



**JOINT MEETING OF THE FINANCE &
RESOURCE AND THE AUDIT & RISK
COMMITTEES**

Wednesday 26 November 2025 at

1130hrs

via MS Teams

FINANCE & RESOURCES COMMITTEE

NOTICE

There will be a joint meeting of the Finance & Resources and the Audit & Risk Committees on Wednesday 26 November 2025 at 11:30am, via Microsoft Teams.

AGENDA

Agenda Item		Paper
	Joint Agenda Items	
	Reserved Matter for Decision (in conjunction with A&R Committee)	
18-25	Financial Statements, 2024-25 Overview	X
19-25	Draft Audited Financial Statements, 2024-25	X
	Reserved Matter for Discussion (in conjunction with A&R Committee)	
20-25	Audit Scotland Annual Audit Report AY2024/25	X
	A&R Committee Members to Leave the Joint Meeting	
21-25	Apologies for Absence	
22-25	Declaration of any Potential Conflicts of Interest in relation to any Agenda Items	
23-25	Minute of Previous Meeting (17/09/25)	X
24-25	Matters Arising from the Previous Meeting	X
	Matters for Decision	
25-25	Course Fees AY2026-27	X
	Reserved Matters for Discussion	
26-25	2025-26 Budget Update	X
27-25	Capital Projects Update	X
28-25	ASET Update	X
29-25	Long Term Financial Planning	X
	Reserved Matter for Information	
30-25	Credits Activity and Enrolments Update	X
31-25	Insurance Policies	X
32-25	Opportunities Register	X
	Matters for Information	
33-25	Sustainability Report AY2024-25	X
34-25	Any Other Business	
35-25	Summation of Actions and Date of Next Meeting	

* denotes Reserved Item of Business

FINANCE & RESOURCES COMMITTEE

MINUTE OF MEETING

DRAFT Minute of the Meeting of the Finance & Resources Committee held on Wednesday 17 September 2025 at 3:00pm via Microsoft Teams.

Present:

Sheena Ross (Chair)
Ewan Rattray (Vice Chair)
Iain Watt
Neil Cowie
Jim Gifford
Mark Fotheringham
Mickey Dugan

In attendance:

Stuart Thompson, Vice Principal Finance & Resources
Lorraine Garden, Minute Secretary
Karen Fraser, Minute Secretary

Agenda Item	
	Standing Items
01-25	<p>Apologies for Absence Owing to S Ross being unavailable at the start of the meeting, E Rattray acted as Chair for the first 30 minutes.</p> <p>Apologies were received in advance from S Lawrance and E MacIsaac.</p> <p>M Dugan was welcomed to his first Committee.</p>
02-25	<p>Declaration of any Potential Conflicts of Interest in relation to any Agenda Items J Gifford declared a potential conflict of interest by virtue of his position with Aberdeenshire Council.</p> <p>M Fotheringham declared a potential conflict of interest by virtue of his position on the Board of ECITB.</p>
03-25	<p>Minute of Previous Meeting – 4 June 2025 The Minute was approved as a true and accurate record.</p>
04-25	<p>Matters Arising from the Previous Meeting Members noted the updates to the 4 Matters Arising captured in the report.</p>
	Matters for Decision/Approval
05-25	<p>Committee Terms of Reference The Draft Terms of Reference were presented for annual review. Whilst suggested changes to the Remit were invited, it was noted that no amendments had been applied to the September 2024 version. The approval limits were clarified and following confirmation that the Terms provided sufficient support from the Committee to NESCol's Executive Team.</p> <p>Decision = Terms of Reference approved as presented.</p>

06-25	<p>Committee Programme of Business (Draft)</p> <p>The Draft PoB was presented for consideration. The suggested timings of the core items were recognised, noting the possibility of fluidity and additions throughout the year. In response to a query regarding any need to make adjustments to the order of business or content owing to the forecast deficit at the start of the year, this was not considered necessary.</p> <p>Focusing on long-term financial planning was recognised as key.</p> <p>Noting the recent findings at the University of Dundee, it was intimated that governance changes may be imposed as a consequence.</p> <p>Action: Board Sec to circulate the lessons learnt Report from University of Dundee.</p> <p>Decision = PoB accepted as presented, recognising that it can be added to or amended as circumstances dictate.</p>
	Matters for Discussion
07-25	AY2025/26 Budget Update
08-25	Annual Accounts AY2024/25 update
09-25	ASET Update

