

# **Guidance**

Version 0.1 October 2024

### **SALTMARSH CODE V0.1**

Copyright statement:		
Trademark statement:		

### Licence:

• Revokable licence that prevents competing codes/schemes from using our code, look up tables, models, calculators or any other IP without our permission

Contact address

# SALTMARSH CODE V0.1

# **Contents**

Glossary
Introduction
Pilot phase
Scope
Development of the Saltmarsh Code
Governance of the Saltmarsh Code
Governance of monitoring, validation and verification
Carbon abatement statements
Disputes process
Saltmarsh Code process
Validation/verification bodies
Demonstration of conformance with the Peatland Code
Review of the Saltmarsh Code
Use of the Saltmarsh Code and Saltmarsh Code logo
Saltmarsh Code levy

### Introduction

UK saltmarshes span about 45,000 ha, with significant historical losses due to land reclamation, but perceptions have shifted from seeing them as wastelands to recognizing their ecological value and the benefits they provide, such as carbon storage and flood defence. Since the late 1980s, a change in attitude and policy has led to restoration efforts, notably through managed realignment, creating new habitats. By 2018, various projects had restored almost 2,800ha of coastal habitat. The UK aims to accelerate saltmarsh restoration to address biodiversity loss and climate change, aligning with global initiatives like the UN Decade on Ecosystem Restoration. Saltmarshes offer regulating, provisioning, and cultural services, contributing significantly to carbon change mitigation.

The Saltmarsh Code is a quality assurance standard enabling projects to market the climate benefits of saltmarsh creation and restoration through the issuance of high integrity, independently verified carbon units that are quantifiable, additional and permanent. It is a government-backed code, whose development was funded by Defra, on the basis of peer-reviewed evidence, by leading scientists and carbon market experts with support from the IUCN UK Peatland Programme's Peatland Code team. Saltmarsh projects also provide biodiversity and climate adaptation, helping create a natural buffer against sea-level rise.

# **Pilot phase**

Saltmarsh Carbon Units (SCUs) will be held in an internal registry during the pilot phase (version 0.1), prior to their release on the UK Land Carbon Registry when version 1.0 of the Saltmarsh Code is launched. The pilot phase will be used to generate evidence that can be used to work towards accreditation of verification bodies by the UK Accreditation Service, and accreditation of the Code under the International Carbon Reduction and Offset Alliance (ICROA) and the Integrity Council on Voluntary Carbon Markets (ICVCM). The pilot phase will also be used to collect further evidence to refine the governance and MRV of the Saltmarsh Code, and as a result it cannot be guaranteed that the number of SCUs generated by projects and held in the internal registry will equate to the number of units issued via the UK Land Carbon Registry when version 1.0 of the Saltmarsh Code is launched.

# Scope

Version 0.1 of the Saltmarsh Code is restricted to managed realignment via tidal restoration. In future, it is hoped that there will be sufficient evidence to include other activities such as regulated tidal exchange, beneficial use of dredged sediment (which includes sediment recharge) and improving the condition of existing marsh, by change of management practices. However, there is currently not enough data to support the inclusion of other restoration activities. To be included, it must be possible to demonstrate through publicly available evidence that these practices are likely to: (a) lead to a net increase in Soil Organic Carbon stock, and/or net reduction in GHG emissions; (b) not lead to a net increase in other GHG emissions from the site; and (c)

'do no harm' to biodiversity, carbon stocks elsewhere, water and air quality. Evidence should consist of empirical studies relevant to UK saltmarsh systems including grey literature, but preferably peer- reviewed scientific articles and/or a meta-analysis of peer-reviewed studies.

# **Development of the Saltmarsh Code**

The initial phase of the Saltmarsh Code project was funded in 2021 by the Natural Environment Investment Readiness Fund (NEIRF), an initiative designed by the Department for Environment, Food and Rural Affairs (Defra), the Environment Agency, and Natural England which aimed to stimulate private investment to improve and safeguard our natural environment. This produced an analysis of existing saltmarsh carbon markets operating internationally and their suitability and economic feasibility for application in the UK context. A subsequent phase of work from 2023-2025 was then funded by Defra to develop the governance and MRV necessary to pilot the Saltmarsh Code. This was a collaborative project between 9 organisations, led by the UK Centre for Ecology & Hydrology (UKCEH), including scientific, conservation delivery, and investment finance experts across the charity, finance, and academic sectors.

