AGENDA ITEM No.5

EAST RENFREWSHIRE COUNCIL

CABINET

6 March 2025

Report by Director of Environment

CARBON EMISSIONS REPORT 2023-24

PURPOSE OF REPORT

1. The purpose of the report is to provide Cabinet with:
   a) Details of carbon emissions from the Council's operations in 2023/24;
   b) An introduction to area-wide carbon emissions reporting, including results for East Renfrewshire; and
   c) Progress towards the Council's 2045 net-zero carbon emissions target.

RECOMMENDATIONS

2. The Cabinet is recommended to:
   a) Note the Council's operational carbon emissions for 2023/24;
   b) Note East Renfrewshire's area-wide emissions for 2020; and
   c) Note the projects and actions across the Council that have had a positive climate change impact.

BACKGROUND

3. The Council is legally required to reduce carbon emissions under the Climate Change (Scotland) Act 2009. The Get to Zero Action Plan (GTZAP) was published in February 2024, which sets out the actions required to meet the target of net-zero carbon emissions by 2045.

4. There is a requirement under 'Climate Change (Duties of Public Bodies; Reporting Requirements) (Scotland) Order 2015' for all public bodies to report annually on emissions from their operations.

5. Since January 2022 a report has been presented to Cabinet annually, outlining the Council's operational emissions and progress towards the net-zero carbon target. For the first time, the report also includes an outline of East Renfrewshire's area-wide emissions.

REPORT

6. A full report is provided in ***Appendix A***. Highlights are provided in the following sections.

Operational emissions

7. The total estimated emissions, excluding supply-chain emissions, for 2023/24 was 13,347 tCO_2e (tonnes of Carbon Dioxide equivalent). This is a 76 tCO_2e (0.56%) reduction from last year, and the total reduction from the baseline year (2019/20) has been 7,718 tCO_2e (36.6%).).

8. The top sources of council carbon emissions for 2023/24 are as follows:
    i. Gas supply in council buildings (37%);
    ii. Electricity supply in council buildings (19.1%); and
    iii. Gas supply in buildings operated by East Renfrewshire Culture & Leisure Trust (ERCLT) (15.1%).

9. When comparing carbon emissions to the previous year (2022/23), there has been minimal change. Gas use and the resulting emissions are down by 0.73%. Electricity use decreased by 3.6%, but because the carbon intensity of the electricity grid increased, as a result of more gas being used in the grid following the energy crisis in 2022, emissions from electricity increased slightly (by 2.6%).

10. Against the baseline year (2019/20) there has been a 36.6% reduction in total emissions. 22.5% of this reduction was achieved through the Clyde Valley Waste Partnership contract which runs from 2020-2045 and diverts waste from landfill. Excluding waste, the Council's emissions have reduced by 14.1%. This is summarised as follows:

a) Carbon emissions from gas (e.g. heating and hot water) have reduced by 9.8%. Gas represents 60.3% of the total, which means this is a significant reduction.
b) Carbon emissions from electricity have reduced by 19.7%. Emissions from electricity account for 32.4% of the total, which means this is a significant reduction.
c) Fleet emissions have reduced by 14.9%. They account for 5.7% of the total, which is less significant in the context of total emissions.

Forecast

11. The Council has set a target of achieving net-zero emissions by 2045. To meet the target, the Council must reduce its operational emissions to zero tCO_2e. This means that emissions are reduced as far as practicable, and then any 'residual emissions' are managed by offsetting schemes, which most commonly involve tree planting.

12. From 2019/20, emissions need to reduce by an estimated 850 tCO_2e every year until 2045. Excluding waste management emissions, which are likely to remain quite stable as a result of the long-term nature of the Clyde Valley Waste Partnership contract, emissions have reduced by c. 503 tCO_2e per year since 2019/20. This indicates East Renfrewshire Council will not reach its target without taking more action.

13. Emissions from electricity are expected to continue a downward trend in the future, as the National Grid continues to use more renewable sources of electricity. However, these reductions alone will not be sufficient for the Council to reach its target.

14. The GTZAP sets out the major steps needed to achieve net-zero by 2045. The GTZAP will be a key delivery document for 'A Place to Grow' – the new vision for East Renfrewshire's Community Planning Partnership. The most significant actions that will reduce the Council's operational emissions would be:

- Converting from current higher carbon heating systems to 'clean' heating systems.
- Improving insulation, doors, windows and roofs to reduce consumption of energy for heating.
- Reducing consumption of electricity through the use of solar panels, energy efficient lighting and converting to lower energy plant and machinery.
- Moving to electric vehicles for Council fleet to reduce fuel consumption.

