

# PEATLAND CODE



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# INTRODUCTION

## Scope

The Peatland Code specifies requirements for the validation and verification of a Greenhouse Gas (GHG) assertion from voluntary UK based projects that reduce GHG emissions through peatland restoration. Peatland Code emissions reduction accounts for both GHG from, and sequestered by, peatland. It does not account for carbon stored within the peatland or carbon saved when substituting peat products for products with a lower carbon footprint.

## Governance

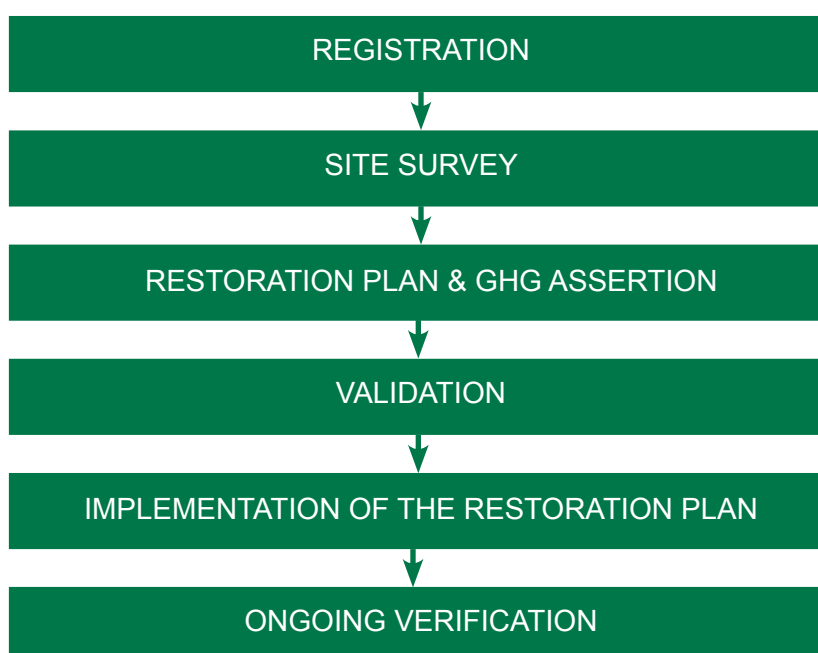
The Peatland Code is a voluntary standard issued by the IUCN UK National Committee and is managed on its behalf by an Executive Board. The Executive Board is facilitated by IUCN UK Peatland Programme staff and supported by a Technical Advisory Board including additional stakeholder groups, when required. Membership of the Executive Board and the Technical Advisory Board is available to view at: [www.iucn-uk-peatlandprogramme.org/peatland-code/governance](http://www.iucn-uk-peatlandprogramme.org/peatland-code/governance).

## Validation and Verification

To provide assurance to buyers, Peatland Code projects and their GHG assertion shall be validated and verified by an independent validation/verification body to a reasonable level of assurance<sup>1</sup>.

Validation will evaluate the project plan and its predicted GHG emissions reduction against the requirements of the Peatland Code and determine if implementation of the project plan can be expected to result in the GHG emissions reduction asserted.

Verification will regularly evaluate the project and its actual GHG emissions reduction against both the requirements of the Peatland Code and its validated project plan and GHG assertion. The Peatland Code validation/verification pathway is illustrated below.



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<sup>1</sup>Two levels of assurances can be provided by validation/verification bodies; reasonable and limited.

## Registration

The Peatland Code Registry provides an open and transparent record of projects within the Peatland Code process and is available to view at:

[www.iucn-uk-peatlandprogramme.org/peatland-code-registry](http://www.iucn-uk-peatlandprogramme.org/peatland-code-registry).

To register the intention of a project to become Peatland Code validated/verified, please contact [info@iucn.org.uk](mailto:info@iucn.org.uk).

On achieving validation, a project map and the Project Design Document (PDD) will be published on the Peatland Code Registry alongside a copy of the validation statement. Verification statements will also be published upon issue.