#### **Governance of the Code**

The Saltmarsh Code is owned and operated by XXX and is managed on its behalf by an Executive Board. The Executive Board is facilitated by XXX staff and supported by a Technical Advisory Board which is supplemented with additional expertise, when required. Both the Executive Board and Technical Advisory Board are covered by the Conflict of Interest policy of [owner/operator of the Code], and are required to declare any conflict of interest before becoming a member (these are then published online). Terms of reference have been put in place for both the Executive Board and Technical Advisory Board.

Further written advice may be sought from the Saltmarsh Code's Engagement Forum to provide feedback on the Code's interaction with investors and markets, informing the Executive Board whilst retaining sufficient distance from those with a vested interest in decisions.

The Executive Board makes all decisions regarding the Saltmarsh Code on behalf of [owning/operating organisation] and is responsible for strategic development of the Code in line with evolving evidence. The board meets two times a year (as a minimum) and then as frequently as required. Specific tasks include:

- Annual review and update of the Code
- Interpretation of the Code and its application, including dispute resolution
- Design of the validation, monitoring and verification process
- Support for the operation of the registry
- Project validation/verification support and governance
- Approval of validation/verification bodies
- · Capacity building, communication and promotion of the Code

- Periodic reports on the uptake of the Code
- Annual review of submitted emissions data to enable benchmarks for future projects to be collated

The Technical Advisory Board provides technical oversight and recommendations to the Saltmarsh Code Executive Board. The Technical Advisory Board will take into consideration any recommendation for changes to the Code. The board advises on:

- Development and revision of the Code and supporting tools and guidance
- Interpretation of the Code and its application
- Validation, monitoring and verification processes
- Monitoring, research and evaluation

Membership of the Saltmarsh Code Engagement Forum is open to project developers, buyers, brokers and retail aggregators registered on the Saltmarsh Code registry.

### [Link to ToR for EB and TAB]

If you have an issue with the interpretation, application or operation of the Code, complete the Claimant Dispute Form below. A Disputes Panel composed of relevant experts, independent of the Executive Board and Technical Advisory Board will preside over any complaint relating to the Saltmarsh Code (the current composition is published on the Saltmarsh Code website).

The process followed is set out below.

- 1. The Disputes Panel will invite the 'claimant' to make their case
- 2. The Executive Board, Saltmarsh Code staff, and/or validator/verifier will also provide information on the case
- 3. The Panel will consider all information and then share a draft response with the claimant for comment.
- 4. The claimant will have a fixed time to comment.
- 5. Any new information will be shared with the Executive Board to ensure a common understanding of the issues.
- 6. The panel will consider any further information and then formally respond.
- 7. The Disputes Panel's decision is final.

#### **Download Claimant Dispute Form**

Any complaints relating to the conduct of Saltmarsh Code staff members should follow [owning/operating organisation's] standard complaints procedure.

For more information about the corporate governance of [owning/operating organisation], including evidence of transparency, accountability, board oversight and gender equality in its governance structures, policies and procedures, see [link].

VVBs are vetted by the Executive Board on the basis of relevant qualifications and experience (and where relevant professional registrations). Once there are enough pilot projects to enable VVBs to be accredited by the United Kingdom Accreditation Service (UKAS) to ISO 14064-3 and 14065, VVBs will need to demonstrate that they are either accredited or working towards this accreditation.

To enable effective validation and verification, a PDD including a management plan (integrating risk mitigation measures as relevant; section 2.3) and a monitoring plan (section 2.2) should be in place before the project begins and implemented during the project. Validators/verifiers will only be able to confirm obvious non-conformance with relevant laws (neither validation nor verification are legal compliance audits), and projects should have a mechanism in place to ensure knowledge of new and existing legislation for the project duration.