10-25	Opportunities Register
11-25	ETSH Financing Update (requested at recent Project Board meeting)
	Matters for Information
12-25	Credits and enrolment planning update

13-25	Fixed Term Deposits Report
14-25	SFC FFR (submitted June 2025) Members were directed to the narrative and justifications contained within the Report submitted to SFC on 30/06/25. A lack of feedback received from SFC to date was acknowledged. Members noted the information.
15-25	Estate Projects Update
16-25	Any Other Business No other business was raised.
17-25	Summation of Actions and date of next meeting No summation of actions was requested. The Finance & Resources Committee are next due to meet on 26 November 2025 at a joint meeting with the Audit & Risk Committee.

*denotes Reserved Item of Business

Actions from the Finance & Resources Committee Meeting – 17 September 2025			
Agenda Item	Action	Responsibility of	Deadline
06-25	Lessons Learnt Report: to be circulated to RB via Teams.	Board Sec	ASAP
11-25	ETSH Finance Update:		
12-25	Report Feedback:		
15-25	Projects Update:		

FINANCE & RESOURCES COMMITTEE

An update on matters arising from the meeting of the Finance & Resources Committee held on 17/09/25.

Agenda Item	
06-25	Action: Lessons Learnt Report: to be circulated to RB via Teams.
	Status: Complete. Added to RB Teams space on 20/06/25, General Channel.
11-25	Action: ETSH Finance Update:
	Status:
12-25	Action: Report Feedback:
	Status:
15-25	Action: Projects Update:
	Status:

FINANCE & RESOURCES COMMITTEE Meeting of 26 November 2025	
Title: Course Fees Academic Year 2026-27	
Author: Stuart Thompson Vice Principal Finance & Resources	Contributor(s): Discussed and agreed at the Strategic Leadership Team
Type of Agenda Item: For Decision <input checked="" type="checkbox"/> For Discussion <input type="checkbox"/> For Information <input type="checkbox"/> Reserved Item of Business <input type="checkbox"/>	
Purpose: To enable the Committee to set course fees for Academic Year 2026-27	
Linked to Strategic Theme: 4 Building a stronger and more sustainable College	
Linked to Strategic Risk(s): 4.2, 4.4. 5.1 & 5.2	
Executive Summary: <p>In accordance with the College's Course Fee Policy, the Committee is responsible annually for setting certain of the College's course fees.</p> <p>The Scottish Government sets full-time fees for students from Scotland. The Scottish Funding Council (SFC) have held the notional full time FE rate at £1,080. SAAS has also held the full-time HE students at £1,285 (since 2008-09). The Scottish Government and SFC have advised that these rates will also apply to EU citizens with "settled" status. There is no specific guidance on rates for other EU citizens or other international students.</p> <p>The College is free to set its own fees for part-time programmes of study. The 2025-26 fee included a 3% reflecting inflation.</p> <p>The Strategic Leadership Team considered the following factors.</p> <ul style="list-style-type: none"> • Current inflation projection • Cost of living • Potential impact on demand • College financial challenge 	

The consensus was that a price increase would no impact student numbers and the increase fee income would contribute to our financial recovery, this was the main factor.

The recommendation is to increase prices by 3% reflecting the expected rate of inflation in the summer of 2026.

SFC does not fund tuition provided to students from England, Wales or Northern Ireland. Colleges are free to set course fee rates for these groups of students, and I propose that the College continue with the practice of setting the fee at a level that is equal to the total income receivable from a Scottish student on the same course i.e., fee income plus SFC grant.

The recommendation is also for a 3% increase on the 2025-26.

Proposed fee levels are summarised at Appendix 1.

Recommendation: It is recommended that the Committee approve the Course Fee levels proposed at Appendix 1, a 3% increase on the 2025-26 rates

Previous Committee Recommendation/Approval (if applicable): **N/A**

Equality Impact Assessment:

Positive Impact ☐

Negative Impact ☐

No Impact ☒

Evidence: This report is for information only.

Appendix 1

North East Scotland College Proposed Course Fee Rates, AY2026-27

1. Students from Scotland and European Union students with “settled” status Fee rates for full-time programmes set by the Scottish Government/Scottish Funding Council

Fee rates for non-full-time programmes

Unit of study – Advanced level (HE)- £139

Unit of study – Non-advanced level (FE) - £111

2. Students from England, Wales and Northern Ireland (RUK)

These fees for this group of students are set at a rate that is equal to the total income that the College receives from a Scottish student on the same course. In other words, fee income from an RUK student equals the fee received for a Scottish student plus SFC grant-in-aid for that course.

