





UN Tourism

UNITED NATIONS WORLD TOURISM ORGANIZATION

Glasgow Declaration Implementation Report 2023

Advancing Climate Action

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Glasgow Declaration Implementation Report 2023 – Advancing Climate Action

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Introduction

The Glasgow Declaration on Climate Action in Tourism¹ was launched in November 2021 at the United Nations Climate Change Conference COP-26. It is a catalyst for increased urgency about the need to accelerate climate action in tourism, as tourism emissions were forecasted to increase by at least 25% by 2030 in a business as usual scenario.²

At its launch, 300 signatories made a commitment to support the global goals of halving emissions by 2030 and reaching net zero as quickly as possible before 2050, to stand the best chance of keeping global warming within 1.5 °C above pre-industrial temperatures.

Since then, the number of signatories has grown to stand at 869 at the end of December 2023. The signatories represent all types of tourism stakeholders from 90 different countries, from every continent. Each of them has made the commitment to publish a Climate Action Plan aligned with five pathways **(measure, decarbonize, regenerate, collaborate** and **finance)** and to report on its implementation publicly on an annual basis.

Alongside these voluntary commitments there continues to be acknowledgement of the role of the Glasgow Declaration in providing all stakeholders in the tourism sector with a unified framework through which to align their actions – with their supply chains, with other industries and with other international initiatives. This role has been recognized by the UNWTO Executive Council (June 2022), the UN General Assembly (December 2022) and the Tourism Working Group of G20 countries (July 2023), among others, such as for instance the Tourism Transition Pathway of the European Commission.

Now, two years after the Declaration's launch and thanks to the collaboration with United Nations Framework Convention on Climate Change (UNFCCC), the Glasgow Declaration has been integrated as an initiative within the Global Climate Action Portal of UNFCCC (originally known as Non-state Actor Zone for Climate Action – NAZCA).³ In addition, the key takeaways of this report have been presented at COP-28, which took place in December 2023 in Dubai, United Arab Emirates, during an official side-event titled "Tourism United for Climate Action – Delivering on the Commitments of the Glasgow Declaration". This event showcased the capacity of the tourism sector to enact concrete climate action, including measurement of tourism emissions, decarbonization strategies, regenerative approaches for destinations and innovative finance.

The first reporting exercise of the Glasgow Declaration was conducted between January and June 2023. This report presents the results of a systematic review of all progress updates received from signatories (over 400 updates), which in many cases included the submission of a Climate Action Plan (over 250 plans). It captures the ways that the plans are being created; the approaches taken to selecting and designing actions; the collaborations undertaken to support progress; common challenges; and the structures put in place to ensure delivery.

One Planet Sustainable Tourism Programme (2021), 'Glasgow Declaration on Climate Action in Tourism', UNWTO, Madrid, online available at: https://www.unwto.org/the-glasgow-declaration-on-climate-action-in-tourism [10-01-2024].

² World Tourism Organization and International Transport Forum (2019), Transport-related CO₂ Emissions of the Tourism Sector – Modelling Results, UNWTO, Madrid, DOI: https://doi.org/10.18111/9789284416660.

³ See for more information on UNFCCC Global Climate Action – NAZCA: https://climateaction.unfccc.int/ [16-01-2024].

The present report represents a first-of-its-kind picture of the rapidly developing engagement of the tourism sector with the challenges of climate action.

In addition to the key takeaways, the report addresses in chapter 3 the five pathways of the Declaration. Each section summarizes progress made by signatories, combining actionable insights from frontrunning plans, resources and initiatives that may be of wider utility, and areas where additional focus, investment or support are required. The chapters are followed by a conclusion which includes a reflection on suggested next steps. A series of annexes is also included, offering practical guidelines for signatories looking to create their own climate action plans, along with potential actions to consider for decarbonization and regeneration.

The release of the report supports the way forward proposed by the UNFCCC-led First Global Stocktake, which consolidates the views of Parties to the Paris Agreement. The 2023 Synthesis Report calls "on work on response measures to be broadened" and stresses "the contribution of sectors such as tourism". It also encourages "support [of] efforts towards transition to sustainable lifestyles, sustainable patterns of consumption, strengthening circular economy and sustainable tourism", thereby recognizing the transformative role of tourism for climate action.⁴

The implementation of the Glasgow Declaration on Climate Action in Tourism is being led by UNWTO within the framework of the Sustainable Tourism Programme of the One Planet network, where UNWTO collaborates closely with the UN Environment Programme (UNEP). The Declaration and its commitments were initially written by UNWTO and a Drafting Committee which included UNEP, The Travel Foundation, VisitScotland and Tourism Declares a Climate Emergency, with many other entities and experts providing feedback and support. The Travel Foundation also plays an ongoing role as an implementation partner.

What are the commitments proposed by the Glasgow Declaration on Climate Action in Tourism?

The Glasgow Declaration is a voluntary commitment which tourism organizations of all kinds subscribe to accelerate and coordinate climate action in tourism by:

- Supporting the global climate goals to halve emissions by 2030 and reach net zero as soon as possible before 2050;
- Delivering Climate Action Plans within 12 months from becoming a signatory (or updating existing plans), and subsequently implement them;
- Aligning plans with the five pathways of the Declaration: measure, decarbonise, regenerate, collaborate and finance;
- Reporting publicly on an annual basis on progress against interim and long-term targets, as well as on actions being taken; and
- Working in a collaborative spirit, sharing good practices and solutions, and disseminating information to encourage additional entities to become signatories and supporting one another to reach targets as quickly as possible.

The full text of the Glasgow Declaration can be found in annex 1.

⁴ United Nations Framework Convention on Climate Change (2023), Views on the elements for the consideration of outputs component of the first global stocktake – Synthesis report by the secretariat, UNFCCC, online available at: https://unfccc.int/sites/default/files/resource/SYR_Views%20on%20%20Elements%20for%20CoO.pdf [10-01-2024].

KEY TAKEAWAYS

Glasgow Declaration Implementation Report 2023 – Advancing Climate Action

The *Glasgow Declaration Implementation Report 2023* presents the results of a systematic review of all progress updates received from signatories during the first reporting exercise conducted between January and June 2023 (over 400 updates), which in many cases include the submission of a Climate Action Plan (over 250 plans).

The report represents a first-of-its-kind picture of the rapidly developing engagement of the tourism sector with the challenges of climate action. It captures the ways that plans are being created; the approaches taken to selecting and designing actions; challenges and opportunities connected to the different pathways of the Declaration (measure, decarbonize, regenerate, collaborate and finance); the collaborations undertaken to support progress; and the structures put in place to ensure delivery.

1.1 Climate action plans

- The Glasgow Declaration has catalysed the creation of hundreds of independently conceived Climate Action Plans and reports, guided by and aligned to its simple, flexible, shared framework of five pathways: measure, decarbonize, regenerate, collaborate and finance. This approach has stimulated a multiplicity of diverse responses, representing the complexity of tourism and its many stakeholders. It is likely that the same level of response would not have happened had the initial requirements been too onerous or restrictive.
- Most of the Climate Action Plans received are from business signatories (59%), followed by supporting organization signatories (30%) and destination signatories (12%). Plans are predominantly forward looking, presenting the commitments to action that the organizations intend to make. They do not yet report on progress achieved or challenges faced during the implementation. It is expected that this focus will shift as implementation gains speed, providing insights into how the sector is proceeding towards its long-term goals.
- The Climate Action Plans submitted by signatories are varied in how they have been developed. While 82% are standalone plans, 18% form part of a wider sustainability plan. The majority of plans (77%) have been created by the signatories in-house. Only 23% involved working either with expert support (often to deliver the measurement of emissions) or were guided and supported by a membership network or sustainable tourism scheme.
- Plans go into varying levels of detail concerning the approaches to climate action. A small number of plans (17%) contain only the objectives that the signatory is focussing upon. However, the vast majority (83%) detail the specific actions the signatory is undertaking or has planned to achieve such objectives. The inclusion of an action within a plan does not mean that it is being carried out, but provides the basis for subsequent reporting on progress and challenges in future years, which will support other signatories in their efforts.
- While the primary focus of all plans is the signatory's own climate action, some also used the opportunity to seek to catalyse wider engagement either of their supply chain, similar type of organizations, or at destination level. Encouraging collaborations can support a coordinated approach that is grounded in practitioners' real experiences. It can also avoid the duplication of effort or confusion (for stakeholders or tourists) that could result from multiple unconnected initiatives developing too far down different paths.

- For the vast majority of signatories, not only is this their first ever attempt at creating a Climate Action Plan; they additionally have made the commitment while trying to rebuild from the devastating impacts of the COVID-19 pandemic. As such, many responses to the survey comment on the challenges their financial situation presents when looking to secure the time and resources needed, or express concern that the potential benefits of climate action are not evident, could not be measured, or that customers would not be interested.
- When the combined content of the Climate Action Plans and progress reports submitted by Glasgow Declaration signatories is considered, the richness of the evolving work portrays an emerging network of stakeholders innovating solutions, creating resources, connecting across supply chains and involving destinations and communities. The analysis also highlights what gaps and challenges remain and where there is a need for additional focus, investment or support.

1.2 The five pathways

The Glasgow Declaration Operating Guidelines⁵ advise signatories to consider all pathways when developing their Climate Action Plans. All plans should address how to measure and decarbonize. Except in a very few circumstances, plans should also address what positive role the signatory can play – regenerate. The final two pathways – collaborate and finance – focus on how the first three pathways are best achieved.

1. Measure

- The majority of signatories which submitted plans are also now measuring some or all aspects of their operations (66%), mostly referring to CO₂ and less often to greenhouse gas (GHG) emissions. A further 11% of plans mention in some way that the signatory is now engaging in measurement, even if not yet able to report figures.
- Of the plans reporting measurement:
 - The majority (76%) also share detail on how they measure (including methodologies, challenges and actions) and a great variety in approaches has been made evident;
 - Just over half (57%) contain a baseline year of emissions measurement, with 2022 being the most common year selected;
 - Less than half (42%) are using the Greenhouse Gas Protocol⁶ scopes framework, while many others indicate the specific emission sources they record.
- Reporting on scope 3 emissions remain a challenge given the diversity of business models of the tourism sector (often inside of a specific company). Where signatories do report their scope

⁵ For more information, please consult: One planet (n.d.), 'Glasgow Declaration – FAQ', One planet network, online available at: https://www.oneplanetnetwork.org/programmes/sustainable-tourism/glasgow-declaration/faq [16-01-2024].

⁶ See for further information: Greehous Gas Protocol (n.d.), 'About Us', World Resources Institute, Washington, D.C., online available at: https://ghgprotocol.org/about-us#:~:text=Greenhouse%20Gas%20Protocol%20provides%20standards,and%20 manage%20climate%2Dwarming%20emissions [16-01-2024].

3 emissions (39% of those measuring), these emissions nearly always account for over 75% of total emissions.

- Only 22% of the plans which report measurement include the emissions related to transport to and from the destination, and these are mainly plans from tour operators and destinations.
- As engagement with measurement develops, the need for consensus around measurement methodologies, which sources to include, and which stakeholders are responsible for including them in their boundaries, is of growing importance.
- The emergence of multiple measurement initiatives led by a variety of signatories further highlights the need to ensure alignment and complementarity between the many approaches and tools.

What are the Greenhouse Gas Protocol and emission scopes?

The GHG Protocol is a global standardized framework to measure and manage GHG emissions from private and public sector operations, value chains and mitigation actions.

The segmentation of different emissions sources into scope 1, 2 and 3 is a way of categorising the different kinds of carbon emissions a company creates in its own operations, and in its wider value chain:

- Scope 1 emissions: Emissions that an organization causes directly through combustion of fuels or use of refrigerants in its owned properties and vehicles.
- Scope 2 emissions: Emissions an organization causes indirectly through the purchase of electricity or energy, for example for heating and/or cooling buildings.
- Scope 3 emissions: Emissions the organization is indirectly responsible for, up and down its value chain. Scope 3 is further subdivided into 15 types of emissions.

Note: For further information on emissions scopes, please access annex 3 of: World Tourism Organization (2023), *Climate* Action in Tourism – An overview of methodologies and tools to measure greenhouse gas emissions, UNWTO, Madrid, DOI: https://doi.org/10.18111/9789284423927.

2. Decarbonize

- The majority of Climate Action Plans (75%) describe specific decarbonization actions. The diversity of approaches reported provides an extensive and ever-growing database of actions applicable to different stakeholders, which can be shared and adapted by others to their specific circumstances.
- The majority of Climate Action Plans are still not specific in how their decarbonization actions will achieve their emissions reduction targets and over what time period, and therefore the alignment with the overall targets proposed by the Glasgow Declaration is only implicit for the time being. Around 27% of Climate Action Plans have explicitly outlined more specific targets, for example differentiating their targets for scopes 1, 2 and 3.

- There is only a limited sense of signatories prioritizing which actions they choose according to their relative impact. The experience of those frontrunners which are meaningfully engaging in prioritizing their actions should be explored and shared, while also looking outside the tourism sector for other effective and applicable approaches. Mechanisms should be explored to connect practitioners working on the same or similar actions. The resulting knowledge sharing can catalyse further development and accelerate progress.
- The impact of COVID-19 impact on society and the tourism sector can be seen throughout the selection of decarbonization strategies. Remote working, virtual meetings and reduced business travel are almost omnipresent in Climate Action Plans, and the way they are being implemented shows that they have often moved from being crisis response to conscious business strategy.
- There is an opportunity to build on progress being made in business travel and events (which are often driven by greater reporting obligations), for example in a range of issues such as travel, food waste or engagement of the supply chain.
- Offsetting is included in 54% of submitted plans, of which 82% say they support standard offsetting, 4% report investing in carbon removal, and 14% support some other form of nature-based solutions. However, plans consistently position offsetting as additional to their decarbonization strategy and/or state they are investigating alternatives.

