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18 November 2022

Dear Conveners,

## **CONCLUSION OF THE JOINT REVIEW OF BUDGET AS IT RELATES TO CLIMATE CHANGE**

Following our letter to the Committees on 20 August 2021, and the work since then by our respective officials on the Joint Budget Review Working group, we are writing to propose recommended actions that would conclude the work of the Joint Budget Review.

As you will be aware, during Stage 2 of the Climate Change (Emissions Reduction Targets) (Scotland) Bill, the Government committed to working with the Parliament and stakeholders to review current processes and outputs around budget information as it relates to climate change. The Joint Budget Review aims to propose feasible and proportionate steps to deliver meaningful improvements to processes and transparency with respect to the consideration of climate change in the Scottish Budget.

As part of the review, the Fraser of Allander Institute (FAI) was commissioned by the Scottish Government to carry out research to support the aims of the JBR process. FAI concluded their research in June 2022. The findings of this research have been considered by the JBR Working Group, and have informed the conclusions of the JBR process and the recommendations contained in the attached JBR final report.

The final report proposes three strands of work to deliver meaningful improvement to processes and transparency with respect to consideration of climate change in the Scottish Budget;

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1. Starting in the upcoming 2023-24 budget cycle, a dedicated climate narrative section in the budget documentation to outline the relative impact of spend within the budget that supports progress towards statutory climate change commitments;
2. Starting in the 2024-25 budget cycle, an enhanced taxonomy approach to identify and categorise all spending lines across the Scottish Budget with regards to their climate impact;
3. And the development of a Scottish Government wide Net Zero Assessment to establish a dedicated carbon assessment process during early policy development stages that will provide increased depth and detail on the climate impact of individual policies and their associated budget allocations.

We remain committed to delivering meaningful improvements to processes and transparency with respect to the consideration of climate change in the Scottish Budget, and ensuring we have quality research evidence to support this. The proposals for reform, as identified through the conclusion of this JBR process, place Scotland at the forefront of international best practice for budget scrutiny with regards to climate change.

Assuming you are content with this approach, we would suggest publication of the JBR Report at the same time as publication of the Fraser of Allander research. We would see this as the conclusion of the formal Joint Budget Review, and proposal disbanding the JBR Working Group, but with commitments for ongoing engagement with officials and reporting to the Committees as the measures are implemented as set out in the attached report.

Yours sincerely,

**JOHN SWINNEY**

**MICHAEL MATHESON**

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# **Joint Review of Budget on matters related to Climate Change.**

## **Final Report**

**November 2022**

# Contents

	<u>Page</u>
<b><u>Introduction</u></b>	<b>3</b>
• <a href="#"><u>Overview</u></a>	<b>3</b>
• <a href="#"><u>Aim of the Joint Budget Review</u></a>	<b>3</b>
<b><u>Joint Budget Review Working Group</u></b>	<b>4</b>
<b><u>Fraser of Allander Institute (FAI) research overview</u></b>	<b>4</b>
<b><u>Conclusion</u></b>	<b>5</b>
<b><u>ANNEXES</u></b>	
<b>A: <a href="#"><u>JBR Background</u></a></b>	<b>9</b>
<b>B: <a href="#"><u>JBR Working Group Remit - updated August 2022</u></a></b>	<b>11</b>
<b>C: <a href="#"><u>JBR Working Group to improve budget information - Minutes</u></a></b>	<b>14</b>
<b>D: <a href="#"><u>FAI Report - Executive Summary</u></a></b>	<b>23</b>

## **Introduction**

1. This report, produced by the Scottish Government and Scottish Parliament JBR working group provides a conclusion to the Joint Review of Budget as it relates to climate change.

### **Overview**

2. Section 94 of the Climate Change (Scotland) Act 2009 requires that the Scottish Government set out the greenhouse gas emissions impacts (“carbon assessment”) of its spending decisions. A carbon assessment of the budget is produced annually alongside any document setting out draft proposals for the use of resources in any financial year. The current carbon assessment methodology takes a high-level approach to provide insights at the portfolio level and budget overall.
3. Improved knowledge of carbon emissions and related climate impacts will allow for more informed decisions and scrutiny in future Budgets.
4. During Stage 2 of the Climate Change (Emissions Reduction Targets) (Scotland) Bill, the Government committed to working with the Parliament to review the current processes and outputs around budget information as it relates to climate change. A JBR Group, comprising officials from the Scottish Government and Scottish Parliament, was established to take that work forward.
5. The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 requires that future full new Climate Change Plans include estimates of costs and benefits of the policies therein. The next full plan is due to be completed by Spring 2025 at latest, with a draft scheduled to be laid before Parliament in November 2023.

### **Aim of the JBR**

6. The aim of the JBR was to improve budget information on climate change, chiefly to understand and reduce government spend that would ‘lock in’ future greenhouse gas emissions and align the budget and climate change plans.
7. The JBR sought to deliver meaningful and proportionate improvements to processes and transparency with respect to the consideration of climate change in the Scottish Budget.
8. As the review was conducted jointly by the Scottish Government and Scottish Parliament, the conclusions in this report represent the proposed next steps of both the Scottish Ministers and the committees of the Scottish Parliament, including the Net Zero, Energy & Climate Change Committee and the Finance & Public Accounts Committee.

## **Joint Budget Review Working Group**

9. A joint working group was established in September 2020 comprising Scottish Parliament (Net Zero, Energy & Transport and Public Accounts Committees) and Scottish Government officials. This group has met several times since beginning work on the JBR.
10. Since the submission of the Interim Report in March 2021, the full JBR Working Group has met on six occasions:
  - 19 April 2021
  - 10 August 2021
  - 1 June 2022
  - 6 July 2022
  - 26 July 2022
11. The Minutes of these meetings are provided in **Annex C**.
12. In July 2022 the remit of the JBR Working Group was revised by the members of the working group to reflect the recommendations and findings of the Fraser of Allander Institute (FAI) research, the role of the group in concluding the JBR, and staffing changes in both Scottish Government and Scottish Parliament. A copy of the revised remit of the Joint Budget Working Group can be found at **Annex B**.