3. International

Advanced courses £8,750

Non-advanced courses £7,000

These are fees charged to this group of students for full-time programmes. Fees for part-time programmes are derived by reference to the “full-time” fee.



Agenda Item 33-25

FINANCE & RESOURCES COMMITTEE	
Meeting of 26 November 2025	
Title: Environmental and Sustainability Annual Report	
Author: Stuart Thompson Vice Principal Finance & Resources	Contributor(s): Gillian Forshaw, Environmental and Sustainability Manager
Type of Agenda Item: For Decision <input type="checkbox"/> For Discussion <input type="checkbox"/> For Information <input checked="" type="checkbox"/> Reserved Item of Business <input type="checkbox"/>	
Purpose: To update the Committee on the College's Environmental and Sustainability Annual Report.	
Linked to Strategic Theme: 4 Building a stronger and more sustainable College	
Linked to Strategic Risk(s): 4.2, 4.4. 5.1 & 5.2	
Executive Summary: The attached report provides details of the College's progress throughout academic year 2024/25 with regard to environment and sustainability performance.	
Recommendation: It is recommended that the Committee note the Report.	
Previous Committee Recommendation/Approval (if applicable): n/a	
Equality Impact Assessment: Positive Impact <input type="checkbox"/> Negative Impact <input type="checkbox"/> No Impact <input checked="" type="checkbox"/> Evidence:	

NORTH EAST SCOTLAND COLLEGE

Environmental and Sustainability Report November 2025

1. Introduction

- 1.1. The purpose of this report is to provide information relating to environmental and sustainability performance in North East Scotland College.

2. Background and Context

- 2.1. North East Scotland College has continued with progress in reducing carbon emissions and reducing our negative impact on the environment. It has for many years held British Standards Institute (bsi) accreditation in Environmental Management (ISO 14001:2015).
- 2.2. The College was an early signatory to the Universities and Colleges Climate Commitment for Scotland and participates in mandatory climate change reporting under the Climate Change (Scotland) Act 2019.
- 2.3. A clear reduction in carbon dioxide emissions can be demonstrated when compared to baseline data. All data is taken from meter readings and a sophisticated energy management system, so we are not dependent on any estimated billing information for some campuses. In addition to this we receive tonnage reports for all waste uplifts and record all business and personal mileage.

3. bsi Accreditation

3.1. bsi EMS ISO14001:2015 Accreditation

- 3.1.1 Throughout 2025 North East Scotland College underwent 4 days of external audits. All audits were extremely successful with no noted non-conformities of observations noted against the College. Once again this demonstrates that the College is at the forefront of such standards within the further and higher education sectors throughout the UK.

- 3.1.2 The areas assessed throughout audit process were: -

- Waste Management
- Environmental Aspects and Impacts
- Communication
- Compliance Evaluation
- Audits
- Corrective Action
- Preventive Actions
- Management Review
- Objectives
- Targets
- Legal and other requirements
- Competence and Training
- Contractors
- Operational Control Procedures

- Staff Development
- Key internal and external factors
- Interested Parties
- Scope
- Continual improvement
- Leadership and commitment
- Roles and Responsibilities
- Environmental Policy
- Risks and opportunities
- Site Audit City Campus
- Site Audit Altens Campus
- Site Audit Fraserburgh Campus
- Energy Management
- Inspire Catering – Waste Uplift Arrangements

3.1.3 The next scheduled audit will take place on the 20th April 2026. All scheduled auditing issues we had been having with bsi have been fully resolved.

3.2 **Continuing Commitment**

3.2.1 North East Scotland College has fully committed itself to achieving and maintaining the standard ISO 14001. The results of these commitments are evident through the external audit process with the college constantly achieving outstanding audit reports with no noted observations, non-conformities or actions to report. Reports of this standard reflect on the highly effective work that is carried out throughout the College campuses.

3.2.2 North East Scotland College is at the forefront of the attainment of such standards throughout Scotland and the UK within both universities and colleges.

3.2.3 The implementation of the standard ensures the college not only meets but exceeds all associated legislation and continues to demonstrate best practice in all areas of environmental sustainability and energy management.

