

SALTMARSH CODE

The logo for 'SALTMARSH CODE' is presented in two lines. The top line, 'SALTMARSH', is in a light blue, sans-serif font. The bottom line, 'CODE', is in a darker blue, sans-serif font. The letters are filled with various nature-themed illustrations: the 'S' has flowers, the 'A' has a bird, the 'M' has a plant, the 'R' has a bird, the 'S' has a bird, the 'H' has a bird, the 'C' has a bird, the 'O' has a bird, the 'D' has a plant, and the 'E' has a plant. The letters are set against a background of a stylized, wavy blue shape that resembles a marsh or a body of water.

Version 0.1
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SALTMARSH CODE V0.1

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Glossary

1 Eligibility and governance

1.1 Eligible project activities

Requirement

1.1.1 The following types of restoration and management practice (referred to hereafter as “practices”) are eligible under the Saltmarsh Code in its pilot phase (version 0.1):

- Managed realignment via tidal restoration (hereafter referred to as “restoration”).
- Other types may be defined as eligible in future iterations of the Code.

1.1.2 The managed realignment shall be designed to create saltmarsh habitat between mean high-water spring tides and mean high-water neap tides (with transitional elements to Highest Astronomical Tide – HAT) and be colonised by halophytic flora. If transitional habitat and/or tidal marsh are to be part of the project boundary, these areas shall be mapped separately.

1.1.3 Restoration shall be achieved as a result of eligible restoration and management activities (see guidance) on sites that have not contained saltmarsh habitat for at least five years prior to the introduction of version 0.1 of the Code.

1.1.4 Restoration activities shall result in an increase in carbon sequestration and long-term storage of carbon.

1.1.5 Management activities shall maintain the carbon abatement associated with this activity.

Guidance

The pilot version of the Saltmarsh Code (version 0.1) is restricted to managed realignment via tidal restoration. These considerations align the Saltmarsh Code with the definitions used in guidance for inclusion in the UK Greenhouse Gas Inventory [reference to be inserted on publication].

1.2 Eligible land

Requirement

1.2.1 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 any other form of 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.

1.2.2 Consent shall be “Free, Prior and Informed”.

1.2.3 If the land is sold, the current landowner shall inform the future landowners of the legal commitment to the Saltmarsh Code and any related contracts.

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).

Where there are leases or other forms of tenure in place, for example in agricultural tenancies or crofting tenure, projects shall identify and engage relevant parties early in decision making and consider opportunities for shared benefit (see consultation section 1.10).

1.3 Project duration and dates

Requirement

1.3.1 The minimum and maximum project duration (from the project start date) is 30 and 100 years respectively (project duration should not be confused with permanence – for more information about permanence, see section 1.8).

1.3.2 All projects shall register on the UK Land Carbon Registry (the date of registration is the date that projects are registered on the registry).

1.3.3 Registration shall take place before work begins onsite (the date works begin on site is the project implementation date).

1.3.4 A desk-based validation of project plans shall occur within 2 years of registration and restoration works shall be validated on site within 5 years of registration, once restoration works on the site are complete (the last day of restoration works is the project start date).

Guidance

A validation extension can be granted for restoration works to be completed under certain circumstances, for example, where unforeseen and unavoidable delays to restoration works occur due to site access, availability of contractors or other reasons deemed reasonable by the independent validation body.

1.4 Additionality

Requirement

1.4.1 To be considered additional, projects shall demonstrate that:

- The project area has not been a saltmarsh in the five years prior to the launch of version 0.1 of this Code. This is to ensure habitat degradation or destruction is not pursued with the objective of restoring saltmarsh to gain carbon units under the Code;
- None of the restoration or management practices proposed are required under local, regional, national or UK laws or existing land management agreements, covenants or burdens on the project site (legal additionality); and
- Proposed practices would not have been viable and/or sustainable without revenue from saltmarsh carbon units (financial additionality). It shall be demonstrated that without carbon finance, saltmarsh restoration is either:
 - Not the most economically or financially attractive option for that area of land. For example, the Net Present Value of saltmarsh restoration (without carbon income) could be positive, but it is less than the Net Present Value of the current/ baseline landuse; or
 - Not economically or financially viable on that land at all (e.g. saltmarsh restoration is not profitable). For example, the Net Present Value of saltmarsh restoration (without carbon income) is negative, but adding carbon income moves the Net Present Value to nearer zero or positive.