## Site Survey and Creation of Restoration Plan

Following identification of a suitable project, a site survey is required using the Peatland Code Field Protocol as a guide. The information collected will confirm eligibility for Peatland Code participation and allow for the creation of a suitable restoration plan and a calculation of emissions reduction.

## Validation

Validation will take place before the implementation of the restoration plan<sup>2</sup>. The restoration plan and GHG assertion will be evaluated against the Peatland Code by an approved validation/verification body.

The validation will consist of a review of documentation and a site visit to determine if Peatland Code requirements have been met. If no non-conformances are raised or if all non-conformances are suitably rectified within a specified time frame, as determined by the validation/verification body, a validation statement will be issued and the project listed on the Peatland Code Registry as validated. The validation statement will expire three years from the date of issue.

## Implementation of Restoration Plan

Projects are required to implement the validated restoration plan and complete the restoration activities before expiry of the validation statement. Requests for extension of validation can be applied for if necessary and will be considered on a case-by-case basis by IUCN UK Peatland Programme in liaison with the validation/verification body.

Should the restoration plan change following validation, the project shall inform their validation/verification body. The validation statement may be withdrawn should the proposed changes materially affect the GHG assertion, as determined by the validation/verification body.

The completion date of restoration activities is the project 'Start Date' and the project shall inform their validation/verification body of said date. A date for Year One verification will be agreed on between the project and validation/verification body on notification.

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<sup>2</sup> Should a project wish to undertake restoration activities before a validation statement is issued (but after the review of documentation and site visit has taken place) they may choose to do so at their own risk.

## Verification

Year One verification will take place within one year of the project 'Start Date' and be conducted by an approved validation/verification body.

Year One verification will evaluate the restoration activities undertaken and any resulting impact on peatland condition category against the validated restoration plan. The evaluation will consist of a review of documentation and a site visit to determine if Peatland Code requirements have been met. If no non-conformances are raised or if all non-conformances are suitably rectified within the required time frame, as determined by the validation/verification body, a verification statement shall be issued. The project will be listed on the Peatland Code Registry as verified.

Verification statements will expire on the date the next verification is due. Ongoing verification shall take place at Year Five, measured from the project 'Start Date', and every 10 years thereafter. Ongoing verification shall be conducted by an approved validation/verification body.

Ongoing verification will evaluate the condition category of the peatland against the baseline condition category presented at validation. The evaluation will consist of a review of documentation and a site visit to determine if the requirements of the Peatland Code have been met. If no non-conformances are raised or if all non-conformances are suitably rectified within the required time frame, as determined by the validation/verification body, a verification statement will be issued. The project will remain listed on the Peatland Code Registry as verified.

## Validation/Verification Bodies

Only an approved validation/verification body is permitted to carry out Peatland Code validation and verification. Approved validation/verification bodies will be appointed by the Peatland Code Executive Board and as a minimum possess, or be working towards, ISO 14065 accreditation.

By appointing approved validation/verification bodies the Peatland Code Executive Board delegate all validation/verification decisions to that body. Clarification on the requirements of the Peatland Code may be sought but the decision to award or retract validation/verification rests solely with the appointed body. The Peatland Code Executive Board do, however, retain access rights to the data collected and created by the appointed validation/verification body.

A project will enter into a contract with the validation/verification body to carry out validation and verification by means of an application form obtainable from the body.

In the event of having no approved validation/verification bodies, the Peatland Code Executive Board would appoint the IUCN UK Peatland Programme to carry out Peatland Code validation and verification. In doing so it would recognise that decisions made carry a lower level of independence.

Approved validation/verification bodies are listed at:

[www.iucn-uk-peatlandprogramme.org/peatland-code/certification-bodies](http://www.iucn-uk-peatlandprogramme.org/peatland-code/certification-bodies).

## **Demonstration of Conformance with the Peatland Code**

Validation and verification shall consist of a review of documentation and a site visit by the validation/verification body with the purpose of collecting sufficient objective evidence to make a decision on whether validation and verification requirements have been met. Documentary evidence shall consist of the relevant Peatland Code template documents, including a Project Design Document or Project Monitoring Report, and any supplementary supporting documentation.

