2025 IMPORTANT UPDATES

Please also refer to the **Guide tab** in the template which should be **read before starting any data entry,** especially if you have not completed the template before.

1. Despite unavoidable delays in issuing the template and guidance, as a result of reporting being put out to competitive tender, **the statutory compliance deadline for 2024-25 reports remains 30th November 2025**. This deadline applies irrespective of the reporting period adopted by the public body and must not be breached. If a report is received **after this date the public body is non-compliant with the legal deadline** and the report will be excluded from the SSN Summary Analysis Report produced on behalf of The Scottish Government. If there is a **risk of missing the deadline, please contact ccreporting@ed.ac.uk asap**.

2. As a result of contract delays a **single template version** has been issued to be used by **all public bodies, irrespective of reporting type**. The correct reporting period must be selected in question 1f to ensure auto-population of the appropriate emission factors in Table 3b.

3. A protected tab listing 2024 (financial/calendar) and 2025 (academic) emission factors is visible for reference in the template. Please do not attempt to unlock or modify this. If you wish to use a non-listed EF please enter the emission data in an "Other" row at the bottom of the table.

4. For **Question 3f**, under the year of carbon savings (column E), the dropdown list of years has been removed so the relevant reporting period must be entered manually. Please **ensure that data is entered as the relevant period only e.g. 2024/25.**

5. The only other **material change** to the 2024/25 template is to the **Boundary Tab questions** where the "?" option in the dropdown list has replaced the NA option intended to indicate where a source or activity is relevant but no data is available. (NA was being confused with not applicable in some reports last year).

6. The guidance is written to reflect the **legal requirements, statutory instruments and policies in effect during the 2024/25 reporting period**. Again, due to shorter timescales available to update the template and guidance, prospective changes relating to planned or proposed legislative changes and policy are not addressed here. For example, the implications of the proposed new Scottish carbon budgets on public bodies emissions target, the forthcoming Climate Change Plan and updated Statutory Guidance on Public Bodies Duties. Annex 1 Legislative Context, however, has been modified to provide brief overviews of these proposed changes.

Other points to note:

a. The **Master Template** on the SSN website must be used.
b. Ensure you select the **correct reporting period type in question 1f** as this determines which emission factors are auto-populated in Q3b.
    a. **Financial/Calendar/Other** is for financial (April - March) and calendar year (January – December) reporting types
    b. **Academic** is for reporting periods running August-July or September - August.
    c. If you are unsure which type to select, please contact ccreporting@ed.ac.uk.

c. **Please complete the "Boundary Info" tab** to assist data coverage and analysis. This will enable improved assessment and inform certainty of data coverage and critical gaps. It also means that null responses are not required in Table 3b.

d. Be aware that completing the template on **SharePoint may limit functionality** including accessing drop-down lists.

e. **Do not delete any rows. P**lease **use the "Hide" function for excess empty rows**.

f. You can freeze panes to keep the header/column rows visible when scrolling in a long or wide table.

g. Double-click on a text cell that you want to paste into, single-clicking may bring up an error message.

h. If there is an **issue with the template or you need to add more rows** e.g. to Table 3b, please send the template to ccreporting@ed.ac.uk**.**

i. Where internal governance arrangements and timescales allow, bodies are **encouraged to submit reports well in advance** of the 30th November statutory deadline to enable quality assurance checks to be carried out.

Contents

Introduction

This guidance is for public bodies (PBs) completing annual climate change reports required by the '**Climate Change (Duties of Public Bodies; Reporting Requirements) (Scotland) Order 2015**' as amended by the **Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020** which took effect for all reporting periods commencing on or after 1st April 2021. The legislative background to and purpose of reporting is provided in **Annex 1**.

The guidance is set out with reference to each of the seven Template Parts (corresponding with named tabs in the spreadsheet). Links to further resources including training videos and populated examples are provided at the end of each section and are also available at Reporting Resources.

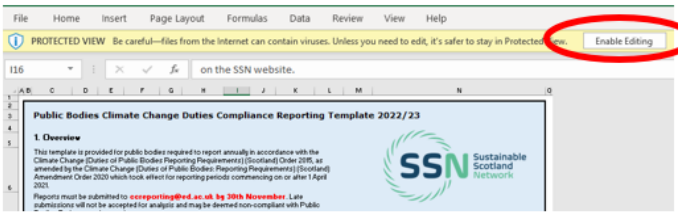
Reference is also made to "Public Sector Leadership on the Global Climate Emergency" (Scottish Government/SSN, October 2021). Other references and supporting tools are listed in Annex 3.

Reporting by Integration Joint Boards (IJB)

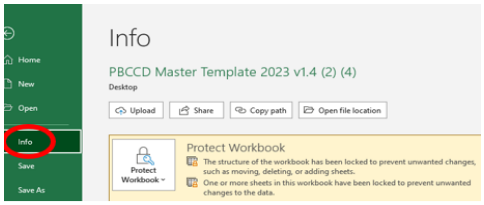
The Scottish Government recognises that each IJB operates slightly differently. Although service delivery and associated emissions data may be provided by the parent NHS board or local authority, IJBs are still required to submit an annual report by the above deadline. Further information on what IJBs should include in their report is provided in Annex 2.

Using the Report Template

If you see the Protected View warning on opening the template you need to select the enable editing button.



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



You can freeze panes to keep the header/column rows visible for any table and you can also hide (but **do not delete**) any empty rows within a table.

"Boundary info" tab

Please complete the dropdown list of questions in the tab inserted between the Guide and Profile tabs. This information is not mandatory but it will help improve understanding and analysis of emissions data provided in Part 3.

Due to some confusion re the use of NA from the dropdown list meaning data is "not available" rather than not applicable, the selection option has been changed to a **question mark** which should be used **where the corresponding emissions source or activity is relevant but no data or other info is currently available**.

Part 1: Profile of Reporting Body

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 type
Select the correct type, either "Financial/Calendar/Other" or "Academic". This should correspond with the PB's standard accounting period and will ensure that the appropriate emission factors are auto-populated in Q3b. Check previous reports or contact SSN if you are unsure which reporting type applies.

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.

Part 2: Governance, Management and Strategy

Public bodies 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 (PBDs) 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?

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 tool to self-assess its capability / performance?

The Climate Change Assessment Tool was developed with the onset of reporting by Zero Waste Scotland. It was designed for PBs to self-assess capability/performance in relation to climate change. It has now been supplanted by the Leaders' Climate Emergency Checklist.

Resources to support completion of this section.

See also:

- Section 3 of "Public Sector Leadership on the Global Climate Emergency"
- SSN Manual Governance and Management

Part 3: Emissions, Targets and Projects

This part requires data on corporate greenhouse gas (GHG) emissions arising from organisational activities including service delivery and the exercise of other functions. Emission targets and alignment of resources/budgets to deliver targets is also required in addition to projects and other initiatives that have or may influence emissions. This information contributes to the national picture and helps highlight where PBs are 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:

- **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. Provide reasons for excluding any emissions.
- **Consistency -** Use consistent methodologies to enable meaningful comparisons of emissions over time. Document changes to the data, emission boundary, methods, or other relevant factors that have occurred during the reporting phase.
- **Transparency -** Address relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to 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.

