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## **Local Authority Greenhouse Gas Reporting**

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*Published in:*  
Scottish Planning and Environmental Law

*Publication date:*  
2024

*Document Version*  
Peer reviewed version

[Link to publication in Discovery Research Portal](#)

*Citation for published version (APA):*  
Reid, C. (2024). Local Authority Greenhouse Gas Reporting. *Scottish Planning and Environmental Law*, (226), 123-124.

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## Local Authority Greenhouse Gas Reporting

In December 2023, Environmental Standards Scotland (ESS) concluded its investigation into the effectiveness of the systems in place to support local authorities in their duty to contribute to the delivery of climate change targets. One issue in that investigation, relating to the reporting of indirect greenhouse gas emissions, led to a formal Improvement Report, requiring the Scottish Government to produce an Improvement Plan in response.<sup>1</sup> This Plan has now been published and approved by the Scottish Parliament and sets out a phased approach towards full reporting of such emissions.<sup>2</sup>

The investigation by ESS found that despite the important contribution of local authorities to public sector emissions, there was inconsistent and incomplete reporting and monitoring of these. A satisfactory way forward was agreed with the Government on four issues:

- making climate, adaptation and sustainability plans at local authority level compulsory;
- working towards statutory guidance that covers the full breadth of local authorities' climate change responsibilities;
- introducing a separate reporting framework for local authorities; and
- making progress towards a properly resourced monitoring body.

The final issue, where there was not a satisfactory conclusion, was ESS's recommendation that local authorities should be required to report their Scope 3 emissions.

Greenhouse gas emissions are divided into three "scopes". Scope 1 are those arising directly from a body's activities (e.g. burning oil or gas in its own boilers), Scope 2 are those linked to the energy supplies that a body uses (e.g. those arising from generating the electricity it buys and uses) and Scope 3 are those that are indirectly attributable to the body, e.g. travel by staff and the emissions arising from the goods and services that are procured. These Scope 3 emissions are usually the largest source of emissions, often by a long way, but also the hardest to identify and quantify, especially since it can be difficult to gather data up and down the supply chain.

In response to the recommendation from ESS that local authorities should be required to report their Scope 3 emissions, the Improvement Plan that has now been approved sets out a "pragmatic, proportionate and phased approach" towards full reporting of these emissions. This separates into three groups the various categories within Scope 3 (there are 15 categories identified in the internationally respected reporting protocol).<sup>3</sup> This division is based on the practicality and feasibility of reporting and the work needed to improve the position, and the Improvement Plan sets out proposals for each group.

For the first group, it is considered that reporting is practical and feasible – indeed some authorities do already report on these. This group includes emissions from waste, business travel and employee homeworking. Voluntary reporting will be encouraged and steps taken during 2025 to introduce legislation to make this mandatory.

For the second group, further work and resource is needed to determine the approach to estimating the contribution that they make. This group includes goods and services that are purchased, capital spending, assets that are leased in or out by an authority and investments. A focus group will be

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<sup>1</sup> <https://environmentalstandards.scot/wp-content/uploads/2023/09/ESS-Investigation-Climate-Change-Improvement-Report-IESS.21.012.pdf>.

<sup>2</sup> <https://www.gov.scot/publications/scottish-government-improvement-plan-response-environmental-standards-scotland-investigation-climate-change-delivery-improvement-report/documents/>.

<sup>3</sup> [https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporting-Standard\\_041613\\_2.pdf](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporting-Standard_041613_2.pdf).

established in 2025 to share best practice, identify reporting opportunities and develop a standardised reporting methodology.

For the third group, work will begin later in 2025 to commission independent research into robust data gathering methodologies and whether it represents value for money to report on these in view of their limited relevance and contribution to local authorities' carbon footprint. This group includes things which are unlikely to be of great significance for local authorities, such as the impact of goods that are sold and franchises.

#### Comment

Thinking first about the procedural aspects, it would be interesting to know how far the steps set out in the Improvement Plan are different from what was being proposed by the Government when ESS was able to accept its proposals as an informal resolution in relation to its other recommendations but not on Scope 3 reporting. That would show the extent of the impact made by going through the stages of a formal Improvement Report and now a Plan which the Parliament and ESS have accepted. Nevertheless, it must be assumed that there has been some movement, suggesting that the processes established for ESS (under the UK Withdrawal from the European Union (Continuity) (Scotland) Act 2021) do make a difference. As this is only the second such formal Report, more experience is needed before a proper assessment of the procedure and the role of ESS can be made.

On the substantive issue, any meaningful progress towards achieving Net Zero depends on significant changes in how we do business in many aspects of life. Understanding and tackling our indirect emissions is a vital part of that but there are real difficulties in gaining accurate data on the emissions created. The current reporting estimates may be a long way off – figures based on the amount spent on certain goods and their average emissions can be very misleading if the goods purchased are in fact at the top or bottom end of the efficiency range. However, improvements can be made once proper attention is paid to this and the fact that we do not have a perfect means of capturing the information does not mean that it should not be collected and taken seriously. The measures here should accelerate progress towards better data gathering, benefitting not just local authorities but all sectors.

The proposed steps do indeed adopt a “pragmatic, proportionate and phased approach”, rather than requiring authorities to spend a lot of effort on gathering data of limited significance. Indeed, any increased reporting burden on authorities may already be unwelcome at a time of restricted resources. The crucial thing, though, is what happens next. Gathering and reporting the data achieves nothing unless authorities act on it by exploring how their emissions can be reduced and taking the necessary steps to do so. As well as its direct significance given the scale of their activities, their experience should set an example for others.

The failure to get on track to meet the 2030 emissions reduction target [cross-ref coverage of new Act??>](#) shows the need for a major change in the urgency of the responses to the climate emergency. Ensuring that there is proper attention on indirect emissions should help towards a better understanding of what can be done and where the biggest differences can be made. But it is only part of a much bigger and more complicated picture.

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