Dumfries & Galloway Citizens Advice Service

Environmental Plan & Carbon Audit

October 2025

Dumfries & Galloway Citizens Advice Service (D&G CAS) are committed to reducing our impact on the environment whilst maintaining and improving the delivery of advice to all the residents of Dumfries & Galloway.

We recognise that we, as a charity and a Small to Medium Sized Enterprise (SME), have a responsibility to reduce our carbon footprint, thus contributing towards Scotland's commitment to work towards achieving Net Zero by 2045. We also recognise that reducing our environmental impact makes good business sense in other ways - it reduces financial cost, and improves the local environments within which our staff & volunteers work and our clients come for advice. Thus we aim to create a sustainability plan which works for the benefit of all our users, the wider community, and ultimately the planet as a whole.

Initial Steps

In March 2022 the Board of Directors recognised the importance of carbon reduction for the Service when this was included as one of its Corporate Objectives: -

> *We will work towards achieving an environmentally conscious service with a 75% reduction in greenhouse gases by 2030 and net zero by 2045*.

However, pressures of demand for advice from clients during the cost of living crisis at that time prevented further work being carried out on carbon reduction until June 2025 when an updated Environment Policy and Strategic Plan was approved by the Board. These papers both acknowledged the need to focus on the journey towards Net Zero with a recognition that this could only begin in earnest our current carbon footprint had been measured via a Carbon Audit.

The timely addition of a volunteer with an interest in data analysis to our number, also in June 2025, gave us the necessary resource to carry out our first Carbon Audit giving us an insight into where we were creating most of our emissions, and thus the ability to reduce such impacts as we transition towards being a Net Zero organisation. The first Carbon Audit provides baseline figures for the financial year 2024-25.

Looking backwards to allow us to move forwards

Although our initial carbon audit was a measure of impact in 2024-25, D&G CAS has worked, in more general terms, to reduce our environmental impact for a number of years, often as the need to keep costs down worked in happy partnership with the need to reduce CO_2 emissions. As a result, careful controls on spending in areas such as photocopying and postage also had a positive impact on the environment – D&G CAS has long had the aim of keeping paper usage to a minimum.

It was the COVID 19 pandemic, however, which accelerated work towards Net Zero. During that time D&G CAS managed to deliver an advice service to our clients for all but the first day of lockdown. Initially only a few advisers had the facilities to work effectively from home, but during the following weeks, the Management Team continued to identify ways to enable more and more advisers to work from home, delivering advice to clients via telephone and email as opposed to via face-to-face interviews within our Bureaux. Thus staff and volunteers became used to working from home and developed skills in delivering advice to clients using this multichannel approach. On the return to our Bureaux post-pandemic, many clients continued to be happy to receive advice by email or telephone with some reverting to face to face advice as their preferred option. Today, D&G CAS allows the client to choose their preferred route for receiving advice, with 72% of our contacts being via a non-face-to-face route[1].

By continuing to deliver advice to our clients via our multichannel approach, those clients who are able to access advice via telephone, email or video conferencing have no longer been required to travel a substantial distance to our Bureau to get the help that they need. Those on a low income/and or with unmanageable debt have thus benefited from savings on the costs of travel into town for their appointments. In rural areas with often poor public transport, this has been of particular benefit to clients who are often forced to use a car despite this being a costly option. As travel, particularly car travel, creates carbon emissions, the reduction in the need to travel has helped to reduce the caron output of accessing advice.

For clients who still require or prefer face-to-face advice, we have also strived to increase our number of Outreach Clinics so that these can be available to people in the communities within which they live. Now one adviser can travel to deliver advice to a number of clients, as opposed to them all traveling individually to one of our Bureau in Dumfries, Annan or Stranraer. Furthermore, we have carefully selected staff or volunteers to deliver these clinics so that the person delivering the clinic is an Adviser who lives close by wherever possible, thus reducing commute or business travel on that day.

Although we have been unable to measure the carbon emissions impact of client journeys and the effect that these initiatives will have had on our overall carbon footprint, we believe that they will have resulted in a significant reduction in carbon emissions created by clients coming to us for advice, as many can now receive advice at home with no need to make any journey. Those who do need to come to us for face-to-face advice can often benefit from this being delivered closer to home, again reducing the cost and consequently the carbon output, of their journeys. Local advisers attending local outreaches also reduces carbon emissions by staff and volunteers as their journeys to work are often lessened significantly.