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.

- Organisations must report their baseline year and annual emissions from at least 2015/16 onwards (or the inception of required reporting for new bodies).
- Where data is available, please split annual emissions by scopes.
- Please explain any retrospective changes to annual emissions data.
- Please explain any significant change (>10%) in emissions between reporting periods in the comments box – e.g. increase in emissions due to a "new source" not reported previously.
- **Total emissions in Q3a and Q3b should be the same.** Please explain any difference in the comments.

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 (tCO_2e) 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 the PB, e.g. fuel use for heating and fleet vehicles including lease vehicles and pool cars, 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. All UK grid electricity consumption has scope 2 emissions, associated with generation, **and scope 3 emissions** associated with transmission and distribution losses across the UK grid, please **ensure consumption data is provided under both scopes**.

Scope 3 (Other indirect): Emissions arising from the procurement of goods and services from a third party/contractor. Examples include business travel in private cars (including short-term hires) and public transport, **waste including municipal waste collected by local authorities**, water use and procured goods or services. All electricity consumption from the UK grid has associated scope 3 emissions arising from transmission and distribution losses.

All relevant scope 1 and 2 emissions must be reported, please remember to also complete the Boundary Info tab to confirm which emission sources/activities are relevant.

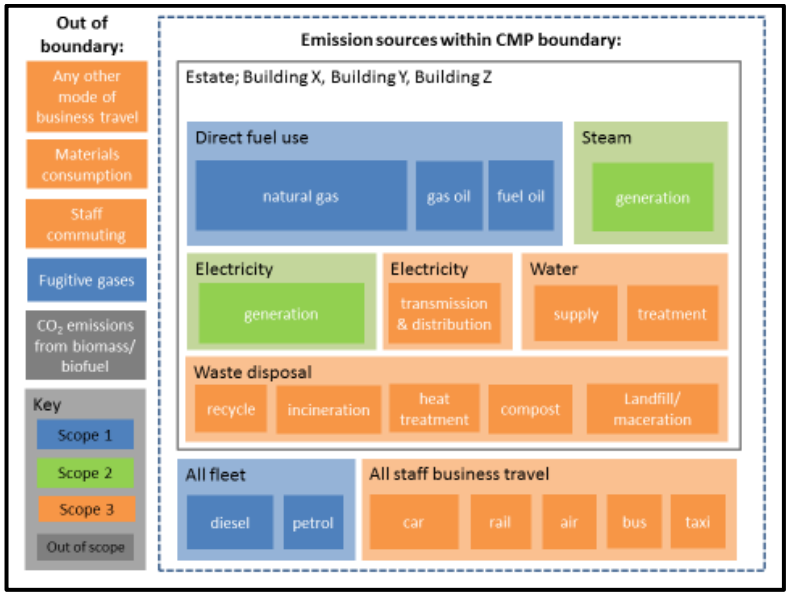
There are many categories of scope 3 emissions. PBs should routinely review their reporting boundary to determine which categories are relevant. Over time PBs will be expected to report on their scope 3 emissions as fully as possible. As an absolute minimum, the following emission categories should be included:

- business travel (excluding fleet/badged vehicles and long-lease vehicles which are scope 1)
- staff commuting
- homeworking (as total annual FTE hours)
- procurement - even if only an initial estimate based on spend, where information is available
- electricity grid transmission and distribution losses
- waste, including:
    - municipal waste (all local authorities)
    - medical waste (relevant NHS boards)
    - special waste (where applicable)
- water supply and water treatment (sewage c. 95% of water supply)

For more information on scope 3 emissions reporting see:

- Greenhouse Gas Reporting chapter 7, "Public sector leadership on the global climate emergency: guidance", Scottish Government/SSN October 2021
- Technical Guidance for Calculating Scope 3 Emissions, World Resources Institute & World Business Council for Sustainable Development, 2013

Example of a typical emissions reporting boundary and scopes:



Choosing a reporting boundary

The PB is responsible for defining its reporting boundary. In general, the boundary chosen should account for the majority of emissions. Different approaches are detailed in the Corporate Standard | GHG Protocol.

Identifying the baseline period

The baseline is the period used to measure progress against targets. For example, a target period from 2020/21 to 2030/31 may be measured against a base year of 2019/20. 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 year 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.

Dealing with data gaps

If data is missing for some years these should be calculated retrospectively, where feasible. Otherwise, leave blank and explain omissions 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. Provide any additional information in the comments field. **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.

Emission conversion factors[1] are pre-loaded in the template corresponding with the reporting year type. Most bodies have scope 1 and 2 emissions so an explanation must be provided in the comments field if none are entered and the corresponding sources identified as not applicable in the **Boundary tab** also.

See the EF tab in the template for a list of pre-loaded factors, please note **this tab is not editable and should not be unlocked.**

If an emission source is not available from the dropdown list?

Please use an "Other" row at the bottom of the table. Assign the correct scope and consumption, units and emission factor.

"Other" rows should not be used for sources that are listed in the dropdown unless:

- a different emission factor applies from that provided;
- the DESNZ factor is not listed in the EF tab; or
- the total emissions figure for the source is not based on emissions per unit of consumption i.e. it has been derived by some other means.

Please provide an explanation in the comments field and **make sure that the activity or emission source is identified**. A generic statement that the data is derived from elsewhere is insufficient.

1 These are the UK Government conversion factors for company reporting of greenhouse gas emissions updated each year available at Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK (www.gov.uk). To minimise length of dropdown lists only the commonly used factors are included. Other DESNZ factors can be used by completing an "Other" row.

Rented/shared/leased premises

If a PB pays the utility/services bill for premises, it is responsible for accounting for the associated emissions. If the premises are occupied by two or more PBs with shared responsibility for bill payment the utility/services consumption and emissions should be shared *pro rata*, as per bill allocation.

If a PB pays a utility bill on behalf of a tenant it is liable to report the emissions as scope 1, unless it recoups the associated charges from the tenant. If the tenant is another PB subject to annual compliance reporting, the associated emissions should be included in their report.

If building services are covered by a standard fee or unit cost e.g. per desk/m^3 and there is no electricity sub-metering or reasonable means to estimate consumption e.g. *pro-rata* or floor area etc., then building-related emissions can be considered an upstream source (if PB is renter/lessee) or downstream source (if PB is owner/lessor) and assigned scope 3.

Grid Electricity Transmission and Distribution

All UK grid electricity consumption **must be entered as scope 2 and scope 3.** The latter is to account for emissions associated with power losses from transmission and distribution across the grid.

Emission Type	Emission source	Scope	Consumption data	Units	Emission factor	Units	Emissions (tCO_2e)
Electricity	Electricity: UK	Scope 2	70,000,000	kWh	0.20707	kg CO2e/kWh	14495.20020
Electricity	Transmission and distribution - Electricity: UK	Scope 3	70,000,000	kWh	0.01792	kg CO2e/kWh	1254.05780

Electricity purchased through a green tariff contract supplied by the UK grid cannot be reported as renewable / zero-carbon. The UK emission grid factor still applies for electricity purchased as part of a **REGO scheme** but you can indicate in the comments that it is a green tariff or REGO scheme.