3. Regenerate

- The regenerate pathway is less addressed, despite it potentially offers the greatest opportunity for tourism to play a leading, transformative role. While 70% of the plans refer to actions that could be included in this pathway (e.g., climate adaptation, ecosystems restoration, climate justice, regenerative tourism), there remains considerable opportunity to develop more innovative approaches. At present, regeneration is too often seen as being just about providing financial support to others through offsetting, carbon removal or nature-based solutions. There is less focus on how to redesign core tourism products and experiences to become regenerative.
- There is limited focus on climate adaptation or risk in plans so far submitted, with 37% making reference or dedicating actions towards addressing the matter in the context of their operations. Where it is happening, it is mostly being mentioned by companies based in emerging economies or by some destination organizations or larger corporations with the resources to undertake research on risk. However, because much of this research is widely relevant to other stakeholders (e.g., those in the same destination facing the same risks), its wider dissemination should be encouraged to support all actors.
- While 44% of plans make reference to the signatory engaging with the communities where they operate in some way, there is limited evidence of Climate Action Plans actively looking to address the needs of more vulnerable or marginalized peoples, or ensure the inclusivity of approaches. Only 29% of plans make reference to issues related to climate justice, and this was not always in the context of climate, but as part of a wider sustainability strategy. However, where addressed, signatories show how they are connecting their climate action with issues around equity, livelihood opportunities, equal access, inclusive travel and the importance of supporting and being guided by indigenous communities and their experiences.

 There is limited connection made between the health of the planet, climate and ecosystems, and human health and well-being. The ability of tourism to connect visitors with the natural world (and finance its preservation and restoration through their participation) must be further promoted.

4. Collaborate

- A clearer picture is emerging of the differing, complementary roles that various stakeholders (e.g., destination management organizations (DMOs), trade bodies, large corporations, tour operators, certifiers or consultancies) can play to further accelerate progress and deliver sectorwide climate action. One of the most encouraging signs is the extent to which stakeholders are seeking to connect and collaborate when looking to deliver climate action.
- Numerous plans (66%) report working on climate action through a range of different membership programmes and initiatives. Signatories report a growing range of resources being created to support their networks. While not all of these are publicly available and many are tailored to their specific audiences, the potential to adapt and share resources, and catalyse wider and rapid development should be considered.
- Increasing numbers of organisations are engaging actively with their supply chains as part of their Climate Action Plans. Approaches include distributing supplier questionnaires, demanding proof of climate commitments or providing climate action training. There is potential to build on what has been learned from these approaches and more widely develop applicable tools to support progress by other actors.
- Several plans (56%) report engaging in different aspects of training concerning climate action. These range from supporting their staff and community members (e.g., universities, trade bodies or DMOs) to further engaging with guests on relevant issues. There is an opportunity to review and build on these, so as to share the benefits from their learnings, avoid duplication of effort elsewhere, and accelerate wider uptake.
- Signatories which have developed their plans as part of a geographical or sectoral network (e.g., through a national sustainable tourism programme, certification scheme, or proactive membership organization, or with the support of specialists in measurement or climate science), tend to create more thorough and thoughtful plans.
- The current status confirms the value added of working collectively and represents an opportunity to further nurture emerging networks. By connecting frontrunning actors and their initiatives to one another and to the wider landscape of tourism stakeholders, progress can be accelerated and support catalysed for those less advanced or resourced.

5. Finance

- For many signatories, the finance pathway needs greater consideration. At present 44% of plans include reference to resources budgeted and/or needed. It is understandable that because the vast majority of plans are the signatory's first ever Climate Action Plans there are statements of future intent rather than reports on past progress. The awareness of the need for sufficient funding to ensure delivery of commitments is likely to emerge in later iterations.
- In addition, many signatories continue to mention the impact of COVID-19 on their finances restricting their capacity to deliver. This too, should fade in significance as the sector continues to recover.
- However, more work may be needed to increase the stakeholders' understanding of the importance of ensuring that the capacity is in place to deliver on the commitments made in their plans. Few signatories actually link finance and accountability by detailing the staffing, processes and management responsibilities put in place to ensure the delivery on their commitments.
- There is only limited mention of signatories benefiting from funding to develop aspects of their climate action. Wherever such support is available, it is essential to ensure the mechanisms are in place for organizations to be aware of opportunities and able to apply.
- There is limited mention of stakeholders adjusting their financial strategies to take into account the relative emissions of different options. When carbon costs are mentioned (for example in consultancy proposals), companies often do include only the cost of offsetting business travel. While mentioned rarely, such concepts deserve greater consideration, and it is expected that it will be developed in future plans.

02 CLIMATE ACTION PLANS: MAIN CHARACTERISTICS

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UNWTO invited all the signatories whose plans were due by June 2023⁷ to take part in the first reporting exercise of the Glasgow Declaration. A survey was circulated to better understand what progress had been made and what challenges remained, including the possibility to submit available Climate Action Plans. A total of 420 progress updates were collected from signatories. The submissions from 257 signatories also included a Climate Action Plan.

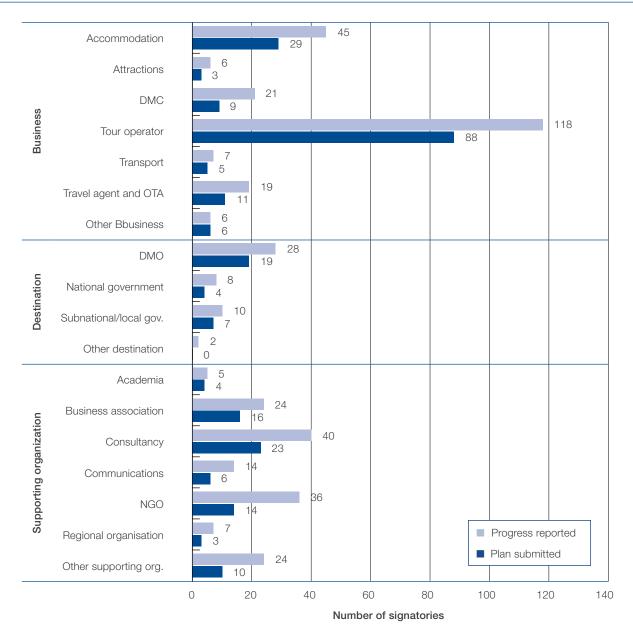


Figure 2.1 Progress updates and Climate Action Plans by subtype of signatory, as of June 2023

Note: DMC = destination management company; DMO = destination management organization; NGO = non-governmental organization; OTA = online travel agent.

> 7 As signatories commit to deliver a climate plan within 12 months from subscribing the Glasgow Declaration, the first request for progress updates and climate action plans was issued by UNWTO in January 2023 addressing all the Launch Partners (i.e., those organizations which signed at the launch at COP-26 in November 2021). A second call for progress updates and climate action plans took place in June 2023.

Most of the Climate Action Plans submitted are from business signatories (59%), followed by supporting organization signatories (30%) and destination signatories (12%). Out of the 222 businesses which reported, 151 also submitted a Climate Action Plan.⁸ In the case of destination signatories, out of the 48 which reported, a total of 30 also submitted a Climate Action Plan. From the 150 supporting organizations which reported, 76 also submitted a Climate Action Plan.

This section of the report analyses the main characteristics of the Climate Action Plans received, complemented by the numerous insights shared by the signatories through their progress update reports. Further details on the methodology followed to carry out the systematic analysis can be found in annex 2.

2.1 How are Climate Action Plans developed and structured?

As it is often the first time signatories have documented a strategy that addresses climate action, most Climate Action Plans are predominantly forward looking, presenting the commitments to action that the organisation intends to make. The plans do not yet report on progress achieved or challenges faced during the implementation phase.

The Glasgow Declaration proposes five pathways (measure, decarbonize, regenerate, collaborate and finance) for plans to align with. The plans received have been guided by the simple, flexible and shared framework of the Declaration; and the approach has stimulated a multiplicity of diverse responses, representing the complexity of tourism and its many stakeholders.

The Climate Action Plans are varied in how they have been developed. While 82% are standalone plans, 18% form part of a wider sustainability plan. Each approach has potential merits, depending upon the priorities and capacities of the signatory. Delivering a distinct Climate Action Plan may facilitate a specific focus on the challenges of climate action, while weaving climate action into a wider sustainability plan may enable an organisation to adopt a more holistic approach, making connections between different issues rather than treating climate change in a silo. Some plans explicitly seek to highlight these connections in the way they were titled. Other titles beyond "Climate Action Plan" include "Climate-Biodiversity Action Plan" or "Mitigation, Adaptation and Resiliency Plan".

The longest plans are over 100 pages and belong to large corporations with both the resources and reporting obligations that such scale entails. Plans from small and medium-sized enterprises (SMEs) are considerably shorter. Of these, some focus on the technical aspects of delivering the different actions, while others are designed to be engagingly readable, sharing case studies and being honest about the challenges faced.

Many plans frame their actions as being aligned with other, well recognized sustainability frameworks, the most frequently used being the 17 UN Sustainable Development Goals (SDGs).

⁸ The Travel Corporation submitted one single Climate Action Plan which is applicable to its own operations, as well as to their 37 brands. Hotelplan UK submitted one single Climate Action Plan which is applicable to its 5 brands. Intrepid Travel submitted one plan which is also applicable to Haka Tours. STC Expeditions submitted one plan which is also applicable to The Bioasis. While the total of plans reported (257) includes all the signatories with a plan, the analysis and statistics shown in the report from this point onwards are based on the actual number of distinct plans received (214).

The majority of Climate Action Plans (77%) have been created by the signatories in-house. Only 23% involved working either with expert support (often to deliver the measurement of emissions) or were guided and supported by a membership network or sustainable tourism scheme. While some SMEs report being unable to afford commissioning expert support, others have found alternative solutions, such as working directly with universities where a tourism student undertook the challenge of supporting the signatory with measuring its emissions as an assignment.

2.2 What do Climate Action Plans contain?

Plans go into varying levels of detail concerning the approaches to climate action. This ranges from providing limited detail in terms of objectives (e.g., "we will increase low carbon transport in our trips") to more specific actions (e.g., "we will replace all internal flights under 2 hrs with train travel in our trips"). A small number of plans (17%) only contain the objectives that the signatory is focussing upon. However, the vast majority (83%) detail the specific actions the organization is undertaking or has planned to achieve such objectives.

Some plans go further, exploring in greater levels of detail how and why these actions have been prioritized and selected, and mentioning the indicators intended to monitor and report progress towards delivering the objectives. Criteria that signatories use for prioritization of actions include the following:

- Emissions reduction;
- Economic arguments;
- Resilience and regeneration impact;
- Influence and reach; and
- Co-benefits.

While the primary focus of all plans is the signatory's own climate action, some also use the opportunity to seek to catalyse wider engagement, either of their supply chain, or similar type of organizations, or at destination level. Approaches adopted range from the inclusion of FAQs, providing expansive non-technical detail on how a plan has been created (especially when it comes to measurement), or sharing tips and advice based on their own experience of creating a plan to help others create theirs. Such transparency and supportive intent will likely have made the plans more useful to the signatory's supply chain and other stakeholders.

For example, the plan of Journey Latin America not only goes into considerable detail about the specifics of the actions it has committed to and their predicted impact, it also details its own rationale for choosing those actions and explores the challenges the organization faces while implementing the plan, addressing issues such as carbon offsets, the potential for rewilding and the trade-offs of ethical long-haul travel.

Intrepid's Climate Action Plan (which is not its first) gives an insight into how tourism climate action planning could develop in the next few years, with its plan not only outlining actions the company plans to take alongside short- and mid-term goals, but also reporting on progress. It looks at the various challenges the company has faced and provides some insight into how others can learn from their progress.

Even now, at this early stage since the implementation of the Glasgow Delaration, signs are visible of the interconnection between different action plans. In Finland, where climate action is being driven through the Sustainable Travel Finland programme, shared commitments and collaborative actions can be found in the Climate Action Plans and roadmaps developed by the Finish destination management organizations (DMOs) for neighbouring regions and cities such as goSaimaa and Lappeenranta. For businesses, the Climate Action Plans of Explore, Inntravel and Inghams, which are all brands of parent company Hotelplan, have much in common, as well as distinct focusses reflecting their own identities.

2.3 What is the context that plans are delivered in?

Although climate change is a shared global challenge, the way it is experienced is locally specific, with different risks, priorities and opportunities for support and action. This offers a context in which to ground a climate action plan, framing the decisions made as to what action a signatory will implement by first acknowledging the risks it faced from extreme weather, natural disasters, biodiversity pollution, or disruption to power supplies. The Japanese local government Niseko Town Hall starts its plan with an analysis of the local situation, surveying residents' concerns with questions like: "Will the progression of climate change cause frequent extreme weather events, which will have a negative impact on our lives and industry?" or "Will the quality of life and the economy deteriorate due to strict global warming policies?"

For most signatories, not only is this a first ever attempt at creating a Climate Action Plan, they also have made the commitment to the Glasgow Declaration while trying to rebuild from the devastating impacts of the COVID-19 pandemic. As such, many responses to the survey comment on the challenges their financial situation presents when looking to secure the time and resources needed, or express concern that the potential benefits are not evident, could not be measured, or that customers would not be interested.

By confronting these shared challenges, however, signatories have found their own opportunities, typified by this observation from Tourradar: "The biggest challenge, in the beginning, was to find a person to be responsible for the execution of the Climate Action Plan and sustainability initiatives, and to align the business strategy and the whole company on that as well. The second challenge was to define the strengths and weaknesses in combating the climate crisis. At the beginning of our climate action journey, we have defined our two main strengths: number one is our ecosystem, and number two the data. Then we started to look into how we can use it to accelerate and support climate action in the organized adventure sector."

03 CLIMATE ACTION PLANS: INSIGHTS PER PATHWAY

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Glasgow Declaration Implementation Report 2023 – Advancing Climate Action

This chapter of the report examines the content of Climate Action Plans across the five pathways of the Glasgow Declaration: measure, decarbonize, regenerate, collaborate and finance. It reflects on progress made, shares examples of best practices, and links to resources that signatories may find useful.

For organisations looking to create their Climate Action Plan, annex 3 contains guidance for getting started, annex 4 contains suggested actions for Decarbonization and annex 5 suggests actions for Regeneration.

