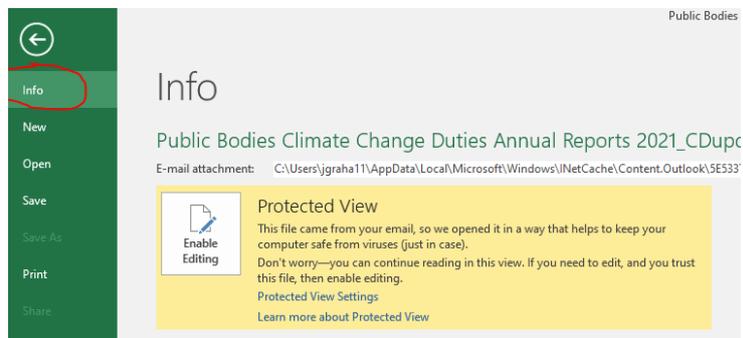
2. Using the Reporting Template

The template is a slight modification to that made available by the Scottish Government for 2019/20 reports. Due to glitches and analysis issues presented last year by different report formats **all reports must be submitted using this master template.**

When you open the template if you see Protected View warning you need to select the enable editing button.



If you don't see the protected view warning but cannot enter any data you need to enable editing – select File, select info, click enable editing.



Please read the “Guide” tab in the template for information on how to complete the template. No rows or columns can be added or removed. If you need to add more rows please email ccreporting@ed.ac.uk.

Explanatory information is provided below for each part of the template and specific questions. Please contact ccreporting@ed.ac.uk if you need further information.

3. Colour Coding used in the template

	Drop down box selection for users to select from list of options
	Uneditable/fix entry cells
	Editable cells for users to report in freely

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

3. Part 1: Profile of Reporting Body

This part of the report provides key information including the reporting period covered by the report which must be selected to ensure the appropriate emissions factors are auto-filled in question 3b.

Q1(d) Metrics used by the body

Metrics are meant to help explain underlying influences on corporate emissions and can be used to normalise data (for example 'emissions per staff employee' or 'emissions normalised by budget growth').

Metrics should only be selected where corresponding data is available. If "Other" is selected, please provide an explanation of the metric used in the comments box.

Q1(f) Report year

Select the organisation's reporting year type: **Financial, Calendar or Academic**. Check previous [reports](#) or contact SSN if you are unsure.

The right organisational reporting year must be selected to ensure that the correct emission factors are automatically applied in Q3b.

1e	Overall budget of the body Specify approximate £/annum for the report year.				
	<table border="1"><thead><tr><th>Budget</th><th>Budget Comments</th></tr></thead><tbody><tr><td><input type="text"/></td><td><input type="text"/></td></tr></tbody></table>	Budget	Budget Comments	<input type="text"/>	<input type="text"/>
Budget	Budget Comments				
<input type="text"/>	<input type="text"/>				
1f	Report type Specify the report year type				
	<table border="1"><thead><tr><th>Report type</th><th>Report year comments</th></tr></thead><tbody><tr><td>Please select from drop down box</td><td><input type="text"/> THIS MUST BE COMPLETED</td></tr></tbody></table>	Report type	Report year comments	Please select from drop down box	<input type="text"/> THIS MUST BE COMPLETED
Report type	Report year comments				
Please select from drop down box	<input type="text"/> THIS MUST BE COMPLETED				
1g	Context Provide a summary of the body's nature and functions that are relevant to climate change reporting.				
	<input type="text"/>				

Q1(g) Context

Summarise how the organisation adheres to its climate change duties, note any specific issues that influence organisational emissions, adaptation or procurement.

[Resources to support completion of this section.](#)

4. Part 2: Governance, Management and Strategy

Organisations should be able to demonstrate a robust system of governance, management and strategy in respect of duties, decision-making and leadership on climate action.

- Governance refers to arrangements at Board or Council level (Non-Executive level, i.e. Councillors, Board Members, Chair of the Board, etc.).
- Management refers to senior executive functions (i.e. Chief Executive, Finance Director etc.)

2(a) How is climate action governed in the body?

How are public bodies duties incorporated at non-executive level, including accountability of key personnel and teams/groups. How do non-executive responsibilities relate to executive staff/structures, such as the role and accountability of Chief Executives or Executive Management Teams?

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

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

What are the organisational management structures and processes for ensuring compliance with climate change duties? How is climate action monitored and reported and how does this influence decision-making processes? How are PBDs embedded across services and functions, e.g. through cross-departmental groups, green champion networks, staff objectives etc? Procedures, activities and structure should be periodically reviewed to determine effectiveness and impact on relevant decision-making processes.

2(c) Does the body have specific climate objectives in its corporate plan or similar document?

Provide climate change mitigation or adaptation objectives included in corporate plans with a link to the document. This question does not concern specific documents such as Carbon Management Plans or Carbon Strategies, which are covered in 2(d).

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

Report any specific climate change strategies or plans. This may be overarching climate change strategies that cover mitigation and adaptation, and both corporate and wider influence functions. Climate change plans relating to carbon management, area-wide emissions or adaptation can be reported here.

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

[The Climate Change Assessment Tool \(CCAT\)](#), developed in association with Zero Waste Scotland, assesses and provides recommendations to improve management and climate action. Work is underway to develop a capability framework which will supplant CCAT.

[Resources to support completion of this section.](#)

5. Part 3: Emissions, Targets and Projects

This part requires data on corporate greenhouse gas (GHG) emissions, hereafter “emissions”, arising from organisational activities including service delivery and the exercise of other functions. The information contributes to the national picture and helps highlight where the public sector is doing well and where attention is needed to improve performance. Monitoring, reviewing and reporting progress against objectives and targets is essential to managing overall business performance and enables transparency and accountability in demonstrating robust management of corporate emissions.

The [GHG Protocol Corporate Accounting and Reporting Standard](#) provides more detailed guidance on corporate emissions monitoring and reporting and building an effective GHG or carbon management strategy.

The five principles of the GHG Protocol should be observed when preparing an annual report:

- **Relevance** - Ensure the emissions being reported appropriately reflect the GHG emissions of the body and serves the decision-making needs of users – both internal and external. This is known as the reporting boundary.
- **Completeness** – Try to account for and report on all GHG emission sources and activities within the chosen boundary. Reasons for excluding any emissions should be explained.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

- **Consistency** - Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, emission boundary, methods, or any other relevant factors that have occurred during the reporting phase.
- **Transparency** - Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
- **Accuracy** – Ensure the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

Other resources and tools to assist emissions reporting and management are listed in [Annex 1](#).

3(a) Emissions from start of the baseline year (for establishing the body's carbon footprint) to end of the reporting year

Complete the table using the emissions totals calculated on the same basis as the annual carbon footprint/management reporting or, where applicable, sustainability reporting.

- Organisations must report their baseline year and historic emissions from at least 2015/16 onwards (or the inception of required reporting).
- Where data is available please split historic emissions according to scope.
- Historic emissions data should be consistent year on year. Please explain any changes e.g. an error identified in previous calculations.
- Total emissions in Q3a and Q3b should be the same.

What are corporate emissions?

