

Agenda Item	6
Report No	CCC/13/25

The Highland Council

Committee: Climate Change

Date: 21 May 2025

Report Title: Climate Change Duties Reporting Consultation

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

- 1.1 This report introduces the Highland Council's formal response to the Scottish Government consultation on revised statutory guidance for public bodies in implementing their Climate Change Duties. These duties set out under the Climate Change (Scotland) Act 2009 require public bodies, including all local authorities, to report annually on their contribution to reducing emissions, adapting to climate change, and acting sustainably.
- 1.2 The response reflects the unique operating context of the Highland Council and the importance of ensuring the guidance supports implementation across rural, remote and island geographies. It builds on insights from officers and Elected Members, particularly through a dedicated workshop session held on 28 April 2025. Members of the Climate Change Committee are invited to agree the response by the Council.

2 Recommendations

- 2.1 Members are asked to:-
 - i. **Note** the statutory requirement for all public bodies to report annually under the Public Bodies Climate Change Duties; and
 - ii. **Agree** the Council's response to the draft statutory guidance consultation (attached as Appendix 1).

3 Implications

- 3.1 **Resource** - There are no immediate resource implications arising from this report, but the implementation of revised guidance may affect future resource requirements, particularly in areas such as carbon reporting and adaptation planning.
- 3.2 **Legal** - Submission of annual climate duties reports is a statutory requirement. The response supports the Council's compliance with its legal obligations and contributes to national guidance development.
- 3.3 **Risk** - Clear guidance tailored to rural and regional contexts helps reduce delivery risk and ensures that climate duties can be realistically and effectively met.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – No health and safety risks are identified as arising directly from this report.

3.5 **Gaelic** – No implications.

4 Impacts

4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.

4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.

4.3 This is an update report and therefore an impact assessment is not required.

5 Key Consultation Themes

5.1 The revised statutory guidance aims to support public bodies in delivering the three Climate Change Duties: reducing emissions, adapting to climate risks, and acting sustainably. The consultation sought views on how the guidance could better support consistent, effective, and practical delivery.

5.2 The Council's response strongly supports the updated guidance and offers detailed recommendations on the following key areas:-

- the need for clearer definitions and tools to support carbon calculation and scenario planning;
- recognition of the additional challenges faced by rural, remote and island authorities, including grid constraints and dispersed infrastructure;
- integration of climate justice, equality, and socio-economic fairness across all climate duties;
- support for flexible implementation of Scope 3 emissions reporting;
- recommendations to align with existing legal frameworks and planning processes, reduce duplication, and improve consistency; and
- suggestions to strengthen delivery, including national support structures, shared tools, and peer learning.

Designation: Assistant Chief Executive - Place

Date: 22 April 2025

Author: Neil Osborne, Climate Change Manager

Background Papers: None

Appendices: Appendix 1 – Response developed at Members Workshop

Q1: With respect to the protected characteristics, could the content of the statutory guidance be changed or added to, to strengthen any positive impacts or lessen any negative impacts as it is implemented by public bodies?

Response: Yes.

The Highland Council welcomes the emphasis on equality within the statutory guidance. However, the guidance can be made more effective by strengthening its practical application and better recognising the needs of people with protected characteristics—particularly in rural, remote and island communities.

1. Embed intersectionality and rural context

The guidance should explicitly reference intersectionality and encourage public bodies to consider how overlapping characteristics (e.g. disability, age, gender, poverty) affect vulnerability to climate impacts—especially in geographically dispersed regions like Highland.

2. Require Equality and Human Rights Impact Assessments (EQHRIA)

To move beyond high-level intent, the guidance should recommend that EQHRIAs be undertaken for all major climate strategies, ensuring public bodies actively consider impacts on protected groups and comply with existing legal duties.

3. Promote inclusive and accessible engagement

The guidance should set clear expectations that public engagement on climate must be designed to reach underrepresented groups—including disabled people, ethnic minorities, and those facing digital or rural exclusion—using trusted intermediaries, flexible formats, and fair remuneration where appropriate.