3.1 Measure

The aim of the **measure pathway** within the Glasgow Declaration is to "[m]easure and disclose all travel and tourism-related emissions. Ensure our methodologies and tools are aligned to UNFCCC-relevant guidelines on measurement, reporting and verification, and that they are transparent and accessible."⁹

Tourism requires multiple methodologies and approaches to measurement, given its transversal nature, and a growing number of measurement initiatives, tools and resources have been reported by the signatories in connection to measurement. Nevertheless, as measurement develops, ensuring alignment and complementarity between the many approaches and tools will be necessary to develop benchmarks and estimations for how the sector is progressing more widely.

3.1.1 How are signatories measuring?

The majority of signatories which submitted plans (66%) are also measuring some or all aspects of their operations, mostly referring to CO_2 and less often to greenhouse gas (GHG) emissions. As the language in many plans is ambiguous in this regard, additional guidance would be useful. A further 11% of plans refer in some way to the signatory now engaging in measurement, even if they were not yet able to report figures.

While the earliest report of measurement dates back to 2004, the vast majority of signatories have begun measuring more recently, mostly since signing the Glasgow Declaration. The Glasgow Declaration advises signatories to set baseline years of 2019 or 2022, depending upon whether they have already engaged in some measurement: "For those organizations that were already measuring their emissions before COVID-19, the year 2019 offers a good option for a base year. For companies that are not already measuring, the base year could be 2022."¹⁰

Just over half (57%) of submitted Climate Actions Plans contain a baseline year of emissions measurement. Of those that include a baseline, 31% selected 2022; 2019 was referred in 23% of cases; and 22% of the plans, reported a baseline dated 2018 or earlier.

⁹ One Planet Sustainable Tourism Programme (2021), 'Glasgow Declaration on Climate Action in Tourism', UNWTO, Madrid, online available at: https://www.unwto.org/the-glasgow-declaration-on-climate-action-in-tourism [10-01-2024].

¹⁰ One Planet (n.d.), 'Glasgow Declaration – FAQ', online available at: https://www.oneplanetnetwork.org/programmes/sustainable-tourism/glasgow-declaration/faq [11-01-2024].

Of the plans reporting measurement, the majority (76%) also share detail on how they measure (including methodologies, challenges and actions) and a great variety in approaches has been made evident. Depending upon the respondent, signatories are measuring by tracking energy bills, engaging consultants, utilizing carbon offset calculators, sending questionnaires to their supply chains, or as part of sectoral or national sustainable tourism schemes. Some plans go into remarkable detail over several pages, detailing the different methodologies used to record various emission sources, the emission factors used and how data has been gathered in the first place.

Many of those measuring refer to their alignment with the approaches and tools of the GHG Protocol, divided into scopes 1–3. Of those signatories reporting their emission figures, 42% report using the scopes framework, while many others indicate the specific emission sources they record. However, there remains no standardized approach to what they choose to include.

Patterns are beginning to emerge, with several organizations using the same climate measurement consultants or services, or calculators provided by sustainable tourism programmes of which they are members.

3.1.2 Which resources (guides, standards, tools or projects) are supporting measurement?

Several Climate Action Plans contain details of resources that have already been created or make commitments to deliver them. While not all these tools are yet operational or fully accessible, they show potential to build on their approaches and support sector-wide measurement.

1. Guides and standards

- In March 2023, UNWTO published an overview titled Climate Action in Tourism: An Overview of Methodologies and Tools to Measure GHG Emissions.¹¹
- The European Travel Commission Climate Action Plan¹² states that in 2024 it will deliver a Handbook on Measuring Tourism Emissions for National Destinations.
- The Futouris Climate Action Plan¹³ indicates it is working on the development of a common standard for calculating emissions of relevant components of the tourism value chain (flight, train, bus, car, hotel). The first version of this joint calculation standard has been agreed on with all Futouris members and was handed over for implementation and continuous improvement to the newly founded organization KlimaLink.¹⁴ It will be published in 2024.

¹¹ World Tourism Organization (2023), Climate Action in Tourism – An overview of methodologies and tools to measure greenhouse gas emissions, UNWTO, Madrid, DOI: https://doi.org/10.18111/9789284423927.

¹² European Travel Commission (2023), Climate Action Plan, ETC, Brussels, online available at: https://etc-corporate.org [19-01-2024].

¹³ Fotouris (2022), Futouris Positionspapier Klimaschutz – Vision von klimaneutralem Reisen, Futouris, Hamburg, online available at; https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_signed_june_2022/114835/ progress_update_.pdf? VersionId=6079H076i04ZjESKxUIAsmgmBwovMn03 [19-01-2024].

¹⁴ For further information, please consult the KlimaLink e.V. homepate: https://klimalink.org.

- The Green Destinations Climate Action Plan¹⁵ mentions that it is looking to develop a climate action standard, delivering assessment and certification based on the Good Travel Seal standard¹⁶, with support for cost and footprint monitoring of tourism-related businesses.
- Travalyst explains in its Climate Action Plan¹⁷ how it continues to work with Google and its coalition partners to develop the open source Travel Impact Model, enabling standardized and aligned measurement and reporting for aviation emissions (and now being used to show information about flight emissions to travellers on Google, Skyscanner, Booking.com, Travelport, Trip.biz (Trip.com's corporate arm) and Expedia.com sites in the United States of America).
- Forum Anders Reisen states in its Climate Action Plan¹⁸ that it is developing Project Green Tourism: Measurability and assessment of the sustainability of package tours, a labelling project for measurability and orientation per trip, funded by the German Federal Ministry of Education and Research (Forschung für Nachhaltigkeit – FONA) together with Leuphana University and Green Travel Index.
- Blue Flag International award programme explains in its Climate Action Plan¹⁹ that it has started a criteria revision phase in 2022, seeking to align the revised criteria sets with the pathways of the Glasgow Declaration wherever possible.

2. Tools

- A coalition led by the German Travel Association (Deutscher Reiseverband DRV) and Futouris have founded a new non-profit organization KlimaLink, which aims to provide consistent emission data for industry and travellers via an IT platform designed to be integrated with booking systems.²⁰
- Goteborg & co is developing a Destination Data Platform²¹ in collaboration with Mastercard that looks into measuring the carbon footprint from transaction data to better understand consumer behaviour.

- 19 Foundation for Environmental Education (2023), Foundation for Environmental Education Climate Action Plan, FEE, Copenhagen, online available at: https://www.fee.global [19-01-2024].
- 20 For further information, please consult the KlimaLink e.V. homepate: https://klimalink.org.
- 21 Göteborg & Co (2023), Annual and sustainability Report 2022, Göteborg & Co, Gothenburg, online available at: https://goteborgco.se/en/ [19-01-2024].

¹⁵ Green Destinations (2022), Climate Action Plan, Green Destinations, Leiden, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_update_from_signat/121053/progress_ update .pdf?VersionId=oD1ue9IhAfrLCMLTCH0JxvPtqKWL3Cr. [19-01-2024].

¹⁶ Green Destinations (2022), 'Good Travel Seal', Green Destinations, Leiden, online available at: https://www.greendestinations.org/home/what-we-do/solutions-for-businesses/good-travel-seal/ [19-01-2024].

¹⁷ Travalyst (2021), *Climate Action Plan*, Travalyst, London, online available at: https://travalyst.org/net-zero-commitment/ [19-01-2024].

¹⁸ Forum Anders Reisen (2022), Glasgow Declaration: Climate Action Plan 2022, Forum Anders Reisen e.V., Hamburg, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_update_from_signat/107912/ progress_update_.pdf?VersionId=56VS.PfzynMO0qZKnMZP30vtidpB7.5h [19-01-2024].

- The Sustainable Hospitality Alliance has updated, with support from Greenview, the Hotel Carbon Measurement Initiative (HCMI)²² methodology and accompanying tool, including the publicly available conversion and emission factors, which are freely available via the Sustainable Hospitality Alliance.²³ The next update seeks to encompass full scope emissions.
- Greenview has updated the Hotel Footprinting Tool²⁴ with more resources, data and usage for the travel industry to freely quantify the carbon footprint of hotel stays in specific markets and countries.
- Innovation Norway has continued development of CO2rism's calculator,²⁵ which enables the measurement and comparison of emissions from various transport options to and within Norway. The organization reports that it is planning to update to enable measurement of tourist consumption.
- The Canary Islands are developing a tool on their Canary Islands Tourism Destination Platform²⁶ for all tourism businesses in the region to measure emissions, track decarbonization progress and gain guidance in how to reduce emissions further.
- World Travel & Tourism Council (WTTC) and verification partners Green Key and SGS have launched the Hotel Sustainability Basics,²⁷ a set of 12 fundamental sustainability criteria which include measuring and reducing emissions. The programme is designed to help hotels start their sustainability journey and to engage with other frameworks such as Travalyst and the Global Sustainable Tourism Council (GSTC) as they advance.
- Synergy has built a Carbon Neutral Events Tool²⁸ which offers to its clients a service to measure the GHG emissions associated with hosting events and conferences.
- The Visit Finland's free of charge CO₂ calculator²⁹ is now available to members of its Sustainable Travel Finland programme.

- 25 Visit Norway (n.d.), Utslippskalkulatoren CO2rism, Visit Norway, Oslo, online available at: https://business.visitnorway.com/no/utslippskalkulator/ [11-01-2024].
- 26 Carary Islands (n.d.), The Journey to Decarbonisation of the Canary Islands Climate Action Master Plan 2022–2030, Canary Islands, online available at: https://turismodeislascanarias.com/sites/default/files/plan_maestro_de_accion_ climatica_def_en.pdf [19-01-2024].
- 27 World Travel & Tourism Council (n.d.), 'Hotel Sustainability Basics', WTTC, London, https://wttc.org/hotel-sustainability-basics-sgs [11-01-2024].

²² Sustainable Hospitality Alliance (n.d.), 'Hotel Carbon Measurement Initiative (HCMI)', SHA, London, online available at: https://sustainablehospitalityalliance.org/resource/hotel-carbon-measurement-initiative/ [11-01-2024].

²³ With the support of the Sustainable Hospitality Alliance, Green Key has developed a user-friendly version of the HCMI 2.0 methodology that is available in more languages (https://hcmi.greenkey.global/)

²⁴ Greenview (n.d.), 'Greenview Hotel Footprinting Tool', Greenview, Singapore, online available at: https://greenview.sg/services/greenview-hotel-footprinting-tool/ [19-01-2024].

²⁸ synergy (n.d.), 'Carbon Neutral Events', synergy, Victoria, online available at: https://www.synergyenterprises.ca/carbon-neutral-events-conferences [19-01-2024].

Visit Finland (n.d.), 'Find out your company's carbon footprint – A free tool for the tourism companies' climate work', Visit Finland, Helsinki, online available at: https://co2calc.visitfinland.fi/en [11-01-2024].

VisitScotland has launched Climate Action Planning guidance and tools for its tourism industry,³⁰
 designed to build capacity to measure their carbon footprint and develop their climate action plans.

3. Projects and reports

- The Travel Foundation, with the Centre of Expertise in Leisure, Tourism and Hospitality, Breda University of Applied Sciences (CELTH), the European Tourism Futures Institute, and the Netherlands Board of Tourism and Conventions, published *Envisioning Tourism 2030 and Beyond: on target to net zero*,³¹ a report assessing the challenges the sector faces achieving its climate goals and presenting a scenario by which they could be met.
- The Mediterranean Experience of Eco-Tourism Network (MEET Network) shared the Ecotourism Impact Report measuring the Ecological Footprint of tourists.³²
- CELTH has published a report looking into the carbon footprint of Dutch vacationers.³³

3.1.3 What challenges were reported regarding measurement?

In the absence of agreed consensus around signatories' differing responsibilities for emissions, and a lack of aligned tools and frameworks to gather the data, many signatories acknowledge that measurement represents a significant challenge for them. Challenges reported include:

- Being able to access and/or collect robust data;
- Needing to use a range of different methodologies, multiple calculators and emission factors when measuring the emissions for businesses that are themselves complex and diverse;
- The impact of COVID-19, which has meant a lack of internal capacity and resources, the skewing
 of data for 2020–2022, and the fact that many companies have either changed their business
 model or are unsure what their future business model will look like;
- The significant shift to remote working that has occurred during and since the COVID-19 pandemic has caused challenges when it comes to measuring operational emissions;

³⁰ Visit Scotland (n.d.), 'Crate a Climate Action Plan', Visit Scotland, Edinburgh, online available at: https://www.visitscotland.org/supporting-your-business/responsible-tourism/climate-action-plan [11-01-2024].

³¹ The Travel Foundation (n.d.), Envisioning Tourism in 2030 and Beyond – Full Report, Travel Foundation, Bristol, online available at: https://www.thetravelfoundation.org.uk/envision2030/ [11-01-2024].

³² Barioni, D.; Iha, K.; Serena Mancini, M. and Galli, A. (2022), *Ecotourism Impact Report*, Interreg Mediterranean DestiMED PLUS, Gland, online available at: https://static1.squarespace.com/static/5b07c60a96e76f9f641cdad6/t/6332b4f43908a52f 2c1be894/1664267515213/2022-DestiMED-Plus-Ecotourism-Impact-Report.pdf [11-01-2024].

³³ Centre of Expertise leisure, tourism & hospitality (2023), CELTH Climate Action Plan, CELTH, Breda, online available at: https://www.cetth.nl [19-01-2024].

- Lack of clarity over the responsibility of intermediaries such as online platforms for the emissions caused by the trips they sell but that are delivered by third parties; and/or
- Lack of clarity over what should be measured, meaning that SMEs which are committed to being as sustainable as possible are putting excessive effort into trying to measure sources that are not materially significant.

3.1.4 How are signatories addressing supply chain emissions (scope 3)?

While the recording of emissions for scopes 1 and 2 is relatively straightforward, since it is mostly from a very limited number of sources and recorded in energy bills and fuel purchases, the same cannot be said of scope 3 – emissions from the supply chain of an entity over which it has less control. Many signatories have reported extensively into their efforts to gauge scope 3 emissions, and the diversity of tourism business models (often inside of a specific company) makes it complicated.

Where signatories do report their scope 3 emissions (39% of those measuring), these emissions nearly always account for over 75% of total emissions. In the absence of an agreed tourism specific model, companies are either inventing their own frameworks, adapting another framework from outside tourism or measuring without defining the emission sources as scope 3.

