

Crofting Commission Net Zero Plan



CROFTING COMMISSION COIMISEAN NA CROITEARACHD

Contents

Foreword by Gary Campbell CEO.....	1
What is in this document.....	1
Introduction: Who We Are and What We Do	2
National Performance Framework	3
Net Zero Plan	4
Our Commitment.....	4
Emissions.....	4
Crofting Commission Emissions.....	6
Our Plan to Achieve Net Zero Emissions by 2045: Initial Steps.....	8
Our Sustainability to Date.....	10
Identification, assessment, and management of climate-related risks	12
Monitoring and Reporting	13
Glossary of useful terms.....	14
Action Plan	15

Foreword by Gary Campbell CEO

The United Nations have described climate change as the defining issue of our time with impacts already being seen across the world.

This document highlights how the Crofting Commission (the Commission) plans to transition to a 'net zero' organisation to play its part so that Scotland can meet the exacting and necessary targets set by the Government.

It is my pleasure to present here the Commission's first Net Zero Plan that will lead this organisation through the necessary transformation.

The plan outlines the Commission's initial approach and progress towards its objective of achieving Net Zero emissions and has been approved by the Board. It is envisaged that the next 2 years will focus on refining the Commission's reporting boundaries, to ensure that emissions can be monitored and reported in a transparent and uncomplicated manner. This will enable the Commission to develop and progress an informed pathway to net zero.

What is in this document

This Plan presents the Commission's view of how we can achieve our ambition to be Net Zero by 2045.

The Scottish Government declared a climate emergency in 2019, and its Programme for Government announced an ambitious plan to become net zero by 2045, five years ahead of the date set for the UK as a whole. The Cabinet Secretary for Environment, Climate Change and Land Reform, wrote to all Public Bodies asking for their support.

The strengthened legislation now requires public bodies to report not only on their annual emissions but also on their planned targets for achieving zero direct emissions¹ and reducing their indirect emissions.

We will seek to achieve our target by reducing our operational emissions. To reach Net Zero, all emissions will need to be cut. But in some cases, it will be too complex or expensive to cut emissions altogether. The Commission will develop a strategy regards how it will offset these 'residual' unavoidable emissions.

Our priority in the short term is to fully understand and capture our operating impact on the environment. While some baseline investigation has been undertaken in recent years, and our reporting of emissions has become more transparent, the Commission is committed to a new approach after improvements have been identified in relation to boundary definition, targeting, action planning, monitoring, and reporting.

It is envisaged that these improvements will be embedded within our governance structure during financial year 2026/27 and actions rolled out from that year. Success will only be achieved through a collective effort and practical action.

As part of the strategy, the Commission will identify and source training for our staff to enable them to make positive carbon decisions in their everyday working lives.

¹ The Commission already has zero direct emissions (refer to 'Our Focus on Emissions' further down this report).

We have been monitoring and reporting our emissions since 2015. However, reporting mechanisms, conversion factors and targets have changed in recent years. In 2015 the Scottish Government introduced mandatory annual reporting for all Public Sector Bodies. This was intended to demonstrate compliance with Public Sector Bodies' climate change duties, to engage leaders and encourage action. We will use these reports as a baseline against which we will track our future progress to Net Zero.

We will review and refine our Net Zero plan based on the continuous development, guidance, and plans provided by Scottish Government and others.

Achieving Net Zero emissions within the next 20 years is a major economic and social endeavour. The Commission will build on efforts to date, focusing on the challenges around behaviours, transport, technology, and energy use.

Introduction: Who We Are and What We Do

The Crofting Reform (Scotland) Act 2010 created the Crofting Commission, which came into being on 1 April 2012, taking over from the Crofters Commission. It is a Non-Departmental Public Body (NDPB) which operates on a day-to-day basis independently of government, but for which Scottish Ministers are ultimately responsible. The Commission consists of six Commissioners elected from six geographical areas in the crofting counties, and three Commissioners appointed by the Scottish Government. One of the Commissioners is appointed by the Scottish Ministers as Chair.

