

CLIMATE CHANGE DUTIES – GUIDANCE FOR PUBLIC BODIES

AMENDMENTS MARCH 2023

The Climate Change (Public Bodies' Reporting Requirements) (Amendment) Regulations 2023 [SD 2023/0075] were approved by Tynwald at the March 2023 sitting.

Those regulations amended the Climate Change (Public Bodies' Reporting Requirements) Regulations 2022 [SD 2022/0124]

Amendments to the 'Climate Change Duties – Guidance for Public Bodies' [GC 2022/0002] (the Guidance) are set out below. These are necessary to give effect to the changes made by the Regulations, before the end of the first reporting period (31 March 2023).

More extensive amendments to the Guidance will be issued in due course, to bring it up-to-date with developments over the coming weeks and in line with other feedback from public bodies.

The amendments to the Guidance are as follows:

Categorisation of public bodies

The categorisation of public bodies is now:

- **Category A** are public bodies with 150 or more FTE staff.
- **Category B** are public bodies with more than 15 but fewer than 150 FTE staff.
- **Category C** are dormant/inactive publicly owned companies and public bodies with 15 or fewer FTE staff.

In summary, the reporting requirements of those public bodies are:

- **Category A**
For both baseline year and reporting period:
 - Consumption (usage) data in respect of vehicle fuels, building heating fuels, electricity generation for own use and electricity use (from network), details relating to land owned.For reporting period:
 - Information as to how the climate change duties have been implemented eg. governance, actions, plans etc.
- **Category B**
As per Category A but there is no baseline year requirement.
- **Category C**
Inactive - A declaration that the public body has remained inactive for the reporting period
Active - Information as to how the climate change duties have been implemented eg. governance, actions, plans etc.

Calculating emissions and emissions data

There is no longer any requirement to provide manually calculated emissions data in reporting, because the reporting form has been developed to calculate emissions automatically from consumption (usage) data, therefore:

- All references in the guidance to 'calculating' emissions should now be read as references to 'establishing' emissions.
- All references to 'emissions data' should now be read as references to 'consumption (usage) data'.

Simplified reporting requirements

Reporting requirements have been simplified and therefore references to Scope 1 emissions (other than transport, heating and electricity generation for the public body's own use) as reportable, should be omitted.

Reporting form

The reporting form has now been prepared and so the sample form included at the end of the Guidance should be omitted.