Many companies report that the greatest barrier to measuring scope 3 emissions is their reliance on other companies in their supply chain to provide data. Because of inaccuracies around gathering data from other suppliers, some companies are deliberately overcompensating, by including a buffer (e.g., 15%) to ensure they do not under-report their impacts.

The following table presents the different emission sources that various signatories include in their scope 3 emissions alongside the relevant GHG Protocol category.

Table 3.1 Scope 3: emission sources

Scope 3 source as listed in plans	GHG Protocol category
Accommodation (for a TO's scope 3)	Purchased goods and services
Business hotel nights	Business travel
Events and travel fairs	Business travel
Fam trips	Business travel
Financial services	Purchased goods and services
Food	Purchased goods and services
Guides	Purchased goods and services
Laundry	Purchased goods and services
Local transport	Purchased goods and services
Marketing	Business travel
Office supplies	Purchased goods and services
Paper consumption	Purchased goods and services
Promotional materials	Purchased goods and services
Purchased goods	Purchased goods and services
Recruitment	Purchased goods and services
Software	Purchased goods and services
Staff commuting	Employee commuting
Subcontractor transport services	Purchased goods and services
Taxi services	Business travel
Tourist travel	Purchased goods and services
Training	Purchased goods and services
Waste	Waste generated in operations
Websites	Purchased goods and services
Work from home	Employee commuting

3.1.5 How are signatories addressing international transport?

In general, most plans which are measuring emissions do not include tourist transport to and from the destination; only 22% of those plans that report their emissions include it, and these are mainly plans from tour operators and destinations. Many acknowledge its significance (with estimates of between 70%-95% of emissions being caused by guest travel), but either state that it is not their responsibility, that there is not yet consensus over whose responsibility it is, or that it is too complicated to include, because tourists arrived from many different source markets. Many of those which acknowledge the importance of transport emissions offer their customers the opportunity to

pay for offsets (see the decarbonization section below for further analysis of the inclusion of offsets in Climate Action Plans).

The Dutch tour operator Better Places is one of the few companies to include tourist transport emissions in its measurements, stating: "Most travel organizations choose not to include the flight to and from a destination in the calculation of their total CO_2 emissions. They argue that they are not selling the flight and are therefore not responsible for it. We believe that the flight is the most relevant for travel organizations. For a long distance trip, up to 95% of the total CO_2 emissions of a trip are caused by the flight needed to get to the destination. Although customers book the flight themselves, we choose to include those emissions in our calculations. After all, those emissions would not exist if we did not offer the trip."³⁴

Much Better Adventures, a tour operator based in the United Kingdom which currently reports emissions without including the flight, reported in its Climate Action Plan that it was working to develop an emissions calculator that would adjust its own trip measurements to account for guest travel. Specialist flight free tour operator Byway already enables customers to measure the full impact of trips booked with it.³⁵

Increasing numbers of tour operators are independently developing carbon labels to communicate trip emissions to their customers (although few include international travel). In its Climate Action Plan, the adventure tour operator platform Tourradar reports³⁶ that it is working with several operators, which are sharing their emissions measurement data to help the company build an impact measurement tool that all suppliers to the platform could use to measure and report their footprint. A pilot is now underway.

3.1.6 How are signatories using measurement to drive action?

While many signatories continue to find measurement challenging, there is also reporting of ways that the greater operational understanding it provides has enabled signatories to develop climate action strategies. Reported benefits include:

- Using measurement to assess the supply chain towards working with more sustainably minded suppliers and partners;
- Being able to offer services for measurement to members of a supply chain or network;
- Adding emissions as a key performance indicator (KPI) for business divisions to report on internally;
- Being able to rank the relative emissions from working with different suppliers or destinations;

³⁴ Better Places (n.d.), 'Meten', Btter Places, Leiden, online available at: https://betterplaces.nl/meten [12-01-2024].

³⁵ Cortenbach, M. (n.d.), 'Introducing carbon labelling for every trip', News, Byway, online available at: https://www.byway.travel/blog/new-feature-alert-carbon-labelling-for-every-trip [12-01-2024].

³⁶ tourradar (2022), Climate Action Plan, Tourradar, Vienna, online available at; https://www.tourradar.com/es/ [19-01-2024].

- Using the scopes framework to create an inventory of different emission sources across a business, from where a structured decarbonization strategy can be developed, ensuring that all emission sources are addressed, and that different actions deliver meaningful results;
- Using measurement not only to report past emissions and progress in reducing them, but also to develop scenario plans for future strategy development; and
- Setting internal carbon budgets, either for the entire company, or for individual departments or staff members.

3.1.7 Are signatories measuring climate risk?

Some signatories are undertaking materiality assessments, or – in the case of Evaneos – a double materiality assessment (looking not only at the risks to the business, but also the risks the business poses to the environments where it operates). Evaneos reports that: "In 2022, we conducted a 'double materiality assessment' in which we consulted with over 680 internal and external stakeholders, including travellers, agencies, competitors, NGOs, and more. This assessment helped us identify both the environmental and social impacts of our business, understand what challenges stakeholders consider the most important, as well as the issues that pose the greatest risks and opportunities to our company's sustainable growth."³⁷

The Blue Yonder reports not only measuring decarbonization but also the development of metrics for measuring climate risks in the destinations where it operates, which are then used to support its work engaging communities in co-creating solutions for adaptation and resilience.³⁸

3.1.8 Are signatories measuring anything else (other than emissions) connected to climate action?

Several organizations report efforts to measure and report the positive impacts that tourism has in destinations, in particular through supporting the preservation or regeneration of biodiversity (and the carbon sequestration value this provides), or the provision of sustainable work for community members (thus avoiding them needing to work in more extractive industries):

The Long Run, which works with privately protected areas and nature-led tourism businesses worldwide, is exploring how it can measure the climate value of its member ecosystems to better understand the role biodiversity plays in acting as a carbon sink. It is also involved with the development of the measurement platform Weeva, which offers users an approach to measuring and reporting across a broad range of environmental and social sustainability metrics, including

³⁷ Evaneos (2023), Climate Action Plan, Evaneos, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_update_from_signat/113561/progress_ update_.pdf?VersionId=UeVgXANAAcxDZ9bGhYJL6rqnu7fKG3og [19-01-2024].

³⁸ The Blue Yonder (2023), Glasgow Declararion – The Blue Yonder 2023–24, The Blue Yonder, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_update_from_signat/121060/progress_ update_.pdf?VersionId=vMPluxvZGM64UbgaO30mlzyLQnnN8dde [19-01-2024].

climate but also related to other aspects of the 4Cs of The Long Run: conservation, commerce, community and culture.³⁹

- Visit Finland has committed to supporting the measurement of positive climate action (that it refers to as *climate handprint*).⁴⁰
- Better Places (and its German partner FairAway) are working to develop a range of KPIs to measure local impact of their trips, as well as their emissions, and to implement a full impact measurement framework by working with True Price's Impact Institute.⁴¹
- The German rail operator Deutsche Bahn pursues a holistic sustainability approach which encompasses an ecological, as well as social dimension. Through its green transformation the company drives forward measures in four environmental fields of action: climate protection, nature conservation, resource protection and noise reduction. Additionally, Deutsche Bahn is also facing up to its social responsibility.
- Many Climate Action Plans report that they are measuring metrics that do not have direct emission data attached to them yet serve as proxies that often can be more readily communicated to stakeholders and customers. These include:
 - Volume of waste created/diverted, especially food waste;
 - Visitor numbers;
 - Number of partners with their own Climate Action Plan;
 - Length of city cycle lanes;
 - Areas of new green spaces/nature reserves; and/or
 - Area of land restored.

3.2 Decarbonize

The Glasgow Declaration describes the aim of the **decarbonize pathway** as follows: "Set and deliver targets aligned with climate science to accelerate tourism's decarbonization. This includes transport, infrastructure, accommodation, activities, food & drink, and waste management. While offsetting may have a subsidiary role, it must be complementary to real reductions."⁴²

Moreover, all signatories to the Glasgow Declaration commit to align their operations to support the global goals of cutting emissions in half by 2030 and reach net zero as quickly as possible before 2050. As signatories have developed their Climate Action Plans, 84% have described specific decarbonization actions. The diversity of approaches reported provides an extensive and ever-

³⁹ The Long Run (2020), Climate Action Plan 2020–2024, The Long Run, Woodstock, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_update_from_signat/121061/progress_ update .pdf?VersionId=fNtmvKpuBwxpzUlx75aQDtRpc.9NvB7H [19-01-2024].

⁴⁰ Visit Finland (2023), Visit Finland' Climate Action Plan, Visit Finaland, Helsinki, online available at: https://www.visitfinland. fi/4ad488/globalassets/visitfinland.fi/vf-julkaisut/2023/visit-finland-climate-action-plan-2023.pdf [19-01-2024].

⁴¹ Better Places (2023), Action Plan for a Sustainable Planet, Better Places, Leiden, online available at: https://betterplaces.nl/sites/default/files/2023-11/Action-plan-for-a-sustainable-planet.pdf [19-01-2024].

⁴² One Planet Sustainable Tourism Programme (2021), 'Glasgow Declaration on Climate Action in Tourism', UNWTO, Madrid, online available at: https://www.unwto.org/the-glasgow-declaration-on-climate-action-in-tourism [10-01-2024].

growing database of decarbonization actions applicable to different stakeholders, which can be shared and adapted by others to their specific circumstances.

A list of possible decarbonization actions, all drawn from signatory plans, can be found in annex 4.

3.2.1 Are targets aligned with the goals of the Glasgow Declaration?

In the absence of a specific sectoral emissions reduction goal for the travel and tourism sector, the Declaration is requesting its signatories to strive to achieve a 50% emissions reduction from tourism operations by 2030 and to describe within their plans their "maximum ambition", while inviting signatories to explain their limitations when a 50% reduction by 2030 target is beyond their reach (e.g., in line with WTTC/UNEP *Net Zero Roadmap for Travel & Tourism*⁴³).

The majority of Climate Action Plans are still not specific in how their decarbonization actions will achieve their emission reduction targets and over what time period; therefore, the alignment with the overall targets proposed by the Glasgow Declaration is only implicit for the time being. Around 27% of Climate Action Plans have explicitly outlined more specific targets, for example differentiating their targets for scopes 1, 2 and 3.

Some organisations have been bolder and set themselves more ambitious targets, aiming to achieve Net Zero sooner. Others have broken down the longer-term goals into annual targets, looking to achieve year on year reductions of 7%–15%. The Iberostar Climate Action Plan⁴⁴ charts in extensive detail ongoing annual emissions reduction targets for each of a series of key objectives such as "[e] nsuring renewable sourcing of electricity in all destinations, [e]lectrifying current applications of fossil fuels [or] [p]urchase of goods and services".

Many have looked at how to translate these targets into approaches that are appropriate for their business and communicable to staff, suppliers, investors and customers, often refining targets of overall percentage decarbonization so that they are framed as: per employee, per visitor, per guest, per room night and per trip.

Some companies have separated their commitments into the different scopes, recognizing that their ability to reduce scope 1 and 2 emissions is often more measurable and achievable in a shorter time frame, and needing to work with suppliers more extensively in order to achieve scope 3 reductions. Others perform a similar segmentation, separating operational emissions (which may mostly be scopes 1 and 2, but in the context of emissions sources such as business travel and events be found in scope 3), from trip emissions (which will often fall mostly in scope 3 except where they have their own properties or vehicles).

⁴³ World Travel & Tourism Council (2021), A Net Zero Roadmap for Travel & Tourism. Proposing a new target Framework for the Travel & Tourism Sector. WTTC, London, online available at: https://wttc.org/Portals/0/Documents/Reports/2021/ WTTC_Net_Zero_Roadmap.pdf?ver=ljGez8WQuRGMP48ECtW67g%3d%3d [12-01-2024].

⁴⁴ Iberostar (2022), 'Iberostar's Decarbonization Roadmap', Iberostar, online available at: https://waveofchange.com/resource/decarbonization-roadmap/ [19-01-2024].

3.2.2 What challenges were reported regarding decarbonization?

One of the most significant challenges confronting hotel and other building owners is embodied carbon. Embodied carbon accounts for the emissions arising from the manufacture, transport, construction, maintenance and disposal of the materials used in buildings and other products. The Climate Action Plan of the Lamington Group⁴⁵ includes embodied carbon in its emission targets, with the company stating: "We are starting by setting an industry-first target of achieving whole life net zero 2030 carbon across our future development and existing portfolio. Net zero whole life carbon hotels must be both net zero operation and embodied carbon [...] the net carbon emissions associated with the production and construction of our hotels, the materials that go into them, maintenance and refurbishment, and their deconstruction and disposal at end-of-life, will equal zero."

Structural challenges are also reported as limiting the signatories' ability to engage in climate action. Despite their diversity, all tourism businesses which commit to climate action share one fundamental challenge: travel is central to their business model. All forms of mass international transport rely, to a greater or lesser degree, on fossil fuel powered engines. Depending upon where a business is located, it may have greater ability to benefit from connection to rail networks, which themselves will be responsible for different emissions depending upon the nature of that country's grid. But in general, travelling anywhere at distance by means other than aviation remains unfeasible for most travellers. Reported challenges vary from (i) having a remote location, or (ii) one that is so cold that the trip van needs to be able to operate in -30 °C and, therefore, can only run on diesel, to (iii) being based in a listed building with limited scope for retrofitting more sustainably.

These structural challenges are compounded by resistance from investors, the seeming apathy of guests or lack of awareness and engagement of staff. Government support in terms of favourable subsidies and legislative frameworks vary greatly from location to location, as does the ability to source from suppliers with similar levels of commitment to sustainability.

3.2.3 How is action in tourism decarbonization developing?

The impact of COVID-19 on society and the tourism sector can be seen throughout the selection of decarbonization strategies. Remote working, virtual meetings and reduced business travel are almost omnipresent in Climate Action Plans, and the way they are being implemented suggests that they have often moved from being crisis response to conscious business strategy.