4. **Climate Change (Scotland) Act 2019. Public Bodies Climate Change Duties Report**

4.1. The Climate Change (Scotland) Act 2019 introduced mandatory climate change reporting for all public bodies, including colleges and universities. Following a trial year in 2014-15, the first full year of reporting covered the year 2015-16. The return supersedes the former Universities and Colleges Climate Commitment for Scotland (UCCCCs) reporting undertaken in conjunction with EAUC.

4.2. The College will submit its latest report in advance of the 30th November 2025 deadline. The template includes mandatory questions on: -

- Governance, Monitoring and Strategy;
- Corporate Emissions, Targets and Project Data;
- Adaptation; and

- Procurement.

There is also a recommended section of the template outlining wider influences, including: -

- Policies and Actions to Reduce Emissions;
- Partnership Working;
- Communications and Capacity Building; and
- Other notable activity, including Food and Drink, Biodiversity, Water, Procurement and Resource Use.

4.3 All public bodies have to include the following in the reports:

- Where applicable, the body's target date for achieving zero direct emissions of greenhouse gases, or such other targets that demonstrate how the body is contributing to Scotland achieving its emissions reduction targets;
- Where applicable, targets for reducing indirect emissions of greenhouse gases;
- How the body will align its spending plans and use of resources to contribute to reducing emissions and delivering its emissions reduction targets;
- How the body will publish, or otherwise make available, its progress to achieving its emissions reduction targets; and
- Where applicable, what contribution the body has made to helping deliver Scotland's Climate Change Adaptation Programme.

5. Carbon Management Plan

- 5.1. The Carbon Management Plan (CMP) is the college's most up to date working document and supports the Sustainability Strategy. The CMP will run from 2025 – 2030.
- 5.2. Given the lack of funding from the Scottish Government and the fact we have no control over our energy supply we are aiming for a further 10% reduction on our carbon emissions over the next 5 years.
- 5.3. The Carbon Management Plan will continue to allow the College to build on successes and ensure we continue to deliver the benefits of this programme over the years. Between 2020 and 2025 North East Scotland College reduced the CO₂ emissions from its activities by 49% from the 2018/19 baseline narrowly missing the 50% self-set target. This was a huge achievement achieved through projects led by the college including the installation of solar panels, led lighting upgrades and the reglazing of our entire South Block including the quads.

Progress towards new target- To reduce carbon emissions by 50% by 2025 from a 2018/19 baseline:

2018/19 – 3382

2023/24 – 1861

45% reduction

2024/25 – 1645

49% reduction

Bearing in mind there is limited funding for future projects we are now focusing on areas that we can control. We are very aware of the areas we require to improve on to reach a further 10% reduction and have thorough monitoring in place to highlight areas that have to be improved. With this information, along with the decarbonisation projects that have taken place throughout all our campuses, we are confident this figure will be achieved.

We are aware of a significant increase in personal mileage and will continue to monitor this and work towards bringing this figure down. This has contributed to an increase in our scope 1 emissions. All emissions associated with private mileage require to be calculated against an average unknown car with an emission factor of 0.26915kg CO₂e compared to the emission factor on an electric car which is 0kg CO₂e. Once again, we are currently looking at measures to reduce the impact of private mileage and ensure we are fully utilising our electric fleet. One additional electric car has been added to the fleet, on a rolling contract to monitor usage, and it is proposed this car will be based at Fraserburgh Campus.