It is recognised that there are significant capital costs in the transition towards these solutions.

Area-wide emissions

15. The previous section outlined the Council's operational emissions and the progress made to date in reaching the 2045 net-zero carbon emissions target. This section will discuss East Renfrewshire's area-wide emissions (i.e. those from the community – homes, businesses and vehicles).

16. Area-wide emissions are calculated nationally using standardised, top-down, methodologies. They refer to the carbon emissions arising from the normal activities undertaken within the geographic area of East Renfrewshire. They are a blunt tool and double counting cannot be ruled out, however, we are working with the Scottish Climate Intelligence Service to improve the methodology used in the future. Area-wide emissions carbon emissions include:

a) Energy (e.g. gas and electricity used in residential, public and commercial buildings);
b) Transportation (e.g. private journeys taken by car or lorries transporting goods);
c) Waste (e.g. general and recycling waste from households and businesses);
d) Industrial processes and product use (e.g. the production of petrol); and
e) Agriculture, forestry and other land use (AFOLU) (e.g. emissions associated with rearing livestock)

17. There is a four-year delay with area-wide emission reporting. This is due to the scale and breadth of the data being collected and analysed by the UK Government. The latest available data is 2020.

18. East Renfrewshire Council's area-wide emissions for 2020 were 476.3 $ktCO_2e$. These have reduced by 147 $ktCO_2e$ (23.6%) since 2017.

19. This suggests that the Council's operational emissions were approximately 4.4% of the total emissions for the whole of East Renfrewshire.

20. The GTZAP has actions that are targeting the reduction of area-wide emissions, The most significant actions are:

a) Implementing the Local Heat & Energy Efficiency Strategy, which aims to support the transition of homes and businesses to energy efficient and zero-emission heated properties;
b) Work to inform the forthcoming Local Development Plan 3, which will set out land-use, spatial and planning policies to shape all aspects of life in East Renfrewshire; and
c) Preparation and adoption of the Local Transport Strategy, which will support actions to reduce reliance on petrol and diesel vehicles for getting around.

Future actions

21. Across the Council each year, projects and actions are carried out that contribute to the adaptation and mitigation of climate change. The following section highlights a selection of those undertaken in 2023/24, which will impact future reporting years.

a) Neilston Learning Campus opened its doors in February 2024. This major development project brought together Neilston Primary School, St Thomas's Primary School and the Madras Family Centre into one new building. The campus was commissioned to meet the Scottish Futures Trust's (SFT) energy efficiency top band target of 70 $kWh/m^2/p.a$. This is achieved by high levels of insulation and airtightness, and utilising clean heating systems. Clean heating systems refers to 'zero direct emission heating systems' (e.g. Air Source Heat Pumps), as defined

in the draft Heat in Buildings Bill. Full impacts of the building's performance will be reported in the 2024/25 report, but should it achieve the SFT target, it will save around 170tCO_2e in emissions compared to the three buildings it replaced. This represents a 1.3% reduction in total operational emissions for the Council.

b) The new Eastwood Leisure Centre is currently designed to be built to a high energy efficiency standard and utilise clean heating systems. When built, it is predicted emissions will be reduced by 37% in comparison to the building it replaces. This represents a 3.9% reduction in total operational emissions for the Council.

c) By 2025/26 the Council will have consolidated their corporate offices. This includes the closure of the Spiersbridge office, which represents a 0.3% reduction in total operational emissions for the Council.

22. In addition, there are actions that will impact area-wide emissions. These are more difficult to estimate accurately, but nonetheless should be noted. Examples are:

a) The Council's ongoing tree planting programme, which continues to have a positive impact on area-wide emissions. 21,712 trees have been planted since 2021, with a further 10,000 due to be planted in 2024/25. Trees limit the effects of climate change - as well as capturing CO_2 as part of their growth cycle, trees provide shade, reduce soil erosion and help to mitigate the risk of flooding.

b) From April 2024, a new building standard took effect which mandates that all new build properties must have clean heating (e.g. no gas boilers). This will reduce the impact of new build properties on area-wide emissions as electricity has a lower carbon emission impact than gas.