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 PB 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.

Street lighting

Emissions from local authority street lighting should be reported in Q3b, separate from corporate electricity consumption, where feasible. As for all other UK grid electricity supply, consumption must be entered as scope 2 and as scope 3 (transmission and distribution losses).

Bioenergy 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. Emissions of the other two GHGs, however, must be accounted for in terms of CO_2e, therefore, consumption is also recorded as scope 1 emissions.

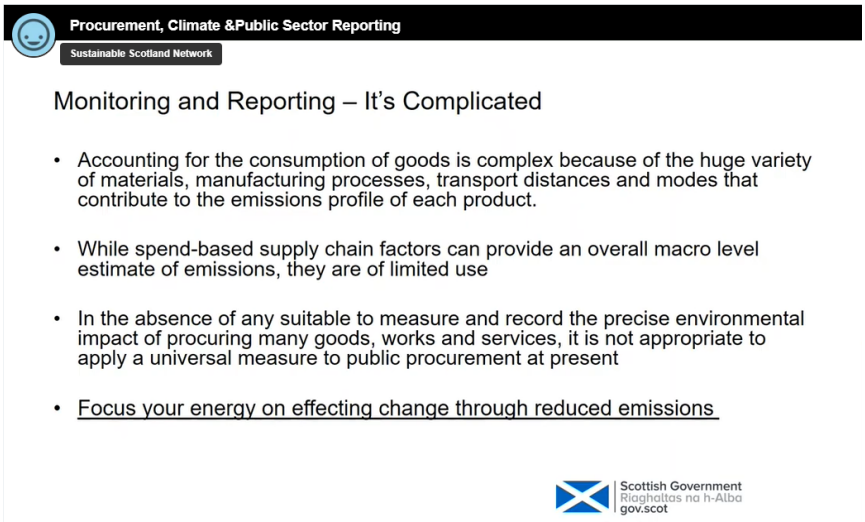
If biomass emissions are reported in 3b the corresponding energy generated must be reported in 3c, (and vice versa)[2].

Supply chain emissions

The procurement of supplies (and services) is potentially the largest source of emissions for many PBs. While spend-based supply chain factors can provide an overall macro level estimate of emissions, they are of limited use for supporting procurement decision-making about climate change impact for several reasons:

1. The categories are broad and allow for little discrimination between different product options and services within a category e.g. they cannot be used to choose a lower carbon option for delivering social care services because the one category covers all the options available to deliver care.

2. Relationships between spend and carbon emissions are complex. For materials and simple products, the relationships are likely to be reasonably accurate because energy and transport make up a larger proportion of the cost. For more complex products and services, however, the range and uncertainty surrounding actual emissions is likely to be far greater.



Slide courtesy of Jo Mitchell, Scottish Government, SSN 2022 Spring Conference. Full slide deck and recording available in the SSN manual.

It may take time to set up appropriate processes to enable reporting of all relevant procurement emissions, but reporting best estimates is encouraged to track progress and provide transparency. Quantitative targets may not always be feasible but PBs can still **identify and prioritise actions based on potential emission hotspots**. Key emission hotspots linked to procurement spend can be entered in the Procurement Prioritisation Tool, to help assist early-stage strategic planning and bring a standard, structured approach to the assessment of spend categories.

The GHG Protocol Product Standard accounts for life-cycle emissions at the individual product level and enables targeting those products with the greatest potential for reductions. The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard is the internationally accepted

[2] 15% losses assumed between fuel input and fuel output (85% efficiency)

method to enable an organisation to identify emission reduction opportunities across its value chain, track performance, and engage suppliers and contractors at a corporate level. EAUC UK guidance for the education sector on how to calculate scope 3 emissions is also applicable to the broader public sector. See also Section 6 Public sector leadership on the global climate emergency: guidance.

Homeworking (WFH) emissions

Many PBs are now operating hybrid work arrangements which potentially covers a range of scenarios from: the majority of staff working 100% from home/remotely; all staff on-site; or various options in between. This has implications for emissions from energy consumption, business travel and commuting. The total number of FTE hours spent WFH for the entire organisation is entered under Consumption after selecting Homeworking as the Emission Type. The UK DESNZ emission factor will auto-populate and calculate the total emissions, see example below.

Step 1: Obtain records on the number of FTE working hours of staff who were working from home for the report period.

Example of calculating emissions from homeworking

Weekly working hours	x	Working weeks	x	No FTE working at home	= Total hours
35	x	44	x	200	= **308,000 hours**

Step 2: Enter the total number of FTE hours against the homeworking dropdown menu in Q3B which will then calculate the emissions.

Emission Type	Emission source	Scope	Consumption data	Units	Emission fac	Units	Emissions (tCO_2e)	Comments
Homeworking	(office equipment + heating)	Scope 3	308,000	FTE Working Hour	0.34075	kg CO2e/FTE Working Hour	104.95202	Calc based on 35 hr ww / 44 wks yr X 200 FTE WFH

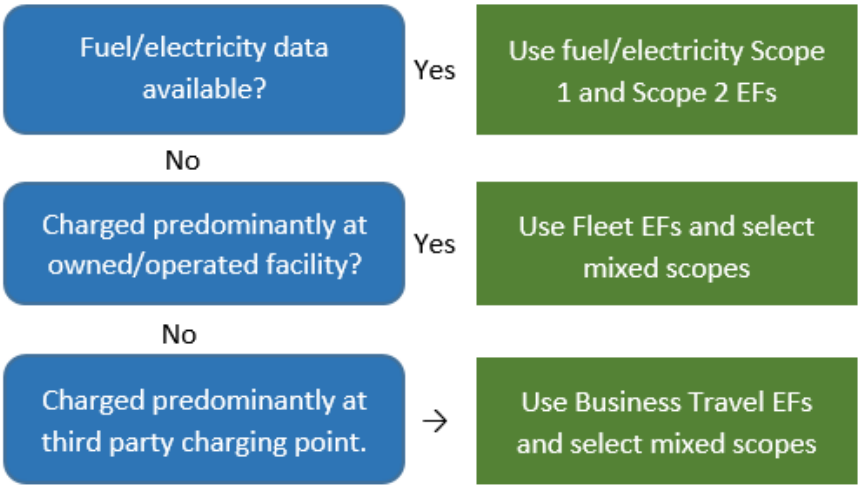
If staff surveys have been undertaken using another methodology to estimate emissions, please enter the data in a blank "Other" row instead and comment on the methodology.

See page 17 of the EcoAct Homeworking Emissions Whitepaper 2020, which the UK EF is based upon, for a range of measures to help reduce emissions from homeworking.

Plug-in Hybrid and Battery Electric Vehicles (PHEV/BEV)

The following guidance applies to both badged fleet and leased or grey fleet EVs. If consumption in litres of fuel and/or kWh of electricity is available these should be used in preference to the mileage emission factors provided in the template, for more accurate emissions totals.