## **Fraser of Allander Institute (FAI) research overview**

13. One of the early challenges identified through the JBR project was the limited evidence on climate impacts that could be used to help inform spending decisions. To support the work of the JBR, the Fraser of Allander Institute (FAI) at the University of Strathclyde was commissioned to undertake a review to look at improving existing processes on how Scottish Government objectively assess how much new policies will reduce carbon emissions and compare this reduction with how much the policy will cost to implement. In addition to supporting the JBR this research would also be helpful in supporting the statutory requirement in future Climate Change Plans to include estimates of the costs and benefits of policies to reduce emissions.
14. The FAI project started in summer 2021. Their research centred around interviews with over 80 officials within Scottish Government and from other jurisdictions (Wales, Northern Ireland, UK Government, and New Zealand). The draft report and recommendations were shared with relevant teams across Scottish Government and Scottish Parliament officials prior to the final report being prepared. FAI presented their findings to Cabinet Secretary for Net Zero, Energy and Transport and to both Committees supporting the JBR prior to the final report being submitted to Scottish Government on 30 June 2022.

## Research Findings

15. The FAI research produced eleven findings in total, categorised into two sets, one on their observations on policy assessment practices (1-2) in addition to recommendations specifically to improve carbon assessments, policymaking processes and scrutiny (3-11) list below. The full Executive Summary of the FAI report is included as **Annex D**.

- i. The Scottish Government should improve the clarity and transparency of Government decisions that impact on climate change, acknowledging that trade-offs will always exist between different objectives.
- ii. The Scottish Government should pursue a cultural shift to ensure sufficient time and resource for robust decision-making processes, allowing business cases, carbon assessments and impact assessments to be undertaken, challenged and scrutinised.

The Scottish Government should, therefore:

- iii. Enhance cross-governmental policymaking governance. This would provide oversight and challenge function on the existence and quality of processes and appraisal throughout the entire policymaking process. The governance process would require the capacity for an enhanced approach to pre-budget carbon assessments.
- iv. Urgently expand their internal capacity and skills, including recognising that civil servants cannot expect to undertake processes as intended without enough time, resourcing, and a significant increase in practical policymaking and appraisal guidance.
- v. Consider periodic external auditing of climate change policymaking governance, processes and carbon assessments. Improving policymaking processes may take some time to implement but time is in short supply until the next set of emissions reduction targets.
- vi. Introduce a Net Zero Test. This will act as a filtering process to ensure that all spending with major emissions implications undergoes a quantitative carbon assessment.
- vii. Create a second cross-governmental governance team (see recommendation iii), responsible for assessing climate impacts, providing oversight and a challenge function. The team would ensure the Net Zero Test and carbon assessments are being undertaken and are of a suitable quality. This would in addition support work across Government to embed consideration of carbon throughout policymaking process. To be effective the team will require the ability to influence Government-wide change.

- viii. Recognise the power of Scottish Government procurement in driving economy-wide carbon reductions. We recommend the Government considers a swift roll out of quantitative carbon management procedures, building on the success of the Cross Tay Link Road case study and carbon management procedures in the City Region & Growth Deals team.
- ix. Considers retiring the taxonomy-based Carbon Assessment of the Capital Budget and the high-level Carbon Assessment of the Budget. This will have implications for the Climate Change Act.
- x. Considers the challenging environment for data collection under current budgetary processes, and that a longer lead in time will be required for better data
- xi. Moves towards the use of individual-level carbon assessments and gap analysis to provide suitable data for fiscal and policy scrutiny. In time, further mechanisms for scrutiny should also be explored, such as a carbon equivalent to financial memos for any announcements that require legislative changes, and publication of carbon assessment results after decisions have been made.

## **Conclusion of JBR**

16. A key finding of the FAI research is to recognise scope for improvement of the underpinning evidence around the climate impacts during policy making processes. It also finds that the current relationship between these processes and the subsequent development of annual budgets severely limits the ability to provide an accurate, or consistent, assessment of the carbon impacts of spending decisions for consideration during the budget scrutiny process.
17. The FAI research highlights the inherent limitation of taxonomy-based approaches to carbon assessment at the point of budget setting. However, it is also the case that; i) developing and implementing meaningful improvements in carbon assessment arrangements to be undertaken at earlier policy making stages (e.g. the Net Zero Assessment proposed in strand 3 below) will necessarily constitute complex and long-term change projects, and ii) the JBR recognises the desire expressed by both Parliament and a range of stakeholders for improvements in budget scrutiny that are more rapid than such timescales, and iii) a taxonomy-based assessment of capital spend forms part of the existing Scottish budget scrutiny landscape.
18. In this context, the proposed conclusions of the JBR are to take forward necessary reforms through three phased and complementary strands of work, representing pragmatic and realistic next steps.



### **Strand 1. Establish a dedicated climate narrative in the Budget document**

19. Starting in the 2023-24 Budget cycle, a dedicated climate change narrative section will be introduced into the core suite of budget documentation. This new section will be used to outline the relative impact of spend contained within the budget with regards to supporting progress towards Scotland's statutory climate change commitments.

### **Strand 2. Develop an enhanced taxonomy for all Scottish Government spend to support improved budget scrutiny**

20. Development, initially for the 2024-25 budget cycle, of an expanded taxonomy approach that would, once fully established, provide a consistent, portfolio-by-portfolio, carbon assessment to identify and categorise all relevant spending lines (i.e. Resource as well as Capital) in terms of their emissions impacts.
21. During the development of this expanded taxonomy Scottish Government officials will consult with Parliamentary counterparts to ensure the new approach is well tailored to support budget scrutiny purposes.
22. In the meantime, the existing method of taxonomy-based assessment for the capita budget and the high-level carbon assessment of the budget will both be maintained for the 2023-24 budget cycle – to ensure continuity of information.

