

The purpose of an Integrated Impact Assessment is to evidence that Aberdeen City Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people and the environment. The legislation considered within this assessment is:

- Section 2 [Equality Act 2010 protected characteristics](#)
- Section 3 [Socio-Economic](#)
- Section 4 [Consumer Duty](#)
- Section 5 [Human Rights](#)
- Section 6 [Children and Young People’s Rights](#)
- Section 7 [Environmental impacts](#)

The term ‘policy’ is used throughout this document and applies to policies, proposals, strategies, provision, criteria, functions, practice, budget savings and activities that includes delivery of our services.

1. About the Policy

1.1 Title

Carbon Budget 2025-26

1.2 What does this policy seek to achieve?

Part 4 of the Climate Change (Scotland) Act 2009 places duties on public bodies relating to climate change. These require the Council, in exercising its functions, to act in the:

- best way calculated to contribute to the delivery of the Acts emission targets. This is net zero greenhouse gas emissions by 2045
- best way calculated to help deliver the national adaptation programme. This is [Scotland’s National Adaptation Plan](#)
- way it considers is most sustainable.

The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Amendment Order 2020 requires the Council to include in statutory annual climate reports:

- where applicable, a 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, any targets for reducing indirect emissions of greenhouse gases.
- how the body aligns its spending plans and use of resources to contribute to reducing emissions and delivering its emissions reduction targets.

The Council implements a Carbon Budget to support delivery of the approved Council Climate Change Plan and to provide transparency and monitoring against agreed carbon targets. The carbon budget is a mechanism to increase understanding of carbon reduction requirements for Council assets and operations.

It is set annually and the report proposes the Council Carbon Budget for the financial year 2025-26 and forecast carbon budget targets to 2030. It outlines implications on the horizon with an influence on carbon management, this includes the planned introduction of a carbon budget for Scotland.

1.3 Is this a strategic programme/proposal/decision?

Yes

1.4 Is this a new or existing policy?

Existing

1.5 Is this report going to a committee?

Yes

1.6 Committee name and date:

Council - 5 March 2025

1.7 Report no and / or Budget proposal number and / or Business Case reference number:

CR&E/25/037

1.8 Function and cluster:

City Regeneration & Environment, Strategic Place Planning

Impacts

Aberdeen City Council has a legal requirement as a public sector organisation to assess the impact of its work on equality groups and assess against human rights, children’s rights and our socio-economic duty. This is our Public Sector Equality Duty (PSED). The PSED has three key parts:

- Eliminate unlawful discrimination, harassment, victimisation or any other prohibited conduct.
- Advance equality of opportunity.
- Foster good relations by tackling prejudice, promoting understanding.

This following five sections in the Integrated Impact Assessment demonstrate that these considerations that have been made in the policy, that the impact of proposals made is understood and accepted, and what mitigating steps can be taken to reduce any negative impact of the policy.

2: Equality Act 2010 - Protected Characteristics

Aberdeen City Council wants to ensure everyone is treated fairly. This section identifies what impact the policy may have on people with [protected characteristics](#).

2.1 What impact could this policy have on any of the below groups?

Protected Characteristic	Negative			Neutral	Positive
	High	Medium	Low		
Age				X	
Disability				X	
Gender Reassignment				X	
Marriage and Civil Partnership				X	
Pregnancy and Maternity				X	
Race				X	
Religion or Belief				X	
Sex				X	
Sexual Orientation				X	

2.2 In what way will the policy impact people with these protected characteristics?

Neutral impact on protected characteristics. The carbon budget is a mechanism to support the delivery of emission reductions for Council assets and operations.

Any individual actions to support the delivery of emissions reductions would be reported separately and any impacts would be assessed in IIAs; with relevant consultation and engagement undertaken as part of that process.

2.3 What considerations have been made in reaching the above assessment?

What internal or external data has been considered? What does this data tell us?