The use of multichannel advice has also helped staff and volunteers to reduce their carbon emissions. Many staff can work from home for of a part of the week, giving advice to clients over the telephone or by email or video conference. On these days they no longer need to travel, often long distances, to work. This is also an option for some of our more experienced volunteers. In a rural area where staff can commute for as much as 80 miles per day to the office, this hybrid working has allowed us to reduce our carbon footprint from commuting by up to 50% (most full time staff work from home on three days per week, most volunteers work from

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[1] Own client database report for January – March 2025

[2.] https://circularecology.com/news/the-carbon-emissions-of-homeworking-and-office-working

the office only). It has also helped staff in particular to improve their work-life balance as less time is spent commuting.

CARBON AUDIT

A Carbon Audit was carried out for the year 2024-25 to create a baseline measurement of Carbon Dioxide equivalent emissions in tonnes (tCO_2e), for the Service. On 31st March 2025 the Service employed 63 individual staff members (47 FTE) and had 25 volunteers (5 FTE), delivering advice to the people of Dumfries & Galloway via our 3 Bureaux, numerous local Outreaches, and by telephone, email and occasionally video call.

1. Emissions Boundary

When carrying out a Carbon Audit it is not possible to measure every small type of emission especially when, as a charity, we have limited resources to do so. As a result, it is standard practice to measure the largest areas of emission for each individual organisation also taking into account the ease within which they can be measured and the control that an organisation can have over their output.

When identifying the emission sources that D&G CAS would measure, we also wished, as a member of the Scottish Association of Citizens Advice Bureaux trading as Citizens Advice Scotland (CAS), to align our measurements with those that CAS and a small number of our sister Bureaux, had carried out already. This would, in the longer term, help CAS to build an accurate picture of the environmental impact of the Scottish service as a whole.
We therefore chose to measure the following: -

Usage	Scope
Gas	1
Electricity	2
Business Travel	3
Employee/Volunteer Commute	3
Homeworking	3
Waste	3
Transportation & Distribution	3
Goods & Services	3

NB. Works Vehicles, although a Scope 1 usage, were not included as we do not have any.

2. Methodology & Results

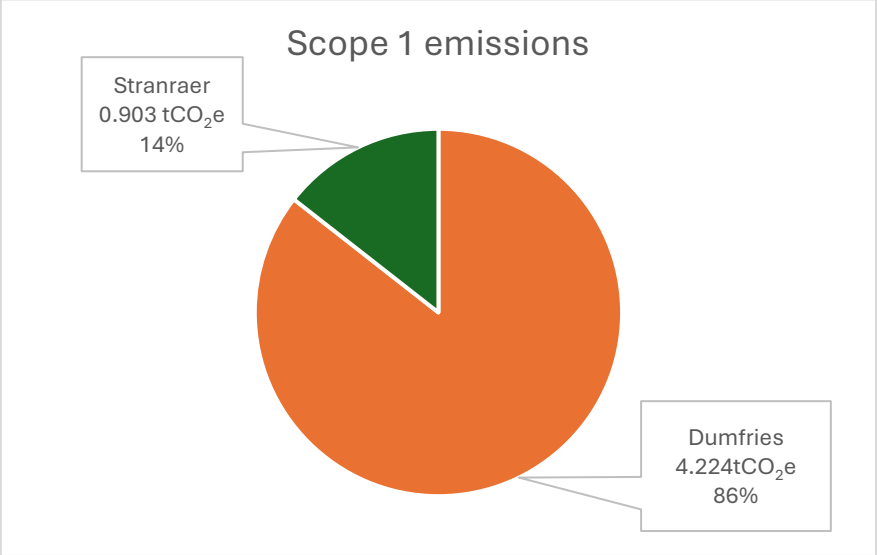
Our carbon footprint was measured by calculating the tonnes of Carbon Dioxide equivalent (tCO_2e) for each of the above activities. For Scope 1 & 2 calculations the SME Carbon Footprint from Carbon Trust was used. This enabled us to breakdown Scope 1 & 2 emissions for our three individual premises as well as looking at these emissions as a whole. All Scope 3 emissions were measured for the Service as a whole.