Due to current limitations of the template (as per the original 2015 Order) the emission factor that will apply will be determined according to where the vehicle is charged, i.e. whether it is predominantly on-site or off-site at a third-party charging facility. See chart below which summarises which emission factors to use under different scenarios.



Further information: [UK Government emission conversion factors for greenhouse gas company reporting.]

Water
The water factors are based on Scottish Water's reported carbon intensities for water supply and wastewater treatment. These are lower than the DESNZ factors due to Scottish Water's infrastructure being more gravity-fed compared to the majority of water utilities across the UK. Public bodies with facilities or estate near the border which they know is serviced by an English water utility may resort to using the UK factor if they so wish.

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

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

Renewable biomass sources
Data for renewable biomass installations should be entered in Q3c **and** Q3b. The input value for biomass fuel (Q3b - consumption) must be greater than the combined energy generated i.e. total consumed by the body plus total exported. If total output is not known, assume 85% efficiency, i.e. 85% of 3b consumption.

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 – including reporting requirements introduced by the 2020 Amendment order

PBs are required to report targets on their operational/organisational emissions. These include reducing direct emissions, where possible, to absolute zero, and reducing indirect emissions, to support achievement of Scotland's 2045 net zero target.

Tips for completing this section

- Where sectoral targets exist, for example for the NHS, colleges and universities, include these in the targets section
- Avoid general targets, such as "all emissions", that could be interpreted as including full scope 3 (plus scopes 1 and 2) which is unlikely to be the intention. Be clear on what is included in your target, and what is specifically excluded.
- If you included a general "net zero by 20##" target, please explain in the comments field which emissions are included, e.g. scope 1 and 2 only, and the sources excluded if not obvious from the target description.
- For longer-term targets, e.g. 2045, set interim targets to ensure that progress stays on track.
- Scope 3 targets can be managed and monitored more effectively if they are split by category or source, e.g. business travel, procurement, etc. rather than being grouped together under a general scope 3 target.

The organisation's targets should be ambitious but achievable by a realistic pathway. Baseline emissions must be clearly defined and progress monitored against the baseline. It may be appropriate to re-baseline where there is a significant change to the reporting boundary e.g. inclusion of a substantive source previously un-reported.

In determining "where applicable" – a target date for direct emissions and targets for indirect emissions are **assumed to apply, by default**. Any **exceptions must be explained and justified** e.g. where a direct emission cannot be avoided due to a lack of suitable alternatives. This is currently the case for process emissions e.g., from sewage treatment and from the use of medical gases. Any initiatives to reduce process emissions should be provided in the comments, e.g., research, pilot projects or trials.

Target date for achieving zero direct emissions of greenhouse gases

Targets on direct emissions should address:

- All areas of direct emissions that can be reduced to absolute zero.

- Areas of direct emissions that cannot be reduced to absolute zero due to the nature of the emissions sources, e.g. livestock or process emissions should be covered by a net zero target.
- All direct emissions targets should have interim targets so that performance is transparent. The interim targets should be a reduction from a specified baseline year.

A **short video** explains how targets should be entered in the template and further information on the response required under each column is provided in the table below.

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_2e, the target should be in units of tCO_2e. 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 should indicate latest status, not the emissions reductions achieved. For example, for a transport scope 1 target progress is reported as the emissions reported for the current period under 3b.
Base year	This should be the same year type as 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 Q1f.

The main direct emissions targets applicable to public sector bodies are listed below. Where a target has not been set this should be explained in comments. Clicking the emissions link in the table below will take you to the relevant page of the SSN Manual for further info, case studies and tools.

In setting and reviewing targets PBs should be mindful of recent and proposed policy changes including: repeal of the 2035 interim national emissions target and proposed regulations for five-year carbon budgets, see Annex 1 Legislative Context for an overview of key policy proposals.

Emission source	Targets
Heat	Zero emissions no later than 2038 and earlier for non- NHS estate. New and replacement heating systems must take a zero emissions-first approach.
Fleet	Reduce tailpipe emissions to absolute zero as quickly as possible. • **New** cars and light commercial vehicles - zero emissions from 2025 • All larger **new** vehicles - zero emissions by 2030. • Petrol/diesel HGVs phased out from 2030
Process and fugitive emissions	Identify targets for all relevant emission sources. Must be reduced wherever possible with option to inset unavoidable emissions within the PB's estate or off-set through an accredited scheme within Scotland.

Targets for reducing indirect emissions

Indirect emissions targets must focus on emissions reductions. Net zero targets for indirect emissions may be set but the organisation must specify absolute emissions reduction target(s) as well. It may be more appropriate to have a range of targets covering specific categories of indirect emissions, instead of one overarching target.

In certain cases, reducing some emissions may increase others, e.g. increased homeworking will reduce commuting but potentially increase off-site energy consumption from employees' homes. Any emissions trade-offs should be recognised and fully considered in organisational planning and decision-making to ensure emissions reductions are optimised.

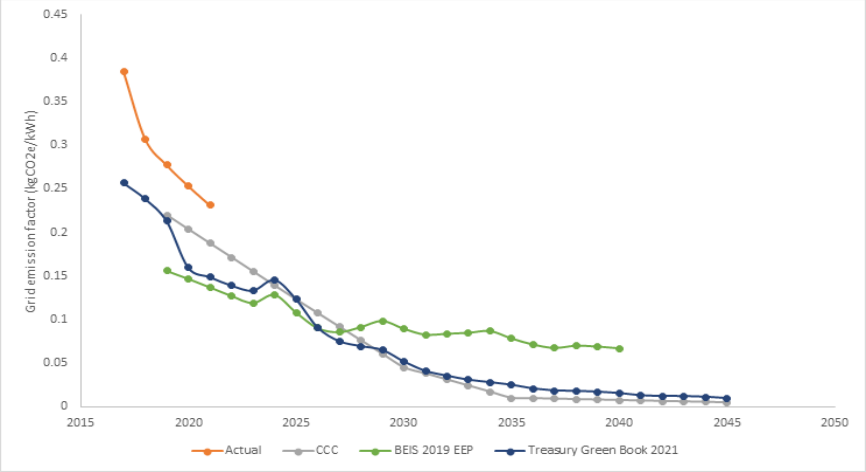
Indirect emissions targets must:

- have a clearly defined baseline year;
- be a reduction from this baseline year;
- be clear on the scope of which indirect emissions are included in the target; and
- cover any significant areas of indirect emissions that can be appropriately measured.

Indirect emissions include Scope 2 and Scope 3. Scope 2 emissions are from the consumption of grid electricity and purchased heat or steam.

Emission source	Target
Electricity	Reduce emissions as quickly as possible. **NB:** For the purposes of public sector emissions reporting REGO certificates cannot be used as a substitute for reducing electricity demand and consumption. The only circumstance where the UK grid emission factor does not apply is when renewable electricity is generated on-site or delivered by direct wire from off-site installations. Please provide information on relevant projects and actions under Q3e and 3f.

For modelling future electricity consumption and target scenarios, DESNZ advises using the projected UK grid electricity emissions factors published in the Green Book Supplementary Guidance for Energy Evaluation. These are updated annually to include the best available modelling, including the annual Energy and Emissions Projections (EEP).