### **Strand 3. Develop and implement a Scottish Government wide Net Zero Assessment**

23. The third strand of reforms would support longer-term implementation of the wider recommendations from the FAI research to enhance carbon assessment approaches during the policy development stage. This strand responds to the recognition that it will only be possible to move away from the limitations associated with high-level taxonomy-based carbon assessment approaches when assessments are being applied to individual policy outputs during their development. It is proposed that this new approach will be realised through establishing a dedicated project to conduct quantitative carbon assessment at the policy level.
24. The FAI research highlights the challenge of scrutinising carbon emissions using planned spending lines, with the central issue being that spending lines do not generate emissions, instead the funded policies and their associated projects that generate the emissions. As noted by FAI, attempting to equate planned spending lines with actual projects is fraught with difficulty. The Net Zero Assessment process will address these difficulties.
25. The Net Zero Assessment will also serve, as noted by the FAI research, a filtering function to ensure individual policy level carbon assessments are focussed on activities with major emissions implications. This will ensure a level of proportionality to what areas undergo such an assessment.

26. The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 requires that future Climate Change Plans (a draft of the next such Plan is due to be laid with Parliament in November 2023) include estimates of the costs and benefits of policies to reduce emissions. The development of a Net Zero Assessment will align with, and build from, these aspects of the policy development process for the next Climate Change Plan to ensure policies, their associated spending lines and the relative carbon emission reduction of such spend are aligned.
27. Establishing the dedicated narrative section for Climate (Strand 1), an expanded taxonomy approach for the entire budget (Strand 2) and a policy-level Net Zero Assessment (Strand 3) will deliver a comprehensive combination of qualitative and quantitative analysis on climate impact of spending levels. As noted by the FAI research delivering such in depth analysis is a common challenge for governments around the world. It is proposed that such a comprehensive approach outlined above will place Scotland at the forefront of international climate budget scrutiny processes.

## **ANNEX A: JBR BACKGROUND**

1. The initial phase of JBR work implemented a series of short term improvements to the 2021-22 Budget, chiefly to enhance the presentation of information to support effective, informed scrutiny, including:
  - the addition of a taxonomy analysis of capital spend to the main Budget document,
  - A reference to the ongoing work of the JBR
2. The second phase included a more substantial programme of work commencing in 2022 to deliver further improvements for the 2023-24 Budget and subsequent rounds.
3. This work was supported by the analytical expertise of an Analytical Working Group, jointly led from OCEA Energy and Climate Change team and OCEA Infrastructure and Investment team.

### **Timelines**

4. The interim report proposed this programme of work would begin in January 2021, the end date to be reviewed towards the end of 2021 and an update provided to Ministers and the then Environment Climate Change and Land Reform Committee in January 2020, however due to Covid-19 and resourcing pressures, the timescales were extended.
5. Cabinet Secretaries for Net Zero, Energy & Transport and the Finance & Public Affairs wrote to the Scottish Parliament in June 2021 and again in August 2021 to confirm that they remained committed to this work but had to revise the timescales in order to undertake the necessary research to provide viable and effective recommendations.
6. The Fraser of Allander Institute (FAI) research ran from August 2021 to Summer 2022, with FAI providing an interim report in March 2021, a draft final report in April 2022 and a final report in June 2022.
7. FAI presented their draft final report to Scottish Government officials in May 2022 ahead of presenting the final report to the Cabinet Secretary for Net Zero, Energy and Transport in June 2020 and the Finance and Public Affairs and the NZET committees in June and July 2022.
8. The JBR Working Group continued to meet in 2021 and 2022 to oversee and review ongoing progress of the work programme. The working group updated their remit based off FAI findings and has now produced agreed recommendations and actions in their final report.

## **Interdependencies**

9. The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, future Climate Change Plans (a draft of the next Climate Change Plan is due to be laid with Parliament in November 2023) will be required to include estimates of the costs and benefits of policies to reduce emissions. As such, development of Budget 2024-25 provides an opportune window to develop and trial a new Net Zero Assessment.

## **ANNEX B: JBR WORKING GROUP REMIT – UPDATED AUGUST 2022**

1. The agreed remit of the working group is to report to the Scottish Parliament (Net Zero, Energy and Transport and the Finance and Public Affairs Committee) and Scottish Ministers on measures to improve process and information on the carbon impact of the budget and infrastructure.
2. The working group will work collaboratively and will work with external experts experienced in climate change and public sector budget processes (as required) and will engage with stakeholders.
3. The working group's activities are tied to delivery of the Scottish Government and Scottish Parliament's Joint Budget Review on matters related to Climate Change. The aim of the review is to, where feasible and proportionate within the anticipated timescales, improve budget information on climate change – to understand and reduce spend that will 'lock in' future greenhouse gas emissions and align the budget and climate change plans.
4. The outcome of the review is to propose feasible and proportionate steps to deliver meaningful improvements to processes and transparency with respect to the consideration of climate change in the Scottish Budget. The proposals will be for consideration by Scottish Ministers and the committees of the Scottish Parliament, including the Net Zero, Energy & Transport Committee and the Finance & Public Affairs Committee.
5. The scope of the review will be undertaken by engaging with or collecting evidence from Scottish Government officials and Scottish Parliament staff to find out how processes work, what data is available and how that could be improved. Engagement with agreed external experts may also be considered. Specifically the review will look to:
  - identify all information relating to climate change it relates to the Scottish Budget;
  - summarise the processes and data that contribute to the information that relates to climate change identified at point 1;
  - collaboratively identify opportunities for proportionate changes in process that would increase the value of the information provided;
  - identify whether alternative processes could be put in place to provide different or additional information in relation to climate change; and
  - agree proposals in a written report to Scottish Ministers and committees of the Scottish Parliament.

### **Timescales**

6. Cabinet Secretaries for Net Zero, Energy & Transport and the Finance & Public Affairs wrote to the Scottish Parliament in June 2021 and again in August 2021 to confirm that they remained committed to this work but had to revise the timescales to allow sufficient time to undertake necessary research to provide viable and effective recommendations to enhance the assessment of spending decisions as they relate

to climate change. Accordingly, the FAI research will run from August 2021 to August 2022, and consequently, we expect the JBR to conclude with agreed recommendations and actions after summer recess 2022.