Corporate emissions arise from the operation and use of organisational assets and from staff activities. They are reported as tonnes of carbon dioxide equivalent (tCO₂e) and are categorised as scope 1, 2 or 3 depending on the nature of the asset/activity

Scope 1 (Direct emissions): Activities owned or controlled by your organisation, e.g. fuel use for heating and fleet vehicles, fugitive emissions from the use of refrigerant gases for cooling including air conditioning units, other process related emissions, including medical gases, emissions associated with wastewater treatment and agricultural activities, e.g. from research stations etc.

Scope 2 (Energy indirect): Emissions associated with the consumption of purchased electricity, heat, steam and cooling.

Scope 3 (Other indirect): Emissions arising from the procurement of goods and services from a third party/contractor. Examples include business travel in staff cars, waste, water use and procured goods or services. [EAUC](#) guidance for education sector on how to calculate Scope 3 carbon emissions is applicable to the broader public sector. All electricity consumption from the national grid has an associated scope 3

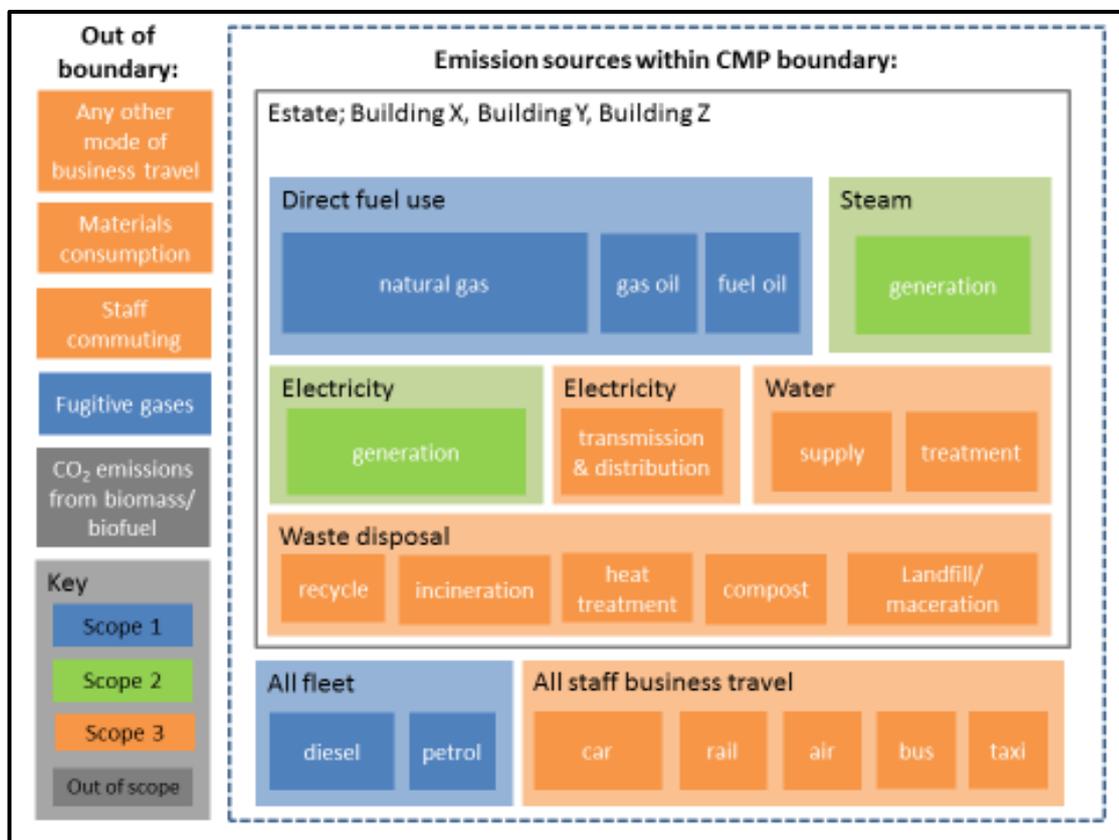
Guidance on Completing Public Bodies Climate Change Duties Annual Reports

All relevant Scope 1 and 2 emissions must be reported. Selected Scope 3 emissions should also be included if they exceed >1% of the total footprint. **There is no definitive list of Scope 3 emissions that must be included** as these will vary for different types of organisations but it is good practice to include, as a minimum, waste, water supply, water treatment (sewage c95% of water supply) and business travel. If none of these sources are provided, please explain why e.g. lack of available data.

Combustion of biomass/biofuels

Carbon dioxide produced from burning biomass/biofuels is reported separately to emissions in scopes 1, 2, and 3. Carbon dioxide produced from biomass/biofuels not as a result of the combustion of biomass/biofuels (e.g. industrial fermentation) should be reported within the scopes.

An example of a typical emissions reporting boundary and scopes is below. See [The GHG Protocol Corporate Accounting and Reporting Standard](#) for more information on identifying and calculating emission sources.



How to identify the base year

The base year is the year used to measure progress against targets. For example, a target period from 2010/11 to 2017/18 may be measured against a base year of 2009/10. If the base year has been reset (e.g. as part of a new climate change plan) or this type of data has not been captured previously then provide data for the current reporting years as the base reference year. If a new corporate target is agreed e.g. as part of a new climate or carbon strategy or to align with national targets it may make sense to reset the base year accordingly, however, it should not be reset to accommodate routine changes as this defeats the purpose of setting a base year to track progress.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

How to choose a reporting boundary

The reporting boundary is the list of emission sources the organisation chooses to measure over a reporting period, e.g. gas, electricity, transport, waste etc. The organisational boundary should match the boundary usually used to measure and report carbon performance to stakeholders. The carbon footprint comprises Scope 1 and Scope 2 emissions and selected Scope 3 emissions. Information on the reporting boundary should be provided in the comments box.

Changes in reporting boundary

The boundary should remain consistent over the target period to enable comparison. If an organisation changes significantly e.g. by merging with another, this should be reflected in the base year footprint. If it is not possible to realign the boundary, explain in comments what has changed between years.

Data gaps

If data is missing for some years these should be calculated retrospectively. Otherwise, leave blank and explain in the comments. Check whether the boundary has changed significantly between years and explain any substantive change (e.g. >10%).

3(b) Breakdown of emission sources

Complete the table with the breakdown of emission sources for the latest reporting period. Select the emission source from the drop-down list. Enter the scope and consumption value based on corresponding 'Units' column. Emissions will then be automatically calculated. Use the 'Comments' column to provide additional information.

Provide explanatory comments on the source/activity. If emissions are omitted to avoid double-counting e.g. electricity use in premises shared/leased from another public body this must be explained in the comments. **Please ensure that emissions are correctly assigned against scope.** Electricity T&D is scope 3, fleet is scope 1 and business mileage in private cars (grey fleet) is scope 3. Only scope 3 emissions which exceed 1% of the overall footprint need to be reported.

Emission conversion factors are pre-loaded in the spreadsheet hence the **need to select the appropriate reporting year type in part 1**. Most bodies have Scope 1 and 2 emissions, a prompt will appear if none are entered and an explanation should be provided in the Comments.

If an **emission source is not available** from the dropdown list use the "Other" rows at the bottom of the table. Assign the correct scope and consumption, consumption units, and emission factor (kgCO₂e/unit). Please state in the 'Comments' column what the emission source or activity is.

If there is **no data consumption available** for an emission source enter the emissions in kgCO₂e in the 'Consumption' column of one of the "Other" rows and assign the scope and an emission factor of 1.

If **additional rows** are needed please email the template to ccreporting@ed.ac.uk.