Scope 1 – Gas

D&G CAS currently uses gas heating at its Dumfries & Stranraer premises. To calculate gas consumption, meter readings were compared for each premises at the start of April 2024 and the end of March 2025. Kilowatt usage was then input into the SME Carbon Footprint calculator carbon calculator for each to calculate the tCO_2e emissions. As Stranraer Bureau shares its premise with other, independent, services, it was identified that D&G CAS was only responsible for 31% of the total gas usage, a calculation based upon the percentage of the floor space which we occupy.

Carbon emissions were calculated as follows: -

Figure 1 Scope 1 Carbon Emissions



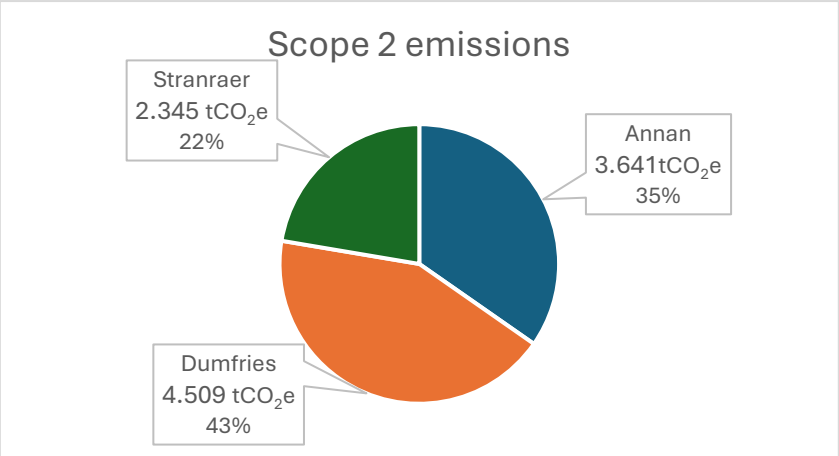
These show that the Dumfries premises creates 86% of our tCO_2e emissions from gas with Stranraer creating only 14%.

Scope 2 – Electricity

Usage of Electricity was then measured in the same was as for Gas with Annan also being included this time. Annan has two meters, one dedicated to the heating system and so both meter readings were included in the calculation. Again, a factor of 31% was applied to Stranraer and the SME Carbon Footprint calculator was used.

Results for electricity are as follows: -

Figure 2: Scope 2 Carbon Emissions



For electricity Dumfries creates 43% of emissions, Annan 35% and Stranraer 22%.

Scope 1 & 2 Emissions – Analysis

Variations in the emissions from Gas and Electricity across the three Bureaux is as expected with the biggest premises, Dumfries, creating the largest share of emissions from both electricity and gas (6.160 tCO_2e or 49.6%). Despite being the smallest Bureau, Annan emits more tCO_2e than Stranraer (compare 3.641 tCO_2e with 2.625 tCO_2e that is 29.3% with 21.1%).

Stranraer Bureau is clearly the most energy efficient premises despite being in the most exposed location (on the harbour front) as a result of sharing location with partner agencies and the occupation of a building which was renovated in 2000 to the reasonable insulation standards of that time. Annan has benefited during the past ten years from new double glazing, a new electric heating system and the installation of LED lights in the main office but is clearly still the least energy efficient of our premises. Dumfries Bureau also lacks adequate insulation, has metal windows and a very old and inefficient heating system. We must therefore work to reduce the carbon footprint of Annan and Dumfries buildings in particular.

