

Guidance for completing the recording plastics spreadsheet on leased aquaculture sites ('inventory').

How to use the Recording Plastics on Leased Aquaculture Sites Spreadsheet Template ('Inventory')

General

Plastics in use on marine farms have been divided into two groups:

- Multi-use (plastics that are relatively fixed items and used for more than one production cycle) and
- Short term/ Single-use (plastics with relatively shorter use periods of up to one complete cycle and those that are used as part of the operation of a site even if not on the site permanently (they include the SUP- Single Use Plastics).

Table 1: Examples of the different plastic types:

Multi-use	Short-term/ Single-use
Mooring leg ropes	Cable ties
Cage mooring buoys	Snood ropes
Tenders/service craft moored onsite	Float tie ropes
Navigational marker buoys	Plastic weight moulds
Tarpaulins (stored on lease)	Nylon twine 6mm
Mort tubs	Plastic bottles (cleaning products, treatment
Grading net	chemicals, etc)
Cage collars/rings	Plastic bottles (cleaning products, treatment
Cage mooring buoys	chemicals, etc)
Cage net	Plastic tubs
Top net	Water testing kit
Top net supports	Seeding twine
Side Predator nets	PPE gloves
Feed pipes	Plastic syringes
Header rope	Any others specific to lease operations
Floats/small trawl buoys	
Dropper ropes	
Plastic pegs	
Bags	
Baskets	
Oyster bag closers	
Oyster bag ties for trestle	
Plastic dropper pipe	

We do not require reporting for plastics that are used only onshore and not associated with the operation of the seabed lease - for example food containers that remain onshore, plastics associated with shore base offices, etc. Leaseholders may wish to volunteer additional information about these.



Worksheet tab: Short-term, single-use plastic

This spreadsheet provides a list of potential short term/single-use plastic that may be used on sites. The inventory addresses those held in store at the opening and at the close of the reporting year and those purchased during the year (given single/short term nature this provides adequate oversight of operational transit). The list of examples provided is not exhaustive, and the tenant should amend and add items that are specific to their farming practices and remove those that are not. Table 2 provides further guidance on how to complete this worksheet.

Table 2: Guidance for recording Short term/Single use plastic

Table header	Information to be included/explanation
Column A Short term/single use plastic item	Name of plastic item. Add or remove from list as appropriate for your company/sites.
Column B Number in procurement unit e.g., length in m for rope, number in box	Description of product purchasing unit e.g. box of xx, or length xx m (for coils of rope etc).
Column C Opening stock in store	Number of items (by purchasing unit, not individual item) in store/shore base currently not in use at the start of the year. Year 1 will require either a physical count of items in stock in Jan 2023 or a good estimate given at the reporting time (Jan 2024) of what the opening stock was at the start of the recording period for reporting in Jan 2024.
Column D Closing stock in store	Number of item (by purchasing unit, not individual item) in store/shore base currently not in use at the end of the year – this column can be copied across as the opening stock for next year's record.
Column E Number purchased in reporting year	Number of items (by purchasing unit described in column B, not individual item purchased/procured in the reporting year.
Column F Number purchased in previous year	Copy from previous year records - in first year there is an option to leave blank or provide an estimate.



	Olghreachd a' Chr
Column G Increase/decrease/same as last year	This column will self-calculate and reflects the change in number used compared to the previous year: If cell highlighted red there has been an increase in use of this item by the shown +ve number of procurement units. If cell highlighted yellow there has been a decrease in use of this item by the shown -ve number of procurement units. If cell highlighted green there has been no change in use of this item.
INFORMATION TO BE REPORTED	The resulting +ve, -ve or 0 change in procurement is reported on the annual Management of Plastics: Aquaculture Leaseholder Report to CES.
Column H Total number used in reporting year	This column will self-populate and reflects the total number of this item utilised in the reporting period ((opening stock + number purchased) - closing stock).
Column I Number used in previous year	Copy from previous year records - in first year there is an option to leave this blank or provide an estimate.
Increase/decrease/same as last year	This column will self-calculate and reflects the change in number used compared to the previous year: If cell highlighted red there has been an increase in use of this item by the shown +ve number of procurement units. If cell highlighted yellow there has been a decrease in use of this item by the shown -ve number of procurement units. If cell highlighted green there has been no change in use of this item.
Column K Disposal method this reporting year	Select from the drop-down menu the best description of how this item was disposed of (options include: Recycled Re-use/repurposed; Landfill; Incineration; Lost at sea; Other - refer to notes).
Column L Disposal method previous reporting year	Copy from previous year records - in first year there is an option to leave blank or provide an estimate.
Column M Change in disposal method	This column will self-calculate and reflects if there has been a change in disposal method compared to previous year:



	If cell highlighted red there has been a change in disposal method for this item. If cell highlighted green there has been no change in disposal method for this item.
INFORMATION TO BE REPORTED:	Increases, decreases or no change to the different disposal means listed in the reporting period compared to the previous one must be confirmed and reported.
Column N Comments/ additional information	Optional - for tenants' own use — e.g. can record reason for disposal such as end of life, storm damage etc. or to describe a disposal method not itemised in Column K or provide a reason for change in disposal method such as a new contractor used, option for recycling found, etc.