Green Book factors are more optimistic than those used in the EEP post 2030. Both approaches have also consistently over-predicted actual grid decarbonisation, see graph above of UK electricity grid projections against actual.

Scope 3 Emissions

Emission source	Target
Business travel	Reduce emissions as quickly as possible and In line with relevant transport policies.
Commuting	Reduce emissions as quickly as possible and where feasible.
Homeworking	Reduce emissions where possible. Aim for overall decrease in combination with action on reducing commuting emissions.
Supply chain and services	Identify hotspots and prioritise actions. More information can be found at Public sector procurement and climate change.
Waste	Ban on biodegradable municipal waste to landfill from 1st January 2026 See recent consultations and call for evidence on extending forthcoming ban and other proposals. Reduce all food waste arising in Scotland by 33% by 2025. See Scotland's circular economy and waste route map to 2030, The Scottish Government, December 2024 for forthcoming proposals, plans and targets.
Water	Identify and address high water use and potential leaks through monitoring and targeted action.

Q3da How will the body align its spending plans and use of resources to contribute to reducing emissions and delivering its emission reduction targets? Relevant supporting information?

PBs must understand the climate impacts of their decisions and need to embed or account for the implications on future emissions and longer-term trends within decision-making processes, in particular, with respect to financial expenditure and budgetary planning.

Any proposed capital investment should take a circular economy approach and consider whole life impacts to ensure that truly sustainable options are selected.

Issues to consider when responding and to help inform action include:

- Is climate change embedded in core business systems? E.g. risk management processes, internal audits, KPIs.
- Are there effective, proportionate monitoring systems in place that enable tracking of spend/resource management against targets?
- Are plans being adequately financed and resourced to help ensure targets will be met?
- Is the body allocating budget towards meeting targets, what checks and balances are in place, do internal audits track whether and how targets have affected decisions?
- Include staff resources, e.g. creating posts or expanding teams that relate to key activities for the body, strengthening governance arrangements or expanding relevant staff training programmes.
- Financial resources might relate to **what** money is being spent on (e.g. capital investment projects, fleet); but could also include considering **how** it is being spent, i.e. how climate and sustainability are taken into account in the financial decision-making process. For example, through whole-life carbon assessment for business cases, or climate change impact assessments to inform budgetary decisions.

See the latest examples of exemplar action highlighted in the SSN Analysis Report 2023/24, page 22.

Q3db How will the body publish/make available progress towards achieving emissions reduction targets.

Please **do not reference PBCCD reporting here**. Progress towards climate change targets should be included in public bodies' annual accounts or other corporate performance reports. This is intended to drive greater visibility and integration of emission reduction targets and action as part of overall corporate reporting and transparency. Many bodies are translating aspects of annual reports into a range of corporate publications and communication tools to help inform and engage staff, partners, service-users and the general public.

See the latest examples of exemplar action highlighted in the SSN Analysis Report 2023/24, page 23.

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. 1. Under the year of carbon savings (column E), the dropdown list of years has been removed and the relevant year must be entered manually. Please ensure that the only data entered is the year e.g. 2024.

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 comment's 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 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. ISM can be useful for designing behavioural dependencies into any project by taking into account the range of factors that influence people's actions and decisions. ISM helps identify potential barriers at a systems level that supports a more wholistic approach when developing and optimising solutions to achieve long-term changes.

SSN Manual Behaviour Change

Examples of Behaviour Change Projects and Interventions

Travel
• Business travel policies • Bike-to-work, Cycle Friendly Employer schemes • Staff travel planning • 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. • Home/hybrid working policies • Fuel efficient driver training, use of electric vehicles including e-bikes.
Energy

• Energy efficiency/demand management • 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
• Reducing biodegradable waste to landfill through on-site composting • On-site waste segregation and recycling. • Adopting circular economy practices and principles

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 tCO_2e) 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.

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 – the training video and some other resources were produced in 2016 and, although most of the principles remain relevant, the approaches and expectations re scope 3 emissions reporting, in particular, have changed since then. This guidance and supporting resources on the SSN website will be updated to reflect recent and proposed changes in due course.

- Public sector leadership on the global climate emergency (October 2021, Scottish Government and SSN
- Net Zero Public Sector Buildings & Reporting, SSN Conference Session, 2023 (video)
- SSN Manual Reducing Emissions
- SSN Manual Buildings and Infrastructure

Part 4: Adaptation

The public sector has a duty to help deliver Scotland's climate adaptation programme. As set out in the Climate Change (Scotland) Act 2009, a "public body must, in exercising its functions, act: in the way best calculated to help deliver any (Scottish statutory adaptation programme)." This means that all PBs must ensure their activities and programmes are designed to best deliver the current programme - Climate Change: Scottish National Adaptation Plan 2024-2029 (SNAP3) which sets out the actions that Scottish Government and partners will take to respond to the impacts of climate change.

The adaptation section of the report is concerned with understanding and assessing climate change risks; reporting on action and capacity building; and monitoring and evaluating adaptation progress.

Please note the following when completing this section:

- Do not leave questions unanswered or enter "not applicable". **Adaptation is applicable to all PBs**, regardless of their size, purpose or functions.
- Bodies that are located within the estate of another PB, or that host smaller PBs, should engage with them on adaptation issues including climate risk assessment and, where appropriate, adaptation planning.
- Focus on **adaptation actions**, only including mitigation actions where they are relevant to adaptation. Although some adaptation measures can help reduce/stabilise emissions, e.g. land/nature-based projects, please **do not include information on measures solely designed to reduce emissions** which should be reported in Part 3 above. For example, improving energy efficiency or recycling waste are climate mitigation measures to reduce emissions which should be covered in Part 3.
- If the PB is at an early stage of adaptation refer to the Adaptation Scotland Starter Pack for information on climate change adaptation and how to make progress on adaptation tasks
- **Think beyond direct impacts** such as flooding or other impacts on the physical estate and consider climate risks to, for example, delivery of essential services and supply chains. This applies at both strategic planning and delivery levels.
- Discuss actions to minimise risks for **each hazard** (e.g. heat, floods) separately where possible.

The Climate Adaptation Capability Framework provides guidance to support action and progress on adapting to climate change. The Framework is based on a 'capability-maturity' approach that draws upon the characteristics of well-adapting organisations. These characteristics are clustered into four adaptation capabilities which are developed by completing recommended tasks that support progress through four maturity stages: 1. Starting; 2. Intermediate; 3. Advanced; and 4. Mature. Each question in Part 4 of the reporting template is introduced below with respect to the relevant Framework task. Tasks are referenced by an abbreviation denoting the relevant capability and a number signifying which maturity stage it supports, e.g. **UC1A** is a **Starting** task under "**Understanding the Challenge**" capability. Please refer to the Public Sector Handbook and Starter Pack for more information.

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

The climate will 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. Assessing climate change risks and planning timely action on adapting to the impacts will help safeguard assets, infrastructure, services, communities and maintain business continuity. Understanding the Challenge tasks are designed to help gather evidence of climate risks and vulnerabilities for integrating into internal systems and procedures. It is important to engage risk or business delivery managers in this activity to build institutional knowledge and generate evidence critical for making informed decisions.

