

Scottish Government Improvement Plan – Response to Environmental Standards Scotland Investigation – Climate Change Delivery Improvement Report (IESS.21.012)

Laying Power: UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021, Section 30

Registered number: SG/2024/86

Executive Summary

ESS launched an investigation in May 2022 into the effectiveness of the systems in place to support local authorities (LAs) in their duty to contribute to the delivery of national climate change targets under the Climate Change (Scotland) Act 2009. The ESS investigation concluded in March 2023, with their final report being laid in Parliament on 6 December 2023.

Investigation recommendations

The five recommendations contained in the final report are as follows:

1. Make climate, adaptation and sustainability plans at LA level compulsory.
2. Ensure that the planned statutory guidance covers the full breadth of LAs' climate change responsibilities and includes the changes which will be required as a result of the recommendations contained within this report.
3. Introduce a separate reporting framework for LAs.
4. Make the reporting of scope 3 emissions mandatory for LAs.
5. Identify or introduce an appropriate monitoring body and give the monitoring body the necessary powers, including the powers to: scrutinise compliance; follow-up on climate plans; and recommend improvements in climate activity.

Recommendations 1-3 and 5 were resolved informally, with Scottish Government (SG) proposing actions to discharge these effectively. Recommendation 4 is now the subject of an Improvement Report that was laid in the Scottish Parliament on 6 December 2023 as there was no informal resolution agreed.

Subsection 30(2) of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021 requires an improvement plan to set out:

- (a) What the Scottish Ministers propose to do in response to the recommendations in the improvement report, including in particular—
 - (i) the measures that the Scottish Ministers propose to take to implement the recommendations (in full or in part).
 - (ii) the proposed timescale for implementing the recommendations.
 - (iii) the arrangements for reviewing, and reporting on, progress in implementing the recommendations.
- (b) if the Scottish Ministers do not intend to implement the recommendations in the improvement report (in full or in part), the reasons for that.

This Improvement Plan covers the above requirements in relation to recommendation 4: making the reporting of scope 3 emissions mandatory for LAs.

This Plan proposes a pragmatic, proportionate and phased approach to mandating the reporting of scope 3 emissions, and through working collaboratively with LAs through the consultation process it has categorised scope 3 emissions into three groups based on:

1. the practicality and feasibility of reporting on scope 3 emissions;
2. where there is a need for collaboration and further work to develop data collection methodologies; or
3. the likelihood of a specific scope 3 emission category being applicable to LAs at this time, but require further research.

This response provides the actions that the SG is proposing to take forward and on what timeframes following the laying of this Improvement Plan in the Scottish Parliament and subject to agreement by Parliament.

Introduction

Part 4¹, of the Climate Change (Scotland) Act 2009 ('2009 Act'), provides that:

1. Public bodies must, in exercising their functions, act in the way best calculated to contribute to the delivery of the climate change targets; in the best way calculated to deliver the national Adaptation Programme; and act in a way that they consider most sustainable. These are the collectively called the climate change duties and are set out in subsection 44(1) of the 2009 Act.
2. Under subsection 45(1) of the 2009 Act Scottish Ministers' must provide guidance to relevant public bodies in relation to the climate change duties.
3. Scottish Ministers may appoint monitoring bodies under section 47(1) of the 2009 Act to monitor whether relevant public bodies are complying with their climate change duties and having regard to any guidance produced under section 45 of the Act.

The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 ("the 2015 Order") requires LAs among others to report on compliance with their climate change duties including on greenhouse gas emissions that contribute to their overall emissions footprint. The 2015 Reporting Order requires bodies to report scope 1 and 2 emissions, and to the extent applicable, selected scope 3 emissions in line with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard². Interim non-statutory guidance³ published by SG in 2021 reiterated the reporting of scope 3 emissions as best practice rather than mandatory.

Making scope 3 emission reporting mandatory for LAs would require consultation under subsection 44(7) of the 2009 Act and an Amendment Order under subsection 44(3) to enact the change.

Taking data from the latest round of Public Bodies Climate Change Duties Reporting for 2022-23, the following scope 3 emission categories were included by at least some LAs in their annual report:

- Category 1 – Purchased goods and services (9% of LAs).
- Category 5 – Waste generated in operations (94% of LAs, including municipal waste in some cases).
- Category 6 – Business travel (91% of LAs reported emissions from road travel).
- Category 7 – Employee commuting (13%), including homeworking (72%).

