



## 'Partial and Inconsistent'

The Need for Improved Reporting on Emissions Reductions under the Public Bodies Duty in the Climate Change (Scotland) Act

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## Summary

Reporting of greenhouse gas emissions by local authorities has been examined in this study which found that it was partial and inconsistent. Reductions over time have been reported but in light of reductions in spending during the same period it is hard to attribute a particular share to specific measures taken for the purpose of reducing emissions. It is therefore not possible to assess the extent to which this sector has contributed to the emissions reductions targets for Scotland.

The problems identified in reporting to date include that:

1. In each year some local authorities have not provided any emissions data
2. Local authorities have started to report in different years
3. They choose what categories of emissions to report and the methods of doing so
4. Some local authorities change the categories on which they report in different years.

The Climate Change (Scotland) Act 2009 placed a duty on public bodies to contribute to the delivery of the Act's emission reduction targets but did not require them to report on this. The Scottish Government is currently consulting on making reporting using a specified template mandatory.

Reporting by local authorities to date has been voluntary and done in the framework provided by the Scottish Climate Change Declaration. The difficulty of obtaining useful information about emissions from the local authority sector as a whole demonstrates the need for mandatory reporting. The greater clarity provided by the NHS about emissions from NHS Boards provides an example of better practice from which lessons can be learnt.

The proposed new reporting regime will be an improvement on past reporting by local authorities if it ensures consistency of reporting categories and methodologies. The report makes the following recommendations:

1. The new reporting regime should ensure consistency by making sure the data that the public bodies provide is comparable and that the information provided enables evaluation of the annual performance of the sector.
2. The Scottish Government should report on the overall reductions in emissions by the public sector and provide feedback to the public bodies.
3. The local authorities should still have to report on their co-ordination of plans for emissions reductions across their areas. This should be in a section of the new reporting format for completion by them alone.
4. The content of the report should be reviewed in order to minimise administrative burden and a headline section of the report should summarise the most important data, especially the actual emissions reported.

## Introduction

The main legislative driver for reducing carbon emissions in Scotland is the Climate Change (Scotland) Act 2009, which was supported by every political party in the Parliament and which requires Scotland as a whole to reduce its greenhouse gas (GHG) emissions by at least 42% by 2020 and at least 80% by 2050 from 1990 levels<sup>1</sup>. Section 44 of the Act places duties on Scottish public bodies in relation to climate change<sup>2</sup>. A public body must, in exercising its functions, act:

- in the way best calculated to contribute to the delivery of the Act's emission reduction targets;
- in the way best calculated to help deliver any statutory programme for adapting to the impacts of climate change; and
- in a way it considers most sustainable<sup>1</sup>.

The 32 Scottish councils all signed the Scotland Climate Change Declaration (SCCD) in 2007. SCCD is a public statement wherein local authorities acknowledge the reality and implications of climate change and their responsibility to respond effectively<sup>3</sup>. It has been their main annual reporting mechanism since 2008 but it is voluntary, and not all councils have been reporting yearly. For example, North Lanarkshire has not produced a report for year 2013-14<sup>3</sup>. The Sustainable Scotland Network (SSN) is the key national network for climate change policy in the Scottish public sector and it is responsible for receiving and analysing the SCCD reports produced from the local authorities<sup>4</sup>.

Other parts of the public sector have their own parallel reporting frameworks, for example the Universities and Colleges Climate Commitment for Scotland (UCCCCfS). However the local authorities and the SCCD offer the most long-established and well-developed example.

In February 2015, the Scottish Government issued a consultation on making reporting mandatory and on a standard format for all public bodies over a certain size, so that it will

include other major players (for example large organisations like Scottish Natural Heritage). This consultation closes on the 29<sup>th</sup> of May 2015. It states that “the proposed reports will supersede the voluntary SCCD, the UCCCFS reports and the PSSR (Public Sector Sustainability Reports)<sup>5</sup> reporting arrangements currently undertaken by major players in the public sector<sup>6</sup>”.

The purpose of this study is to assess the seriousness with which public bodies have taken the Climate Change Act Duty and to see if the reporting done so far provides an accurate view of emissions reductions achieved. It also considers the opportunities for comparisons between local authorities and with other public bodies. The findings will be used to respond to the Scottish Government’s consultation on making annual reporting mandatory.