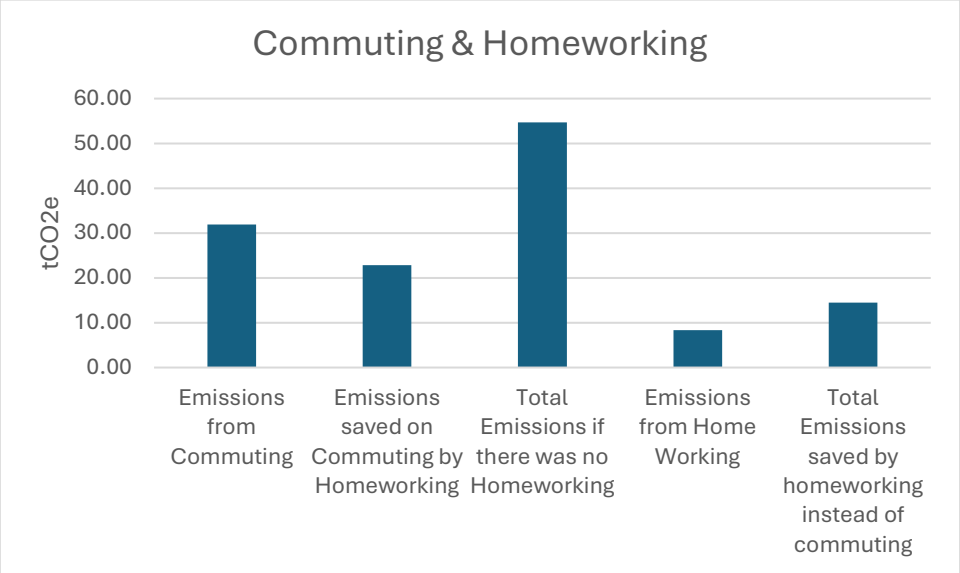
Scope 3 – Employee/Volunteer Commute & Homeworking

Emissions generated from employee/volunteer commuting were anticipated to be large since a number of our staff commute significant distances to work – a result of the rurality of the region. The aforementioned hybrid working and outreach policies will have made a significant impact on these emissions, but some emissions will still remain.

Commute emissions were measured by circulating a survey to all staff and volunteers asking them to detail the number of days that they work from home, length and method of their commute, type of vehicle (if any) used, size of car used, and whether they deliver any outreaches from home.

Results of the survey where then collected and tCO_2e emissions calculated using figures provided on the Government website for small, medium and large cars and according to fuel type. Emissions for bus travel were also used. All staff were assumed to have worked for the Service for the full year to account for those who had left D&G CAS and been replaced by another. Using a spreadsheet these were then calculated with results shown in the table below:-

Figure 3: Emissions from Staff & Volunteer Commute



The results show that the total emissions that employees &volunteers created from travelling to their Bureau, or from home to Outreach, for the year was 31.9 tCO_2e. Steps already taken by D&G CAS to reduce the carbon footprint have been significant as home working has resulted in a saving of 22.8 tCO_2e for the year from commuting. If no staff or volunteers were working from home, total tCO_2e for commuting would have been 54.76 tCO_2e for the year, that is a figure 42% higher than current emission output.

However, it must be recognised that working from home also creates a carbon emission as the home has to be heated, lit, and laptops used whilst working from home. For homeworking calculations carbon emission rates were taken from the Circular Economy website[2] and it was assumed that home would have been otherwise unoccupied during working hours. Homeworking created a carbon emission of 8.32 tCO_2e for the year meaning that even when taking the emission created by homeworking into account the policy to allow staff to work from home has resulted in a saving of 14.5 tCO_2e.

The specific impact of delivering Outreach to clients within their own local area was also measured using the method described for measuring the impact of commuting to D&G CAS. As discussed under *Looking Backwards to Move Forwards* delivery of outreach should help to reduce tCO_2e emissions since one adviser can travel to advise many clients within their local area. The reduction of client travel has not been measured, however the impact of our decision

to use local staff and volunteers to deliver outreaches resulted in a very small increase of 0.4 tCO_2e emissions from staff & volunteers commuting from home to an outreach location as opposed to their commuting from home to their main office. When compared to the impact that client travel for advice would have had, this can still be viewed as a significant saving whilst realising our vision to deliver advice in the *Right Place, at the Right Time and in the Right Way*.

Scope 3 - Business Travel

D&G CAS relies on business travel to deliver its services at Outreach, and to enable staff to travel between locations when required. Use of public transport is encouraged for business travel whenever staff are travelling to the central belt, however, in our essentially rural region this is rarely possible within the region due to buses being infrequent and often unreliable.

