



# Consultation on Climate Change Reporting by Specified Public Bodies - Developing New Regulations

## Summary of Responses and Next Steps

January 2024



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## Contents

1. Background	4
2. Introduction	4
3. Consultation - Structure of Questions	6
4. Consultation Responses - Amount and Format	6
5. Methodology	7
6. Findings	8
7. Next Steps	57

## Appendices

Annex 1 - Findings from Pre-consultation Engagement	58
Annex 2 - List of Consultation Questions	70
Annex 3 - List of Organisational Respondents (Alphabetical)	72
Annex 4 - Summary of Consultee Data Provided on Current Climate Change Reporting to Other Schemes and Regimes (outside of section 42 regulations)	74

## 1. Background

The Climate Change Act (Northern Ireland) 2022 ('the Act'), which came into operation in June 2022, provides Northern Ireland with its own legislative framework to tackle climate change. Section 42 of the Act requires the Department of Agriculture, Environment and Rural Affairs (DAERA) to make new regulations which will set 'climate change reporting duties' on 'specified public bodies'. The regulations are now referred to as the 'section 42 regulations'.

Bringing forward and making the regulations is a key action for the department. Climate change reporting by public bodies can inform and drive action by them to reduce their greenhouse gas emissions and to be climate adaptable and resilient. It will help ensure that they are more sustainable and continue to deliver positive outcomes for Northern Ireland as a whole, both helping it to adapt to climate change and in its transition to a net zero emissions society by 2050 as required by the Act.

## 2. Introduction

DAERA launched a consultation on 'Climate Change Reporting by Specified Public Bodies - Developing New Regulations' on 31st March 2023. The consultation was to run for a 10-week period, but DAERA extended it by an extra three weeks until 30th June 2023 to allow more time and opportunity for responses to the consultation to be received. The consultation and its associated documents can be found [here](#).

The consultation set out and discussed relevant background information, legal context and requirements, and other important considerations in relation to what the upcoming regulations should look like. Views from consultees were also sought on other related matters including what support is potentially needed by specified public bodies to help them meet their climate change reporting duties, once the regulations are made. The consultation did not set agreed or confirmed policy of DAERA, the Northern Ireland Executive or any other department.

Section 42 of the Act defines a public body as "a person or body with functions of a public nature" or "a person who is a statutory undertaker within the meaning of the Planning Act (Northern Ireland) 2011"<sup>1</sup>. Over 400 bodies which could fall within the scope of the Act's definition of a 'public body' were identified via a scoping exercise using:

- government recognised lists of public bodies/entities<sup>2</sup> in Northern Ireland;
- Utility Regulator licences<sup>3</sup>;

<sup>1</sup> Section 250, Part 15 of the [Planning Act \(Northern Ireland\) 2011 \(legislation.gov.uk\)](#).

<sup>2</sup> [Equality Commission \(regarding section 75 of the Northern Ireland Act 1998\)](#); [Public Services Ombudsman](#); [Commissioner for Public Appointments](#); [List of bodies subject to Department of Finance public procurement policy](#); and [North South Implementation Bodies](#).

<sup>3</sup> [Licences | Utility Regulator \(uregni.gov.uk\)](#).

- online search engines to identify water, transport, inland navigation, dock and harbour undertakers and airport operators; and
- a landscape review of relevant legislation and policy, both locally and in other jurisdictions.

Public bodies, identified under the definition provided in section 42 of the Act, as well as a wide range of statutory consultees and relevant stakeholders across Northern Ireland, were invited to participate in the consultation via email. This correspondence included details of the consultation and its supporting documents, with links to the consultation's web page which contained further information on how to respond. The consultation was widely publicised through DAERA media platforms, including their Twitter and Facebook accounts at its launch and regularly throughout the period in which the consultation ran.

This report provides a summary of the responses to the consultation on 'Climate Change Reporting by Specified Public Bodies - Developing New Regulations', and it has been published on DAERA's website and can be found [here](#). The report can be made available in other formats on request. Please note that the consultation, as well as an opportunity to gather views from the wider public and other stakeholders, was a continuation of a process of engagement which began with pre-consultation workshops with public bodies in the latter quarter of 2022. Further information on, and a summary of the views gathered during the pre-consultation workshops with public bodies is at annex 1 to this report.

DAERA wishes to thank all public bodies, stakeholders and members of the public who took the time to respond to the consultation. We would also like to thank those who attended the pre-consultation workshops with public bodies for their valuable participation. Finally, we would like to thank the Northern Ireland Environment Link who assisted DAERA in stakeholder facilitation during these workshops.

### **Way forward**

Bringing forward the section 42 regulations is one of the first actions that must be delivered from the Act. Due to the range of issues to be considered, and the necessary steps and procedures to make the regulations, the statutory duty for the regulations to be operational on 5th December 2023 has not been met.

**DAERA however, is working at pace to finalise the detail of the regulations and the aim is to make the first set of principal section 42 regulations as soon as possible.**

**DAERA will inform the bodies who will be impacted (mandated to report) by the section 42 regulations in due course, and in advance of the regulations coming into operation.**

Further detail on the way forward and next steps is included at section 7.

### 3. Consultation - Structure of Questions

There were several ways in which consultees could provide their views on their responses to the consultation. The main method was through the online survey on citizen space, and consultees were encouraged to respond to the consultation directly via this online survey. Consultees could also respond via email or by post, with the option of using a response template, provided by DAERA on request.

The consultation sought views from consultees through a series of 21 consultation questions to help inform the development of the section 42 regulations, and other related matters, such as the type of support that reporting bodies might need to meet their duties. The consultation questions are listed in annex 2 of this report.

The majority of the consultation questions allowed the respondents to select an answer from a 'set' of tick box options, if they wished to do so (i.e. the quantitative data in this report). All of the consultation questions also provided consultees with the opportunity to put forward any comments they may have on the question, within 'text boxes' (i.e. qualitative data in this report).

Three out of the 21 consultation questions (questions 15, 16 & 19) sought feedback from organisations only, and therefore these questions were only presented to respondents who had selected that they were representing 'organisations'. One consultation question, question 10, sought feedback only from 'North-South Implementation Bodies' ('NSIBs')<sup>4</sup> i.e. only those respondents who selected that they were representing NSIBs could see and answer this question.

### 4. Consultation Responses - Amount and Format

In total, the consultation received 127 responses via citizen space, and direct email submissions.

The following is a breakdown summary of the profile of the 127 responses to the consultation which were received by DAERA. Annex 3 provides the list of the organisational respondents.

Of the 127 responses:

- 109 were received via citizen space; and
- 18 were received via emails to the DAERA mailbox.

Of these:

- 112 represented individuals who were responding on behalf of organisations, with six of these responses containing no quantitative data just qualitative data; and
- 15 represented individual responses, with one of these containing no quantitative data just qualitative data.

<sup>4</sup> North South Implementation Bodies are bodies which operate on an all-island basis under the overall policy direction of the North South Ministerial Council.

## 5. Methodology

This report sets out a summary of findings from the analysis of all of the 127 responses received, but it does not list all comments received by DAERA in relation to the consultation. The lead policy team in DAERA have noted, read and considered all comments by all respondents when drafting this summary report.

Some consultees, when answering a consultation question, provided comments which did not directly relate to that question, but instead related to other questions elsewhere in the consultation. Where this occurred, the policy team allocated the text to the most relevant question and the comments were read, considered, and analysed in the context of that question instead.

It should be noted that the views expressed in this report are those of the respondents to the consultation exercise and are not necessarily the views shared by DAERA or any other Northern Ireland department.

In presenting the summary of the responses to the consultation, the aim is to provide a broad picture of views and comments. Therefore, a range of qualitative terms are used, for example, these included terms like 'some', 'a theme' and 'a few'. A 'theme' however, could be a point or view which has been mentioned twice (or more) in the consultees' responses. However, interpretation of the balance of opinion must be taken in the context of the question asked, as not every respondent answered all of the consultation questions. Not every respondent who provided an answer to a closed question (such as selecting an option from a 'set' of tick box options) provided additional detail in the comment boxes of that question. In this respect, qualitative terms are only indicative of relative opinions to questions on the basis of who responded. Therefore, these qualitative terms cannot be assumed to relate numerically back to the total number of people and organisations who responded to the consultation.

## 6. Findings

### Question 1: How often do you think specified public bodies should provide their adaptation reports?

#### Response rate:

115 out of 127 (90.6%) respondents answered one or more parts to this question.

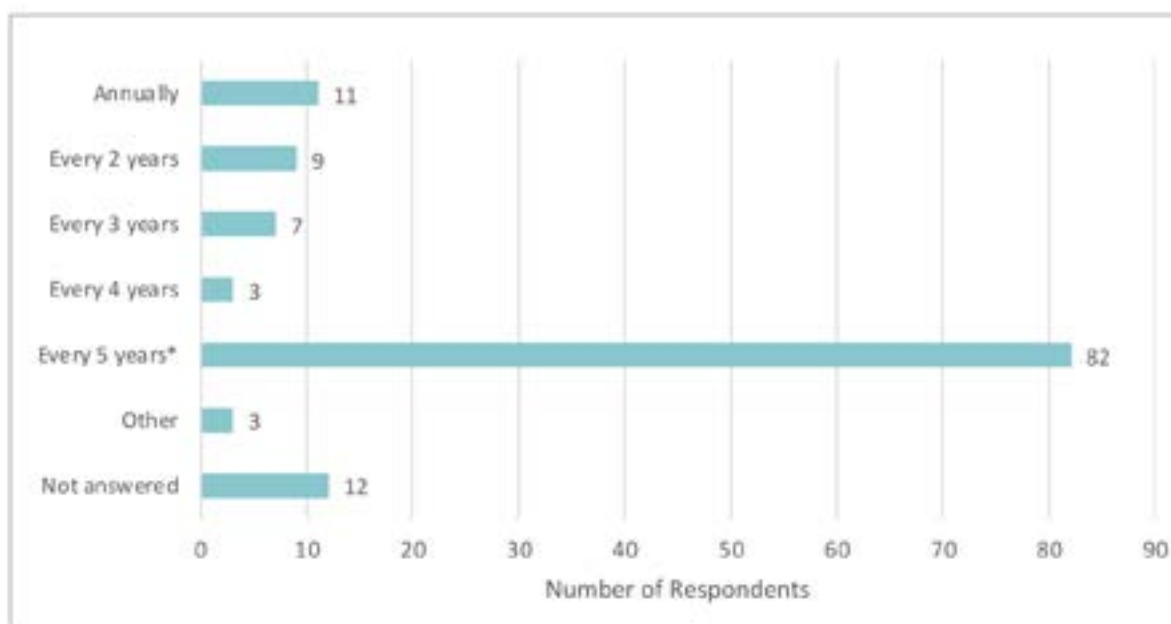
#### Quantitative:

The most popular option, which was selected by 82 respondents, out of the 127 (64.6%) who responded to the consultation, was that adaptation reports should be required 'every 5 years'.

The option to report 'annually' on adaptation was selected by 11 respondents (8.7%), with nine respondents (7.1%) having selected 'every 2 years', seven respondents (5.5%) 'every 3 years' and three respondents (2.4%) 'every 4 years'. Three other respondents to the consultation chose the option 'other' in response to this question. 12 respondents (9.4% of all consultation respondents) did not answer any part of the question.

The graph in figure 1 illustrates the numbers of respondents who selected each of the tick box options provided for the frequency of adaptation reporting.

**Figure 1: Respondents selected options for frequency of adaptation reporting.**



*\*Aligns with the independent expert climate change advice from the UK Climate Change Committee (the 'CCC') [see footnote 5].*



## Qualitative:

### Reporting Every 5 Years

Some respondents who selected the option that public bodies should provide their adaptation reports 'every 5 years' commented that this reporting frequency:

- was appropriate as it aligns with the advice<sup>5</sup> from the UK Climate Change Committee<sup>6</sup> (the 'CCC'), which was provided to DAERA, and which was detailed in the consultation documents;
- could/should support the 5-yearly UK-wide Climate Change Risk Assessments ('CCRA') required under the UK Climate Change Act 2008 (which includes the risks and impacts to Northern Ireland from climate change);
- could help minimise administrative burden and reporting fatigue on the specified public bodies;
- could help provide sufficient time for the specified public bodies to implement their adaptation actions, monitor and assess progress and prepare their reports to meet their reporting duties which will be required by the regulations;
- would allow sufficient time to keep up with scientific knowledge and understanding and advances in technology; and
- would not divert the public body resources from action to tackle climate change.

To quote some examples:

*"Allow sufficient run-in time to see actions embed, balance action with reporting due to limited resources, minimise reporting fatigue."*

*"...important that the reporting requirements do not divert resources away from the organisations taking action to address the risks associated with climate change."*

*"...reporting every five years considers the resources and capacity constraints faced by public bodies since reporting on adaptation can be complex and resource-intensive."*

Four respondents suggested that it may be useful if specified public bodies provided an additional interim/mid-term adaptation report, if reporting is to be on 5-yearly cycles.

<sup>5</sup> Advice from the CCC in relation to adaptation reporting is that 5-yearly reporting is sufficient, and that the key driver for them is that reporting requirements are aligned with the UK climate change risk assessment ('CCRA') cycles set under the UK Climate Change Act 2008 (first adaptation reports by the public bodies should be made available to the CCC by end of March 2025 to inform the UK's 4th CCRA).

<sup>6</sup> The Climate Change Committee (the 'CCC') is an independent, statutory body established under the UK Climate Change Act 2008, who provides expert climate change advice to the UK government and the UK devolved governments including Northern Ireland, Scotland and Wales.

## Reporting Annually

Some respondents felt that reporting annually on adaptation:

- should be required by the specified public bodies due to the climate change emergency and the required urgency for rapid action in tackling climate change;
- would encourage the appropriate level of accountability and provide an opportunity to showcase the work being done by the specified public bodies on climate change; and
- would align with reporting cycles of public bodies in some of the other government jurisdictions.