The Commission is supported by a staff of some 75, led by a Chief Executive. The Commission's Headquarters is in Great Glen House, Inverness.

The Commission's principal functions are regulating crofting, re-organising crofting, promoting the interests of crofting and keeping under review matters relating to crofting. The Act places a duty on the Commission to investigate reports of breaches of duty by tenants and owner-occupier crofters. As well as advising the Minister on matters relating to crofting, it can also collaborate with other bodies for the economic development and social improvement of the crofting counties.

The Commission is funded by an annual grant from the Scottish Government. The grant award for 2025/26 was £4.870m. As a regulatory body, approximately 85% of our costs relate to staff payroll.

Crofting has its roots deep in Scottish history and has existed as a regulated system since the Crofters Holdings (Scotland) Act 1886. There are now some 15,000 crofters on over 21,000 crofts, and they form the backbone of many communities across the Highlands and Islands, including Moray, Argyll, and Arran. Crofters run a wide variety of agricultural and other business activities, ranging from traditional livestock and food production to tourism activities, energy production, forestry, environmental conservation and much else. There is no such thing as a 'typical crofter.' Some can trace their holding on the land back several generations, while others are recent entrants; some crofts are very small, others relatively large; the nature of the land varies according to the geographical location. But what all crofters have in common are their duties to reside within 32 km of their croft, and to keep their croft land in good condition and put it to purposeful use.

The Scottish Government's and the Commission's vision for crofting is to enable crofters to continue to be at the heart of communities across the Highlands and Islands and to make the maximum possible contribution to modern Scotland. This will include:

- Local, sustainable, food production
- Contributing to the economy of the Highlands and Islands through traditional and innovative business activities
- Playing a full part in the drive to protect Scotland's biodiversity and to achieve net zero for the nation
- Providing a focus for the continued strength of remote communities and preserving their unique culture.

National Performance Framework

Externally, the Commission has a role to play regards carbon management.

The Commission's Corporate Plan outcomes are closely linked to the 'Environment' outcome within the Scottish Government's [National Performance Framework](#) outcomes.

We recognise the potential that lies within crofts and common grazings and we believe that by ensuring crofts are well managed and by facilitating development of crofts and common grazings through our decision making, we can enable an increase in productive use of croft land for a diverse range of activities.

We acknowledge the detrimental impact that unworked crofts have on the well-being and productiveness of crofting communities and the land they occupy. By working with crofters to ensure they are fulfilling their duties in relation to cultivating and maintaining the land and working to increase the number of grazings committees in office, we contribute to better land management across the crofting counties.

Regarding the matter of how the Commission encourages climate and biodiversity friendly practices across crofting is challenging because the levers – such as agricultural subsidies – are not in our hands. But there is a facilitative role the Commission can play, which may grow into something more.

Our endeavours in recent years have continued to focus upon:

Raising Awareness: The Commission recognises the role of crofting in active stewardship of land, protecting and enhancing natural capital for future generations. Crofting practices often involve traditional land management techniques that promote biodiversity and protect the environment. The Commission highlights the contribution of crofting to environmental sustainability. Crofting can play an important role in supporting sustainable food production and preserving biodiversity.

Providing Support: The Commission signposts guidance and resources to help crofters to better understand carbon sequestration so that they can develop and implement peatland restoration plans. Further information is available on our [website](#).

Facilitating Collaboration: The Commission encourages collaboration between crofters, landowners, and environmental organisations to develop peatland restoration projects.

By promoting sustainable practices and recognising the environmental benefits of crofting, the Commission is contributing to a more sustainable future for Scotland.

At the same time, we must reduce the carbon footprint of our own operations, and this is the key focus of our Net Zero Plan.

Net Zero Plan

This Net Zero plan is focused primarily on our corporate emissions reduction work.