Projects can only be listed on the Saltmarsh Code registry once validation is approved by an approved VVB, ratified by the Saltmarsh Code staff. Only validated projects will be verified. Saltmarsh Carbon Units (SCUs) will only be issued on the basis of successful verification.

### **Consultation**

Although communities of place would typically lie in close proximity to the project boundary, more than one community may have a significant interest in the project area, so this should not be restricted to the closest community, where other nearby communities express interest in the project. In more remote locations, the community may consist of hamlets and scattered rural dwellings, while in others, it may consist of nearby villages, a town or the nearest part of a nearby city.

Where community representative organisations exist, these should be contacted, considering organisations working at different scales (e.g., a community council operating at a village level and a Development Trust operating across the region) and with different groups (e.g., youth groups, over 50s groups, faith-based organisations, and groups representing special interests such as providing support for the LGBTQI+community).

Where there are no representative organisations, or these organisations are limited in the extent to which they represent interests from across the community of place, a systematic approach should be taken to the identification of relevant groups for engagement within the community, for example using an interest-influence-impact analysis, and using this to identify local groups, organisations or individuals that can represent the interests of the place-based community. To ensure a high quality output from this sort of analysis, it is advisable to consult local experts (e.g., from an anchor organisation in the community, like a Community Council or Development Trust).

As part of this, potentially marginalised and/or vulnerable groups should be specifically identified, or evidence provided that systematic methods have been used to determine that there are no marginalised or vulnerable groups present in the area. Marginalised groups are defined as those with significant interests in the project and/or likely to benefit or be harmed by the project, who may be excluded from engagement due to various forms of systemic disadvantage. For example, this may include groups that have limited capacity to engage due to commitments (e.g., single parents, shift workers or professionals with long commutes) or capability to engage (e.g., due to cognitive impairments such as learning difficulties or dementia, or mobility issues), or who may typically be excluded from decision-making processes due to other forms of systemic disadvantage (e.g., race, gender, sexual orientation, disability or age,

including both the youth and elderly). Vulnerable groups are defined as those who are at higher risk of harm from the project due, for example neighbouring or downstream properties at risk from flooding due to planned changes in the project area.

For project validation to be completed successfully, evidence must be supplied to the validators to show that relevant communities of place and interest (hereafter referred to collectively as "relevant parties") have been systematically identified, including marginalised and/or vulnerable groups, where these exist.

The identification of relevant parties should be revisited on at least a decadal basis, to ensure that new groups and organisations, and their interests, and changing needs and interests are captured in ongoing engagement.

Project boundaries should be identified clearly on an accessible map, showing its location in relation to nearby communities of place. A narrative justification for the inclusion of each community of place should be provided, detailing the groups deemed relevant for engagement.

Similarly systematic methods should be used to identify communities and organisations of interest that are not located in proximity to the project boundary, but who have a material interest in the project area that could be enhanced or compromised by the project. A material interest is defined as any significant activity or current/future benefit arising from the project area that could be enhanced or compromised by the project, where significance is determined by the interest group, not the project developer. This may include social groups (e.g., recreationalists and others with rights of access) and organisations (e.g., NatureScot, Natural Resources Wales, Department of Agriculture and Rural Affairs (Northern Ireland) and Natural England where sites include statutory designations). A narrative justification for the inclusion of each community of interest should be provided, detailing the groups and/or organisations deemed relevant for engagement.

To achieve validation, project developers must provide evidence to the independent validation body appointed to oversee project validation of the relevant parties that have been identified, and the method used to ensure identification was systematic and inclusive. Relevant parties may only be excluded if they are deemed not to have a sufficient material interest to justify engagement, flagging if these have also been identified as marginalised or vulnerable groups and providing additional justification for the exclusion of these groups for consideration by the independent validation body.

Note that it will not be possible to meet the needs of all groups that are identified as relevant to engage, but it is essential that all relevant groups are identified for engagement.

To achieve validation, project developers must provide evidence to the independent validation body of systematic engagement, project developers must provide evidence that all relevant parties identified in section 1.10 have contacted and provide access to all project developer responses to the independent validation body appointed to oversee project validation. Where relevant parties are identified (section 1.10) but not contacted, the project developer should either be able to justify why they do not have

a sufficient material interest to justify engagement (with additional justification where they are classified as marginalised or vulnerable).