Guidance

Evidence that carbon finance was required for the viability of existing projects that wish to generate projects via the Code include the inclusion in minutes of board meetings or planning documents, cashflow or emails.

Saltmarsh restoration is not additional if it is required by law, statute, regulation, court order, an environmental management agreement, a planning decision or any other legally binding agreement requiring saltmarsh restoration or creation. Saltmarsh restoration as a result of a planning condition may be eligible provided:

- There is a range of possible environmental solutions and saltmarsh restoration is not specifically required.
- It is not compensatory habitat creation to replace areas of saltmarsh that have been destroyed.
- The income from the developer/ planning condition doesn't rule the project out under the financial additionality test.

The purpose of the financial additionality test is to demonstrate that over the project duration, without carbon finance, saltmarsh restoration is either:

- a. not the most economically or financially attractive option for that area of land (e.g. saltmarsh restoration is profitable, but less so than grazing or other likely uses), currently or in future (e.g., as sea defences require more repairs or fail); or
- b. not economically or financially viable on that land at all (e.g. saltmarsh restoration is not profitable).

Project Developers shall use the Saltmarsh Code Cashflow Spreadsheet to set out costs/income over the project duration, as evidence that the financial additionality test can be passed.

Where projects that meet the eligibility criteria of the Saltmarsh Code were initiated for the purpose of climate change mitigation, prior to the launch of the Saltmarsh Code pilot phase (version 0.1), it will be possible to retrospectively demonstrate additionality of projects, if the project developer can supply evidence to confirm that carbon finance from selling carbon units or 'insetting' was considered explicitly in the planning stages of the project.

1.5 Stacking and bundling

Requirement

1.5.1 Stacking of payments for other ecosystem services (other than net carbon abatement from saltmarsh restoration, such as biodiversity gain and natural flood risk management) from other Codes/schemes shall be permitted, as long as:

- All units to be included in the stack are identified at the outset and are all required to pass financial additionality tests of the associated Codes/schemes;
- Codes/schemes used to generate other units in the stack are of high integrity, where possible demonstrated via accreditation to relevant BSI nature investment standards (or via additional future guidance in the Saltmarsh Code for evaluating the integrity of codes/schemes for markets not covered by BSI);
- Registries used by each Code/scheme clearly identify that the units are part of a stack, linking to registries where each other unit in the stack can be found.

Guidance

The Saltmarsh Code offers carbon units that are implicitly bundled with other co-benefits of restoration and management, but as these co-benefits are not quantified or verified, specific claims about co-benefits cannot be made via this Code.

It is not possible to add new units for additional ecosystem services to a stack once a project has been validated, unless the new units are associated with new practices that deliver additional outcomes. Refer to the latest [Biodiversity Net Gain](#) rules to determine whether or not stacking with carbon is allowed in their projects.

1.6 Registry and ownership of units

Requirement

1.6.1 Saltmarsh Carbon Units (SCUs) shall only appear on one registry, the UK Land Carbon Registry. All projects, project documentation, carbon units, assignments and retirements shall be visible in the 'public view' of the registry.

1.6.2 Pending Issuance Units (PIUs) shall not be issued during the pilot phase of the Saltmarsh Code (version 0.1), but may be allowed under version 1.0, and only a proportion of the predicted units are likely to be made available as PIUs at that point for fully validated projects.

1.6.3 Prior to using SCUs in any reports, they shall be 'retired' from the UK Land Carbon Registry (see GHG statements in accompanying guidance document).

1.6.4 No resale of SCUs is permitted.

1.6.5 The registry shall provide unique identifiers to units, and sufficient data to allow market participants to conduct appropriate due diligence of projects, including:

- Type(s) of units supplied;
- Size and locations of the relevant supply area(s);
- The activities that generated the units;
- The legal status of buyers, sellers and intermediaries and, where relevant, other information such as their governance and ownership;
- Documentation of measurement, validation and verification, unit issuance and ownership, and the timing of each of these;
- Whether the unit is bundled or stacked (with links to registries containing other units from the same location);
- Who is the legal owner of the units, both before and after they are sold; and
- Any other material information with the exception of commercially sensitive information (e.g., prices or other information that compromise the commercial viability of a transaction).