Remember to:

- Identify current risks separate from future risks
- Include any tools or frameworks used to complete risk assessments
- Clearly state how future risks have been detected/analysed including what climate scenarios/models/tools have been used and what stakeholders have been included
- Include all hazards identified in risk assessments (flooding, heat, wildfires etc.)

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, including:

UC1B DEVELOP understanding of risk and vulnerability

Risk and vulnerability are key concepts for understanding the potential impacts of climate change for a PB. To inform robust decision-making, these need to be understood in context. Access relevant sources of evidence and map key stakeholders.

UC1C RECORD and CONSIDER 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 and gathering evidence of potential costs.

UC2A MAP OUT how your organisation's functions might be affected by climate change

A PB has many functions that may be affected by climate change. To identify these, engage with colleagues to explore the connection between strategic and operational priorities and climate impacts.

Future climate risks

Effective adaptation demands assessment of future climate change within the context of a PB's planning horizons and in accordance with decision-making timescales. Future risks should form part of the corporate risk register and should consider risks facing delivery of overall business functions plus operational delivery of any relevant services, health and safety provisions for staff and others, asset management, infrastructure design and integrity. Please include references and links to risk assessments that cover **future** climate change risks and note key threats and opportunities. A number of tasks within the Framework support assessment of future risks, including:

UC2B CONSIDER scenarios for future climate change impacts

Climate projections provide a range of climate scenarios to help understand potential impacts. It is also important to consider how changes in socio-demographic conditions could alter vulnerability and influence adaptation responses. The use of scenarios and storylines enables exploring a range of possibilities under different climate conditions.

UC2C ENGAGE with stakeholders using participatory approaches

Involve a diverse range of stakeholders e.g. communities, service users, customers etc (Identified in Task UC1B) in adaptation planning processes. Inclusive engagement can help improve understanding and identify new opportunities, synergies with existing activities, and target key drivers of climate vulnerability.

UC3A CARRY OUT climate change risk assessment

A climate change risk assessment is used to evaluate climate risks across the PB or for key service / asset portfolios. This strategic 'scan' helps understand the probabilities and consequence of a range of potential risks for the PB and stakeholders. This enables prioritising climate risks to better focus resources.

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

This concerns any **strategic plans, policies and actions** 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 Organisational Culture & Resources capability helps align your adaptation activities with your organisation's priorities to help manage climate related risks. Provide details of how the current and future climate risks identified through risk assessments (Q4a) are managed.

Provide information on:

- details of any climate change adaptation strategies, action plans and risk management procedures, and any climate change adaptation policies
- what hazard the arrangements relate to where appropriate
- how stakeholders were included in risk assessment processes

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:

OC1C IDENTIFY key internal stakeholders for adaptation

Planning adaptation requires cross-departmental engagement. Identify key colleagues, services, departments based on emerging priorities and areas of on-going action.

OC2A ENGAGE with colleagues to optimise adaptation opportunities

Engage with colleagues to identify other adaptation opportunities across functions. The PB will (or could) be delivering adaptation measures through many of its functions (or service areas), although this work may not currently be identified as 'adaptation'. By actively engaging colleagues across your organisation, you can identify opportunities to include adaptation in planned work, as well as identifying key teams to lead on specific actions.

OC2C ESTABLISH governance arrangements for adaptation

Having strong and clear governance arrangements for adaptation is essential to enable effective decision-making and collaborative delivery across a PB. Good governance will provide oversight of a work programme *(or adaptation pathway)* define roles and responsibilities, and ensure appropriate authority to approve and implement change.

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 with reference, where applicable, to SNAP3.

Provide information on:

- how the actions address and reduce the risk associated with specific hazards
- how actions reduce risks identified in Q4a
- any targets or methods used to track or monitor how actions are reducing risk over time and actions to address shortfalls.

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

- raising awareness of the need to adapt amongst staff and stakeholders
- training on how to adapt to climate change
- conducting or commissioning risk assessments
- developing policies and plans to address climate risks, for example through local planning and place-making
- partnerships /projects with others that increases understanding of shared climate risks and joint actions needed to address these.

Delivering Adaptation Action
This is delivery of actions that increase 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/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, e.g. measures to minimise impacts of heavy rainfall, overheating and severe weather on estate; 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 Climate Adaptation Routemap (2023) and the Regional Partnerships resource.

The **Strategy, Implementation & Monitoring** capability supports identifying, appraising, monitoring and evaluating adaptation actions. Relevant tasks include:

SIM1B IDENTIFY existing adaptation work within your organisation
Many PBs already undertake adaptation in fulfilment of their statutory functions e.g. local authorities, emergency services and some national bodies respective roles in identifying and managing flood risk and responding to flooding incidents. Such action is not always recognised as climate change adaptation but identifying it demonstrates that adaptation is underway.

SIM2A IDENTIFY a range of potential adaptation actions
Develop a list of actions *(or ideally a pathway)* for the PB to take, including those requiring collaboration with partners and others. It is important to consider a wide range of actions, both short and long-term, easy and difficult.

SIM2C DELIVER initial adaptation actions
Take early practical action on adaptation by building upon existing projects or implementing no-regret/quick-wins actions identified in SIM2A. These help raise the profile of adaptation by building internal support and spurring further action.

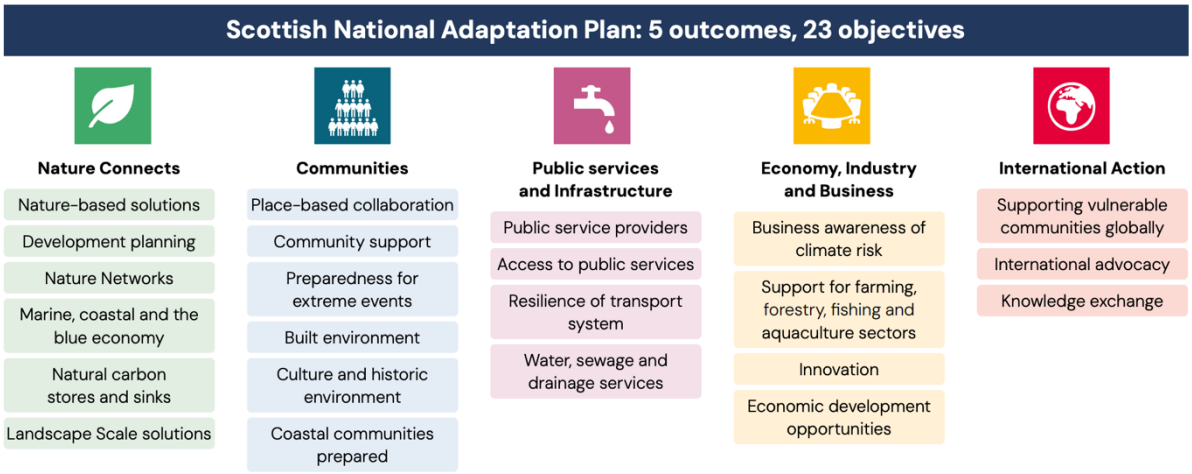
SIM3C DEVELOP a monitoring approach for achieving your adaptation outcomes
It is essential to monitor delivery to ensure progress is being made towards achieving adaptation outcomes. Monitoring supports effective evaluation and learning and informs any adjustments needed to strategies and actions. Develop indicators relevant to adaptation outcomes.