To quote two examples:

*“The IPCC describes climate change as rapid and intensifying, bringing many unprecedented changes in recent years. Frequent reporting on adaptation, as well as mitigation, is therefore wise.”*

*“Annual reporting also encourages a sense of accountability and allows for the opportunity to track progress against their climate adaptation plans.”*

## Reporting Every 2, 3 & 4 Years

One respondent said that reporting on adaptation every two years was sufficient to provide accountability, and another said it was valuable to track progress. A few of the respondents, who selected the option that public bodies should provide their adaptation reports ‘every 3 years’ or ‘every 4 years’, provided comments on why they thought these frequencies were required:

- to see and allow time for progress resulting from adaptation actions.
- to prevent overburden and reporting fatigue.
- to ensure reporting does not divert the specified public bodies’ resources from action to tackle climate change.

To quote one example:

*“This is a huge, long-term project which will involve societal change... As a consequence of this we do not want a constant administrative burden being placed upon those who should be focused on delivery. We believe a four year period will allow for change to happen and be reflected in reporting mechanisms.”*

## Other / Alternative Reporting Frequencies

One respondent suggested that reporting should be on a 'quarterly' cycle, and they provided the following comment:

*"Climate change is a serious topic which will have local and global impact, reviewing items far apart, does not allow you to see trends until years / decades have past and by then any possible change will be immaterial or too late. It is easier to monitor trends with as much a data as possible, compact data will allow immediate identification of problems area/s, thus if required a quick reaction can be put in place."*

## Question 2: When should specified public bodies be required to provide their first adaptation report?

### Response rate:

113 out of 127 (89.0%) answered one or more parts of this question.

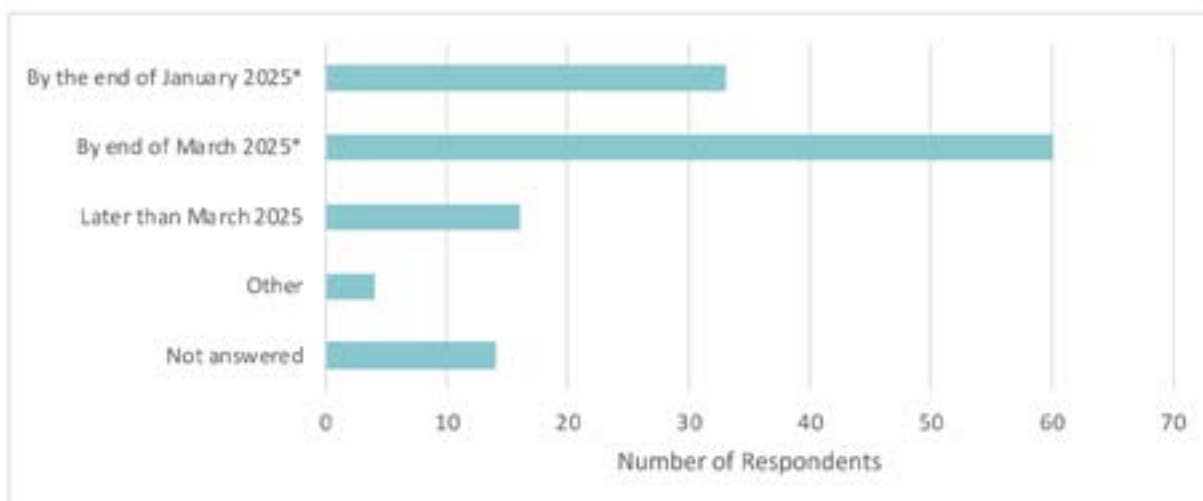
### Quantitative:

The most popular option selected was that the first adaptation reports should be provided by specified public bodies by 'end of March 2025', this was selected by just less than half of consultees with 60 respondents out of the 127 (47.2%) who responded to the consultation choosing this option.

The second most popular option was that the reports should be provided 'by the end of January 2025' (selected by 33 respondents (26.0%). 16 respondents (12.6%) selected 'later than March 2025', and four respondents (3.1%) selected the option - 'other'. 14 respondents (11.0% of all consultation respondents) did not answer any part of this question.

The graph in figure 2 illustrates the number of respondents who selected each of the options provided for the timing of the submission of the first adaptation reports.

**Figure 2: Respondents selected options for timing of the first adaptation reports.**



\*Aligns with the independent expert climate change advice from the UK Climate Change Committee (the 'CCC') [see footnote 5].

### Qualitative:

#### End of January 2025 & End of March 2025

Some respondents who selected the option that public bodies should provide their adaptation reports 'by the end of January 2025' or 'by the end of March 2025' provided comments around:

- Alignment with the independent expert climate change advice from the CCC [see footnote 5], and that this timing would allow the use of the reported information to inform the evidence base of the next (fourth) UK-wide CCRA which is required under the UK Climate Change Act 2008.
- The need for urgency in climate change reporting and climate change action.
- That this timing was "reasonable" (*"if the correct procedures and guidance are put in place..."*), and that it would provide "sufficient time" to allow the specified public bodies:
  - to prepare, collect and collate data for reporting;
  - to build the capacity to deliver reports; and
  - staff to be trained.

To quote two examples:

*“It is more important to gain a broader picture of adaptation reporting across Northern Ireland in line with the CCRA reporting timescales, than it is to delay in order to make the first reports more detailed. We recognise there may be gaps in those first reports, but it will provide a baseline / starting point, and allow organisations to begin to think seriously about adaptation planning and their next steps.”*

*“Climate action is urgent... We should be working ahead of the curve documented in the latest IPCC report.”*

In addition, a number of respondents who chose the option ‘by end of March 2025’, for the first adaptation reports to be provided, commented that this aligned with the end of the financial year. Therefore, this may be simpler or a more helpful timeline for the public bodies to meet their reporting duties. To quote one example:

*“Most public sector organisations use the ‘fiscal year’ for reporting and aligning the climate reporting with this would seem to be helpful to encourage compliance and simplify reporting.”*

Also, one respondent who provided their views, commented that as it is the first reporting cycle, a January 2025 timeline would allow for delays in the process, and time for the CCC to analyse the information provided in these first adaptation reports.

### **Later than March 2025 & Other**

Most of the 16 respondents who chose the option ‘later than March 2025’ and the four respondents who chose the option ‘other’, suggested alternative dates for the submission of the first adaptation reports. These alternative dates ranged from April 2025 to March 2026, with one respondent simply suggesting the ‘year 2026’. Most of the other suggested alternative dates were towards the latter end of 2025 (i.e. ranging from September 2025 - December 2025).

The main comments by respondents who provided these suggested alternative dates, related to the importance of allowing sufficient time to train staff and to ensure appropriate resources are put in place within specified public bodies in order to ensure quality and usefulness of the data gathered. To quote two examples:

*“Time required to secure necessary expertise and appropriate resources to prepare data and produce an accurate and meaningful report. Time required to plan and implement new internal organisational reporting formats and approval processes.”*

*“While we understand the rationale for proposing 2025 as the first date and recognise the value of aligning with UK Climate Change Committee reporting, Jan 2025 will be a challenging timeframe given the Regulations still need to be finalised and guidance will need to be produced following this. Delaying the introduction of these regulations to 2026 would allow companies to put in place the necessary resources and systems and build their reporting capability.”*

### Question 3: How often do you think specified public bodies should provide their mitigation reports?

#### Response Rate:

113 out of 127 (89.0%) answered one or more parts of this question.

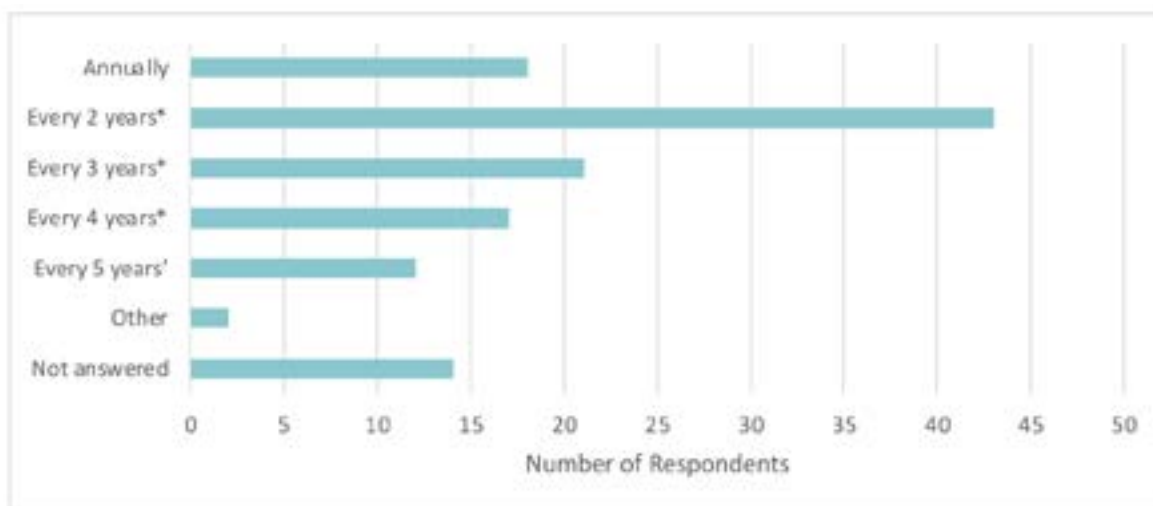
#### Quantitative:

There was no clear majority response to this question on frequency of mitigation reporting. The most popular option, chosen by 43 respondents out of 127 (33.9%) who responded to the consultation, was that the specified public bodies should provide their mitigation reports ‘every 2 years’.

21 respondents (16.5%) selected the option that public bodies should provide their mitigation reports ‘every 3 years’. 18 respondents (14.2%) selected ‘annually’. 17 respondents (13.4%) selected ‘every 4 years’. 12 respondents (9.5%) selected ‘every 5 years’. Two respondents (1.6%) selected the option ‘other’.

The graph in figure 3 illustrates the number of respondents who selected each of the options for the frequency of adaptation reporting and shows that 14 respondents (11.0% of all consultation respondents) did not answer this question.

**Figure 3: Respondents selected options for frequency of mitigation reports.**



\*Aligns with the independent expert climate change advice from the CCC [see footnote 7].

## Qualitative:

### Reporting Every 2 or 3 Years

Some of the respondents who selected the options 'every 2 years' or 'every 3 years' for the specified public bodies providing their mitigation reports, provided comments around the following:

- Ensuring alignment with the CCC's advice<sup>7</sup> to DAERA (detailed in the consultation document), with some respondents also commenting on alignment with the mitigation reporting requirements of the United Nations Framework Convention on Climate Change (UNFCCC).
- The need for frequent updates from specified public bodies on their progress in regard to climate change mitigation and to in turn allow for appropriate action to be taken if necessary.
- Providing enough time to allow the data on emissions to be collected and analysed, and validations to be undertaken in a timely manner, to see progress on actions.

To quote two examples:

*"...regular reporting on emissions every two years will ensure the track of progress and better monitoring to guarantee that appropriate measures and action are taken if necessary."*

*"Reporting every three years allows for regular updates on progress and provides enough time for significant changes in emissions trends to be observed."*

### Reporting Annually

Some of the respondents who selected the option that specified public bodies should provide their mitigation reports 'annually' provided comments around the following:

- Required due to the current climate crisis and if reporting is too infrequent it will likely not drive the rapid progress needed to cut emissions and to build a robust database.
- Required for the appropriate level of accountability, and to help track progress against any mitigation targets and plans the public bodies may have, which will help ensure improvements are made by them on a yearly basis.
- It will bring Northern Ireland into alignment with Scotland, Wales, and the Republic of Ireland.

<sup>7</sup> Advice from the CCC is that mitigation reporting every 5 years should be minimum, but also that this reporting frequency would likely be too infrequent to drive the rapid progress needed in all sectors to see any difference in cutting emissions, and it is not enough to build a robust data base for mitigation.

To quote two examples:

*“The IPCC describes climate change as rapid and intensifying, bringing many unprecedented changes in recent years. Frequent reporting on adaptation, as well as mitigation, is therefore wise.”*

*“The nature of mitigation reports would mean we may see significant changes/reduction annually which adds value in providing continual improvement with respect to climate change.”*

### **Reporting Every 4 Years**

Some of the respondents who selected the option that specified public bodies should provide their mitigation reports on a 4-yearly cycle, provided comments around the following:

- The reporting cycle aligns with the advice from the CCC.
- It is an appropriate interval to assess progress and to allow focus on delivery of mitigation action, rather than placing an overly burdensome administrative reporting regime on public bodies.
- Anything less than a 4-yearly reporting cycle *“limits the ability to plan, secure funding and implement plans”*.

### **Reporting Every 5 Years**

Most of the respondents who chose the option for a 5-yearly cycle for reporting on mitigation commented on:

- The potential lack of available resources to complete the reporting more frequently than 5-yearly.
- It will help to minimise administrative burden and allow sufficient time for climate change actions to take effect and to prepare for reporting.

To quote one example:

*“In the absence of a reliable strategic resourcing and/or investment model ... and with the current approach being single year funding it is difficult to see how mitigation measures would be sufficiently advanced over a 3 year period, we would suggest that in line with the adaption reporting cycle this should be 5 years.”*



## Other Alternative Reporting Frequencies

No other alternative reporting frequencies were provided by consultees in addition to those within the question's tick box options.

### Question 4: When should specified public bodies be required to submit their first mitigation report?

#### Response Rate:

110 out of 127 (86.6%) answered one or more parts of this question.

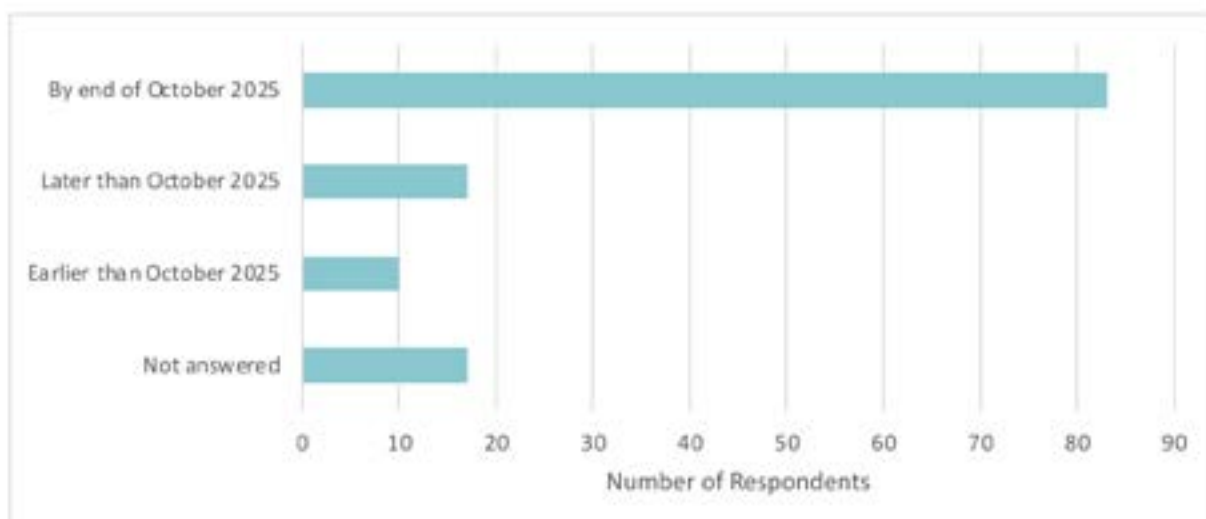
#### Quantitative:

The most popular option selected by 83 respondents out of 127 (65.4%) was the option that the first mitigation reports by specified public bodies should be submitted 'by end of October 2025'.