FINANCE AND EFFICIENCY

21. There are no direct finance or staff costs related to this report.

CONSULTATION AND PARTNERSHIP WORKING

22. The report is extracted from the formal submission to Sustainable Scotland Network, which is required as part of the Council's legal duties.

23. The report required input from all departments. Data was also provided by Inspired Energy, who provide energy data services to the Council, and Corporate Travel Management, who manage the booking of flights, trains and hotel stays for Council departments, not including ERCLT.

24. The Get to Zero (GTZ) Board was consulted on this report. The GTZ Board was established in September 2024 and consists of senior management across the Council.

IMPLICATIONS OF THE REPORT

25. There are no legal, HR, IT, equality or health and safety impacts from this report.

CONCLUSIONS

26. The Council's total estimated emissions, excluding supply-chain emissions, for 2023/2024 is 13,347, tCO_2e.

27. This is a reduction of 36.6% compared with the baseline year (2019/20) and 0.56% against the previous year (2022/23). Most of the emission savings since baseline are a result of the Clyde Valley Waste Partnership contract, and from the decarbonisation of the National Grid and water supply/treatment processes.

28. There has been minimal change to the consumption of electricity and gas. If the Council continues its current trajectory, it is not forecast to achieve the 2045 target for net-zero carbon emissions. The target will only be achieved if significant action is taken to reduce operational emissions. The Get to Zero Action Plan sets out the measures, in priority order, that East Renfrewshire Council will need to take to achieve net-zero.

RECOMMENDATIONS

29. The Cabinet is recommended to:
    a) Note the Council's operational carbon emissions for 2023/24;
    b) Note East Renfrewshire's area-wide emissions for 2020; and
    c) Note the projects and actions across the Council that have had a positive climate change impact.

Director of Environment: Caitriona McAuley

Further details can be obtained from Michaela Sullivan, Head of Place
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Report Author: Andrew Dick, Get To Zero Manager
March 2025

Appendix A: East Renfrewshire Council detailed emissions report

1. The Council is legally required to reduce carbon emissions under the Climate Change (Scotland) Act 2009. It has completed a Get to Zero Action Plan (GTZAP) which sets out how the Council will meet the target of net-zero carbon emissions by 2045.

2. Monitoring and reporting are key to reaching the targets and there is a requirement under 'Climate Change (Duties of Public Bodies Reporting Requirements) (Scotland) Order 2015' for all public bodies to report annually on their compliance with climate change duties.

Operational emissions

3. This section outlines the Council's 2023/24 operational emissions as reported in the statutory Public Bodies Climate Change Reporting Duties report submitted to Scottish Government in November 2024.

4. A carbon baseline report was presented to Cabinet in January 2022 setting 2019/20 as the baseline year. The baseline year is what all future progress on reducing council operational carbon emissions will be measured against.

5. The report for 2023/24 followed a standard methodology that is in line with industry standards and has been adopted by other local authorities. Operational emissions are the carbon emissions released because of the Council's normal activities. It also includes water and energy use in buildings operated by East Renfrewshire Culture and Leisure Trust (ERCLT). The emission sources are split into three scopes; the definitions and boundaries are provided below in Figure 1.

Scope	Definition	Sources

Scope 1	All direct emissions from sources that are owned or controlled by the Council	• The gas supply for:
		  • The Council's own buildings
		  • Buildings operated by East Renfrewshire Culture and Leisure Trust (ERCLT)
		  • Domestic property offices
		  • Sheltered housing
		• Fuel (diesel) use for vehicles in the Council fleet

Scope 2	Energy-related indirect emissions from generation of purchased electricity, steam and heating/cooling consumed by the Council	• Generation of purchased electricity for:
		  • The Council's own buildings
		  • Buildings operated by East Renfrewshire Culture and Leisure Trust (ERCLT)
		  • Domestic property – close lighting and offices
		  • Sheltered housing
		  • Un-metered supply (i.e. street lighting, traffic signals, CCTV, bollards etc.)
		  • Electric vehicles

Scope 3	All other indirect emissions that are a consequence of the activities of the Council	• Council business travel
		• Council water supply and treatment
		• Waste disposal and processing
		  • Landfill
		  • Recycling

Scope	Definition	Sources
		• Incineration • Composting • Supply chain emissions (e.g. purchased goods/services)

Figure 1 East Renfrewshire Council's emissions accounting boundary

6. The total estimated emissions, including supply-chain emissions, for 2023/24 was 53,625 tCO_2e. In the previous year (2022/23) it was 53,700 tCO2e, this equates to a 0.14% reduction.