Scope 3 Emissions

Scope 3 emissions as defined in the Greenhouse Gas (GHG) Protocol⁴ are "all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions." Examples include purchased goods and services, business travel and investments.

¹ [Climate Change \(Scotland\) Act 2009 \(legislation.gov.uk\)](https://www.legislation.gov.uk)

² [The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard](#)

³ [Public Sector Leadership on the Global Climate Emergency](#)

⁴ [Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf \(ghgprotocol.org\)](#)

The GHG Protocol⁵ sets out descriptions of each scope 3 category, and these can be found below.

Category 1, purchased goods and services including extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in categories 1-8.

Category 2, capital goods including extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.

Category 3, fuel and energy related activities not in scopes 1 or 2, including extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2, including:

- a. Upstream emissions of purchased fuels (extraction, production, and transportation of fuels consumed by the reporting company)
- b. Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company)
- c. Transmission and distribution (T&D) losses (generation of electricity, steam, heating and cooling that is consumed (i.e. lost) in a T&D system) – reported by end user
- d. Generation of purchased electricity that is sold to end users (generation of electricity, steam, heating, and cooling that is purchased by the reporting company and sold to end users) – reported by utility company or energy retailer only

Category 4, upstream transportation and distribution which includes transportation and distribution of products purchased by the reporting company in the reporting year between a company's tier 1 suppliers and its own operations in vehicles and facilities not owned or controlled by the reporting company.

Transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics (e.g., of sold products), and transportation and distribution between a company's own facilities in vehicles and facilities not owned or controlled by the reporting company.

Category 5, waste generated in operations including disposal and treatment of waste generated in the reporting company's operations in the reporting year, in facilities not owned or controlled by the reporting company.

Category 6, business travel, including overnight stays including transportation of employees for business-related activities during the reporting year in vehicles not owned or operated by the reporting company. Companies may optionally include emissions from business travellers staying in hotels, where relevant.

Category 7, employee commuting including homeworking, which should include transportation of employees between their homes and their worksites during the

⁵ [Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf \(ghgprotocol.org\)](#)

reporting year in vehicles not owned or operated by the reporting company. Companies may include emissions from teleworking (i.e., employees working remotely) in this category where relevant.

Category 8, upstream leased assets including operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.

Category 9, downstream distribution and transportation including transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer, if not paid for by the reporting company, including retail and storage in vehicles and facilities not owned or controlled by the reporting company.

Category 10, processing of sold products including processing of intermediate products sold in the reporting year by downstream companies, e.g. manufacturers.

Category 11, use of sold products includes end use of goods and services sold by the reporting company in the reporting year.

Category 12, end-of-life treatment of sold products including waste disposal and treatment of products sold by the reporting company, in the reporting year, at the end of their life.

Category 13, downstream leased assets including operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.

Category 14, franchises including operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor.

Category 15, investments including operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.

Reporting of scope 3 emissions

The GHG Protocol⁶ provides guidance on how to identify relevant scope 3 activities within an organisation, and these should be considered when deciding whether reporting by LAs on all scope 3 categories would add value to their work in driving emission reductions. It is important that bodies draw clear boundaries, using their chosen control approach, to ensure that emissions are reported under the correct scope, and to avoid double counting.

During our consideration of the recommendation, and through consultation with LAs and relevant experts, scope 3 emission categories were grouped together to determine which categories:

- 1) Were practical and feasible for LAs to report on;

⁶ [Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf \(ghgprotocol.org\)](#)

- 2) Required collaboration and work to develop data collection methodologies; or
- 3) Were likely to not apply to LAs at this time, but require further research.

The grouping of categories allowed us to focus on mandating those which some LAs were already reporting on using existing methodologies, sift out those which were less likely to be applicable to LAs, with the remaining categories being the subject of further consideration by a new collaborative focus group.

Consideration was also given as to the how reporting of each category could have a positive impact on progress towards objectives and action to reduce emissions. Re-directing resources towards additional reporting needs to be balanced against the benefits of the additional reporting. However, it should also be noted that reporting of smaller emitting activities can show a large combined contribution to an LA's total GHG emissions.

