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

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
- sharing resources

### 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

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