In March 2025 the Commission updated and published its [Climate Emergency Charter](#), that outlines a broad framework of aspirations. The Charter commits us to a series of measures which, when combined, are expected to reduce our operational emissions from energy emissions, resource use (such as reducing reliance on paper), and corporate travel and bring us to Net Zero by 2045.

Like most organisations, our understanding of our entire carbon footprint remains incomplete. Where our carbon impacts are already known, this document presents our plans to reduce them. Where they are not, it details our plans to measure them, so we are able to undertake evidence-based reduction measures in future.

Our Commitment

Achieve absolute emissions reductions

Solving the climate emergency requires all organisations to reduce their total emissions, regardless of and excluding rising staff numbers or other operational expansion.

Prioritise reducing emissions

Our Net Zero plan prioritises reducing our emissions, and in the longer-term investigating Commission based solutions over offsets.

Collaboration

We will work closely with other public bodies to pursue best practice sustainable policies, and where possible we will share services.

Emissions

The Commission's annual reporting and accounts currently includes disclosure on environmental performance, but historically the focus has been on our external efforts that are linked to the [National Performance Framework](#). In line with Audit Scotland recommended [good practice on climate change disclosures](#) from 2025/26 our annual report will focus on disclosing our operational emissions from energy use, staff travel, and home working. Our Net Zero plan is structured by the scale of the contribution of each category to our overall emissions total. As a Public Body we are required to monitor, measure and report on all 3 of the following Scopes.

Our Focus on Emissions

Direct emissions (Scope 1)

Achieving Zero Direct emissions involves tackling what are known as 'scope 1' emissions. Scope 1 emissions are all direct emissions from our activities which are under our control. Examples for Scope 1 include fuel combustion within owned sites such as gas boilers, biomass, fuel for generators, and fleet vehicles.

While further research is needed, the Commission currently estimates that its Scope 1 emissions are negligible, as the organisation does not own its office facilities, manufacture a product, or maintain a transport fleet. The Commission occupies office space within Great Glen House, Inverness, under a shared service agreement with NatureScot, who manage the building and have responsibility for the provision of electricity, heating, water, and other building services.

Indirect emissions (Scope 2)

Scope 2 are emissions that an organisation causes indirectly and come from where the energy it purchases and uses is produced. For example, the emissions caused when generating the electricity that we use in our office would fall into this category.

While the Commission will report on its estimated 'share' of energy use within Great Glen House, these emissions are out with our control. As the manager of our office facilities, it is Nature Scot who have responsibility for securing agreements from suppliers regards the provision of utilities and securing green tariffs. NatureScot has its own carbon management plan which focusses upon its property portfolio, which includes the installation of renewable energy systems within its offices.

Great Glen House has been recognised for its environmentally sustainable design². It uses natural ventilation and daylighting to minimise emissions. Water consumption per occupant is 0.99m³, which is significantly lower than the best practice figure of 6.4m³.

The Commission's Director of Corporate Services will seek regular updates on NatureScot plans to cut emissions within the office environment.

Indirect emissions (Scope 3)

Scope 3 covers all 'Other Indirect Emissions' - emissions associated with business travel, procurement, supply chains, home working etc.

It is estimated that most emissions caused by the Commission's operations fall within this category. Scope 3 emissions will be the key focus for the Commission's Net Zero strategy. Scope 3 emissions are more complex and challenging to measure than Scopes 1-2.

While the Commission's emission's reporting is improving year on year, there are recognised weaknesses, that will be addressed going forwards. This includes embedding sustainability into our procurement activity, capturing emissions from staff commuting to work, capturing emissions from car hire, further analysis of our grey fleet and refining how we capture working from home emissions.

Since the pandemic, the Commission has transitioned from the majority of staff being office based, to a hybrid working policy, with a core compliment of staff based in a central office, while most staff work from home. While operational performance has improved under our hybrid working policy, home working emissions have increased sharply since 2020, although it is recognised that there is a decrease in associated commuting emissions which is often recognised as a higher source of emissions, dependent upon the distance and mode of transport.