## **Membership**

7. The working group will be co-chaired between officials from the Scottish Government and the Scottish Parliament. The membership of the Group will be as follows:

### Scottish Government

Sarah Hart – Unit Head – Strategy and Governance Unit

Ian Freeman – Head of Climate Emergency Strategy Team

Greg Symons – Head of Climate Change Plan Team

Ben Walsh – Senior Finance Business Partner

Jo Simpson – Senior Policy Officer, Climate Emergency Strategy Team (from March 2022)

Jennifer Wheatley – Policy Officer, Climate Emergency Strategy Team (from August 2022)

Jack Causley – Scottish Exchequer

Sasha Maguire – Office of the Chief Economic Adviser

Teddy McHardy – Office of the Chief Economic Adviser

### Scottish Parliament

Alasdair Reid – SPICe

Andrew Feeney-Seale – SPICe

Jenny Mouncer – NZET Committee

Sarah Robertson – F&PA Committee

## **Working practices**

8. Agendas and papers for meetings will be provided at least two working days in advance with minutes circulated for agreement following each meeting. These documents will all be confidential and meetings will be conducted on a Chatham House basis.

9. The work of the Group, including submissions from external experts, will be confidential until the Parliament (Committees) and Ministers have had the opportunity to consider and agree the recommendations of the Group. At that stage the submissions may also be made public with the agreement of the Parliament (Committees)/Ministers.

## **Written views**

10. The Group will seek written views from external stakeholders on agreed key issues to inform discussions at subsequent meetings and may seek written views on an interim report before producing a final report.

## **ANNEX C: JBR WORKING GROUP TO IMPROVE BUDGET INFORMATION – MINUTES**

**5<sup>th</sup> MEETING: TUESDAY 19 APRIL 2021**

### **MINUTE OF MEETING**

1. Feedback on the ECCLR Committee's reaction to the interim report. The committee recognised delays on JBR and that not as much progress made as would have hoped but have no particular concerns to translate. The legacy report identified JBR as something the incoming committee will want to pick up as a priority.

Parliament colleagues putting together a briefing paper on the JBR and the forward programme for incoming committee members and flagged that they might want to speak to Scottish Government.

Parliament Colleagues will try and get the committee looped in before the summer recess but could be ambitious.

Usually the committees engage with Cab Sec before summer recess to talk through the Government's agenda in that policy area, but may also engage in business planning events during the summer of PfG events.

Currently unsure where climate change is likely to sit which is causing difficulties. The ECCLR suggested Net Zero committee. We are planning on this presumption but won't know until the end of May how committee structure will play out.

2. Update on research. We are consulting with CxC on options. CxC have approached FAI with view of appointing team there and we are hoping to have a kick-off meeting in May.

Scottish Government outlined they would like a FAI-staged approach with outputs by June for consideration for PfG and then more considerable outputs for the next budget. Parliament colleagues noted that they were happy with this approach.

Alasdair Reid and Andrew Feeney-Seale from SPICe will be the constants in the handover so it is beneficial to keep them up to date with research and any engagement needed. Once we know new clerking arrangements we will set up a meeting with them, this is likely to be end of May.

3. JBR and Informed Decisions projects. Sarah Hart provided an overview of Informed Decisions project (ID) looking at how climate sits across the organisation to enable better consideration of impacts including the wider socio/economic impacts to enable coherent approach to climate in the round. ID is refining project scope at the moment. Lynn Tullis noted Committee likely to be interested in the work and Sarah agreed to work with Scottish Parliament over the summer. There is also interest from the UK Government.

4. Recess Arrangements. It would be helpful to have a regular check-ins over the recess as we will be moving at pace.

It was noted that it would be useful to have a handover meeting in the 2nd half of June (last week) but that another quick catch up should be arranged for before then as a check in point and to update on the research.

**[ACTION]** Daniel Gallagher will get in touch with Sarah Robertson to set up two meetings: Next Month to update on research and start arranging any interviews on the Scottish Parliament side in the last week in June and a subsequent handover meeting with both the new and old clerks.

5. A.O.B. No Other Business.



## JBR WORKING GROUP TO IMPROVE BUDGET INFORMATION

6<sup>th</sup> MEETING: TUESDAY 10 AUGUST 2021

### MINUTE OF MEETING

1. Renewal of JBR mandate from new committees. Alex (Bruce) informed us they had discussed internally and agreed it would probably be appropriate to seek a renewed mandate from the membership of the relevant new Session 6 committees to continue the work of the Joint Working Group. Presumably it will be NZET Committee & Finance and Public Administration Committee.

There are a few ways we could do this: We can write to Mr Matheson and Ms Forbes but need to consider who initiates that (**ACTION** to resolve today), we can draft a short submission (providing an update to the Cabinet Secretaries with a draft letter to the NZET convener, or we pick it up in the briefing for the Committee session which it going to be rearranged for the w/c 13 Sept.

In the letter the Group can say:

- We have appointed FAI as we met with them May 20th, following agreement with Cab Sec on revised timescales that gave FAI go ahead, received proposal July 23, meeting on August 12 to firm up details with view to kicking off shortly after.
- Timelines have stretched from the submission sent to Cabinet Secretaries in June 2021 outlining revised timelines. A letter has been sent to Committees.
- Potentially proposing new timeframe of this work due to constraints and continuous improvements work.

All subject committees are planning to hold business planning days towards the end of August / beginning of September where this could be done

2. SG update on FAI research contracting and inception arrangements. When the Group spoke last with the ECCLR committee clerks in the 19 April meeting, we informed them that following the unsuccessful procurement earlier in the year, we were seeking to appoint a research team from the FAI.

The FAI has since provided a research proposal that meets the requirements of the scope identified. Their reputation and competencies in this field lead us to see their proposal as appropriate.

A chance for feedback from Parliament colleagues was given and no objections were received. We are proceeding with contract arrangements so FAI can start as soon as possible. There will be a chance for Parliament colleagues to feed into the work programme still.

3. SP comments and discussion of research proposal to feed back to FAI. Scottish Parliament colleagues can provide comments in writing if they like. We are now preparing for an inception workshop for August or September.

4. SG/SP working group arrangements going forward. Still to decide the frequency of meetings and who attends [**ACTION**].