There is currently only a limited sense of organizations that report how they have selected and prioritized the actions they are engaging with, and whether they have chosen them according to criteria such as their capacity to deliver or their relative impact. Without such prioritization and the measurement that supports it there is a risk that signatories engage in actions which relative impact on decarbonization does not meaningfully reduce their overall emissions. On the other hand, especially in this early phase of the organizations' climate action journey, investing time and energy in smaller, more achievable actions can build momentum, help the development of teams and job descriptions and engage staff towards greater challenges ahead.

⁴⁵ Lamington Group (n.d.), Net Zero Carbon Roadmap, Lamington Group, London, online available at: https://lamingtongroup.com [19-01-2024].

There is an opportunity to build on the progress being made in business travel and events (which are often driven by greater reporting obligations), for example in a range of issues such as transport choices, food waste and supply chain engagement.

There is also a significant opportunity to catalyse accelerated action (further reflected in the later section on collaboration) by connecting practitioners working on the same or similar actions. Supporting organizations such as trade bodies and DMOs could play a facilitating role in orchestrating working groups around shared focal areas, building on one another's experiences and progress, and using the resulting knowledge sharing to catalyse further development, support others and accelerate progress.

3.2.4 How are signatories engaging with offsetting?

The Glasgow Declaration advises that "[while] offsetting may have a subsidiary role to decarbonization, it must be complementary to real reductions." This guidance is increasingly widely supported by other frameworks, making clear that decarbonization targets cannot be achieved through offsetting and must be met by actual reductions.

Offsetting was included in 54% of the submitted plans, of which 82% said they supported traditional offsetting, 4% reported investing in carbon removal, and 14% supporting some other form of nature-based solutions.

However, plans consistently positioned offsetting as additional to their decarbonization strategy and/or stated they were investigating alternatives:

- Some signatories 'overcompensate', paying to offset a percentage more than what measurement tells them they are responsible for (in one case ten times more). Others actively reject offsets as a mechanism and are transparent about their concerns.
- There is a small but growing effort to focus on supporting projects based in the destinations where one operates, or within one's supply chain (often referred to as *insetting*). As part of its destination climate action programme, the Canary Islands is developing a programme connecting tourism companies looking to invest in offsetting solutions with regenerative projects based in the islands.⁴⁶
- Some companies actively engage their guests in the projects they support, developing tree and mangrove planting initiatives as part of the trips they sell.

⁴⁶ Carary Islands (n.d.), The Journey to Decarbonisation of the Canary Islands – Climate Action Master Plan 2022–2030, Canary Islands, online available at: https://turismodeislascanarias.com/sites/default/files/plan_maestro_de_accion_ climatica_def_en.pdf [19-01-2024].

3.3 Regenerate

The Glasgow Declaration describes the aims of the **regenerate pathway** as follows: "Restore and protect ecosystems, supporting nature's ability to draw down carbon, as well as safeguarding biodiversity, food security, and water supply. As much of tourism is based in regions most immediately vulnerable to the impacts of climate change, ensure the sector can support affected and at-risk communities in resilience building, adaptation and disaster response. Help visitors and host communities experience better balance with nature."⁴⁷

Many issues are connected through this pathway, ranging from climate adaptation and climate justice to regenerative tourism and ecosystems restoration, each of which have only recently emerged in tourism as significant considerations, and all of which deserve greater exploration in the years to come. While 70% of the plans refer to actions that could be included in this pathway, there remains considerable scope for further development. At present, regeneration is too often seen as being just about providing financial support to others through offsetting, carbon removal or nature-based solutions. There is less focus on how to redesign core tourism products and experiences to become regenerative.

A list of possible regenerative actions, all drawn from signatory plans, can be found in annex 5.

3.3.1 Is there a focus on climate adaptation or climate justice?

In Climate Action Plans submitted so far, there is limited focus on climate adaptation or risk with 37% referring to or dedicating actions towards addressing the matter in the context of their operations. Where it is happening, it is mostly being mentioned by companies based in emerging economies or by some destination organizations or larger corporations with the resources to undertake research on risk. For example, the German rail operator Deutsche Bahn commissioned studies in 2018 and 2021 from the Potsdam Institute for Climate Impact Research which examined climatic changes in Germany up to 2060.⁴⁸ These results provide the foundation for further internal analyses to strengthen the climate resilience management of Deutsche Bahn.

While 44% of plans make reference to engaging with the communities in some way where the organizations operate, there is limited, but emerging evidence of Climate Action Plans actively looking to address the needs of more vulnerable or marginalized peoples or to ensure inclusive approaches. Only 29% of plans make reference to climate justice related issues, and this was not always in the context of climate, but as part of a wider sustainability strategy. However, where addressed, signatories show how they are connecting their climate action with issues around equity, livelihood opportunities, equal access, inclusive travel and the importance of supporting and being guided by the experience of indigenous community members.

The Rwandan Red Rocks Initiative for Sustainable Development states in its plan: "Because climate change most negatively affects vulnerable communities, implementation of this Plan will strive

⁴⁷ One Planet Sustainable Tourism Programme (2021), 'Glasgow Declaration on Climate Action in Tourism', UNWTO, Madrid, online available at: https://www.unwto.org/the-glasgow-declaration-on-climate-action-in-tourism [10-01-2024].

⁴⁸ Deutsche Bahn (2022), Deutsche Bahn 2022 Integrated Report, DB, Berlin, online available at: https://ibir.deutschebahn.com/2022/en/home/ [19-01-2024].

to advance equity while addressing climate change. We will guide the implementation of climate actions and ensure that participation in climate action is accessible to the entire community. We will work to establish partnerships with like-minded international organizations and build capacity for climate leadership across our Nkotsi community members".⁴⁹

Planeterra framed its work on regeneration as understanding that "[r]ural and indigenous communities, in particular stand to suffer disproportionately from climate change and biodiversity loss, and therefore Planeterra endeavours to work with their community partners to enhance their respective communities' resilience and adaptability to the impacts of climate change while improving community well-being by regenerating biodiversity."50

Other plans seek to address concerns around inclusion and equity by:

- Incorporating equity indicators into monitoring and evaluation;
- Enabling underrepresented/vulnerable groups to visit the hotel and learn about climate change;
- Reporting how they are investing to support disadvantaged, minority and women owned enterprises;
- Participating in indigenous led community climate projects; and
- Ensuring marketing and communication imagery is more representative.

The Indian tour company The Blue Yonder puts climate justice at the centre of its development, designing trip experiences with local Keralan fishermen that both provided a supplementary source of income to fishermen whose catch has been reduced due to the impacts of climate change, while also training them to be first responders during a climate disaster since they have boats and know the region well.⁵¹

There is limited connection made between climate health and ecosystems, and human health and well-being. The ability of tourism to connect visitors with nature (and finance its preservation and restoration through their participation) must be further promoted. There is limited reporting of entities measuring success through customer satisfaction and well-being, and although some organizations report delivering wellness programmes for their staff, these are not connected with their work on climate. The plan of European Sustainable Hospitality Club explicitly states that among the strategic lines that the Climate Action Plan is based on are 'employee well-being' and 'diversity equity and inclusion' (DEI).⁵²

⁴⁹ Red Rocks Initiative for Sustainable Development (n.d.), Red Rocks Initiative for Sustainable Development Climate Action Plan, Red Rocks Initiative, Musanze, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_ progress_update_from_signat/121057/progress_update_.pdf?VersionId=CIGsNBN0ebcedROQssyFV_qTvzvMnvoe [19-01-2024].

⁵⁰ Planterra (n.d.), 'We Are Committed to Accelerating Climate Action in Tourism', Planeterra, Toronto, online available at: https://planeterra.org/glasgow-declaration-on-climate-action-in-tourism/ [19-01-2024].

⁵¹ The Blue Yonder (2023), Glasgow Declararion – The Blue Yonder 2023–24, The Blue Yonder, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_update_from_signat/121060/progress_update_.pdf?VersionId=vMPluxvZGM64UbgaO30mIzyLQnnN8dde [19-01-2024].

⁵² European Sustainable Hospitality Club (2021), ESHClub Climate Plan 2021–2025 – Driving Sustainable Change in Hospitality, ESH Club, online available at: https://www.eshclub.com [19-01-2024].

3.4 Collaborate

The Glasgow Declaration describes the aims of the **collaborate pathway** as: "Share evidence of risks and solutions with all stakeholders and our guests, and work together to ensure our plans are as effective and co-ordinated as possible. Strengthen governance and capacity for action at all levels, including national and sub-national authorities, civil society, large companies and SMEs, vulnerable groups, local communities and visitors."⁵³

A clearer picture is emerging of the differing, complementary roles that various stakeholders (e.g., DMOs, trade bodies, large corporations, tour operators, certifiers or consultancies) can play to further accelerate progress and deliver sector-wide climate action. One of the most encouraging signs is the extent to which stakeholders are seeking to connect and collaborate when looking to deliver climate action.

Most Climate Action Plans (77%) report collaboration actions including partnerships and training. In addition, the benefits of collaboration are evident in the plans themselves; signatories which have developed their plans as part of a geographical or sectoral network (e.g., through a national sustainable tourism programme, certification scheme or proactive membership, or with the support of specialists in measurement or climate science), tend to create the most thorough and thoughtful plans.

3.4.1 What types of partnerships are mentioned in plans?

Many plans (66%) report working on climate action through a range of different membership programmes and partnership initiatives including the:

- Association of Independent Tour Operators (AITO);
- Sustainable Tourism Committee;
- City Destinations Alliance;
- Global Tourism Plastic Initiative;
- Global Sustainable Tourism Council (GSTC);
- International Social Tourism Organisation (ISTO);
- Sustainable Tourism Finland Programme;
- Tourism Declares a Climate Emergency;
- Travalyst and
- Sun^x.

Several destinations and businesses reported the potential for collaboration in delivering on their objectives. The Caribbean Tourism Organization reported working with local non-profit partners on climate issues regionally. Futouris reported that its member companies had dedicated their joint industry project "Climate-conscious holidays" entirely to climate protection. VisitScotland reported a pilot project in collaboration with a tour operator to explore opportunities for addressing scope 3 emissions and developing low carbon products and itineraries.

⁵³ One Planet Sustainable Tourism Programme (2021), 'Glasgow Declaration on Climate Action in Tourism', UNWTO, Madrid, online available at: https://www.unwto.org/the-glasgow-declaration-on-climate-action-in-tourism [10-01-2024].

The full potential for collaboration is well captured in the multi-tier approach reported by Finnish DMO Visit Tampere⁵⁴, which gives details of its many coordinated collaborations across multiple levels, including:

- At destination level, to co-create climate action with local companies and other stakeholders is the key collaborative action;
- At regional level, developing a Urban Climate Leaders network with Helsinki;
- At national level, through the Sustainable Travel Finland Programme coordinated by Visit Finland, working on joint destination CO₂ measuring, sharing solutions and results; and
- At international level, collaborating with Nordic and Baltic city destinations for the exchange of knowledge and best practice, and on joint project planning exploring possible solutions for climate neutral destination development and sustainable mobility.

3.4.2 What resources are signatories creating to support their networks in climate action?

Signatories report numerous resources being created to support their networks. While not all of these are publicly available – and many are tailored to their specific audiences – the potential to adapt and share resources and catalyse wider and rapid development should be considered. Among the resources reported are:

- Green Initiative has published a Climate Action Guide for Tourism Businesses and Destinations⁵⁵
 that supports establishing a business or destination baseline of emissions, monitoring changes
 in its carbon footprint, setting emissions targets and evaluating progress.
- The Network of European Regions for Competitive and Sustainable Tourism (NECSTouR) is creating a Blueprint to guide the development of Climate Action Plans in Mediterranean Regions (to be published in 2024 and with the objective to be further adapted to the needs of other regions).⁵⁶

⁵⁴ Visit Tampere (n.d.), Visit Tampere – Climate Action Plan 2023–2024, Visit Tampere, Tampere, online available at: https://webunwto.s3.eu-west-1.amazonaws.com/webform/2022_progress_signed_june_2022/114981/progress_update_. pdf?VersionId=RJ5S4nvhqxQlavDhd4.sVfWxyk5JPpCg [19-01-2024].

⁵⁵ greeninitiative (n.d.), 'Building Tourism Back Better', greeninitiative, online available at: https://www.greeninitiative.eco/building-tourism-back-better/ [12-01-2024].

⁵⁶ NECSTouR (2022), NECSTouR Climate Action Plan, NECSTouR, online available at: https://necstour.eu/necstour-climate-action-plan [19-01-2024].

- The Blue Yonder has announced the launch of KAITHA,⁵⁷ a collaborative platform bringing together the tourism, development and humanitarian sectors to work on community-based climate resilience.
- The Canary Islands' new Climate Action Platform supports companies and destinations in the islands to develop their own Climate Action Plan, providing them with a catalogue of over 200 decarbonization measures arranged by sector and focus area.⁵⁸
- The Sustainable Hospitality Alliance has published the Pathway to Net Positive Hospitality,⁵⁹ providing a roadmap for the hospitality industry to address key environmental issues including climate change.

3.4.3 How are signatories engaging in climate action training?

Several plans (56%) report engaging in different aspects of training concerning climate action. These include supporting their staff through training in climate friendly purchasing, water and energy consumption, waste reduction, reducing work travel emissions, carbon monitoring, food resilience and regenerative tourism. The concept of carbon literacy is regularly mentioned, with many organisations supporting staff to follow training programmes. In addition, reports state that sustainability goals are being included in performance reviews.

Signatories report an increase in engagement with guests (i.e., tourists) on relevant issues, committing to educate guests in environmental practices, designing tours to make environmental education a key focus, or offering guided visits of properties to showcase sustainability and climate friendly practices.

3.4.4 What resources are available for training on tourism climate action?

Numerous signatories report the creation of resources focussed on training for various stakeholders including staff and members of their supply chains:

The Caribbean Tourism Organization has announced two online courses adapted from the Caribbean Sustainable Tourism Policy and Development Framework (CSTPDF) and the Multi-Hazard risk Management Guide for the Caribbean Tourism Sector. It has also hosted workshops on crisis readiness, delivering virtual learning sessions on hurricane readiness and seagrass management, among others.⁶⁰

⁵⁷ Keitha homepage: https://www.kaitha.org/ [12-01-2024].