7. A target to achieve net-zero carbon emissions by 2045 was agreed by Cabinet in November 2022. This target does not include supply-chain emissions because there are concerns about the data calculation methodology not being sophisticated enough to monitor progress. For the time-being, supply-chain emissions will be flat-lined from the baseline year, meaning we will not report any progress on this until the data calculation methodology is improved. However, it is estimated that supply-chain emissions are 40,278 tCO2e, representing 75% of the Council's total emissions in 2023/24.

8. The total emissions, excluding supply-chain emissions, is therefore the basis of reporting progress in the section below.

9. The total estimated emissions, excluding supply-chain emissions, for 2023/24 was 13,347 tCO2e, as shown in Figure 2. This is a 76 tCO2e (0.56%) reduction from last year, and 7,718 tCO2e (36.6%) reduction from the baseline (2019/20).

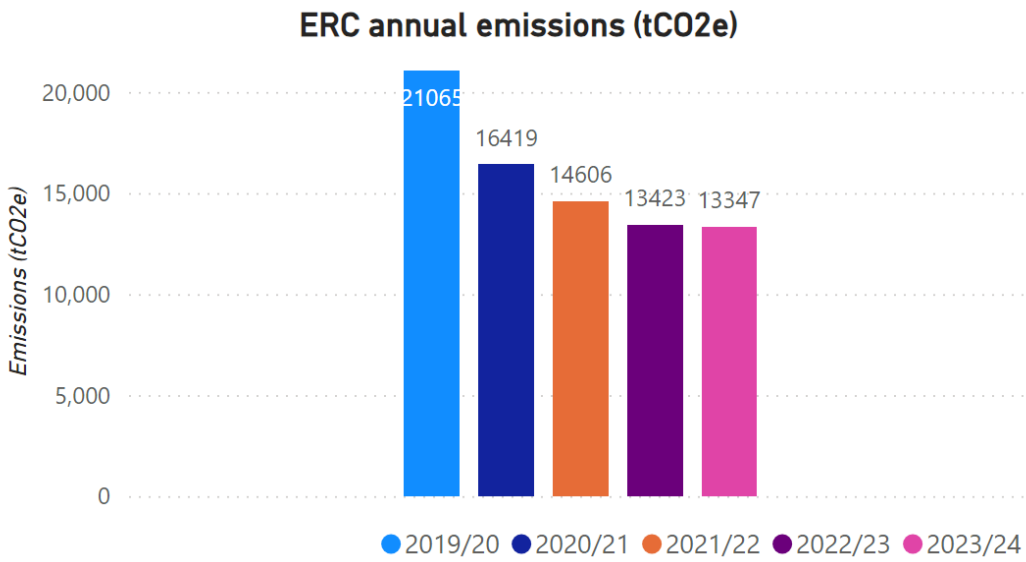

Figure 2 East Renfrewshire Council's annual emissions (tCO2e) 2019/20 - 2023/24

10. The top sources of Council emissions, excluding supply-chain emissions, (Figure 3) for 2023/24 are as follows:

- Gas supply in council buildings (37%)
- Electricity supply in council buildings (19.1%)
- Gas supply in buildings operated by ERCLT (15.1%)