Grid Electricity Transmission and Distribution

All grid electricity consumption is reported as Scope 2 but the same consumption data must also be reported as scope 3 to account for transmission and distribution supply losses.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

For electricity purchased as part of a **REGO scheme the UK emission grid factor still applies**, however, please indicate in comments that it is a green tariff or REGO scheme.

What to do if the organisation rents/shares/leases premises?

If an organisation pays for a utility bill for premises then it is responsible for accounting for the emissions. If a space is shared by two or more organisations with shared responsibility for bill payment then the utility consumption and emissions should be shared pro rata, as per bill allocation.

If an organisation pays a utility bill on behalf of a tenant and does not recharge this cost to the tenant then the organisation is liable to account for the carbon. If the organisation recharges the tenant, it is not liable to account for the carbon and the tenant should take responsibility for reporting (only if a Major Player).

Renewable biomass sources

Information on renewable biomass installations should be entered in Q3b **in addition** to Q3c. See guidance on 3c for more information. For biomass sources, there should be a difference between input and output values for biomass fuel (feedstock). The **figures cannot be the same** as there are efficiency losses. If actual input and output numbers are not known, output (Q3c) is estimated as 85% of input (Q3b).

Biogenic emissions

Consumption of biogenic fuels is recorded as scope 1 and “out-of-scope”. Burning biogenic materials such as biomass, biogas or biofuel generates carbon dioxide, methane and nitrous oxide, but because carbon dioxide was sequestered during the growth phase there is no net emission of carbon dioxide. Biogenic fuel consumption therefore is recorded as “out-of-scope” and excluded from the total footprint. However, emissions of the other two greenhouse gases must be accounted for in terms of CO₂e and therefore consumption is also recorded as scope 1 emissions.

All biomass emissions data is also included in Q3C (and vice versa)¹

Onsite renewable energy generation

Renewable energy generation (wind, solar, hydro) fluctuates with environmental conditions. It is common, therefore, to have a “sleeving” arrangement with an energy utility company whereby the renewable supply is topped up with electricity to provide a stable power supply to the consumer. In short - the supplier is obliged to provide continuous power — even when a generator is not producing. Information to calculate what proportion of electricity is “renewably” generated (i.e. zero emissions) and what proportion is supplied directly from the grid (“sleeved”) needs to be obtained from the electricity provider.

Additionally, if the organisation exports electricity (e.g. generation exceeds consumption) this can be ‘netted off’ (up to the total amount of electricity purchased and consumed) and deducted from the footprint.

¹ 15% losses assumed between fuel input and fuel output (85% efficiency)

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Electricity consumed through a green tariff contract taking power directly from the national grid cannot be reported as renewable / zero-carbon.

Recording Homeworking Emissions

With many staff being required to work from home, where feasible, as a result of the COVID pandemic, the Scottish Government wants to understand how this has affected emissions. If your organisation has conducted staff surveys to estimate additional energy consumption as a result of homeworking this data can be entered as described above for non-listed sources. However, if no data has been gathered a rough estimate will suffice. HR departments should be able to give an indicative percentage of FTEs that worked from home (i.e. based on total FTEs entered in part 1).

There is a **default homeworking emissions row** near the bottom of table 3b, above the “other” rows. Enter the **% of FTEs that were required to work from home over the reporting period** in the consumption column. A default emission factor of 0.3 tCO₂e/FTE/annum will be applied to calculate the total emissions. This factor corresponds with the Carbon Trust’s report² and estimate of net emissions associated with homeworking, including impacts from reduced commuting and increased home energy consumption but excluding emissions savings from any reduced office occupancy which will be reflected under Scope 1 and 2 emissions. For reasons of simplicity and pragmatism an FTE has been annualised as 200 days to take account of annual leave and sick days.

Once all emission sources have been entered please check and explain in the comments column any differences between the total and the footprint total in Q3a in the comments.

Further information:

- [UK Government emission conversion factors for greenhouse gas company reporting](#)
- [Common Queries about the Greenhouse Gas Conversion Tool](#)

3(c) Generation, consumption and export of renewable energy

Renewable energy is the generation of electricity and heat that uses naturally regenerative resources as feedstock e.g., sunlight, wind, river flow, biomass etc. Examples of renewable electricity include solar photovoltaic, biomass combined heat and power (CHP), wind turbines, hydroelectric – dams and run of river, wave and tidal generation schemes. Examples of renewable heat technology include solar thermal panels, biomass heat, biogas heat, ground /air/ water source heat pumps. Data should be provided in kWh (kilowatt hours) for:

- All consumed renewable electricity
- All exported renewable electricity
- All consumed renewable heat
- All exported renewable heat

If renewable sources are not separately metered?

Non-metered sources are likely to be insignificant and therefore can be excluded.

² [The carbon savings potential of homeworking in Europe, Carbon Trust, June 2021](#)

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Renewable biomass sources

Data for renewable biomass installations should be entered in Q3c **and** Q3b. The input value for biomass fuel (Q3b) must be greater than the output value (Q3c) to account for efficiency losses. If output is not known, assume 85% efficiency.

Important checks

- If a biomass source is listed in Q3b then it must also be listed here.
- Double-check for obvious inaccuracies e.g. consumption of renewable heat from biomass cannot exceed the value stated in Q3b. Ensure the boiler efficiency rating is accounted for.
- Data for renewable energy generation must be allocated to either renewable heat or renewable electricity.
- Ensure that data is entered for all renewable installations.
- Ensure that the energy type matches the technology e.g. ground source heat pumps generate heat not electricity.

3(d) Targets

Targets may be stated in policy documents, be part of a specific climate change or carbon strategy or form part of an independently accredited environmental and energy management strategy such as ISO 14001/50001. Provide information on overall targets as well as interim performance. **Please include any net zero targets, dates, scopes covered and key milestones.**

Guide to completing target columns

Column	Required response
Name of target	The name of the target should make it easily identifiable.
Type of target	This helps define how the target works. Absolute targets are measured in the same unit as the baseline, for example, an organisation might decide that an absolute limit is set on annual emissions or annual emissions/m ² . A percentage target requires a reduction or increase in percentage against a baseline amount. An annual target is usually an annual % reduction and therefore the baseline is usually the previous year's value.
Target	This should be a number that is consistent with the units of the target in the next column. For example, if the target is to achieve an absolute value of tCO ₂ e, the target should be in units of tCO ₂ e. However, if the target is to achieve a % reduction, the target should be expressed as a percentage.
Units	The units should explain the number in the target column.
Boundary/scope of target	This should describe what is included in the target. Exceptions and details can be provided in the comments. For example, the target boundary might be 'all energy used in buildings' but the comments clarify that biomass is excluded.
Progress against target	This should be provided in the same units as the baseline figure. For example, if the baseline is in kWh/m ² , progress against the target should also be in kWh/m ² . If the target is a % reduction, progress should not be a % figure or an explanation but a number in the same units as the baseline measurement. Progress against the target indicates where the organisation is, not the emissions reductions achieved. For example, if the organisation has a target based on all emissions, the progress against target is the current emissions total (e.g. total for 3b).

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Column	Required response
Base year	This should be the same year type as used in Q1f.
Baseline figure	Expressed as a value.
Units of baseline	Units that the baseline is measured in.
Target completion year	This should be the same year type as used in Q1f.