17 respondents (13.4%) selected the option that the first mitigation reports should be submitted 'later than October 2025', and 10 respondents (7.9%) selected 'earlier than October 2025'. 17 respondents (13.4% of all consultation respondents) did not answer any part of this question.

The graph in figure 4 illustrates the number of respondents who selected each of the options provided for the timing of the first mitigation reports.

**Figure 4: Respondents selected options for timing of the first mitigation reports.**



#### Qualitative:

By the end of October 2025.

Some of the respondents who selected the option that the first mitigation reports should be submitted by specified public bodies by the end of October 2025, provided comments around the following:

- The timeframe will allow sufficient time for the bodies to:
  - o train their staff;
  - o prepare and develop a mitigation plan;
  - o collect the relevant data;
  - o secure their appropriate internal approvals for the data, plans and reports; and
  - o submit their reports to meet the requirements of the section 42 regulations.
- Achievable for the specified public bodies as it avoids a potential busy period for them around their 'financial year-end reporting' dates.
- Reasonable to allow the specified public bodies sufficient time to prepare their mitigation reports.
- Concern that the submission date of October 2025 may be too soon to produce effective first mitigation reports but that at the same time, these reports should not be required to be submitted any later than this date.

To quote some examples:

*"We agree that submission of first mitigation reports by end of October 2025 should enable sufficient time for any required training and capacity building, to gather the information needed, and to secure necessary organisational approvals and validations prior to submission of reports."*

*"While we have some concerns regarding the effectiveness of the first mitigation reports, largely based on the current resourcing challenges and the ability to produce meaningful actions by 2025 and that initial mitigation reports are likely to highlight a significant number of shortcomings and challenges for the future we recognise that baselines need to be established and there is little to be gained from delaying doing so."*

### **Later than October 2025**

Out of the 17 respondents who chose the option 'later than October 2025' for submission of the first mitigation reports, ten suggested an alternative month and year (to what was provided as part of the tick box options of the question) ranging from January 2026 to March 2027.

Most of the reasons provided by the respondents for these alternative dates related to providing sufficient time to allow the specified bodies to:

- plan and prepare; and
- accommodate/address any limited resources they may have in terms of having sufficiently trained staff and available budgets, in order to meet their new reporting duties.

Five respondents who chose 'later than October 2025' said they did so because they had also chosen a later date for the first adaptation reports.

### **Earlier than October 2025**

Out of the ten respondents who chose the option 'earlier than October 2025', for submission of the first mitigation reports, six suggested an alternative month and year with the suggestions ranging from 'October 2024' to 'March 2025'. Some of these respondents also provided comments around the following:

- Their suggested alternative submission date (month and year) would be better in helping to encourage/drive the specified bodies towards cutting their emissions, through implementation of mitigation actions by them;
- The data needed for the mitigation reports should be readily available and therefore there is no need to delay climate change reporting by the specified bodies.

Annex 4 provides the feedback from the respondent organisations on the climate change reporting which they are currently undertaking, outside of the section 42 regulations.

### **Question 5: Do you agree that the time period for which emissions data must be provided, by specified public bodies in their mitigation reports, should cover financial years? (i.e. periods from 1st April to 31st March)?**

#### **Response rate:**

111 out of 127 (87.4%) respondents answered one or more parts of this question.

#### **Quantitative:**

The most popular option selected was the option 'yes' - that emissions data should be reported for financial years, covering periods from 1st April to 31st March, and this was selected by 91 out of the 127 (72%) respondents to the consultation.

19 respondents (15%) selected the option 'no' - that the financial year covering the periods from 1st April to 31st March should not be used. 17 (13.4%) respondents did not answer the question.

### Qualitative:

Some of the respondents who agreed that reporting on emissions data should cover financial years from 1st April to 31st March, provided comments around the following:

- This period is in alignment with other current business/sector specific and organisational reporting cycles.
- The standardisation of dates and how this would ensure consistency between reports and between the public bodies themselves.
- It would help to facilitate the embedding of climate change reporting as a part of normal business practice within the specified public bodies.
- The financial year aligns with other current climate change reporting regimes/schemes.

To quote two examples:

*“Aligning the time period for climate change reporting with the company’s financial year is probably the most optimal solution as it can reduce any additional administrative overhead.”*

*“It is essential that such reporting becomes mainstreamed - essential part of doing business. Having reporting covering financial years will facilitate that process.”*

Other respondents highlighted potential issues with, and/or did not agree with the use of the financial year period 1st April to 31st March, covering the following:

- This financial year period does not align with other current climate change reporting regimes/schemes.
- ‘Flexibility’ should be built into the upcoming regulations for specified public bodies to have ‘options’ on what periods they want to report their emissions data on.
- The financial year may cause resource impact on organisations trying to contend with their corporate and financial annual reporting (Annual Accounts).

To quote two examples:

*“It is essential that organisations are able to report on their own financial periods and not be mandated to report on April to March years.”*

*“To offset the resource impact on organisations trying to contend with their corporate and financial annual reporting (Annual Accounts), it would be helpful if this reporting requirement was scheduled for another time.”*

Those respondents who suggested alternative dates to the financial year period, suggested the following:

- A ‘calendar year’ (i.e. January to December of any particular year).
- An ‘academic year’ (i.e. August to July of any particular year).

**Question 6: If you have any other views on the frequency and timing of reporting which should be set under the future regulations, please provide them below.**

#### **Response rate:**

38 respondents out of 127 (30.0%) answered one or more parts of this question.

#### **Quantitative:**

This question did not include any set ‘tick’ box options to select but provided respondents with an opportunity to add any further views or comments within text boxes, on the issues/topics covered in questions 1 - 5 of the consultation (i.e. these questions covered the issues of ‘frequency’ and ‘timing’ of both adaptation and mitigation reporting by the specified public bodies).

#### **Qualitative:**

Comments provided by respondents in relation to this question were around the following:

- The timing and frequency of reporting should not be a barrier to delivery of climate actions by the public bodies.
- Flexibility should be built in to allow updating of the regulations’ reporting requirements in the future.
- DAERA should consider delaying the introduction of the reporting requirements to 2026 - to allow for capacity building, training, and resources to be put in place for the bodies to meet their new reporting duties.

To quote some examples:

*“The frequency of the reporting should be often enough to be meaningful and to indicate direction and success of projects, but it should not interfere with organisations delivery of them.”*

*“...the frequency, timing and type of data collected may need to change in the future, so the regime needs to be able to adapt to those changes.”*

## **Question 7: How do you think the specified public bodies (who will have a duty to report under the regulations) should be identified?**

### **Response rate:**

119 respondents out of 127 (93.7%) answered one or more parts of this question.

### **Quantitative:**

The most popular option selected was the option that a ‘criteria-based proportionality approach should be applied’ to identify specified public bodies, which was selected by 97 respondents out of 127 (76.4%) who responded to the consultation.

15 respondents (11.8%) selected the option that an ‘exemptions approach should be applied’, and four (3.1%) selected that a ‘different approach should be applied’. 11 respondents (8.7%) did not answer this question.

### **Qualitative:**

#### **Criteria-based Proportionality Approach**

Comments provided by some respondents who indicated that a criteria-based approach should be applied, to identify public bodies to be specified under the section 42 regulations, covered the following:

- It is the least complex, most straightforward and concise approach.
- It will provide the most certainty and clarity for those public bodies who need to report.
- The approach is the fairest for public bodies and presents the least risk of being disproportionate.
- It is a tested approach used in other government jurisdictions, and therefore likely to be most appropriate.

- It would ensure that the new regulations are targeted in the most effective way to provide the most meaningful data.
- It would help ensure transparency and accountability.

To quote one example:

*“This would ensure that all relevant bodies, which have a material impact on greenhouse gas emissions, would fall under the requirements of the Act but would not place an onerous burden on small bodies or individuals that may not be equipped to fulfil the requirements or who would not have anything significant to report.”*

Other comments covered points which respondents felt were important if the ‘criteria-based proportionality approach’ were applied and these cover the following:

- It is important that the parameters used for specifying the reporting bodies are consistent, clear, transparent and objective.
- Big emitter (in terms of greenhouse gas emissions) / high impact (in terms of adaptation and emissions) organisations should be included in the regulations.
- Clearly defined thresholds should be used as part of the criteria.

To quote two examples:

*“DAERA should consider applying thresholds to ensure reporting is focussed on those with a significant adaptation and mitigation impact as this will yield the most effective reporting value.”*

*“...criteria implemented needs to be applied in a manner that is fair, transparent, objective and consistent..., whilst ensuring the criteria support the aims of what the regulations are required to deliver.”*

## **Exemptions Approach**

Comments provided by some respondents who indicated that an ‘exemptions approach’ option should be applied, to identify public bodies to be specified under the section 42 regulations, covered the following:

- The approach keeps things simple.
- It would have more beneficial and quicker impact for tackling climate change.

To quote two examples:

*“...this means better coverage and more beneficial/quicker impact on reducing climate impact.”*

*“Due to the importance of this subject matter, there is more likely to be greater influence and control over the reductions and mitigations of environmental impact from organisations if all required stakeholders are included. This is much more likely to be achieved if there is an automatic inclusion with exceptions allowed to be applied for, rather than an ‘opt in’.”*

Other points raised by respondents which they felt would be important, if an ‘exemptions approach’ was applied, covered the following:

- Strong justification would be required for a public body to be allowed to become exempt.
- Exemptions should only be applied to specific types of public bodies.

To quote two examples:

*“It should be the case that if there is deemed reasonable cause for an agency to be exempted from reporting they should have a demonstrable reason as to why this is the case.”*

*“Everyone is included. Those organisations without any scope 1 or 2 emissions such as those occupying leased buildings or offices should then be exempt but should be asked to ensure sustainability policies are introduced.”*

## **Other Approaches**

There were a number of different approaches raised by respondents for identifying who should be required to report. These suggested approaches are as follows:

- i. A combined criteria-based proportionality criteria and an exemptions approach should be applied, in the form of a *“tiered approach”* - but the consultee did not give further detail on what this tiered approach should look like.
- ii. All public bodies should report, until a baseline is established.
- iii. An ‘all-in approach’ (i.e. all public bodies should report).
- iv. All specified public bodies in the illustrative draft regulations of the consultation should report.



- v. A 'phased approach' e.g. the section 42 regulations should focus on high impact and high energy users first, then on larger bodies with large budgets, and lastly smaller agencies / low energy users / small budgets; because "*smaller bodies can learn from the larger bodies who have more resources/more capabilities*".

### **Question 8: If a criteria-based proportionality approach is used in the future regulations, which criteria do you think should be included for specifying public bodies?**

#### **Response rate:**

114 respondents out of 127 (89.8%) answered one or more parts of this question.

#### **Quantitative:**

Table 1 below shows the number and percentage of respondents who selected the criteria 'options' to be included for specifying public bodies, under a criteria-based proportionality approach. Respondents could select as few or as many options as they wished.

'High impact' was the most popular criteria, chosen by 95 respondents out of 127 (74.8%) who responded to the consultation. 'Large estates' was the second most popular criteria, chosen by 80 respondents (63%). The third most popular criteria was 'critical/key infrastructure or service providers', which was selected by 75 respondents (59.1%). Over half of the respondents (55.9%) selected 'high influence' and/or 'large numbers of staff' (71 respondents each).

Less than half of the respondents to the consultation chose the criteria 'large expenditure' and/or 'auditing or regulatory functions' with 56 respondents (44.1%) and 51 respondents (40.2%) choosing these criteria respectively. 16 respondents (13%) did not answer any part of this question.

**Table 1: The number and percentage of respondents who selected the criteria ‘options’ to be included for specifying public bodies.**

Criteria Option	Number of respondents	Percentage of total respondents
High impact	95	74.8%
Large estates	80	63.0%
Critical/key infrastructure or service provider	75	59.1%
High influence	71	55.9%
Large numbers of staff	71	55.9%
Large expenditure	56	44.1%
Auditing or regulatory functions	51	40.2%
Other	13	10.2%
Not Answered	16	12.6%

**Qualitative:**

The following additional criteria (additional to those listed in table 1) were proposed by different respondents themselves, if a criteria-based proportionality approach is to be used:

- All public bodies with operational emissions.
- All public bodies receiving public funding.
- All publicly owned bodies, on the basis of Northern Ireland following a similar model to the Scottish government in relation to their ‘major player’ public bodies which report on climate change.
- All businesses.
- All public bodies with responsibility for climate change adaptation or mitigation functions.
- Exclusion of large estates where there is not a high density of population. [N.B. ‘High density of population’ was not defined by the respondent.]
- Apply a capacity threshold of 100MW for generators, and a ‘threshold’ for battery storage. [N.B. ‘Threshold’ for battery storage was not defined by the respondent.]
- The use of indicators, such as mileage associated with their operations and fleet size. [N.B. Indicators were not defined by the respondent(s).]

Other points raised by respondents, which they felt were important in terms of criteria, covered the following:

- Careful consideration needs to be taken when setting benchmarks (assumed to be thresholds) to not set them too high.
- Criteria should enable high-value reporting and drive climate action.
- The criteria should focus on key groups (e.g. critical/key infrastructure or service providers, those with the largest carbon footprints and/or likely to be significantly impacted by climate change, etc.)