Documentary evidence shall be retained by the project for the duration of the project.

All Peatland Code template documents are available at:  
[www.iucn-uk-peatlandprogramme.org/peatland-code/resources](http://www.iucn-uk-peatlandprogramme.org/peatland-code/resources).

## **Group Validation/Verification**

Project developers may submit groups of Peatland Code projects for validation/verification at the same time to reduce cost. Each project will be validated/verified individually but savings may arise through reduced administration and travel costs, and will be given at the discretion of the validation/verification body. For example, site visit costs may be reduced if the projects are within close proximity of each other.

## **Review of the Peatland Code**

The Peatland Code will be reviewed regularly to ensure the content is clear and reflects best practice.

Projects will be validated/verified against the current version of the Peatland Code.

## **Peatland Code Logo**

Validated and verified Peatland Code projects may use the Peatland Code logo in accordance with the rules of use available at:  
[www.iucn-uk-peatlandprogramme.org/peatland-code/resources](http://www.iucn-uk-peatlandprogramme.org/peatland-code/resources).

## **Peatland Code Administration Fee**

A per unit administration fee is payable at Year One verification as a contribution to the management of the Peatland Code Registry. Details of the current fee and payment method are available at:  
[www.iucn-uk-peatlandprogramme.org/peatland-code/administration](http://www.iucn-uk-peatlandprogramme.org/peatland-code/administration).



# THE PEATLAND CODE

## 1. Eligibility and Governance

### 1.1 Eligible Activities

#### Requirement

Eligible activities shall be those relating to restoration of either blanket bog or raised bog with an associated baseline condition category of 'Actively Eroding' or 'Drained' and a minimum peat depth of 50 cm. Baseline condition category and peat depth shall be determined using the Peatland Code Field Protocol.

Restoration shall be achieved as a result of both restoration and management activities. Restoration activities shall revegetate and/or re-wet the peatland (excluding removal of plantation forest) and shall result in a change to a condition category with a lower associated emission factor. Management activities shall maintain or enhance the condition category change.

Restoration and management activities shall not conflict with existing land management agreements.

#### Guidance

The Peatland Code identifies four baseline condition categories of blanket and raised bog, and associated emission factors (defined by the 'Peatland Code Field Protocol'). The Peatland Code validates ex-ante emissions reductions and therefore only restoration actions that result in immediate condition category change are eligible. Projects may encompass and restore peatland of ineligible condition category, but emissions reductions cannot be claimed from these areas.

Existing land management agreements on the land could include Common Agricultural Policy (CAP) obligations under the Basic Farm Payment Scheme, continuing obligations under Higher Level Stewardship or other agreements and their equivalents under the Rural Development Programmes of the devolved administrations, access or other management agreements covering land under the National Parks and Access to Countryside Act 1949, as well as Site of Special Scientific Interest (SSSI). Other agreements that may be encountered could include Ancient Monument agreements and Forestry Dedication Covenants.

### 1.2 Project Duration

#### Requirement

The project shall have a clearly defined duration.

Minimum project duration shall be 30 years. For durations greater than 55 years, evidence shall be submitted to demonstrate that the duration shall not exceed complete loss of the peatland resource.

## Guidance

Peat is a finite resource and in poor condition is decreasing as opposed to increasing. Assuming a maximum loss of one centimetre per year, a peatland resource of 50 cm depth (Peatland Code eligible minimum) would no longer be present in 50 years. Any associated emissions would also no longer be accurate or relevant. To claim emissions reductions over more than 55 years it is therefore necessary to provide evidence that the project duration shall not exceed complete loss of the peatland resource within the project site. Providing evidence of a peat depth greater than the minimum would provide said evidence.

For example, a project of 100 years duration would require a minimum peat depth of one metre across the site, determined using the Peatland Code Field Protocol.