3(e) Annual carbon savings from projects implemented in the report year

Many organisations have carbon reduction projects intended to meet targets. Data entered here provides emissions saved in the reporting year and the distribution of those savings against emission sources. If there is no information for an emissions source enter “unknown”. If the emissions source is not included in the organisation’s carbon footprint, enter “N/A”.

If projects have not been monitored?

If a project is based on estimated rather than actual figures please note in the comments.

Relevance to Q3f

The total carbon savings in Q3e and Q3f should be the same, as both questions relate to the same reporting year, Q3e is a summary and Q3f is the detail about the projects.

3(f) Detail the top 10 carbon reduction projects implemented by the body in the report year

Only projects implemented and completed in the reporting year should be included. Therefore, the first full year of carbon savings is **always and only** the year after the current reporting year. If the project was not completed in the reporting year, it is included in Q3h instead and then entered under Q3f in the next reporting year. Top projects to include should be based on carbon savings and/or cost. Total project savings here should match the total in Q3e. You may wish to check the organisation’s project register to complete this question. [The Carbon Footprint and Project Register \(CFPR\) Tool](#), developed by SSN, Zero Waste Scotland and partners can be also be used. Please [contact SSN](#) for a copy.

What to do if a project will be implemented over two years?

Only report the project when the first full year of carbon savings is achieved within the current reporting period. Therefore, if the project is not completed in the current reporting year, wait until the next reporting year to list it. If data is unavailable provide a best estimate or explain any gaps in the comments column.

Project costs

The capital cost should be in relation to the carbon savings aspect. For example, if a building is re-roofed as part of a maintenance cycle, the capital cost of improving the insulation should be the additional cost of better insulation compared to the minimum, rather than the whole cost of the roof refurbishment project.

Operational costs should include any additional costs or savings as a result of the project, for example, the operational costs of LED lights should be lower as the replacement cycle is much longer. However, if this has not been calculated/estimated, or if it is small compared to the capital cost, leave it blank.

Behaviour change projects and use of the Scottish Government’s ISM (Individual, Social, Material) approach

Projects designed to influence low carbon behaviours should be included. The table below provides some examples of typical behaviour change projects that can benefit from applying [ISM](#) at the design and/or review stage. Projects that are not explicitly about behaviours can be dependent on behaviour

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

change to realise effective emission reductions. A typical example is new build or refurbishment with the introduction of complex technologies for control of heating, lighting, ventilation etc. which are adjustable by staff. Emission savings related to behavioural interventions can be difficult to estimate, however, it is important to include dependencies when designing projects to help engender culture change around low carbon behaviours and maximise impact.

Examples of Behaviour Change Projects and Interventions

Transport
<ul style="list-style-type: none">• Business mileage policies for number of journeys and mode of transport.• Provision of suitable infrastructure and other incentives to enable cycling to work e.g. enrolment in Bike-to-work, Cycle Friendly Employer schemes• Staff travel planning to reduce car use for commuting including management of parking to favour more cycle storage facilities, car-sharing and fuel-efficient vehicles.• Promotion and use of car sharing facilities as substitute for use of personal cars for business travel (grey fleet).• Provision of videoconferencing and teleconferencing facilities.• Policy to facilitate home working and/or working from satellite or community hubs.• Fuel efficient driver training and training on use of electric vehicles including e-bikes.
Energy
<ul style="list-style-type: none">• Education and awareness raising and training on energy efficiency behaviours at work.• Inclusion of energy efficiency awareness and staff policies as part of induction, appraisals, team meetings etc.• Recruitment and training of energy champions, building/floor energy reps etc.
Waste
<ul style="list-style-type: none">• Reducing biodegradable waste to landfill through on-site composting• On-site waste segregation and recycling.

The use of ISM in designing projects and behaviour change interventions

ISM is useful for designing behavioural dependencies into any project. It takes account of the factors that influence people's actions and decisions. ISM supports good practice by helping to identify potential barriers, benefits and optimal solutions for introducing organisational change and is particularly suited for the design and evaluation of low carbon interventions.

3(g) Estimated decrease or increase in emissions from other sources in the report year

Organisational change, such as estate or service provision changes, can affect the carbon footprint in addition to planned projects and carbon management. Organisations are encouraged to capture information to help understand how business changes and other factors influence emissions over time. Provide an estimate (in tCO₂e) of the increase or decrease in emissions in the reporting period during which the change happened based on the emissions for the prior year.

Avoid double counting

If, for example, the estate has been consolidated from three buildings to one building and savings made as a result, this can be entered **either** as a project (if it was on the project list) **or** as an estate change if it was part of the BAU forecast, but not as both.

Estimating increases and decreases

If you only know the relative change (increase or decrease) but not the scale estimate a percentage change of the footprint and enter any assumptions in the comments.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

3(i) Estimated decrease or increase in emissions from other sources in the year ahead

This is similar to q3g but is concerned with organisational changes planned for the following reporting period. Again, if you only know the relative change (increase or decrease) but not the scale estimate a percentage change of the footprint and enter any assumptions in the comments.

[Resources to support completion of this section.](#)

6. Part 4: Adaptation

The public sector has a duty to help deliver the Scottish Climate Change Adaptation Programme, [Climate Ready Scotland](#). Guidance to support action and make progress on adapting to climate change is available via '[Scotland Adapts: A Capability Framework for a Climate Ready Public Sector](#)'. The framework is based on a 'capability-maturity' approach that draws upon the characteristics of well-adapting organisations. These are clustered into four adaptation capabilities which can be developed by completing recommended tasks as you progress through four maturity stages including 1. Starting, 2. Intermediate, 3. Advanced and 4. Mature. The tasks are referenced using an abbreviation for the capability followed by the number representing what maturity stage it supports, i.e. PI2A is an intermediate Planning & Implementation task. This structure is described in this [short video](#). The following section outlines how tasks in the Adaptation Capability Framework (the "Framework") support reporting requirements for Part 4: Adaptation. The adaptation section of the report is concerned primarily with understanding and assessing risks; reporting on action and capacity building; and monitoring and evaluating adaptation progress. Each question is introduced and the relevant Framework task described.

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

Climate is expected to continue to change significantly in the decades ahead, so it is important to assess both current and future climate risks to assets, infrastructure, service delivery and business functions. Adaptation is our adjustment to actual current or expected future change and it is through understanding the challenges to be addressed both now and in the future we can make informed decisions. Taking early action to assess climate change risks and adapt to the impacts will safeguard assets, infrastructure, services, communities and business continuity. Tasks within the [Understanding the Challenge](#) capability of the Adaptation Capability Framework support organisations to gather evidence on climate risks and vulnerabilities and integrate these into internal systems and procedures. These tasks support knowledge generation through guiding you to build an understanding of climate change and adaptation as well as collate evidence to inform decision-making in your organisation. The risk and/or business continuity manager may be able to provide relevant information.

Current climate risk and vulnerability

Many organisations regularly assess risks associated with current weather and climate, for example, flood risk management or business continuity planning for severe weather events. Risk assessment information may be held at service/ department levels or within corporate risk registers. A number of tasks help develop the understanding and evidence of current climate risk and vulnerability, these include:

[UC2A Develop understanding of risk and vulnerability](#)

Risk and vulnerability are key concepts for understanding the potential impacts of climate change. To inform robust decision-making these need to be understood in the context specific to your organisation so you need to identify and access relevant sources of evidence.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

[UC2B Consider how your organisation's functions might be affected by climate change](#)

To identify climate change impacts on functions and services you will need to engage with a diverse range of internal stakeholders to explore the connection between strategic and operational priorities and climate impacts.