4. Align just transition with equality outcomes

Public bodies should be encouraged to demonstrate how climate actions—such as green jobs, energy transition and transport—will benefit people with protected characteristics. The guidance should support inclusive recruitment, training, and fair work practices.

5. Improve monitoring and data use

Public bodies should be encouraged to collect and use disaggregated equalities data in climate reporting. National indicators aligned with the Equality Evidence Strategy 2023–2025 would support consistency and transparency.

6. Integrate existing duties and reporting frameworks

To reduce duplication, the guidance should encourage alignment between climate duties reporting and the Equality Act and Fairer Scotland Duty. This supports streamlined governance and better outcomes.

7. Position public bodies as equality leaders

The guidance should recognise the influence of public bodies as employers, procurers and decision-makers. It should encourage inclusive leadership, lived experience involvement, and diverse participation in climate governance.

Conclusion:

Equality and climate justice must be embedded across all aspects of climate governance. By strengthening the guidance in these areas, the Scottish Government can support public bodies to deliver a fairer, more inclusive transition—particularly in regions like Highland, where structural inequality and geographic isolation compound climate risk.

Q2: With respect to inequality caused by socio-economic disadvantage, could the content of the statutory guidance be changed or added to, to strengthen any positive impacts or lessen any negative impacts as it is implemented by public bodies?

Response: Yes.

The Highland Council supports the inclusion of socio-economic disadvantage in the guidance. However, to ensure climate action contributes meaningfully to fairness and equity—particularly in rural and economically fragile areas—the guidance should be strengthened in the following areas:

1. Embed socio-economic impact analysis

The guidance should recommend that climate policies and investment decisions are subject to socio-economic impact assessment. This would help identify and mitigate unintended consequences—such as increased costs to low-income households—and support a just transition.

2. Reflect rural and regional disadvantage

The guidance should explicitly recognise the specific forms of disadvantage faced in rural and island communities—such as fuel poverty, digital exclusion, limited transport access, and higher living costs. Public bodies should be encouraged to adopt place-based responses to address these structural challenges.

3. Link climate action with inclusive economic development

Climate investment—especially in retrofitting, renewables, and low-carbon transport—offers an opportunity to tackle economic exclusion. The guidance should highlight the role of public bodies in using climate programmes to support fair work, skills development, and local supply chains.

4. Encourage equitable service design and delivery

Public bodies should be prompted to design climate actions that meet the needs of people on low incomes, including affordable energy upgrades, accessible transport options, and prioritised support for those most at risk from climate impacts.

5. Require inclusive community engagement

Effective engagement must include people experiencing poverty or marginalisation. The guidance should recommend targeted outreach, flexible formats, and removing barriers to participation, including digital, financial, and time constraints.

6. Use data to track distributional outcomes

Public bodies should be encouraged to monitor the distributional impacts of climate action by collecting and using socio-economic data. This would support learning, accountability, and continuous improvement.

7. Support anchor institutions in tackling inequality

The guidance should promote the role of public bodies as anchor institutions—employing local people, procuring locally, and investing in communities—as part of a wider just transition strategy.

Conclusion:

Climate action must go hand-in-hand with efforts to reduce inequality. By strengthening the guidance to reflect the realities of socio-economic disadvantage—especially in rural and remote regions—the Scottish Government can ensure climate policy contributes to a fairer, more resilient Scotland.

Q3: Does the guidance make it clear how public bodies can fulfil the requirement to ‘best calculate’ the climate impact of their actions?

Response: Partially.

The Highland Council welcomes the intent of this requirement but believes the guidance needs further clarity and support to ensure consistency, practicality, and proportionality across public bodies—especially those with complex or rural operations.

1. Define “best calculate” clearly

The phrase “best calculate” should be defined more precisely, with reference to recognised standards such as the Greenhouse Gas Protocol and UK Government Conversion Factors. A tiered approach based on organisational capacity and emissions significance would support proportionality and consistency.