4(d) Where applicable, what progress has the body made in delivering the policies and proposals included in the Programme?

Public bodies have a statutory duty to help deliver the Programme, currently the Climate Change: Scottish National Adaptation Plan 2024-2029 (SNAP3) which sets out the actions that Scottish Government and partners will take to respond to the impacts of climate change..

The five long-term outcomes of SNAP3 are:

- Nature connects across our land, settlements, coasts and seas
- Communities are creating climate-resilient, healthy and equitable places
- Public services are collaborating in effective and inclusive adaptation action
- Economies and industries are adapting and realising opportunities in our Just Transition
- Scotland's international role supports climate justice and enhanced global action on climate adaptation



Please describe how the PB is contributing to the delivery of SNAP3:

- stating which outcomes or objectives the PB is contributing to and how (e.g. describe the contribution and any specific activity or interventions undertaken during the reporting period);
- providing any relevant information e.g. indicators or other evidence that demonstrates contributions to outcomes and objectives, see SNAP3 Monitoring and evaluation framework for context.

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 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).

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:

UC4B MAINSTREAM climate change risk assessment

Ensure that climate change risk assessment is embedded within the Corporate Risk Register or similar to ensure senior ownership of key risks and effective internal communication.

SIM4B ADOPT an adaptive management cycle for adaptation planning
Assimilate, reflect and learn from monitoring insights (SIM3C) to integrate change into future actions. Adaptation is an ongoing and iterative process, requiring an adaptive management cycle that routinely assesses and adjusts to the uncertainty of climate change risks and impacts.

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

Provide information on:
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).

Monitoring and evaluation (M&E) of climate change adaptation is key to ensuring adaptation remains current and effective. It also provides insight into the impact of adaptation work and how longer-term adaptation planning is progressing and it should aim 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 in case studies on Forestry and Land Scotland and Aberdeenshire Council.

SIM3C DEVELOP a monitoring approach for achieving your adaptation outcomes
It is essential to monitor delivery to ensure it achieves adaptation outcomes. Monitoring supports effective evaluation and learning and can inform adjustments to strategies and actions. Draw together a list of indicators relevant to your adaptation outcomes.

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

Provide information on:
Adaptation actions only. Make it clear where specific priority is intended to consider adaptation and mitigation in tandem.

This helps to convey the type and scale of action that the PB considers crucial in planning for climate change adaptation in the year ahead. Examples may cover work being carried out by the PB 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. Defining a strategic vision can help to determine adaptation priorities. In addition, the Working Together capability has a number of relevant tasks about engaging a diverse range of external partners to help shape adaptation plans.

SIM1C DEFINE strategic adaptation outcomes and/or vision
Adaptation is a strategic challenge that needs to align with the PB's purpose and functions. Develop a vision for climate resilience and define adaptation outcomes that enables strategic planning of effective adaptation response *(or pathway)*.

WT2A ENGAGE with relevant groups, partners and forums
Initiate contact with partner organisations that align with your adaptation goals. Arrange informal meetings to learn about their activities, find overlapping interests, and explore areas for collaboration. Even small collaborations can build momentum for stronger future partnerships.

WT2B CO-ORDINATE with partners to deliver initial actions
Identify simple, quick actions to develop and support collaboration with partners. This may include sharing data and information about climate impacts, methods for assessing climate risks and case studies on adaptation actions.

Resources to support completion of this section
SSN Manual Adaptation

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 sustainable procurement, including tools and resources, is available on the Scottish Government Sustainable Procurement website.

- Bodies may cross-reference their annual Procurement Report in this section, to avoid duplication of reporting. Refer to SPPN 3/2022: Public procurement - taking account of climate and circular economy considerations: SPPN 3/2022 - gov.scot (www.gov.scot)
- See also the Public Procurement and Property blog.

Guidance specific to climate change is available at:

- https://sustainableprocurementtools.scot/index.cfm/guidance/climate-change/
- https://www.procurementjourney.scot/additional-resources/climate-emergency
- https://www.gov.scot/publications/public-procurement-taking-account-of-climate-and-circular-economy-considerations-3-2022/

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.

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.

SSN Manual Procurement

Presentation and slides from breakout session on procurement facilitated by the Scottish Government, SSN Spring Conference 2022.

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 approaches outlined below are currently acceptable.

6(a) Internal validation

Annual reports should be subject to internal validation of raw data and sources of contributing information as a minimum. 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

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. Please detail:

- the section(s) of the report that were peer reviewed
- the reviewing body and role of the person(s) undertaking the review
- key aspects of the review process.

6(c) External validation

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

- Energy consumption validated by external 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.

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. Sign-off should be by someone senior to the Lead Reporter or report co-ordinator, ideally with corporate responsibility for ensuring compliance with climate change duties.

Resources to support completion of this section.

Part 7: Recommended Reporting - Wider Influence

What is 'Recommended Reporting'?

This section of the template enables reporting on the wider influence of the organisation in reducing emissions, adapting and acting sustainably in the exercise of its duties, roles and responsibilities; particularly when engaging with others through place-based or regional approaches, community and partnership activities and initiatives not mentioned elsewhere in the report. There is **no mandatory requirement** for public sector bodies to complete this section

Why have a 'Recommended Reporting' section?

The influence of PBs goes beyond their corporate estate as does delivery of their climate change duties. Following consultation on the reporting template, it was clear that the opportunity to report on action and progress beyond the corporate boundary should not be lost and would help inform good practice with respect to other aspects of the duties, specifically broader sustainability measures including measures to protect and enhance nature and biodiversity. The Recommended Reporting section is designed to capture such information.

Table 1 Historic Emissions (Local Authorities Only)

On selecting the relevant local authority and preferred dataset type from the dropdown lists, the table will auto-populate the most recent area-wide emissions data published by the UK Government for the corresponding local authority area.

Other PBs may provide data for activities that influence emissions beyond their corporate estate or that relate to broader sustainability duties, e.g. in relation to biodiversity and nature, community benefits, health and wellbeing.

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 can be added here e.g. details of local transport strategies, local development plans etc. with any relevant links.

3 Policies and Actions to Reduce Emissions

Table 3 enables capture of more detailed information on policies and actions developed to reduce emissions in a locality/regionally etc., both retrospectively and proposed. 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 collaboration between PBs and with others, helping to illustrate the role that community, public and private sector partners play in delivering policies and actions to support national targets.

Resources to support completion of this section
SSN Manual Place-based Climate Action

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.

Public sector leadership on the global climate emergency (October 2021, Scottish Government and SSN) provides guidance to Scotland's public bodies on their leadership role in the shared national endeavour to tackle the global crises of health, climate emergency and biodiversity loss.