² [Great Glen House Inverness | Office Architecture](#)

In addition, the Commission’s hybrid working policy has resulted in the organisation reducing its office space requirement from 388sqm (14.5% of the total exclusively occupied space within the building) to 202.9sqm (7% of the total exclusively occupied space within the building) which has reduced our Scope 2 emissions.

Crofting Commission Emissions

In 2024 the Commission engaged independent sustainable specialists ‘Nature Positive’ who conducted an all-scopes greenhouse gas (GHG) assessment (‘carbon footprint’) on behalf of the organisation to ascertain GHG impacts and carbon hotspots. Following the GHG assessment, a [Carbon Management Plan](#) was produced by Nature Positive for the Commission to help develop objectives and pathways to reduce GHG emissions.

While several of the recommendations were, for practical purposes, out with the control of the Commission, there were several useful recommendations regards monitoring Scope 3 emissions with a view to reducing in the longer term.

For Commission purposes, the immediate strategy is to continue to develop a transparent carbon management plan that is proportionate to the size of the organisation, containing meaningful targets that can be monitored by the Executive Team and Board.

The overall Commission emissions trend from 2015/16 (19.6 tCO₂e) to 2020/21 (12.6 tCO₂e) reflected a downwards trend. 2021/22 (18.4 tCO₂e) to 2023/24 (25.7 tCO₂e) marked a minor increase in emissions primarily due to business travel as the Commission re-engaged with crofting communities post-COVID and capturing our office share of energy emissions.

In 2024/25 our emissions were 47.7 tonnes of CO₂, of which 30.6 tonnes is attributable to home working emissions which have been fully captured for the first time.

While boundary expansion will initially lead to an increase in our carbon footprint, this does not represent a decline in progress; rather, it is a demonstration of our commitment to becoming more transparent and proactive. It will take time to capture the ‘bigger picture,’ but we will endeavour to set this in context by identifying the reductions in Scope 3 commuting emissions and Scope 2 office downsizing emissions.

The Commission will closely examine operational practices to ensure that we can balance our obligations to the environment, while covering such a large and remote area within the crofting counties of Scotland. Technology will help us to meet this challenge, but we must have a balanced and sensible approach to interacting and working with the crofting community we serve.

<u>Year</u>	<u>Tonnes of carbon</u>
2025/16 (baseline)	19.6
2023/24 (restated)*	25.7
2024/25	47.7

*2023/24 adjusted after actual energy readings confirmed by NatureScot.

The overall increase of 86% on our 2024/25 carbon footprint compared to last year is primarily due to capturing in full the Commission’s home working emissions based upon overall staff hours spent working from home.

Largest Carbon Contributors

Our carbon footprint is made up of four emission sources which collectively account for 94% of the 47.7 tonnes: home working, office electricity use, grey fleet, and short-haul UK flights.

Carbon emission source	% of total footprint in 2024/25	Tonnes of carbon in 2024/25 (rounded)	% change on previous year
Home working	65%	31	298% increase
Office electricity	17%	8	23% decrease
Grey fleet	6%	3	100% increase
Short-haul UK flights	6%	3	14.7% decrease

The home working emissions increase is due to the use of a more transparent calculation now that additional data is available, rather than a change in working practices/increase in staff headcount. Staff travel emissions are relatively low within the overall reporting structure and small changes can make a material difference to the percentage change on the previous reporting year.

Corporate Travel

Commission staff are encouraged, where possible, to use the Scottish Government approved travel booking system facilitated by Corporate Travel Management Ltd (CTM). Not only does this provide value for money, but throughout the booking process the carbon emission will be displayed for the items being booked where the data is available.