Over the past five years, D&G CAS and the wider Citizens Advice network has found new ways of operating which have helped us to reduce our carbon footprint. During the months of the pandemic, we became used to attending virtual meetings via MS Teams or Zoom and so continued this afterwards. At CAS it is now the norm for 50% of Committee meetings to be held virtually, reducing the need to travel to Edinburgh or Glasgow. Meetings within D&G CAS have also changed so that many are now held over MS Teams with occasional in-person meetings to allow colleagues to get to know each other better. This introduction of easy to use and efficient software to facilitate virtual meetings has therefore helped us to reduce our carbon footprint.

Business Travel was calculated using Expenses Claims forms and applying a standard emission rate for each form of transport (e.g. car, bus, train) as for Commuting above. However, in this case cars were assumed to have medium sized, petrol engines. Although volunteers are entitled to claim travel expenses for their travel to their regular Bureau, these were counted as Commuter emissions rather than those created by Business Travel. Similarly travel to Outreach to and from home was classified as Commuting rather than Business Travel.

Business travel emissions were 1.61 tCO_2e in 2024-25.

Scope 3 – Waste

D&G CAS has strived to minimise waste for many years with “reduce” being the first measure in the principle of “reduce, reuse, recycle”. Where possible we also reuse items before disposing of them by recycling or sending to land fill. The Service complies with the Waste (Scotland) Regulations 2012.

To calculate the amount of waste created each bin (Paper/Cardboard, Plastic, General Waste) at Dumfries was weighed when empty and just before going out for collection, calculating the difference. This was then multiplied by the number of collections in one year. For Annan and Stranraer bin-weight we adjusted the weights at Dumfries in proportion to the number of staff

hours worked at these sites. Paper shredding was also calculated using waste disposal certificate which specify the number of 15 kg bags which were disposed. All confidential paper waste is shredded and then recycled from Dumfries.

Amounts of each type of waste was put into the Smart Carbon calculator to measure the tCO_2e emissions. This showed a total carbon emission of 0.32 tCO_2e for the year.

Scope 3 – Transportation & Distribution

For D&G CAS this is mainly a measure of the emissions created through the delivery of purchases items to the Service.

Calculation can be based on the costs of Postage & Handling for the delivery of items. Unfortunately, the majority of items purchased by D&G CAS come with postage and handling included within the overall cost of each item purchased. To have pulled out the very few items where postage and handling was charges separately would have produced an unrealistically low emissions rand. As a result, these emissions were not calculated for the Carbon Audit but were instead included within *Goods and Services*.

Scope 3 – Goods and Services

This is a calculation of the emissions created through the purchase of all other goods and services purchased by the Service. Examples of such goods and services ranges from insurance to use of the Internet to purchase of stationery and cleaning products.

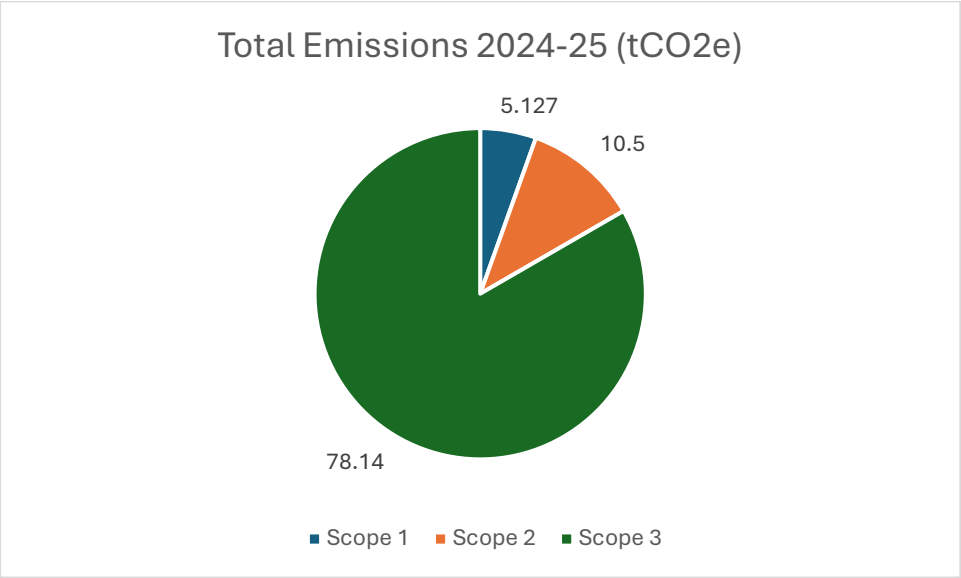
Such emissions were calculated by firstly calculating the total costs of all goods and services purchased and not covered by other areas of the Carbon Audit and inputting these into the Smart Carbon Planner.