The selection of engagement methods should be appropriate to the context and timescale over which engagement activities will take place. To provide evidence of inclusive engagement in project design, details of workshops, interviews, surveys or other engagement methods should be supplied, with a sample of anonymised engagement data (full data to be made available on request by the independent validation body). This should provide details of project design components discussed with relevant parties, their feedback and a response to their feedback from the project developer. This response should also be made available to all those who were engaged. Where marginalised and/or vulnerable groups are present, information should be provided about how processes were adapted to ensure they could meaningfully engage. Those consulted must be made aware that their comments will be anonymised before being provided to independent validation bodies and everyone else who was engaged with accompanying responses from the project developer.

Where requests are appropriate and proportionate, they shall be addressed within six weeks of being raised (either as part of the initial engagement process or at any time during the subsequent project and its permanence period). Where requests are not deemed appropriate or proportionate, they shall still be addressed within this time, providing contact details for the Code operator if relevant parties wish to take their concerns further. These concerns should then be raised with the independent validation body conducting the validation who will make a final judgement on the request. Details of objections and resolutions during the initial engagement phase shall be anonymised in line with General Data Protection Regulations and included as an appendix to the Project Design Document. Relevant parties should have recourse to a formal dispute or conflict resolution process as part of the Code, overseen by an independent panel of experts.

Project developers should use a range of communication approaches appropriate to the context. This may include online and in-person events, the local newspaper, social media, and notifying relevant local representative bodies such as community or parish councils. In some cases, this may require specific methods targeted at marginalised and/or vulnerable groups to ensure that they are able to engage effectively, for example arranging transport or providing remuneration for their time. Every effort shall be made to reach representatives of these groups, using alternative means of communication if initial contact is unsuccessful. Evidence should be supplied to the independent validation body of the range of communication approaches used and their reach, and on a sample basis, an assessment of their usefulness to intended audiences.

Information about the proposed project should be provided in a concise form, in plain English, minimising the use of technical language where possible (and other languages or non-written form, where necessary to reach all necessary parties). Example communications may be provided to the independent validation body as evidence of transparent and accessible communication. In some cases (e.g., where the accessibility of communication is not clear), the independent validation body may conduct a survey or interviews with a sample of relevant parties to assess accessibility.

# **Community benefits**

Direct community benefit may be non-monetary, monetary or involve the transfer of tenure to communities. Non-monetary benefits could include, for example, new or improved infrastructure (e.g., road improvements, creation of woodland huts), social prescribing, volunteering opportunities, educational and training opportunities, footpath creation and other new recreational opportunities, community fuelwood log piles, and employment opportunities. Evidence of delivery could include, for example, invoices or photographic evidence of path creation or hut development, and training and employment records.

Monetary benefits may include, for example, joint community ventures with coinvestment and support from the project, local investment/ownership opportunities, and community wealth funds based on a proportion of profits arising from the sale of nature credits. Evidence of monetary benefits could include evidence of payments to wealth funds, contracts for joint ventures with communities and the postcodes of owners/investors.

Transfer of land tenure, either through community ownership or management agreements, can create more collaborative, inclusive and just local economies. Projects may wish to explore whether and how local community ownership of land or other forms of ownership and tenure could be offered as part of the project. They may then make available opportunities to enable community ownership or lease over part of the landholding, either in the short-term or longer term. If the community is not in a position to immediately acquire land, then the project could provide a right of preemption on specific land or buildings, or facilitate an arrangement for the community to have the opportunity to acquire land at a future date. Evidence could include title deeds or other legal documents showing the transfer of ownership.

The project may wish to co-produce a formal agreement or memorandum of understanding regarding community benefits, to be co-developed and signed by those organisations identified for the purposes of consultation (previous section) that are willing to do so.

Note that as the identification of relevant parties is revisited over time and new groups, organisations, needs and priorities emerge, it may be necessary to adapt the nature of community benefits planned in line with changing interests.