### **Question 9: Do you agree that all of the public bodies listed, in the schedule of the example draft regulations, should be required to report under the future regulations?**

#### **Response rate:**

116 out of 127 respondents (91.3%) answered one or more parts of this question.

#### **Quantitative:**

72 out of 127 (56.7%) responses to the consultation, chose the option that 'all public bodies listed in the schedule of the example draft regulations within the consultation, should be required to report under the future regulations'.

23 respondents (18.1%) selected the option that 'some bodies listed in the schedule should not be included in the future regulations'. Eleven respondents (8.7%) chose the option that 'all listed public bodies in the schedule should report but further additional bodies should be included in the future regulations.'

No respondents selected the option that 'none of the public bodies in the schedule of the example draft regulations should be required to report under the future regulations'. Also, 21 respondents (16.5%) did not answer any part of this question.

#### **Qualitative:**

Some consultees specifically mentioned organisations or groups of organisations which they thought should be required to report under the section 42 regulations. Some of these organisations were public bodies which were named in the schedule of the example draft regulations in the consultation, and others were 'additional' bodies not mentioned in the consultation. The organisations and groups of organisations suggested by some respondents, for inclusion in the list of specified bodies, are as follows:

- Public bodies who receive government funding.
- All organisations regulated by the Commissioner of Public Appointments.
- Arms-length bodies.
- Publicly owned bodies.
- All government departments.
- Cross border bodies.
- The Northern Ireland Office.
- Every organisation significantly contributing to climate change.
- Major electricity and gas producers, network operators, and regulators.
- Oil, coal and biomass companies.
- Retail energy supply businesses - in regard to mitigation reporting only.
- Certain charities.
- Large infrastructure and service providers.

Some respondents suggested that some of the public bodies, mentioned in the schedule of the example draft regulations in the consultation, should not be included in the section 42 regulations. However, they did not specifically name which of those bodies should be excluded. For example, some respondents expressed concern that the list of public bodies within the schedule contained a number of small bodies - but they did not specifically state which bodies they considered to be 'small'. To quote one example:

*“There are a large number of small bodies who have a negligible impact on climate change... The cost of reporting in many cases might outweigh the financial savings generated in effecting climate change policy.”*

Other respondents listed organisations and/or groups of organisations which they felt should not be required to report, or which they thought should be carefully considered, when deciding whether or not they should report under the section 42 regulations. These covered the following:

- Health.
- Equality Commission for Northern Ireland.

- Health and Safety Executive for Northern Ireland.
- Institute of Public Health in Ireland.
- Livestock and Meat Commission.
- The Belfast Energy Storage Company Ltd (BESCL).
- Retail energy suppliers.
- Energy suppliers should be exempt from the first adaptation reporting round.
- Clean technologies with minimal climate change risk.
- Registered Housing Associations with fewer than 500 homes.
- Public bodies that are already reporting under recognised climate related disclosure regimes.
- Organisations without any scope 1 or 2 emissions<sup>8</sup>.

Another respondent said it was unclear to them how some organisations, mentioned in the illustrative list in the schedule, fall under the example criteria-based proportionality approach discussed in the consultation. They indicated that they felt the list in this schedule was “*not a considered list*”.

Some respondents commented that the decisions, on which bodies should be specified, should take into account alignment with existing reporting requirements to avoid duplication of work. Also, that the incremental benefits of mandating private companies to report as ‘public bodies’ should be carefully considered. To quote one example:

*“...inclusion of private companies under the reporting framework for ‘public bodies’ is largely a duplication of the existing reporting requirements ..... and risks imposition of unnecessary bureaucracy and administrative overhead, without delivering material benefit in either furthering adaptation to, or mitigation of, Climate Change.”*

<sup>8</sup> Scope 1 & 2 greenhouse gas emissions: Scope 1 - direct emissions owned or controlled by the reporting public body; Scope 2 - indirect emissions e.g. from the purchase and use of electricity, steam, heating and cooling.

## Question 10: (For North/South Implementation Bodies) Do you foresee any practical problems with dividing up the exercise of your functions in Northern Ireland, in order to report under the future regulations?

This question sought views from, and was therefore only open to, the six organisations who are NSIBs [see footnote 4] that operate under the overall policy direction of the [North South Ministerial Council](#). Three NSIBs responded to the consultation and this question.

### Quantitative:

Two respondent NSIBs selected the option that 'Reporting on our Northern Ireland functions would be straight-forward'. One respondent selected the option that 'Reporting on our Northern Ireland functions would present a moderate but manageable level of challenge'.

No respondent NSIBs selected the option 'Reporting on our Northern Ireland functions would present extreme difficulty'.

### Qualitative:

Two of the three respondent NSIBs who answered this question provided a reason for their selected response. One respondent commented that, as they already report on an all-island basis, they have the necessary skills and processes in place to deliver on reporting duties set by the upcoming regulations. The other respondent stated that they did not foresee any practical problems with dividing up the exercise of their functions in Northern Ireland under certain conditions. However, a comment was provided that *"training and other support"* is required to help them meet the section 42 reporting duties. Also, one of the bodies thought that a stand-alone reporting system for cross-border bodies would be more appropriate. To quote one example:

*"A stand-alone reporting system for cross border bodies would reduce the likelihood of double or under reporting and provide a more accurate representation of climate emissions and mitigation in cross border regions."*

However, two respondents, who are not NSIBs but who operate on a cross-border (jurisdictions) basis in terms of their funding and/or functions, provided comments under question 21 of the consultation which are related to this question (question 10). These comments included the following:

- Risk of double reporting to different government jurisdictions and the need for the reporting metrics to be consistent. To quote the example:

*"Unless the metrics of the reporting requirement recognise the fact that agencies may have dual reporting in Ireland or elsewhere, then it becomes impossible to separate out our internal data."*

- Challenges regarding estimation of Northern Ireland share of emissions - i.e. that public bodies which are operating on a UK-wide basis with UK wide policies, may find it challenging to estimate the Northern Ireland share of their emissions. To quote the example:

*“...it could be more challenging to identify location-specific emissions reduction targets. Similarly, in respect of adaptation plans, there will likely be policies that are UK-wide and not necessarily Northern Ireland-specific policies. Therefore, we would encourage consideration as to how this could be accommodated within the reporting framework.”*

### **Question 11: Do you think that the future regulations should allow flexibility for public bodies to share data and/or information with each other, in order to comply with their reporting duties?**

#### **Response rate:**

114 out of 127 (89.8%) respondents answered one or more parts of this question.

#### **Quantitative:**

104 respondents (81.9%) selected the option (which was the most popular option under this question) that there should be ‘flexibility for sharing data and information between specified public bodies to help them comply with their reporting duties’.

Two respondents (1.6%) selected the option that ‘sharing data and information should not be allowed between specified public bodies’ and seven respondents (5.5%) selected the option ‘don’t know’. 14 respondents to the consultation did not answer any part of this question.

#### **Qualitative:**

Comments provided by some respondents, who indicated that they agreed with the option to allow sharing of data and information between specified public bodies to help them comply with their reporting duties, covered the following:

- Allowing sharing of information would enable learning, improving knowledge and understanding amongst reporting bodies.
- It would help the bodies comply with their reporting duties and support higher quality and better consistency in the reported data.
- Sharing of information between the public bodies would help boost efficiency on climate action by supporting collaboration between them on implementing actions.

- It could help boost efficiency on climate action by supporting collaboration between bodies in implementing their actions to tackle climate change.
- It could facilitate bench-marking.
- It could facilitate an informal, low-cost verification system whereby similar public bodies could review each other's submissions to sense check.

To quote some examples:

*“There are undoubtedly benefits and learning to be gained from sharing data/information, smaller organisations may also gain from collaboration with larger perhaps better resourced/skilled bodies.”*

*“...data sharing by public bodies could be considered where it leads to more robust and accurate reporting.”*

*“...a sensible and pragmatic approach to adopt for ‘public bodies’ to avoid the risk of inaccurate reporting due to, for example, data omissions, or double counting across some areas.”*

*“Information and data sharing is integral to collaboration and effective climate action.”*

Some respondents highlighted risks, or important issues that should be considered when allowing data and information to be shared between public bodies, to help them comply with their reporting duties. These comments covered:

- Accountability; and
- Data protection.

To quote two examples:

*“Any sharing of information would be required to comply with GDPR, where relevant, and commercial confidentiality maintained.”*

*“Data can be shared, but reporting should be separate for accountability.”*

Some responses provided to this question included suggestions for mechanisms to facilitate the information/data sharing process for organisations. These suggestions included:

- Use of the Government Land and Property Register.
- The creation of a climate change reporting forum, with some suggesting that this should be supported by non-governmental organisations.



## Question 12: Do you think that the future regulations should allow flexibility for two or more public bodies to provide a single, joint report?

### Response rate:

110 respondents out of 127 (86.6%) answered one or more parts of this question.

### Quantitative:

76 (59.8%) respondents out of 127 who responded to the consultation selected the option 'yes', that the regulations should allow public bodies to provide joint reporting. This was the most popular option selected.

18 (14.2%) respondents selected the option 'no', that joint reporting by public bodies should not be allowed, and 15 (11.8%) respondents selected the option 'don't know'. 18 respondents (14.2%) did not answer any part of this question.

### Qualitative:

Comments provided by some respondents, who indicated that they agreed with the option to allow joint reporting, covered the following:

- Could facilitate effective management of resources for the reporting bodies.
- Could prevent double accounting and improve quality of data.
- Particularly important for those bodies who are also 'statutory undertakers' under the Planning Act 2011, and who are often / typically organisations from the private sector.
- Aligns with approaches in other government jurisdictions who allow joint reporting by public bodies, e.g. UK government, and the governments of Scotland, Wales, Ireland and the Isle of Man.

To quote three examples:

*"The opportunity to produce a joint report may be a more resource efficient method for some of the smaller public bodies in particular."*

*"This is very important from our perspective and it will enable efficient compliance with these regulations. The ability to submit one report ... will also enable us to ensure alignment, manage resources internally and reduce duplication."*

*"Working collaboratively can help reduce the duplication of effort and resources and provide a broader and integrated approach to climate reporting."*

Some respondents indicated that joint reporting could have unintended consequences/risks, such as the following:

- could reduce transparency and accountability of individual organisations.
- could mask a lack of performance in tackling climate change from a particular body or bodies.
- could de-value or negatively impact the quality of data which is reported.
- could make benchmarking and comparisons between public bodies difficult.

To quote three examples:

*“Each public body should be responsible for their own report. If two or more public bodies are included in one report it could be harder to differentiate which bodies are doing what actions / responsible for which actions. One could be really strong and one could be really weak.”*

*“Flexibility can be taken advantage of and it would potentially offer discretion for poor behaviour to creep in. All public bodies should be responsible for their own reporting, offering clear and concise information. Any situation where allowances are made will undermine the programme for all.”*

*“Joint reporting could lose granularity of data and decrease its value.”*

Comments were provided by some respondents suggesting methods for offsetting such risks of joint reporting, which covered the following:

- Apply certain eligibility conditions in terms of allowing joint reporting.
- Set required content of joint reports, with clear guidelines, and protocols.

To quote three examples:

*“Even in joint reporting - separate entities’ annual emissions should be disclosed to discourage masking. Activities to mitigate/adapt etc could be replicated and reported on jointly.”*

*“...establish clear guidelines and protocols for data sharing, confidentiality, and consistency of reporting before embarking on joint reports.”*

*“Allowing two or more specified public bodies to provide a joint report, where the functions or actions of two public bodies might intersect through shared operational or functional boundaries.”*

Some consultees however, indicated that they would require further information on how joint reporting would work, or who will be specified to report, before they could decide their own views on whether joint reporting should be allowed under these upcoming regulations. This included respondents who indicated they were unclear on which of the specified public bodies may be interested in or wish to partake in 'joint reporting'.

### **Question 13: Which format do you think the future regulations should require reports to be submitted in?**

#### **Response rate:**

110 out of 127 (86.6%) respondents answered one or more parts of this question.

#### **Quantitative:**

The most popular option selected was that an 'online portal' should be used for public bodies to submit their adaptation and the mitigation reports required by the section 42 regulations. This option was selected by 84 respondents out of 127 (66.1%).

18 respondents (14.2%) selected the option that reports should be submitted by 'electronic form and mail', and 7 respondents (5.5%) chose the option 'other' format. 17 respondents (13.4%) did not answer any part of this question.

#### **Qualitative:**

##### **Online portal**

Several respondents suggested benefits of the development and use of an online portal by specified public bodies, to help them meet their reporting duties under the section 42 regulations. To quote some examples - some respondents stated that an online portal would:

*"...make it easier to see improvements over time."*

*"...enable tracking of data and identifying any gaps and areas for improvement. This will also assist with audit requirements."*

*"...improve data analysis and standardise the reporting process."*

*"...support consistent collection of data."*

Some consultees commented on the functionality and technical features that could be incorporated into the design of an online portal including:

- Ensure it is user friendly, simple to use for all sizes and types of organisations.
- Apply drop down menus.

- Ensure it is a live reporting form which can apply automated updates regarding emissions factors.
- Allow the reporting bodies to insert hyperlinks and upload documents as part of their reporting.
- Allow the reporting bodies to provide any voluntary additional information or explanatory text as needed (if not directly asked for in the portal).
- Use an application programming interface to connect to any software used by the public body for them to collate and report on climate data.

There were also comments on the importance of thoroughly testing an online portal system and road-testing its accompanying guidance. Two respondents also indicated that development of an online portal should not delay the implementation of the reporting regime required by those regulations.

### **Electronic Form/Email**

Some respondents, who had chosen the options 'electronic form and email' or 'other', commented that they did not think an 'online portal' format could meet their reporting needs. To quote two examples:

*"Many organisations will have to utilise several departments and personnel in order to coordinate and accumulate the correct information necessary, so it is important to have an alternative format from a portal."*

*"...duplication of workload by manually uploading data."*

### **'Other' Format**

Some respondents to this question who chose 'other' format as their preferred method for submitting reports, provided additional comments that they supported either/or both the 'online portal format' and the 'electronic form and email format' options.

