Item	
Committee	Audit and Risk Management Committee
Date paper prepared	06/11/2024
Date of committee meeting	13/11/2024
Subject	PBCCD Compliance Reporting 2024
Author	Doug Rattray
Action requested	☑ For Information☐ For Discussion☐ For recommendation☐ For Endorsement☐ For Approval
Purpose of the paper	The purpose of this paper is to present for discussion, the UHI NWH Public Bodies Climate Change Duties (PBCCD) compliance reporting submission (2024).
Brief summary of the paper	Scotland's climate change legislation sets a target date for net zero emission for all greenhouse gases by 2045. Through the Climate Change (Scotland) Act 2009, all Public Sector Bodies have been named 'major players', including UHI NWH, and they are legislatively required to report to Scottish Government through PBCCD compliance reporting their annual emissions. These reports are submitted in November through the Scottish Government online portal following a set template and analysis structure. PBCCD Reporting will: improve the quality of climate change data standardise reporting methodology across the public sector encourage transparency guide future Scottish Government strategic reports, support and policy-making improve engagement with leadership inform internal 'sustainability' work.
Consultation How has consultation with partners been conducted?	Consultation has been conducted internally within the estates, campus services and finance teams. The submission has been peer-reviewed by EAUC who are set up to support colleges and universities in their sustainability reporting.
Resource implications What are the risks with this proposal?	Preparing the PBCCD compliance report requires significant resource annually with significant data gathering and processing. Post-submission, further resource would be beneficial to lead the college in its sustainability priorities.

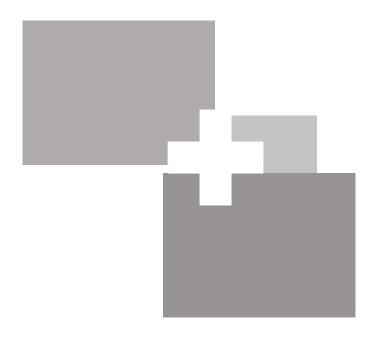


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Risk implications	Through the Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2015, colleges and universities are required to prepare a report on compliance with their climate change duties.
Link with strategy	UHI NWH does not yet have a college-level sustainability strategy. However, the UHI Sustainability Strategy to 2030 sets out our commitment to sustainability report, aspirations and targets.
Equality, Diversity and Inclusion	It has been assumed that these works will have no direct equality, diversity and inclusion impact other than by enabling the planned normal operation of the college.
Island Community Impact	It has been assumed that these works will have no direct impact on Islands Communities other than by enabling the planned normal operation of campuses based in the Islands.
Paper status	 ☑ Open – the paper may be circulated to non-members of the committee and published online without restriction. ☐ Restricted – the paper must not be circulated to non-members or published online until after the committee meeting. ☐ Confidential - the paper must not be circulated beyond the committee members and should not be published online. [Please note papers may still be subject to Freedom of Information requests, as specified in the next section].
Freedom of information (FOI)	 ☑Open ☐Closed – disclosure would substantially prejudice a programme of research. ☐Closed – disclosure would substantially prejudice the effective conduct of public affairs. ☐Closed - Disclosure would substantially prejudice the commercial interests of any person or organisation. ☐Closed - Disclosure would constitute a breach of confidence actionable in court. ☐Closed - Disclosure would constitute a breach of the Data Protection Act. ☐Closed - Other, please specify.
Freedom of information (FOI) disclosure date	If closed/ withheld is selected above, enter the date when this will become 'open': Click or tap to enter a date.



ARM Paper

Public Bodies Climate Change Duties Compliance Reporting 2024





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2024 Submission

The PBCCD compliance report follows a template available for download through the Sustainable Scotland Network (SSN). The deadline for PBCCD Reports is 30 November 2024. The 2024 report is the first report delivered as UHI North, West and Hebrides, previous years having been completed by North Highland, West Highland and Outer Hebrides separately.

UHI North, West and Hebrides PBCCD compliance report 2024 is available here:

UHI NWH PBCCD 2024.xlsx

Introduction

Through the Climate Change (Scotland) Act 2009, all Public Sector Bodies have been named 'major players'. Colleges and Universities in Scotland must now report to Scottish Government through Public Bodies Climate Change Duties (PBCCD) Reporting. These reports are submitted annually in November through the Scottish Government online portal.