## 1.3 Eligible Land

### Requirement

Legal ownership, or tenure of the land for the duration of the project, shall be demonstrated for the project area. If the land within the project area is under tenure, written consent shall be obtained from the landowner, including agreement that the obligation for delivery of the project shall be transferred to the landowner should the tenancy end before conclusion of the project.

The project shall confirm to the best of their knowledge that no new activity to drain and/or remove vegetation has taken place on the land within the project area since November 2015.

## Guidance

Ownership can be demonstrated by title registers and plans in the land registry, if the project area is registered. Other suitable forms of evidence include title deeds or a solicitor's or chartered surveyor's letter. If the land is leased, then a certified copy of the lease is required (by solicitor or chartered surveyor).

An example of new activity to drain and/or remove vegetation would be the digging of drains on an otherwise undrained area or the removal of peat via peat cutting at a previously uncut site. Grazing or burning on a site that has been under agricultural and/or game management prior to November 2015 would not be considered a new activity. November 2015 relates to the date of publication of the Peatland Code.



## 1.4 Consultation

### Requirement

The project shall identify, notify and consult relevant stakeholders or their representatives, where feasible. Project proposals shall be made available to said stakeholders for consultation. The consultation period shall last a minimum of eight weeks.

The outcome of each consultation will be recorded and action shall be taken to mitigate any identified negative impacts of the project on stakeholders where feasible and/or relevant. Reason shall be given where it is not possible to mitigate against any identified negative impact.

### Guidance

Stakeholders may include freeholders/tenants/sub-tenants, mortgagees, statutory bodies and parties to existing agreements on the land, trustees and beneficiaries, those with access, withdrawal, management or exclusion rights, or those with other legal and equitable interests in the land such as neighbouring landowners.

## 1.5 Additionality

### Requirement

Projects shall demonstrate additionality by meeting the requirements of a series of additionality tests. Projects shall meet the requirements of Test One, Test Two, and either Test Three **or** Test Four.

#### *Test One: Legal Compliance*

There shall be no legal requirement specifying that peatland within the project area must be restored.

#### *Test Two: Financial Feasibility*

Carbon finance shall be required to fund at least 15% of the project's restoration and management costs over the project duration.

#### *Test Three: Economic Alternative*

Without carbon finance the project shall not be the most economically attractive option for that area of land, or shall not be economically viable on that land at all.

#### *Test Four: Barriers*

Barriers that prevent the implementation of the project (legal, practical, social, economic or environmental) shall have been overcome.

## Guidance

Various methods for assessing additionality are used within voluntary and mandatory carbon standards. Additionality is assessed to ensure that a project would not have gone ahead in a 'business as usual' scenario and that any emissions reductions are 'additional'. The Peatland Code has chosen project-based additionality tests relevant to the UK situation where levels of peatland restoration are currently low within the UK and it is expected that the value of peatland restoration for emissions reduction will encourage peatland restoration projects.

### *Test One – Legal Compliance:*

A peatland restoration project passes the legal test when there are no laws, statutes, regulations, court orders, environmental management agreements, planning decisions or other legally binding agreements that require restoration, or the implementation of similar measures that would achieve equivalent levels of GHG emissions reductions. Statutory designations, such as SSSI status, are not regarded as legal obligations of restoration.

### *Test Two – Financial Feasibility:*

The financial feasibility test aims to determine whether the project would be financially feasible without carbon finance. The assumption being that cost and revenue are decisive factors in the decision to restore.

A peatland project passes the test when the project can demonstrate via financial analysis that at least 15% of the project cost over its duration will be covered by carbon finance. Costs and revenues used within the financial analysis should be based on current prices. Estimates of prices associated with restoration and management are available within the Peatland Code Feasibility Assessment Tool but local, known prices should be used in the analysis where possible.

Carbon finance includes:

- Income for which there is a carbon contract with a third party
- Money the landowner has invested in the project with a view to personally making statements or reporting the carbon
- Planned future sales of carbon, by the landowner or another party, which are linked to predicted sequestration rates and current prices.

Costs include:

- Site survey and preparation
- Restoration and management activities for the project duration.