#### **Carbon abatement statements**

UK-based companies can only make claims about the net carbon abatement benefit of a saltmarsh restoration project in the UK if they have purchased either Pending Issuance Units (PIUs) or verified SCUs from a Saltmarsh Code project or have established a validated Saltmarsh Code project on their own land or land they are in control of.

A SCU is a tonne of CO<sub>2</sub>e emissions savings and/or carbon sequestration from a Saltmarsh Code certified project. It has been independently verified, the carbon abatement is guaranteed to have happened, and can be used by companies to report against UK-based emissions for their current claim year. SCUs can be used to offset,

compensate for, or balance a company's current Greenhouse Gas emissions. To do this, buyers must:

- Retire the number of SCUs they want to use from the UK Land Carbon Registry (these are then labelled as 'used', with a comment clarifying the purpose so noone else can use them again); and
- Ensure that any claims are accurate, whether in annual reports, signage, websites or other promotional material.

A Pending Issuance Unit (PIU) is effectively a 'promise to deliver' a SCU in the future. Buyers of PIUs can make a statement about their purchase, provided they clearly state the timescale over which the expected carbon abatement will take place. No claims of offsetting, use, compensating for, balancing emissions or carbon neutrality can be made until these units are converted to SCUs at verification.

A mitigation hierarchy typically includes measures to:

- 1. Avoid creating impacts from the outset (including direct, indirect and cumulative impacts);
- 2. Minimise and reduce the intensity and/or extent of impacts that cannot be avoided;
- 3. Restore or remediate negative impacts that cannot be avoided or minimised; and
- 4. Offset or compensate for any residual, adverse impacts that cannot be avoided, minimized or restored/remediated.

# Saltmarsh Code process

To provide assurance to buyers, Saltmarsh Code projects and their greenhouse gas (GHG) assertions will be validated and verified by an independent VVB to a limited or reasonable level of assurance. ISO 14064-3 and 14065 will be used as the governing standards for Saltmarsh Code validation and verification delivery. The validation/verification body shall possess, or be working towards, accreditation by the United Kingdom Accreditation Service (UKAS) to ISO 14064-3 and 14065.

Validation occurs in two steps:

- Project Plan Validation: Predicted carbon abatement is evaluated against the requirements of the Saltmarsh Code to determine if the implementation of the project plan can be expected to result in the asserted levels of abatement.
- **Restoration Validation:** The actual restoration conducted is evaluated against the submitted documents at Project Plan Validation.

Both Project Plan Validation and Restoration Validation occur under the same version of the Saltmarsh Code, even if a version update has taken place in between. Projects may use the MRV guidance of a later version for Restoration Validation, with no other changes from Project Plan Validation, by submitting a new version of the Carbon Abatement Calculator.

If there has been a deviation from the validated project plan, all relevant documents must be updated and submitted to the validator. These documents should align with the same version used for Project Plan Validation, with the exception of the carbon abatement calculator.

Verification will regularly evaluate the project and its actual GHG emissions reductions against both the requirements of the Saltmarsh Code and its validated project plan and carbon abatement assertion.

### Validation/verification bodies

To provide assurance to buyers, Saltmarsh Code projects and their carbon abatement assertions will be validated and verified by an independent VVB to a limited or reasonable level of assurance. ISO 14064-3 and 14065 will be used as the governing standards for Saltmarsh Code validation and verification delivery. The validation/verification body shall possess, or be working towards, accreditation by the United Kingdom Accreditation Service (UKAS) to ISO 14064-3 and 14065.

### **Project plan validation**

During project plan validation, the restoration plan and carbon abatement assertion will be evaluated against the Saltmarsh Code by an approved VVB. See the Saltmarsh Code website for an approved third-party independent VVB to arrange project plan validation. Ideally, project plan validation should be in place before any restoration work starts, which might take between 3-12 months. If needed, restoration could start prior to the completion of project plan validation. In this instance, the risk of not achieving project plan validation is borne by the project (no additional baseline evidence can be collected) and project plan validation should be achieved as soon as possible and before finishing the restoration.

