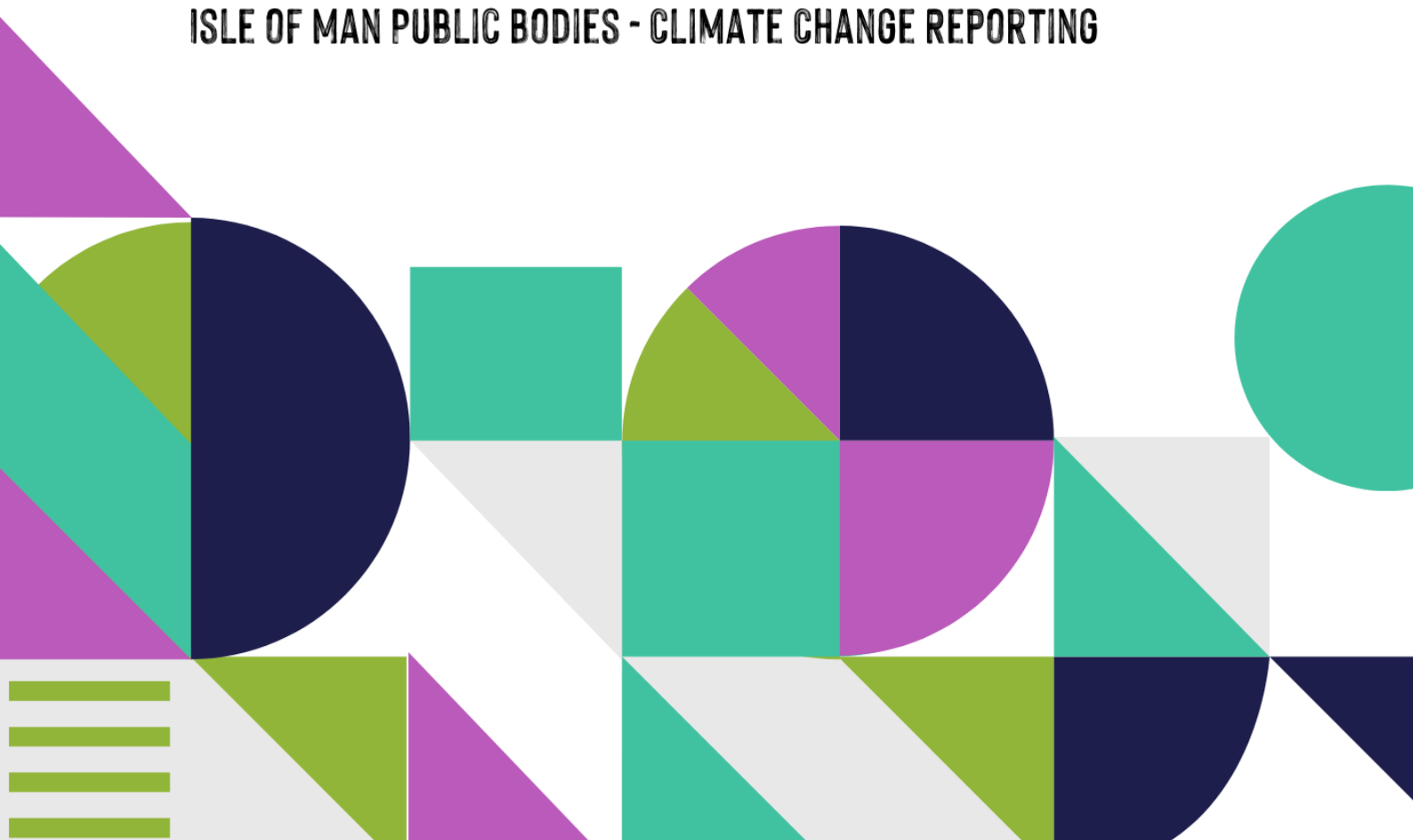




2022 – 2023

SUMMARY ANALYSIS REPORT

ISLE OF MAN PUBLIC BODIES - CLIMATE CHANGE REPORTING



CONTENTS

Click on any title to jump to section.