A.O.B. Likely questions include 'Can FAI feed improvements into the 22-23 budget?' the Group will request for FAI early findings to feed into 22-23 Budget process in the research inception, but we can't guarantee it and will be subject to FAI resource pressures.

'Are there specific recommendations from the SPICE report?' the Group has just become aware of this. Colleagues in OCEA should be asked to examine changes for 2022-23 internally and a briefing from the Welsh Government should be requested [**ACTION**].

## **JBR WORKING GROUP TO IMPROVE BUDGET INFORMATION**

**7<sup>th</sup> MEETING: WEDNESDAY 01 JUNE 2022**

PRESENT

Scottish Government: Sarah Hart, Ian Freeman, Greg Symons, Ben Walsh, Jo Simpson, Jack Causley, Sasha Maguire.

Scottish Parliament: Andrew Feeney-Seale, Peter McGrath, Euan McCullouch.

### **MINUTE OF MEETING**

1. Renewal of JBR Working Group. The revised remit document is now in new parliamentary session and names of committees have been updated. The Group should consider if there are any other committees that need to be involved other than the NZET and F&PA.

It is anticipated that the JBR will conclude at the end of summer but this will need to be nailed down over next couple of working groups next steps meetings. The Group need to agree continuing the working relationship when moving towards the implementation of recommendations .

A Phased approach should be adopted – there is a need to have phases in the Remit and the clerks need to know what to expect and when. Consideration of the end point of the working group is needed to help with implementation and progress.

[**ACTION**]: All members to look at Remit with any updates to the membership of the group.

[**ACTION**]: All members to look at timescales and check these are ok.

[**ACTION**]: Jo Simpson to update Remit with new committee names

[**ACTION**]: The meeting notes will be circulated.

[**ACTION**]: Andrew Feeney-Seale to chair next meeting on behalf of Scottish Parliament.

2. Update on progress of CXC/FAI research & interim findings. The review is due to end June this summer. We will have clarity on next steps once the report finalised but the Interim report has been shared with steering group.

Diagnostics and recommendations to shift scale of carbon assessment process to embed assessment into policy making process. There is a need for cultural and capacity to be built.

Publication dates should be considered and an agreed response from Scottish Parliament and Scottish Government colleagues reached on what we think of the recommendations. The joint response can include next steps if we have them.

3. Update on stakeholder engagement (including DGNZ). FAI met with DG NZET which was positive and good awareness raising at the senior level.

The CXC FAI meeting on 10th June in Edinburgh 10-11:30 is an opportunity to sit down with JBR Working Group colleagues to go through the report to nail down the accuracy of the status quo and to hear from FAI about the recommendations and around implementation.

Parliament colleagues to provide a date for committees after 23rd June (28th is looking too busy) for FAI to present. Committees have same restraints as Ministers, coming towards recess,. Messaging is still the interim report to give committees time to input before publication. The Group should investigate if this can be done as a closed session as not a final report **[ACTION]**.

**[ACTION]** There are two outcomes for the next budget; FAI recommendations and then JBR Working Group to say what's happening after publication.

**[ACTION]**: The Expectations for FAI – committees will be able to input after meeting.

**[ACTION]**: Parliament colleagues to offer dates to FAI for committee engagement - 14, 21, 28 June - heck whether FAI need to present to both committees, or can some be done via correspondence?

4. Feedback from Working Group. An opportunity for working group members to give further feedback on the document ahead of the face to face meeting scheduled for the 10th June in Edinburgh with CXC and FAI . Scottish Government colleagues to pass any further feedback before 10th June **[ACTION]**.

5. Scottish Parliament comments and discussion of research proposal to feed back to FAI. One of the recommendations is around scrutiny which requires a steer from Parliament. Andrew Feeney-Seale has provided comments direct to FAI and has obtained an updated copy so he can give an executive summary to the committees. Members on committees are interested in this area.

6. Recess Arrangements. There is an opportunity to discuss what we need to do during recess from 2 July to 4 Sept and where we need to be when Ministers are back after summer. The recess gives the Group time to develop activities on back of the recommendations. It would be good to have regular WG meetings to keep up momentum with previous iteration was every 6 week?

The Group needs to submit a final report to committees to end that stage of the process. The decision on if the Working Group needs to continue would be made after that.

**[ACTION]**: Move the JBR Working Group meeting from 22 July to early July.

7. A.O.B. No Other Business.

## **JBR WORKING GROUP TO IMPROVE BUDGET INFORMATION**

**8<sup>th</sup> MEETING: WEDNESDAY 06 JULY 2022 @3.30pm (MS TEAS)**

PRESENT

Scottish Government: Ian Freeman, Ben Walsh, Jack Causely, Teddy McHardy..

Scottish Parliament: Andrew Feeney-Seale, Jenny Mouncer, Sarah Robertson

### **MINUTE OF MEETING**

1. Minutes of last meeting agreed. The group approved the minutes of the last meeting.
2. Discussion of Final engagement session with FAI. The FAI report was welcomed in the final engagement sessions, Cabinet Secretary Matheson was particularly interested in how these recommendations could be implemented.

THE F&PA committee showed interest although due to multiple interests it will be challenging to ensure adequate time for engagement. It will be useful to provide FPA committee members an update at the end of summer.

NZET members are very interested with this work, and have raised it in discussions about other priorities. Primarily interested in the scrutiny aspect; what information will be provided to Parliament and when will this information be available?

SG colleagues expressed a preference to publish alongside the final report from the JBR. Presentation options were discussed, including annexing the executive summary or weaving the recommendations of the FAI report throughout the JBR final report. It was agreed to revisit this once we had a sense of how the final JBR report was shaping up, and following a fuller discussion of the FAI recommendations.

3. JBR final report and summer work programme. Scottish Parliament colleagues suggested that it would be useful to set out details of the implementation, including the timing of various changes. The group acknowledged that a final report being issued by the JBR in late summer did not leave considerable time for wholesale changes in the 2023/24 Budget document, but discussed what type of changes might be possible.