⁵⁸ Carary Islands (n.d.), The Journey to Decarbonisation of the Canary Islands – Climate Action Master Plan 2022–2030, Canary Islands, online available at: https://turismodeislascanarias.com/sites/default/files/plan_maestro_de_accion_ climatica_def_en.pdf [19-01-2024].

⁵⁹ Sustainable Hospitality Alliance (n.d.), 'Pathway to Net Positive Hospitality', SHA, London, online available at: https://sustainablehospitalityalliance.org/our-work/pathway/ [12-01-2024].

⁶⁰ Caribbean Tourism Organization (n.d.), 'Welcome to CTOTourismTraining.org', CTO, St Michael, online available at: https://cloud.colvee.org/cto/moodle/?redirect=0 [12-01-2024].

- Sustainable Tourism and Travel Agenda (STTA) has supported climate action training for 200
 African youth in sustainability through its STTA Young Changemakers programme.⁶¹
- Expedia Group and the Travel Foundation have partnered to develop a free online curriculum tailored specifically for DMOs on climate action planning and applying a climate lens to destination management.
- Intrepid has launched an online climate change learning programme and engaged 40% of staff on one-to-one climate advocacy sessions to inspire and educate about the climate emergency.⁶²
- Mascontour, in collaboration with Alianza Mesoamericana de Ecoturismo, has implemented face-to-face trainings for tour guides on measuring and reducing carbon emissions during tours. These trainings serve as a pilot project for the development of an online course that will be included in the mascontour's educational portal "confetti platform"⁶³ during 2024.
- Mood of Finland has launched a Regenerative Tourism course.⁶⁴
- The Long Run has launched publicly available training modules on Resource Efficiency⁶⁵ and Strategic Sustainability planning⁶⁶.
- London & Partners has begun development of a sustainability hub aimed at educating event planners in sustainable events.
- VisitScotland collaborated with Keep Scotland Beautiful to run a Carbon Literacy accredited programme.
- Sun^x has launched climate friendly travel diploma scholarships⁶⁷ for tourism students in all least developed countries (LDCs).
- DRV published a free online training in 2022⁶⁸ to raise awareness of the climate crisis and climate protection and to provide recommendations for action, especially for travel sales.
- 61 Sustainable Tourism & Travle Agenda (2022), 'Youth Mentorship (STTA Young Change Makers)', STTA, Nairobi, online available at: https://sttakenya.org/youth-mentorship-ycm-program/ [12-01-2024].
- 62 Intrepid (2023), Integrated Annual Report 2022, online available at: https://reports.intrepidtravel.com [19-01-2024].
- 63 Confettihub homepage: https://confettihub.net/ [12-01-2024].
- 64 Mood of Learning (n.d.), 'Luovat Ratkaisut', online available at: https://moodoflearning.com/courses/__uudistavamatkailu/ [12-01-2024].
- 65 Preferred by Nature (n.d.), 'The Long Run Resource Efficiency Training', online available at: https://traininghub.preferredbynature.org/courses/long-run-resource-efficiency-training [12-01-2024].
- 66 Preferred by Nature (n.d.), 'The Long Run Strategic Planning OnlineTraining', online available at: https://traininghub.preferredbynature.org/courses/the-long-run-strategic-planning-training [12-01-2024].
- 67 Sun^x Climate Friendly Travel (n.d.), 'Climate Friendly Travel Diploma Scholarship', SunX, Brussels, online available at: https://www.thesunprogram.com/climate-friendly-travel-diploma-scholarships [12-01-2024].
- 68 Deutscher Reiseverband (2023), 'DRV Climate Counter', DRV, Berlin, online available at: https://climate-counter.drv.de/ [12-01-2024].

3.5 Finance

The Glasgow Declaration describes the aims of the **finance pathway** as follows: "Ensure organizational resources and capacity are sufficient to meet objectives set out in climate plans, including the financing of training, research and implementation of effective fiscal and policy tools where appropriate to accelerate transition."⁶⁹

For many signatories, their engagement with the finance pathway is the least developed. At present 44% of plans include reference to resources budgeted and/or needed.

Most plans are a signatory's first ever Climate Action Plan. Therefore, they are presented as statements of future intent to act and do not also contain reports on the process of delivering actions (including ensuring the necessary finance and resources are in place). As organizations start engaging into the implementation of the plans, awareness of the need to allocate and ensure sufficient funding and organizational capacity is likely to emerge.

3.5.1 Do signatories report into the financing of climate action?

Many signatories continue to mention the impact of COVID-19 on their finances and how it is restricting their capacity to deliver on climate-related workstreams. This too, should fade in significance as the sector continues to recover economically from the pandemic.

It may be that more work is necessary to engage with stakeholders and deepen their understanding of how they can ensure the capacity to deliver on the commitments made in their plans. Where signatories report into the financing of climate action, measures include:

- Allocating funds to finance training in climate literacy or other skills required to develop climate action;
- Funding the development of the services, tools and other products required to decarbonize an organization (these range from carbon management platforms to more energy efficient machines);
- Ensuring sufficient funding for low carbon alternatives (for example supporting business travel by train, which is often more expensive than flying); and
- Informing their network and suppliers of relevant funding opportunities.

There is only limited mention – mostly in Europe – of organizations reporting that they have benefited from external funding to develop aspects of their climate action. Wherever such support is available, it is essential to ensure the mechanisms are in place for companies to be aware of opportunities and able to apply. For example:

 Some DMOs report that they are delivering support to businesses in their destinations regarding writing funding applications;

⁶⁹ One Planet Sustainable Tourism Programme (2021), 'Glasgow Declaration on Climate Action in Tourism', UNWTO, Madrid, online available at: https://www.unwto.org/the-glasgow-declaration-on-climate-action-in-tourism [10-01-2024].

- NOAH ReGen has established Re'Planet Capital, a fund that looks to act as an investment conduit, mixing private and public financial streams to facilitate carbon reduction projects;
- Canadian consultancy Synergy provides clients with an online database of Decarbonization Funding Opportunities as a service; and
- Expedia Group reports providing funds to various non-profit partners in support of disaster resilience and relief in travel destinations.

There is also limited mention of stakeholders adjusting their financial strategies to take into account the relative emissions of different options. Where companies do mention including carbon costs (for example in consultancy proposals) it is often simply the cost of offsetting business travel. While mentioned rarely, the following concepts deserve greater consideration; it is hoped they will be developed in future plans:

- Developing internal carbon budgets (e.g., for staff travel); and
- Adding a climate lens to investments and project funding giving priority to partnerships with initiatives and entities that comply with sustainable practices.

Only a few signatories make the connection between finance and accountability, detailing the staffing, processes and management responsibilities put in place to ensure delivery on their commitments. Those that do, report the following:

- Employment of staff members dedicated to sustainability (and/or climate change);
- Establishment of an internal 'green team' or impact champions spread through departments, with a mandate to deliver organizational change; and
- Sustainability and climate change being represented at C-Suite and Senior Management level.

04 CONCLUSION

Glasgow Declaration Implementation Report 2023 - Advancing Climate Action

The simple and flexible approach of the Glasgow Declaration has catalysed the creation of hundreds of independently conceived Climate Action Plans and reports, guided by and aligned to the Declaration's framework of five pathways (measure, decarbonize, regenerate, collaborate and finance). This approach has stimulated a multiplicity of diverse responses, representing the complexity of tourism and its many stakeholders. It is likely that the same level of response would not have happened had the initial requirements been too onerous or restrictive.

At present, the implementation of the Glasgow Declaration is supported by an emerging network of stakeholders committed to climate action in tourism. Signatories are involved in innovating solutions, creating resources and connecting across supply chains, destinations and communities. The current status confirms the value added of working collectively and represents an opportunity to further nurture the network. While the information collected shows that signatories to the Declaration are making marked progress in engaging with the different pathways, the challenges of expanding its adoption beyond committed frontrunners remains significant.

Finding consensus regarding measurement boundaries and methodologies and further guidance for the prioritization of actions will support scaling up the measure and decarbonize pathways. More guidance – in the form of frameworks, tools and case studies – is needed for the regenerate pathway, which is currently addressed in a limited manner, despite it potentially offers the greatest opportunity for tourism to play a leading transformative role in the implementation of integrated mitigation and adaptation approaches, as well as connection to local communities. Unlocking finance to scale up implementation remains a persistent challenge for tourism climate action.

Connecting frontrunning actors and their initiatives to one another and to the wider sector (including those less advanced or resourced) can support a coordinated approach that is grounded in practitioners' real experience. It can also avoid the duplication of effort or the confusion (for stakeholders or tourists) that could result from multiple unconnected initiatives developing too far down different paths.

It is essential that the sector builds on the work so far delivered, acting on the insights gained from this first review of plans to ensure the continued and accelerated development of tourism climate action. It is also expected that the focus on planning will shift as implementation gathers speed, providing insights into how the sector is proceeding towards its long-term goals. With the inclusion of Glasgow Declaration signatory plans in the UNFCCC Global Climate Action portal,⁷⁰ the progress of tourism in climate action is now also integrated with other sectors.

The following actions should be explored and developed by the appropriate actors as a priority:

- Streamline and strengthen the review process of plans and deliver implementation reports on a regular basis, continuing to refine guidance as a result.
- Develop connections to signatories which describe tools, trainings and networks that they have developed or benefitted from. Look to deliver increased awareness of and access to the most useful tools, training and networks.

⁷⁰ UNFCCC Global Climate Action - NAZCA: https://climateaction.unfccc.int/ [19-01-2024].

- Encourage those organizations best placed to act as catalysts, multipliers and connectors to develop their potential in this regard (e.g., large corporations, DMOs, trade bodies, universities)
 as progress can be accelerated and support catalysed for those less advanced or resourced.
- Agree on measurement requirements and approaches for different types of stakeholders and advance the discussion on the boundaries of scope 3 emissions.
- Encourage and facilitate those working on similar actions and solutions to share knowledge and develop collaboration to build on each other's experiences and accelerate best practice.
- Disseminate the experience of those frontrunners which are meaningfully engaging in prioritizing their decarbonization actions, while also looking outside our sector for other effective and applicable approaches. Deliver targeted support for SMEs, addressing potential limitations in capacity.
- Encourage the organizations involved in climate risk research to engage in its broad dissemination as it is widely relevant to other stakeholders (e.g., those in the same destination facing the same risks).
- Develop resources and networks focused on the regenerate pathway (including climate risk and adaptation and a better balance with nature).
- Develop resources and networks that focus on ensuring climate justice and inclusion is at the heart of tourism climate action.
- Increase awareness and access to relevant funding opportunities to support climate action.

Annex 1 The Glasgow Declaration: A Commitment to a Decade of Tourism Climate Action



Glasgow Declaration Climate Action in Tourism

THE GLASGOW DECLARATION: A COMMITMENT TO A DECADE OF TOURISM CLIMATE ACTION

We have long known that our dependence on fossil fuels, unsustainable land use, and wasteful consumption patterns drive climate change, pollution and biodiversity loss. Recently, COVID-19 has deepened our awareness of the connection between these impacts and risks to human health.

Rebalancing our relationship with nature is critical to regenerating both its ecological health and our personal, social and economic well-being. It is also critical for tourism, which relies on and connects us with flourishing ecosystems. Restoring nature - and our relationship with it - will be key to our sector's recovery from the pandemic, as well as its future prosperity and resilience.

We declare our shared commitment to unite all stakeholders in transforming tourism to deliver effective climate action. We support the global commitment to halve emissions by 2030 and reach Net Zero as soon as possible before 2050. We will consistently align our actions with the latest scientific recommendations, so as to ensure our approach remains consistent with a rise of no more than 1.5°C above pre-industrial levels by 2100.

According to the latest UNWTO/ITF research, tourism CO_2 emissions grew at least 60% from 2005 to 2016, with transport-related CO_2 causing 5% of global emissions in 2016. Unless we accelerate decarbonisation, sector CO_2 emissions could rise 25% or more by 2030, compared to 2016.

As outlined in the One Planet Vision for a Responsible Recovery of Tourism from COVID-19, committing to and planning for a green recovery offers us a unique opportunity to transform the sector in line with the objectives of the Paris Agreement. If we can move rapidly away from carbonand material-intensive ways of delivering visitor experiences, instead prioritising community and ecosystem wellbeing, then tourism can be a leader in transforming to a low-carbon future.

The alternative is worsening vulnerability. Climate change, pollution and biodiversity loss jeopardise most tourism activities. Rising sea-levels, more frequent floods, and other extreme weather events threaten community livelihoods everywhere, from infrastructure and supply chains to food security.

Climate change impacts are most severely felt by under-represented and vulnerable groups such as women, Indigenous communities, people living with disabilities, and small island states. A just and inclusive transformation of tourism must prioritise their voices and needs, as well as those of younger generations who will otherwise pay the full price of our inaction.

A just transition to Net Zero before 2050 will only be possible if tourism's recovery accelerates the adoption of sustainable consumption and production, and redefines our future success to consider not only economic value but rather the regeneration of ecosystems, biodiversity and communities.

A Co-ordinated Plan for Tourism Climate Action

This declaration aims to lead and align climate action across tourism stakeholders, including government and institutional agencies; donors and financial institutions; international organisations; civil society; the private sector; and academia.

As signatories we commit to deliver climate action plans within 12 months of signing and implementing them accordingly.

If we already have plans, we commit to updating or implementing them in the same period to align with this declaration.

We commit to report publicly both progress against interim and long-term targets, as well as the actions being taken, at least annually.

To ensure climate action is aligned across all of tourism, we agree on five shared pathways for our plans to follow:

Measure: Measure and disclose all travel and tourism-related emissions. Ensure our methodologies and tools are aligned to UNFCCC-relevant guidelines on measurement, reporting and verification, and that they are transparent and accessible.

Decarbonise: Set and deliver targets aligned with climate science to accelerate tourism's decarbonisation. This includes transport, infrastructure, accommodation, activities, food & drink, and waste management. While offsetting may have a subsidiary role, it must be complementary to real reductions.