Two worksheets for Multi use Plastic

1. Worksheet tab: Production unit multiplier

This worksheet provides the means to calculate the number of multi-use plastic items that are currently in use based on standard models of the farming system (pens, long-lines, trestles) used.

Tenants firstly need to enter the set-up they have in use in terms of multi-use plastic items for one production unit (i.e., for one cage, one long-line etc). Tenants can then adjust the model set-up to match the total number of long-lines/cage-pens/trestles on sites, and the worksheet will then auto-calculate the total number of specific items in use based on that information for each lease. The company site name, lease reference can be added to the worksheet for your tracking purposes.

Table 3 provides further guidance.

Table 3: Guidance for completing Production unit multiplier

Table header	Information to be included/explanation
	The current in-use number of units (fish cages, mussel long-lines, seaweed longlines, oyster trestles) can be entered in cell B7.
Cell B7 No. In Use	For example, the site has 12 salmon cages; or 15 double dropper longlines or 60 trestles which hold 6 bags.



	Oigili eachd a Chi
	Complete this number for the reporting year for the number of production units in operation — this will then self-calculate the "Total for lease" column for the site.
	Please note, for farming systems that are not described e.g. hanging baskets or lantern nets, please choose the system that most closely matches your farming configuration and amend the multi-use plastic types in use.
Column A Multi-use plastics - per production unit	Choose the appropriate list and amend/add plastic equipment items specific to your Farming operation. Delete the rows for the farming systems and species not relevant to your lease. When complete this list is copied to the Multi-use plastic record worksheet into Column B. Refer to Table 4).
Column B Number in Use	Enter the total number of applicable items per production unit (e.g., per cage, long-line (dropper or continuous type), trestle etc.) in column B.
Column C	The Total for the lease will self-populate based on the number of units identified for that lease (cell B7). When complete, this Column data can be transferred to Column F on the Mult-use plastic worksheet. However, you may wish to first combine this data with the multi-use plastic held on other leases to create a total for the Company or a selected region (containing several leases) for the company. Refer to Multi-use worksheet guidance and Table 4 for further details.
Replicating the Production Unit multiplier	For companies with more than one lease, the worksheet can be copied multiple times, to record the multi-use plastics held at each site. This can be done by adding additional new tabs in the excel file or copying columns B and C across the existing worksheet multiple times. We suggest the site and lease reference (cell B2 and C2 are identified for each lease). In the example provided, Columns A & B are copied to E and F and the No. of Units in use is now E7. The formula in Column F will need to be linked to E7 for it to self-populate as follows: Click on cell F10



and enter =E10*\$E\$7. Then copy the cell down
Column F to the end of the list.

IMPORTANT NOTE – if using the Production unit multiplier REMEMBER when you paste the copied data into the Multi-use spreadsheet 1) the list of items must be in the same order on both worksheets and 2) when you paste the number select paste value (not just paste).

2. Worksheet tab: Multi-use plastic

This spreadsheet provides a list of potential multi use plastic that are being used within your company sites. This is not an exhaustive list, and the tenant should add items that are specific to their farming practices and remove those that aren't. The list of multi-use plastic that is used for each production unit created in the Production unit multiplier tab for each lease will be the same list and this list should be copied exactly into the Multi-use plastic worksheet. Instructions are provided below in Table 4.

Site use items: There may also be other plastics that are not used directly in the production units, for example, tarpaulins, grading nets, totes, bins and large plastic items such as boats that are made from rigid plastic that are relevant to your farming operation. These can be added separately to Column B and are referred to as site use items in Column A. Column A has a drop down to tag each item, as a site use item or a production unit item.

Production unit items: These are the plastic items that are used in the production unit (cages, longlines etc. and are the same as those identified in the Production unit multiplier worksheet tab.

Multi-use lease holders

We advise that for multi-lease holders, the production unit items for each lease are combined for all leases in advance and then copied as one block from the production unit multiplier tab to the Multi-use tab.

Table 4: Guidance for Completing Multi-use Plastic Calculator

Cell B7, 8 & 9 and C8	These cells allow the tenant to track the number of leases and references that are included in the multi-
	use worksheet tab.
Column A	A drop-down option to tag/identify each multi-use
Item Type	plastic item in Column B with 'site use item' or
	'production unit item'.
Column B	The list from the Production unit multiplier plastic
Multi-use plastic item	used in the farming system and also the multi-use site
	use items that are used during the operation of the
	site such as grading nets, tubs, bins etc.