[UC2C Explore the impact of recent weather events on your organisation](#)

Exploring the consequences of specific events with colleagues is a way to explore climate-related vulnerabilities in more depth. These can be useful narratives for raising awareness, as well as providing initial evidence of potential costs.

Future climate risk

Adapting to climate change will only be effective if future climate change risks are assessed in the context of organisational planning horizons and in accordance with decision-making timescales. Some organisations have a corporate level climate change risk assessment/ register. Others may have a series of more detailed climate change risk assessments that consider risks facing different services, assets, infrastructure and communities. Climate risks can also be included under other risk assessment processes e.g. corporate risk assessments or as part of flood risk management. Please include references and links to risk assessments that cover **future** climate risk and the key threats and opportunities noted. A number of tasks within the Framework support assessment of future risks, including:

[UC3A Explore future change by developing scenarios and/or storylines for climate impacts](#)

Climate projections provide a range of possible future climates to understand potential impacts. It is also important to consider how changes in socio-economic conditions could alter our vulnerability and influence our adaptation responses. The use of scenarios and storylines approaches enable you to explore a range of possibilities under future conditions.

[UC3B Undertake strategic climate change risk assessment](#)

A strategic risk assessment is used to evaluate climate risks across your organisation or for key service / asset portfolios. This strategic 'scan' helps to understand the changing likelihood and consequence of a range of potential risks for your organisation. It enables you to prioritise climate risks, allowing you to better focus limited resources.

[UC3C Undertake project-level risk assessment](#)

A project-level risk assessment focuses on risks to a specific project, policy, asset, or location. It is typical where risks are identified for a core service, function or major investments/assets. The narrow scope enables an appropriately detailed risk analysis.

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

This concerns any **strategic plans, policies and action plans** relating to internal functions and wider activity to manage current and future climate risk. Adaptation is a long-term challenge that requires strategic planning and implementation to achieve outcomes. The [Planning and Implementation](#) capability helps identify, appraise and implement adaptation actions that can help manage climate related risks. Provide details of how the current and future climate risks identified through risk assessments (see question 4a) are managed. These could be presented through climate change risk management procedures or strategies, adaptation action plans or any adaptation policies and actions included across policy areas. The response could include information about:

- a climate change adaptation strategy or action plan to manage climate risks, or
- any strategies, plans, or policies that include climate change adaptation. Relevant information can cover many policy areas including business continuity, asset management, infrastructure,

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

biodiversity, forestry, flood risk management, land use, development, regeneration, and emergency planning.

Your response need not link directly to the information provided in Q4a. For example, climate change adaptation policies and actions that are not currently linked to a specific risk assessment can be included. The following tasks support the development of adaptation strategies, plans and policies to manage identified risks and take advantage of any opportunities.

Supporting Framework tasks include:

PI2C Develop an initial adaptation strategy and action plan

For many organisations, an initial adaptation strategy and action plan can act as a catalyst for raising awareness and resourcing further adaptation work. At this stage, the focus will mostly be on setting strategic objectives and capacity building initiatives.

PI3C Develop a comprehensive adaptation strategy and action plan

A 'comprehensive' adaptation strategy and action plan draws together knowledge of climate risk and appraised adaptation options, and translates your strategic objectives into practical action. It should coordinate and integrate adaptation into relevant projects, policies and plans across your organisation and with partners.

PI4A Adopt an ongoing adaptive management cycle for adaptation planning

An adaptive management cycle is a flexible, iterative approach for decision-making when faced with uncertainty, complexity and changing conditions – and well suited to climate adaptation. Effective learning and evaluation informs adjustments to strategies and actions.

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

Provide a summary of adaptation related activity undertaken in the reporting period. This clarifies how proactive the organisation has been in taking action beyond producing plans and strategies to address risks.

Responses should include actions that fall under one or other of:

- Building adaptive capacity, or
- Delivering adaptation actions

Building Adaptive Capacity

This covers awareness raising, training and planning action e.g. with partners. Examples are:

- Raising awareness of the need to adapt among staff, customers and stakeholders
- Participating in training that increases knowledge of how to adapt to climate change
- Assessing climate risks through in-house risk assessments or commissioning research.
- Developing policies and plans that address climate risks, for example through local planning and place-making.
- Participating in cross sector partnerships /projects that increase understanding of shared climate risks and joint actions needed to address these.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Delivering Adaptation Action

This is delivery of actions that increase organisational resilience and the ability to adapt to future climate change. Examples are:

- Providing/ improving green infrastructure (e.g. street trees, high quality green spaces, green roofs, and green walls) that reduces flooding, urban heat island effects and supports nature.
- Adopting natural flood risk management practices and/or managing coastal realignment.
- Embedding climate change adaptation in the design and development of new assets/ buildings/ infrastructure/ public space.
- Retrofitting existing buildings, assets and the public realm to increase climate resilience.
- Applying technological/engineering solutions, for example, measures to minimise impacts of heavy rainfall, overheating and severe weather on building; flood prevention infrastructure and measures to reduce the risk of landslides impacting transport services and networks.
- Further examples of adaptation action can be found in the [Community Adaptation Actions briefing note](#) and the [Climate Ready Places](#) resource.

The [Planning & Implementation](#) capability of the Framework supports identifying, appraising, monitoring and evaluating adaptation actions. Relevant tasks include:

[PI2B Identify a range of potential adaptation actions](#)

As you increase awareness of climate impacts, you need to start planning an adaptation response. Compile a set of options for actions that your organisation could take – either alone or with partners. It is important to consider a wide range of actions, both short- and long-term, easy and difficult.

[PI2D Take action to deliver adaptation](#)

Your organisation should be able to take early practical action on adaptation by building upon existing projects or implementing no-regret / quick-win actions. These help raise the profile of adaptation – building internal support and helping to spur further action.

[PI3D Implement a programme of adaptation actions](#)

Your organisation should now be ready to implement a range of prioritised adaptation actions, with appropriate resources allocated. The actions should contribute to achieving your adaptation outcomes, with suitable monitoring and evaluation to learn from experience.

4(d) Where applicable, what progress has the body made in delivering the policies and proposals included in the Scottish Climate Change Adaptation Programme (a) (“the Programme”)?

This question was intended to be addressed solely by organisations with responsibility for delivery of one or more of the original Scottish Climate Change Adaptation Programme objectives. The second iteration of the programme, (SCCAP2)³ is outcome-focussed, however, this question based on the original SCCAP, was not amended by the 2020 order so cannot be removed for now. When the template is revised to accommodate new reporting duties this anomaly will be addressed. In the meantime, **please complete the optional question instead** in the context of relevant SCCAP2 outcomes, “Where applicable, what contribution has the body made to helping deliver the Programme?”

³ [CLIMATE READY SCOTLAND: Second Scottish Climate Change Adaptation Programme 2019-2024, September 2019, Scottish Government](#)

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

[PI1B Consider how you contribute to Scotland's adaptation outcomes](#)

The public sector has a key role in delivering the Scottish Climate Change Adaptation Programme, which sets strategic adaptation outcomes for a Climate Ready Scotland. Show how your organisation fits in the bigger picture by considering how you might contribute to delivery of these outcomes.

