



## Structure and detail

4. The draft CCP should be framed around the requirements established in the legislation and the relevant sectors. It should be presented in a format that is clear and accessible, providing a coherent framework for the range of short, medium and long-term interventions and policies and delivery of the five-year carbon budget. There should be sufficient detail in the CCP in the form of SMART (specific, measurable, achievable, relevant and timebound) measures and targets that provide continuity of delivery against short and long-term outcomes. These measures should be costed, with any interdependencies with other policies or UK Government measures clearly set out. This will allow more robust scrutiny of the plan and its implementation. It will also help to ensure that, where circumstances or targets change, the plan is adaptable and can support continuity of effective action over the period to 2045.
5. The CCP should include details of the evidence and modelling used for assumptions and calculations and any data or evidence gaps that are identified with clarity on how these will be resolved. Interim measures and targets will support more effective scrutiny of the plan and enable greater adaptability by allowing more regular assessment to be made of progress against long-term targets.
6. The CCP should provide increased transparency on the Scottish Government's expected pathway to net zero. It should include clear roles and responsibilities across the Scottish Government, public bodies and local authorities for individual interventions and policies. There also needs to be a framework for coordination across the public and private sectors' delivery of the CCP's aims and objectives.

## Methods

7. The CCP should quantify how the interventions and policies laid out within the plan contribute towards Scotland's five-year carbon budget and how these collectively meet the total reduction of emissions required. It should also include detail on how any emissions deficits or surpluses will be managed across multiple five-year carbon budget.

8. The CCP should include a clear and accessible statement on methods used to calculate emissions reductions and the cost of the interventions and policies to deliver these reductions. This should be supported by sufficient detail that it can be monitored and scrutinised by relevant bodies and can be understood by a range of technical and non-technical audiences.

## **Monitoring**

9. Effective monitoring and evaluation of the plan and the measures and policies within it is essential to support robust scrutiny of the CCP and its ongoing implementation. This should include proactive review of the implementation and efficacy of current and past measures to ensure an effective evidence base for future interventions and policies. Collectively, this will support earlier identification of potential challenges to allow action to be taken to maintain emissions trajectories and mitigate any risks of under-delivery. It would be helpful if the CCP established clear contingency plans to support a rapid response to any issues and an adaptive approach to delivering climate change targets.

10. It is very positive that the Scottish Government has committed to continue with annual reporting on the progress of the CCP. However, annual reporting of Scotland's greenhouse gas emissions has an inherent two-year time lag due to the way the data is collected and reported, therefore interim measures and targets as noted above will support more regular assessment to be made of progress against long-term targets. The Scottish Government should develop a set of performance and output indicators that provide more immediate feedback on progress, based on advice from the Climate Change Committee and in consultation with stakeholders. This will enable more immediate monitoring and scrutiny of progress.

## **ESS' Climate Change Plan summary report**

11. In February 2024, ESS published an summary report following a representation received in 2023 on [Consideration of the effectiveness of the Scottish Government's Climate Change Plan](#) (IESS.23.020). In this report, ESS concluded that there was clear evidence that the Climate Change Plan Update (CCPu) failed to meet the requirements of Section

35(5) of the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 to quantify the emission reductions associated with all individual proposals and policies.

12. ESS noted in this report that it expects the next CCP to address this failure and that it must:

- set out clear timelines for individual proposals and policies
- establish clear ownership and responsibility for individual proposals and policies
- incorporate all the new reporting requirements introduced in the 2019 Act
- address unresolved recommendations from previous parliamentary committee and CCC scrutiny of the CCPu
- allow sufficient time for scrutiny of the draft and incorporate feedback before finalisation

I hope this information is useful in the Committee's considerations.

Yours sincerely,

Mark Roberts  
Chief Executive