	Olgineachd a Chi
Column C	Can be used to describe and provide details about the
Description	item for your own reference, either the type of plastic
	or other specification.
Column D	Description of product unit purchasing size ie box of
Procured item unit size	xx, or length xx m (for coils of rope etc)
Column E	The average lifespan of this product in years -
Frequency replaced (years)	information from this column will help inform reasons
	for replacement
Column F	This column contains the information collated in the
Quantity (number in use on	Production Unit Multiplier worksheet data for one or
leases)	more leases (if you have combined into one total
	across all leases). For one lease, it is Column C data
	from that worksheet. As noted, we advise that tenants
	ensure the lists in Column A of the Production unit
	multiplier worksheet(s) and Column B of the Multi-use
	Plastic worksheet are identical in description and
	order. Prior to copying the data across. Alternatively,
	if you prefer not to use the Production Unit multiplier
	you can enter directly the total number of each item
Caluma C	from your records.
Column G	For each item, add the number that are held in
Quantity (number held in store	storage.
current year)	
Column H	This column will self-populate (number at sites +
Current total in company	number in store) to calculate the total number of each
inventory	item held by the company.
Column I	Enter the number of item (this is as described in
Number of items purchased in	Column D (boxes, coils, lengths, units of etc.)) that
reporting year	your company purchased in the reporting year.
Column J	Same as Column I but data from previous year (copy
Number of items purchased in	across from last year's spreadsheet). For 2023 report
previous year	purposes, an estimate can be used.
Column K	This column will self-calculate and reflects the change
Increase/decrease/same as last	in number used compared to the previous year:
year	If cell highlighted red there has been an increase in
	use of this item by the shown +ve number of
	procurement units.
	If cell highlighted yellow there has been a decrease in
	use of this item by the shown -ve number of
	procurement units.
	If cell highlighted green there has been no change in
	use of this item.
	add of this feelin



INCORMATION TO DE DEDOCTED	The resulting aggregate large are 0 magazine and
INFORMATION TO BE REPORTED:	The resulting aggregate +ve, -ve or 0 procurements
	changes must be added to provide an aggregated
	total, reported as an increase/decrease respectively
Column L	Copy this across from the previous year record - in
Total company inventory in	first year there is an option to leave blank or provide
previous year	an estimate for reporting purposes.
Column M	This column will self-populate and calculates the
Number of disposed plastic items	number of items disposed of during the reporting
	year (equation is current total in the company
	inventory plus the number purchased minus the total
	from the previous year inventory)
Column N	Copy this across from the previous year record - in first
Number of disposed previous	year there is an option to leave blank or provide an
year	estimate.
Column O	This column will self-calculate and reflects the change
Increase/decrease/same as last	in number used compared to the previous year:
year	If cell highlighted red there has been an increase in use
year	of this item by the shown +ve number of procurement
	units
	If cell highlighted yellow there has been a decrease in
	use of this item by the shown -ve number of
	procurement units
	·
	If cell highlighted green there has been no change in
Calvana	use of this item.
Column P	Select from the drop-down menu the best description
Disposal method this reporting	of how this item was disposed of (options include:
year	Recycled
	Re-use/repurposed; Landfill; Incineration; Lost at sea;
	Other - refer to notes)
Column Q	Copy from previous year records - in first year there is
Disposal method previous	an option to leave blank or estimate the disposal
reporting year	method in the previous year.
Column R	This column will self-populate and calculates if there
Change in disposal method	has been a change in disposal method compared to
	previous year:
	If cell highlighted red there has been a change in
	disposal method for this item
	If cell highlighted green there has been no change in
	disposal method for this item
INFORMATION TO BE BEROETED	In an annual desired to the state of the sta
INFORMATION TO BE REPORTED:	Increases, decreases or no change to the different
	disposal means listed in the reporting period
	compared to the previous one must be confirmed
	and reported



Table Insert 1 and 2	Self populates based on the data entered on disposal
	method for each item type in the current and
	previous year and indicates changes in the disposal
	methods used based on number of item types sent to
	each disposal method.

Worksheet tab: Waste management

This spreadsheet provides a space to keep a record of current and new waste management strategies in place within the company. Any opportunities or challenges can be recorded here for use in the Management of Plastic: Aquaculture Leaseholder Report.

Worksheet tab: Drop down menus

This spreadsheet provides the drop-down list which is used in the other worksheets. There is also a table of possible suggestions for comments that could be used in the notes/comments in multi-use and short term/single use plastics worksheets.