## Overview of Reporting of GHG Reductions by Local Authorities

The local authorities use carbon management plans as the basis for reporting on their progress regarding reductions in GHG emissions. These plans set annual reduction targets for the councils. Their reports should show the net reduction over a period of time by presenting the total CO<sub>2</sub> equivalent (CO<sub>2e</sub>) emissions per carbon footprint category (e.g. municipal waste, building energy, transport fuel and others) since the baseline year, which differs among councils.

The carbon footprint categories that the councils have reported on differ significantly from one council to another. For example, for year 5 Western Isles Council included emissions from waste<sup>7</sup>, while Falkirk Council did not<sup>8</sup>, and East Ayrshire Council did not directly measure its total GHG emissions<sup>9</sup>. In addition, individual councils also report on different categories from one year to the next. For example, for years 2011-12 Edinburgh Council reported on Municipal Waste<sup>10</sup>, but for 2013-14, the council did not collate data covering total corporate emissions from waste at all<sup>11</sup>.

For year 2013-14, all local authorities besides North Lanarkshire produced SCCD reports. North Lanarkshire have indicated in response to the SSN that they are aware of the requirements on the public sector to participate in climate change reporting from 2015/16 onwards.

There are 28 reports available at the moment (15-05-2015) on the SSN website<sup>3</sup>. The three unavailable reports are the Argyll and Bute Council report which is waiting for final approval from internal SSN governance, the East Lothian report which is being processed by East Lothian Council, and the East Renfrewshire report which will be published after it has been approved by the internal SSN committee.

Most of the councils (24/28) are also reporting on their Carbon Reduction Commitment (CRC) emissions. Clackmannanshire, Western Isles, Inverclyde and Orkney Islands councils were not liable for the CRC scheme for that year. The CRC Scheme was developed in 2010 to motivate large energy users in the UK to cut their electricity and gas related emissions<sup>12</sup>. It

is a mandatory carbon-trading scheme that requires the organisations involved to monitor their energy use and purchase allowances for each tonne of CO<sub>2</sub> they emit that falls within the scheme: the more CO<sub>2</sub> an organisation emits, the more allowances it must purchase, which intends to motivate organisations to cut their energy use<sup>13</sup>. Local authorities qualify as full participants if they consumed more than 6,000 megawatt-hours (MWh) of half-hourly metered electricity over the calendar year 2008<sup>14</sup>.

The proposed new reporting mechanism aims to enable reuse of emission datasets prepared earlier in the calendar year for the CRC & other UK reporting obligations<sup>6</sup>.

### **Analysis of Local Authorities 2013 SCCD reports**

The revised 2013 SCCD template provides the councils with standard categories of GHG emissions to report on. These include: electricity, gas, street lighting, staff travel, fleet, business travel and waste emissions. In the 2013 SCCD reports, the categories from which each council has reported vary significantly. For example, even though all councils have reported on electricity and fleet emissions, Shetland Islands Council has not reported on gas and street lighting emissions at all<sup>15</sup>. Only 14 councils have actual figures for their waste emissions, while most of them (16/28) have not calculated their oil emissions (see Table 1).

The content of the different categories is not always clear. For example staff travel emissions seems to overlap with the business travel emissions; and infrastructure seems to overlap with building and street lights emissions. Furthermore, as well as being able to choose which categories on which to report, it is not clear that councils were all using the same methodologies. So it is not clear who has included what in each of those categories, which affects our assessment.