1 Executive Summary

- 1.1 Introduction
- 1.2 Public sector leadership role
- 1.3 First reporting period
- 1.4 Headline findings
- 1.5 Headline recommendations
- 1.6 Compliance
- 1.7 Next steps

3 Emissions

- 3.1 Baseline
- 3.2 Total emissions
- 3.3 Costs and savings
- 3.4 Transport
- 3.5 Buildings
- 3.6 Electricity use
- 3.7 Electricity generation
- 3.8 Missing data
- 3.9 Data quality and visibility
- 3.10 Government Climate Audit 2023
- 3.11 Land and carbon storage

5 Highlights

- 5.1 Arbory Rushen Commissioners
- 5.2 DEFA
- 5.3 DESC
- 5.4 DfE
- 5.5 IOM Post Office
- 5.6 Treasury
- 5.7 General Registry
- 5.8 Onchan Commissioners
- 5.9 Public Sector Pensions Authority
- 5.10 Radio Manx Limited

7 Conclusion & Recommendations

- 7.1 Conclusion
- 7.2 Recommendations:
 - Data Recommendations
 - Land Recommendations
 - Governance & Behaviour Recommendations
 - Reporting Process Recommendations

2 Background

- 2.1 Legal obligations
- 2.2 The public bodies
- 2.3 Functions and value of reporting
- 2.4 What the reports contain
- 2.5 What is not included
- 2.6 International context
- 2.7 Roles and responsibilities

4 Governance and behaviour

- 4.1 Decision making
- 4.2 Awareness
- 4.3 Climate action/emissions reduction plans
- 4.4 Other relevant documents
- 4.5 Climate action

6 The Reporting Process

- 6.1 Emissions reporting process
- 6.2 Land reporting process
- 6.3 The reporting form
- 6.4 Analysis of reports
- 6.5 Reporting content
- 6.6 Categories
- 6.7 Definition of 'public body'
- 6.8 Publication
- 6.9 Separate vs. combined reporting

1 Executive Summary

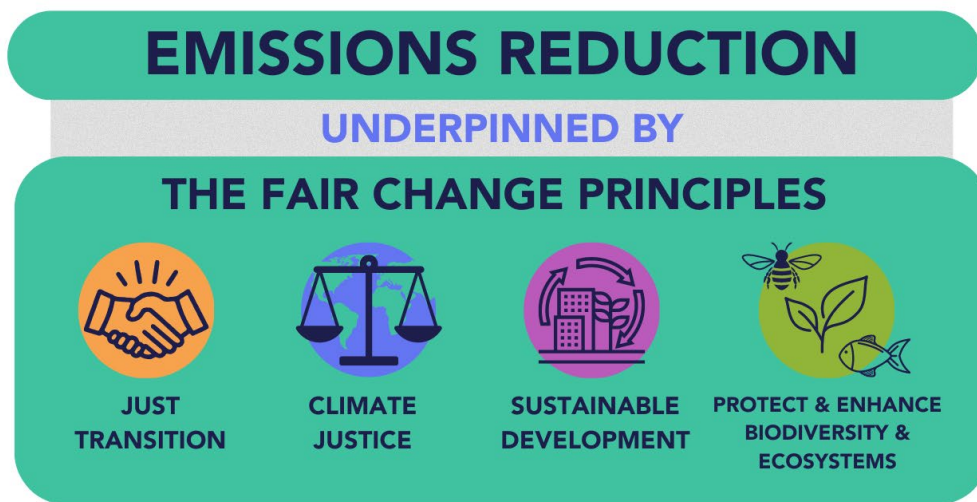
1.1 Introduction

The Isle of Man’s climate change legislation sets a target date for net zero emissions of all greenhouse gases by 2050, along with interim targets of 35% by 2030 and 45% by 2035.

Public sector bodies play a key role in meeting these ambitious targets and supporting our Island’s transition to net zero.

