

# Sustainability Report

## 2024 - 2025

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## INTRODUCTION

This Sustainability Report details SFT's environmental impact and associated financial costs. The environmental impact of the programmes which we manage, are accounted for by the organisations which have budgetary control of the projects within these programmes – more details of which can be found within our [Outcomes Report](#) and individual programme reporting structures.

SFT recognises the importance of sustainability and the duties placed on it under the Climate Change (Scotland) Act with many of our workstreams supporting the transition to a net zero economy – examples include Place and Asset Strategy activities which encourage collaboration across the public sector to optimise utilisation of public sector assets and total footprint; digital connectivity which brings long term benefits to rural areas; the Learning Estate Investment Programme (LEIP), which sets exemplary performance outcomes for both operational and embodied carbon; and the Net Zero Teams' programmes across electric vehicle charging, Decarbonisation of the public sector estate, heat Decarbonisation, and the Net Zero Public Sector Buildings Standard ("the Standard").

## BACKGROUND

The Scottish Government's sustainability strategy encourages both private companies and public bodies to disclose their sustainability and environmental performance information.

The quantitative element of this report focusses on our office premises in Edinburgh. Wider sustainability impacts, including our influence on the impacts of the public sector in Scotland are addressed qualitatively.

SFT has negligible direct (scope 1) emissions, as it neither owns nor operates any boilers or vehicles and its cooling equipment is free from refrigerant leaks. We do, however, use electricity which falls mainly under scope 2 (indirect). All other emissions arising from SFT's activities are classed as scope 3 (indirect).

This report records our scope 2 emissions and our key scope 3 emissions for the financial year 2024/25, calculated in accordance with the Climate Change Duties Reporting methodology introduced in 2015. However, the full reporting format is not applicable to SFT, as we are not a 'Major Player' and this report follows a bespoke, simplified format, appropriate to both voluntary reporting and the scale of our impacts.

## 2024/25 RESULTS

The Table below shows our overall results for the financial year 2024/25. During the year, our emissions per full time equivalent (FTE) employee were the same as the previous year. However, total emissions have reduced by 1.5 tCO<sub>2</sub>e. More detail behind these figures is contained in the attached **Appendix**.

Scope and Area	Emissions (tCO <sub>2</sub> e)			
	2024-25	2023-24	2022-23	
<b>Total Emissions</b>	<b>16.7</b>	<b>18.2</b>	<b>20.4</b>	<b>9.7</b>
Average FTE employees per annum	66.0	66.0	66.0	72.0
<b>Total Emissions per FTE</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.1</b>
<b>Rolling 4-Year Emissions per FTE</b>	<b>0.2</b>	<b>0.2</b>	<b>0.4</b>	<b>0.6</b>

## OTHER ENVIRONMENTAL IMPACTS

Other environmental impacts such as biodiversity and sustainable procurement with respect to the operation of our office are not of a scale to be considered material. Our influence upon the biodiversity and sustainable procurement impacts of the public sector in Scotland are considered on a project-specific basis. They can be considerable and, where appropriate to Projects and Authorities' requirements, are reported in our annual Outcomes Report.

## SOCIAL IMPACTS

SFT operates a flexible approach to remote working and responds to employees' requests for part time and compressed hours working in support of family and other commitments. SFT also provides two days paid leave each year for employees to support community initiatives which has a positive impact across a range of community projects and charities. Our influence upon the social impacts of the wider public sector is addressed on a project-by-project basis. Through our role in procurement mechanisms, such as hub and the Non-Domestic Energy Efficiency Framework, tenderers are required to include commitments to provide community benefits, including positive local environmental, social and economic impacts. SFT's approach to delivering social impact through construction projects is detailed in our [Community Benefits Toolkit](#) and is supplemented by the hub Measuring Social Impact Guidance.

## ECONOMIC IMPACTS

The table below discloses the level of expenditure on activities within the scope of this Sustainability Report where it is available i.e. it excludes costs included within our lease agreement for water charges, heating costs and electricity charges associated with landlord areas.