#### **Project Plan Validation Process**

The project plan validation consists of a review of the documents detailed below and a site check to determine if the Saltmarsh Code requirements have been met. The site check can be done virtually if the evidence (e.g., an orthorectified map from drone images, with additional photographs) submitted allows this. However, the validator can request additional evidence, and if the validation body cannot adequately check the baseline virtually, an in-person site visit will be arranged.

To ensure a smooth process, projects are encouraged to respond to any findings from the validator within 10 working days. If the findings cannot be resolved within this period, a timeline for resolution should be provided.

If no non-conformances are raised, or if all non-conformances are suitably rectified within a specified timeframe determined by the validation body, a project plan validation statement will be issued, and the project listed on the UK Land Carbon Registry as validated. The project plan validation opinion expires three years from the date of issue.

#### Required documents for Project Plan Validation:

- Project Design Document
- Carbon abatement calculator
- Additionality calculator
- Proof of any other income (e.g., public grant)
- Risk assessment
- Project maps (see Field Protocol for guidance)
- Shapefiles of project area
- Management plan (see Saltmarsh Code for requirements)
- Monitoring plan (see Saltmarsh Code for requirements)
- Baseline evidence (see Field Protocol for guidance)
- Landowner and Project Developer commitments (see Saltmarsh Code for requirements)
- Land ownership evidence
- Communications Agreement

### Implementation of restoration plan

Projects are required to implement the validated restoration plan and complete the restoration activities before the expiry of the project plan validation statement. This ensures that the surveyed baseline remains valid. Restoration can take place over two years for a single Saltmarsh Code project.

Requests for project plan validation extensions should be submitted to the Saltmarsh Code team via email. Each case will undergo a detailed review in collaboration with the validation/verification body. Provide evidence of the delay's reasons and demonstrate that it was beyond the project's control. The review process will consider the provided evidence and any proactive measures taken to mitigate potential delays. Extensions are more likely to be granted if the delay was beyond the project's control.

A new baseline check might be necessary to grant the extension. If the extension is not granted and the project disagrees, they can appeal to the Saltmarsh Code Disputes Panel. The completion date of restoration activities is the project "Start date," and the project shall update this date on the UK Land Carbon Registry within one month of completion. Projects can choose to have their PIUs for the entire project duration issued at this point, without the risk of the registry owner having to cancel and reissue them, since the "Start date" is known.

#### **Restoration validation**

Within one year of the project "Start date," restoration validation will take place, carried out by an approved third-party independent validation body. Restoration validation will evaluate the restoration activities undertaken and their impact on the saltmarsh condition category against the validated restoration plan. The project shall submit a final restoration report to the validator, outlining the restoration activities carried out, including supporting evidence (e.g., a map of the restoration footprint overlayed over the validated Assessment Unit (AU) map, or drone imagery), and cross-referencing with the validated restoration plan.

If the implemented restoration differed from the restoration plan submitted at project plan validation, all relevant documents shall be updated and resubmitted during restoration validation. If necessary, an adjustment to the amount of PIUs issued will be made.

### **Required documents for Restoration Validation:**

- Final restoration report
- Proof of public funding received

If diverged from the validated restoration plan, the following documents need to be adjusted and resubmitted:

- Project Design Document
- Carbon abatement calculator
- Additionality calculator
- Project maps

If projects wish to use the MRV guidance of a later version for Restoration Validation, with no other change from project plan validation, they may do so by submitting a new version of the Carbon Abatement Calculator. If there was a change (e.g., project size) from the validated project plan, all documents need to be updated and submitted to the validator. These documents should align with the same version used for Project Plan Validation, with the exception of the carbon abatement calculator.

The evaluation will consist of a review of the documentation and a site visit to determine if Saltmarsh Code requirements have been met. During the site visit, the independent auditor will conduct a risk-based assessment of any evidence on-site at risk of reversal in condition category (e.g., erosion evidence). If no non-conformances are raised or if all non-conformances are suitably rectified within the required timeframe, as determined by the validation body, a restoration validation statement will be issued.

The project will be listed on the UK Land Carbon Registry as "Restoration validated." The restoration validation statement is valid until the Year 5 verification is due.

#### Verification

Verification will take place at year 5 of the project "Start date" and thereafter at least every 10 years. An additional verification is required at the end of the project if the time since the last verification is less than 10 years. For example, for a 30-year project, verification would take place at years 5, 15, 25, with an additional verification at year 30.