2. Signpost appropriate tools and methodologies

The guidance should include a resource annex or online hub with recommended calculation tools, data sources, and worked examples. These should cover Scope 1, 2, and 3 emissions, including spend-based and hybrid methods for public procurement categories.

3. Integrate into decision-making processes

Carbon impact assessment should be embedded within core governance processes such as business case development, procurement evaluation, and investment appraisal. The guidance should set clear expectations for when and how this is applied.

4. Address data uncertainty and materiality

For many bodies—especially in rural areas—data availability may be limited. The guidance should include advice on managing uncertainty, using proxy values, and applying materiality thresholds, with transparent documentation.

5. Encourage peer learning and shared improvement

A shared platform or support service—hosted nationally—could allow public bodies to

compare methodologies, share learning, and improve over time, reducing the burden of developing bespoke approaches in isolation.

Conclusion:

The concept of “best calculate” is supported, but further guidance, tools, and peer support are needed to make this requirement consistent and achievable across Scotland’s public bodies. Clearer definitions and stronger operational guidance would improve both confidence and delivery.

Q4: Does the guidance make it clear how public bodies should take future climate scenarios into account when making plans and investment decisions?

Response: Partially.

The Highland Council supports the inclusion of future climate scenario planning within the guidance. However, further clarification is needed to ensure it is consistently understood and effectively applied across different public bodies and geographies.

1. Clarify purpose and scope of scenario planning

The guidance should state clearly that public bodies are expected to use climate scenario data to assess long-term risks and ensure resilience in planning, capital investment, and service delivery. It should apply to both physical and transitional risks.

2. Signpost trusted datasets and tools

Public bodies need support in accessing and using authoritative data sources, such as UK Climate Projections (UKCP18), SEPA flood risk maps, and sector-specific models. The guidance should include links and examples to reduce barriers to adoption.

3. Embed scenario analysis into governance and appraisal

Future climate scenarios should be integrated into Green Book-compliant appraisals, Strategic Environmental Assessments, and corporate risk registers. The guidance should outline where this integration is expected and how it can be demonstrated.

4. Reflect rural and place-based vulnerabilities

Scenario planning must be locally relevant. In Highland, this includes considering coastal erosion, flooding, infrastructure fragility, and service access in remote communities. The guidance should prompt public bodies to assess location-specific risks and adaptations.

5. Build capacity through national support

The Council recommends that a national training offer and library of worked examples be developed to help officers interpret and apply climate data in planning and investment decisions.

Conclusion:

The principle of using climate scenarios is well-founded, but clearer guidance, technical support, and rural relevance are essential for consistent and effective implementation. A more structured approach will help public bodies make resilient, future-proof decisions.

Q5: Do you have any comments about the guidance provided in this chapter (Chapter 5) on complying with the first duty (reducing emissions)?

Response: Yes.

The Highland Council welcomes the emphasis on emissions reduction and the alignment with Scotland's net zero targets. However, the guidance should offer stronger practical direction to ensure delivery is achievable, integrated, and locally relevant—particularly for large rural authorities with diverse estates and limited infrastructure.

1. Distinguish between direct and area-wide emissions

The guidance should clarify the difference between emissions that public bodies control directly (e.g. buildings, fleet) and those they influence more broadly (e.g. planning, housing policy). A structured approach would help public bodies prioritise and monitor both areas effectively.

2. Support science-based target setting

Public bodies should be encouraged to adopt science-based targets and set carbon budgets aligned with national pathways. This would improve clarity, credibility, and consistency in emissions reduction planning.

3. Embed emissions reduction in corporate systems

The guidance should promote integration of carbon targets into asset management, capital investment, procurement, and service planning. This includes requiring carbon assessments in project appraisals and procurement strategies.

4. Strengthen Scope 3 treatment

While Scope 3 is covered later, Chapter 5 should also reference its relevance. Public bodies need clearer advice on how to prioritise high-impact categories (e.g. construction, outsourced services) and estimate emissions with limited data.