One respondent thought there should be flexibility in the formats used for each reporting organisation. To quote the example:

*"...in whatever format works best for company in question as long as the required information is covered."*

## Question 14: Where do you think the future regulations should require reports to be published?

### Response rate:

109 respondents out of 127 (85.8%) answered one or more parts of this question.

### Quantitative:

The most popular option was for the regulations to require the reports, provided by the specified public bodies, to be published on both the DAERA and the public body's own website. This option was selected by 83 out of the 127 (65.4%) respondents to the consultation.

22 respondents (17.3%) selected the option that the regulations should require the reports to be published on the DAERA website only, and four respondents (3.2%) chose the option that the reports should be required to be published on the specified public bodies own websites only. 18 respondents (14.2%) did not answer this question.

### Qualitative:

In regard to publication of the reports, comments were made covering the following:

- Public access to the reports and data within is important because this would, for example:
  - o allow public scrutiny;
  - o increase public awareness of the climate action taken by public bodies;
  - o promote sharing of best practice; and
  - o ensure accountability and transparency.
- Public bodies should be allowed the flexibility to choose whether they publish their reports on their websites or not, in addition to DAERA's publishing, in order to minimise the level of obligatory administrative overhead for individual organisations.
- Access to the reported data by specified public bodies should be prioritised for certain groups.
- Undetermined whether sharing the reports publicly is a good idea.

To quote some examples:

*“...wish to emphasise that the information produced must be collated and made accessible to children and young people.”*

*“We do not have a particularly strong view on where the reports are placed, as long they are accessible to all stakeholders.”*

*“Data should be shared with all government departments and in particular the sector leads to inform future planning and essential resourcing of infrastructure to support carbon reduction targets.”*

### **Question 15: (For organisations) Do you think that your organisation could currently provide the level of detail requested in the example draft reporting template?**

This question was provided to ‘organisations’ only i.e. respondents who indicated that they were providing views to the consultation on behalf of an organisation. The purpose of this question was to gather information on the current abilities of organisations to complete the consultation’s example draft reporting template. The template contained examples of the types of questions which the specified public bodies could be asked, to help them meet their reporting duties under the section 42 regulations.

#### **Response rate:**

95 out of 112 respondents (84.8%) who selected that they were responding to the consultation on behalf of an ‘organisation’, answered one or more parts of this question.

#### **Quantitative:**

The graph in figure 5 shows the ‘parts’ of the example draft reporting template, and the number of organisations responding to the consultation who could currently answer ‘all’, ‘some’, or ‘none’ of the climate change questions provided in each of those parts of the template.

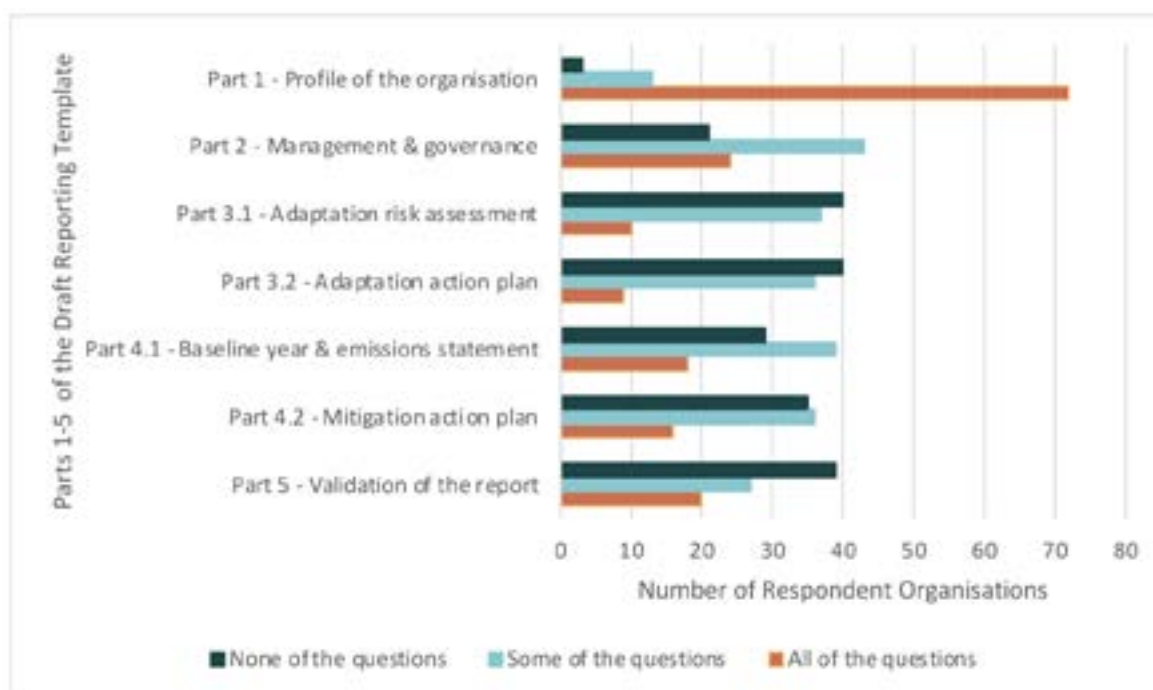
Four organisations out of the 112 who answered this question said they could, at this time, provide all of the required data to complete all parts of the draft reporting template, if they were mandated to report under the section 42 regulations. Three organisations said they could not at this time, answer any of the questions within the template.

The majority of the organisation respondents (72 out of 112, 64.3%) said they could complete all of the questions on the ‘profile of the organisation’ in ‘Part 1’ of the reporting template.

The next highest majority was 24 organisation respondents (21.4% of 112 organisation respondents), who said they could provide the required details for the questions covering 'Part 2 - Climate Change Management and Governance'.

'Part 3.2' of the reporting template which covered questions around the type of detail which may be required for an organisation's climate change 'Adaptation Action Plan' had the lowest number of organisation respondents who said they could currently provide the detail (i.e. nine out of 112, 7.1%). The questions covering the type of detail which may be required for an organisation's 'Climate Change Risk Assessment' - was the second lowest with 10 organisation respondents out of 112 (i.e. 8.9%) who said they could answer these questions.

**Figure 5: Organisations' current ability to complete parts of the example draft reporting template**



### Qualitative

Comments provided by some organisation respondents under this question, covered the following:

- Some organisations already have a degree of experience in climate change reporting and data collection (see annex 4).
- The template questions should align with other reporting regimes required elsewhere under other legislation and policy.
- That the level of detail requested in the template is adequate - but challenging to provide.

- It is important that the template questions are not too prescriptive.
- Some questions are not relevant to all organisations who may be mandated to report.
- Currently, it would be particularly challenging for reporting bodies to report on ‘scope 3’ emissions<sup>9</sup>, and a few suggested that scope 3 emissions should be omitted from the initial reporting rounds until further guidance and clarity can be provided to them.
- Comments on other challenges reporting bodies could face in completing the example draft reporting template (e.g. lack of in-house skills and expertise).
- There is a need for further information and guidance, to enable reporting bodies to adequately provide appropriate detail, in answer to the questions within the template.
- Completion, or partial completion, of the reporting template should be voluntary for bodies who are required to report under section 42.

To quote some examples:

*“No in-house expertise to deliver the risk assessments required.”*

*“Given the challenges and uncertainty around reporting on scope 3 emissions, there may be merit in considering delaying this reporting requirement and focusing on scope 1 and 2 emissions initially, to allow further time for guidance and clarity to be provided.”*

*“...a reporting template is helpful but completion of it should be voluntary. Bodies should be able to provide information in another form if that would be more efficient for their organisation.”*

*“If the questions are overly prescriptive, this may result in answers that are less meaningful.”*

### **Question 16: Are there any questions in the example draft reporting template, which you think should be amended, removed or any further questions to be added?**

This question was provided to ‘organisations’ only, i.e. respondents who indicated that they were providing views to the consultation on behalf of an organisation. The purpose of this question was to gather views on the content of an example reporting template, which contained the types of questions which could be asked of the specified public bodies, to help them meet their reporting duties under the section 42 regulations.

<sup>9</sup> Scope 3 includes all other indirect emissions (not Scope 1 or 2) that occur in the upstream and downstream activities of a reporting public body.



## Response rate:

107 of 112 respondents (95.5%) who selected that they were responding to the consultation on behalf of an 'organisation', answered one or more parts of this question.

## Quantitative:

The most popular option, chosen by 69 respondent organisations out of 112 (61.6%), was that 'no changes were needed to the example draft reporting template'.

26 respondent organisations (23.2%) chose the option that 'questions in the draft template should be amended', 12 respondents (10.7% of organisations) chose the option that 'questions should be removed from the example draft template'. Seven respondents (6.3% of organisations) chose the option 'that further questions should be added to the draft template'. 24 respondents did not answer this question.

## Qualitative:

### General comments on the full template

Some respondent organisations provided comments which applied across the whole example draft reporting template, covering for example:

- Support for the current content including the type of questions asked, and the scope and detail of those questions.
- Suggestion that a proportionality or a flexible approach should be applied, in terms of questions asked and the type / level of detail to be provided by public body. This included suggestion that there may be limited value and impact in some types of organisations submitting both mitigation and adaptation reports, but that one or the other may be more appropriate.
- The reporting template should be a 'live document' which will evolve over time/ reporting cycles, with one organisation respondent suggesting it should have a built-in review date.

To quote some examples:

*"...the draft report is comprehensive and nothing needs added at this time."*

*"The template ... should be flexible to accommodate the future as needs change to facilitate changes to technology, legislation, policy, expertise through mitigation and adaptation measures."*

*“In the first reporting periods, returns should be as simple and straightforward as possible. As public bodies develop their plans and capabilities then the scope for what is reported can be widened.”*

Other respondents highlighted challenges for the specified public bodies in regard to completing/answering some of the questions in the template covering the following:

- Too much information requested by the template questions, and/or too much information requested of certain groups (e.g. small organisations).
- The ‘open’ questions within the template are challenging.
- Many questions in the template are prescriptive and inflexible, and therefore all of the template needs to be revised.
- Some questions ask for a level of detail which risks causing undue burden.

To quote some examples:

*“There is too much information required to make this an efficient report to respond to for each business...”*

*“The current template could be revised to be more specific and measurable.”*

*“The template is ok for larger organisations with major impact but is too detailed and specific for smaller organisations or those with low impact.”*

### **Comments on the specific ‘parts’ of the template**

Some consultees suggested amendments to detail or questions in Part 3 of the template, which seeks detail on adaptation, particularly in relation to:

- climate change risk assessments; and
- climate change adaptation action plans.

Some consultees suggested amendments to detail or questions included in Part 4 of the template, which covers mitigation reporting questions, particularly in relation to:

- setting the baseline year, including one respondent who said *“Using 2024-25 as a base year could exclude significant progress made to date by many organisations. Organisations should be free to decide on a base year that enables true performance to date to be reflected”*; and
- emission statements.

Some consultees suggested that some questions should not be included, in relation to Parts 1, 3 and 4 of the reporting template, which covered:

- profile of reporting organisations;
- emission statements;
- progress reports (progress between reporting cycles); and
- case studies.

Some consultees suggested that additional questions should be included in the reporting template, for example questions relating to:

- provision of copies of any energy / carbon audits completed by external parties; and
- the establishment of carbon footprints in relation to FTE staff as part of baseline metrics.

However, some suggestions by consultees were outside, or partially outside, the scope of section 42 of the Act. By way of example, questions to gather information on “...existing policy and practice specifically regarding sustainable and circular procurement”.

Some consultees also put forward questions seeking general clarity, for example on the methodology to be used, or the requirements and options for information to be provided, when completing the template questions, e.g. “Can the mitigation and adaption case studies be the same?”. It will be expected that such clarity will be covered by future supporting guidance, which is currently under development.

## **Question 17: What type of support do you think may be required to help specified public bodies meet their reporting duties under the future regulations?**

### **Response rate:**

111 respondents out of 127 (87.4%) answered one or more parts of this question.

### **Quantitative:**

107 respondents out of 127 (84.3%) who responded to this consultation selected the support option for a ‘guidance document’ to be provided to specified public bodies, to help them meet their reporting duties after the section 42 regulations are made.

101 respondents (79.5%) selected the support option that ‘training for staff’ should be provided to the public bodies, to help them meet their reporting duties. 42 respondents (33.1%) selected

'other' type of support as their preferred option. 16 respondents (12.6%) did not answer this question.

### Qualitative:

#### Support via Guidance

Several respondents commented that it was imperative for DAERA to provide clear, technical and detailed easy to use guidance, in order to help public bodies meet their reporting duties under the upcoming regulations. Some respondents provided suggestions on what they thought the guidance should include or cover, such as:

- How to complete the required reports - examples of a completed report / risk assessment.
- Sector-specific/or generic but bespoke guidance.
- Methodology and tools to assess emissions for mitigation reporting, such as:
  - o Greenhouse Gas Protocol standard;
  - o a greenhouse gas calculator;
  - o carbon accounting tools, spreadsheets; and
  - o the Local Government Association (LGA) toolkit.
- Methodology to use in adaptation reporting, for identifying and assessing risks and impacts (likelihood/severity scores).
- Signposting to appropriate training/consultancy providers.
- Examples of a completed adaptation/mitigation report.
- Online references and tools.

#### Support via Training

A theme across the respondents' comments under this question, was the requirement for the provision of training, to help public bodies meet their reporting duties under the upcoming regulations. However, mixed views were received on who should provide the training, what the training should cover and how much training would be needed. Comments on who should provide the training covered for example:

- DAERA.
- A third-party organisation.
- Bodies representing a particular sector.

Comments also were provided on what the content of the training should be, covering for example detail on:

- the legislation and its impact on the reporting body;
- how to measure impact on climate change;
- how to calculate their GHG emissions;
- what reporting arrangements need to be put in place by the reporting body; and
- how to complete the reporting templates.

Comments on who is required to undertake the training, for example:

- All staff across the reporting body.
- The staff who are appointed to carry out the reporting for the reporting body.
- Those in operational roles and estates teams with environmental responsibilities.
- Senior management and governing bodies.

Comments on what the timing of the training should be, for example:

- Before the first cycle of reporting.
- Before the first cycle of reporting and for the first two years of reporting.
- On an annual basis.

Comments were also provided on what training delivery methods to use, which covered for example:

- Online guidance videos / tutorials.
- Workshops and webinars.
- Events such as 'how to' clinics.