Group 1 – Practical and feasible

The scope 3 emission categories in this group would be reasonably straightforward to collect data and report, which is demonstrated by some LAs already reporting on these categories. Reporting on these categories also has the potential to have a positive impact on monitoring and reducing emissions, as set out below. Emissions categories that do not currently have accurate reporting methodologies available or where mandatory reporting could result in negative unintended consequences have not been included in this group.

These categories can be reported annually on a voluntary basis as part of the Public Bodies Climate Change Duties reporting cycle, however, an Amendment Order under subsection 46(1) of the 2009 would be required to mandate LAs to report these categories.

Category 3

The data source for fuel and energy related activities not in scopes 1 or 2 is the transmission and distribution losses, and well to tank conversion factors applied to scope 1 and 2 consumption data. This data highlights carbon savings by including upstream emissions and strengthens business cases for lower carbon options.

Category 5

The data source for waste generated in operations is the waste data and management information from the appointed waste contractor. These emissions will be generated within Scotland and reductions will therefore contribute to national and regional reduction targets. They will help support the transition to the circular economy, and whilst waste and recycling make up a relatively small proportion of emissions, they can be an effective way to start engaging staff and service users.

Category 6

The data source for business travel including overnight stays can be through travel agent or travel contractor data, expenses claims, organisational credit cards. UK Government and other conversion factors applied. The majority of these emissions are likely to be generated within Scotland and reductions will therefore contribute to

national and regional reduction targets. They help support national and organisational policies, e.g. 20% reduction in car km and allows compliance with internal policies to be monitored. They can help ensure value for money, i.e. public funds not being wasted on unnecessary journeys, and can support positive behaviour in other organisations (e.g. remote meetings). Focus should be on private transport rather than public transport, as reliability of consumption data for some public transport options are variable.

Category 7

The data for employee homeworking can be gained using a conversion factor applied to full-time equivalents. Commuting data can be estimated based on information gathered from staff, e.g. staff travel survey. These emissions will be generated within Scotland and reductions will therefore contribute to national and regional reduction targets. Help support national and organisational policies, e.g. 20% reduction in car km. Surveys can be used to gather information such as around challenges to active travel, which can be used to target interventions and shape internal policies, improve facilities, etc. Wider benefits to health and wellbeing for active travel. Information may not be readily available as travel patterns can be variable, and collecting data for homeworking can be complex.

Group 2 – Collaboration and resource

The following scope 3 emission categories are not as straightforward as those in Group 1, however, they can produce significant amounts of GHG emissions so should be considered to be just as important. Additional work is needed to determine relevant approaches which will enable emissions contributions to be estimated.

Category 1

To establish a hybrid methodology combining spend-based with supplier specific data for reporting purchased good and services. In the interim this is likely to be undertaken using a spend-based method acting to prioritise action on goods and services associated with high emissions. There will be some effort required to move from spend-based to supplier or product specific reporting. It is likely that only a proportion of these emissions will be generated within Scotland or the UK. Potentially this category could have a significant impact, due to the level of public sector spending. Similar to capital goods, the opportunities to influence and reduce emissions requires a whole systems approach with budget holders, commissioners and contract managers being aware of obligations to minimise emissions and waste.

Category 2

For capital goods various tools available including UK Government conversion factors based on quantities of materials used; or estimating carbon can be included as part of the specification and undertaken by the design or engineering team. Opportunities to influence and reduce the embodied carbon of a project are greatest at the early design stages. This would help ensure that new build vs. deep retrofit for applicable projects be given full consideration. Reporting these emissions could help stimulate the circular economy.

Category 8

The data source for upstream leased assets would be meter readings; or the landlord should be able to provide this data, or an estimated share of it. These emissions will be generated within Scotland and reductions will therefore contribute to national and regional reduction targets. They can be used to shape and inform the estates strategy or plan and leasing policy. They can be implemented on lease renewal basis and may incentivise the improvement of leased non-domestic properties.

Category 13

Downstream leased assets can be reported using data from annual meter readings for electricity and gas. These emissions will be generated within Scotland and reductions will therefore contribute to national and regional reduction targets. The main source for LAs is likely to be social housing, however, as this has its own targets and reporting through the Annual Returns and the Energy Efficiency Standard for Social Housing, any additional reporting here is unlikely to have an impact and would duplicate effort. However, it could incentivise the improvement of non-domestic properties that are leased out, e.g. to improve insulation and to decarbonise heating.