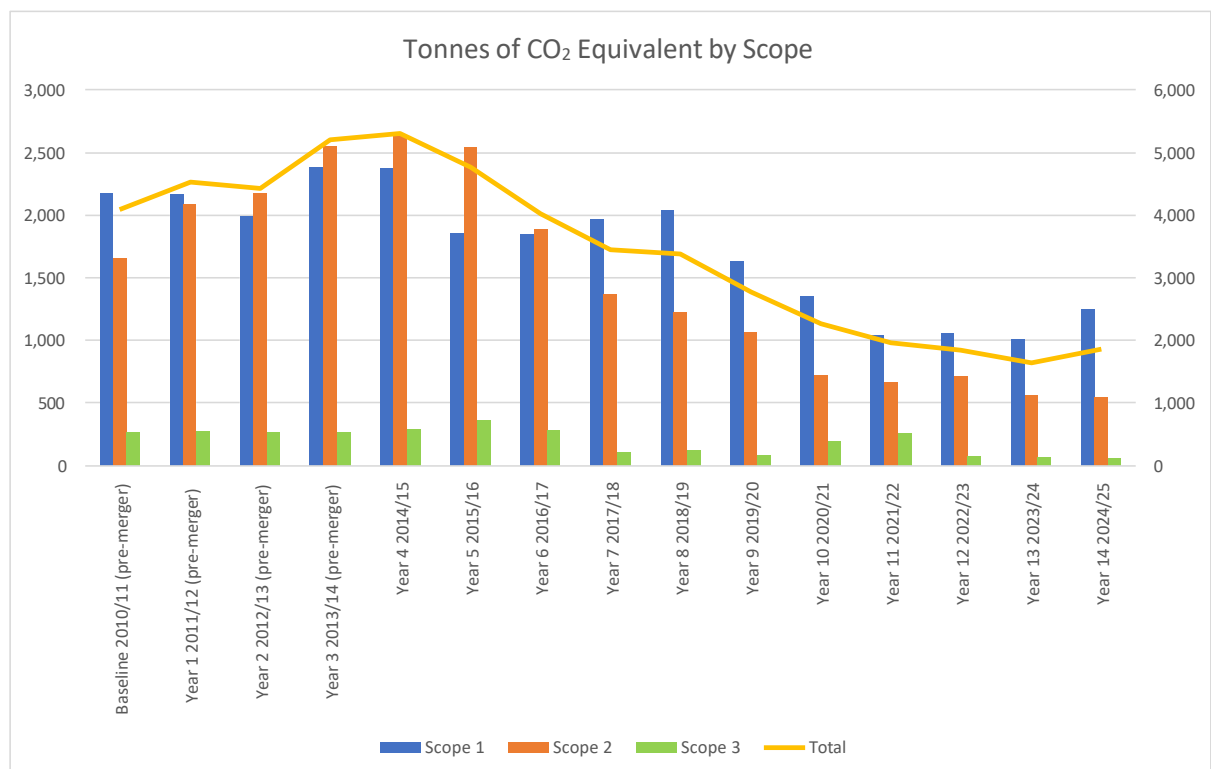
The College aim to seek out further funding sources throughout the coming year. Our aim has always been to operate with a fabric first approach. Our overall plan was to start with the fabric of our buildings as there is no point in upgrading heating systems and controls etc. when we were losing so much heat through windows and doors. Now that the fabric of the building has effectively been future proofed and new life has been given to the entire South Block of our City Campus, we would now like to have more control over how we heat the building. At present, in some areas, heating is either on or off with no control and we feel that with additional control of these areas, and other areas throughout the college, we could vastly improve our overall carbon footprint and further decarbonise our estate.

Reference year	Year	Year type	Scope 1	Scope 2	Scope 3	Total	Units
Baseline Year	2010/11	Academic	2,175.00	1,656.00	265.00	4,096.00	tCO ₂ e
Year 1 carbon footprint	2011/12	Academic	2,168.00	2,080.00	277.00	4,525.00	tCO ₂ e
Year 2 carbon footprint	2012/13	Academic	1,987.00	2,176.00	270.00	4,433.00	tCO ₂ e
Year 3 carbon footprint	2013/14	Academic	2,382.00	2,549.00	268.00	5,199.00	tCO ₂ e
Year 4 carbon footprint	2014/15	Academic	2,371.00	2,634.00	294.00	5,299.00	tCO ₂ e
Year 5 carbon footprint	2015/16	Academic	1,854.00	2,542.00	361.00	4,757.00	tCO ₂ e
Year 6 carbon footprint	2016/17	Academic	1,849.00	1,891.00	283.00	4,023.00	tCO ₂ e
Year 7 carbon footprint	2017/18	Academic	1,968.00	1,365.00	107.00	3,440.00	tCO ₂ e
Year 8 carbon footprint	2018/19	Academic	2,037.00	1,219.00	125.00	3,381.00	tCO ₂ e
Year 9 carbon footprint	2019/20	Academic	1,625.00	1,060.00	85.00	2,770.00	tCO ₂ e
Year 10 carbon footprint	2020/21	Academic	1,346.00	720.00	191.00	2,257.00	tCO ₂ e
Year 11 carbon footprint	2021/22	Academic	1,038.00	664.00	261.00	1,963.00	tCO ₂ e
Year 12 carbon footprint	2022/23	Academic	1,052.07	716.19	70.18	1,838.44	tCO ₂ e
Year 13 carbon footprint	2023/24	Academic	1,254.44	548.84	58.06	1,861.34	tCO ₂ e