Guidance

See [UK Land Carbon Registry](#) and [Registry Rules of Use](#) for details of how to join, view and use the registry.

Until sold, the landowner is the sole owner of the emissions reduction benefits of the project, unless contractually agreed differently. Tenants, commoners and crofters cannot propose projects under the Saltmarsh Code without written consent from the landowner. Unless there is an agreement between the landlord and tenant, where land is tenanted, the sale of carbon units by landowners may be challenged as a "derogation from grant" on the basis of tenancy agreements that give tenants the right to benefit from the land they manage. In Scotland, landowners may need permission from crofting grazing committees or shareholders to enter into contracts under the Saltmarsh Code.

1.7 Leakage

Requirement

1.7.1 Projects shall not knowingly cause a decrease in carbon stocks or an increase in GHG emissions elsewhere as a result of implementing project practices, and where changes are known to occur, shall demonstrate that leakage is minimal (less than 5% of the total net carbon abatement for the duration of the project) outside the project boundary. All possible project leakage risks shall be identified and proposals made to mitigate these risks as part of risk management (see section 2.3).

1.7.2 In addition to the identification and management of project leakage risks, buyers shall adhere to the mitigation hierarchy (i.e., avoiding and minimising impacts prior to purchasing offsets) outlined under carbon abatement statements (section 1.13).

1.7.3 Where a risk of leakage is identified, mitigation measures shall be proposed to prevent any significant leakage and GHG emissions shall be monitored in surrounding and other land under the same ownership as the project site.

1.7.4 Where relevant, this may include monitoring of agricultural yields in the project area to identify if declining yields from the project are compensated for by increasing yields elsewhere in a landholding, leading to an increase in GHG emissions.

1.7.5 Where significant leakage occurs (greater than 5% of the total net carbon abatement for the duration of the project), this shall be quantified (in tCO_{2e}/yr) for the duration of the project and subtracted from the projected carbon abatement claimed.

1.7.6 Leakage shall be quantified (in tCO_{2e}/yr) for the duration of the project and subtracted from the projected carbon abatement claimed. The methods shall be agreed with the Code, recognising that these will need to be adapted to the nature of leakage and site conditions (see section 1.7).

1.7.7 Leakage shall be assessed at validation. Any changes to the leakage assessment will be checked at each verification

Guidance

It is possible to demonstrate through the supply of relevant evidence that leakage is minimal by showing that the project:

- Does not require a change in land use, or that the land use being changed is not likely to be displaced outside the project area, leading to the destruction or degradation of other saltmarshes or natural habitats, for example because:
 - The land is not currently under active management for any purpose (and has not been for at least two years prior to the project start date);
 - It is not possible to use the land for commercial purposes, for example due to saltwater intrusion or other factors;
 - Degradation or conversion of other saltmarshes is not permitted by marine licencing authorities, the Crown Estate and/or other relevant authorities;

- Does not create hydrological connectivity between the project area and adjacent areas of land that leads to a significant increase in GHG emissions outside the project area; and/or
- Involves a land use that will continue at a similar level of service or production during the project crediting period.

1.8 Permanence

Requirement

1.8.1 Projects shall indicate how the permanence of carbon abatement will be ensured.

1.8.2 Measures are encouraged to ensure net carbon abatement in perpetuity, but as a minimum, permanence is required for at least 100 years. The minimum permanence period (100 years) may be greater than the project duration (which is a minimum of 30 years).

1.8.3 To ensure permanence, project shall address the risk of carbon abatement loss and other non-permanence risks in the following ways:

- Appropriate risk management mechanisms shall be put in place (see risk management in section 2.3). Where relevant, this may include both project management and physical mechanisms to reduce the risk of loss of net carbon abatement, for example by designing initial sea wall breaches and encouraging (by digging an initial channel system) movement of water in a way that reduces the risk of erosion both within and outside of the project boundary.
- Monitoring shall take place throughout the permanence period to determine potential losses which occur after the project ends and during the permanence period. Monitoring during the permanence period shall occur on a regular basis, ideally at least every 5 years (for approved monitoring methods, see section 3).
- Contribution to the Saltmarsh Code risk and uncertainty buffers (see section 1.9)
- Where intentional losses take place, for example a change of management activity that results in a change to tidal inundation, or SCUs are issued in excess of the correct amount due to fraudulent conduct or negligence, damage to the site or any other cause of a loss shall be repaired or in any other way necessary remediated, to ensure carbon abatement losses are fully compensated. Where this is not possible, units equivalent to the scale of the loss shall be cancelled on the UK Land Carbon Registry and the project developer shall be responsible for purchasing and retiring an equivalent number of SCUs within 60 days of a decision by the Executive Board of the Saltmarsh Code. Intentionality will be assessed by the Executive Board with a right of appeal (see section 1.10 and disputes section of Guidance Document). Failure to comply will lead to the freezing of registry accounts until losses are compensated.
- Where unintentional losses occur, for example due to natural disasters including drought, extreme temperatures, fire, and floods which can release GHGs and/or reduce saltmarsh carbon stocks, these may be compensated via

the buffer on the basis of an evidence review by the Executive Board (see section 1.9)

- The project shall inform the Saltmarsh Code and UK Land Carbon Registry of any change in landowner (and/or tenant in projects that are jointly delivered with tenants) over the project duration. Future landowners (and where relevant, tenants) shall be made aware of the commitment to the Saltmarsh Code and any associated contracts
- Landowners shall sign a landowner commitment statement affirming their commitment to the permanence period.

Guidance

In addition to the mandatory mechanisms above, other mechanisms may be adopted to further enhance permanence, for example:

- The long-term adoption of measures to ensure permanence beyond the minimum permanence period of 100 years
- Insurance may be purchased to cover losses not eligible to be covered by the buffer
- Conservation covenants or burdens may be entered into, providing assurances of changes in land use and management and necessary activities to ensure permanence in perpetuity, or until both parties agree to dissolve the agreement.

A loss of net carbon abatement is defined as when the saltmarsh loses some of its carbon stock (e.g., due to erosion), the saltmarsh loses some of its ability to sequester carbon (e.g., due to a shift in vegetation type) or units are issued in excess of the verifiable net carbon abatement, due to avoidable or unavoidable circumstances. Should a loss occur, the project shall immediately inform the Saltmarsh Code Executive Board and submit a Loss Event Report within 6 months of discovering the loss. The relevant number of buffer units to cover the loss will be put on hold. The project will then conduct their next regular verification as per the verification schedule.

[Loss Event Report Template](#)

A reversal is defined as when the net carbon abatement of the project becomes negative in a given monitoring period/vintage, typically as the result of a loss. The size of the reversal is the net carbon abatement at the current verification minus the net carbon abatement at the previous verification. If at the next regular verification there has been a reversal since the previous verification, unsold SCUs in the project developer's account can be cancelled, the relevant number of buffer units can be cancelled to cover the reversal and/or corrective actions may be proposed to make up for the reversal over the remainder of the project duration. If at the next verification there has been a net increase in carbon abatement, then there is no reversal and any buffer units put on hold at the time of the loss event report will be released back to the buffer.

Landowner (or where land is tenanted, both landowner and tenant) commitment statements shall include the project name, be signed and dated and affirm the following:

- Conformation to the Saltmarsh Code
- Permanent land-use change in line with the requirements above
- Managing the land as per the management plan (section 2.2)

- Complying with relevant laws
- Carrying out remediation work where restoration fails for any reason
- Inform future landowner(s) and, where land is tenanted, future tenant(s), of the commitment to the Saltmarsh Code and any carbon contracts
- Monitor and maintain verification for the project duration as per Saltmarsh Code guidance
- If there is a loss of carbon, notify the Saltmarsh Code Secretariat immediately and submit a loss report within six months of discovery
- Ensure the project, sales to carbon buyers and retirement for use of verified Saltmarsh Carbon Units are accurately represented and up to date in the UK Land Carbon Registry
- Make true and accurate carbon statements about the project which conform with guidance in the Saltmarsh Code
- Abide by the Saltmarsh Code logo rules of use (see Guidance)

Where larger estates are managed by trustees, then either the landowner themselves or the legal signatory shall sign the landowner commitment statement.

1.9 Buffer

Requirement

1.9.1 Projects shall contribute a proportion of net carbon abatement over the project duration to the Saltmarsh Code Risk Buffer.