Regenerate: Restore and protect ecosystems, supporting nature's ability to draw down carbon, as well as safeguarding biodiversity, food security, and water supply. As much of tourism is based in regions most immediately vulnerable to the impacts of climate change, ensure the sector can support affected and at-risk communities in resilience building, adaptation and disaster response. Help visitors and host communities experience better balance with nature.

Collaborate: Share evidence of risks and solutions with all stakeholders and our guests, and work together to ensure our plans are as effective and co-ordinated as possible. Strengthen governance and capacity for action at all levels, including national and sub-national authorities, civil society, large companies and SMEs, vulnerable groups, local communities and visitors.

Finance: Ensure organisational resources and capacity are sufficient to meet objectives set out in climate plans, including the financing of training, research and implementation of effective fiscal and policy tools where appropriate to accelerate transition.

We commit to deliver plans aligned with these pathways to cut tourism emissions in half over the next decade and reach Net Zero emissions as soon as possible before 2050.

CITATION

One Planet Sustainable Tourism Programme (2021) - Glasgow Declaration: a Commitment to a Decade of Climate Action

Annex 2 **Methodology**

In order to be able to develop a systematic analysis of all the Climate Action Plans (and responses to the progress update survey), a set of fields were designed to enable the comparison of Climate Action Plans (CAPs) content, despite them being vastly different in size, approaches, format and content.

Two main fields were developed: (i) clusters and (ii) criteria.

Clusters represent groups of actors defined around observed commonalities; these can be actions or common challenges or approaches. For the purpose of this review they were defined as follows:

- Signatory type: subdivided into (i) national destinations, (ii) subnational destinations, (iii) large accommodation business, (iv) smaller accommodation business, (v) large tour operator, (vi) smaller tour operator and (vii) supporting entity.
- Climate initiative: Did the organisation report being a member of an existing initiative working collectively on climate action?
- CAP type: Was the Climate Action Plan a standalone Climate Action Plan, or delivered as part of wider sustainability strategy?
- CAP content: Did the Climate Action Plan contain only objectives, or were both objectives and actions included?
- CAP creation: Was the Climate Action Plan created by the signatory in-house, or was some form of expert support or wider collaboration involved?
- An open field enabled the collection of observations concerning the way the Climate Action Plan was created.

Criteria represent actions included in plans, grouped according to the five Pathways of the Glasgow Declaration.

1. Under "measure", the following criteria were tracked:

- Did the signatory report figures for its emissions?
- Was detail on the measurement methodology shared?
- Were any challenges concerning measurement reported?
- What was the baseline year used?
- Did a signatory, despite not reporting emissions figures, report being engaged in measurement in some way?
- Did reported measurement follow the GHG Protocol's scopes framework?

- An open field was available to capture any observation concerning scope 3.
- Did the signatory's approach to measurement include emissions from tourist travel to and from the destination?

2. Under "decarbonize", the following criteria were tracked:

- What decarbonization target is given?
- What decarbonization challenges are reported?
- What innovative decarbonization actions were reported?
- Is offsetting reported, and if so, is it standard offsetting, carbon removals, or nature-based solutions?
- An open field was available to capture an observation concerning offsetting.

3. Under "regenerate", the following criteria were tracked:

- Were regenerate actions reported?
- Were adaptation actions reported?
- What innovative regenerate actions were reported?
- Was support for the community where the signatory operates reported?
- Were inclusivity or climate justice issues referred to?
- An open field was available to record observations concerning Inclusivity and climate justice

4. Under "collaborate", the following criteria were tracked:

- Was training mentioned?
- An open field was available to record observations as to what training was reported.
- Were partnerships reported?
- An open field was available to record observations as to what partnerships were reported.

5. Under "finance", the following criteria were tracked:

- Were resources available to deliver climate action reported?
- An open field was available to record observations as to what resources were reported.
- Was the need for resources to deliver climate action reported?
- An open field was available to record observations as to what resources were reported.

The combination of clusters and criteria enabled the comparison of the content of different Climate Action Plans in a systematic way, aligned with the commitments to the Glasgow Declaration. It revealed trends, as well as possible gaps or inconsistencies. The aim of the survey was the preparation of a report that could both summarize what progress has been made among the signatories community, while also providing meaningful guidance and support where most needed.

Annex 3 Guidance for the creation of Climate Action Plans

There is no single correct way to create a Climate Action Plan. The preferred approach necessarily depends upon the characteristics of the organisation, its capacity and objectives. However, having reviewed all plans submitted to the Glasgow Declaration for the purposes of this report, some (or all) of the following considerations may be useful.

1. Preparation

- Put in place the team/individuals who will deliver the plan;
- Give the team/individuals the mandate and capacity to deliver;
- Review this report;
- Review relevant published plans (for your sector, destination, focus, etc.);
- Create a list of all the relevant work on climate action you have delivered or are currently engaged in;
- Review what is currently happening as regards climate action in your spheres of influence (destination, supply chain, networks, etc.); and
- Research the context in which you operate in terms of climate change, including risks, legislation, etc.

2. Selecting actions (applies to all the Declaration pathways below)

- Decide what your key objectives are;
- Brainstorm ideas for actions as a team, or select actions in other plans or this document you could implement or adapt;
- Ensure all actions are connected to your objectives;
- Prioritize actions according to criteria relevant to your organisation (e.g., capacity, responsibility, impact/reach, urgency, economic impact, diversity, equity and inclusion (DEI);
- Connect each action to targets for emission reduction/biodiversity regeneration, etc.;
- Determine progress indicators/reporting measures; and
- Align with national/regional frameworks, international commitments, funding requirements or opportunities.

3. Measure

- Engage a specialist if you can afford to;
- Alternatively join a sustainable tourism programme that supports its members with calculation tools and training;
- Review the Climate Action in Tourism An overview of methodologies and tools to measure greenhouse gas emissions⁷¹ to find a suitable tool for your needs;

⁷¹ World Tourism Organization (2023), *Climate Action in Tourism – An overview of methodologies and tools to measure greenhouse gas emissions*, UNWTO, Madrid, DOI: https://doi.org/10.18111/9789284423927

- Draw up a list of all significant emission sources;
- Use the scopes framework to establish which emissions are within your sources and boundaries;
- Report all scopes;
- Set and report a baseline year for comparison;
- Ensure you include all greenhouse gases in your measurement; and
- Do not obsess over non-material emissions sources.

4. Decarbonize

- Separate actions from those focussed on the organization to those focussed on the product (trips, experiences, etc.);
- Start with achievable actions which build teams, processes and confidence, but develop towards higher impact actions; and
- Do not use offsets in place of actions that decarbonize your own operations.

5. Regenerate

- Research climate justice and consider all plans and actions in context;
- Look to redesign products to deliver regenerative benefits;
- Ensure products and operations support vulnerable and marginalized communities;
- Ensure products and operations support guest and community well-being;
- Support staff well-being;
- Ensure products and operations are inclusive;
- Consider how your products can/need to be adapted to changing climate; and
- Consider how your products/operations can support communities in response to natural disasters.

6. Collaborate

- Share insights from your experience in climate action to support others;
- Engage all staff members in developing your plan;
- Connect to your supply chain with questionnaires and actions;
- Support your supply chain with training;
- Find and join supportive networks. If none exists locally, look online; and
- Engage guests in your activities.

7. Finance

- Ensure staffing and accountability/governance structures are in place to ensure delivery;
- Seek funding opportunities to enable delivery of plan objectives; and
- Consider setting a carbon budget for departments, staff members, operations, etc.

Annex 4 Decarbonize actions

All the following suggested actions appear in one or more Climate Action Plan.

Although some actions are more appropriate for a certain type of signatory, the overlapping nature of the tourism supply chain means many other signatory types can support the achievement of different objectives, either directly or indirectly. This list will be added to and refined as more plans are submitted.

Advocacy:

https://www.e-unwto.org/doi/book/10.18111/9789284425242 - ComunicaciA³n Hoteles por México <comunicacion@hotelespormexico.org> - Monday, April 29, 2024 11:16:31 AM - IP Address:2806:240:e18:87bd:ddf2:86a:d346:d60f

- Call on partners to sign the Glasgow Declaration; and
- Support staff wishing to join climate initiatives.

Buildings (among others):

- Support power purchase agreements for hotels in your portfolio;
- Instal solar panels;
- Use exterior paint that reflects sunlight and reduces heat inside building;
- Use climate friendly concrete;
- Instal electric car chargers (to be used by guests, staff and suppliers);
- Install bike parking facilities;
- Replace gas cooker with solar powered ovens;
- Replace oil heating system with heat pump or biomass;
- Install low consumption toilets;
- Instal water flow regulators into showers and sink taps;
- Do not change sheets and towels during stay unless requested;
- Lower the standard temperature by one degree;
- Install motion detectors for lighting in public spaces and outside;
- Fit rainwater collection devices to supply water for garden irrigation;
- Replace cleaning products with non-chemical-based alternatives;
- Stop using cut flowers; and
- Plant gardens with indigenous, drought resistant species.

Business/staff travel:

- Offer paid travel days for staff if they avoid flights for their holidays;
- Mandate no business trips by flight if nearer than a certain distance or reachable within certain hours;
- Rent only electric/hybrid vehicles;
- Provide financial support for sustainable aviation fuel (SAF) development;
- Travel in economy class when flying; and
- Extend trips where possible to combine more objectives.

- Create event sustainability guidelines;
- Develop supplier sustainability questionnaires;
- Host carbon neutral events;
- Increase the frequency of meetings held in destinations that can be reached without flying;
- Ensure bike parking at event spaces;
- Repurpose event furniture;
- Eliminate single use plastics;
- Prioritize vegetarian food;
- Prioritize online events; and
- Prioritize venues that provide natural daylight.

Food

- Minimize beef in menus;
- Promote plant-based menus;
- Support farms working to reduce carbon footprint;
- Redistribute leftover food through food redistribution applications and services;
- Source locally and organic when possible;
- Introduce reusable packaging;
- Reduce buffet services;
- Reduce size of plates; and
- Recycling used cooking oil into biodiesel.

Guest communication:

- Give discounts to guests who stay longer;
- Provide guest info on vegetarian meals in destination;
- Provide info to guests on how to arrive by public transport;
- Give discount to guests who arrive with public transport; and
- Instruct guests how to recycle and reduce water consumption.

In destination:

- Issue joint public transport tickets with neighbouring cities and regions;
- Increase ease of getting public transport tickets;
- Offer combined attraction and public transport tickets;
- Improve travel information to support low carbon visits;
- Expand electric vehicle (EV) charging network;
- Develop EV station map;
- Encourage tourism entrepreneurs to install EV charge points;
- Instal EV charging stations at visitor hubs;
- Increase ability of trains and buses to carry bikes;
- Increase bike lanes;
- Create mobile application to find refillable water stations; and
- Work with surrounding regions to extend stays.

- Develop visitor impact profiles;
- Promote travelling nearer home;
- Promote longer stays and prioritize target groups which stay longer;
- Promote workcations;
- Offer digital brochures instead of printed ones;
- Only accept digital promotional materials from suppliers;
- Review all familiarization (FAM) trips to see if lower emitting alternatives are possible; and
- Support journalists and influencers to travel by public transport and explore by bicycle/on foot.

Office

- Compost food waste;
- Eliminate single use plastic;
- Support work from home/hybrid;
- Support remote meetings;
- Buy e-bikes for office;
- Prioritize plant-based staff meals;
- Educate everyone in energy efficiency office measures;
- Support or subsidize public transport to work;
- Switch electricity contract to renewable energy tariff;
- Promote carpooling;
- Develop circular procurement guidelines;
- Add support for low emissions mobility to staff compensation package;
- Select any new office space with sustainability criteria;
- Implement a staff travel carbon budget; and
- Install secure cycle storage (and showers if possible).

Operations

- Include internal carbon price for all projects;
- Offer staff bonuses for climate action ideas/operating efficiently;
- Review bank, investment, pension scheme, etc. to limit investments in fossil fuel driven energy companies;
- Conduct training online; and
- Adopt a four-day working week.

Supply chain/procurement

- Draw up responsible purchasing guidelines;
- Draw up and implement a supply chain questionnaire;
- Create a preferred suppliers list using sustainability criteria; and
- Invite suppliers to join climate training or develop resources for them.

Tech emissions

- Prioritize software, hosts and digital tools that use renewable energy; and
- Change default browser to Ecosia.

Trips (of guests and staff)

- Increase percentage of low carbon activities;
- Increase percentage of accommodation using renewable energy;
- Prioritize accommodation connected to community and conservation;
- Reduce number of internal flights booked;
- Increase percentage of EVs used for tourism and transfers;
- Provide reusable bottles and bags;
- Incorporate public transport into trips;
- Set annual carbon budget per guest;
- Establish no idling policy for all vehicle operated tours;
- Reduce meat offerings and increase plant-based meals;
- Extend minimum length of days for long haul trips;
- Increase availability of number train trips;
- Increase information about train trips;
- Avoid domestic flights whenever possible;
- Develop cycling tours;
- Support local producers;
- Change description of short-haul trips so not flying is standard option;
- Limit hold luggage allowed on trips; and
- Perform annual itinerary reviews to transition to more efficient route, transport and accommodation options.

Annex 5 Regenerate actions

Depending upon where an organisation operates, the opportunities for regeneration will be very different. The following list provides several considerations that may apply.

Support organisations working on regeneration

- Source food from regenerative agriculture;
- Support removal of invasive species;
- Support increase in climate consciousness;
- Connect with local, regional, sectoral climate and regenerative hubs;
- Support coral reef management and restoration;
- Support mangrove restoration and management;
- Engage with local climate adaptation organizations;
- Support local rewilding;
- Support local vulnerable communities;
- Support communities in environmental education days;
- Support circular economy projects such as upcycling;
- Partner with destination management organizations (DMOs) to promote less visited places;
- Support indigenous communities;
- Train wildlife guides; and
- Support climate refugees.

Risk and resilience

- Evaluate the risks of climate change;
- Support supply chain to conduct risk assessments, develop risk management plans and build adaptive capacity;
- Develop crisis communication and response guidelines; and
- Support supply chain crisis readiness action plan.