PBCCD Reporting aims to:

- improve the quality of climate change data
- standardise reporting methodology across the public sector
- encourage transparency
- guide future Scottish Government strategic reports, support and policy-making
- · improve engagement with leadership
- inform internal 'sustainability' work.

Background to PBCCD Reporting

The Climate Change (Scotland) Act 2009 introduced ambitious targets and legislation to reduce Scotland's emissions by at least 80% by 2050. The Act additionally placed duties on public bodies relating to climate change.

Further to the Act, the Scottish Government introduced in 2015 an Order requiring all 150 Public Bodies who appear on the Major Player list to submit an annual report to Sustainable Scotland Network (SSN), detailing their compliance with the climate change duties. This includes all Scottish Colleges and Universities.

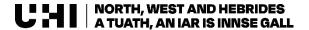
Climate Change Reporting was initially done voluntarily by Scotland's Universities and Colleges. By signing the Universities and Colleges Climate Commitment for Scotland (UCCCfS) and producing a 5-year Climate Change Action Plan (CCAP), each institution committed to addressing their own climate activity and reporting on their progress.

As reconfirmed in 2020, annual emissions reporting through the PBCCD compliance report are now a legislative requirement for all Scotland's colleges and universities.

Content of PBCCD Report and Discussion

The PBCCD compliance report is broken down into various sections:

- Profile of the Body describing the form and size of the institution.
- Governance described below
- Emissions and Projects described below
- Adaption described below
- Procurement describing the procurement processes used and their impact on emissions.



• Validation – describing processes in place to ensure reliability of data.

Under **Governance**, the report describes how climate change duties and managed within the institution and how climate change action is embedded in our operations. The responses in this section drew out the fact that the sustainability function of the newly merged college requires further development. The college does not directly employ a sustainability lead and does not have a college-level sustainability strategy. Such a function and document would set out our sustainability aspirations and targets and would govern how sustainability priorities inform the college operations of our other functions (curriculum, estate management, board decisions, etc.). This function would also be able to provide other benefits to the college, drawn out in the following sections.

Under **Emissions and Projects**, the report estimates carbon emissions derived from various sources that the college generates in its normal operations. The sources of these emissions are various, including direct sources: burning of fuels, emissions embedded in electricity use and indirect sources: including transportation, water use, waste, etc. Emissions from some sources have not been available to include in the 2024 report or are included with low fidelity, including refrigerants and recycling waste. A placeholder has been included so that these emissions are captured in future years.

A key finding for 2024 is that the emissions for UHI NWH are significantly greater than the sum of emissions from individual partner colleges indicating that previous reports have not captured all sources in a consistent manner. Resourcing the data collection and analysis function for the college should be a priority in future years to ensure that estimates reported are accurate and complete.

Under **Adaption**, the report describes any work done or preparations made to adapt to changes in climate. Adaption measures are inconsistently managed by the college and are currently embedded into other processes and procedures, e.g., some understanding of flood risk and some actions captured in procedures such as the Adverse Weather Procedure. The college would benefit from completing a college-wide climate change risk assessment to better understand the vulnerability of our college and communities of staff and learners to climate change. Once that risk assessment has been completed, a list of mitigating actions should be produced and prioritised. These actions should then be carried forth by the relevant sections of the college.

Proposed Actions

The following actions are recommended to the college for consideration:

- **Resource:** Accurate and complete PBCCD compliance reporting requires significant resource, and the task is annually recurring. The college would benefit from having a Sustainability resource who's remit would include sustainability reporting amongst other works described below.
- **Sustainability Governance Arrangements**: Should a sustainability function be established, the governance arrangements should be considered to ensure that derived priorities inform the operations of the college at all levels.
- **Climate Change Risk Assessment:** A climate change risk assessment should be completed to better understand the vulnerability of our college and communities of staff and learners to climate change.
- Travel Expenses: The process for handling travel expenses could be improved so that carbon emissions are
 significantly easier to calculate. A travel expenses form that requires breaking down and recording each
 journey's form of transport and mileage in a consistent manner is a first step (including flight distances). Many
 expenses handling software packages embed carbon emission calculations automatically and would further
 improve reporting accuracy.