
Biodiversity Report 2023-26

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1. Introduction

1 This document details the information Scottish Fiscal Commission is required to publish as prescribed in the Wildlife and Natural Environment (Scotland) Act 2011 to provide a publicly available report on the actions taken to meet the biodiversity duty. The report is for the period 1 April 2023 to 31 March 2026. The next report will be published in April 2029.

2 Information on the work of Scottish Fiscal Commission can be found on its website, in particular in the following documents:

Corporate Plan 2025-28¹

Business Plan 2025-26²

Annual Report and Accounts for the year ended 31 March 2025³

3 Should additional information in relation to the activities or operations of the Scottish Fiscal Commission be required, please contact the Commission at:

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0131 244 6388
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¹ Scottish Fiscal Commission (2025) [Corporate Plan 2025-28](#)

² Scottish Fiscal Commission (2025) [Business Plan 2025-26](#)

³ Scottish Fiscal Commission (2025) [Annual Report and Accounts for the year ending 31 March 2025](#)

2. Biodiversity Report

- 4 The Scottish Fiscal Commission is the independent fiscal institution for Scotland, and the only sub-national fiscal institution which produces its own fiscal and economic forecasts which are used as the official forecasts. In most countries equivalent organisations scrutinise or certify the Government's own forecasts.
- 5 The Commission is a non-Ministerial Office which means we are part of the Scottish Administration but not part of the Scottish Government. This ensures our operational independence. The Commission is directly accountable to the Scottish Parliament for the delivery of our functions.
- 6 The Scottish Fiscal Commission's Governance Board and Senior Management Team are committed to improving how we work as an organisation. As a non-Ministerial Office, the Commission has a responsibility to work in a way which contributes to the conservation of biodiversity.

2.1 Our context

- 7 Our role means that we link to biodiversity in an indirect rather than a direct way. Our statutory role is not linked to biodiversity. We do not own land nor do we have a direct role in the management and use of land or natural resources. We do not have a role in the promotion of sport, recreation, tourism, education, healthcare, social services or any of the other core activities set in out in the Scottish Government's guidance on the biodiversity reporting duty. As such, we are best placed to carry out a smaller, proportionate set of activities for biodiversity and this is where we have focused our efforts.
- 8 Though not required to produce an annual report for the Climate Change Act, we are required to meet certain duties specified in Act. This is reflected in a number of our corporate policies such as the Commission's travel policy, and our use of a shared service agreement with the Scottish Government for procurement.

2.2 Office Accommodation

- 9 Scottish Fiscal Commission is based in Governor's House, Regent Road, Edinburgh. The office is owned by Scottish Ministers, and we occupy it under the terms of a Memorandum of Terms of Occupation. It is an historic, Grade A listed building, which limits what changes can be made to the physical environment. Scottish Ministers are responsible for the maintenance of the grounds in line with their environmental policies.
- 10 The heating system serving Governor's House has been upgraded, with an electric boiler replacing a gas fired system. This will help to reduce the carbon footprint associated with Governor's House.
- 11 Scottish Fiscal Commission operates a flexible working policy and staff are able to work remotely where appropriate or make use of digital technologies to connect with colleagues, for example video or teleconferencing. with a much reduced carbon footprint.
- 12 The carbon footprint for Governor's House is included within the overall Scottish Government reporting.

2.3 Office supplies

- 13 Where possible we ensure that paper purchased carries the Forest Stewardship Accreditation logo. The Forest Stewardship Accreditation logo identifies whether the wood came from forests that are managed in a way that will ensure the forest continues to survive in the long term.
- 14 Scottish Fiscal Commission limits the amount of paper used in the office. For example, our publications are published on our website. Paper copies of reports are not routinely printed but can be provided when requested to meet accessibility requirements.
- 15 For day to day printing within the Commission, recycled eco paper is used. Communication by email is far more prevalent than posted letters. In addition, a more efficient networked secure multifunction printer is used which helps to reduce the amount of energy used in printing. In communicating with Commissioners, a secure electronic platform is used which facilitates paperless review, and redraft.
- 16 Staff are encouraged to turn off monitors and electronic equipment at the end of the working day. In addition recycling containers for paper, plastic and cans, and food waste are used in Governor's House.

2.4 Travel

- 17 Scottish Fiscal Commission staff and Commissioners are expected to comply with the Commission's travel policy and consider the impact their travel has on the environment. Commissioners and staff are encouraged to take public transport to travel for work related purposes and the use of taxis is discouraged unless several people are travelling together.
- 18 As noted at paragraph 11 Scottish Fiscal Commission operates a flexible working policy which helps us to minimise work related travel.
- 19 In addition, meetings between Commissioners and staff, including Governance Board and Audit and Risk Committee meetings, are routinely held online, which helps to further reduce the Commission's carbon footprint.
- 20 At Governor's House there is very limited car parking which encourages staff to travel to work by public transport provision (rail, bus, and tram services are easily accessible), or to walk or cycle. There are cycle parking facilities at Governor's House and shower facilities to facilitate active travel.

2.5 Procurement

- 21 Scottish Fiscal Commission follows the Scottish Public Finance Manual guidance on procurement. We are committed to buying goods and services in a sustainable manner by:
 - using government procurement frameworks where possible
 - considering value for money on a whole life cost basis, where appropriate
 - delivering benefits not only for the organisation but for society, the economy, and the environment

2.6 Future developments

- 22 Scottish Fiscal Commission will be mindful of environmental impact when taking forward procurement exercises and use Scottish Government for larger procurement.
- 23 Scottish Fiscal Commission will be encouraged to make use of the paid volunteering time to participate in projects which promote biodiversity.
- 24 We will continue to seek opportunities to promote biodiversity in ways that are relevant, meaningful and proportionate to our core statutory role.

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