Product

- Diversify markets and products;
- Develop climate adapted activities;
- Develop activities out of the main season;
- Design experiences for locals and tourists;
- Incorporate diverse cultural heritage and traditions into experiences;
- Prioritize local guides;
- Design trips to fit into the local rhythm of life, not to change it;
- Avoid economic leakage; and
- Prioritize suppliers that are part of small, family and/or community economies

- Convert landscaping to 100% native plants;
- Connect with local conservation organizations to seek appropriate support;
- Support habitat clean ups, tree planting and community garden activities;
- Promote bike travel;
- Instal and maintain birdhouses;
- Set up and maintain beehives;
- Donate used furniture;
- Provide free bicycles for guests and staff;
- Integrate nature restoration into trips;
- Operate in line with leave-no-trace principles;
- Increase percentage of plant-based meals on menu; and
- Refit lighting to be insect and bat friendly

Guest engagement

- Investigate opportunities to support conservation through citizen science;
- Offer experiential learning of environmental protection;
- Connect with local food waste project; and
- Donate to local foodbank.

Staff

- Offer staff paid days to volunteer on local projects;
- Support staff volunteering days;
- Provide internships to local community;
- Focus on staff well-being;
- Launch wellness team to ensure team well-being;
- Only work with recruiters with diversity commitments; and
- Formalized diversity hiring policies.

Monitoring

- Monitor the number of visitors to sensitive habitats;
- Monitor and report the presence of local wildlife;
- Support the development of value measurements beyond economic;
- Report money spent locally; and
- Monitor food locally produced (and name local producers on website).

- Promote healthier lifestyles;
- Engage visitors in deepening understanding of regenerative tourism;
- Educate on water conservation;
- Develop an education campaign focussing on how to integrate diversity, equity, and inclusion into climate action and tourism;
- Develop an education campaign focussing on risk reduction strategies to promote a resilient and adaptable coast;
- Develop an education campaign focussing on circular economy in tourism;
- Support youth and women to access formal education, job training and support projects that ensure a positive impact on communities by conserving the natural environment;
- Develop guidelines for tour leaders to strengthen animal welfare; and
- Share best practices for animal interactions with customers.

Annex 6 Signatories which submitted progress updates and Climate Action Plans

A total of 420 signatories submitted progress updates which included the submission of a Climate Action Plan in 257 cases (highlighted in green). All the Climate Action Plans are available in the signatory page of the Glasgow Declaration:

https://www.oneplanetnetwork.org/programmes/sustainable-tourism/glasgow-declaration/signatories

4VI (formerly Tourism Vancouver Island) 50 Degrees North Aarya Village Travel AAT Kings Academic Travel Abroad Accor Acorn Tourism Consulting Ltd Adventure Tours UK Adventure World Travel Adventurous Ewe Ltd African Diamond Tours African Travel, Inc. Airguides Aito The Specialist Travel Association Ltd Åland Tours Alianza Mesoamericana de Ecoturismo All Dreams Cambodia Amazonas Explorer Amplia Mundo ANIMONDIAL ANVR APAVT Associação Portuguesa das Agências de Viagens e Turismo Ashotel Asian Ecotourism Network (AEN) ASOCIACIÓN CULTURAL EL CAMINO DEL SANTO GRIAL Association of Finnish Travel Industry SMAL Asuaire Travel AT Nature Services Ltd (AT Nature)

Atkin Jones Atlas Reizen Australian Society of Travel Writers Autoridad de Turismo de Panamá, ATP **B** Tourism Back Track Bothies Batu Batu Resort **BehaviorSMART Better Places** BetterTable.ca **Bilbao Convention Bureau** Blackstone Valley Tourism Council Blank Canvas Blue Community Consortium Blue Sail Consulting Ltd. Bog & Thunder Boogie's Solidarity Booking Holdings Inc. **Bouchard Finlayson Brendan Vacations** British Guild of Travel Writers Bucuti and Tara Beach Resort **Butterfield & Bobinson** Byway Cabildo de Lanzarote Cairngorms Business Partnership Cairngorms National Park Authority Cámara Oficial de Comercio de Fuerteventura Carey Tourism

Caribbean Hotel and Tourism Association and Caribbean Alliance for Sustainable Tourism Caribbean Tourism Organization CAS Trips Casal dei Fichi Center for Responsible Travel Centre of Expertise Leisure Tourism & Hospitality (CELTH) CEOE **CEPA** Foundation Chamäleon Reisen GmbH Chumbe Island Coral Park City of Helsinki City of Lappeenranta City of Porvoo - Visit Porvoo Common Seas CIC Conference of Peripheral Maritime Regions of Europe - CPMR Considerate Group Contiki Coree Voyage Costsaver Cuidadores de Destinos Culinary Tourism Alliance Cullinan Guided Journeys Culture Tour CYPRUS SUSTAINABLE TOURISM INITIAT. deSter **Destination America** Destination Livingstone Destination Mekong Destination Orkney Ltd Destination Québec cité Destination Stewardship Center Destination Vancouver Destinature Deutsche Bahn AG DFW International Airport DIRECTION DU TOURISME ET DES CONGRES Directorate General for Tourism of the Catalan Government Discover Ltd Kasbah du Toubkal DMO DJERBA Down Under Tours Earth Changers Easia Travel

Eastend Lakesong Eastgate Safaris & Transfers Echidna Walkabout Australia Ecole Travel ecollective Ecosphere Eerikkilä Sport & Outdoor Resort **Ekosistem Hotels & Villas** El Rio Hostel Enter Espoo Oy/Visit Espoo EplerWood International Eternal Landscapes Mongolia Europa Mundo Vacaciones S.L.U. European Sustainable Hospitality Club European Tourism Association European Travel Agents' and Tours Operators' Association -ECTAA European Travel Commision Evan Evans Tours Evaneos **EXO** Travel Exodus Travels Expedia Group Explora FAIR BNB NETWORK società cooperativa Fair Trade Tourism FairAway Travel GmbH Federación Turística de Lanzarote (FTL) Flooglebinder FOLKA Holidays forum anders reisen e.V - association for sustainable tourism Foundation for Environmental Education Fred, Olsen, S.A. FSM National Government/Tourism Division Fto - Federazione Turismo Organizzato Fundación Panameña de Turismo Sostenible (APTSO) FUNDTUR (Mato Grosso do Sul) - Destination Bonito Futouris e.V. G Adventures Gamper Smith Associates Itd **GBTA** Foundation gds-Movement Genuine Spain

Glasgow Life - Tourism Global Ecotourism Network (GEN) Global Family Travels GLORIA Thalasso & Hotels Glorious Himalaya Trekking Pvt. Ltd. **GLP** Films goSaimaa Ltd Göteborg & Co Grand European Travel Great Himalaya Trail Green Cross France et Territoires Green Destinations GREEN DREAMS EU/LATAM Green Getaways Green Initiative Green Tourism GreenStar Hotels GreenStep Inc Greentraveller Limited Greenview **Grosvenor Tours** Grupo Brisas Grupo Presidente **GUAVA** Amenities Haggis Adventures Haka Tours - An Intrepid Company Hållbar Haltia Lake Lodge Happy Prize Company Happy Trails! Asia Hawkhill Oy hearts in the Ice Heathery Heights Helsinki Cruising Charters Helsinki Expo and Convention Centre (brand name Messukeskus) Higher Pendeen Camping Highland Explorer Tours Holiday Extras Hotel Alejandro 1 Salta Argentina Hotelplan Group Hotelplan UK/Esprit Hotelplan UK/Explore Worldwide

Hotelplan UK/INGHAMS Hotelplan UK/Inntravel Hotelplan UK/Santa's Lapland Hylton Ross Hymyilevä Punakettu Luonto ja ohjelmapalvelut, Smiling Redfox nature guiding Iberostar Group **IBIS STYLES CATANIA ACIREALE** IGCAT - International Institute of Gastronomy, Culture, Arts and Tourism Ikapa Tours & Travel IN2DESTINATION RESEARCH AND CONSULTANCY IN **TOURISM SL** Independent Hostels INKATERRA Innovation Norway InSET Inside Travel Group Insight Vacations Inspiresport (Destination Sport Group) Inspiring Journeys Intercultural Outreach Initiative (IOI) International Volunteer HQ Intrepid Travel Island Smart Ltd. Island Spirit CIC Ison Travel Jamk University of Applied Sciences JARTA Jaya House River Park Joro Experiences Journey Latin America Just a Drop Karelian restaurant&guesthouse Puukarin Pysäkki Karisma Hotels & Resorts Karkausmäen Kammari **KE** Adventure Travel Kiinteistö Oy Krepelin **Kindle Journeys** Kingfisher Journeys KITRO Kristina Cruises Ltd Kuoda Travel

Kymenmatkat Ltd La Mano del Mono Lahden seutu - Lahti Region Ltd Lamington Group Legacy Vacation Resorts LightBlue Consulting Linking Tourism & Conservation (LT&C) Lion World Travel Little Gwendreath Holiday Cottages Living Place - Animação Turística London & Partners Loro Parque, S.A. Los Cauquenes Resort + Spa + Experiences Luxury Gold Ma Cher USA MADAFOCUS Magical Colombia Magni Mundi Mali Lošinj Tourist Board mascontour GmbH Matkapojat Oy **MEET Network** Menevä Oy Merk Fryslân Mirabilia network of chambers of commerce Mood of Finland Ov Morton Golf Much Better Adventures MunPolku MyTrail NATH, Inc. Nature Kenya NECSTOUR Netherlands Board of Tourism and Conventions Niarra Travel Ninki Nanka Encounters Niseko Town Hall NOAH ReGen (Network of Ocean Ambasadors Headquarters -ReGeneration) North Devon UNESCO Biosphere Not Your Average American, LLC NotOnMap Nøvtrall Nuno Nobre Consulting

Old Town

Oluokos Signature Oregon Coast Visitors Association Organisation Tourisme durable Québec Overseas Adventure Travel Oy Levi Ski Resort Itd Pacific Asia travel Association Pacific Tourism Organisation Peak Incentives Placemark Solutions, Inc **Planet Happiness** Planeterra Foundation Positive Impact Forever Pousada Serra Verde Ecolodge Preverisk Group **Projects Abroad** Promotur Turismo de Canarias, S.A Proyecto Sustentable Pura Aventura Radisson Hotel Group **Rainforest Cruises** Rebecca Hawkins and Partners Ltd **Reclaim Your Self Red Carnation Hotels** Red Rocks initiative for sustainable development organization Responsible Tourism Institute **RISE Travel Institute** Rooted Rowing The World Royal Mountain Travel Ruka-Kuusamo Tourist association Rutopia Saddle Skedaddle Say Hueque Argentina Journeys School of Economics and Business, University of Ljubljana SEIT Tours Selective Asia Senderos (UK) Ltd Services for Tourism Settled Nomads Inc. Seychelles Sustainable Tourism Foundation Shamrocker Adventures

shanti travel The Wilderness Group Shunyoso Cultural Asset Preservation Society Thompson Okanagan Tourism Association Siva Travel Services Thompsons Africa Skyscanner Three Tree Hill **SNP** Natuurreizen Tierranjani Africa Ltd Social Impactrip, Lda Tiger Mountain Pokhara Lodge Socompa SRL Tilted Map Solimar International Tour Operators Society of Kenya Spenceley Tourism And Development (STAND Ltd) Tourism Allies (Overtourism Solution) Tourism Authority of Kiribati Spicers Retreats Springbok Atlast Tours & Safaris Tourism Cares St Olav Waterway TourRadar StarWays Intercâmbios e Viagens Conscientes (StarWays Tracoin Conscious Study&Travel) Trafalgar STC Expeditions TrainingAid **Steppes Travel** Travalyst SUMMIT Adventure Academy Travel Begins at 40 Sun-hat Villas & Resorts Travel Corporation Asia Sunsai Nature Travel Corporation India Ltd SUNx Malta Travel Differently Sustainable First Travel Horns Sustainable Hospitality Alliance Travel Inn India (Pvt) Ltd Sustainable Tourism and Responsible Travel Lab Travel Matters Sustainable Travel & Tourism Agenda - STTA Kenya Travel World Escape Tour Operator Sustainable Travel International Traveleco Sustentur Travelindex Group Synergy Enterprises Travelling Whale Tasmanian Walking Company TravelLocal Tavolo Bianco / Saäynätsalo Town Hall Travotel.com TerraVerde Sustainability Tripseed The Active Travel Group Tripsteri App Ov The Adventure Connection True Adventure The Bioasis Trufflepig Travel Inc. The Blue Yonder TruTravels The Glen Mhor Hotel & Apartments TTG Media The Group Travel Company Ltd Turama Pacific Travel Group The Long Run Programme The Midcounties Co-operative Turismo de Portugal The Mountain Company Turismo Reset The Organisation of Eastern Caribbean States (OECS) UDYAMA The Transformational Travel Council The Travel Corporation The West Sweden Tourist Board University of Maribor, Faculty of Tourism

TURISME DE BARCELONA CONSORTIUM UIAA - International Climbing and Mountaineering Federation Union of International Mountain Leaders Associations (UIMLA) Uniworld Boutique River Cruises Uthgra Turismo Utopia Africa Vagabond Tours Venezia Autentica VILLA IN THE VINEYARD Visit Finland Visit Flanders Visit Gloucestershire Visit Gloucestershire Visit Inverness Loch Ness Visit Tampere Ltd Visit València VisitWikkeli VisitScotland

Whatley ManorWhite AdventureWild Adventures MelbourneWild Dog DesignWild FrontiersWise Steps ConsultingWise SustainabilityWorld ChallengeWorld Heritage CatalysisWorld Leisure Organization (WLO)World Trails NetworkWorld Travel and Tourism CouncilXigera Safari LodgeYellowWood Adventures Limited



The World Tourism Organization (UNWTO), a United Nations specialized agency, is the leading international organization with the decisive and central role in promoting the development of responsible, sustainable and universally accessible tourism. It serves as a global forum for tourism policy issues and a practical source of tourism know-how. Its membership includes 160 countries, 6 territories, 2 permanent observers and over 500 Affiliate Members.

> World Tourism Organization (UN Tourism) www.unwto.org