1.9.2 The number of buffer units that must be deposited shall be calculated by multiplying the non-permanence risk rating from the project's risk assessment (see section 2.3) by the net carbon abatement expected over the duration of the project (see section 3), with a minimum 15% contribution, up to a maximum of 40% of the expected abatement.

1.9.3 The relevant proportion of units shall be transferred to the buffer at validation to indicate the proportion of units available for sale after accounting for the buffer.

1.9.4 The same proportion of SCUs shall be transferred to the buffer account at each verification.

Guidance

The Saltmarsh Code Risk Buffer is a single account held in the UK Land Carbon Registry, managed by the Executive Board. It is a pooled buffer, containing units from all Saltmarsh Code projects, to ensure that there are always sufficient units to cover unintentional losses from individual project failures. The buffer can be drawn upon, should unintentional losses occur after units have been fully verified. Intentional losses (for definition, see permanence section 1.8) and the failure of restoration to achieve the establishment of a recognisable saltmarsh vegetation community and/or the exchange of tidal water within the site by year 5. Units are maintained in the buffer

pool for the duration of the project, after which units are returned to the project. Buffer units are not tradeable until they have been returned to the project.

1.10 Consultation

Requirement

1.10.1 The project shall identify communities of place relevant to the project boundary, and the groups within these communities that are most relevant to engage with the project, including marginalised and/or vulnerable groups, where these exist.

1.10.2 The project shall also identify key 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, including marginalised and/or vulnerable groups, where these exist.

1.10.3 The project shall engage as early as possible with relevant parties, ensuring that those affected are able to feed into the decision-making process when changes can still be made to mitigate impacts, managing expectations appropriately and providing evidence of systematic and inclusive engagement in project design.

1.10.4 The project shall work with trained engagement professionals or seek engagement training for project staff engaging with relevant parties, to ensure appropriate engagement methods are selected and executed well, including the management of power dynamics and engagement with marginalised and vulnerable groups.

1.10.5 Where concerns arise during engagement, the project developer shall enter into a constructive dialogue to resolve the issues, incorporating changes to requests that are appropriate and proportionate in their project design.

1.10.6 Relevant parties shall have recourse to a dispute or conflict resolution process under the Code if issues are not resolved satisfactorily. Where requests are appropriate and proportionate, they shall be addressed within 6 weeks of being raised (either through engagement/consultation processes or at any time during the subsequent project). Where requests are not deemed appropriate or proportionate, they shall still be addressed within this time, providing contact details for the Saltmarsh Code if relevant parties wish to take their concerns further. These concerns will then be raised with the independent validation body conducting the validation who will make a final judgement on the request.

1.10.7 Details of objections and resolutions shall be anonymised in line with UK GDPR and included as an appendix to the Project Design Document (PDD).

1.10.8 Where required by law, a full public consultation should also be carried out in line with the relevant legislation (for example, see Scottish Land Commission's Land Rights and Responsibilities Protocol).

1.10.9 The project shall provide opportunities for continuous feedback as the project is implemented and maintained for the duration of the project and its permanence period (whichever is longest). To facilitate this, up-to-date contact information for the landowner and/or project developer shall be publicly available for the duration of the project, ideally with a named point of contact that can be contacted directly by relevant parties, to enable ongoing feedback from relevant parties.

1.10.10 Where possible, the project shall provide transparency on any private benefits and beneficiaries, including buyers of carbon units.

1.10.11 The project shall communicate in a way that is transparent and accessible, paying particular attention to the specific needs of marginalised and/or vulnerable groups, where these are present.

1.10.12 The project shall assess the likely negative impacts of activities and project outcomes on all relevant parties, gaining feedback from relevant parties during project design to categorise impacts as low, medium or high.

1.10.13 Medium and high-impact project activities and outcomes shall be clearly and transparently communicated to relevant parties, detailing likely timings and impacts relevant to each party. The project shall work with relevant parties to avoid or mitigate negative impacts as part of the project design phase, detailing project responses to feedback.

1.10.14 Projects shall clearly communicate whether or not there will be any direct community benefits. These shall be clearly differentiated from indirect benefits arising from the public goods generated by the project, for example, benefits arising from climate mitigation or biodiversity enhancement (i.e. those that cannot be defined as community benefits).

