

**PUBLIC BODY SECTORAL WORKSHOPS - TO INFORM THE DEVELOPMENT OF FUTURE CLIMATE CHANGE
(PUBLIC BODY REPORTING) REGULATIONS**

Appendix 1

**Examples of Climate Change Reporting Requirements in Jurisdictions Outside Northern Ireland set by the
respective legislation or policy**



Supported By:



Climate change reporting requirements on public bodies in other government jurisdictions are highly varied. Some jurisdictions require reporting against specific climate change commitments and duties set on public bodies by legislation or by policy (for example to deliver their functions in ways which help meet targets).

In some cases, reporting requirements are mandatory, or some are voluntary through legislation, or a mixture of both by allowances through policy. There is even a variety of approaches on the criteria used for selecting the bodies who report in these regimes. Some jurisdictions set reporting requirements in legislation, and some set the reporting requirements on public bodies through a policy. Even across jurisdictions which have made this type of reporting a mandatory legal requirement, there is no standardised approach. The table below provides some approaches from other jurisdictions.



Jurisdiction	UK	Wales	Isle of Man	Scotland
Legislation or policy	LEGISLATION: <u>UK Climate Change Act 2008</u> <u>The UK Adaptation Reporting Power (ARP)</u>	POLICY: <u>Prosperity for all: a low carbon Wales (Public Sector Net Zero Carbon reporting)</u>	LEGISLATION: <u>Climate Change Act 2021 (Climate Change (Public Bodies Reporting Requirements) Regulations 2022)</u>	LEGISLATION: <u>Climate Change (Scotland) Act 2009</u> <u>Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015 and 2020</u>
Who reports and on what basis?	Voluntary reporting by 'Reporting Authorities' – generally major infrastructure / public service delivery bodies from UK, Wales and Scotland – current list hyperlinked .	Voluntary reporting by > 60 public sector organisations currently under this policy.	Mandatory reporting by all public bodies listed as having duties under the IOM Freedom of Information Act 2015 . The required level of reporting detail is proportional to their size, measured by staff numbers (FTE).	Mandatory reporting by all public bodies listed in Schedule 1 to the 2015 Order (amended by the 2021 Order). The listed bodies are also referred to as 'Major Players' in supporting policy, and Scottish government indicated they applied the criteria** (see <i>extract text</i> ¹) in their guidance to inform the list.
What is reported - mitigation, adaptation, or both?	Adaptation only. 1. Identification of current and future impacts and risks related to their organisation (i.e. a risk assessment). 2. Actions, policies and proposals to address those impacts and risks identified.	Mitigation only. 1. Greenhouse gas (GHG) emissions data (levels and sources (categorised by Scope) to establish public sector carbon baseline, and to understand current organisational GHG emissions. 2. Identify mitigation potential to assess and identify emissions sources enabling actions to be prioritised for lowering emissions.	Mitigation only*. 1. GHG emissions data (levels, and sources categorised by Scope i.e. Scope 1 and 2), baseline year emissions. 2. Actions, policies and plans to reduce emissions. 3. Assessment of emissions reduction progress. *The reporting requirements are proportional, taking into account the range of sizes of public bodies affected.	Adaptation and Mitigation. Mitigation: 1. Greenhouse gas (GHG) emissions data - levels and sources (categorised by Scope). 2. Emission reduction projects, actions, policies and targets (set by the body for itself). 3. Assessment of emissions reduction progress. Adaptation:

¹ **Extract from Scottish Government Guidance 'Public Bodies Climate Change Duties: Putting Them Into Practice' (2011):

"For the purposes of this guidance, Major Players are considered to be:

- Public bodies with large estates and large numbers of staff
- Public bodies with a high impact and influence, e.g. Scottish Government, local authorities, SEPA, SNH
- Public bodies with large expenditure
- Public bodies that provide an auditing or regulatory function"

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What is reported - mitigation, adaptation, or both? (Continued)	3. Assessment of Adaptation progress.	3. Monitoring Progress to ensure improved performance and lowered emissions meaning organisations are on track to achieve carbon neutrality by 2030.		4. Identification of current and future impacts and risks related to their organisation (i.e. a risk assessment), and actions, policies and proposals to address those impacts and risks identified. 5. Assessment of adaptation progress.
What is the frequency of reporting?	5-year cycles (2008, 2013, 2018). UK government is currently considering adjusting the reporting timelines to address the current misalignment with the timing of the development of the UK Climate Change Risk Assessments.	Annual reports - end of the reporting year is 31 st March (reports are required to be submitted within 3 months as set by the Welsh policy i.e. by 30 th June).	Annual reports - end of reporting year is 31 st March (reports are required within 2-6 months depending on the categorisation of the public body, as set by the regulations of the 2021 Act).	Annual Reports - end of reporting is year 31 st March (reports are due by 30 th November by Scottish government - not currently set in legislation although powers exist to do so).
Can public bodies submit one report jointly with other public bodies?	There are provisions within legislation to allow joint reports to be submitted from more than one body.	Neither the policy nor the related supporting guidance contain reference to allowances for joint reporting.	There are provisions within legislation to allow joint reports to be submitted from more than one body.	The 2009 Act gives powers for legislation to contain provisions which allow joint reports to be submitted from more than one body.

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Is a standardised reporting Form or Template used?	No standard template publicly available. A voluntary reporting template is shared with invited organisations (i.e. Reporting Authorities) by UK government. Examples of previous submitted and published reports are found here ² .	Yes: Net-Zero carbon reporting spreadsheet ³	Currently being developed by the Isle of Man government. Supporting guidance ⁴ for public bodies is available – however this guidance is also currently under review.	Yes: Template is set in Schedule 2 of the 2015 Order ⁵ , as amended by the 2020 Order ⁶ and is supported by guidance ⁷ . The guidance provides further clarification and supplements / expands on data requirements set in the template.
Are reports published?	Yes - as required by the 2008 UK Act. Reports are published on the UK government website ⁸ .	Yes – guidance requires public sector bodies to publish action plans to reduce emissions only. The Welsh government publishes a net zero public sector emissions data report ⁹ with baseline data and summary of emissions for the public sector.	Yes - the Act 2021 requires public bodies to publish their own reports.	Yes – individual reports are published on a third-party website on behalf of the Scottish government (although this is not a legislative requirement). A summary analysis of all of the reports is also published annually on that website. The 2020 Order requires public bodies to state how they will publish/make available progress towards achieving emissions reduction targets.

² <https://www.gov.uk/government/collections/climate-change-adaptation-reporting-third-round-reports>

³ <https://gov.wales/public-sector-net-zero-reporting-guide>

⁴ <https://www.tynwald.org.im/links/tls/GC/2022/2022-GC-0002.pdf>

⁵ <https://sustainablescotlandnetwork.org/reports>

⁶ <https://www.legislation.gov.uk/ssi/2020/281/made>

⁷ [PBDR Guidance 2022 Final pdf.pdf \(sustainablescotlandnetwork.org\)](#)

⁸ [Climate change adaptation reporting: third round reports - GOV.UK \(www.gov.uk\)](#)

⁹ [Public Sector Net Zero data and recommendations | GOV.WALES](#)