This allows the user to make informed decisions that also include sustainability considerations. Going forward the Commission Executive Team may set sustainability goals for travel with quarterly or annual CO2 emissions budgets for travellers, teams and the Commission, with easily visible carbon budgets that update in real-time.

Out with the travel booking framework all our staff corporate travel claims record the mode of transport used and trip location/distance if claiming mileage. Emissions are calculated using conversion factors as directed and provided by the Scottish Government for the public sector.

In 2024/25 travel (including hotel accommodation) accounted for 17% of our annual total emissions. From this we further separate our Corporate Travel emissions to Public Transport 7%, Accommodation 4%, and Grey Fleet 6%.

Our Plan to Achieve Net Zero Emissions by 2045: Initial Steps

Structure of Net Zero plan governance

The Commission's Board and Executive Team have ultimate oversight of the plan, its continuous improvement and delivery.

AIM 1: During 2025/26 the Executive Team will approve a terms-of-reference for the establishment of an in-house Net Zero Working Group which will be sourced from within the existing Commission staff structure.

It is envisaged that the Net Zero Group will co-ordinate net zero activities across the organisation, monitor ongoing operational impacts, and report to the Executive Team.

Reporting Boundaries

As a starting point in setting out our approach to carbon reduction in the years ahead, it is important to clarify the Commission's 'reporting boundary,' i.e. the emission sources that will constitute the organisations carbon footprint.

As detailed above, the Commission's carbon emissions are arranged into three categories, or scopes. The Commission is committed to an expansion of our reporting boundaries. This will allow us to influence a wider range of emissions and is in line with Scottish Government advice. It is important for the addition of new emissions sources to be done in a practical and meaningful way; we will therefore only introduce new emission sources when we are able to measure them accurately and take action to reduce them.

In 2023/24 we added employee home working to our carbon footprint. Our current reporting boundary is therefore as follows:

Office electricity use	Key Scope 2 Scope 3
Office gas use	
Office Biomass use	
Home working	
Business travel	
Hotel accommodation	

AIM 2: Add commuting emissions to reporting boundaries during 2026/27.

Improved Scoping

The Commission's recent carbon footprint data has provided a better understanding of our likely early-stage pathway towards our ultimate net zero emissions by 2045. While the Commission is committed to creating meaningful, achievable and evidence based interim targets, it is essential that we improve our evidence base.

AIM 3: During 2026-2027 the Net Zero Group will identify monitoring weaknesses, with a view to capturing improved data relating to home working emissions, commuting emissions, car hire emissions, and grey fleet emissions.

Green Recovery: Hybrid Working

Home emissions account for 61% of our total emissions for 2024/25, it is therefore crucial that we focus on this area with a view to fully understanding the environmental implications (also factoring in the associated reduction in office space emissions and reduced commuting emissions).

AIM 4: During 2026/27 we will:

- Engage with the Sustainable Scotland Network to assess options for future approaches to refining home working emission calculations
- Review options for collaborating with [Home Energy Scotland](#) to share a home energy efficiency eLearning tool with colleagues and to run an online workshop.

Establish a system for measuring impacts of home to work travel³

AIM 5: We will issue an all-staff survey annually to collect data on commuting distance, duration, and mode of transport. This will be converted into carbon emissions using the appropriate conversion factors for that year. It will allow the Commission to see what the daily, quarterly, and yearly emissions for commuting are, both in per-capita terms, but also in terms of our yearly total home to work commuting carbon output.

Embedding a culture of sustainability

Sustainability must be the responsibility of every individual within the Commission.

AIM 6: To embed a culture of sustainability, shared responsibility, and continuous improvement at every level. During 2026/27 the Commission will deliver in house training and a Climate Change e-learning module to improve staff knowledge and raise awareness.

Continuous staff engagement

Staff consultation and input will play a pivotal role in shaping our Net Zero plan, bringing in innovative ideas, ensuring all perspectives are considered, and establishing a unified understanding that change is needed, and is coming. Our staff are a critical asset to achieving greater sustainability.