Guidance

[Download PDD](#)

Evidence must be supplied to the independent validation body 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. For the purposes of the Code, relevant parties are defined as anyone who could affect or be affected by the outcomes of a Saltmarsh Code project, and may include freeholders/tenants/sub-tenants, local communities, mortgagees, statutory bodies, environmental agencies, local authorities, water suppliers and parties to existing agreements on the land, including 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.

Evidence must be supplied to the independent validation body that engagement has been systematic and inclusive, making provisions for marginalised and/or vulnerable groups, ensuring concerns are addressed in a way that is appropriate and proportionate.

These requirements have been designed to provide projects with basic-level (community engagement) certification to the NFCA's forthcoming Community Inclusion Standard. Certification to this standard will be helpful in working towards eventual certification to the planned British Standards Institute (BSI) community inclusion standard.

1.11 Avoidance of harm

Requirement

1.11.1 Risks and trade-offs with other ecosystem functions and services shall be identified, assessed and managed proactively, with clear mechanisms through which concerns can be raised, to ensure projects do no harm. Procedures shall be in place to ensure environmental risks are correctly identified, assessed and managed (for example, identifying and protecting against threats to threatened and rare species from invasive and alien species).

1.11.2 Where possible, projects shall deliver net environmental benefits beyond the benefits arising from the generation of SCUs and describe these in the PDD.

1.11.3 Projects seeking enhanced certification shall assess the likely negative impacts of activities and project outcomes on all relevant parties, gaining feedback from relevant parties during project design (see section 2), to categorise impacts as low, medium or high.

1.11.4 Medium and high-impact project activities and outcomes shall be clearly and transparently communicated to relevant parties, detailing likely timings and impacts relevant to each party. The project shall work with relevant parties to avoid or mitigate negative impacts as part of the project design phase, detailing project responses to feedback.

Guidance

The management of additional environmental benefits may be done as part of a wider place-based approach to the coordination of public and private payments for ecosystem services at landscape and catchment scales, that considers interdependences between ecosystem services, where possible enhancing these co-benefits. For example, this may include implicit bundles of biodiversity uplift, resilience to food supply and natural flood management alongside the generation of Saltmarsh Carbon Units (stacking and explicit bundling is treated differently – see section 1.5).

Details of any expected environmental or social co-benefits shall be included in the Project Design Document. Quantification and verification of these co-benefits is

optional. In future, quantification and reporting of co-benefits may be possible as part of an explicit bundle or stack of ecosystem services (see section 1.5).

Likely negative impacts from projects must be documented, providing a justification for their categorisation as low, medium or high impact, and showing evidence of engagement with relevant parties in the classification process. The following list of examples is not definitive and should not be used to justify categorisation in the absence of input from relevant parties:

- Low-impact project activities include non-disruptive land management activities such as ground surveys, hedge cutting and delivery of materials to site. Low impact project outcomes may include, for example, a change in plant species composition on site, and carbon sequestration in soils.
- Medium impact project activities include more disruptive land management activities, such as those that require plant machinery on site, or temporary diversions on nearby roads. Medium-impact project outcomes may include, for example, natural regeneration or “scrubbing up” of woody vegetation that could easily be reversed.
- High-impact project activities include highly disruptive land management activities that permanently change the character of the landscape, such as woodland planting, or the introduction of permanent traffic management structures. High-impact project outcomes may include, for example, increased severity or frequency of flooding in neighbouring land or downstream settlements.

The communication of medium and high-impact project activities and outcomes should follow the engagement guidance in section 1.10.

1.12 Community benefit

Requirement

The delivery of community benefits from Saltmarsh Code projects is optional, not mandatory. The following requirements therefore only apply to projects that have opted to deliver community benefits.

1.12.1 Projects seeking enhanced certification shall identify direct community benefits with relevant parties, ensuring that these are consistent with existing local community action plans, where these exist. Forms of direct community benefit include monetary and non-monetary public goods compensation and transfer of land tenure (see guidance for specific examples).

1.12.2 Projects seeking enhanced certification shall collaborate with relevant parties to identify relevant measurement methods that can be used to verify each of the community benefits identified. Only community benefits with relevant measurement methods shall be accepted for certification.

1.12.3 Projects seeking enhanced certification shall create baselines against which delivery of community benefits can be assessed.

1.12.4 At each verification point after the planned delivery date, evidence of delivery by planned dates shall be provided to the independent validation body.