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

Adaptation is an iterative process and should be reviewed regularly. Please provide details of any measures or systems that are in place to ensure that climate risks are reviewed and responded to on a regular basis. This may include review timescales for risks assessments provided under question 4a or details of review periods for strategies, plans and policies specified under question 4b. This information is useful in determining whether there is organisational capacity and commitment to assess and manage climate risks regularly. Relevant tasks in the Framework include:

[UC4A Mainstreaming of climate change risk assessment](#)

Your organisation routinely undertakes strategic and project-level climate change risk assessment, as appropriate within a wider risk management framework (i.e. not just climate). You will ensure that there is senior ownership of key risks and that these are effectively - and creatively - communicated within your organisation.

[PI4A Adopt an ongoing adaptive management cycle or adaptation planning](#)

An adaptive management cycle is a flexible, iterative approach for decision-making when faced with uncertainty, complexity and changing conditions – and well suited to climate adaptation. Effective learning and evaluation informs adjustments to strategies and actions.

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

Monitoring and evaluation (M&E) of climate change adaptation is key to ensuring adaptation work is current and effective. This provides insight into the impact of adaptation work and how longer-term adaptation planning is progressing.

Adaptation M&E aims to assess the benefits and outcomes of the action, project or initiative in question. The Framework is useful for considering key stages in a broader adaptation process for your organisation and the [Benchmarking Tool](#) can be used as a component of your process based M&E. Additional information on how organisations have Benchmarked in practice can be found via case studies on [Forestry and Land Scotland](#) and [Aberdeenshire Council](#). The [M&E resource section](#) on the Adaptation Scotland website links to international best practice and guidance. M&E considerations are implicit for all tasks within the Framework.

4(g) What are the body's top 5 climate change adaptation priorities for the year ahead?

This helps to convey the type and scale of action that the organisation considers crucial in planning for climate change adaptation in the year ahead. Examples may cover work being carried out by the organisation and/or being delivered in partnership. Provide details of climate change adaptation priorities for the coming year. This may include assessing current or future climate risks, implementing adaptation actions or progressing M&E.

[PI2A Define a vision and outcomes for adaptation](#)

Adaptation is a long-term strategic challenge that you will need to align with your organisation's purpose. You should develop a 'climate ready' vision and define adaptation outcomes that allow you to strategically plan an effective adaptation response.

Resources to support completion of this section.

7. Part 5: Procurement

Sustainable procurement is the process by which bodies make decisions on purchasing utilities, services and resources to maximise benefits and minimise impacts on the environment. Sustainable procurement should help organisations assess resource purchase and use in relation to whole-life costings, origin of materials, operating costs and end-of-life options.

Under the Procurement Reform (Scotland) Act 2014, public bodies who spend over £5m per annum, are required to publish a Procurement Strategy setting out how their procurement activities are compliant with the Sustainable Procurement Duty. As the Sustainable Procurement Flexible Framework is covered elsewhere, this part of the report seeks information on how the organisation's procurement policies and activities contribute to compliance with climate change duties. Further information on public sector procurement in Scotland, including tools and resources for embedding sustainable procurement, is on the [Scottish Government Public Sector Procurement website](#).

Public bodies are required to prepare an Annual Procurement Report to demonstrate alignment between procurement activity and the organisation's Procurement Strategy, including compliance with the Sustainable Procurement Duty. Public bodies should engage with procurement colleagues and refer to their organisation's Annual Procurement Report when preparing the Procurement section of their Climate Change Report, as there will likely be interdependencies between these reports.

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

Report how sustainable procurement policies:

- Contribute to **carbon emission reductions** (climate change mitigation). For example, specific references or objectives to reduce greenhouse gas emissions.
- Contribute to **climate change adaptation**. For example, specific reference to dealing with climate impacts or building resilience to climate change.
- Contribute to **acting sustainably**. For example, any social, environmental or economic impacts such as policies contributing towards air quality; resource efficiency; jobs / skills / engagement with small businesses; green economy; community benefits.
- It is **not suffice to simply state that a policy or strategy exists or that the body complies with the Sustainable Procurement Duty**. At a minimum, high-level policy objectives should be stated, giving context to the procurement activities reported in question 5b. Commenting on how the policy is used, for example who is responsible for ensuring it is implemented and how often it is reviewed.
- It is good practice to identify specifically **how** procurement policies are contributing to reducing emissions and adapting to climate change. Evidence of impact on emissions reduction and adaptation outcomes is also useful.

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

Detail specific procurement activities within the reporting year that contributed to positive action on climate change mitigation and/or adaptation. Include any measurable impacts that sustainable procurement activities have had in reducing emissions, adapting to climate change or addressing broader sustainability issues. Include specific information on contracts or procurement activities during the reporting year, demonstrating how the procurement policy is applied to operational activities in order to meet policy objectives.

[Resources to support completion of this section.](#)

Part 6: Validation & Declaration

Demonstrating internal and/or external validation is important in order to ensure confidence in the quality of the data and information provided in annual reports. Report validation is good business practice enabling risk management of inaccuracies or inconsistencies that might otherwise result in legal challenge or reputational damage. There is no statutory validation requirement and any of the following methods are currently acceptable:

6(a) Internal validation process

Organisations should, at a minimum, undertake a robust internal validation exercise when producing annual reports, including validation of raw data and sources of contributing information. Internal validation may be undertaken by an internal audit team or senior manager and should consider the following:

- Was a project leader identified for the purposes of coordinating data compilation for the report?
- Was the report created using a verified process for data gathering and verification including data security measures?
- Was the report and/or any of the data reviewed and signed off at senior level?
- Was the completed report reviewed before submission by an individual with responsibility for auditing or validation?

6(b) Peer validation process

Peer validation is a review **conducted by another organisation** that produces an annual PBCCD report and is conversant with reporting requirements. This provides a sense check of the report by an individual(s) with expertise or knowledge relating to data requirements and should ideally be someone familiar with the functions and activities of the organisation. It is also an opportunity to improve knowledge sharing and evolve good practice. A peer review may range from a high-level sense check of the report to a comprehensive data validation exercise but should include:

- A description of the type or proportion of the information contained within the report that was peer reviewed.
- A description of the reviewing body and the role of the person(s) carrying out the review.
- A description of the review process.

6(c) External validation process

External validation is undertaken by an independent third party such as a consultant or auditor. Examples are:

- Energy consumption validated by external bureau services.
- Sustainability and climate change information and action accredited by an external standard e.g. ISO14064/50001, Carbon Trust Standard, etc.
- Any process or data validated through external audit or reporting requirement by a Government body e.g. CRC reporting etc.
- Any informal external validation process (regarding information contained in this report) that the organisation voluntarily submits to.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

6(d) No Validation undertaken

If no validation has been undertaken, indicate this in the column and enter the reason why.

6(e) Declaration

This section **must** be dated and signed prior to submission. Reports cannot be accepted unless sign-off is evident for the relevant reporting period.

[Resources to support completion of this section.](#)

8. Part 7: Recommended Reporting - Reporting on Wider Influence

What is 'Recommended Reporting'?