The Climate Change Act 2019 embeds the principles of a just transition to net zero pathways. Relevant to a Just Transition is the [Just Transition Framework](#) for Scotland. The carbon budget is a mechanism to support climate planning and help to inform a net zero transition for Council assets and operations.

What consultation and engagement has been undertaken with officers and partner organisations?

The carbon budget relates to Council assets and operations, consultation and engagement with officers has included: engagement with relevant officers in data collation and analysis (outlined in 7.3). Consultation and engagement with the internal monitoring mechanisms for the Council Climate Change Plan including the officer Council Climate Oversight Group and with relevant leads for work programmes under the Plan. Additional reports and updates on the carbon budget.

What consultation and engagement has been undertaken with people who may be impacted by this policy?

As above

2.4 What mitigations can be put in place?

What can be done to remove or reduce any negative impacts of this policy (if applicable)?

No negative impacts identified.

With mitigations in place, what is the new overall rating of the negative impact(s)?

High

Medium

Low

Negative Impact Removed

3: Socio-Economic Impacts

Aberdeen City Council has a duty to reduce the inequalities of outcome that can arise from socio-economic disadvantage. This section is used to consider what impact the policy may have on people experiencing socio-economic disadvantage – and how any inequalities of outcome arising from the policy can be reduced.

Use this guide to understand more on socio-economic inequalities: [The Fairer Scotland Duty: Guidance for Public Bodies \(www.gov.scot\)](https://www.gov.scot/publications/fairer-scotland-duty/guidance-for-public-bodies/pages/1-introduction.aspx)

3.1 What impact could this policy have on people who experience the following aspects of socio-economic disadvantage?

	Negative	Neutral	Positive
Low income – those who have insufficient earnings to meet basic needs, such as food, clothing, housing, or utilities.		x	
Low/ no wealth – those who have no savings for unexpected spend or provision for the future.		x	
Material deprivation – those who cannot afford or access goods or services that are considered essential or desirable for a decent quality of life, such as food, clothing, heating, transport, internet, cultural, recreational and social activities.		x	
Area deprivation – those who live in an area with poor living conditions, such as higher levels of crime, pollution, noise, congestion, or lack of infrastructure, amenities, or green spaces.		x	
Socio-economic background – social class, parents’ education, employment, income.		x	

3.2 In what way will the policy impact people experiencing socio-economic disadvantage?

The carbon budget is a mechanism to support the delivery of carbon reductions for Council assets and operations. A neutral impact is assessed. Any individual actions to support the delivery of carbon reductions would be reported separately and any assessment on impacts would be undertaken as part of that process.

However, where the carbon budget supports and informs the level of action to transition to net zero including low carbon and energy efficiency actions for Council public buildings and housing, there can be the potential for wider co-benefits in alleviating fuel poverty. In addition, actions to support the development of active travel options and the transition of Council fleet and relating infrastructure can have the potential to contribute to health and air quality improvements.

3.3 What considerations have been made in reaching the above assessment?

What internal or external data has been considered? What does this data tell us?

The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 embeds the principles of a just transition, relevant external documents have been considered including the [Just Transition Framework](#) for Scotland; and [Measuring and Evaluating Success in the Scottish Just Transition](#) Research on co-benefits of climate change mitigation in the UK, indicates cities and devolved administrations can unlock co-benefits of climate change mitigation through relevant policy levers and actions [Co-benefits-of-climate-change-mitigation-in-the-UK.pdf](#)

What consultation and engagement has been undertaken with officers and partner organisations?

A carbon budget monitoring cycle is in place, which enables quarterly and annual reports to committee. Additional, reports and updates on the carbon budget are provided. In addition, there is consultation

and engagement with the officer Council Climate Oversight Group, including the thematic leads for the Council Climate Change Plan.

What consultation and engagement has been undertaken with people who may be impacted by this policy?

n/a

3.4 What mitigations can be put in place?

What can be done to reduce any negative impacts of this policy (if applicable)?

No negative impacts identified.