AIM 7: The Net Zero Group will consult Commission staff for new ideas and input going forward.

AIM 8: Develop a 'landing page' within the Commission's intranet which will provide information and advice on the Net Zero Plan.

Digital Innovations

Over recent years the Commission has made excellent progress in reducing the carbon impact of our ICT infrastructure through the consolidation and virtualisation of our Information Technology estate. This has led to a downsized premises IT footprint as we move more of our ICT services to the Cloud. The rollout of new technologies has underpinned our hybrid working practices.

³ Staff commuting emissions are not traditionally included in an organisation's carbon footprint, but when assessed are often found to have a significant impact.

AIM 9: During 2026/27 we will introduce a new system for monitoring paper use to provide more accurate, detailed insights and allow better impact assessment.

Sustainable Travel and Staff Commuting

AIM 10: to encourage sustainable practices for commuting and business travel.

The Commission wishes to support environmentally friendly initiatives and ensure car use is kept to the minimum. It will do this by:

- Encouraging the use of public transport
- Encouraging the use of video conferencing to reduce the amount of travel to business meetings
- Supporting the good provision for cyclists at our Great Glen House Headquarters in Inverness.

We will closely examine our practices for the future to ensure that we can balance our obligations to the environment, while covering such a large area within the crofting counties of Scotland. Technology will help us to meet this challenge, but we must have a sensible approach to interacting and working with the community we serve.

Sustainable Procurement

AIM 11: to measure and reduce the environmental impact of our supply chain by working with suppliers and contractors.

Approximately 85% of our budget is salary related, with 4% being allocated to IT related expenditure and 3% being allocated to office costs that are primarily managed by NatureScot. Where possible, the Commission uses sustainable procurement by accessing Scottish Government Framework Contracts for material procurement purposes.

Our Sustainability to Date

Highlighted archaic practices within existing legislation for Scottish Government

The changes to the way the Commission conducts its business post pandemic are largely about how effectively the Commission can operate on a digital basis, with staff dispersed and working remotely. The business of the Commission could operate on a largely (but not exclusively) digital basis if primary legislation were to be amended.

The Commission has played a key part regards advising the Scottish Government of potential improvements to legislation that will enhance the governance of crofting in Scotland, promoting environmental sustainability, and simplifying legal processes for crofters. This in turn would introduce further digitisation of processes.

This has been captured within the [Crofting and Scottish Land Court Bill](#) which was introduced by the Scottish Government in June 2025, and is currently at Stage 1 of the legislative process, where it is being examined by the Rural Affairs and Islands Committee.

Reduction in Office Space

As highlighted within page 6, Scope 2 Indirect Emissions are out with the Commission's control. However, the consolidation of space in recent years and staff giving up dedicated desks and sharing space has enabled us to significantly reduce our office space⁴, reducing our running costs and associated building emissions.

Flexible Working

All staff are now using laptops, helping, amongst other benefits, in reducing the consumption of paper.

Procurement – best practices

The Commission has entered into a Service Level Agreement with the Scottish Government who can provide up to 5 days professional procurement support during the fiscal year. This expertise ensures that wider sustainable and environmental benefits are considered when procuring goods and services.

Hybrid Working Policy

The Commission introduced a Hybrid Working Policy. The majority of Commission staff now work wholly or predominantly from home. Whilst this has greatly reduced staff home to work commuting impacts, the emissions estimate related to home working continues to be refined for reporting purposes.

Transition to Digital Operations

Where there is no statutory requirement to be paper based, the Commission continues to assess potential efficiencies. A recent example relates to the statutory requirement to issue a Crofting Annual Notice.⁵ Requests for Annual Notice completion was issued on 20,162 crofts and grazing shares in 2024/25. Costs and paper use have significantly reduced in recent years as the Board approved a digital census strategy from 2021.