Year 14 carbon footprint	2024/25	Academic	1,011.53	564.81	68.70	1,645.05	tCO2e
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5.4. North East Scotland College calculates its greenhouse gas emissions on an annual basis. These findings are reported as part of the Carbon Management Plan. Despite many changes within the estate having negative impacts, including the merger that occurred after the original baseline data was set, the College continues to reduce its total carbon footprint through many initiatives driven by the ISO14001 standard. Progress since 2010/11 is shown in **Table 1** below: -

Table 1: CO₂ Emissions



Scope 1 refers to gas use, oil use and car mileage.

Scope 2 refers to electricity use

Scope 3 refers to all waste types, including general and recyclates, and water use.

6. Net Zero Commitment

6.1 On the 1st May 2019 MPs declared a climate and environment emergency which is being adopted by an ever-increasing number of colleges and universities. The UK government has legislated to achieve net zero emissions on

all Greenhouse Gas (GHG) emissions by 2050 under the 2008 Climate Change Act.

Landmark legislation commits Scotland to becoming a net-zero society by 2045 – five years before the rest of the UK and in line with the advice from the government's independent expert advisors, the UK Committee on Climate Change.

The Scottish Government will also respond to the global climate emergency by adopting an ambitious new target to reduce emissions by 75% by 2030 – the toughest statutory target of any country in the world for this date going above and beyond what the Intergovernmental Panel on Climate Change said is required worldwide to limit warming to 1.5 degrees. All public bodies nationwide have been tasked by the Scottish Government to develop their own net-zero plans to meet its key pledge to end the nation's contribution to the climate crisis by 2045.

- 6.2 Further and higher education institutions should aim for net-zero GHG for scope 1 and 2 by 2030 as a minimum. Scope 3 net zero GHG emissions should be achieved no later than 2050.
- 6.3 The College is extremely mindful of Carbon neutrality and will always aim to work towards having a net zero carbon footprint. Projects will be identified to help the College achieve net zero carbon dioxide emissions by balancing carbon emissions with carbon removal in a bid to eliminate carbon emissions where possible. NESCol's net zero target is 2035 bringing our own net zero target forward by 10 years. Projects will be identified and assessed through the ISO Standard with the big contributing projects, so far, being the district heating network, LED lighting upgrades, new glazing and solar PV. We are currently looking towards getting more control on heating throughout all our campuses.

7. A Sustainable Fleet

- 7.1 To continue with the ongoing work to reduce North East Scotland College's Carbon Footprint we have continue to have a sustainable fleet of electric and hybrid cars recently changing our diesel delivery van to an all-electric van.

8. A Sustainable Curriculum

- 8.1 An Environmental and Social Sustainability Summary is now produced each academic year for Support and Faculty Teams. The Faculty Team summary highlights where sustainability is integrated into the curriculum. This will be built on year on year and will highlight both areas for improvement and good practice within the curriculum. Each team is asked to outline which activities they have undertaken to improve their environmental and sustainability performance. All support Teams are now required to outline what activities they have undertaken to improve their environmental and social sustainability performance. We are still at the very early stages of full integration but sustainability is now very much at the forefront of our planning processes and overall objectives going forward. Integrating sustainability in this way rather than addressing it as a separate entity will ensure progress and raised awareness which are our key goals.

9. Sustainable Development Goals Accord

- 9.1 North East Scotland College is a signatory to the Sustainable Development Goals (SDG) Accord. In May 2020 the college submitted its first SDG Report and reported fully on all 17 goals. We have since continued to submit annual reports.



- 9.2 The SDG Accord is the university and college sector's collective response to the sustainable development goals (SDGs). It was launched in September 2017 and is administered by the Environmental Association for Universities and Colleges
- 9.3 The purpose of the SDG Accord is twofold:
- To inspire, celebrate and advance the critical role that education has in delivering the SDGs and the value it brings to governments, business and wider society.
 - To get institutions to commit to doing more to deliver the goals, to annually report on their progress, and to do so in ways which share the learning with each other both nationally and internationally.
- 9.4 As a signatory to the SDG Accord, in addition to other measures, North East Scotland College is committed to delivering goals and reporting on progress to share the learning with other institutions both nationally and internationally.
- 9.5 North East Scotland College will continue to embed Sustainable Development Goals into our education, research, leadership, operations, administration and engagement activities.