The total carbon emission from purchased Goods and Services was 35.84 tCO_2e.

Total Carbon Emissions

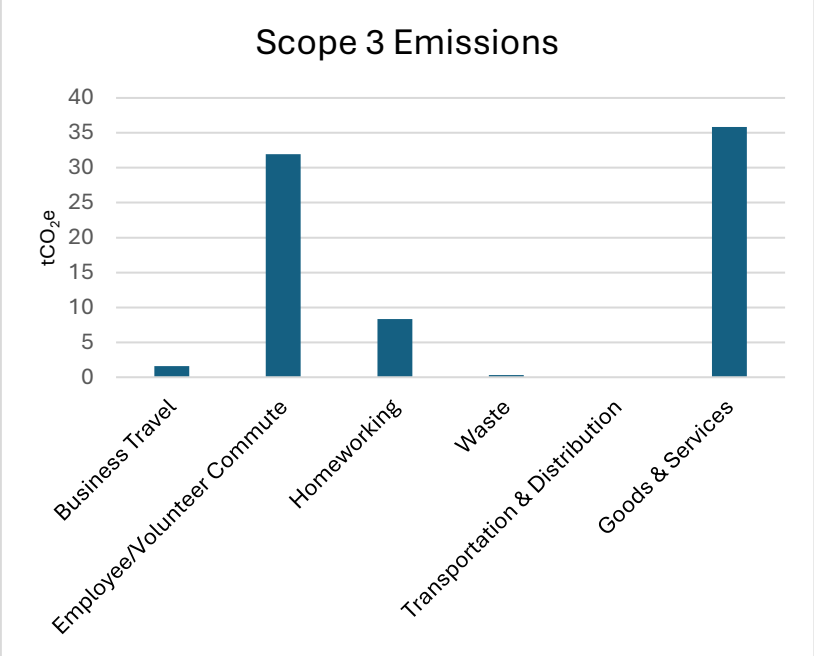
Total carbon emission for 2024-25 was 93.77 tCO_2e with distribution as shown in Figure 4 below.

Figure 4 Total Carbon Emissions per Scope



Clearly the majority of D&G CAS' carbon emissions are as a result of Scope 3 activity data for which can be further distilled as shown in Figure 5.

Figure 5 Breakdown of Scope 3 Carbon Emissions



Here it is clear that Commuting and Goods & Services have the biggest emissions with Business Travel and Waste disposal creating a very small part in carbon emission creation. Transportation & Distribution will have created some carbon emissions but these could not be separated out for calculation.

Action Plan

In order to foster staff and volunteer buy-in and to ensure that carbon reduction planning is achievable, staff and volunteers were consulted at four events across the Service in October 2025. At these events, suggestions for ways to reduce the carbon footprint of the Service were invited and are summarised in Figure 6.

Suggestions were then incorporated with other methods which will be used to reduce D&G CAS' tCO_2e emissions in its journey towards Net Zero (*Figure 6*). By mapping the effects of these reductions on our carbon footprint over time, it was then possible to demonstrate that these reductions, along with reductions which will be achieved by Westminster and Scottish Governments (for example the move to electricity from renewal sources), would achieve a reduction to 5.44 tCO_2e, that is just 5% of the amount produced in 2024-25.

Figure 6 Planned Emissions Reduction to 2030

Year(s)	Emission Reduction	Rationale
2024-25	Baseline	
2025-26	No measurements taken	As it was six months into the year by the time the carbon audit had been completed
2026-30	**Scope 1** – 30% reduction at Dumfries **Scope 2** – 20% reduction at Dumfries	Dumfries Bureau is in the process of relocating to new premises in the town centre. It is intended that these will be more energy efficient once renovated – see below. Once settled into the new premises, installation of solar panels and of voltage reduction systems will be explored.
	Scope 2 – 10% reduction at Annan	Annan Bureau – take steps to make Annan Bureau more energy efficient through negotiation with the landlord and through the installation of LED lighting in interview rooms.
	Scope 1 & 2 – 0% reduction at Stranraer	As energy efficiency at Stranraer is already high and we do not lease the entire building there is little scope for further improvement.