**Table 1** The main emission categories reported on by the 28 councils for year 2013-14

Council	Total Emissions	Electricity	Gas	Street Lighting	Staff Travel	Fleet	Business Travel	Waste	Oil
Aberdeen City		✓	✓	✓		✓	✓		✓
Aberdeenshire	✓	✓	✓	✓		✓	✓	✓	✓
Angus	✓	✓	✓	✓	✓	✓	✓		✓
City of Edinburgh	✓	✓	✓	✓		✓	✓		
Clackmannanshire	✓	✓	✓	✓		✓	✓		
Western Isles	✓	✓	✓	✓		✓		✓	
Dumfries and Galloway	✓	✓	✓	✓		✓	✓	✓	✓
Dundee City	✓	✓	✓	✓		✓	✓		
East Ayrshire	✓	✓	✓	✓		✓	✓		
East Dunbartonshire	✓	✓	✓	✓		✓	✓	✓	
Falkirk	✓	✓	✓	✓		✓	✓	✓	✓
Fife	✓	✓	✓	✓		✓	✓		
Glasgow	✓	✓	✓	✓		✓	✓		
Highlands	✓	✓	✓	✓		✓	✓	✓	✓
Inverclyde	✓	✓	✓	✓		✓	✓	✓	✓
Midlothian	✓	✓	✓	✓		✓	✓	✓	
Moray	✓	✓	✓	✓		✓	✓		✓
North Ayrshire	✓	✓	✓	✓		✓	✓	✓	
Orkney Islands	✓	✓	✓	✓	✓	✓	✓	✓	
Perth and Kinross	✓	✓	✓	✓		✓			
Renfrewshire	✓	✓	✓	✓		✓			
Scottish Borders	✓	✓	✓	✓		✓	✓		
Shetland Islands	✓	✓				✓	✓		✓
South Ayrshire	✓	✓	✓	✓		✓	✓	✓	
South Lanarkshire	✓	✓	✓	✓		✓	✓	✓	✓
Stirling	✓	✓	✓	✓		✓	✓	✓	✓
West Dunbartonshire	✓	✓	✓	✓	✓	✓	✓		✓
West Lothian	✓	✓	✓	✓		✓	✓	✓	

**Source:** Reports from the local authorities available on the SSN website<sup>3</sup> (15-05-2015)



A summary of the total GHG emissions reported by the 27 local authorities in years 5 (2012/13) and 6 (2013/14) is shown in Table 2. Clackmannanshire Council is excluded from this analysis because in 2013-14 it changed the scope of its Carbon Management Plan in the previous year which resulted in a large and anomalous percentage reduction<sup>16</sup>. During that period all councils reduced their emissions besides Inverclyde Council which increased its emissions by 1.14%.

The spreadsheet analysis (see Appendix) of the GHG emissions shows lots of gaps. Councils use different baseline years, which makes it impossible to calculate an emissions reduction figure through time for the local authorities as a whole. In addition, the carbon management plans of some councils have changed, and consequently the GHG figures can vary significantly from one year to the next. For example, Clackmannanshire Council limited the scope of its 2013 carbon management plan to the council's own operations, excluding emissions from housing, waste and staff travel, resulting in a 2013 emissions figure significantly lower than in previous years<sup>16</sup>, while Aberdeen City Council reviewed its 2013 carbon management plan, so the total emissions figure for year 6 is unavailable<sup>17</sup>. As a result, the figures that the councils have provided do not correspond in a consistent way with the total emissions deriving from local government in Scotland.

An average reduction rate among all councils could be calculated between year 5 and 6 for the 25 councils that provided emission figures for those years. The total recorded reduction in GHG emissions is 69,477 tCO<sub>2</sub>, which is equivalent to a 5.07% reduction. The councils excluded from this analysis are Aberdeen and Clackmannanshire councils, which changed the scope of their carbon management plans in 2013, Orkney Islands, which did not provide a GHG emissions figure for year 5<sup>18</sup>, as well as North Lanarkshire which did not produce a report, and Argyll and Bute, East Lothian and East Renfrewshire Councils whose reports are not currently available on the SSN website (15-05-2015).

Given the gaps in the record, data for previous years has still less validity but it is pertinent to report that emissions in the previous year (yr. 4 – yr. 5) rose by 1.74% for those 22 local authorities from which data is available. Across the two years (yr.4 – yr.6) the reduction reported by these councils was -3.8% (see Appendix).