*SFT's Total Expenditure Relating to Utilities, Waste and Travel*

Area	Expenditure			
	2024-25	2023-24	2022-23	2021-22
Electricity	0	£4,810	£6,032	£5,700
Business Travel	£32,803	£29,759	£20,293	£3,942
Waste & Recycling	0	£4,165	£3,475	£2,871
<b>Totals</b>	<b>£32,803</b>	<b>£38,734</b>	<b>£29,800</b>	<b>£12,513</b>

## CARBON OFFSETTING

- We had undertaken to consider adopting a suitable carbon offsetting strategy for our UK mainland flights this year, if they reached a threshold at which carbon offsets are available to purchase from one of our preferred schemes. However, emissions from flights were similar to the previous year, i.e. they fell below the threshold at which offsets are available from [Trees for Life](#) and their Affic Highlands scheme.
- We will continue to review our strategy to reduce and offset emissions from flights.

## ELECTRICITY SUPPLY

Previously, whilst at our Thistle Street office, SFT met its electricity supply needs from a 100% renewables tariff, including both the energy sources and the Renewable Energy of Guaranteed Origin (REGO) certificates. Nonetheless, we quantify our emissions arising from electricity consumption on the basis of UK grid emission conversion factors when calculating our carbon footprint in this report and include the 2.1 tCO<sub>2</sub>e of Scope 2 electricity emissions.

SFT no longer has independent electricity supply arrangements at our new office at Thistle House, so we are not in a position to continue either reporting on electricity emissions or purchasing of REGO electricity and certificates. We will discuss with our landlord the pros and cons of adopting our previous electricity purchasing and emissions reporting strategy for 2025-26.

## CLIMATE CHANGE ADAPTATION

We take the risk of interruption of our business very seriously, including the risks presented by increased frequency and severity of adverse weather events attributable to climate change. These are covered by the procedures included within our Business Continuity Plan (BCP) and Emergency Management Plan. Our BCP includes robust provisions to minimise the disruption to business caused by severe weather conditions through facilitating off-site working. Most of our staff are used to working remotely and our policy of minimising the need to travel through homeworking, video conferencing and other telecommunication alternatives to face to face meetings assist us to minimise business disruption in the event of severe weather conditions and were invaluable in supporting our response to the COVID pandemic.

## FUTURE PLANS

In 2025/26, SFT's objectives are to:

- Thistle House
  - Develop an understanding of how to use our new office to minimise our environmental impacts and optimise business and wellbeing outcomes
    - collect baseline emission data
    - develop ideas and initiatives to promote wellbeing and environmental performance
    - integrate our occupancy and indoor environmental quality monitoring tactics into our sustainability strategy
- Staff Travel
  - encourage staff to avoid flying in favour of public transport, where business and personal commitments allow
  - review the suitability for SFT of formal and informal offsetting options for carbon emissions arising from essential mainland UK flights
- General
  - develop sustainability targets to apply in 2025/26

## APPENDIX

### GREENHOUSE GAS EMISSIONS (GHG) ANALYSIS

**Table 1** quantifies our total GHG emissions in terms of tonnes of carbon dioxide equivalent emissions. It shows the total impact and the impact per FTE employee, by scope and area.

As we sub-lease office accommodation, there are some key emissions that are indirect and controlled by third parties. This relates to the heating energy use, water use and electricity use in circulation areas at Thistle Street (pre October 2023) and all utility use at Thistle House (post October 2023), for which emission data is unavailable. Consequently, they are omitted from this report.