If mitigations are in place, does this remove or reduce the negative impact?

No – negative impact remains

Yes – negative impact reduced

Yes - negative impact removed

4: Consumer Impacts

The Consumer Scotland Act 2020 places a Consumer Duty on the public sector to put consumer interests at the heart of strategic decision-making, emphasising the need for accessible and affordable public services, especially during times of financial pressure. This person-centred approach is intended to result in better quality services and outcomes for the public as consumers of public services across Scotland.

This section of the IIA is used to consider the impact of the policy on consumers of any services that the policy is intended to change.

Use this guide to understand more on the consumer duty: [How to meet the consumer duty: guidance for public authorities](#)

4.1 What impact could this policy have on any of the below consumer groups?

	Negative	Neutral	Positive
Individuals			x
Small businesses		x	

4.2 In what way will the policy impact people in these consumer groups?

The carbon budget helps to make improve information and increase transparency on carbon emissions, progress and required reduction levels, which in turn can support decision making. In support of monitoring and forecasting for the carbon budget the report also outlines the introduction of a climate data and planning tool that will help with visualising data and making it more accessible; and helping to inform climate planning.

4.3 What mitigations can be put in place?

What can be done to remove or reduce any negative impacts of this policy (if applicable)?

No negative consumer impacts identified.

If mitigations are in place, does this remove or reduce the negative impact?

No – negative impact remains

Yes – negative impact reduced

Yes - negative impact removed

5: Human Rights Impacts

The Human Rights Act 1998 sets out the fundamental rights and freedoms that everyone in the UK is entitled to. It incorporates the rights set out in the European Convention on Human Rights (ECHR) into domestic British law. The Human Rights Act came into force in the UK in October 2000

The Act sets out our human rights in a series of 'Articles'. Each Article deals with a different right.

Use this guide to understand more about [Human Rights](#).

5.1 What impact could this policy have on Human Rights?

Human Rights Article	Negative	Neutral	Positive
Article 2: Right to life		X	
Article 4: Prohibition of slavery and forced labour		X	
Article 5: Right to liberty and security		X	
Article 6: Right to a fair trial		X	
Article 7: No punishment without law		X	
Article 8: Right to respect for private and family life, home and correspondence		X	
Article 9: Freedom of thought, belief and religion		X	
Article 10: Freedom of expression		X	
Article 11: Freedom of assembly and association		X	
Article 12: Right to marry and start a family		X	
Article 14: Protection from discrimination in respect of these rights and freedoms		X	
Article 1 of Protocol 1: Right to peaceful enjoyment of your property		X	
Article 2 of Protocol 1: Right to education		X	
Article 3 of Protocol 1: Right to participate in free elections		X	

5.2 In what way will the policy impact Human Rights?

No impact on Human Rights has currently been identified.

5.3 What mitigations can be put in place?

What can be done to remove or reduce any negative impacts of this policy (if applicable)?

No impact on Human Rights has currently been identified.

If mitigations are in place, does this remove or reduce the negative impact?

No – negative impact remains

Yes – negative impact reduced

Yes - negative impact removed

6: Children and Young People’s Rights Impacts

The United Nations Convention has 54 articles that cover all aspects of a child’s life and set out the civil, political, economic, social and cultural rights that all children everywhere are entitled to. It also explains how adults and governments must work together to make sure all children can enjoy all their rights.

Children’s rights apply to every child/young person under the age of 18 and to adults still eligible to receive a “children’s service” (e.g. care leavers aged 18 – 26 years old).

There are 4 articles known as the “General Principles”. They help to interpret the other articles. They are:

1. Non-discrimination (Article 2)
2. Best interest of the child (Article 3)
3. Right to life survival and development (Article 6)
4. Right to be heard (Article 12)

For ease, the articles have been grouped in three categories to support assessments against the Convention, those most directly related to the **PROVISION** of services, those most directly related to the **PROTECTION** of children and young people, and those to encourage their active **PARTICIPATION in decision making**. You can [read the full UN Convention \(pdf\)](#), or [just a summary \(pdf\)](#), to find out more about the rights that are included.