⁴ 388sqm which represented 14.5% of the total exclusively occupied space within Great Glen House, Inverness in 2020/21 to 203sqm, representing 7% of the total exclusively occupied space in 2025/26.

⁵ Crofters have a legal obligation to complete and return an [Annual Notice](#) for each of their crofts and grazing shares.

Identification, assessment, and management of climate-related risks

“Climate change often exacerbates existing strategic risks. It cannot be considered in isolation and should be clearly integrated into the body’s overall strategy. Bodies should address climate change along with other strategic risks.”⁶

AIM 12: During 2026/27 the Board and Executive Team will establish what the level of strategic risk to the Commission is if it fails to progress towards a sustainable carbon neutral position by 2045 as set by government.

The Strategic Risk Register will highlight the:

- Risk Description:

Suggested text “Climate Change: The Board’s approved Net-Zero Plan is implemented too slowly or is otherwise ineffective in ensuring progression towards a sustainable carbon neutral position by 2045 as set by the Scottish Government.”

- Controls in place to manage the risk:

Suggested text “An initial Net Zero Plan has been approved by the Board and will be updated at least annually.”

- likelihood of the risk materialising

- Actions Planned:

Suggested text “A Net Zero Team will be established from the existing Commission staff structure and will co-ordinate Net Zero activities across the organisation monitor ongoing operational impacts, and report to the Executive Team. In 2027 the Commission’s Audit & Finance Committee Internal Audit Plan will include an independent internal audit on progress to date”

- potential impact on the Commission of the risk materialising

AIM 13: During 2026/27 the Executive Team will establish what the level of operational risk to the Commission is if it fails to progress towards a sustainable carbon neutral position by 2045 as set by government.

The Operational Risk Register will follow a similar format to the Strategic Risk Register, but will focus upon risks relating to resourcing the Net Zero Plan, associated budgetary implications, training requirements etc.

⁶ Audit Scotland: Climate change disclosures: November 2024

Monitoring and Reporting

AIM 14: The Executive Team will develop meaningful key performance indicator targets and milestones that will be incorporated into the Commission's annual Business Plan. The Commission's Board will review progress within its quarterly performance updates.

AIM 15: An update on progress will be produced annually by the Executive Team for the Commission's Audit & Finance Committee for scrutiny and constructive challenge.

The above will be supplemented by our annual Public Bodies Climate Change Duties Report. This report will reiterate the carbon figures quoted in the Commission internal updates and will provide further analysis in relation to certain aspects; the report will also provide a detailed account of our climate change adaptation work. The report is shared online.

AIM 16: Our annual and quarterly carbon foot printing work will be underpinned by a set of mechanisms for gathering, analysing, verifying, and reporting on data; these mechanisms will be set out in an internal procedural document. This document will also set out the timescales involved in this work, specifying a lag period at the end of each year to ensure that data is gathered and recorded accurately.

Glossary of useful terms

Carbon footprint - the total greenhouse gas (GHG) emissions caused by an individual, event, organization, service, or product, expressed as carbon dioxide equivalent. Greenhouse gases, including the carbon-containing gases carbon dioxide and methane, can be emitted through the burning of fossil fuels, land clearance and the production and consumption of food, manufactured goods, materials, wood, roads, buildings, transportation, and other services.

Carbon neutrality - refers to achieving Net Zero carbon dioxide emissions by balancing carbon dioxide emissions with removal (often through carbon offsetting) or simply eliminating carbon dioxide emissions altogether. It is used in the context of carbon dioxide releasing processes associated with transportation, energy production, agriculture, and industrial processes. Carbon-neutral status can be achieved in two ways: 1. balancing carbon dioxide emissions with carbon offsets, often through carbon offsetting and 2. Reducing carbon emissions (low-carbon economy) to zero through changing energy sources and industry processes.

Direct emissions - Direct GHG emissions are emissions from sources that are owned or controlled by the reporting entity.