**Table 2** Total emissions and annual reduction of the Scottish Local Authorities for Years 5 and 6

<b>Scottish Council</b>	<b>Total in year 5 (2012/2013) (tCO<sub>2</sub>/CO<sub>2</sub>e)</b>	<b>Total in year 6 (2013/2014) (tCO<sub>2</sub>/CO<sub>2</sub>e)</b>	<b>Changes reported yr. 5-6 (%)</b>
1. Angus Council	43,240	41,487	-4.05%
2. City of Edinburgh Council	165,454	159,765	-3.44%
3. Dumfries & Galloway Council	52,941	52,443	-0.94%
4. Dundee City Council	40,276	35,444	-12.00%
5. East Ayrshire Council	23,849	19,534	-18.09%
6. Fife Council	92,124	91,893	-0.25%
7. Glasgow City Council	181,447	178,147	-1.82%
8. Highland Council	67,670	63,401	-6.31%
9. Inverclyde Council	25,493	25,783	1.14%
10. Midlothian Council	27,761	26,826	-3.37%
11. Moray Council	18,877	16,992	-9.99%
12. Renfrewshire Council	35,826	31454	-12.20%
13. Scottish Borders Council	19,591	18,174	-7.23%
14. Shetland Council	28,336	27,676	-2.33%
15. South Ayrshire Council	27,147	22,983	-15.34%
16. South Lanarkshire Council	139,441	136,105	-2.39%
17. West Dunbartonshire Council	32,961	31,931	-3.12%
18. Western Isles Council	22,033	19,396	-11.97%
19. West Lothian	64,703	59,967	-7.32%

20. Aberdeenshire Council	80,430	73,414	-8.72%
21. East Dunbartonshire	32,354	26,321	-18.65%
22. North Ayrshire	57,757	57,029	-1.26%
23. Perth and Kinross	20,241	19,951	-1.43%
24. Stirling Council	23,782	19,698	-17.17%
25. Falkirk Council	47,734	46,177	-3.26%

**Source:** Reports from the local authorities available on the SSN website<sup>3</sup> (15-05-2015)

For the reasons given, these summary data of annual reductions by this sector over these periods are not reliable. Furthermore, the period in question is one of reductions in expenditure by local authorities. It is reasonable to assume that smaller budgets pay for less activity and that this in itself would result in some reductions in emissions. It is therefore difficult if not impossible to conclude how much of the reported changes result from deliberate actions and plans.

Public scrutiny of the GHG emissions and emissions reductions by public bodies might well require comparisons of outcomes, for example across different types of organisation and geography. Useful data might include the emissions per capita of population, or per pound spent. Merely for the purpose of illustration, if one takes the emissions reported by local authorities and divides it by population one finds that the highest figure is 7.5 times larger than the smallest. Using expenditure reported in the SCCD reports in the same way, the factor of variation is 4. These are clearly not proper comparisons but although simplistic this demonstrates that the reporting framework is not sufficient for appropriate comparisons to be made.

In conclusion, in relation to the local authorities reporting specifically on their GHG emissions, these are the main conclusions that can be drawn:

Although some local authorities have been under a duty in the Climate Change Act since 2009, and have been voluntarily reporting since 2008 to the Sustainable Scotland Network, it is not possible to find comprehensive information which allows us to report on the emissions reductions by the sector achieved in that period.

The problems identified in reporting to date are serious and include that:

1. In each year some local authorities have not provided any emissions data
2. Local authorities have started to report in different years
3. They choose what categories of emissions to report and the methods of doing so, therefore aggregation of emissions data and comparison from one to another is not reliable
4. Some local authorities change the categories on which they report in different years meaning that trends even for individual organisations may be unreliable.

Accordingly we can see that the structure and requirements of the reporting framework for local authorities and other public bodies has not provided the crucial information needed about reductions in GHG emissions achieved by public bodies as a whole nor the impacts of their mitigation plans. **It is therefore not possible to comment on the extent to which this sector is contributing to the overall emissions reductions targets for Scotland.**

## **Additional Commentary**

Although this analysis looks only at the crucial question of the actual emissions reductions achieved by councils, the SCCD reporting format covers many other aspects of their implementation of their duties under the Act. There are some bright examples among the councils demonstrating leadership and climate change governance. For example, in the 2013 SCCD report Stirling Council stated that they formed a Sustainable Development & Climate Change Working Group in January 2014, to support and manage the implementation of the Council's Sustainable Development Strategy and good practice activities<sup>13</sup>, while Edinburgh Council developed a new Sustainable Energy Action Plan

(SEAP) in 2014, to “show the current position on carbon emissions and trends for Edinburgh and to set out each sector’s potential for carbon reduction (e.g. transport, housing etc)”<sup>11</sup>.