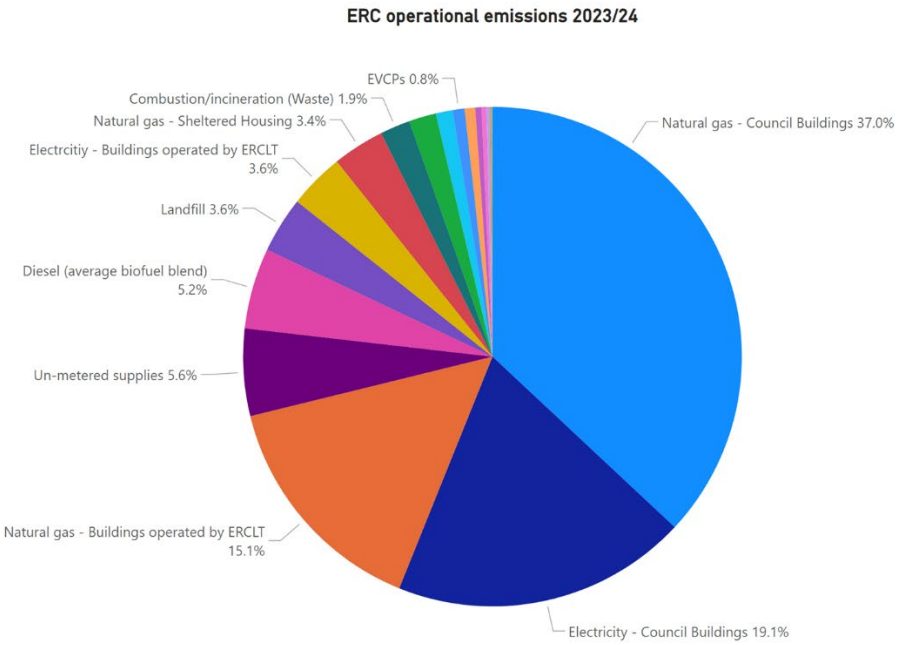

Figure 3 East Renfrewshire Council operational emissions 2023/24

11. Analysis has been undertaken to compare to the previous year (2022/23) and the baseline year (2019/20) (Figure 4). An indication of progress towards the agreed target of net-zero carbon emissions by 2045 is also provided in the following section. All the analysis excludes supply-chain emissions.

Table : Comparison of ERC baseline, previous and current year annual emission

Scope	Emission categories	Baseline 2019/20 (tCO2e)	Previous 2022/23 (tCO2e)	Current 2023/24 (tCO2e)	% change baseline to current year	% change previous to current year
1	Fleet	820.88	716.83	698.22	-14.94%	-2.60%
1	Natural Gas	8,203.68	7,453.28	7,398.79	-9.81%	-0.73%
2	Electricity (incl. T&D)	4,949.04	3,872.23	3,974.02	-19.70%	2.63%
3	Business travel	166.38	177.68	153.89	-7.51%	-13.39%
3	Waste	6,772.95	1,156.65	1,070.37	-84.20%	-7.46%
3	Water - Supply & Treatment	151.69	46.06	51.81	-65.84%	12.49%
Total		**21,064.62**	**13,422.73**	**13,347.11**	**-36.64%**	**-0.56%**

Figure 4 Table of East Renfrewshire Council operational emissions 2019/20, 2022/23 and 2023/24

12. The following trends are noted in the ***last 12 months***:

i. There has been a 0.56% (76tCO_2e) reduction in total emissions, excluding supply chain emissions. This is the first year since reporting that council emissions have not reduced significantly.
ii. Emissions from gas have reduced by 0.73%. To see any significant further reductions in gas emissions, gas boilers will need to be replaced with clean heating[1] technologies such as air source heat pumps (ASHP) or electric boilers.
iii. Electricity emissions have increased by 2.6% despite electricity consumption reducing by 3.7%. This is due to more fossil fuels (such as gas) being used to produce the electricity from the National Grid in this report year, compared to previous years where more renewable energy sources were used (such as wind).
iv. Total business travel emissions have reduced by 13.4%. Domestic flight emissions reduced by 52.4%. This significant decrease is because 2022/23 domestic flight emissions were higher than normal. There has also been a 12.8% decrease in car miles expensed.
v. Overall waste emissions have reduced by 7.5% as a result of less waste being generated.
vi. There was a slight reduction (-0.82%) in the number of litres of fuel used across council fleet vehicles. This resulted in a 2.6% reduction of associated emissions.