## Support via Feedback on Completed Climate Change Reports.

A few respondents expressed their views that the public bodies, who will be specified as having climate change reporting duties placed on them by the upcoming regulations, should receive feedback on their submitted/completed climate change reports. To quote one example:

*“...feedback on public bodies reporting is essential for public bodies to demonstrate improvement and progress over time and to see clear value for the extensive time.”*

## Support via a Trial Period of Reporting

Several respondents said they thought that specified public bodies should have an opportunity to practice creating climate change reports, prior to submitting their first reports. Some expressed views that this would also provide an opportunity to test the system in advance and identify any issues. To quote one example:

*“Voluntary ‘dry run’ reporting in advance ... could help public bodies to test their data gathering and reporting systems in a safe space. This could also inform development of the mandatory reporting system, providing an opportunity to flush out inevitable glitches in advance and optimise the quality of data gathered from the outset.”*

## Support via a Forum/Group

A few respondents suggested that specified public bodies who have climate change duties set on them by the section 42 regulations should be supported by a ‘forum’ or ‘group’. Some commented that this group could also be used to inform ongoing development of the reporting regime, and any associated supporting guidance. Some respondents suggested that a support forum should be run by a third-party organisation. To quote two examples:

*“A discussion forum to support and stimulate peer support and discussion by public bodies around technical challenges and future developments.”*

*“Formation of working groups to ensure organisation is abreast of the latest regulations / legislation and also share best practice with other bodies.”*

## Support via Provision of an Advisory Service

A few respondents commented that an ‘advisory service’ should be created to support the specified public bodies in meeting their reporting duties under the upcoming regulations.

To quote one example:

*“Centralised support unit within each department or council or a large unit within a single department or Climate Commissioners office to support the entire public sector.”*

## Support via Provision of Additional Funding / Financial Support

Additional funding / financial support to help specified public bodies in delivering on their climate change reporting duties under the upcoming regulations was raised by some respondents. Some respondents provided their thoughts on what the funding should cover, and these items included:

- Training staff.
- Recruiting additional staff and staff time.
- Helping organisations get started and embed the reporting processes in their work.
- Surveys and reports by qualified experienced personnel.
- Consultancy services.
- To under-take climate action and investment other than reporting on climate change.

To quote two examples:

*“Our funding Department (DfE) requires savings at this time and yet a new work stream is proposed enforced by legislation. Funding / resources must be allocated.”*

*“No current resources are available to complete the proposed returns or to plan and implement recommendations and strategies identified. No specialist guidance / resource has been budgeted for.”*

Also, some respondents commented that further funding and investment should be made available for climate action by the specified public bodies beyond their duties to report on climate change. To quote two examples:

*“...for investment in implementing the actions of their mitigation and adaptation plans.”*

*“...paying for implementing climate actions.”*

## **Question 18: Should public bodies be required to validate the information in their reports before they are submitted to DAERA under the future regulations? (A requirement for reports to be signed off by the organisation's senior management for example.)**

### **Response rate:**

109 respondents out of 127 answered one or more parts of this question.

### **Quantitative:**

92 respondents out of 127 (72.4%) who responded to the consultation selected the option 'yes', that there should be a requirement for the validation of reports provided by specified public bodies. Four respondents (3.1%) selected the option 'no', that there should not be a requirement to validate these reports. 13 respondents (10.2%) selected the option 'don't know'. 18 respondents (14.2%) did not answer this question.

### **Qualitative:**

#### **Reasons provided for supporting validation of reports**

Some respondents provided their reasons for supporting a requirement for the specified public bodies to validate their reports. These reasons included:

- To help increase accountability.
- To help ensure high quality standards for reports.
- To help build trust/confidence.
- To help encourage positive cultural shift on climate change within organisations.
- To help reduce potential legal risks and reputational damage.
- To help encourage compliance with the reporting duty.

To quote three examples:

*"It is crucial for there to be accountability for this reporting across the organisation, and importantly at the most senior levels."*

*"Validation is critical to the quality of data and information provided in the reports."*

*"Additional validation by an internal or external expert would provide further reassurance to the public about the quality of the information provided."*



## Types of validation of reports

Several types of validation processes were suggested by some consultees, for validating the reports prior to their submission to DAERA. These included validation by:

- The 'senior management' or a 'governing body' of the specified public bodies or 'noted by council and elected representatives'.
- Third party / independent organisations.
- Peer review.
- A combination of the above validation types.

To quote some examples:

*"...board approval would be best for validating and approving any reports."*

*"A validation process by an independent body with expertise that is familiar with public body functions."*

*"...reports should be validated by senior management before they are submitted to DAERA... the finished reports could be peer-reviewed or checked by an independent third party before they are published."*

## Requirements for the validation process

Some consultees said there should be certain requirements for applying validation of data. The comments covered:

- Ensuring that there is standardisation of the types, processes and methodologies of validation of the data provided by the by the reporting bodies.
- Allowing flexibility on the type of validation that can be applied/used.
- Validation should only be required by the reporting bodies for selected/targeted elements of the data, provided by them in their climate change reports.

To quote three examples:

*"It is important that everyone is using the same methodologies."*

*"The nature of the validation should be dependent on the level of reporting required and the size of the organisation."*

*“We recommend that validation should primarily be targeted at areas that have a material impact on the overall accuracy of the reporting of an entity, and mandatory obligations only imposed in areas where it is reasonable for each entity to be expected to obtain the information necessary to allow it to comply with requirements.”*

### **Level of expertise required to be a validator**

Some respondents commented on the job role/title, level of skills and expertise which might be appropriate for anyone who is responsible for carrying out the validating the reports. To quote two examples:

*“...it would seem reasonable that there is ‘sign off’ by at least senior management or Boards if applicable although one may question if the necessary skills and expertise to properly analyse and assess are available at present? Organisations senior management with appropriate qualifications to enable sign-off.”*

*“The approval should be at CEO or Director level.”*

### **Concerns expressed around requiring validation**

Some respondents to the consultation provided comments which indicated their concerns or risks on requiring validation of the public bodies’ reports. These covered the following:

- Potential impacts of requiring independent / external verification on the public bodies financial, time and/or resources.
- Timing issues around introducing validation requirements and allowing additional time to validate reports.

To quote some examples:

*“External validation would have further financial, time and resource implications and currently no standardised approach to validation exists.”*

*“...cautious of external review as although good practice it would add again to timeframes, resource implications, budget pressures and smaller organisations may struggle to meet this requirement.”*

*“...believe it would be of benefit if achievable, could cause a potential timescale issue.”*

## **Question 19: (For organisations) If the future regulations place climate reporting duties on your organisation, please provide an estimate of what the resource implications might be (for example cost, staff numbers, time etc.).**

This question was provided to 'organisations' only, i.e. respondents who indicated that they were providing views to the consultation on behalf of an organisation, as it sought views on the potential resource implications for their organisations, if reporting duties were placed upon them.

### **Response Rate:**

88 out of 127 (69.3%) answered one or more parts of this question.

### **Quantitative:**

This question did not gather quantitative data as no set 'tick' box options were provided.

### **Qualitative:**

Many respondents to this question stated that they could not (at the time of their response to the consultation) estimate resource implications on their organisations, for meeting climate change reporting duties if they were specified in the section 42 regulations. They indicated that this is because:

- the full detail and scale of reporting requirements are unknown until the regulations have been made and are operational;
- clear guidance to support public bodies in meeting their reporting duties under the regulations has not yet been provided by DAERA; and
- the scale of resources needed will only become clear over reporting cycles as public bodies, in regard to climate change, begin to "*...understand their own baselines, targets and gaps/actions*".

Some respondents also said that the level of resources required by organisations would be dependent on the organisation's size and complexity and types of functions.

Many respondents provided descriptions of the types of resource implications they expected. These are summarised as follows:

- I. Staff resource implications** - Many respondents varied in their views of the number of staff which they thought their organisation would require to deliver on the reporting duties of the section 42 regulations. Also, that it might involve their organisation hiring new staff, or training their existing staff.

The following examples of estimates were provided:

- 0.1 - 0.2 of a full-time equivalent (FTE) staff member (with the caveat that this was only “...an initial assessment, without full understanding of the quantum of reporting”);
- 1 full time member of staff who “...would need to come from a science background and have an understanding of our organisations internal and external processes”; and
- “17 additional officers.”

**II. External expertise/consultancy needs** - Several respondents commented that organisations who do not currently have in-house expertise on climate change reporting may source external specialists (e.g. consultants) to help them meet their reporting duties under the regulations. Two respondents also mentioned that an external consultancy would be needed if independent verification of data is required. Some respondents commented that this type of outsourcing will likely have additional significant cost requirements and implications on that organisation.

To quote two examples:

*“Entities will very likely require the support of experts who can actually measure and model Scope 1, 2 and 3 emissions.”*

*“...an increased budget for external experts such as energy engineers, BER certification/ electricians/ gas engineers/ & to create the risk assessment and pathway documents.”*

**III. Establishment of a data system within the reporting body itself** - to co-ordinate data collection, storing, running of conversion calculations, and to assess trends.

To quote one example:

*“Resources will include the specification, tendering, purchase and on-boarding of a data system capable of taking data from multiple separate systems within the university and running conversion calculations and providing/exporting trend reports.”*

Two respondents provided their views on the positive resource implications of climate change reporting. To quote one example:

*“It is important to draw attention to the opportunities, from risk mitigation to funding and grants to support climate action, which can lead to financial savings by leveraging external funding sources and minimising potential financial losses due to damages and service disruptions that climate change may cause in a business-as-usual scenario.”*

## Questions 20 & 21: Further / other comments on issues related to this consultation.

Respondents were asked if they had any other comments and/or whether they felt that there were issues that had not been adequately covered in the consultation.

### General Content of the Consultation Document

The following issues were raised regarding the general content of the consultation document(s):

- One respondent stated that *“We need more than the bare minimum to drive rapid change and we deserve honesty about this in our consultation documents”*.
- One respondent said that the table in annex 2 of the consultation document, which provides a brief overview of reporting in other jurisdictions, did not fully or accurately reflect the full reporting requirements of public bodies in Ireland.
- Three respondents indicated that there was a need for further clarification of the explanation provided in the consultation for the criteria-based proportionality approach
  - in terms of explaining or setting thresholds for the criteria used.

To quote one example:

*“...we are unsure as to what exactly is meant by High Influence.”*

### Items within Scope of Section 42 of the Act

Some other comments discussed issues relating to the following points:

- **Using the term ‘Public Body’** - Three respondents raised concerns regarding the use of the term ‘public body’ in the upcoming regulations, suggesting that ‘reporting authorities’ or a term to that effect would be more appropriate to use.

To quote one example:

*“We are opposed to the use of the term “public bodies” given the legal duties and obligations associated with this term. We believe “reporting authorities” would be a more appropriate term and recommend this be used instead of “public body”. This mirrors the language used in similar UK Regulations.”*

- **Use of the reporting information** - Two consultees queried how the reported data/information will be used and whether an analysis/summary report on all of the reports will be developed and provided/published by DAERA at the end of each reporting cycle.

- **Clarity needed on the role of sponsoring NICS departments** - Some consultees were not clear whether it is intended for sponsoring government departments to be responsible for reporting on behalf of the arm's length bodies they sponsor.<sup>10</sup>
- **Review of specified public bodies** - One respondent queried the frequency of review for the list of specified public bodies, within the schedule of the regulations.

To quote the example:

*“How often might the list of specified bodies be updated?”*

- **Scope 4 Emissions** - One respondent commented on ‘scope 4 emissions’<sup>11</sup> and the usefulness of case studies around this in terms of reporting.

To quote the example:

*“Would be interested in information and approach around reporting of scope 4 emissions (avoided emissions) i.e. producing renewable energy, recovering energy from waste, producing sustainability and carbon literate graduates etc. Would be useful to report case studies that may not fall within definition of mitigation or adaptation i.e. within university context - investment in education for sustainable development or supporting community outreach projects etc.”*

- **Ensuring accessibility of reported information for children and young people** - A respondent highlighted the reports by the specified public bodies being collated and made accessible to children and young people.

They also commented that:

*“Clear communication, including greater transparency and clarity on what public bodies are doing and where they are struggling, and the presentation of materials alongside sufficiently resourced communication channels will facilitate much richer public engagement and involvement. Ultimately compelling narratives that excite and inspire is what will lead to the transformational changes required.”*

They also commented that they recommended that *“children and young people are involved in co-designing a reporting process that provides them with the information they require to provide input and to hold duty bearers accountable to meet the legislative targets”*.

<sup>10</sup> DAERA can confirm that the organisations specified in the future regulations will have responsibility to report and not their sponsoring government departments, where they have one.

<sup>11</sup> Scope 4 emissions as defined by the Green House Gas (GHG) Protocol, include the emissions avoided when a product is used as a substitute for other goods or services, fulfilling the same functions but with a lower carbon intensity. In addition, the GHG Protocol also takes into account the emissions avoided when a product is recycled.

- **Leading by example** - Some respondents commented on how reporting by specified public bodies could help show leadership and drive progress.

To quote one example:

*“More action is urgently needed to address the climate risk Northern Ireland faces, and adaptation reporting by major public bodies is essential to show leadership and drive progress on adaptation.”*

## Items Outside Scope of Section 42 of the Act

A number of consultees provided comments on matters beyond the scope of section 42 of the Act, and therefore beyond the scope of the consultation and the section 42 regulations (i.e. DAERA does not have powers for the regulations to include provisions to address/include these matters). These comments were noted, read and considered by DAERA. Examples of matters outside the scope of section 42, which were commented on by consultees are:

- i. **Sectoral targets and/or setting targets for public bodies on their climate change actions.**

To quote one example:

*“Reporting will require clarity of targets and the share of overall sectoral targets which fall to individual public bodies. More progress will be required on this before reporting can commence.”*

- ii. **Specifics on resource usage, and biodiversity such as a key performance indicator.** Some respondents commented on biodiversity as an indicator and including it directly in the reporting duties of the upcoming regulations.

To quote one example:

*“It is also critical to reflect the importance of biodiversity as a key performance indicator in the battle against climate change and to include this in the reporting duties.”*

A respondent also asked the question *“...will there be something similar for resource usage/ biodiversity?”*

- iii. **Enforcement and penalties.** Some respondents raised concerns on the lack of, or questioned whether there would be- enforcement / penalties for specified bodies who do not comply with their reporting duties.