1.12.5 Where community benefit is integrated after the start of a project, delivery plans shall still be submitted for validation checks, with verification proceeding after planned delivery dates, in the same way as projects that integrate benefits from the outset.

Guidance

These requirements have been designed to provide projects with enhanced-level (community benefit) certification to the NFCA's forthcoming Community Inclusion Standard. Certification to this standard will be helpful in working towards eventual certification to a similar level in the planned British Standards Institute (BSI) community inclusion standard.

Failure to maintain community benefits for the full duration of the project and its permanence period will lead to the withdrawal of enhanced NFCA certification, with the project reverting to basic certification. Maintenance of enhanced options is assessed at each verification point by the independent validation body.

1.13 Carbon abatement statements

Requirement

1.13.1 Landowners and project developers shall make carbon buyers aware of the Saltmarsh Code guidance on carbon abatement claims.

1.13.2 Any carbon statement by the landowner, the project developer or the carbon buyer shall be legitimate and accurate.

1.13.3 Statements of the carbon abatement benefit of the project shall clearly state the timescale over which the emissions reduction will take place.

1.13.4 Emissions reductions shall only be reported, or used, after the emissions reductions have occurred and have been verified (i.e. Saltmarsh Carbon Units - SCUs) in accordance with guidance (ex-post reporting).

1.13.5 Use of the Saltmarsh Code is restricted to UK-based projects, and SCUs from Saltmarsh Code projects shall only be used by companies to compensate for their UK-based GHG emissions (not for emissions outside of the UK).

Guidance

For further guidance see the separate Saltmarsh Code guidance document.

1.14 Governance of monitoring, validation and verification

1.14.1 All Saltmarsh Code projects shall be independently validated and verified by independent validation and verification bodies (VVBs).

1.14.2 VVBs shall have no financial or other conflicts of interest with projects they assess.

1.14.3 Performance of VVBs shall be monitored by the Executive Board and underperformance may lead to VVBs being barred from validating or verifying Saltmarsh Code projects.

1.14.4 Verifications shall be conducted at least once every 5 years.

Guidance

For further guidance and information about the wider governance of the Code, see the separate Saltmarsh Code guidance document.

2 Project design

2.1 Management plan

Requirement

2.1.1 There shall be a management plan containing:

- A statement of project objectives
- A description of the restoration and management activities to be implemented over the project duration including identification of necessary resources and inputs
- A chronological plan of restoration and management activities
- A description of consultation plans and wider benefits planned
- Details of the individuals involved in the delivery of the restoration and management activities and their expertise
- Consideration of impacts from future climate change

2.1.2 Projects shall provide a clear and easily understandable map of their project as a PDF. The map will be uploaded to the [UK Land Carbon Registry](#) and will be a publicly available document enabling potential carbon buyers as well as validating/verifying bodies to locate your project and identify the different elements within it. Maps shall include the following:

- The base map shall be an Ordnance Survey map, but other map formats are acceptable, provided they accurately show features such as roads, boundaries, watercourses etc.
- The map shall show a clearly visible scale.
- The outer boundary of your project shall be clearly marked, ideally in red.
- Any existing saltmarsh which is not part of the carbon project but is within the boundary shall be clearly marked.
- Where new fencing, fence upgrades and gates will be added, please show this clearly on the map.
- The map title shall be the same name that you are using in the [UK Land Carbon Registry](#) and in your other project documents (project design document or project progress report).
- Your map shall be labelled with a six figure British National Grid Reference. The location of the Grid Reference shall be clearly marked on your map, within the boundary of your Saltmarsh Code project. This shall be the same Grid Reference you use in other documentation (i.e. project design document, UK Land Carbon Registry).
- Please indicate the most suitable access point(s). This will be useful when survey or verification visits are required.
- All features (area, line or point) on the map shall be clearly identified in the map legend.
- If your map has several pages, ensure:
 - The project name appears on each page
 - There is at least one component/ stand with marked Grid Reference on each page to enable location of the components on that page
 - All pages are combined into one PDF document

2.1.3 The management plan shall be updated on a regular basis. There shall be an outline of the longer-term management intentions, for the project duration and beyond.

2.1.4 The land manager shall have the management capacity necessary to carry out the planned project activities for the duration of the project.