This section of the template allows public sector bodies to report on wider influence in reducing greenhouse gas emissions, and document relevant achievements not reported within the 'Required' section of the reporting template. This includes activities designed to reduce greenhouse gas emissions, and also other sustainability activities such as improving biodiversity, place-based initiatives or national/regional programmes and initiatives involving partners or communities. There is **no mandatory requirement** for public sector bodies to complete this section

Why have a 'Recommended Reporting' section?

The influence of public sector bodies goes much further than their corporate estate and it is important to capture this. Additionally, following consultation on the 'required' reporting template, many professionals in the public sector indicated that they would like the opportunity to document achievements beyond addressing corporate emissions and not lose reporting best practice adopted for pre-existing sustainability and climate change reports. The Recommended Reporting template has been designed to capture this important information and enable good practice to be documented and shared between public bodies.

1 What are total area-wide and per capita emissions?

Local Authorities only: This data will be auto-populated with [BEIS data](#) when the corresponding Local Authority and dataset are selected from the dropdown lists.

All other public bodies: Provide data for activities that influence emissions beyond the corporate estate but that are not reported in Part 3. Give a description in the comments box.

2(a) Targets

Provide information on targets set to reduce overall emissions and/or emissions in different sections of the Climate Change Plan. Table 3 in question 2b asks for more detail on savings, finances etc. concerning targets listed here.

2(b) Does your body 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.

Strategy or action plan information should be added here e.g. details of local transport strategies, local development plans etc. that include information related to influencing emissions reduction beyond the corporate boundary. Please include relevant links also.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

3 Policies and Actions to Reduce Emissions

Table 3 enables capture of more detailed information on policies and actions developed to reduce emissions, both retrospectively and proposed. This enables information to be obtained on the cumulative impact of policies and actions. Do not include corporate/internal projects listed in section 3 e.g. reducing office paper waste or improvements in street lighting.

4 Partnership Working, Communications and Capacity Building

This question aims to identify good practice and demonstrate links between public sector agencies. It is designed to build a national picture of the role that community, public and private sector partners play in delivering policies and actions to help meet national targets.

[Resources to support completion of this section.](#)

Annex 1: Legislative Context and Purpose of PBCCD Reporting

Legislative Context

[Part 4 of the Climate Change \(Scotland\) Act 2009](#) introduced Public Bodies Climate Change Duties concerning:

- **Mitigation - reducing greenhouse gas emissions**
- **Adaptation - adapting to the impacts of a changing climate**
- **Acting Sustainably - sustainable development as a core value**

Mitigation: In exercising their functions, public bodies must act in the way best calculated to contribute to delivery of the Act's greenhouse gas emissions reduction targets. The [Climate Change \(Duties of Public Bodies: Reporting Requirements\) \(Scotland\) Order 2015](#) took effect in November 2015 as secondary legislation made under the Climate Change (Scotland) Act 2009. The Order sets out reporting requirements, lists those public bodies required to report every year (“major players”) and details the standard climate change reporting template. The [Climate Change \(Duties of Public Bodies: Reporting Requirements\) \(Scotland\) Amendment Order 2020](#) sets out additional requirements taking effect for reporting periods commencing on or after 1 April 2021 wherein annual reports will also include:

- where applicable, the body's target date for achieving zero direct emissions of greenhouse gases, or such other targets that demonstrate how the body is contributing to Scotland achieving its emissions reduction targets;
- where applicable, targets for reducing indirect emissions of greenhouse gases;
- how the body will align its spending plans and use of resources to contribute to reducing emissions and delivering its emissions reduction targets;
- how the body will publish, or otherwise make available, its progress to achieving its emissions reduction targets; and
- where applicable, what contribution the body has made to helping deliver Scotland's Climate Change Adaptation Programme.

Scottish Government guidance on the interpretation and application of these additional requirements is due to be published during 2021.

[Securing a green recovery on a path to net zero: climate change plan 2018–2032 Update](#) to Scotland's 2018-2032 Climate Change Plan sets out the Scottish Government's pathway to ambitious new emission reduction targets introduced, on advice from the Committee on Climate Change, by the Climate Change Act 2019 which requires net-zero emissions by 2045 and 75% and 90% reduction by 2030 and 2040 respectively (compared to 1990).

Adaptation: While public sector bodies have variable degrees of influence in relation to adaptation, all public bodies need to be resilient to future climate risks and ensure business continuity for service delivery and the exercise of functions. In exercising their functions, public bodies must act in the way best calculated to deliver any statutory adaptation programme. Scotland's first statutory Climate Change Adaptation Programme (SCCAP), was published in 2014. The current programme, [Climate Ready Scotland: climate change adaptation programme 2019-2024](#) establishes Scottish Government objectives, policies and proposals to tackle climate change impacts, informed by the second [UK Climate](#)

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

[Change Risk Assessment](#) (CCRA), published in 2017. The UK Government is required, under the 2008 Climate Change Act, to publish a CCRA every five years. The third CCRA is due in 2022 and will be based on the [Independent Assessment of UK Climate Risk](#) and national summaries, including the [National Summary for Scotland](#) that assesses 61 climate change risks and opportunities for Scotland.

Climate Ready Scotland aims to help drive and support adaptation activity including collaboration with organisations that deliver public services; that manage Scotland's natural environment; that develop social and economic policy; or that work within communities. It details the role of specific public bodies in delivering adaptation action in relation to a range of policy outcomes. The Scottish Government funds Sniffer to deliver the [Adaptation Scotland programme](#) which offers guidance and support to help organisations, businesses and communities prepare for, and build resilience to, the impacts of climate change.

Acting Sustainably: This places a requirement on public bodies to act in a way considered most sustainable. This is about ensuring that action on climate change is framed by wider sustainable development objectives. The United Nations [Sustainable Development Goals](#) (SDGs) are 17 'global goals' and targets that are part of an internationally agreed performance framework. All countries are aiming to achieve these goals by 2030. The First Minister committed Scotland to the SDGs in July 2015. National outcomes described in Scotland's [National Performance Framework \(NPF\)](#) are aligned with the SDGs and national indicators help track progress on achieving the outcomes. There are 81 indicators covering health, wellbeing, social, cultural, economic and environmental issues. Those of particular relevance in respect of PBCCD include:

- [Scotland's Carbon Footprint](#)
- [Greenhouse Gas Emissions](#)
- [Natural Capital](#)
- [Energy from Renewable Sources](#)
- [Waste Generated](#)
- [Biodiversity](#)
- [Journeys by active travel](#)
- [Quality of Public Services](#)
- [Influence over Local Decisions](#)

Purpose of Reporting

Reporting is intended to help with PBCCD compliance, engage leaders and encourage action.

The main aims are to:

- drive continuous improvement, to better inform policy and action, and to demonstrate and share good practice and progress.
- consolidate a range of reporting currently taking place across the public sector major players, to reduce reporting fatigue and to improve consistency and clarity of reporting.
- ensure long-term commitment and consistency on climate change reporting.
- link reporting to the provision of better targeted support provided by Scottish Government and its partners.
- align public sector reporting with national level reporting and policy development.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Key benefits of reporting include:

- increasing public sector accountability and transparency and demonstrating exemplary behaviour with respect to addressing climate change and sustainability issues.
- improving decision making and strategic planning and helping identify opportunities for financial efficiencies and cost savings by linking forward-looking targets with performance indicators.
- informing analysis of historical and comparative data to help identify trends in business response and performance in addressing climate change and sustainability issues.
- encouraging leadership and engaging senior management in climate change action and capacity building.
- integrating climate change objectives into corporate business plans and embedding climate change/sustainability requirements in all departments.
- establishing a climate change reporting hierarchy and mainstreaming climate change as part of organisational governance and management processes.