It is important to promote climate change leadership among the public sector and there is a section in the reports, which asks councils what they have done to promote GHG emissions reductions throughout their territories.

However, other factors affect all councils and need to be considered to assess their reporting success. Those include internal problems such as the financial cuts in the public sector budgets and external issues, including the instability in the carbon price<sup>4</sup>.

## Other Public Bodies

A survey was designed and sent to the rest of the public bodies to which the mandatory reporting duties would apply to assess their response to the Climate Change Act Duties. It was sent to 111 major players derived from a list published by the Scottish Government which can be found here: <http://www.gov.scot/Resource/0043/00430109.pdf> (15-05-2015).

The survey asked six questions:

- 1) Are you aware of the Scottish Government's announcement that reporting on greenhouse gas emissions will become mandatory for the public sector in 2015?
- 2) Have you prepared any plans in pursuit of the duty on Public Bodies in the Climate Change Act to act "in the way best calculated to contribute to delivery of the Act's emissions reduction targets"?
- 3) Did these plans set targets for your contribution to Scotland’s emission reduction targets?
- 4) Who is responsible for the sustainability reporting in your organisation? Please give an email address if possible.
- 5) Have you produced any sustainability reports so far?
- 6) If you have produced sustainability reports, are they publicly available?

There has been a 27% survey response from the public bodies and they generally indicate a positive response to the duty. Table 3 presents a list of the organisations which responded to the survey. Of the respondents, six have not produced any sustainability reports up to 2013.

**Table 3** Respondents to the survey

<b>Organization</b>
1. SPT
2. Audit Scotland
3. HITRANS
4. Scottish Enterprise
5. Dumfries and Galloway College
6. West Lothian College
7. South Lanarkshire College
8. The Scottish Parliament
9. Fife College
10. Scottish Prison Service
11. SQA
12. University of Stirling
13. University of Edinburgh
14. Scottish Water
15. University of Strathclyde
16. Scottish Canals
17. National Galleries of Scotland
18. Transport Scotland
19. Scottish natural heritage
20. University of Aberdeen
21. Scottish Fire and Rescue Service
22. Edinburgh Napier University
23. Glasgow School of Art
24. Creative Scotland
25. NHS National Services Scotland
26. NHS Ayrshire and Arran
27. NHS Borders
28. Scottish Funding Council
29. Fife Council
30. NHS Grampian

From the survey we can report that:

- It appears that public bodies are aware of their duties under the Climate Change Act and of the Scottish Government's proposal for mandatory reporting announcement.
- Most of the respondents (97%) indicated that they have prepared plans in pursuit of their Duties laid out in the Climate Change Act, and
- 87% of those plans set targets to contribute towards Scotland's emission reduction targets.
- 80% have produced sustainability reports, while one in five have not, and
- 85% of these indicated that their reports are publicly available.

The Universities and Colleges have been reporting under the Universities and Colleges Climate Commitment for Scotland (UCCCfS). By signing this they agreed to follow a 5 year Climate Change Action Plan and to report annually on its progress<sup>19</sup>. On the official website (<http://www.eauc.org.uk>), there are 25 reports available for year 2010-2011 (15-05-2015). They did not use the same template, and did not report on the same categories. A revised template was proposed in 2011, and became in use in the year 2012-2013. This template has similar categories to the reporting categories of the local authorities<sup>19</sup>.

In the SCCD template local authorities do report on what some of the Universities, Colleges and Health Boards in their areas are doing in terms of dealing with climate change, for example what schemes or innovative projects they have implemented. However, this is not comprehensive nor consistent and there is little evidence of coordination between public bodies in this field; nor of co-ordination between the SCCD reports and the UCCCfs reports, because until 2013 SSN has been responsible for the former, while the Scottish Funding Council has been responsible for the latter.