5. Recognise rural and operational constraints

For rural authorities like Highland, grid limitations, long travel distances, and dispersed assets present unique decarbonisation challenges. The guidance should recognise these constraints and allow for flexible, context-sensitive delivery pathways.

6. Encourage credible approaches to residual emissions

Where offsetting is necessary, the guidance should recommend UK-accredited schemes such as the Woodland and Peatland Carbon Codes, and promote local insetting options that provide biodiversity and community benefits.

7. Promote a culture of carbon awareness

Reducing emissions requires organisation-wide awareness. The guidance should recommend embedding carbon literacy training and emissions-related performance objectives across staff roles.

Conclusion:

The Council supports the direction of Chapter 5. With clearer guidance on Scope 3, rural

delivery, and integration with corporate systems, public bodies will be better equipped to deliver sustained, measurable emissions reductions.

Q6: Do you think the Carbon Management Plan template is suitable for its intended purpose as outlined in Annex A?

Response: Partially.

The Highland Council supports the introduction of a structured Carbon Management Plan (CMP) template as a tool to support consistent emissions planning. However, to make it fit for purpose across the diversity of Scotland's public bodies—including large, complex, rural authorities like Highland—the template should be more flexible, better integrated, and strategically aligned.

1. Ensure adaptability for complex and rural organisations

While useful for smaller bodies, the template should explicitly allow for adaptation by larger organisations with varied assets and operations across dispersed geographies. Modular sections or optional fields would support scalability.

2. Include optional Scope 3 planning

Although designed as a baseline tool, the CMP should encourage early-stage Scope 3 consideration—at least to identify high-impact categories and outline improvement plans for data collection and emissions estimation.

3. Strengthen links to investment and delivery

The template should prompt public bodies to outline governance, delivery responsibilities, and alignment with funding streams (e.g. capital programmes, retrofit pipelines, City Region Deals). This ensures the CMP connects with real-world delivery.

4. Embed monitoring and governance expectations

To ensure the CMP is a live document, the template should include a section for identifying responsible officers, internal governance arrangements, and review cycles aligned to annual reporting.

5. Promote co-benefits and cross-policy alignment

The template could prompt identification of wider benefits (e.g. air quality, fuel poverty, biodiversity) to encourage joined-up thinking and stronger internal buy-in.

6. Reference other plans and statutory duties

The CMP should be clearly positioned as complementary to the Public Bodies Climate Change Duties Report, Local Heat and Energy Efficiency Strategies (LHEES), and procurement frameworks.

Conclusion:

The CMP template is a helpful entry point, but it must be flexible and better aligned with corporate governance and delivery systems. With these refinements, it can support consistent and ambitious decarbonisation planning across the public sector.

Q7: Do you think the Climate Change Plan template for local authorities is suitable for its intended purpose as outlined in Annex B?

Response: Yes, with recommendations for enhancement.

The Highland Council supports the introduction of a Climate Change Plan (CCP) template tailored to local authorities. It provides a strong foundation for strategic planning and alignment with the three climate duties. However, to fully meet its purpose across diverse geographies and organisational contexts, the template should offer greater flexibility, clearer alignment with delivery mechanisms, and stronger support for integration.

1. Link corporate and area-wide responsibilities

The template should help local authorities distinguish between their operational emissions and their wider influence—through planning, regulation, service delivery, and partnerships—and support integration across both.

2. Strengthen governance and delivery focus

The template should include a section on governance structures, delivery roles, resource planning, and how climate action is embedded in corporate strategies and service plans. This helps ensure plans are actionable and accountable.

3. Embed just transition considerations

Local authorities should be encouraged to demonstrate how their climate action supports fairness, wellbeing, and economic inclusion—particularly in addressing fuel poverty, rural transport, and fair access to green jobs.