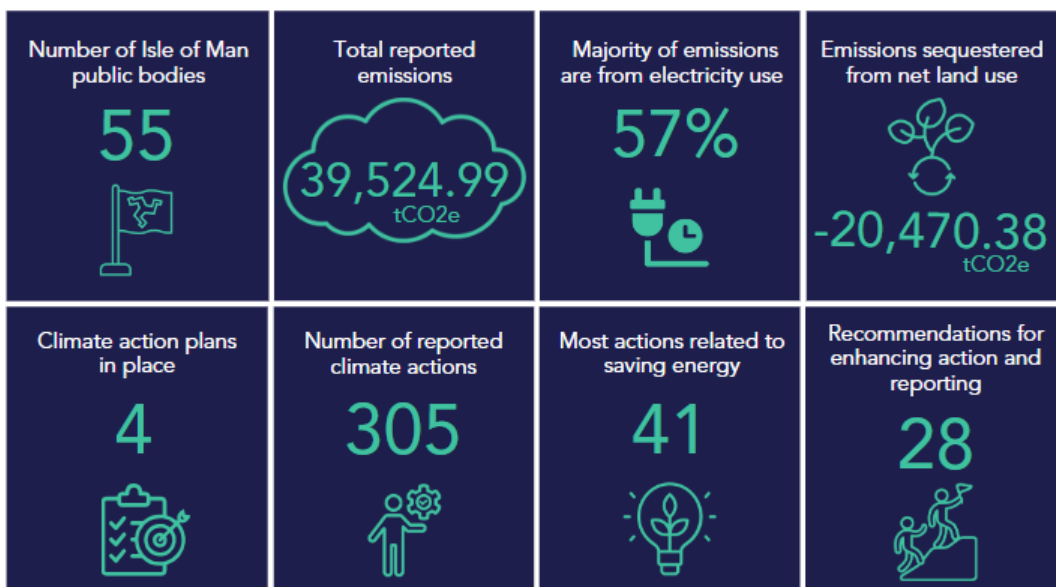
They have statutory duties to cut greenhouse gas emissions, ensure that change is delivered fairly, act sustainably and report annually on how actions have been taken to comply with these duties. These unifying duties ensure that the Manx public sector are working towards a shared goal, in line with shared principles.

The climate change duties for public bodies are:



For more information on the legal obligations of public bodies, see section 2.1.

This document summarises Manx public body reporting outcomes for the period 1 April 2022 – 31 March 2023. This is the first climate change public body Summary Analysis Report.



The reporting form asked public bodies to provide data on fleet and heating fuel consumption, electricity use, habitat types for land owned by public bodies and information about how climate change is being embedded in the functions of public bodies (governance and behaviour).

It is important to note that, as this is the first report of its kind in the Isle of Man, obtaining the necessary data posed significant challenges for public bodies. We know that some data is missing, incomplete or has been estimated. Additionally, the information requested in the reports was limited. This means that we do not yet have a full picture of Manx public body emissions. The true level of which is higher than what is reflected in this report.

However, we have now taken the first important step toward building that picture and will continue to enhance it in future reporting periods.

Despite not yet providing a complete insight into public body emissions, the reporting process is critical to:

- Encourage public bodies to improve and engage with their consumption/emissions data so that they can effectively reduce their emissions.
- Foster accountability for climate action within the Manx public sector so that we can demonstrate to our community that we are leading the way.

For more information on the functions and value of reporting see section 2.3.

'Public bodies' are defined in the [Climate Change Act 2021](#) (the Act) via reference to the [Freedom of Information Act 2015](#). They include a wide variety of organisations of different sizes and with different functions and were divided into three categories, based on number of staff, for the purposes of proportionality in reporting. Each public body is required to submit a report annually and the individual reports are to be made public by each public body. For more information about the public bodies and categorisations, please see section 2.2.

1.2 Public sector leadership role

The Isle of Man public sector has a vital role to play in our Island's transition to net zero¹ by 2050.

In a recent study², undertaken by Island Global Research, 62% of the Manx public want the Isle of Man Government to be doing more to reach net zero.

To lead the way to net zero for our Island, public bodies should:

- Look inwards at our own emissions and behaviours, ensuring that we are achieving reductions, demonstrating climate leadership and setting high standards for our community to follow;
- Perhaps even more importantly, look outwards at the influence and impact we have on our community's emissions, ensuring that our processes and policies are enabling and encouraging low emission, sustainable choices; and
- Champion the Fair Change principles, ensuring that our transition to net zero is well-managed and maximises benefit for our community.

This first reporting period has been challenging and we would like to thank all of those involved in preparing the reports and the data necessary.

¹ What is 'net zero'? <https://www.netzero.im/media/1ghd1wsp/pubbodsinfosheet-netzero.pdf>

² <https://netzero.im/media/msaefn35/igr-report-iom-government-climate-change-pulse-survey-2023.pdf>

ISLE OF MAN PUBLIC BODIES & CLIMATE CHANGE

WHAT ARE OUR RESPONSIBILITIES?