Costs exclude:

- Validation/verification and associated monitoring
- Other costs related to provision of other facilities e.g. recreation and access
- Land acquisition (purchase, lease or rent) or loss of land value
- Income foregone e.g. previous agricultural income.

### *Test Three – Economic Alternatives:*

The economic alternative test aims to determine whether the project is the most economically attractive option. The assumption being that it would go ahead regardless of carbon finance if it is.

A project passes the test when the project can demonstrate that without carbon finance it is not the most economically attractive option or that the project is not economically viable at all. To do so alternative land uses must be identified and costs/revenues evaluated for all options. Financial analysis tools such as Net Present Value (NPV) and Internal Rate of Return (IRR) should then be used. Costs and revenues used within the financial analysis should be based on current prices.

Carbon finance includes:

- Income for which there is a carbon contract with a third party
- Money the landowner has invested in the project with a view to personally making statements or reporting the carbon
- Planned future sales of carbon, by the landowner or another party, which are linked to predicted sequestration rates.

Costs include:

- Site survey and preparation
- Restoration and management activities for the project duration
- Validation and verification, and any associated monitoring
- Land acquisition (purchase, lease, rent) where applicable
- Loss of land value (by accounting for its sale or residual value at the end of the project duration)
- Income foregone e.g. previous agricultural income
- Other costs where these are an integral part of the peatland restoration project.

Revenues include:

- Government grants and subsidies
- Charitable donations
- Private sources
- Other non-government sources e.g. lottery funds.

### *Test Four – Barriers:*

Not all barriers to peatland restoration are financial or economic. The aim of this test is to determine if barriers exist to prevent the project going ahead regardless of its economic viability i.e. if Test Three had not been passed. Supporting evidence will be required to substantiate the use of this test.

## 1.6 Avoidance of Double Counting

### Requirement

The owner(s) of the emissions reduction benefit of the project shall be stated. Each unit (tCO<sub>2</sub>e) shall have only one owner at any one time. The project shall notify the Peatland Code Registry of any change in ownership.

### Guidance

Until sold, the landowner is the sole owner of the emissions reduction benefits of the project. Emissions reduction benefit can be sold at any time over the duration of the project.

## 1.7 GHG Statements

### Requirement

Statements of the GHG benefit of the project shall clearly state the timescale over which the emissions reduction will take place. Claims of 'use' shall not be made until the emissions reductions have occurred and been verified.

The project shall make buyers aware of Peatland Code requirements with regards GHG statements and GHG reporting.

### Guidance

Whilst emissions reduction benefits can be sold upfront, the units cannot be used until the emissions reductions have actually occurred. Statements of future benefit can however be made upfront by the owner, prior to use. An example of an appropriate statement would be:

“The peatland was restored in year [a] and to date [2017] has resulted in [b] tCO<sub>2</sub>e of emissions savings. Over the next [c] years the project will result in a further [d] tCO<sub>2</sub>e of emissions savings.”

## 2. Project Design

### 2.1 Management Plan

#### Requirement

The project shall have a restoration management plan for the duration of the project.

The restoration management plan shall include, but is not limited to:

- A strategy of project objectives (including anticipated post-restoration condition category)
- A statement of the restoration and management activities to be implemented over the project duration, including identification of necessary resources and inputs
- A map of the project area, showing as a minimum the areas of peatland to be restored
- A chronological plan of restoration and management activities
- A statement of environmental impact (including biodiversity)
- A statement of social impact
- A statement of the individuals involved in the delivery of the restoration and management activities, and their expertise.

The project shall confirm that legal compliance and best practice guidance were considered in preparation of the restoration management plan.

The project shall be managed as per the restoration management plan for the project duration.

#### Guidance

Validation/verification is not a legal compliance audit. Validators/verifiers shall only be able to confirm no obvious non-conformance with relevant laws. Projects should have a mechanism in place to ensure knowledge of new and existing legislation for the project duration.

Best practice guidance can be obtained from a range of sources including [www.iucn-uk-peatlandprogramme.org](http://www.iucn-uk-peatlandprogramme.org). Where possible local sources of guidance should be utilised.