Grey Fleet - Refers to any vehicles that are not owned by an organisation but are used for business-related activities. Typically, these include vehicles that are privately owned by employees but are used for company tasks, with the organisation reimbursing the employee for mileage.

Indirect emissions - Indirect GHG emissions are emissions that are a consequence of the activities of the reporting entity but occur at sources owned or controlled by another entity.

Net Zero - means achieving a balance between the greenhouse gases put into the atmosphere and those taken out.

Offsetting - Carbon offsetting is a way to compensate for carbon emissions produced by an activity, such as air travel, by purchasing units which fund projects that remove or reduce emissions from the atmosphere, such as renewable energy, energy efficiency, and reforestation programs.

Scope 1,2,3 - Scope 1 are direct emissions in control of the organisation: gas, biomass, and fleet. Scope 2 covers indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the reporting company. Scope 3 includes all other indirect emissions that occur in a company's value chain. Emissions from corporate travel, procurement, waste, water, and grey fleet.

Action Plan

Ref	Description	Lead	Completion Year
1	The Executive Team will approve a terms-of-reference for the establishment of an in-house Net Zero Group which will be sourced from within the existing Commission staff structure.	DoCS	2025/26
2	Add commuting emissions to reporting boundaries.	Net Zero Group	2026/27
3	Identify monitoring weaknesses, with a view to capturing improved data relating to home working emissions, commuting emissions, car hire emissions, and grey fleet emissions.	Net Zero Group	2026/27
4	<p>A) Engage with the Sustainable Scotland Network to assess options for future approaches to refining home working emission calculations</p> <p>B) Review options for collaborating with Home Energy Scotland to share a home energy efficiency eLearning tool with colleagues and to run an online workshop.</p>	Net Zero Group	2026/27
5	Issue an all-staff survey annually to collect data on commuting distance, duration, and mode of transport. This will be converted into carbon emissions using the appropriate conversion factors for that year. It will allow the Commission to see what the daily, quarterly, and yearly emissions for commuting are, both in per-capita terms, but also in terms of our yearly total home to work commuting carbon output.	Net Zero Group	2026/27
6	The Commission will offer in house training and a Climate Change e-learning module to improve staff knowledge and raise awareness.	Net Zero Group	2026/27
7	Continuous Engagement - Consult Commission staff for innovative ideas and input going forward by using CC:All newsletter and all Staff Calls.	Net Zero Group	2026/27
8	Develop a 'landing page' within the Commission's intranet which will provide information and advice on the Net Zero Plan.	Net Zero Group	2026/27
9	Introduce a new system for monitoring paper use to provide more accurate, detailed insights and allow better impact assessment.	Net Zero Group	2026/27
10	Encourage sustainable practices for commuting and business travel.	Net Zero Group	2026/27
11	Measure and reduce the environmental impact of our supply chain by working with suppliers and contractors.	Net Zero Group	2026/27
12	The Board and Executive Team will establish what the level of strategic risk to the Commission is if it fails to progress towards a sustainable carbon neutral position by 2045 as set by government.	DoCS	2026/27
13	The Executive Team will establish what the level of operational risk to the Commission is if it fails to progress	DoCS	2026/27

	towards a sustainable carbon neutral position by 2045 as set by government.		
14	The Executive Team will develop meaningful key performance indicator targets and milestones that will be incorporated into the Commission's annual Business Plan. The Commission's Board will review progress within its quarterly performance updates.	DoCS	2025/26
15	An update on progress will be produced annually by the Executive Team for the Commission's Audit & Finance Committee for scrutiny and constructive challenge.	DoCS	2026/27
16	The Commission annual and quarterly carbon foot printing work will be underpinned by a set of mechanisms for gathering, analysing, verifying, and reporting on data; these mechanisms will be set out in an internal procedural document. This document will also set out the timescales involved in this work, specifying a lag period at the end of each year to ensure that data is gathered and recorded accurately.	Net Zero Group	2026/27