6.1 What impact could this policy have on the rights of Children and Young People?

	Negative	Neutral	Positive
PROVISION			
Article 2: non-discrimination		X	
Article 3: best interests of the child provision and protection		X	
Article 5: parental guidance and a child's evolving capacities		X	
Article 16: right to privacy		X	
Article 17: access to information from the media		X	
Article 18: parental responsibilities and state assistance		X	
Article 22: refugee children		X	
Article 23: children with a disability		X	
Article 24: health and health services		X	
Article 26: social security		X	
Article 27: adequate standard of living		X	
Article 28: right to education		X	
Article 29: goals of education		X	
Article 30: children from minority or indigenous groups		X	
Article 31: leisure, play and culture		X	
Article 39: recovery from trauma and reintegration		X	
Article 40: juvenile justice		X	
PROTECTION			
Article 6: life, survival and development		X	
Article 7: birth registration, name, nationality, care		X	
Article 8: protection and preservation of identity		X	
Article 9: Separation from parents		X	
Article 10: family reunification protection		X	
Article 11: abduction and non-return of children		X	
Article 15: freedom of association		X	
Article 19: protection from violence, abuse and neglect		X	
Article 20: children unable to live with their family		X	

Article 21: adoption		X	
Article 25: review of treatment in care		X	
Article 33: drug abuse		X	
Article 34: sexual exploitation		X	
Article 35: abduction, sale and trafficking		X	
Article 36: other forms of exploitation		X	
Article 37: inhumane treatment and detention		X	
Article 38: war and armed conflicts		X	
Article 32: child labour		X	
PARTICIPATION			
Article 12: respect for the views of the child		X	
Article 13: freedom of expression		X	
Article 14: freedom of thought, belief and religion		X	
Article 42: knowledge of rights		X	

6.2 In what way will the policy impact the rights of Children and Young People?

No impact on Children’s and Young People’s Rights has currently been identified. The carbon budget is a mechanism to support the delivery of emission reductions for Council assets and operations. Any individual actions to support the delivery of emissions reductions would be reported separately and any impacts, on children and young people would be assessed in IIAs undertaken as part of that process.

6.3 What mitigations can be put in place?

What can be done to remove or reduce any negative impacts of this policy (if applicable)?	
No impact on Children’s and Young People’s Rights has currently been identified.	
If mitigations are in place, does this remove or reduce the negative impact?	No – negative impact remains
	Yes – negative impact reduced
	Yes - negative impact removed

7: Environmental Impacts

Aberdeen City Council has a duty to meet its legal environmental responsibilities by working towards Net Zero emissions, adapting to climate change, and acting in a way it considers most sustainable. We must also fulfil the [biodiversity duty](#) and [sustainable procurement duty](#).

This section in the Integrated Impact Assessment demonstrates that these considerations that have been made in the policy, that the impact of proposals made is understood and accepted, and what mitigating steps can be taken to reduce any negative impact of the policy.

Use this guide to understand more on the legal climate change duty: [Climate change - gov.scot \(www.gov.scot\)](#) and find out more about how Aberdeen is adapting to Climate Change: [Aberdeen Adapts | Aberdeen City Council](#)

7.1 What is the impact of this policy on any of the below climate, environmental and waste considerations?

	Negative	Neutral	Positive
Council or City-wide carbon emissions			X
Active and sustainable travel			X
Facilities for local living		X	
Resilience and adaptability to flooding and weather events		X	
Biodiversity improvement and wildlife/habitat connectivity		X	
Water consumption and drainage			X
Pollution (air, water, noise, light and land contamination)			X
Impact on resource use and waste			X
Sustainable procurement of goods and services			X

7.2 In what way will the policy impact the environment?

This report supports the delivery of the [Council Climate Change Plan](#) and seeks to inform decision making on the level and pace of action required to reach the Council net zero targets set under the plan of net zero by 2045 and a 75% reduction in emissions by 2030.