Scottish Government colleagues suggested that some form of illustration based on a pilot of a 'bottom up' assessment might be possible, with another suggestion being that a 'net zero test' could be set up and trialled. Colleagues highlighted that any pilot must be scalable and must not be inconsistent with information generated using the existing methodologies. Colleagues also highlighted the importance of considering this from a resource and capital perspective.

**ACTION:** Scottish Government colleagues to consider what a 'pilot assessment' might look like for possible inclusion in Budget 2023/24 document

**ACTION:** Scottish Parliament to set up a call with Scottish Government colleagues to discuss how the Parliament uses the Budget documents

**ACTION:** Ian Freeman to lead on a mapping exercise, setting out the key milestones over the implementation period for the recommendations of the final JBR report (including annual budget cycles, Infrastructure Investment Plan, Climate Change Plan update and other relevant outputs).

**ACTION:** JBR Working Group to discuss the recommendations in the FAI report, with a view to agreeing whether we are on the same page with all.

4. A.O.B. Confirmed more regular meetings over the summer as we work towards a final JBR report, Scottish Government to chair next meeting late July.

## JBR WORKING GROUP TO IMPROVE BUDGET INFORMATION

9<sup>th</sup> MEETING: TUESDAY 26 JULY 2022 @3.00pm (MS TEAMS)

PRESENT

Scottish Government: Sarah Hart, Ian Freeman, Greg Symonds, Ben Walsh, Teddy McHardy, Jo Simpson, Jack Causely, Sasha McGuire.

Scottish Parliament: Andrew Feeney-Seale

### MINUTE OF MEETING

1. Minutes of last meeting agreed and Outstanding Actions. The group agreed the Terms of Reference and updated Ben's title. Reconfirmed high level of interest on both committees but timing might be tight for F&PA committee.

The mapping pathway to test a new carbon assessment for this budget is in progress. Mapping key policy and fiscal milestones relevant for the JBR implementation is in progress. A Review of the FAI recommendations – to start in this meeting.

Scottish Parliament will organise a call with Scottish Government colleagues to discuss the budget documents – the Scottish Parliament colleague who can facilitate this is on leave until August and will need a steer on what level of detail is needed: how committees engage with SPiCE briefings Andrew Feeney-Seale will liaise with Alasdair Reid who is closer to the climate work and Capital colleagues. **[ACTION]**.

The working group will draft a note for committee business planning at the end of August **[ACTION]**.

2. Update on Progress. A discussion was held on content to include in final report on the JBR. The format was agreed to include a cover letter, the proposed approach for 23/24 and 25/26, consideration of whether to include shorter version of the FAI report taken to committees, context and background including information on FAI engagement and minutes/agenda's from the JBR working group meetings.

3. Revisit timing for business plan. It was highlighted when sharing information the medium and long term aspirations should be clear to manage expectation. Andrew Feeney-Seale to check when committees will be available to consider the final report **[ACTION]**.

4. Recommendations. The recommendation to retire the current carbon assessment will not be taken forward at this time as there is a legal obligation to provide it currently no alternative process in place. JBR Working Group to give their initial thoughts on the recommendations **[ACTION]**. Jo Simpson will send the recommendations to Andrew Seeney-Feale for thoughts **[ACTION]**.

5. A.O.B. Scottish Parliament colleagues to co-ordinate a meeting for the end of August **[ACTION]**.





## SCOTTISH GOVERNMENT AND SCOTTISH PARLIAMENT WORKING GROUP TO IMPROVE BUDGET INFORMATION

**10<sup>th</sup> MEETING: 04 October 2022 @ 3.00pm (MS TEAMS)**

PRESENT

Scottish Government: Sarah Hart, Ian Freeman (Chair), Ben Walsh, Teddy McHardy, Jack Causey, Sasha McGuire, Jennifer Wheatley

Scottish Parliament: Andrew Feeney-Seale, Jenny Mouncer, Alasdair Reid

### MINUTE OF MEETING

1. Conclusions of the JBR. A discussion was held on the updated three strand format of the JBR conclusions. Scottish Government explained the previous strand one had been split into two separate strands due to budget timing constraints and that the final strand remains unchanged. It was noted that the three strands from the JBR work are intended to run together to provide both quantitative and qualitative data to support budget scrutiny. The existing high level carbon assessment and taxonomy would continue alongside these additional products for the foreseeable future.

Scottish Parliament noted the split into three strands and asked whether it would be possible to see more detail on what strand 2 will look like and what kind of information it would provide – in particular would it allow more in depth analysis than the current taxonomy.

Through further discussion it was outlined that such detail would emerge during scoping exercises and testing need to be carried out before in the development of the enhanced taxonomy. The testing and development would be done in consultation with Scottish Parliament counterparts. It was agreed that the JBR report text should make clear for committee members why greater detail on the final enhanced taxonomy product could not be provided at this stage, and Parliamentary counterparts will be consulted during testing and development ahead of 24-25 budget. [**ACTION SG**].

Scottish Parliament will provide further commentary on the most recent draft of the report via email [**ACTION SP**].

The draft will be updated to include text on the scoping and testing of strand 2 [**ACTION SG**].

A paragraph noting the intention to continue the relationship between Scottish Government and Scottish Parliament colleagues after the conclusion on the JBR will be included [**ACTION SG**].

2. FAI research. The group agreed with including only the executive summary from the FAI research as an annex in the JBR final report and providing a link to the full research to be available online via CXC.

3. Timing. The committees do not have a date by which they expect to see the JBR report, however there is continuing interest. Scottish Parliament will provide suitable dates for the report to be presented to the two committees [**ACTION SP**].

4. A.O.B. The group agreed this should be the final meeting of the JBR working group, aiming to finalise any outstanding edits to the final report via correspondence.



Scotland's centre of expertise connecting climate change research and policy

[Type the document title]

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**Fraser of Allander Institute, University of Strathclyde**  
**June 2022**

*This is an executive summary of a report prepared by the Fraser of Allander Institute on behalf of ClimateXChange – Scotland's centre of expertise connecting climate change research and policy*

For full report please see

<https://www.climateexchange.org.uk/research/projects/improving-emissions-assessment-of-scottish-government-spending-decisions-and-the-scottish-budget/>  
<http://dx.doi.org/10.7488/era/2504>

## 1. Executive Summary

Climate change is the greatest challenge of the 21st century. Facing up to this challenge requires widespread change. This includes changes such as the way we travel, eat, and heat our homes – all implemented at a demanding pace in policymaking terms.