Category 15

Task Force on Climate-related Financial Disclosures from investment managers should be able to provide the data required to report on investments. It is likely that only a proportion of these emissions will be generated within Scotland or the UK.

Group 3 – Need further research

Group 3 includes category 9, downstream distribution and transportation, category 10, the processing of sold products, category 11, the use of sold products, category 12, the end-of-life treatment of sold products, and category 14, franchises.

The scope 3 emission categories in this group are unlikely to be relevant to most LAs, however further research would be required to confirm this. Where LAs do have emissions falling into these categories, these may be insignificant compared to their overall footprint, and, therefore, not relevant to their inventory. This would need to be confirmed by the individual local authorities.

These categories have very uncertain methodologies for collection of data. To report on these would require significant research to develop suitable methodologies, and this would require resource and funding. SG's view is that this would be needed before consideration can be given to encouraging or mandating reporting of these categories.

Proposed method of reporting scope 3 emissions

Currently LAs use the public bodies statutory reporting framework for reporting on their GHG emissions. The information is collected via spreadsheets, and held by the

Sustainable Scotland Network (SSN) who produce an annual analysis report and publish all reporting bodies submissions on their website⁷.

Whilst a scoping exercise is currently in progress to modernise the reporting system it is anticipated that LAs will be able to utilise the current reporting method for their corporate scope 3 emissions, as some bodies already have.

Consultation

In preparation of our response to the Improvement Report for the mandatory reporting of scope 3 emissions for LAs, consultation has been carried out with various stakeholders in line with subsection 30(4)⁸ of the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021.

Details of the consultation

During May 2024 representatives from all 32 LAs were invited to participate in online discussions through two workshops. Out of 32 local authorities, representatives from 15 attended the first workshop, and 17 attended the second. All LAs were presented with the final draft Improvement Plan for comments through the SSN LA Forum held in June 2024. A list of organisations represented at each of these events can be found at Annex A.

Workshop 1

Prior to workshop 1 each LA was asked to indicate for each scope 3 emission categories whether data was:

- readily available and if so how accurate it was;
- potentially available and the quality of such data; and
- if they currently reported on each category, and if so what tools and methodologies they used.

The workshop was delivered online via MS Teams, and break-out rooms were used to provide LA representatives with the opportunity to input more granular information. Each break-out room took a selection of the scope 3 emission categories, covering: reasonably straightforward; would need further research to develop tools; uncertain methodologies; and not applicable to LAs.

Questions covered during these break-out rooms were:

- Data availability/quality challenges under each scope 3 category;
- Practical barriers to overcome that would need resolved to allow full scope 3 reporting; and
- Indication of possible timeline for action towards.

Views expressed during this workshop included:

- Essential to ensure any additional reporting adds value to existing frameworks and is carried out in an efficient way.

⁷ [Reports \(sustainable-scotland-network.org\)](https://www.sustainable-scotland-network.org/reports)

⁸ [UK Withdrawal from the European Union \(Continuity\) \(Scotland\) Act 2021 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/2021/12/section/30)

- Ensure baselines for each of the different emission scopes are set and reviewed when necessary. This would require some training of how to set baselines.
- Adequate resource is required to report effectively.
- Linking reporting to actions to ensure delivery of climate ambitions.
- Suggestion that the UK Government approach to companies reporting could be adopted: “comply or explain”.
- Reporting should focus on the most significant emissions, those most material to the organisation.

The views expressed during the first workshop were considered and reflected in the discussions held during the second workshop, and helped to inform proposals for creating three groups and the actions that would be taken forward.

Workshop 2

Prior to the second workshop the LA representatives were provided with a document that summarised the position following Workshop 1 and outlined SG’s draft proposals for the Improvement Plan. This included the division of scope 3 emissions categories into 3 distinct groups, and how SG planned on addressing each group.

The workshop was again delivered virtually, with a presentation from SG on the proposed way forward, followed by an open discussion about the paper provided.