4. Align with national and local plans

The CCP should explicitly link to statutory and strategic plans, such as LHEES, Local Development Plans, Local Outcomes Improvement Plans (LOIPs), and the National Planning Framework (NPF4). This promotes coherence and integration.

5. Promote monitoring, review and adaptive planning

The template should encourage local authorities to establish indicators, baselines, and regular review cycles to ensure the plan evolves in response to new data, risks, and opportunities.

6. Reflect rural and place-based delivery models

Local authorities like Highland need to account for dispersed communities, infrastructure gaps, and geography-specific risks. The CCP should support place-based planning and tailored interventions across urban, rural, and island areas.

7. Support inclusive and participatory planning

The guidance should prompt councils to outline how communities have shaped the plan and how they will be supported to contribute to delivery—through community wealth building, energy initiatives, and local partnerships.

Conclusion:

The Climate Change Plan template is a welcome tool. With modest enhancements to support governance, integration, and place-based delivery, it can drive more consistent, effective, and equitable climate action across Scotland's councils.

Q8: To what extent do you agree or disagree with the proposed approach to implementing the adaptation duty?

Response: Strongly agree.

The Highland Council supports the proposed approach to implementing the adaptation duty, which asks public bodies to review the Scottish National Adaptation Plan (SNAP), identify relevant objectives, contribute to delivery, and report progress. This is a proportionate and practical model that allows for local flexibility while ensuring strategic alignment.

1. Aligns with national objectives and duties

The proposed approach enables public bodies to align with the national direction of SNAP while focusing on risks most relevant to their operations, geography, and communities. This supports coherent delivery across sectors.

2. Supports proportional and scalable implementation

The framework allows for adaptation planning to be scaled according to organisational capacity and risk exposure. For large rural authorities like Highland, this flexibility is vital for applying resources effectively.

3. Promotes integration with local resilience planning

Public bodies can align SNAP objectives with local risk registers, asset management strategies, emergency planning, and infrastructure investment—ensuring adaptation is embedded in mainstream planning.

4. Enables transparent progress reporting

Annual reporting through the Public Bodies Climate Change Duties Report provides a mechanism for tracking progress and encouraging continuous improvement across adaptation actions.

5. Encourages place-based planning

The approach recognises that climate risks are locally specific. In Highland, this includes flooding, coastal erosion, and service disruption in remote communities. The SNAP-linked model supports tailored, place-based solutions.

Conclusion:

The proposed approach is a strong foundation for public sector adaptation planning. With appropriate technical support, local flexibility, and integration into core planning functions, it will help public bodies deliver meaningful, locally relevant adaptation outcomes.

Q9: Do you have any other comments about the guidance provided in this chapter (Chapter 6) about complying with the second duty (adaptation)?

Response: Yes.

The Highland Council welcomes the focus on adaptation and the clear framing of public bodies' responsibilities. However, several enhancements would make the guidance more practical and responsive to the realities faced by local authorities—particularly those operating in rural, coastal, and island contexts.

1. Embed adaptation into core governance and decision-making

The guidance should encourage public bodies to mainstream adaptation into strategic plans, corporate risk registers, capital investment programmes, and procurement decisions—ensuring resilience is built into how services and infrastructure are delivered.

2. Provide tools for climate risk and vulnerability assessment

To support consistent and evidence-based planning, the guidance should signpost trusted tools and datasets (e.g. UKCP18, Climate Risk Screening Toolkits) and provide examples of climate risk assessments suitable for local authorities.

3. Support integrated, place-based delivery

Adaptation requires cross-sector coordination, particularly in rural areas. The guidance should highlight the importance of collaborative approaches involving emergency services, infrastructure providers, communities, and third-sector organisations.

4. Address social equity in adaptation planning

The guidance should ensure that adaptation decisions consider who is most vulnerable to climate impacts. This includes people on low incomes, those with health conditions, or living in exposed or hard-to-reach areas. Adaptation must not exacerbate existing inequalities.