Recognising this, the Scottish Government declared a climate emergency in 2019 and committed to becoming a net-zero society by 2045.

But how can the Scottish Government deliver on its ambitious but necessary targets?

Key to this is recognising that climate change is a pervasive policy challenge and that every part of government has a major role to play in emissions reduction. Traditional, siloed approaches to policymaking can be ineffective at delivering system-wide change.

The solution lies, in part, in the development of robust processes.

Processes that support decision-makers and parliament with the financial, emissions, and wider societal data required to make and scrutinise decisions that deliver emissions reduction. Processes that support civil servants in creating, procuring, and delivering effective net-zero compatible initiatives. And processes that support a cross-governmental policy environment that continuously and rapidly iterates toward best practices.

This research project contributes to the Joint Budget Review on matters related to climate change between the Scottish Government and Scottish Parliament. The research aims to explore options which, if implemented, could:

Objective 1: Improve the extent to which decision making within Scottish Government is supported by an understanding of the consequences of spending choices on emissions.

Objective 2: Increase the transparency and value of the carbon assessment of the Budget to support scrutiny and informed discussion.

Fundamental to the recommendations is a focus on the processes, governance, and policymaking environment that will not just support short-term improvements, but also provide the necessary foundations to support government progress to the 2045 climate change targets and beyond.

This project has been commissioned by ClimateXChange, on behalf of the Scottish Government. The Scottish Government acknowledges that the current process of carbon assessment, while analytically sound, has more limited impact and value in either allowing meaningful scrutiny of the Budget or in supporting the alignment of spending choices with climate ambitions.

The Scottish Government has agreed to undertake a Joint Budget Review of the process with Scottish Parliament, and this research project contributes to the Review. Our research was extensive and engaged with over ninety people across the Scottish Government, the Scottish Parliament, agencies, governments across the UK and internationally, and those in the wider policy making and climate change community.

## **1.1 Objective 1: Supporting decision-making with an understanding of emissions impacts**

The impact of spending choices on emissions is best understood by undertaking an individual-level carbon assessment<sup>1</sup>. Carbon assessments review the expected outcomes of projects, programmes and other types of spending choices and quantify the likely outcome on carbon emissions.

Quantification of carbon emissions requires data on the impact of spending choices on inputs, outputs and outcomes since these are the ultimate generators of increases or decreases in emissions. When proportionate to do so, this data should already exist as part of economic appraisal processes, which sit within the development of Business Cases.

Similar to many of the Scottish Government's impact assessments, the intention of introducing widespread carbon assessments would aim to better align fiscal and policy choices with statutory climate change targets and commitments. For impact assessments to effectively impact on choices, these assessments must take place early enough in policy development so that they can identify any issues and allow for policy redesign where necessary. If the assessment occurs too late in the process, policies have often gained momentum, the likely path of the policy is mostly determined, the opportunity for policy redesign is reduced, and the intention of the impact assessment is not achieved.

Based on engagement during the research period there appears to be significant opportunities for improving the process of quantifying the impacts of spending decisions

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<sup>1</sup> Not to be confused with the high-level carbon assessment, produced by the Scottish Government alongside the Budget.

ahead of decisions being made. Central to this is the importance of developing robust Business Cases, impact assessments and appraisal more broadly. This wider context presents a challenge for introducing a new carbon assessment methodology as there is no consistent policymaking process to attach a process to and the required information and data to undertake a robust assessment does not always appear to exist.

Further, impact assessments appear to sometimes be taking place towards the end of the policymaking process, once the policy direction has been set, underlining the importance of timing for an assessment that can be used for enhancing decision making.

A key driver behind these observations seems to be a culture of policy development occurring over short timescales. This focus on speed prevents robust assessment and the development of clear and measurable outcomes due to a lack of capacity.

A cultural shift is required that ensures sufficient time and resources are available to align with best practice and ensure that all decisions are fully informed. Resolving this associated lack of capacity for undertaking such processes is vital. The cultural shift will also need to include an expectation that this evidence will be sought and scrutinised.

While these are general observations surfaced by the research, wider progress reforming issues of data, timing, and culture are fundamental to our recommendations to improve climate-informed decision-making.

The outcome of the Joint Budget Review on matters related to climate change is positioned to enhance climate change policymaking on a government-wide scale. It may take several years to achieve. However, progress on integrating an understanding of emissions into policymaking cannot wait if the Scottish Government is to achieve its statutory emissions targets. We therefore recommend the introduction of a carbon assessment process with added safeguards, in the form of new governance arrangements and challenge functions, to increase the chance of the intended outcomes being met.

## **1.2 Objective 2: Supporting scrutiny of the Carbon Assessment of the Budget**

Research was performed in 2008 to develop a methodology to estimate the total emissions impact of Scottish Government spending. This resulted in the development of the high-level Carbon Assessment of the Draft Budget. This was recognised as world-leading at the time and likely had a positive impact through a better understanding of which industries were the most significant contributors to Government emissions.

However, this methodology only aims to estimate the total emissions impact of spending on supply chains in a given year. It should not be used for comparing the emissions impacts of spending lines or policies, nor can it describe how spending choices today will impact on emissions in the future.

The high-level carbon assessment was never intended to be used for these questions, and it was recognised both in the research and in committees at the time that individual-level (e.g. policy-specific) carbon assessments, as discussed in Objective 1, would be required to answer these questions. Given that these are likely some of the most important questions for parliamentary scrutiny of emissions impacts, the high-level carbon assessment appears to be limited in value.

This is not an issue with the application of the existing methodology, which is analytically correct, but rather reflects that different methodologies are required to answer different questions, depending on the scale and scope of the scrutiny. For example, the interest

from both the Scottish Government and Scottish parliament to undertake a value for money analysis at a policy-by-policy level.