## 2.2 Monitoring Plan

### Requirement

As a minimum monitoring of condition category change shall take place prior to each verification (excluding Year One verification) and shall be conducted as per the Peatland Code Field Protocol.

The project shall have a monitoring plan for the duration of the project. The monitoring plan shall include, but is not limited to:

- A statement of the monitoring activities to be implemented over the project duration, including identification of necessary resources and inputs
- A chronological plan of monitoring activities
- A statement of the individuals involved in the delivery of monitoring activities and their expertise.

The project shall be monitored as per the monitoring plan for the project duration.

### Guidance

Monitoring in excess of the minimum, as detailed in the Peatland Code Field Protocol, can be undertaken by the project to reflect the individual objectives of each project.

## 2.3 Management of Risk to Project Permanence

### Requirement

The project shall undertake remedial action should restoration activities not result in predicted condition category change by Year Five.

Using the Peatland Code Risk Assessment the project shall identify potential risks to the maintenance of improved condition category and associated emissions reductions over the project duration, and identify and implement appropriate mitigation strategies where possible.

The project shall contribute 15% of net GHG emissions reduction over the project duration to the Peatland Code Risk Buffer.

The project shall inform the Peatland Code Registry of any change in landowner/tenant over the project duration. The project shall inform future landowners/tenants of the commitment to the Peatland Code and any funding contracts.

### Guidance

Peatland restoration projects carry a risk of reversibility with regards condition category and as such safeguards must be in place to minimise that risk, as well as to guarantee compensatory emissions reduction should reversal occur.



The Peatland Code Risk Buffer is managed by the IUCN UK Peatland Programme and comprises emissions reduction contributions from each validated Peatland Code Project. It can be drawn upon should unintentional reversal of post-restoration condition category occur. The failure of restoration activities to achieve condition category change by Year Five will not be covered by the buffer.

## 3. Greenhouse Gas (GHG) Emissions Reduction

### 3.1 Establishment of Baseline Emissions

#### Requirement

Projects shall identify the pre-restoration condition categories present within the project site and the area of each using the Peatland Code Field Protocol.

Projects shall establish a GHG emissions baseline (tCO<sub>2</sub>e), against which GHG emissions reduction as a result of the project shall be calculated, using the Peatland Code Emissions Calculator.

The GHG emissions baseline shall be derived from a continuation of the pre-restoration peatland condition category in the absence of the project.

#### Guidance

The Peatland Code has adopted a conservative approach to the construction of the baseline scenario (projection of the emissions change on the site in the absence of the project). By deriving the baseline from a continuation of the pre-restoration peatland condition category, any deterioration in the condition of the peatland that may have occurred over time and any associated change in emissions, cannot be accounted for.

### 3.2 GHG Leakage

#### Requirement

The project shall declare any intention to change the use or management of land elsewhere within the same agricultural/land holding number as a consequence of the peatland restoration activities. If there is an intention for change, the project shall carry out an assessment to determine whether the change will result in significant GHG emissions (≥5% of the emissions reduction over the duration of the project).

If leakage has been determined significant it shall be quantified (tCO<sub>2</sub>e/yr) for the duration of the project.

#### Guidance

Assessment of leakage and its significance is project specific, but examples of leakage may include the increase of stocking density out with the project area, leading to degradation or the burning of other areas of peatland to compensate for the area under restoration.

### 3.3 Net GHG Emissions Reduction

#### Requirement

The project shall calculate the net change in GHG emissions (tCO<sub>2</sub>e) as a result of the project, relative to the baseline and adjusted for leakage, using the Peatland Code Emissions Calculator.

Net GHG emissions reduction shall be divided into the contribution to the Peatland Code Risk Buffer and the remaining claimable units. The project shall state each contribution at five yearly intervals for the duration of the project.

#### Guidance

Gross emissions reduction is the change in emissions over the project duration, relative to the baseline, as a direct result of the project minus a 10% precision buffer (which incorporates any emissions from restoration activities). Net emissions reduction of the project is calculated as gross emissions reduction minus a 10% precision buffer and adjusted for any leakage. To establish claimable net emissions reduction the contribution to the Peatland Code Risk Buffer is removed.