13. The following trends are noted ***against the baseline*** (i.e. 2023/24 versus 2019/20):

i. There has been a 36.6% (7,717tCO2e) reduction in total emissions.
ii. 22.5% of this reduction was achieved through the Clyde Valley Waste Partnership contract which runs from 2020-2045 and diverts waste from landfill.
iii. Excluding waste, the Council's emissions have reduced by 14.1%. This is summarised as follows:
iv. Gas emissions have reduced by 9.8%. This can be attributed to warmer temperatures, reducing the need to heat buildings, and to a number of small energy efficiency improvements such as newer boilers in some of the Council's buildings. Gas emissions represent 60.3% of the total, which means this is a significant reduction.
v. Electricity emissions have reduced by 19.7%. As electricity consumption has only decreased by 9.6%, most emission reductions in this area can be attributed to the decarbonisation of the National Grid. Approximately 7.9% of these emission savings are a result of the Council's streetlights being upgraded to more energy efficient bulbs. At the end of 2023/24, 98% of streetlights had been upgraded which equates to a 395tCO_2e or 2.7% reduction in total council emissions since 2019/20. Emissions from electricity account for 32.4% of the total.
vi. Fleet emissions account for 5.7% of the total. There has been a 14.9% reduction since the baseline year. Improvements in fuel efficiency, route and vehicle use optimisation are attributed to this reduction.
vii. Business travel, which accounts for 1.3% of the total, has reduced by 6.4%. Since the COVID-19 pandemic, hybrid working has become more commonplace, reducing the need for travel.
viii. There has been a 65.8% reduction in water-related carbon emissions. This is despite the total volume (m^3) of water consumed increasing by 23.8%. Work to reduce the carbon intensity of water supply and treatment by Scottish Water has

[1] Clean heating systems refers to 'zero direct emission heating systems' (e.g. Air Source Heat Pumps). As defined in "Delivering net zero for Scotland's buildings - Heat in Buildings Bill: consultation" Delivering net zero for Scotland's buildings - Heat in Buildings Bill: consultation - gov.scot

resulted in this emission reduction. Water emissions only account for 0.4% of the total so any changes in consumption are not significant when considering total emissions.

12. Most progress since 2019/20 has been made due to the Clyde Valley Waste Partnership contract, fleet vehicle and fuel efficiencies, and the LED street-lighting replacement programme.

Forecast

13. The Council has set a target of achieving net-zero emissions by 2045. To meet the target the Council must reduce its operational emissions to zero tCO_2e. This means that emissions are reduced as far as practicable, and then any 'residual emissions' are managed by offsetting schemes, which typically involve planting trees.

14. The GTZAP sets out the major steps needed to achieve net-zero by 2045. The GTZAP will be a key delivery document for 'A Place to Grow' – the new vision for East Renfrewshire's Community Planning Partnership.

15. From 2019/20, emissions need to reduce by an estimated 850 tCO_2e every year until 2045. Excluding waste management emissions, which are likely to remain quite stable as a result of the long-term contract, emissions have reduced by 503 tCO_2e per year since 2019/20. This suggests East Renfrewshire Council will not reach the target without taking more action.

16. Emissions from electricity are expected to continue a downward trend in the future as the National Grid continues to use more renewable sources of electricity. However, these reductions alone will not be sufficient for the Council to reach its target. The GTZAP sets out the major steps needed to achieve net-zero by 2045. The most significant actions that will reduce the Council's operational emissions would be:

- Converting to clean heating systems from current polluting[2] heating systems.
- Improving insulation, doors, windows and roofs to reduce consumption of energy for heating.
- Reducing consumption of electricity through the use of solar panels, energy efficient lighting and converting to lower energy plant and machinery.
- Moving to electric vehicles for Council fleet to reduce fuel consumption.

Area-wide emissions

17. The previous section outlined the Council's operational emissions and the progress made to date in reaching the 2045 net-zero carbon emissions target. This section will discuss East Renfrewshire's area-wide emissions.

18. Area-wide emissions are calculated nationally using standardised, top-down, methodologies. They refer to the emissions of carbon as a result of the normal activities

[2] Polluting heating systems refers to 'direct emissions heating systems' (e.g. those that burn fossil fuels such as gas boilers). As defined in "Delivering net zero for Scotland's buildings - Heat in Buildings Bill: consultation" Delivering net zero for Scotland's buildings - Heat in Buildings Bill: consultation - gov.scot

undertaken within the geographic area of East Renfrewshire. Area-wide carbon emissions include::

i. Energy (e.g. gas and electricity used in residential, public and commercial buildings);
ii. Transportation (e.g. private journeys taken by car or lorries transporting goods);
iii. Waste (e.g. general and recycling waste from households and businesses);
iv. Industrial processes and product use); and
v. Agriculture, forestry and other land use (AFOLU) (e.g. emissions associated with rearing livestock).

19. There is a four-year delay with area-wide emission reporting. This is due to the scale and breadth of the data being collected and analysed by the UK Government. The latest available data is for 2020.

20. East Renfrewshire Council's area-wide emissions for 2020 were 476.3 ktCO2e, a breakdown of which is shown in Figure 5. These have reduced by 147 ktCO_2e (23.6%) since 2017.