*Table 1: Analysis of SFT's Total Greenhouse Gas Emissions*

Scope and Area		Emissions (tCO <sub>2</sub> e)			
		2024-25	2023-24	2022-23	2021-22
Scope 1	Refrigerant Leaks	negligible	negligible	negligible	negligible
Scope 2	Electricity	0	2.1	4.7	4.7
	Business Travel	16.7	15.6	15.0	4.2
Scope 3	Waste & Recycling	0	0.3	0.3	0.4
	Electricity (T&D)	0	0.2	0.4	0.4
<b>Total Emissions</b>		<b>16.7</b>	<b>18.2</b>	<b>20.4</b>	<b>9.7</b>
<b>Average FTE employees p.a.</b>		66.0	66.0	66.0	72.0
<b>Total Emissions per FTE</b>		<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.1</b>

Further details on SFT's greenhouse gas emissions are noted below:

### Scope 1 Emissions

#### Refrigerants

Refrigerant leakage is the only potential scope 1 emission source at either our Thistle Street (pre Oct 2023) or Thistle House (post Oct 2023) offices. However, our cooling systems at Thistle Street were small, sealed, serviced quarterly and therefore had a low risk of leakage. Whilst our refrigerant systems at Thistle House are more substantial, providing all of our space heating and cooling needs, our landlord reports nil emissions from refrigerants each year and we do not have sufficient information regarding the maintenance of these systems to warrant an alternative view. Consequently, scope 1 emissions are estimated to be negligible and are omitted from this report.

### Scope 2 Emissions

#### Office Electricity

Up until October 2023, SFT leased a floor of office accommodation on Thistle Street, in the centre of Edinburgh, which had an EPC rating of C+. Our electricity use for lighting, office equipment etc within our office was metered and is covered by this report, for the relevant years.

However, *heating* energy use throughout the building and electricity use for landlord areas at Thistle Street was provided by the landlord as part of the lease cost and were unmetered. These unmetered energy sources are omitted from this report.

From October 2023, with our move to part of a floor in Thistle House, all heating and power use are unmetered and provided by the Landlord as part of the lease arrangements. To be consistent with our reporting of Thistle Street unmetered utility use, all Scope 2 Emissions for Thistle House are omitted from this report.

**Table 2** discloses metered electricity consumption, emissions and costs for SFT-occupied spaces of our Thistle Street office prior to October 2023 – excluding its heating and electricity use in landlord areas. Electricity consumption data is taken from invoices, which may include estimated values. For the first half of 2023/24, consumption is calculated from meter readings with the final reading on 25 October 2023.

*Table 2: SFT's Total SFT Office Electricity Consumption, Cost and Emissions*

Area	Total Impact of Electricity Use			
	2024-25	2023-24	2022-23	2021-22
Electricity Scope 2 emissions (tCO <sub>2</sub> e)	0.0	2.1	4.6	4.7
Electricity consumption (kWh)	0.0	10,196	23,842	22,064
Electricity expenditure (£)	0.0	£4,810	£6,032	£5,700

**Table 3** shows electricity consumption, emissions and costs per employee over the same period. For the fourth year running, we report Scope 2 emissions from electricity on a location basis in the table above, rather than a market basis. We are unable to show our electricity consumption (kWh) and emissions (tCO<sub>2</sub>e) for 2024/25 due to the information not being separately available from our landlord.

*Table 3: SFT's Electricity Consumption, Cost and Emissions per Employee, Trend 2020-24*

Area	Impact per Employee of Electricity Use			
	2024-25	2023-24	2022-23	2021-22
	FTE: 66	FTE: 66	FTE: 66	FTE: 72
Electricity Scope 2 emissions per employee (tCO <sub>2</sub> e/FTE)	0.0	0.0	0.070	0.071
Electricity consumption per employee (kWh/FTE)	0.0	154	362	306
Electricity expenditure per employee (£/FTE)	£0.0	£73	£91	£79

## Scope 3

### Electricity Transmission and Distribution (T & D)

Emissions arising from electricity consumption in the office are reported under Scope 2. However, the Scottish Government's reporting requirements also requires emissions associated with transmissions and distribution of electricity to be reported under Scope 3. We are unable to show our T & D emissions (tCO<sub>2</sub>e) for 2024/25 due to the information not being separately available from our landlord.