Recommended Reporting: Reporting on Wider Influence

The recommended reporting section concerns functions that public sector major players have in influencing action by others in addressing climate change and supporting Scotland's efforts on climate change mitigation, adaptation and broader sustainably measures beyond their estate.

Recommended reporting provides scope for all major players to report on activities that contribute to the delivery of Scottish policy on emissions reduction and wider environmental and sustainability issues.

Reporting action on local area emissions in this section is particularly relevant to local authorities and Community Planning Partnerships (or local sustainability/climate change/environmental partnerships). The policies and measures section is aligned with corresponding chapters of the Climate Change Plan.

Organisations with small corporate footprints may play a major role in influencing responses and sustainable actions by others, through for example funding, regulating, permitting or other similar functions, services or partnership activities.

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Annex 2: Required Reporting – Tools and Resources

A range of programmes and agencies offer support to Scotland’s public sector in understanding and implementing climate change duties. Some of the key providers and sources of further support and information, including online tools, recognised guidance and standards to help with reporting are detailed below.

Embedding, Learning & Engagement	
<u>ISM and Low Carbon Behaviours</u>	Framework for understanding and influencing factors that affect behaviours and decision-making by considering individual, social and material realms holistically. (The Scottish Government/SSN)
Part 1: Governance Management and Strategy	
<u>Climate Change Assessment Tool</u>	Downloadable spreadsheet and materials that outputs a performance rating and action plan based on questions covering main sections of the template. Can be repeated annually to assess progress. (Resource Efficient Scotland)
Part 3: Corporate emissions, targets and project data	
<u>GHG Protocol Corporate Accounting and Reporting Standard</u>	International standard providing requirements and guidance for organisations preparing a corporate GHG emissions inventory. (World Business Council for Sustainable Development and World Resources Institute)
<u>Environmental Reporting Guidelines: mandatory GHG emissions reporting</u>	Guidance on GHG reporting compliance under the UK Climate Change Act 2008. (UK Government)
<u>Carbon Footprint and Project Register Tool</u>	Spreadsheet based tool designed for supporting completion of Part 3 of reports re emissions calculation, project savings and progress against targets. (Zero Waste Scotland/SSN)
<u>Greenhouse Gas Conversion Factors</u>	Historic record of UK government annual conversion factors stretching back to 2002. Downloadable spreadsheets in range of formats. (BEIS)
<u>Savings Finder (resource efficiency report)</u>	Online questionnaire producing free report highlighting potential water, energy and raw material costs savings (Zero Waste Scotland)
Part 4: Adaptation	
<u>Scotland Adapts: A Capability Framework for a Climate Ready Public Sector</u>	The Adaptation Capability Framework identifies four capabilities that every public organisation will need to adapt to climate change, providing step-by-step tasks to guide your adaptation. (Adaptation Scotland)
<u>Climate change indicators and trends</u>	Suite of indicators and narratives giving context to potential risks and impacts in relation to Scotland’s natural environment, built environment and infrastructure networks and society (ClimateXChange)
Part 5: Procurement	
<u>Public Sector Procurement</u>	Public sector spend on goods and services (>£11 bn/yr) provides an excellent platform to <u>“deliver procurement that improves public services for a prosperous, fairer and more sustainable Scotland.”</u> (The Scottish Government)
<u>Sustainable Procurement Duty</u>	<u>Section 9</u> of Procurement Reform (Scotland) Act 2014, places sustainable and socially responsible purchasing at the heart of the process (The Scottish Government)

Annex 3: Recommended Reporting (Part 7) – Tools and Resources

Further Support and Guidance	
UK local authority and regional carbon dioxide emissions national statistics: 2005-2018	UK local authority and regional estimates of carbon dioxide emissions Full dataset and subsets (Department for Business, Energy & Industrial Strategy)
UK Emissions statistics Frequently Asked Questions	Information on main reports, industry sector definitions, methodologies and other statistical queries (Department of Energy and Climate Change)
Securing a green recovery on a path to net zero: climate change plan 2018–2032 - update	Update to Scotland's 2018-2032 Climate Change Plan sets out the Scottish Government's pathway to new and ambitious targets made by the Climate Change Act 2019. It is a key strategic document on a green recovery from COVID-19.
Covenant of Mayors for Climate and Energy	Information, news and support concerning funding and adoption of Sustainable Energy and Climate Action Plans as part of global initiative (Covenant of Mayors)
Global Protocol for Community-Scale Greenhouse Gas Emission Inventories	Measuring emissions, building more effective emissions reduction strategies, setting measurable and more ambitious emission reduction goals, and tracking progress at city/region/community scales. (World Resources Institute, C40 Cities Climate Leadership Group & ICLEI)
Climate Action Planning Resource Centre	Range of resources and tools to support city climate planners in process of delivering action consistent with the objectives of the Paris Agreement. (C40 network of megacities)
PAS 2070 – Specification for the assessment of greenhouse gas emissions of a city	International method for quantification, attribution and reporting of city-scale emissions to identify key sources, drivers and more efficient supply chains. (British Standards Institute)

Guidance on Completing Public Bodies Climate Change Duties Annual Reports

Annex 4: Glossary

Term	Definition
Adaptation	Increasing resilience to a changing climate
Base year	The year used to measure progress against targets
Business travel	Travel undertaken by employees to carry out operational functions
CCAT	Climate Change Assessment Tool developed by Resource Efficient Scotland programme delivered by Zero Waste Scotland
Fleet	Vehicles owned and operated by your body
Footprint	Everything included within your reporting boundary
FTE	Full time equivalent (employees or students)
Greenhouse Gas Protocol	The Greenhouse Gas (GHG) Protocol, developed by World Resources Institute (WRI) and World Business Council on Sustainable Development (WBCSD), sets the global standard on how to measure, manage, and report greenhouse gas emissions.
LULUCF	Land Use, Land Use Change and Forestry
Major player	Organisation deemed to have significant influence in Scotland
Mitigation	Reducing emissions is referred to as climate change mitigation
Outside of scopes	Emissions attributed to the burning of biomass and other biofuels
PBCCD	Public Bodies Climate Change Duties
Recommended Reporting	Climate Change Reporting on wider influence of public body i.e. reporting on emissions beyond estate boundary
Renewable electricity	Electricity generated from naturally replenishing resources e.g. feedstock, sunlight, wind, tidal etc.
Renewable heat	Heat generated from naturally replenishing resources e.g. feedstock, sunlight, wind, tidal etc.
Reporting boundary	The list of emission sources the body chooses to measure over a reporting period e.g. gas, electricity, waste etc.
Reporting metric	Unit of measurement used to monitor, quantify or report on the consumption of a resource or service provided
Required reporting	Minimum reporting required by all major player public bodies
SCCAP	Scottish Climate Change Adaptation Programme
Scope 1 emissions	Direct emissions from sources owned or operated by the body
Scope 2 emissions	Indirect emissions from the consumption of purchased electricity, steam or power generated outwith the body
Scope 3 emissions	Indirect emissions that are a consequence of the operations or services of a public body