Adaptation: In exercising their functions, PBs must act in the way best calculated to deliver any statutory adaptation programme. The current programme, Climate Change: Scottish National Adaptation Plan 2024-2029 (SNAP3) sets out the actions that the Scottish Government and partners will take to respond to the impacts of climate change. It presents a long-term vision and defines Scotland's priorities for action over the five-year plan period. SNAP3 establishes Scottish Government objectives, policies and proposals to tackle climate change impacts. It is informed by the third UK Climate Change Risk Assessment (UKCCRA3), January 2022, which is 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.

Acting Sustainably: This places a requirement on public bodies to act in a way considered most sustainable to ensure 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.

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 roles and functions that PBs have in influencing action by others that can help address climate change and support Scotland's efforts on climate change mitigation, adaptation and broader sustainably measures beyond their estate.

Recommended reporting provides scope for PBs to report 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 PBs participating in Community Planning Partnerships (or local sustainability/climate change/environmental partnerships).

PBs with small corporate footprints can play a major role in influencing actions by others, through their roles as funders, regulators, planning authorities, educators and enablers.

Annex 2: Guidance for Integration Joint Boards (IJBs)

The Scottish Government recognises that the set up and structure of IJBs differs from other public bodies. We are also aware that each IJB operates slightly differently. While the delivery of services is carried out in the relevant NHS board or LA areas and emissions data is reported on by those bodies, we would like to know about discussions that IJB's have with their partner bodies on how climate change is taken into account in decision making and the planning of service delivery.

We hope the guidance below is helpful in understanding and providing the information we are looking for in IJB reports.

Part 1 Profile – complete all questions

Part 2 Governance

- A statement explaining how the IJB is structured and the respective bodies that they are in partnership with, including where the responsibility lies for climate change reporting duties. Most IJB's are already providing this.
- Links to the Climate Change Duty Reports for each of the council and health board area(s).
- Details of any work undertaken throughout the year between the IJB and partners on climate change policies and how climate change is taken into account in decision-making and planning service delivery. This could include work on mitigation, adaptation, climate risk assessments, etc. Please also provide links to any related public documents.

Part 3 Emissions, Projects and Targets Section

- Where possible, please include the net zero and other emission reduction target dates for the health board and local authority delivering the services (question 3d)

- Whether the IJB oversees spending plans for the partner bodies? If so, what consideration is being given or is proposed to take account of emissions reductions as part of such plans (question 3da).
- Many public bodies are still developing targets and polices in supply chain and adaptation areas, but we are keen to hear what stage you are at and future plans, even if just preliminary discussions.

Part 4 Adaptation

- Provide information of any work on adaptation considered/agreed with partnership bodies. This could include discussions/policies that are still being progressed (question 4c)

Part 6 Verification – must be signed and dated.

Please note that the deadline for submitting your mandatory climate change report is 30 November.

For further support contact ccreporting@ed.ac.uk.

Scottish Government
Domestic Climate Change Public Sector Team

Annex 3: Policy, Tools and Resources

Part 2: Governance Management and Strategy	
Leaders' Climate Emergency Checklist	High-level assessment of where action is needed on embedding climate emergency/nature responses in the planning and delivery of public services.
Part 3: Corporate emissions, targets and project data	
GHG Protocol Corporate Accounting and Reporting Standard	International standard for organisations preparing a corporate GHG emissions inventory. (World Business Council for Sustainable Development and World Resources Institute)
Technical Guidance for Calculating Scope 3 Emissions	Supplement to the GHG Standard with more detailed guidance and worked examples on calculating Scope 3 emissions.
Public sector leadership on the global climate emergency: guidance	Provides advice for public bodies on: leadership; robust, consistent and comprehensive carbon management; interpretations of the strengthened legislation; and resources available to support public bodies. (The Scottish Government and SSN, October 2021
Greenhouse Gas Conversion Factors	Historic record of UK government annual conversion factors since 2002. Downloadable spreadsheets in a range of formats.
Climate Change (Emissions Reduction Targets) (Scotland) Act 2024	Replaces interim and annual targets with a Scottish carbon budget target for aggregate emissions reduction over a number of years, not a target for a single year.
The Climate Change (Scotland) Act 2009 (Scottish Carbon Budgets) Amendment Regulations 2025	If approved by the Scottish Parliament, autumn 2025, will set statutory limits on Scotland's national emissions from 2026 to 2045. The proposed average level of emissions for Scotland over each five-year period are: 57% lower than 1990 levels for 2026 - 2030 69% lower than 1990 levels for 2031- 2035 80% lower than 1990 levels for 2036 - 2040 94% lower than 1990 levels for 2041 - 2045

	The budgets are in line with advice from the independent Climate Change Committee (CCC), 21 May 2025.
Draft Climate Change Plan	Within two months of the 2025 regulations coming into force, a draft Climate Change Plan ("CCP") covering the period 2026 to 2040 will be laid in Parliament. The CCP will set out the proposals and policies for meeting the Scottish carbon budget targets in relation to key sectors: energy supply; transport (including international aviation and shipping); business and industrial process and Negative Emissions Technologies ("NETs"); residential and public sector buildings; waste management; land use, land use change and forestry ("LULUCF"); and agriculture.
Part 4: Adaptation	
The Scottish Government's National Adaptation Plan (SNAP3) 2024-2029	Sets out a long-term vision and defines Scotland's priorities for action. Details key policy objectives and actions in relation to five outcomes. The public sector has a legal duty to help deliver these objectives
Public Sector Climate Adaptation Capability Framework Handbook	Provides an overview of how the Framework can be used by any public sector organisation in Scotland to accelerate action on adaptation. Outlines four key capabilities and details specific tasks for making progress. (Verture)
Climate change indicators and trends	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	
Public Sector Procurement	Public sector spend on goods and services provides a platform to "deliver procurement that improves public services for a prosperous, fairer and more sustainable Scotland." (The Scottish Government)
Sustainable Procurement Duty	Section 9 of Procurement Reform (Scotland) Act 2014, places sustainable and socially responsible purchasing at the heart of the process (The Scottish Government)
Circular Economy (Scotland) Act 2024.	Aims to promote a circular economy by focusing on sustainable consumption, production, and resource management.
Scotland's circular economy and waste route map to 2030	1. strategic direction for delivering Scotland's circular economy– based on Responsible Production, Responsible Consumption, and Maximising Value from Waste and Energy. 2. priority actions to accelerate more sustainable resource use across the waste hierarchy. 3. Reducing emissions including tackling whole-life climate impact of Scotland's resource management and waste.

Annex 4: Glossary

Term	Definition
Adaptation	Increasing resilience to a changing climate
Base year	The reporting period/year used to measure progress against targets
Business travel	Travel undertaken by employees in private or public transport – not fleet or commuting
DESNZ	Department for Energy Security and Net Zero
Fleet	Vehicles owned and operated by the body

Footprint	Total emissions from all activities and sources included within the reporting boundary
FTE	Full time equivalent - employees
ISM	The Scottish Government's ISM (Individual, Social, Material) approach
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	Public body with large staff, influence, funding or regulatory powers
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
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 out with the body
Scope 3 emissions	Indirect emissions that are a consequence of the operations or services of a public body