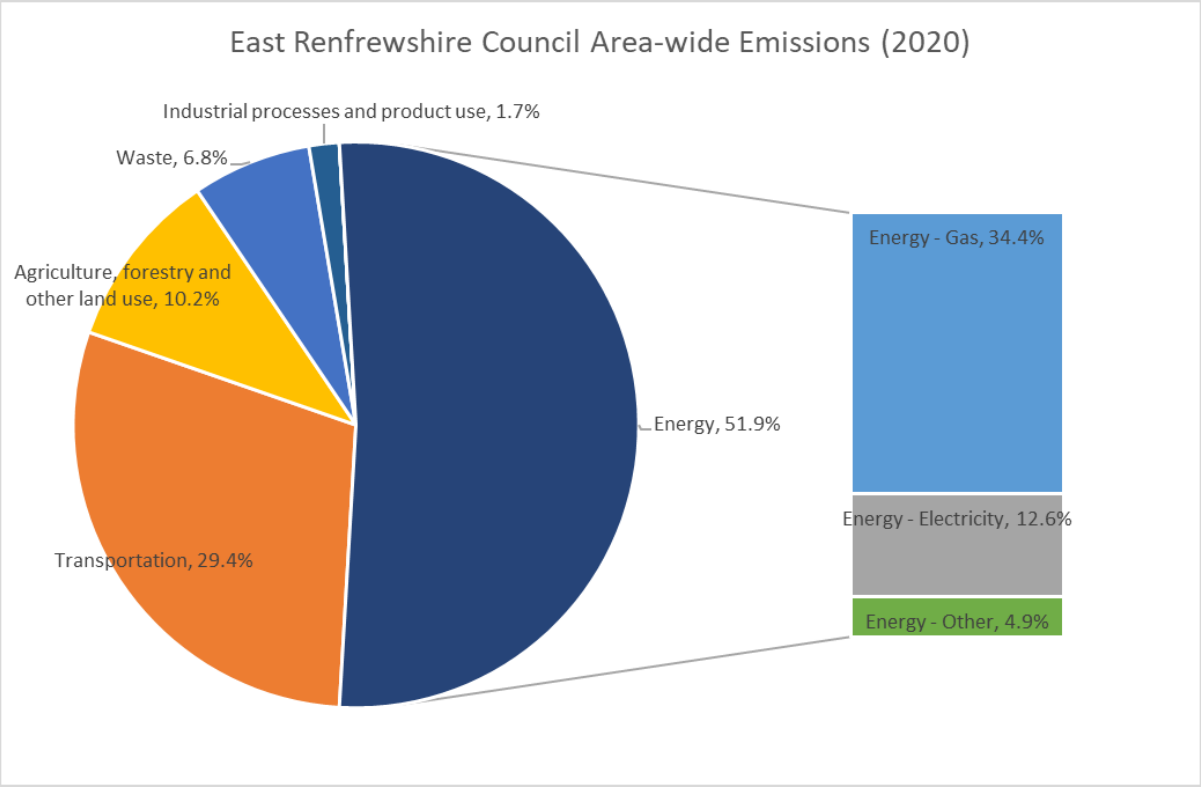

Figure 5 East Renfrewshire Council area-wide emissions (2020, Scatter Cities)

21. Energy accounts for 51.9% of East Renfrewshire's area-wide emissions, with transportation being the second largest, at 29.4%. Most stationary energy emissions are a result of the heating and powering of residential properties. To reduce these emissions, homeowners and landlords will need to reduce the amount of energy they use, and replace fossil fuel heating systems with lower carbon alternatives.

22. The GTZAP has actions that are targeting the reduction of area-wide emissions, The most significant actions are:

i. The Local Heat & Energy Efficiency Strategy, which aims to support the transition of homes and businesses to energy efficient and zero-emission heated properties;

ii. The forthcoming Local Development Plan 3, which will set out land-use, spatial and planning policies to shape all aspects of life in East Renfrewshire; and
iii. The Local Transport Strategy, which will support actions to reduce reliance on petrol and diesel vehicles for getting around.