5. Promote flexible and locally relevant approaches

The guidance should reflect risks—and solutions—vary by geography. For Highland, this includes coastal erosion, storm damage, and infrastructure resilience across a dispersed estate. A one-size-fits-all model would be limiting.

6. Encourage outcome-based monitoring and evaluation

Public bodies should be supported to track the effectiveness of adaptation measures. The guidance could recommend setting local resilience indicators linked to SNAP objectives and reporting progress as part of climate duties reporting.

Conclusion:

Chapter 6 sets out a helpful starting point. With more support on risk assessment, social equity, place-based delivery, and governance integration, the guidance can enable public bodies to build meaningful and lasting climate resilience into their operations and communities.

Q10: Is it clear how public bodies should implement the third duty, to act in the most sustainable way?

Response: Partially.

The Highland Council supports the emphasis on sustainable development principles but considers that the guidance could be clearer and more practical in helping public bodies deliver this duty consistently and effectively.

1. Clarify what “most sustainable” means in practice

The duty is currently presented in conceptual terms. The guidance should provide a practical definition, supported by examples and criteria, to help public bodies interpret and apply the principle in real-world decisions.

2. Embed sustainability in core decision-making processes

The guidance should encourage integration of sustainability principles into procurement, investment appraisals, policy development, and service design. This includes applying lifecycle thinking, balancing environmental and social outcomes, and using existing frameworks (e.g. Strategic Environmental Assessment, Fairer Scotland Duty).

3. Promote the use of integrated impact assessments

The guidance could recommend public bodies adopt or develop integrated impact assessment tools that bring together climate, social, and economic considerations—avoiding siloed decision-making.

4. Link to national and local sustainability goals

Public bodies would benefit from clearer links between the third duty and wider frameworks such as the UN Sustainable Development Goals, National Performance Framework, and community wealth building strategies.

5. Reflect rural and regional delivery models

In rural areas like Highland, sustainable delivery often requires tailored approaches—for example, balancing transport access with decarbonisation, or managing land for both biodiversity and economic benefit. The guidance should recognise this complexity.

6. Provide examples and case studies

Practical illustrations of how public bodies have acted “in the most sustainable way” would support learning and give confidence to embed the principle in varied local contexts.

Conclusion:

The third duty is essential to a fair and effective climate response. Clearer expectations, stronger integration into governance processes, and practical tools would help public bodies deliver sustainable outcomes across their services and investment decisions.

Q11: Do you have any other comments about the guidance provided in this chapter (Chapter 7) about complying with the third duty?

Response: Yes.

The Highland Council supports the principles set out in Chapter 7 but recommends that the guidance be made more practical and locally responsive to support meaningful implementation.

1. Encourage alignment with existing corporate systems

Sustainability should not sit apart from core business. The guidance should support integration of sustainability into financial planning, service reviews, procurement, and committee reporting—ensuring it becomes a core test for decision-making.

2. Recognise the role of public bodies as anchor institutions

The guidance should highlight the power of public bodies to influence local economies through how they employ, procure, and invest. This includes using their role to promote fair work, local supply chains, circular economy practices, and community resilience.

3. Support community and place-based approaches

In Highland, sustainable approaches must reflect the needs of dispersed and diverse communities. The guidance should promote community wealth building, participatory budgeting, and local delivery partnerships that strengthen place-based sustainability.

4. Promote long-term thinking and outcomes-based planning

The guidance should encourage public bodies to look beyond short-term efficiency and consider long-term value—economic, environmental, and social—when developing policies, projects, and services.

5. Provide practical examples across different sectors

Case studies from education, housing, transport, and health would help illustrate what “acting in the most sustainable way” looks like in different service contexts and operating environments.

6. Acknowledge resource constraints

To support meaningful delivery, the guidance should acknowledge that sustainable decision-making requires sufficient staff capacity, skills, and time. National support, training, and funding alignment will be essential for success.

Conclusion:

Chapter 7 offers a strong foundation. With greater emphasis on operational integration, place-based delivery, and long-term value, the guidance can help public bodies fully embed sustainability into how they plan, invest, and serve their communities.

