Context

Increasing external scrutiny

New monitoring body

- Informally agreed recommendation from ESS investigation IESS.21.012
- Body to monitor the system of climate change duties compliance
- Options including the role of ESS under consideration

Ministerial letter (issued end May 2024)

- Assure themselves they are compliant with the duties
- Statutory deadline 30 November
- Bodies free to submit early

Statutory Guidance for public bodies



1

3d - Targets

SMART – specific, measurable, ambitious but achievable, relevant and timebound

Include:

- Sectoral targets
- Details of what your targets cover or include/exclude
- Interim targets where the end date lies far off e.g. 2045

Avoid:

General "all emissions" targets or "all Scope 3" targets

Scope 3 targets:

- Report Scope 3 separately from Scopes 1 and 2
- Acceptable to set different baseline years for Scope 3 categories and to have individual targets



3da - Aligning resources with targets

Financial resources

- what money is being spent on
- how it is being spent
- · embedding climate into financial decision making

Staff resource

- creating posts, expanding teams
- strengthening governance arrangements
- staff training and inductions
- · objectives

Collaboration and partnership working

· examples of joint working with shared outcomes



2

3db - Publishing progress

Do:

- say how you inform staff, service users and other stakeholders on progress
- embed climate and sustainability reporting into your corporate reporting regime, e.g. annual corporate report, annual financial report
- develop climate related corporate KPIs
- include relevant links

Don't:

reference the annual PBCCD report / SSN website



Part 5 - Procurement

- Sustainable Procurement Tools
- e.g. for screening to identify your carbon hot spots / top suppliers if you want to start developing an engagement plan
- SPPN 3/2022 climate and circular economy considerations
- avoid duplication by cross-referencing your annual Procurement Report, include a link
- Scope 3 emissions CXC report



5

Wider workstreams

Statutory Guidance

- consultation as soon as reasonably practicable after the Bill
- supplements to follow in two tranches: first likely early 2025 (TBC)

Amendment Order

- introduce additional yes/no answers around existing questions/topics
- add new questions on buildings, fleet, land and offsetting
- ensure wider Scope 3 emissions can be recorded
- formal consultation process all details TBC

Modernised reporting system

- · develop user and technical specification this year
- aim to procure/develop new system 2025-26, subject to budget and Ministerial sign off