It is important to remember that claimable emissions reduction over the project duration is a predicted figure and not a guarantee. Every effort has, however, been made to ensure the predicted figure is conservative and achievable. Monitoring will facilitate the comparison of actual emissions reduction to predicted emissions reduction.

## GLOSSARY

For the purpose of the Peatland Code the following definitions apply.

<b>Accreditation</b>	An attestation related to a validation or verification body conveying formal demonstration of ability to carry out validation and verification. Accreditation of a validation/ verification body is carried out by an accreditation body.
<b>Actively Eroding</b>	A condition category of peatland. Peatland is considered to be 'actively eroding' if extensive bare peat is present either within a peat pan, a hagg/gully system or at a former peat cutting site.
<b>Additionality</b>	Criterion stipulating that project-based greenhouse gas (GHG) reductions should only be quantified if the project activity 'would not have happened anyway'. The Peatland Code utilises legal and financial tests to determine additionality.
<b>Baseline Emissions</b>	GHG emissions reduction from a project activity are quantified relative to baseline emissions for the project duration. Baseline GHG emissions are derived from the baseline scenario. For the purposes of the Peatland Code, the baseline scenario is a continuation of current peatland condition category and hence a continuation of current GHG emissions ('business as usual').
<b>Blanket Bog</b>	A type of peatland waterlogged only by direct rainfall, where deep deposits of peat blanket the landscape.
<b>Carbon Dioxide Equivalents (CO<sub>2</sub>e)</b>	The universal unit of measurement used to indicate the global warming potential of greenhouse gases. It is used to evaluate the impacts of releasing (or avoiding the release of) different greenhouse gases.
<b>Condition Category</b>	Categories of peatland condition that correlate to an emission factor assigned using identified indicators. Five peatland condition categories and emissions factors have been identified: Pristine; Near Natural; Modified; Drained and Actively Eroding.
<b>Carbon Finance</b>	Payments for GHG benefit over and above that which would otherwise have occurred in the 'business as usual' scenario.
<b>Double Counting</b>	Double counting occurs when the same tonne of carbon dioxide equivalents is claimed by two separate entities, or when the same tonne of carbon dioxide is sold more than once.
<b>Drained</b>	A condition category of peatland. Peatland is considered 'drained' if it is within 30 metres of an artificial drain or a natural drain formed by the presence of a hagg or gully.
<b>Ecosystem Services</b>	The diverse range of services that we derive from the natural environment. Four categories of ecosystem service have been identified: provisioning; regulating; cultural and supporting.

<b>Greenhouse Gas (GHG)</b>	A collective term for gases that are causing the warming of the Earth's atmosphere that is leading to climate change. The Kyoto Protocol recognises six said gases: carbon dioxide; hydrofluorocarbons; methane; nitrous oxide; perfluorocarbons and sulphur hexafluoride.
<b>Greenhouse Gas (GHG) Assertion</b>	Factual and objective declaration regarding GHG benefit made by the project by submitting a project plan for evaluation against the Peatland Code.
<b>Greenhouse Gas (GHG) Reporting</b>	Reporting on the GHG emissions for which a party is responsible. GHG reporting can be either voluntary or mandatory.
<b>Greenhouse Gas (GHG) Statement</b>	A statement of the GHG benefit a project will have or has had to date. It can be restated by more than one party with an interest in a project.
<b>Greenhouse Gas (GHG) Programme</b>	Voluntary or mandatory international, national or sub-national system or scheme that registers, accounts and manages GHG emissions, removal, emissions reductions or removal enhancements. The Peatland Code is an example of a voluntary national GHG programme.
<b>Leakage</b>	GHG emissions occurring outside the project boundary as a result of the project e.g. displacement of agricultural activities might result in peatland degradation or intensification of use of non-degraded peatlands elsewhere.
<b>Level of Assurance</b>	The degree of assurance the intended user requires in a validation or verification. There are two levels of assurance that can be provided by a validation/verification: reasonable and limited. Absolute assurance cannot be provided. Level of assurance provided is expressed within the validation/ verification statement.
<b>Management Activities</b>	All activities that ensure the peatland condition category change as a result of restoration activities is maintained or surpassed for the project duration. Examples of management activities include infrastructure maintenance, grazing management and burning management. Management activities take place over the project duration.
<b>Materiality</b>	A concept that is used to identify information that, if omitted or mis-stated, would significantly misrepresent a GHG assertion to intended users, thereby influencing their conclusions (a 'material discrepancy'). The acceptance materiality threshold is determined based on the desired level of assurance.
<b>Peatland</b>	Areas of land with a naturally accumulated layer of peat, formed from carbon rich dead and decaying plant material under waterlogged conditions.