FAIR
CHANGE



CLIMATE
ACTION



ANNUAL
REPORTING



WHAT'S NEEDED FOR SUCCESS?

CULTURE &
LEADERSHIP



KNOWLEDGE



DATA



TIME &
RESOURCES



TOOLS &
SUPPORT



HOW DO WE GET THERE?

UNLOCK YOUR DATA POTENTIAL

- Improve data collection, accuracy, completeness and accessibility.
- Engage with your consumption data to motivate and monitor emission and cost reductions.
- Keep records throughout the year - so you are ready for reporting.

EMBED CLIMATE ACTION

- Make a climate action plan.
- Re-examine business as usual and undertake a policy review to ensure that existing practices do not stand in the way of achieving our climate goals.
- Ensure climate is always part of decision making.

RAISE AWARENESS & UNDERSTANDING

- Undertake Carbon Literacy training.
- Raise awareness and understanding within your public body.
- Access resources on [netzero.im](https://www.netzero.im).

DEMONSTRATE CLIMATE LEADERSHIP & CREATE CLIMATE CULTURE

- Support and enable staff to take climate action and make low emission, sustainable decisions.
- Establish responsibility and accountability for climate action within your public body.
- Embrace change and manage it well to maximise benefit.
- Use reporting to showcase your climate actions and demonstrate to our community that we are leading the way.

1.3 First reporting period

This report is an analysis of the first ever climate change reporting by public bodies in the Isle of Man. The Climate Change Act came into effect in 2021 and the first reporting period for public bodies ran from 1 April 2022 to 31 March 2023. Both CCTT, who administer reporting, and public bodies are at the very beginning of a very steep learning curve and this should be kept in mind when reading this report.

Not all of the requested data was readily available to public bodies. However, the process of identifying data gaps has been valuable and data will continue to improve in future reporting periods.

Notwithstanding gaps in data, the reporting process has been effective in putting climate action and emissions on the agenda for public bodies and has created a picture of where we are now, on which public bodies can build in future years.

The challenges around data have, to some extent, distracted from the need for climate action. There is large disparity between public bodies and the amount of climate action being undertaken, with eight (seven Category C and one Category B) reporting no actions relating to the climate change duties at all during the reporting period.

As public bodies become accustomed to reporting, and the process itself develops, we would like to see public bodies using the reporting form as an opportunity to showcase climate action. While emission data is essential for tracking progress, it should not serve as a distraction from taking action known to reduce emissions.

Carbon Literacy training, which is being rolled out across the public service, will help to support this. The Carbon Literacy course provides people with important knowledge about climate change and helps them to understand how to practically apply it within their roles. To facilitate this **it is recommended that public bodies ensure as many staff as possible, at all levels, undertake Carbon Literacy training. (R22)**

For more information on Carbon Literacy visit: <https://www.netzero.im/our-programme/climate-change-duties/carbon-literacy-training/>

1.4 Headline findings

1.4.1 Emissions

As this was the first reporting period, we do not have other emissions data to make comparisons with; this reporting period therefore establishes a baseline.

The report focussed on a small number of high-level emissions sources, intended as indicators in key areas – it is not a full emissions audit. Due to challenges around accessing data and the limited scope of reporting we do not have a full picture of public body emissions which **we are sure will be higher than what has been reported.**

Based on public body concerns about data accessibility and staff resources, raised during the development of the reporting requirements, the requested information was kept to a minimum for this first reporting period. It therefore comprises a small number of basic Scope 1 and 2 emission indicators. Recommendations in relation to future reporting requirements are included in [section 6.5](#) of this report. It is likely that buildings' data in particular is lower than reported due to the differing number of manual bills and inconsistent processes across government. Transport data does not include some petrol use for government fleet as the system for purchasing it is manual and not disaggregated by department.

There appears to have been common under-reporting of actions relevant to the climate change duties. We believe this was because many public bodies did not effectively collect data from across their organisations and because awareness and understanding of the climate change duties, in particular the Fair Change principles, needs to be improved. Carbon Literacy training, now being rolled out across public bodies, is an important tool for achieving this.