	Scope 3 **Business Travel** – 10% reduction	1. Staff will be encouraged to meet via MS Teams wherever possible. However, we recognise the value of face-to-face meeting between colleagues and so these will continue to happen also. Team meetings will continue to be held in the main by MS Teams but on occasion they will be in person. 2. Increased use of electric cars by staff is anticipated in line with national trends and so carbon emissions from business travel will decrease. 3. |Increased matching of staff to nearby Outreaches so that they do not have Business Travel to Outreach, instead they can commute a short distance from home.
	Employee/Volunteer Commute – 10% reduction	4. Careful matching of staff to local outreach commute to the Bureau at which they work. 5. Establishment of more outreaches will mean that there are more opportunities for staff and volunteers to deliver face-to-face advice at a location close to home, thus reducing their commute. 6. 5 & 6 will also reduce the (unmeasured) carbon emissions of clients traveling for face-to-face advice. 7. Continued encouragement for staff to work from home for a portion of the week where possible thus reducing the need to commute. This is enabled by the multichannel approach. 8. Increased use of electric cars by staff clinics will mean that they can commute a short distance to outreach clinic rather than a longer is anticipated in line with national trends and so carbon emissions from business travel will decrease. 9. Establishment of a “car share buddy” finder on our Intranet so that staff and volunteers can partner up with colleagues when travelling to work.

	Homeworking – 0% reduction	10. As the impact of homeworking is less than the impact of commuting this is seen as a positive step towards achieving Net Zero.
	Waste – 5% reduction	11. Only buy goods that are required and no more 12. Increased recycling of waste where possible 13. Giving unwanted office furniture to other local organisations where possible
	Transportation & Distribution 0% reduction	14. Buying from local sources where possible
	Goods & Services – 5% reduction	15. Buying from local sources where possible 16. Only buying what we really need

Reduction of Carbon Emissions as a result of move of Dumfries Bureau

1. D&G CAS is currently in the process of relocating its Dumfries Bureau to new, smaller and more accessible premises. Although the new premises have an Energy Performance Certificate rated as G (very poor) their smaller size alone should result in a lower rates of carbon emissions. Renovation work to the premises should also reduce emissions further.

   D&G CAS aims to reduce carbon emissions from Scope 1 & 2 through improved insulation and the installation of energy saving measures. The Service contacted Business Energy Scotland who provide guidance, loans and grants to help businesses to make their properties more energy efficient. Although we have not been able to secure a loan and grant as delays in the application process were going to delay the refurbishment of the premises to an unacceptable level, the advice received from Business Energy Scotland has meant that we will be installing energy efficient LED lighting and motion sensors, and destratification fans in the ceilings of the main office to better distribute heating. The survey completed by Business Energy Scotland estimates that these measures should reduce annual carbon emissions by 2.8 tCO_2e; and 1.9 tCO_2e respectively.

   Of course, it is difficult to compare usage of two different buildings in two different locations, but by adopting energy saving measures where possible and at the point of refurbishment, steps should be taken towards reducing overall carbon emissions.

Final Thoughts

Much of the work towards Net Zero has already been carried out by D&G CAS over the past ten years in a bid to make the Service, a registered charity, more cost effective. Fortunately, financial efficiency has also worked towards achieving carbon efficiency for the Service. This can be seen though our limited purchases of goods and services and efforts to reduce waste.

Work to improve the work/life balance for staff through hybrid working, and the standard of service for clients has also benefited the environment with the establishment of Outreaches reducing business travel and commute emissions.

We must not, however, rest on our laurels, and will continue to take steps to reduce our carbon footprint in order contribute towards the nation's target of Net Zero by 2045, including all actions within our Corporate Plan. Initially reductions will take place as a result of our move to more energy efficient premises in Dumfries, and then through the continued development of outreach clinics in the community where people live so that we can deliver a service to them in the Right Place, at the Right Time and in the Right Way.

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