### Business Travel

SFT's staff policy is to make use of digital communication technologies to reduce the need to travel and when travel is necessary to prioritise the use of public transport for business travel whenever possible and safe to do so. This year total mileage is up 15,000 miles but carbon emissions remain roughly the same. Details of carbon emissions arising from staff business travel are included in **Tables 4 and 5**.

**Table 4** details the absolute miles and carbon emissions from each mode of business travel and indicates approximately a 10% increase on mileage, mainly in the train, tram & bus mode, and a 1.1 tCO<sub>2</sub>e increase on emissions.

**Table 5** details the miles and carbon emissions per employee from each mode of business travel and indicates a very small increase on miles and emissions per employee.

*Table 4: Breakdown of Business Travel Mileage and Emissions by Travel Mode and Year*

Travel Mode	Miles		tCO <sub>2</sub> e	
	2024-25	2023-24	2024-25	2023-24
Car	29,848	28,200	6.9	6.6
Train, Tram, Bus	61,012	55,106	3.6	3.3
Taxi	111	185	0.1	0.1
Air Travel	18,838	16,690	6.1	5.6
<b>Total</b>	<b>109,809</b>	<b>100,181</b>	<b>16.7</b>	<b>15.6</b>

*Table 5: Business Travel Mileage and Emissions per Employee – Breakdown by Mode and Year*

Travel Mode	Miles per Employee		tCO <sub>2</sub> e per Employee	
	2024-25	2023-24	2024-25	2023-24
Car	415	427	0.105	0.100
Train, Tram, Bus	847	835	0.055	0.050
Taxi	2	3	0.002	0.002
Air Travel	262	253	0.092	0.085
<b>Total</b>	<b>1,526</b>	<b>1,518</b>	<b>0.253</b>	<b>0.236</b>

### Waste and Recycling

Previously, at Thistle Street, regular waste arisings and recyclable materials were collected by SFT's contractor, ChangeWorks. They provided good quality data on the quantity of waste and recyclable materials collected from us and we applied emission factors published by BEIS to calculate our emissions. Since our move to Thistle House we do not have data on waste and recycling quantities or related emissions and therefore these are omitted from this report.

In 2023/24, our relocation from Thistle Street to Thistle house involved fitting out our new premises to meet our needs. The majority of this need was met by the adaptation and reuse of furniture, partitions and other items from Thistle Street, making a significant reduction in emissions that would have otherwise arisen if we had taken a more conventional approach of buying new for the move. Emissions arising from new fittings and other items are outwith the scope of this report.

This year our total emissions and emissions per employee arising from waste and recycling activities are not able to be collated.

*Table 6: Waste and Recycling Emissions and Emissions per Employee – Breakdown by Material & Year*

Waste Arising	Emissions (tCO <sub>2</sub> e)		Emissions per Employee (tCO <sub>2</sub> e/FTE)	
	2024-25	2023-24	2024-25	2023-24
Waste – Landfill	0.000	0.300	0.0	0.005
Recycling	0.000	0.000	0.0	0.000
<b>Total</b>	<b>0.000</b>	<b>0.300</b>	<b>0.0</b>	<b>0.005</b>

### Water

Water is provided by the landlord on an unmetered basis and is not quantified in this report. Carbon emissions arising from water use are estimated to be low compared with our electricity and travel emissions. Nonetheless both SFT and the landlord had invested in water conservation measures in the previous and current premises, including WC and urinal flush controls and dishwashers.

### Natural Gas

Heating is provided by the landlord on an unmetered basis and is not quantified in this report.

### Staff commuting

SFT's current and previous offices were based near a major train station in the centre of Edinburgh which encouraged staff (and visitors) to use the excellent public transport links. As we do not have direct control over emissions from staff commuting, they are not accounted for within our disclosed emissions. However, with a gap between April 2020 and March 2022 due to COVID, we have continued to track our staff commuting patterns.

*Figure 1: Staff Commuting – broken down by travel mode, 2019-20 - 2022-25*