Future actions

23. Across the Council each year projects and actions are carried out that contribute to the adaptation and mitigation of climate change. The following section highlights a selection of those undertaken in 2023/24, which will impact future reporting years.

i. Neilston Learning Campus opened its doors in February 2024. This major development project brought together Neilston Primary School, St Thomas's Primary School and the Madras Family centre into one new building. The campus was commissioned to meet the Scottish Future Trust's (SFT) energy efficiency top band target of 70 kWh/m^2/p.a. This is achieved through building with high levels of insulation and airtightness, and by utilising heat recovery systems and clean heating systems (e.g. air-source heat pumps). Full impacts of the buildings performance will be reported in the 2024/25 report, but if it achieves its target it will save around ~170tCO_2e in energy emissions compared to the three buildings it replaced. This represents a 1.3% reduction in total operational emissions for the Council.
ii. The new Eastwood Leisure centre is currently designed to be built to a high energy efficiency standard and utilise clean heating systems (all-electric/air source heat pumps). These improvements are predicted to reduce onsite emissions by 37%, which will have a total reduction of Council operational emissions of 3.9%.
iii. By 2025/26 the Council will have consolidated their corporate offices. This includes the closure of the Spiersbridge office, which will result in a 0.3% saving in total operational emissions for the Council.

24. In addition, there are actions that will reduce area-wide emissions. These are more difficult to estimate accurately, but nonetheless will have a positive impact. Examples are:
i. The Council's tree planting programme, which continues to have a positive impact on area-wide emissions. 21,712 trees have been planted since 2021, with a further 10,000 due to be planted in 2024/25. Trees are a great way to limit the effects of climate change. As well as capturing CO_2 as part of their growth cycle, trees provide shade, reduce soil erosion and help to mitigate the risk of flooding.
ii. From April 2024, a new building standard took effect which mandates that all new build properties are to have clean heating (e.g. no gas boilers). This will reduce the impact of new build properties on area-wide emissions as electricity has a lower carbon emission impact than gas.

Upcoming policy changes

25. Outlined in the following section are the upcoming national policy changes that are likely to have implications for the Council.

Heat in Buildings Bill

26. A new Heat in Buildings Bill is being prepared by the Scottish Government. The Bill concluded its consultation phase in March 2024 and aims to create new laws around energy efficiency and heating of homes and buildings. It is expected to set out how homes will be required to meet certain energy efficiency standards, with deadline dates differing for landlords, and homeowners. In addition, the use of polluting heating systems (e.g. gas

boilers) will likely be prohibited by 2045. It is not yet clear how this phase-out will be managed and what the implications are for the Council and the community.

27. The bill also sets out specific requirements for local authorities. Most notably, all buildings owned by public bodies will be required to have replaced polluting heating systems by the end of 2038. To date, 13% of council properties are all-electric.

Mandatory climate change emission reporting

28. In response to the recommendation set out by Environmental Standards Scotland (ESS) in December 2023, the Scottish Government has put forward an improvement plan to the Scottish Parliament outlining the additional emission categories that are to become a mandatory part of reporting for local authorities. Currently, the Council are only legally required to include scope 1 (direct emissions such as gas use in buildings), and scope 2 (energy related indirect emissions – electricity use) as part of their annual climate change report. Although highly encouraged, to date, scope 3 emissions (indirect emissions such as business travel) have not been a legal requirement. The Council already reports on four categories of scope 3 emissions including business travel, water supply and treatment, area-wide waste arisings and supply chain emissions.

29. It is predicted the first year of mandatory scope 3 reporting will be 2026/27. In anticipation of the new reporting requirements, the Get to Zero team has already begun gathering data for the new inclusions. These have been categorised in Figure 6 showing:

i. Categories already included by ERC in Climate Change emission reporting
ii. Categories where ERC are prepared for mandatory reporting requirements
iii. Categories where further work is required to prepare for potential mandatory reporting requirements
iv. Categories that are out of scope in the current timeframe

Table: Assessment of progress against reporting on mandatory scope 3 emission categories

Already included by ERC in Climate Change emission reporting	ERC prepared for mandatory reporting requirement	Further work required	Out of scope in current timeframe
• Business travel • Purchased goods and services • Water supply and treatment • Fuel and energy-related activities (not included in scope 1 and 2)	• Employee commuting/ homeworking • Waste generated in operations	• Capital goods • Up streamed leased assets • Downstream leased assets • Investments	• Downstream distribution and transportation • Processing of sold products • Use of sold products • End of life treatment of sold products • Franchises

Figure 6 Assessment of progress against reporting on mandatory scope 3 emission categories