To quote two examples:

*“The issue of enforcement has not been addressed. Who will oversee compliance and where organisations are found to non-compliant, what are the penalties?”*

*“...what are the consequences for not reporting information, what are consequences if some of the information requested is not held by the organisation.”*

iv. **The potential need to change the conditions of energy licences**, in order to allow energy organisations to share information and data.

v. **An all-island approach to climate change reporting by public bodies** - a couple of respondents commented that an ‘all island approach’ to climate change reporting is important in order to effectively tackle climate change in the entire island of Ireland. It was also suggested that an ‘all island’ template is developed to gather and coordinate climate change reporting both in Northern Ireland and Ireland jurisdictions.

To quote two examples:

*“An “all island approach” is more ecologically coherent from the point of view of combating the impacts of climate change on a regional basis in a more effective manner.”*

*“DAERA should be cooperating with their counterparts in the rest of Ireland to develop an all-island template.”*



## 7. Next Steps

The next step is for DAERA to bring forward and make the first set of principal section 42 regulations and to bring them into operation, subject to a decision taken under the Secretary of State Guidance on decision-making for Northern Ireland Departments or, if applicable, a decision by a future DAERA Minister. The policy regarding the content of the section 42 regulations continues to be developed and finalised at pace. The responses received during DAERA's pre-consultation engagement and the wider public consultation itself are being used by DAERA to help develop and finalise the content of the regulations within the scope of section 42 of the Act. The department has also taken note of the advice and views provided by the CCC and lessons learned provided to DAERA from government colleagues in other jurisdictions who have in place a degree of climate change public body reporting or similar.

DAERA is not required by the Act to specify every public body, under the meaning of section 42, to report under the regulations. DAERA will inform the public bodies that will be specified to report in the first set of section 42 regulations before they are operational, to notify them of their new reporting duties under these regulations.

Climate change reporting will be an iterative process. The first set of section 42 regulations will therefore likely be reviewed at a future point and, if necessary, widened as appropriate, to identify if there should be any further bodies to be mandated to report in subsequent future amending regulations. DAERA will also likely actively encourage voluntary reporting by public bodies who are not specified in the first (principal) set of regulations. Voluntary reporting can help bodies to begin to prepare if they are mandated to report on climate change under future amending section 42 regulations.

Although the policy of the regulations is still under development the following is being considered to support and help specified bodies meet their reporting duties:

- i. Consideration of the following to inform the timing and frequency of reporting:
  - the need to allow sufficient time for public bodies to collect and report the data, including the potential need for upskilling and training;
  - the advice of the CCC; and
  - the importance of mitigating potential resource and cost pressures for public bodies, while still ensuring that meaningful and timely information is provided.
- ii. Provision of a reporting template (consisting of climate change questions for bodies to complete) and detailed technical guidance to the regulations including the technical detail on what is reported and how.
- iii. The development of an online portal for bodies to input their reports into.
- iv. Provision of training to help the reporting bodies in meeting their reporting duties.

# Annex 1 - Findings from Pre-consultation Engagement

## 1. Introduction

As part of the requirement to consult, DAERA undertook a series of pre-consultation workshops with public bodies in the last quarter of 2022. The purpose of the workshops was to gather early views on what the section 42 regulations could look like, and to help inform development of the wider public consultation regarding the regulations. This annex provides a summary of the views gathered during these pre-consultation workshops.

## 2. Pre-Consultation Workshops and Cross-Sectoral Advisory Group with Public Bodies

### Workshops

Organisations who were identified as public bodies under the meaning of section 42 of the Act were invited to attend the workshops. A total of 151 attendees participated in the workshops, representing a broad range of public bodies, as well as some other key stakeholders who had a particular interest in climate change reporting by public bodies.

Each pre-consultation workshop was aimed at public bodies from a particular focus area. These focus areas were as follows:

- i) Housing and the Built Environment
- ii) Health, Education, Emergency Services and Social Care
- iii) Local Councils
- iv) Infrastructure, Transport and Energy
- v) Regulators, Funders, Arts, Culture, Sport and others

For the purposes of this annex, the focus areas in points (i)-(v) above are now referred to as 'sectoral' areas and as such the workshops are now referred to as 'sectoral workshops'.

### Cross-Sectoral Advisory Group

DAERA also established an advisory group of select key public bodies from the range of the sectoral areas listed above, who already had a level of climate change reporting experience. The aim of this group was to seek views to help inform the content and delivery of the sectoral workshops, as well as to gather their early views on what the section 42 regulations could look like, and to inform development of the wider public consultation regarding these regulations.

The group’s members consisted of individuals from the following organisations:

- DAERA;
- The UK Climate Change Committee (‘the CCC’);
- Northern Ireland Environment Link - as stakeholder engagement facilitator for DAERA in relation to the sectoral workshops and the cross-sectoral advisory group; and
- The following key public bodies (from different sectors):

1.	Agri-Food and Biosciences Institute
2.	Belfast City Council
3.	Derry City and Strabane District Council
4.	Education Authority
5.	Invest NI
6.	Loughs Agency
7.	Mid and East Antrim Borough Council
9.	Northern Ireland Federation of Housing Association
10.	Northern Ireland Housing Executive
11.	Northern Ireland Water
12.	Northern Ireland Confederation for Health and Social Care
13.	Northern Ireland Local Government Association
14.	Northern Ireland Local Government Officers’ Superannuation Committee
15.	Northern Ireland Audit Office
16.	Public Health Agency
17.	Queen’s University Belfast
18.	South West College
19.	Strategic Investment Board Northern Ireland
20.	Translink (Transport Holding Company)
21.	University of Ulster
22.	Waterways Ireland

The advisory group met twice. The first time the group met was in advance of the sectoral workshops, on 28th October 2022. The group met again on 7th December 2022, after the sectoral workshops were held, to discuss the feedback collected at these workshops, and to gather any further views on the proposed content of the regulations.

### 3. Methodology

#### Sectoral Workshops and the Cross-Sectoral Advisory Group Meetings

The sectoral workshops and the cross-sectoral advisory group meetings were held online via zoom and comprised of a series of presentations by DAERA, the CCC and Northern Ireland Environment Link. These workshops and meetings were also interactive, and all attendees had the opportunity to provide their views and comments through breakout groups and Miro boards. There was also dedicated time during the workshop sessions for attendees to take part in 'question-and-answer' sessions with the panel of presenters. Following the workshops and advisory group meetings, feedback forms were issued to attendees giving them another opportunity to submit any further views or comments. A template with a series of questions was also made available for public bodies (at their request) to complete covering the items discussed at the workshops and meetings.

#### Summary of findings

The views and comments gathered during the sectoral workshops and the cross-sectoral advisory group meetings have been noted, read and considered by DAERA, in the drafting of this annex. In presenting the summary of the findings from the sectoral workshops and the cross-sectoral advisory group meetings, the aim is to provide a broad picture of the views and comments gathered. All attendees to the workshops and/or the advisory meetings had an opportunity to provide their views. Not all public bodies attended each workshop, and not all members of the cross-sectoral advisory group attended both meetings. Therefore, the views are presented in this annex in a way which aims to avoid a risk of bias or to indicate any weighting or conclusions of a collective opinion from attendees on any particular matter. Quantified terms are therefore not used/applied when discussing and summarising views within this annex but instead terms like 'comments made' and 'points raised', etc. are used. It should be noted that the views expressed in this annex are those of the attendees to the sectoral workshops and the advisory group meetings, and these views are not necessarily shared by DAERA or any other Northern Ireland department.

### 4. Findings/views from the sectoral workshops and the cross-sectoral advisory group

During the sectoral workshops and the first cross-sectoral advisory group meeting, views from attendees were sought on:

- which public bodies should be specified to report under the new regulations;
- whether the reporting should be mandatory, voluntary or a combination of both;
- the timeline for public bodies providing their completed reports;

- what should be reported on - i.e. questions which could be asked as part of climate change reporting;
- how the reporting information provided under the future regulations could be used; and
- the type of support specified public bodies might need to help them to produce their reports.

During the second meeting of the cross-sectoral advisory group, attendees were given the opportunity to reflect on and discuss the findings and views gathered from the sectoral workshops. They were also invited to propose potential options for DAERA to consider, to address any of the issues or items which were highlighted or discussed by the sectoral workshop attendees. A 'Slido Poll' exercise was also carried out in this meeting with the group, and this poll covered the following specific items:

- What approach/methodology should be applied to identify who should be required to report under the section 42 regulations;
- Should provisions be provided within the regulations to allow joint reporting by two or more specified public bodies to help them meet their reporting duties; and
- What should the timing and frequency of the climate change reports be set at within the regulations.

### **Who should be required to report?**

The comments made by attendees varied widely on which public body organisations should report under the section 42 regulations, and what metrics or criteria might be used to identify who those bodies are. The following points were raised:

- 'All' public bodies, or public bodies and their 'arm's-length bodies', or a 'public body with responsibility for their community', should be mandated to report under the regulations.
- All public bodies should report on certain 'required areas' as a minimum, but with an option for reporting requirements to be 'proportionate' to begin with.
- A criteria-based proportionality or an exemptions approach should be applied to identify who should be required to have reporting duties placed on them.

Concern, however, was expressed by some attendees during the workshops about the impact on the overall policy objective of the section 42 regulations, if a 'proportionate approach' to reporting requirements should be adopted by the regulations. There was a suggestion that

'proportionality' should not define 'who' is required to report, rather it should help define 'what' is required to be reported.

Other metrics discussed, to determine who should be required to report, and the degree, level or type of required reporting, included:

- benchmarking against an organisation's capacity;
- the organisation's level of impact on climate change;
- lighter touch reporting for public bodies with a low carbon footprint;
- level and detail of reporting determined by the public body's greenhouse gas emissions, rather than its organisational size;
- separate reporting for larger organisations and 'group reporting' reserved for smaller organisations;
- voluntary reporting for bodies already mandated to report via another reporting mechanism or legislation;
- reporting should be a 'condition' of receipt of public funding; and
- collaborative / group reporting for bodies 'sharing the same space'.

There was also a comment that Northern Ireland should follow a similar model to the Scottish Government's approach of using pre-defined criteria to identify 'major players' public bodies when deciding who should be specified in the upcoming section 42 regulations as having reporting duties placed on them. An issue was also raised by an attendee, in relation to concern about the cumulative impact arising from greenhouse gas emissions from those organisations that might not be required/specified to report under the section 42 regulations. There was also a mix of views expressed on whether reporting should be mandatory, voluntary or a mix of both under the section 42 regulations.

### **Mandatory reporting**

Reasons given for a preference for mandatory reporting by the specified public bodies included that it would:

- provide a full, comparable picture with publicly available data and full accountability on the reporting bodies; and
- create a genuine will or drive for the bodies to make decisions on required action by them on adaptation and mitigation, and on necessary resourcing regarding their required staff.

## Mix of voluntary and mandatory reporting

Some comments suggested that there should be a mix of voluntary and mandatory reporting under the section 42 regulations. Reasons for this included that reporting on scope 3 emissions<sup>12</sup> is very difficult and time consuming and should therefore be voluntary. This is in comparison to reporting on scope 1 and scope 2 emissions<sup>11</sup>, which should be mandatory. Other comments suggested a need for a degree of mandatory reporting for the public bodies, supplemented with an option for the bodies to report voluntarily on further climate change data.

## Reporting cycles

There was discussion on when the first climate change reports should be required by the section 42 regulations, and the requirements for the timing and frequency of subsequent reports thereafter. Comments on the preferred date of the first reports varied from June 2023, March 2024, March 2025, October 2024, the year '2025', to 'as soon as possible'.

Some said that the timing of submissions of the specified public bodies' climate change reports to DAERA should:

- align with financial years completing 31st of March of a particular year;
- be submitted 2, 3 or 8 months after the financial year completes, i.e. following 31st of March year-end; or
- be in October of a reporting year.

There was a wide range of views in relation to how frequently the public bodies should report, ranging from:

- as frequently as possible;
- every quarter or every six months;
- annually; and
- every 2, 3 or 5-yearly intervals.

Split reporting and aligning with UK reporting cycles was also discussed. Suggestions included:

- split reporting with annual reporting on emissions (mitigation) and longer reporting periods for adaptation (i.e. bi-annual reporting, every 3 years or every 5 years); and
- aligning with 5-year UK Climate Change Risk Assessment cycles and the Northern Ireland Climate Change Adaptation Programme required under the UK Climate Change Act 2008, including its mid-programme review.

<sup>12</sup> Scope 1, 2 & 3 greenhouse gas emissions: Scope 1 - direct emissions owned or controlled by the reporting public bodies; Scope 2 - indirect emissions e.g. from the purchase and use of electricity, steam, heating and cooling. Scope 3 includes all other indirect emissions (not Scope 1 or 2) that occur in the upstream and downstream activities of a reporting public body.

Other comments related to the frequency, timing and flexibility of reporting included:

- that account should be taken of the time needed for organisational / board sign-off of the content of the reports;
- there should be different reporting 'start dates' for different sectors;
- there should be a phased introduction of reporting requirements to allow others to learn from leaders;
- reporting should be flexible on the start and end reporting dates;
- that account should be taken of organisations needing sufficient notice prior to the first report, to allow mechanisms for data-gathering to be put in place; and
- a trial year should be applied which would aim to allow organisations to understand what information and resources are required, with subsequent annual reporting then required, aligned with their 'financial year'.

Queries and concerns were raised around the need to align section 42 reporting to other targets and plans (including those required of departments within the Act), as follows:

- public bodies should create a net zero strategy and set net zero science-based targets for themselves;
- section 42 reporting should align with the Department for the Economy (DfE) targets [assumed to be targets within DfE's Energy Strategy]; and
- all aspects of adaptation and mitigation should be reported on and set within the context of clearly defined targets and contributions to overall Northern Ireland targets.

Some attendees commented that reporting by public bodies on climate change should already have begun ahead of the regulations being developed and made, and therefore all public bodies should begin reporting on a voluntary basis immediately. There was also concern expressed regarding the wait for the publication of reports under the upcoming section 42 regulations, given the urgency in addressing climate change.