## **Required documents for Verification:**

- Project Progress Report
- Condition change monitoring report
- Fixed-point photographs/drone imagery
- Updated AU map if different from validated AU map
- Updated carbon abatement calculator using the latest version template

- Landowner, tenant, and agent contact details (if any parties have changed since the last assessment)
- Monthly and annual carbon abatement calculations following MRV guidance from the Saltmarsh Code

Projects should begin the verification process 12 months before the verification is due. After surveying and submitting your documents, allow 6-9 months from when you sign a contract with the verifier to converting your carbon units on the UK Land Carbon Registry.

Verification is conducted by an approved third-party independent verification body who will evaluate the condition category of the saltmarsh against the baseline condition category presented at project plan validation. The evaluation will consist of a check of the submitted documents and a site visit to determine if the requirements of the Saltmarsh Code have been met.

During the site visit, the independent auditor will carry out a risk-based assessment of any evidence on-site at risk of reversal in condition category (e.g., erosion evidence). They will also check the condition category of at least 10% of the survey points. If no non-conformances are raised, or if all non-conformances are suitably rectified within the required timeframe, as determined by the verification body, a verification statement will be issued.

The project will be listed on the UK Land Carbon Registry as verified. Verification statements never expire. If the independent verifier states that the project has moved to the next condition category with a lower emission factor than the original assumed one-step change in condition category, more carbon units can be issued at that point.

### **Demonstration of conformance with the Saltmarsh Code**

Validation and verification will consist of a review of documentation and a site visit by the validation/verification body to collect sufficient objective evidence to determine whether validation and verification requirements have been met. Documentary evidence shall include relevant Saltmarsh Code template documents, such as the Project Design Document, along with any supplementary supporting documentation. Documentary evidence must be kept on file by the project for its duration. All Saltmarsh Code template documents are available on the Saltmarsh Code website.

# Quality management and version updates for the Saltmarsh Code

The Saltmarsh Code is committed to continuous improvement and has established a Quality Management System aligned with ISO 9001 and ISO 31000 standards. This framework ensures the measurement and improvement of processes and procedures for the Saltmarsh Code. Any changes to the Saltmarsh Code methodology or versions are first reviewed by the Technical Advisory Board and Engagement Forum, signed off by the Executive Board, and then open to a 30-day public consultation process to allow feedback from relevant parties.

Projects will be validated/verified against the current version of the Saltmarsh Code, using the most recent MRV documentation to determine carbon abatement at verification. Note that Project Plan Validation and Restoration Validation will use the same version of the Saltmarsh Code, even if there has been a version update in between.

Minor changes and clarifications to the Saltmarsh Code and this Guidance document, occurring between version updates, will be published in the Minor Revision and Clarification guidance document, which shall supersede other documents.

# **Use of the Saltmarsh Code and Saltmarsh Code logo**

The Saltmarsh Code is currently restricted to projects within the UK. Carbon abatement resulting from Saltmarsh Code projects will contribute directly to the UK's national targets for reducing greenhouse gas emissions. Verified SCUs from Saltmarsh Code projects can be used by companies to compensate for their UK-based greenhouse gas emissions. SCUs cannot be used in compliance schemes (e.g., the CRC Energy Efficiency Scheme or the UK Emissions Trading Scheme) or to offset emissions outside of the UK.

Project owners and developers are only permitted to use the Saltmarsh Code logo once those projects have been issued a validation certificate and may only continue to use the logo if pursuing restoration and verification as a Saltmarsh Code project. Project owners using the Saltmarsh Code logo shall do so in accordance with the Saltmarsh Code brand guidelines, available for download from the Saltmarsh Code website.

### Saltmarsh Code fees

A per project administration fee is payable at validation and a per unit administration fee is payable at issuance of SCUs through the Saltmarsh Code online registry. This fee is collected by the registry provider and is used to offset the costs of hosting and developing the registry, as well as to contribute to the management of the Saltmarsh Code. Details of the current fees are available to view on the Saltmarsh Code website.