## NHS Scotland

Providing a good example is NHS Scotland, which sets HEAT (Health, Efficiency, Access, Treatment) targets “to reduce energy-based carbon dioxide emissions and to continue a reduction in energy consumption to contribute to the greenhouse gas emissions reduction target<sup>20</sup>”. The targets and outcomes as reported on the Scottish Government website are as follows:

“The specific targets for NHSScotland are to reduce CO<sub>2</sub> emissions from hospital sites for oil, gas, butane and propane usage based on a national average year-on-year reduction of 3% by 2014/15 as a milestone to the elimination of the use of fossil fuels by 2050; and NHSScotland to continue to reduce energy consumption based on a national average year-on-year energy efficiency target of 1% by 2014/15 as a milestone to achieving an overall improvement by 2050 of 30% on the comparative performance as at 2009/10. Between 2009/10 and 2013/14, NHSScotland secured a 3.6% reduction in CO<sub>2</sub> emissions and a 3.4% reduction in energy consumption<sup>20</sup>”.

Under NHS Scotland's Sustainable Development Policy (2012), each NHS Board in Scotland is required to produce an annual Sustainable Development Action Plan<sup>21</sup>. In addition, NHS Boards report on energy/ GHG performance on a quarterly basis. Each NHS Scotland Board is required to produce its own report. For energy/ GHG reports, NHS National Services Scotland collates all data and is responsible for submitting quarterly returns to Scottish Government. Some Boards have produced additional sustainability reports, while all Boards have done Sustainable Development Action Plans. HEAT Target results are posted on the Scottish Government website or on the Health Facilities Scotland website. Board-specific sustainability reports are usually on Board websites or can be made available on request.



## Our Conclusions

1. The creation of the Duty has stimulated public sector bodies to make carbon management plans and to put in place governance structures to oversee them. The reporting done under the SCCD has raised the profile of responding to climate change within senior management of public bodies. Overall the capacities of these bodies in this field have grown in the period.
2. Making reporting mandatory will extend these desirable consequences to all major public bodies.
3. However reporting of actual GHG emissions by Scottish councils under the SCCD has been partial and inconsistent. The periods over which councils have reported vary, they report on different categories of emissions and some of them have changed those categories during the period in which they have reported.
4. Accordingly it has not been possible to use the councils' submissions under SCCD to report accurately on the overall GHG emissions from the sector and the overall trends downwards (and sometimes upwards). Similarly it has not been possible to compare emissions from different councils.
5. The data provided do report an overall downward trend in emissions. However if falls in overall expenditure by councils are also taken into account the reductions have not been dramatic. It is not possible to work out how much of those falls is attributable to specific planned actions in the carbon management plans. Therefore it would not be possible to assess whether the efforts made make sufficient pro rata contributions to the overall targets for Scotland under the Climate Change Act.
6. It appears that there has been very little scrutiny of these reports by the Scottish Government, the media or civic society.

7. Planning for emissions reductions within the NHS in Scotland appears to have been more thorough than elsewhere in the public sector; and reporting on the outcomes appears to be more transparent and consistent. Since Health Boards have in effect been working under a mandatory regime created by NHS Scotland, this confirms the importance of extending a mandatory regime throughout the public sector.

8. The proposed new reporting regime will be an improvement on past reporting by local authorities if it ensures consistency of reporting categories and methodologies.

9. While information on all the items listed in the proposed new reporting format would be interesting, there is a danger that the scale of the new report will place a substantial burden on the staff responsible within public bodies. Bureaucracies are sometimes better at complying with reporting requirements than getting on with the task itself and there is a danger that this may be exacerbated. Complex reporting may also mean that the crucial data on actual reductions achieved is swamped.

## Our Recommendations

The new consultation aims to improve the quality of climate change reporting by coordinating all of the public bodies' sustainability reports. For that reason, it introduces a new list with the considered "major players" (includes fewer public bodies than the previous official list), and a standard methodology<sup>6</sup>. The proposed form is much longer than the previous SCCD and the UCCCfs templates.

Our input to this consultation includes the following recommendations:

1. The new reporting regime should ensure consistency by making sure the data that the public bodies provide is comparable and ensuring that the information provided enables evaluation of the annual performance of the sector.
2. The Scottish Government and others should use the reports to report on the overall reductions in emissions achieved by the public sector and provide feedback to the public bodies.
3. The local authorities should still have to report on their efforts to co-ordinate and motivate plans for GHG reductions across their areas. This should be in a section of the new reporting format for completion by them alone.
4. The content and format of the report should be reviewed in order to minimise administrative burden and focus on the most important aspects like actual emissions reductions achieved. A headline section of the report should summarise the most important data, especially the actual emissions reported and the trends over time.

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