Q12: To what extent do you agree with the proposed baseline reporting of the Scope 3 emission categories outlined in section 8.3.5.1 of the guidance?

Response: Somewhat agree.

The Highland Council supports the inclusion of Scope 3 emissions in the guidance, recognising that they represent a significant share of public sector climate impact. The proposed baseline categories are a good starting point, but further refinement and support are needed to ensure the approach is proportionate, consistent, and achievable.

1. Baseline categories are appropriate but should remain flexible

Mains water, waste, business travel, commuting and homeworking, and fuel and

energy-related emissions form a practical starting point. However, public bodies should be allowed to phase in or adjust categories based on relevance and data availability.

2. Need for clear definitions and calculation guidance

The guidance should include standardised definitions, emissions factors, and worked examples for each category to ensure consistency in reporting and reduce the risk of misinterpretation.

3. Support a maturity-based approach to reporting

Public bodies should be encouraged to improve reporting quality over time, with a focus on accuracy and materiality. A maturity model or tiered approach would support progressive improvement.

4. Recognise data and resource limitations

Many public bodies face challenges accessing reliable Scope 3 data—especially from suppliers or dispersed workforces. The guidance should offer methods for estimation and proxy reporting, as well as pathways to improve data collection.

5. Embed reporting into wider carbon management planning

Scope 3 reporting should not be a standalone exercise. It should be integrated into wider carbon management plans, procurement strategies, and climate investment programmes.

Conclusion:

The proposed baseline Scope 3 categories are a sound foundation. With clearer guidance, flexibility, and a maturity-based approach, public bodies will be better equipped to measure, understand, and ultimately reduce their indirect emissions.

Q13: Do you think that any other categories of Scope 3 emissions should be included in the recommended baseline for reporting, where these are relevant and applicable?

Response: Yes.

The Highland Council recommends that additional high-impact categories be included in Scope 3 reporting where relevant and material, particularly for larger or more complex public bodies.

1. Include purchased goods, works and services

This category represents the most significant source of Scope 3 emissions for local authorities. Construction, catering, IT, and outsourced services should be prioritised for inclusion due to their scale and influence.

2. Add construction and capital assets

Embodied carbon in buildings, roads and infrastructure is substantial. Public bodies should be encouraged to assess lifecycle emissions using existing tools (e.g. PAS 2080, RICS methodology) to inform low-carbon capital delivery.

3. Incorporate investments and financial emissions where applicable

Public bodies managing pension funds, development loans, or economic regeneration investments should assess the emissions associated with their financial holdings and decision-making, in line with responsible investment principles.

4. Consider upstream transportation and distribution

Transport of goods and materials—especially in rural and remote areas like Highland—can carry a significant carbon footprint. Including this where feasible reflects the reality of dispersed supply chains.

5. Apply materiality and proportionality

Not all categories will be relevant for every public body. The guidance should apply a materiality threshold and encourage prioritisation of categories based on carbon significance, influence, and data availability.

6. Enable phased implementation

To support consistency and avoid undue burden, a phased or tiered approach should be introduced. This would allow public bodies to build capacity and expand reporting scope over time, supported by national tools and training.

Conclusion:

To reflect the true climate impact of public sector operations, additional Scope 3 categories should be included where they are material and actionable. This will improve transparency and help public bodies target meaningful emissions reductions across their supply chains and investment activities.

Q14: Do you think that the guidance fulfils its stated purpose of providing support to public bodies in putting the climate change duties into practice?

Response: Partially - There are clear areas where improvement / refinement is required.

The Highland Council supports the intent and structure of the draft guidance and recognises it as a significant step forward in updating the 2011 version. It clearly outlines the three climate duties and introduces practical templates to support consistent planning. However, for the guidance to fully achieve its purpose, several areas require further strengthening:

1. Translate strategic intent into operational delivery

While the guidance sets out principles well, it needs more practical tools—such as flowcharts, model templates, worked examples, and access to emissions calculators—to help staff embed duties in real-world decisions and service design.