Views expressed during this workshop included:

1. Practical and feasible
 - Indicative methodologies would need to be provided to ensure consistency and to ensure they are commensurate with the value of the data being collected and reported.
 - Consideration of measuring v estimating emissions as some will be based on averages.
 - Those included in this group are feasible to report on.
 - Need to avoid double-counting – for example, waste in Shetland and Orkney uses joint disposal process.
2. Collaboration and resource
 - Working group approach is welcome.
 - Should include LAs, academics, climate change professionals and a mix of experience in delivering reporting.
 - Clear methodologies would be needed and a clear indication of what data needs to be collected.
 - Work on drawing boundaries would be required.
 - Procurement reporting needs to link into the SG Procurement Team reporting requirements, and the Improvement Plan should acknowledge the procurement reporting challenges.
3. Further research needed
 - These are the categories that SG isn’t looking at mandating reporting of, however LAs could still report on these if they were applicable.

- Further research is definitely required to establish the value of reporting on these categories by LAs.
- De-minimis levels are set out in the GHG Protocol.
- Estimates to be used where primary data are not available.

Following the second workshop changes were made to wording, and suggestions for implementation captured to help with delivery, including the proposal to establish a focus group to share best practice, identify opportunities to report and agree a standardised methodology for reporting on categories.

To further explore the findings from the two workshops SG officials presented the outputs from each of the workshops – alongside the recommended actions to be included in this Improvement Plan – to the SSN LA Forum (12th June 2024). This discussion was chaired by the SSN, and attended by 63 representatives from across 28 LAs. An opportunity for further input was provided and feedback was positive. No further representations from LA representatives was received.

In addition to the two workshops and SSN LA Forum, the SG consulted with COSLA and SOLACE on the development of the Improvement Plan and to ensure that LAs had sufficient opportunity to input to the development of the Plan.

Advice from climate change and carbon accounting experts at the Edinburgh Climate Change Institute and the Jame Hutton Institute was also sought in finalising the groupings and the proposed actions.

Challenges and risks of introducing mandatory reporting

Mandating the reporting of all relevant scope 3 emission categories in the absence of an accurate solution could have unintended consequences. The absence of standardised data sets could potentially lead to inaccurate calculations and a variety of assumptions and estimates being made which could lead to varying results. This could, in turn, result in the reporting adding no or little value and being detrimental to the reporting framework. It may also risk the goodwill of those being most diligent in their climate change reporting.

In 2023 ClimateXChange, Scotland's centre of expertise on climate change, published a report⁹ on driving emission reductions through the public sector supply chain, specifically looking at scope 3 emissions from procurement. In addition, the annual Sustainable Scotland Network analysis report 2022-23¹⁰ suggested that emissions resulting from procurement can potentially account for 70% of a public body's services and works, and that targeting these specifically could therefore significantly reduce emissions.

The ClimateXChange research concluded that spend-based methodologies are used most widely. These methodologies conflate spend with emissions, applying a conversion factor to every pound spent on a category of goods or services. Using

⁹ [Driving emission reductions through the public sector supply chain: Scope 3 procurement emissions \(climateexchange.org.uk\)](https://www.climateexchange.org.uk)

¹⁰ [Public Bodies Climate Change Reporting - Analysis Report 2022/23 \(sustainable-scotland-network.org\)](https://www.sustainable-scotland-network.org)

such methodologies can result in a focus on simply reducing financial spend, which may not result in any emissions reductions, e.g. buying the same goods for a cheaper price. They may also actively discourage investment in higher quality, more energy efficient products and services, which tend to have a higher monetary cost. Mandating the reporting of procurement emissions at this time could, therefore, result in unintended negative consequences and driving the wrong type of behaviour and decision making. Further work would be needed to avoid this and before any introduction of mandatory reporting of procurement emissions.

There is also a risk that a blanket mandate to report on all relevant categories of scope 3 emissions could become an exercise in measurement rather than providing the information needed to support more effective targeting of emissions reduction actions. This Plan sets out how reporting of different categories might have an impact.

LAs have increasingly stretched resources, and any introduction of additional reporting of emissions will need to acknowledge the amount of resource required, the limited data which is available, and the current lack of availability of calculation tools that will be required to accurately report on all relevant scope 3 emission categories.

Mandating the reporting of scope 3 emissions also creates a risk of double counting where LAs have failed to set a clear reporting boundary and inventory and/or where LAs have shared or cross boundary facilities and services. This is not an insurmountable issue but is likely, for some LAs, to require investment in training to develop the necessary carbon accounting expertise.

Despite the above context and challenges with reporting, SG accepts the principle of ESS's recommendation, and this Plan proposes a pragmatic and proportionate approach to introducing the mandatory reporting of scope 3 emissions by LAs.