Guidance

Project developers need to set out the intended management regime of the saltmarsh for the project duration and beyond. The key aims and objectives of your project shall be summarised in your project design document (and updated in your project progress report if changed). There shall be a process for updating the management plan.

[The Land App](#) also provides free mapping services. In Scotland, the Scottish Land Commission provides further guidance on land management standards in their [Good Stewardship of Land Protocol](#).

2.2 Monitoring plan

Template in development. To be added here after consultation of the MRV document.

2.3 Management of risk

In development. To be added here once complete.

3 Quantification of carbon abatement

See additional documentation provided as part of this consultation (MRV).

Glossary

Additionality: a criterion to determine whether carbon abatement is over and above that which would have happened anyway in the absence of a given project or activity. Buyers of carbon units want to know that their input has enabled more carbon abatement than would otherwise have happened under existing legal, financial and business circumstances. The Saltmarsh Code utilises legal and financial tests to determine additionality.

Buffer: see Saltmarsh Code Risk Buffer

Carbon abatement: GHG emission reductions and/or carbon sequestration that lead to a reduced concentration of GHGs in the atmosphere.

Carbon abatement statement: 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.

Carbon finance: Payments for carbon abatement over and above that which would otherwise have occurred in the 'business as usual' scenario.

Greenhouse Gas (GHG) - A collective term for gases which are causing the warming of the Earth's atmosphere that is leading to climate change. The Kyoto Protocol recognises 6 said gases: carbon dioxide, hydrofluorocarbons, methane, nitrous oxide, perfluorocarbons and sulphur hexafluoride.

Leakage: GHG emissions outside the project boundary that occur as a result of the project (e.g. displacement of agricultural activities leading to an increase in emissions elsewhere in a landholding).

Permanence: The issue of ensuring that carbon abatement is permanent, and not reversed at a future point in time. Saltmarsh projects do carry some risk of restoration reversal, but any emissions reductions to the point of reversal remain permanent. Safeguards must be in place to minimise that risk and to guarantee replacement or alternative woodland should a reversal occur.

Project - The sum of activities that alter the conditions identified in the baseline scenario leading to carbon abatement, taking place on land under sole ownership.

Project 'Start Date' - The date upon which restoration activities are complete. The carbon abatement benefit is quantified relative to the baseline from this date for the project duration.

Project Area - Total area within which restoration activities will take place.

Project Duration: The time over which project activities are to be monitored, verified and carbon abatement claims are to be made. Projects can be up to 100 years in duration.

Retire: Moving a Saltmarsh Carbon Unit on the UK Land Carbon Registry to a publicly available 'retirement' account to show it has been taken out of circulation and cannot be used again.

Reversal: A reversal is when the net carbon abatement benefit of a project, taking into account the baseline, leakage and project carbon sequestration, is negative in a given monitoring period. The size of the reversal is the net carbon abatement at the current verification minus the net carbon abatement at the previous verification.

Saltmarsh: also known as a salt marsh or tidal marsh, saltmarshes are a coastal ecosystem in the intertidal zone between land and salty or brackish water, typically found in estuaries and along the shores of shallow bays and inlets. Saltmarshes are characterized by halophytic (salt-tolerant) vegetation such as grasses, sedges, reeds, and shrubs.

Saltmarsh Code Risk Buffer: A pool of 'unclaimed units' to cover unforeseeable losses that may occur from the project over time as a result of restoration reversal.

Saltmarsh Carbon Unit (SCU): When a project is verified, SCUs are issued. These units can be considered as guaranteed, delivered carbon 'units', and as such can be retired and used/reported.

UK Land Carbon Registry: The official record of Saltmarsh Code projects, their validation/verification status, any validated/verified units and the owners of each unit.

Validation: The initial evaluation of a project against the standards of the Saltmarsh Code, undertaken by a competent, independent certification body.

Validation/Verification Body: Independent third-party organisations judged by the Saltmarsh Code as competent to validate and verify Saltmarsh Code projects (these will eventually be accredited by the UK Accreditation Service).

Verification: The ongoing evaluation of a project against the standards of the Saltmarsh Code, undertaken by a competent, independent verification body. Verification assesses the carbon abatement that has actually occurred in addition to other mandatory requirements under the Saltmarsh Code.

Vintage: The time period in which units are delivered by the Saltmarsh Code, expected to be in five or ten-yearly blocks (e.g. 2030–2040).