

Public Bodies Climate Change Duties Reporting

Insights and Recommendations for Improving Reporting

June 2024

This SSN Briefing draws on insights from the 2022/23 round of Public Bodies Climate Change Duties (PBCCD) Reporting and sets out a number of recommendations to help improve future reporting. The briefing is intended primarily for lead reporters in public bodies who coordinate report completion, but it may also be useful to others involved in compiling parts of the Public Bodies Climate Change Duties annual compliance reports.

Submission deadline

30th November is a deadline set in the legislation. Bodies are encouraged to submit reports in advance of the annual deadline, especially where governance arrangements or delivery timescales and workloads allow.

Emissions (Part 3)

Targets (question 3d)

- 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 to include full Scope 3 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 in the target (e.g. Scope 1 and 2 only, and the sources included and excluded).
- Where a target lies far ahead, e.g. 2045, set and report interim targets to ensure that progress stays on track.
- Bodies are likely to manage Scope 3 targets more effectively if these are split by category or source, e.g. business travel, waste, procurement etc, rather than being grouped together under a general Scope 3 target. This enables tracking progress against sources and negates the need to re-baseline if additional sources are included at a later date.

Emissions (Part 3) continued

Aligning budgets and resources (question 3da)

- 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 **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 in business cases, or climate change impact assessment of budgetary decisions.

Publishing progress towards targets (question 3da)

- Please do not reference PBCCD reporting here. Bodies should publish progress towards achieving emission reduction targets via other means such as corporate performance reports or annual accounts.



[View the 2022-23 Analysis Report](#)

Adaptation (Part 4)

- Leaving a question unanswered or entering “not applicable” is not a satisfactory response. Adaptation is applicable to all public bodies, regardless of their size, purpose or functions.
- Ensure that mitigation actions are not conflated with adaptation actions. Some bodies have, for example, included actions on improving energy efficiency or recycling waste as adaptation priorities, when these are mitigation measures.
- Think beyond direct impacts such as flooding or other impacts on the physical estate. Consider climate risks to, for example, delivery of essential services and supply chains. This applies at both strategic planning level and at delivery level.
- Bodies that are located within the estate of another public body, or that host smaller bodies, should engage with those bodies on adaptation issues including climate risk assessment and, where appropriate, adaptation planning.
- Use the [Adaptation Scotland: Capability Framework Interactive](#) to self-assess the body’s maturity in relation to adaptation.
- If the body is at an early stage of adaptation refer to Adaptation Scotland resources including the [Public Sector Handbook](#) and [starter pack](#).

Procurement (Part 5)

- 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](#)
- See also: [Public Procurement and Property blog](#)