Proposed actions and implementation

Establishing the feasibility of reporting against all scope 3 emission categories for LAs will take additional research into data collection methodologies, and the provision of resources to carry out the reporting for each body.

The revised SG 'Statutory Guidance – Putting the climate change duties into practice' document and accompanying non-statutory topic supplements will also contain further information on scope 3 emissions reporting.

SG will seek to enhance and increase voluntary reporting, and notes that any mandatory reporting scope 3 emissions by LAs would commence in November 2027.

SG is proposing to take forward the actions below following the laying of this Improvement Plan and subject to agreement by Parliament:

- Action 1, to be taken forward immediately is to encourage voluntary reporting of all scope 3 emission categories, where relevant and applicable, for all LAs. The new statutory guidance, currently under development, will include the group 1

categories as a suggested best practice 'baseline' for inclusion in the annual reporting for all relevant public bodies; and will encourage reporting of relevant group 2 and 3 categories where practicable and feasible.

- Action 2, which will be taken forward in 2025 as part of wider legislative amendments work is the preparation of an Amendment Order to mandate reporting on categories 3, 5, 6 and 7 (i.e. Group 1), which will require public consultation prior to introducing through Parliament.
- Action 3, which will commence in spring 2025 is to establish a focus group involving LAs, academics, climate change professionals, procurement professionals and those with experience in reporting during 2025 to share best practice, identify opportunities to report, and develop a standardised methodology for reporting on categories 1, 2, 4, 8 13 and 15 (i.e. Group 2). This group can also assist with sharing best practice and, where practicable, develop a standardised of approaches for reporting on Group 1 categories.
- Action 4, commencing in spring 2026 will be to work with local government partners to develop and implement a training programme on emissions reporting for local authority officers.
- Action 5, to commence in the autumn of 2025 will be to commission independent researchers to establish value for money in reporting on the Group 3 categories, and if so, robust data gathering methodologies for categories 9, 10, 11, 12, and 14.

Reviewing and monitoring

Domestic Climate Change Division within SG will be responsible for implementing and monitoring progress of the above actions.

Progress on the implementation of the actions will be reported to and overseen by SG's Global Climate Emergency Programme Board.

Conclusion

In response to the ESS Investigation Report (ESS.21.012), this Improvement Plan proposes a proportionate and phased approach to introducing the reporting of scope 3 emissions by LAs. The proposed actions will add value to the current reporting framework, enhance the information gathered by LAs, and help LAs identify actions that can be taken to reduce their GHG emission impact.

Annex A – Consultation events

Consultation workshop 1 attendees – 1 May 2024

- East Renfrewshire Council
- Glasgow City Council
- Stirling Council
- Scottish Borders Council
- Aberdeenshire Council
- North Lanarkshire Council
- Fife Council
- South Lanarkshire Council
- West Lothian Council
- Perth & Kinross Council
- Inverclyde Council
- South Ayrshire Council
- Orkney Islands Council
- West Dunbartonshire Council
- Renfrewshire Council
- Aberdeen City Council

Consultation workshop 2 attendees – 30 May 2024

- East Renfrewshire Council
- Stirling Council
- Scottish Borders Council
- Aberdeenshire Council
- North Lanarkshire Council
- Fife Council
- South Lanarkshire Council
- Perth & Kinross Council
- Inverclyde Council
- South Ayrshire Council
- Orkney Islands Council
- West Dunbartonshire Council
- Aberdeen City Council
- South Lanarkshire Council
- Renfrewshire Council
- Glasgow City Council

SSN LA Forum attendees – 12 June 2024

- Audit Scotland
- Edinburgh Climate Change Institute
- Improvement Service
- Scottish Government
- Scottish Water
- Sniffer
- Sustainable Scotland Network
- Aberdeen City
- Aberdeenshire

- Angus
- Argyll and Bute
- Dumfries and Galloway
- Dundee City
- East Ayrshire
- East Dunbartonshire
- East Lothian
- East Renfrewshire
- Edinburgh City
- Falkirk
- Fife
- Glasgow City
- Highland
- Inverclyde
- Midlothian
- North Lanarkshire
- Perth and Kinross
- Renfrewshire
- Scottish Borders
- Shetland
- South Ayrshire
- South Lanarkshire
- Stirling
- West Dunbartonshire
- West Lothian
- Western Isles



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