### **What should be reported?**

An example draft reporting template containing the type of questions which could be asked of specified public bodies, to help them meet their reporting duties under the section 42 regulations, was also provided to the public bodies prior to the sectoral workshops and the advisory group meetings. There was a mix of various views across the attendees about what should be included in such a template. The points raised are summarised below.



- (i) Discussions around 'part one' of the reporting template which focused on example questions around the 'profile' of the reporting public body. Some comments raised were:
- the need for more clarity around the exact data which needs to be reported;
  - how the overall budget of the organisation is defined;
  - whether the organisational cost or energy cost could be included;
  - a concern that the granularity of the assets might be difficult to report under the categories given;
  - clarification around the location of land assets of a particular reporting public body;
  - how the template could allow the bodies to report on natural capital assets;
  - the need to calculate and report the number of FTE staff at the end of the reporting period for a public body, rather than as an average of a particular reporting period; and
  - for Higher Education institutes, the number of students should be included in the reporting template, in addition to the number of staff.
- (ii) Discussions around 'part two' of the reporting template focused on example questions on climate change and management approaches taken by the reporting public bodies regarding their governance, management and strategy for climate change. Discussions on this section of the template included questions about:
- how public body reporting complements existing governance and reporting; and
  - how the online system will allow for benchmarking and comparisons, or if it will be a repository of documents.
- (iii) Suggestions were made to consider in terms of the detail of the reporting template and these included:
- using similar governance questions in other surveys, such as the Northern Ireland Environmental Benchmarking Survey Resources when designing the reporting template;
  - adding a standardised approach to monitoring and evaluation; and

- adding additional questions to the template around:
  - o capacity;
  - o dedicated staff, knowledge and information systems;
  - o internal/peer reviewed/external verification processes (including a comment to require that the public bodies ensure that their climate change reports are signed off by their Chief Executive Officer, or a relevant governance body, prior to submission of the report to DAERA); and
  - o include a co-ordination/partnership question for shared risk assessments and case studies.

(iv) Discussions around 'part three' of the reporting template focused on example questions relating to adaptation climate change risk assessments, action plans and progress. The following points were made in respect of the example reporting template:

- public bodies should demonstrate where adaptation measures have been put in place by them when issues become apparent;
- include the role of nature-based solutions in the biodiversity crisis;
- the reporting bodies should explain what climate change, scenarios/ timescales/ UK Climate Projections' resources they have used to inform their risk assessment;
- public bodies should have an option to attach their risk register to the report rather than inputting risks in the template;
- identify a set of key risks that all the public bodies should respond to, to ensure that their action is prioritised;
- insert a traffic light system for tracking progress; and
- align with an 'outcomes-based' approach.

(v) Discussions around 'part four' of the reporting template focused on example questions covering mitigation, in terms of emissions statements and reduction plans and progress. There was a particular focus on scope 3 emissions. The following comments were made in respect of the template regarding:

- that there is significant work required to report on scope 3 emissions;
- that reporting on scope 3 emissions should not be optional, but maybe better to reduce the scope and accuracy in the first year and then increase it as time goes on;
- that reporting on scope 3 is time consuming but beneficial;
- that reporting on scope 3 emissions should not initially be included in the early reporting cycles;
- that there are difficulties for some public bodies in capturing climate change data from mobile staff who use their own vehicle; and
- if there is an option for public bodies to select their own baselines, it will be difficult to collate and cross-compare with other organisations.

(vi) General comments about the example reporting template included:

- could the reporting under section 42 regulations align with other reporting processes/regimes elsewhere such as mirroring the requirements of the Task Force on Climate-related Financial Disclosures and Sustainability Standards Board reporting;
- views that the template is very specific and requires a lot of detail which may cause some kickback by the reporting public bodies or discourage voluntary reporting by other organisations;
- the template and the reporting requirements should be transparent, consistent, and as simple/user-friendly as possible;
- calculation of emissions by the reporting bodies should be standardised to help future proof emissions data for feeding into UK carbon budgets;
- clarification is required on the definition of what is 'progress' reporting;
- defining operational boundaries and/or reporting boundaries is required; and
- reporting on progress should be supported by qualitative explanations.

Some specific comments were made around the 'location' or 'sequence' of certain questions on the template, and whether these questions should be more up front and centrally located within the reporting template itself. The use of dropdown boxes or 'pre-defined terminology' to

ensure consistency in the template was also suggested. Other attendees felt that the climate change reports should include provision of specific additional environmental data by the public bodies, for example water usage and waste.

**Support needed and how the reported information is used:**

Participants were given the opportunity to express ideas around what types of support would be needed by public bodies, to help them meet their reporting duties under the section 42 regulations, and how participants would like to see the reported information being used. The points raised included:

- a need to increase capacity within the public bodies to enable them to deliver on their reporting duties and to increase climate action by them;
- upskilling within the public bodies is required, and delivery of mentoring by central government to help the bodies meet their reporting duties;
- support is needed for the reporting public bodies in setting their baseline data; and
- the importance of gathering and sharing data collected from reporting to improve benchmarking, climate action and support the preparation of the UK Climate Change Risk Assessment and the Northern Ireland Climate Change Adaptation Plan required under the UK Climate Change Act 2008.

Comments were also made around the need for a 'bigger discussion' on support and guidance, to determine how to implement and meet the requirements in the section 42 regulations, as without this support many of the reporting public bodies might not provide meaningful data or analysis in their required reports.

There was also a suggestion to seek relevant lessons learned or 'off-the-shelf solutions' which are used in other jurisdictions, which implement a form of climate change reporting by public bodies. Additional concerns were raised on the financial impact of delivering on a reporting duty on the public bodies themselves, including the potential requirement for procurement of specialist services by them to help with their 'carbon analytics'. There was also discussion around using offset data storage and transport data hubs.

Comments were also made about publishing the reports provided by public bodies on their own websites and/or on government's website. Other comments suggested that follow-up meetings between the reporting bodies and the departments should be undertaken after they have reported. The aim would be to target what emission plans can be funded and implemented. A suggestion was provided relating to the provision of a publicly accessible digital platform with league tables which would demonstrate a clear correlation between performance and national targets.

## General comments

The following general comments were also provided:

- views that 'enforcement' should be implemented in order to ensure public bodies comply with their reporting duties under the section 42 regulations;
- the merits of direct reporting by the bodies to DAERA, versus the sponsoring NICS department reporting to DAERA on behalf of their public bodies (i.e. bodies within their remit); and
- the need to have an external audit process to check the data reported by the public bodies under the upcoming regulations.

## Annex 2 - List of Consultation Questions

The online survey for the consultation allowed the respondents to select an answer from tick box options and provided opportunities to express reasons for their answers in text boxes.

The questions which were asked within the public consultation are set out below:

**Question 1: How often do you think specified public bodies should provide their adaptation reports?**

**Question 2: When should specified public bodies be required to provide their first adaptation report?**

**Question 3: How often do you think specified public bodies should provide their mitigation reports?**

**Question 4: When should specified public bodies be required to submit their first mitigation report?**

**Question 5: Do you agree that the time period for which emissions data must be provided, by specified public bodies in their mitigation reports, should cover financial years? (i.e. periods from 1st April to 31st March)?**

**Question 6: If you have any other views on the frequency and timing of reporting which should be set under the future regulations, please provide them below.**

**Question 7: How do you think the specified public bodies (who will have a duty to report under the regulations) should be identified?**

**Question 8: If a criteria-based proportionality approach is used in the future regulations, which criteria do you think should be included for specifying public bodies?**

**Question 9: Do you agree that all of the public bodies listed, in the schedule of the example draft regulations, should be required to report under the future regulations?**

**Question 10: (For North/South Implementation Bodies) Do you foresee any practical problems with dividing up the exercise of your functions in Northern Ireland, in order to report under the future regulations?**

**Question 11: Do you think that the future regulations should allow flexibility for public bodies to share data and/or information with each other, in order to comply with their reporting duties?**

**Question 12: Do you think that the future regulations should allow flexibility for two or more public bodies to provide a single, joint report?**

**Question 13: Which format do you think the future regulations should require reports to be submitted in?**

**Question 14: Where do you think the future regulations should require reports to be published?**

**Question 15: (For organisations) Do you think that your organisation could currently provide the level of detail requested in the example draft reporting template?**

**Question 16: Are there any questions in the example draft reporting template, which you think should be amended, removed or any further questions to be added?**

**Question 17: What type of support do you think may be required to help specified public bodies meet their reporting duties under the future regulations?**

**Question 18: Should public bodies be required to validate the information in their reports before they are submitted to DAERA under the future regulations? (A requirement for reports to be signed off by the organisation's senior management for example.)**

**Question 19: (For organisations) If the future regulations place climate reporting duties on your organisation, please provide an estimate of what the resource implications might be (for example cost, staff numbers, time etc.).**

**Question 20: If you have any further comments in respect of any of the issues raised in this consultation, please provide them below.**

**Question 21: If you have any other comments on any important issues, which you feel have not been adequately covered in this consultation, please provide them below.**

## Annex 3 - List of Organisational Respondents (Alphabetical)

Action Renewables Ltd	Education Authority Northern Ireland
Alpha Housing Association	Electricity Association of Ireland
Agricultural Consultants Association	Energy Storage Ireland
Antrim and Newtownabbey Borough Council	EP Ballylumford Ltd / EP Kilroot Ltd
Apex Housing Association	ESB Group
Ards and North Down Borough Council	Fermanagh and Omagh District Council
Ark Housing Association NI Ltd	Firmus Energy
Arts Council of Northern Ireland	General Teaching Council for Northern Ireland
Belfast City Council	George Best Belfast City Airport
Belfast Energy Storage Company Ltd (Energia Group)	GNI (UK) Ltd
Belfast Harbour Commissioners	Green Party Northern Ireland
Belfast Health and Social Care Trust	Habinteg Housing Association
Belfast International Airport	Health and Safety Executive for Northern Ireland
British Horse Society Ireland	InterTradelreland
Business Services Organisation	Institute of Public Health in Ireland
Carbon Disclosure Project	Invest NI
Causeway Coast and Glens Council	Keep Northern Ireland Beautiful
Charity Commission	Libraries NI
City of Derry Airport	Lisburn and Castlereagh Borough Council
Clanmil Housing Association	Livestock and Meat Commission for Northern Ireland
Click Energy	Londonderry Port and Harbour Commissioners
Coleraine Harbour	Loughs Agency
Commissioner for Older People for Northern Ireland	Maze Long Kesh Development Corporation
Construction industry training board NI	Mid and East Antrim District Council
Consumer Council	Mid Ulster District Council
Council for Nature Conservation and the Countryside	Ministerial advisory group for Architecture and the Built Environment
Democratic Unionist Party	Mutual Energy
Derry City and Strabane District Council	
Drainage Council NI, as its Chair	



National Museums Northern Ireland	PowerNI
National Trust NI	Queen's University Belfast
Newry, Mourne and Down District Council	Renewable NI
NIE Networks	Royal Mail
Northern Ireland Audit Office	Royal Society for the Protection of Birds NI
Northern Ireland Authority for Utility Regulation	Royal Society of Ulster Architects
Northern Ireland Commissioner for Children and Young People	SGN Natural Gas
Northern Ireland Council for Integrated Education	South Eastern Health and Social Care Trust
Northern Ireland Environment Link	South Eastern Regional College
Northern Ireland Federation of Housing Associations	South West College
Northern Ireland Fishery and Harbour Authority	Southern Health and Social Care Trust
Northern Ireland Housing Executive	Southern Regional College
Northern Ireland Local Government Association	Spirit Aerospace
Northern Ireland Local Government Officers' Superannuation Committee	Sport NI
Northern Ireland Police Fund	SSE
Northern Ireland Practice and Education Council for Nursing and Midwifery	St Mary's University College
Northern Ireland Water	Stranmillis University College
Northern Regional College	Strategic Investment Board Ltd
Open University in Ireland	Sustainable Northern Ireland
Patient and Client Council	System Operator for Northern Ireland
Phoenix Energy (Phoenix Natural Gas)	Tourism Northern Ireland
Police Service of Northern Ireland	Ulster University
Port of Larne	UNISON Northern Ireland
	Warrenpoint Port (Warrenpoint Harbour Authority)
	Waterways Ireland
	Western Health and Social Care Trust
	Women's Resource and Development Agency
	3T POWER

## Annex 4 - Summary of Consultee Data Provided on Current Climate Change Reporting to Other Schemes and Regimes (outside of section 42 regulations)

Out of the total 127 responses which were provided to this consultation, 112 respondents indicated that they were representing an organisation. Respondent organisations were asked in the 'About You' section of the consultation the following question: **Does your organisation currently report on climate change? If yes, please tell us the name of the reporting regime/scheme etc.**

46 out of 112 respondent organisations (41%) selected 'yes' to this question, 51 respondent organisations (46%) selected 'no', 15 respondents (13%) did not answer this question.

The following references were provided by some of the respondent organisations in relation to their current reporting on climate change:

Airport Carbon Accreditation scheme.	Local Governments for Sustainability.
Annual Sustainability report - UN Sustainability Goals.	International Organization for Standardization for environmental management.
Business in the Community's NI Environmental Benchmarking Survey, Net Zero Target.	Irish government - 2030 Public sector climate targets
Carbon Disclosure Project.	The Local Government Act (Northern Ireland) 2014.
Carbon Literacy Programme.	Morgan Stanley Capital International index.
Climate Change (Scotland) Act 2009.	Department for Communities - annual report on energy conservation and GHG reduction.
Climate Group Action Plan. (Ministerial advisory group for Architecture and Built Environment).	Sustainable Energy Authority of Ireland.
Climate NI - adaptation reporting.	Strategic Investment Board - Energy Data Monitoring.
Corporate Sustainability Directive.	Streamlined Energy and Carbon Reporting under the Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018.
Dow Jones Sustainability Index.	Sustainalytics.
EcoVadis.	Taskforce on Climate-Related Financial Disclosures under the Companies Act 2006, and various connected legislative provisions.
Emissions Trading Scheme.	
Energy Savings Opportunity Scheme.	
Environmental Strategy.	
Estates Management Annual Returns.	
Global Reporting Initiative -Sustainability Reporting Framework.	

Occupational Pension Schemes (Climate Change Governance and Reporting) Regulations 2021.

Utility Regulator - Annual Information Returns.

Water and Sewerage Services Act (NI) 2016.

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