Corporate emissions arise from the operation and use of organisational assets and from staff activities. They are reported as tonnes of carbon dioxide equivalent (tCO₂e) and are categorised as Scope 1, 2 or 3 depending on the nature of the asset or activity.

7.3 What considerations have been made in reaching the above assessment?

What internal or external data has been considered? What does this data tell us?

Emissions are calculated using [UK Greenhouse Gas conversion factors](#) updated annually based on carbon intensity. These are used to calculate, monitor and report on the greenhouse gas emissions associated with Council assets and operations. They are used in the carbon budget to calculate and monitor against a range of internal and 3rd party data including:

- Council Buildings data – data source: utility bills.
- Fleet data – data source: fuel system generated reports for the Council fleet assets.
- Street lighting data – data source: reports generated by the street lighting management system.
- Staff business travel – data source: essential and casual car user mileage data, grey fleet. Travel passenger kms travelled air, rail, coach, car hire.
- Internal waste data – data source: waste tonnage, various contractors.
- Water data – data source: m³ for Council buildings.
- Homeworking – data source: staff hours FTE working from home.

This is then calculated using UK Greenhouse Gas emission conversion factors, produced by UK Government. [Greenhouse gas reporting: conversion factors 2024 - GOV.UK](#)

Public Sector methodology for the data calculations comes from the Sustainable Scotland Network [Reports](#)

The carbon budget is informed by historic emissions data and a baseline year of 2015/16 has been set to monitor the carbon budget. Historic carbon data in [statutory Climate Change Reports](#) for Aberdeen City Council (2015/16 – 2023/24) can be found on the Sustainable Scotland Network website.

Additional external data sources include:

- [Greenhouse Gas protocol accounting and reporting standard](#) provides guidance on corporate emissions monitoring and reporting.
- Sustainable Scotland Network [Public Bodies Climate Change Duties analysis report](#) and reporting guidance.

What consultation and engagement has been undertaken with local groups, partner organisations, experts etc? Where required, identify any other environmental assessments that have been completed.

The carbon budget process was previously set at Council and a carbon budget monitoring cycle is in place.

Updates on implementation of the carbon budget are provided to the officer Climate Oversight Group. Meetings to inform the carbon budget 2025-26 took place with theme leads for relevant emission sources.

Quarterly updates on the carbon budget are included in the Performance Report to the Net Zero, Environment and Transport Committee.

Various updates on the carbon budget are provided throughout the year.

An annually statutory report on progress with climate duties, including annual data is submitted to Scottish Government, with the last report submitted November 2024.

7.4 What mitigations can be put in place?

What can be done to remove or reduce any negative impacts of this policy (if applicable)?

n/a

If mitigations are in place, does this remove or reduce the negative impact?

No – negative impact remains

Yes – negative impact reduced

Yes - negative impact removed

8: Sign Off

Any further positive or negative impacts on individuals or groups that have been considered?
There are no further positive or negative impacts to highlight. Any individual activities that arise from the delivery of the carbon budget would be considered under separate IIAs where required.
Does the policy relate to the Council's Equality Outcomes? If yes, how:
No
Overall summary of changes made to the policy as a result of impact assessment.
A carbon budget cycle is in place and further support, consultation and guidance on the carbon budget is set to take place in 2025/26.
Outline how the impact of policy will be monitored.
A carbon budget monitoring cycle is in place. It includes quarterly provisional emissions updates to the Net Zero, Environment and Transport (NZET) Committee as part of the Performance Report. Collation of annual greenhouse gas emissions data, which is also reported to NZET Committee, before submission to Scottish Government. The monitoring process will continue in 25/26, supported by relevant platforms and will be refined in dialogue with relevant officers.
If there are any remaining negative impacts after mitigation, what is the justification for why this policy should proceed.
n/a

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