<b>Peatland Code Registry</b>	The official record of Peatland Code projects, their validation/ verification status, any validated/verified units and the owners of each unit.
<b>Peatland Code Risk Buffer</b>	A pool of ‘unclaimed units’ to cover unforeseeable losses that may occur from the project over time as a result of restoration reversal.
<b>Project</b>	The sum of activities that alter the conditions identified in the baseline scenario for GHG benefit, taking place on land under sole ownership.
<b>Project ‘Start Date’</b>	The date upon which restoration activities are complete. GHG benefit quantified relative to the baseline from this date for the project duration.
<b>Project Area</b>	Total area within which restoration activities will take place. Not exclusive to claimable condition category area.
<b>Project Duration</b>	The time over which GHG benefit of the project will be claimed. Project duration is measured from the project ‘start date’.
<b>Permanence of Emissions</b>	The issue of ensuring that emissions reductions are permanent and not reversed at a future point in time. Peatland projects do carry a risk of restoration reversal, but the emissions reductions to the point of reversal remain permanent.
<b>Raised Bog</b>	A type of peatland waterlogged only by direct rainfall, where peat accumulates above the surrounding landscape.
<b>Reasonable Level of Assurance</b>	Achieved when the GHG assertion is concluded to be materially correct and a fair representation of the GHG data and information (which has been prepared in accordance with the relevant GHG programme requirements).
<b>Restoration</b>	Achieved by movement of peatland condition to a category with a lower associated emission factor.
<b>Restoration Activities</b>	All one-off activities that result in a change from one condition category to another with a lower associated condition category. Examples of restoration activities include revegetation of actively eroding peatland and re-wetting of drained peatland. Restoration activities take place before the project ‘start date’.
<b>Revegetation</b>	Activity that results in the restoration of extensive bare peat to vegetated peat. Numerous methods exist to achieve revegetation.



<b>Re-wetting</b>	Activity that results in the re-wetting of drained peatland. Numerous methods exist to achieve re-wetting.
<b>Stakeholder</b>	A person, group or organisation that can affect or be affected by a project's actions and objectives.
<b>Validation/ Verification Body</b>	Independent body appointed to carry out validation and verification of a GHG programme.
<b>Validation</b>	The systematic, independent and documented process for the evaluation of a GHG assertion within a project plan to determine if it conforms to the agreed requirements and if its implementation can be expected to result in the proposed GHG benefit. Undertaken by a validation/verification body.
<b>Validation Statement</b>	Formal written declaration attesting to the intended user that implementation of the planned GHG project will result in the GHG benefit claimed within the defined level of assurance and materiality.
<b>Verification</b>	The systematic, independent and documented process for the ongoing evaluation of a project and its GHG assertion against the agreed requirements. Undertaken by a validation/verification body.
<b>Verification Statement</b>	Formal written declaration to the intended user that provides assurance that the responsible party's GHG assertion is stated within the defined level of assurance and materiality in accordance with the applicable verification criteria.

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The International Union for the Conservation of Nature (IUCN) UK Peatland Programme exists to promote peatland restoration in the UK and advocates the multiple benefits of peatlands through partnerships, strong science, sound policy and effective practice.

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