2. Better reflect rural and geographic diversity

The guidance should do more to acknowledge that public bodies operate in very different contexts. For Highland, dispersed infrastructure, limited transport links, and grid constraints present unique challenges. A one-size-fits-all model risks disadvantaging rural authorities.

3. Strengthen integration with existing duties and planning frameworks

The guidance should clearly map the relationship between climate duties and existing

statutory obligations—such as the Fairer Scotland Duty, Equality Act 2010, procurement legislation, and spatial planning—to reduce duplication and improve coherence.

4. Emphasise governance, capacity, and leadership

The guidance should be clearer about the roles of senior leaders, elected members, and officers in delivering duties. It should also recognise the need for internal capacity, training, and access to funding to turn plans into action.

5. Embed climate justice as a cross-cutting theme

While just transition principles are mentioned, the guidance should embed climate justice more fully across all duties—ensuring climate actions actively reduce inequality, empower communities, and protect vulnerable groups.

Conclusion:

The guidance provides a solid foundation, but more practical, place-sensitive, and integrated content is needed to fully support public bodies in turning ambition into implementation—especially for those delivering services across large rural and remote geographies.

Q15: Do you have any further comments about the guidance?

Response: Yes.

The Highland Council welcomes the opportunity to respond to this consultation and supports the Scottish Government’s commitment to strengthening climate governance across the public sector. To maximise the guidance’s impact and usability, we offer the following final reflections:

1. Establish a national climate support and peer learning network

To support consistent delivery, the Scottish Government should consider establishing a centralised support function—potentially hosted by the Improvement Service or COSLA—to provide technical advice, training, shared tools, and peer learning across public bodies.

2. Treat the guidance as a living document

As climate science, technologies, and policy evolve, the guidance should be updated regularly. A “living guidance” model—with ongoing engagement, updated case studies, and responsive FAQs—would ensure it remains practical and relevant over time.

3. Promote regional and partnership-based delivery models

Many public bodies, particularly local authorities, deliver through regional partnerships and shared infrastructure. The guidance should encourage collaboration—across councils, health boards, education providers, and communities—where shared climate risks and opportunities exist.

4. Ensure coherence with funding criteria and investment programmes

Climate duties cannot be delivered without adequate resources. The guidance should align with the priorities of Scottish and UK funding streams—ensuring that climate considerations are embedded into programme design, and that investment supports delivery of the duties.

5. Embed accountability and continuous improvement

The guidance should help public bodies move beyond compliance toward meaningful progress. It could support this by encouraging outcome-based reporting, independent verification, and mechanisms for learning from performance data.

6. Recognise the role of digital and data systems in delivery

Public bodies will need access to user-friendly data systems, dashboards, and shared emissions tools to track progress across estates, fleets, procurement, and partnerships. The Scottish Government could play a vital role in supporting shared platforms and analytics.

7. Strengthen focus on biodiversity and nature-based solutions

The guidance should more clearly recognise the role of public bodies in supporting biodiversity, ecosystem services, and land-based climate solutions. This is particularly relevant in areas like Highland where public landholdings offer carbon and adaptation potential.

8. Encourage youth and future generations' involvement

Young people have a key stake in climate decisions. The guidance could encourage public bodies to involve schools, youth councils, and young climate leaders in shaping local climate plans and monitoring progress.

9. Support community empowerment and ownership models

Climate action should be locally owned. The guidance could encourage public bodies to support community energy projects, local investment vehicles, and community participation in asset planning—linked to the Community Empowerment Act.

Conclusion:

The guidance sets the right strategic direction. With strengthened delivery support, clearer links to funding and duties, and recognition of the diversity across Scotland's public sector, it can become a powerful tool to accelerate the transition to a net zero, climate-resilient, and fairer Scotland—anchored in data, nature, and empowered communities.