10. Sustainability Committee

10.1 A Sustainability Committee continues to meet. Curriculum representatives from each campus are invited to attend along with student representatives. The purpose of the Committee is to promote an ethos of environmental and social sustainability in all aspects of college business. It will act as an enabler in meeting the targets set in the College's Carbon Management Plan and provide a forum for ensuring best practice across the College. It will report to the Senior Executive Team (SET) and Leadership Team

10.2 The remit is to enable the College to meet its obligations with regard to the Climate Change (Scotland) Act 2019, the Environmental Association for Universities and Colleges (EAUC) Sustainable Development Goal (SDG) Accord, and the College's Outcome Agreement with the Scottish Funding Council

10.3 The meetings are held 4 times during each academic year and the work of the committee will be reported to the SET and the Leadership team in accordance with the college meeting cycle.

11.0 Scottish Green Public Sector Estate Decarbonisation Scheme - Central Government Energy Efficiency Pre-Capital Grant Fund 2021-26

11.1 The Cabinet Secretary for Finance and Local Government set out the extent of the fiscal pressures the Scottish Government is facing and the action it will now take to address this challenge. Difficult decisions were taken to identify savings across the Scottish Government and as a result, there was no 24/25 application checkpoint for the Scottish Central Government Pre-Capital Funding Scheme. We had hoped to submit applications for External Glazing, Cladding and Heat Emitters at Altens and

also a BMS and Submetering upgrade but this will now have to be postponed. No further updates have been given. The projects are, however, sitting ready to be submitted should new funding become available.

12. Adaptation

12.1 Climate adaptation in colleges involves adjusting practices, infrastructure, and systems to cope with the impacts of a changing climate, such as extreme weather, even while efforts continue to reduce greenhouse gas emissions. Adaptation is becoming more apparent in all that we do including reporting our environmental performance. One of the main adaptations that could potentially affect the college are infrastructure and operational adaptations. Through our risk register we hope to address these issues:

- Heat Management: Using design strategies in new and existing buildings (e.g., window blinds, natural ventilation) to prevent overheating and improve thermal comfort.
- Energy Resilience: further Investing in on-campus renewable energy sources (e.g., solar, wind, and battery storage parks) and improving energy efficiency to ensure continuous operation during grid disruptions.
- Water Management: Implementing efficient irrigation and rainwater harvesting systems to manage water scarcity risks.
- Risk Assessment: Developing formal climate change risk assessments and adaptation strategies to identify vulnerabilities in infrastructure, supply chains, and transport links.

13. Scope 3 Emissions – Supply Chain

13.1 As part of the Public Bodies Climate Change Duties Report all institutions are asked to review their reporting boundary against the GHG Protocol Corporate Value Chain Accounting Standard, to clearly understand which scope 3 categories are relevant to the institution and expand reporting accordingly.

At present these have mainly been related to operational emissions and this is what we have reported on.

Over time institutions are expected to report scope 3 emissions as completely as possible. Significant additional sources of scope 3 emissions for the college are likely to include staff and student commuting and supply chains.

Including scope 3 supply chain emissions within PBCCD reporting can also be used to support the college's net-zero and sustainability commentary, demonstrating a whole-institution approach to emissions reporting.

13.2 APUC Scope 3 Supply Chain Emissions Tool

The APUC Tool is freely available to all Scottish institutions and UKUPC-affiliated institutions

The APUC Scope 3 Emissions Tool provides an overview report showing a breakdown of carbon emissions per procurement category. The report allows a quick determination of the CO2e emissions associated with institutional procurement spend. Using the pivot table and charts within the spreadsheet, you can drill-down into each category to see more about the breakdown of calculated carbon emissions by individual supplier. The report has already been populated with the College's procurement data taken from the non-pay spend data you have provided to APUC.

I shall work with Procurement to move forward with this. This will be a good time to introduce new measures now that we have completed our 2020-2025 target set as it won't affect the consistency of our reporting.

14. Summary and Conclusion

14.1 North East Scotland continues to be a leader and innovator in environmental and sustainability issues and continues to make progress year-on-year towards its own sustainability targets.

The College contributes well to national and international goals.

For the future, the College has already identified areas where it can make significant positive impact in the area of environmental sustainability.

Stuart Thompson
Vice Principal Resources and Estates

Gillian Forshaw
Environment and Sustainability
Manager