Examples of questions and potential methodologies that can help answer them include:

- What is the impact of current Government spending on carbon emissions in supply chains? A high-level carbon assessment methodology.
- What is the impact of a specific existing or proposed policy on carbon emissions? An individual-level carbon assessment.
- What extent does an existing or proposed policy provide value for money? An individual-level carbon assessment.
- Does the current or proposed package of policies have the required impact to meet emissions reduction targets? A mixture of gap analysis, e.g. using the TIMES model, individual-level carbon assessment and expert assessment.

The Scottish Government also produces a taxonomy-based Carbon Assessment of the Capital Budget. This classifies spending lines as high, neutral or low carbon based on which broad category they best fit. These classifications are very broad. For example, all health spending is classified as neutral spending, regardless of the underlying activity.

This risks misclassifying high-emission activities as beneficial, or carbon-reduction activities as harmful. It is not known what emissions impact a spend classified as “high”, “low”, or “neutral” emissions actually has. Government investment in decarbonising spending classified as neutral or high carbon spend would reflect negatively on emissions progress, while more emissions-generating projects which are mistakenly classified as low carbon could overestimate progress. More spending classified as “low” therefore does not necessarily result in an emissions reduction.

Both the high-level carbon assessment and taxonomy carbon assessment of the capital budget methodologies are, in our view, unable to provide an adequate level of scrutiny and transparency. This is a result of the choice of underlying data source – planned level four spending lines. Planned level four spending lines do not drive emissions, policy outcomes do. It is challenging enough to predict actual spending at a granular level with planned spending lines, let alone understand how the spending could translate into several possible new projects that, in turn, have several project options, each with their own potential set of emissions outcomes.

While it is tempting to use budgetary spending line data to undertake carbon scrutiny of the Budget, spending lines are fundamentally limited in the level of analysis they can provide. This data is unlikely to be able to provide parliament with the required level of scrutiny without a risk of spurious and misleading results.

We therefore recommend that the Scottish Government focuses its efforts on undertaking individual-level carbon assessments in advance of each Budget, noting that timing isn't the only challenge. Some spending lines cover general ‘pots’ of money for others to bid in for. Such bidding processes don't happen until the budget is agreed. In the budget preparation process the granular detail of spending outcomes is not available until in-year milestones. These pre-budget individual-level carbon assessments should be accompanied by a gap analysis to understand how these policies collectively contribute towards emission targets.

Compared to current practices, establishing a pre-budget, individual policy level carbon assessment will require systematic change, at scale, to implement in full. These

assessments are therefore not possible to undertake in the very limited time currently assigned to carbon assessment of the Budget. We note that the Scottish Government is already exploring this methodology for its 2025-2026 Infrastructure Investment Plan, which will set out the Scottish Government's strategic approach to multi-year capital projects.

The quantitative results need to be presented with context and discussion of the impact of spending decisions. On its surface, this may appear less data driven and more limited than a spending-line methodology. However, the quality and granularity of the data will be significantly higher than existing practices.

### 1.3 Recommendations

Our first set of recommendations aim to address the wider observations from the research on the cultural change required to fully achieve the recommendations specific to enhancing carbon assessment and policy making. We recommend that the Scottish Government:

1. Improves the clarity and transparency of Government decisions that impact on climate change, acknowledging that trade-offs will always exist between different objectives.
2. Pursues a cultural shift to ensure sufficient time and resource for robust decision-making processes, allowing business cases, carbon assessments and impact assessments to be undertaken, challenged and scrutinised.

Our second set of recommendations focus on improving policymaking processes and appraisal to support the success of our recommendations specific to enhancing carbon assessments. We recommend that the Scottish Government:

3. Enhances cross-governmental policymaking governance. This would provide oversight and challenge function on the existence and quality of processes and appraisal throughout the entire policymaking process. The governance process would require the capacity for an enhanced approach to pre-budget carbon assessments.
4. Urgently expands their internal capacity and skills, including recognising that civil servants cannot expect to undertake processes as intended without enough time, resourcing, and a significant increase in practical policymaking and appraisal guidance.
5. Considers periodic external auditing of climate change policymaking governance, processes and carbon assessments.

Improving policymaking processes may take some time to implement but time is in short supply until the next set of emissions reduction targets. Rather than waiting for these recommendations to be fully implemented, our third set of recommendations, which speak directly to the need to enhance carbon assessment methodology can be developed in parallel to the wider recommendations above.

Our third set of recommendations focus on the introduction of carbon assessment and related processes in Government to increase the likelihood of successful

outcomes, particularly while policymaking processes are being improved. We recommend that the Scottish Government:

6. Introduces a Net Zero Test. This will act as a filtering process to ensure that all spending with major emissions implications undergoes a quantitative carbon assessment.
7. Creates a second cross-governmental governance team (see recommendation 3), responsible for assessing climate impacts, providing oversight and a challenge function. The team would ensure the Net Zero Test and carbon assessments are being undertaken and are of a suitable quality. This would in addition support work across Government to embed consideration of carbon throughout policymaking process. To be effective the team will require the ability to influence Government-wide change.
8. Recognises the power of Scottish Government procurement in driving economy-wide carbon reductions. We recommend the Government considers a swift roll out of quantitative carbon management procedures, building on the success of the Cross Tay Link Road case study and carbon management procedures in the City Region & Growth Deals team.

Our final set of recommendations relate to Parliamentary scrutiny of the impact of spending on emissions. We recommend that the Scottish Government:

9. Considers retiring the taxonomy-based Carbon Assessment of the Capital Budget and the high-level Carbon Assessment of the Budget. This will have implications for the Climate Change Act.
10. Considers the challenging environment for data collection under current budgetary processes, and that a longer lead in time will be required for better data.
11. Moves towards the use of individual-level carbon assessments and gap analysis to provide suitable data for fiscal and policy scrutiny. In time, further mechanisms for scrutiny should also be explored, such as a carbon equivalent to financial memos for any announcements that require legislative changes, and publication of carbon assessment results after decisions have been made.

While these recommendations are made for central government, many of the principles are shared with agencies and local government. Supporting alignment with these principles across the whole of government will be critical to developing an understanding of how Government spending choices impact on emissions.



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