Now that they are more familiar with the reporting process, it is recommended that public bodies **improve collection of Governance and Behaviour data within organisations, collecting data throughout the reporting period, to avoid under-reporting (R18)**. An internal data collection form is provided at <https://www.netzero.im/resources/public-bodies>

The quality of reporting was very mixed. Some reports were very comprehensive and included a wide range of insights and actions from multiple sections/teams within the public body, along with supporting documents. However, in some other cases it was very clear that reporting had been left to the last minute and that little or no attempt to collect data and information from across the organisation had been made (or that such attempts had not been successful). Questions were commonly left unanswered or partially completed.

There was a tendency for public bodies to report existing practices, rather than new actions taken during the reporting period. As this is the first reporting period, this makes sense; however, we hope to see only new, additional actions included in future reports.

Business as usual means emissions as usual, so it is recommended that public bodies:

- **Embed the climate change duties in decision making processes; and**
- **Re-examine current practices by undertaking a policy review, in line with action C.4 of the Isle of Man Climate Change Plan 2022-2027, to ensure that nothing is standing in the way of achieving our climate goals (R21).**

1.5 **Headline recommendations**

The most important recommendations, following the first reporting period, are:

HEADLINE RECOMMENDATIONS

DATA

Improve data accessibility/visibility and public body engagement with their data, to motivate reducing emissions and costs, both in terms of data held by DOI Shared Services but also data held by individual public bodies.

LAND

Public bodies should improve their understanding of the land they own to enable more accurate reporting, maximise the ability to get the most value from their land and support delivery of the Land Management Framework.

GOVERNANCE AND BEHAVIOUR

Public body climate action should lead the way by being ambitious, planned, monitored and accurately reported. Through training and policy review, public bodies should ensure that the climate change duties are embedded in the way that they work to ensure that all activities support the Island's transition to net zero.

REPORTING PROCESS

The reporting process should be improved, over a set timetable, to:

- Increase the value of reporting and create a more accurate picture of public sector emissions.
- facilitate quicker analysis of reports and feedback for public bodies.

Each of these headline recommendations is supported by additional, more detailed and specific recommendations. For the full list of recommendations, please see section 7. Throughout this document, recommendations are highlighted in purple text and contain a link to section 7 so that they can be easily viewed in full.

When reading this report, it is important to bear in mind that the Manx public sector is at the beginning of a steep learning curve which will require significant change. This first reporting period establishes our baseline – for emissions and climate action – we must continue to develop and enhance our approach to delivering the change needed, in ways that maximise benefit for our community.

The majority of public body activities, policies, buildings and infrastructure were designed before the climate emergency was understood. We must therefore be open to re-evaluating the way we do things.

1.6 Compliance

All public bodies submitted reports, except one which, due to an administrative error, was erroneously advised that it was not a public body as defined by the Climate Change Act 2021 and therefore did not submit a report. That public body will report next year.

Different deadlines applied to the different categories of public bodies depending on the amount of information requested. The smallest (Category C) were asked for the least information and were required to submit their reports two months after the end of the reporting period. Medium sized public bodies (Category B) were allocated four months and the largest (Category A) were allocated 6 months.

Not all reports, in any of the categories, were submitted by the deadlines; however, as this is the first year of reporting and there were teething issues with data accessibility, the CCTT continued to accept reports after the deadline.

1.7 Next steps

The process of reporting and analysis of the submitted reports has identified several potential ways in which the process could be improved.

Section 6 sets out detailed proposals for improving future public body reporting, following feedback from public bodies and the analysis undertaken by CCTT.

Headline recommendations in relation to the reporting process are:

- **Over a 6 year period, phase in additional reporting content, to provide a more comprehensive picture of public body emissions and climate action.**
- **Explore options for outsourcing analysis of the reports.**
- **Improve the format of the report and enable centralised publication.**
- **Improve proportionality of report by amending the categorisation of public bodies.**

For a full list of recommendations, please see section 7.

2 Background

2.1 Legal obligations

Public bodies are required to “prepare reports on compliance with their climate change duties”, which are as follows:

- (1) A *public body*, in performing its duties, must act in the way that it considers best to contribute to —
- (a) the meeting of the net zero emissions target by the net zero emissions target year;
 - (b) the meeting of any interim target;
 - (c) supporting the *just transition* principles and the *climate justice* principle;
 - (d) *sustainable development*, including the achievement of the *United Nations sustainable development goals*; and
 - (e) protecting and enhancing *biodiversity, ecosystems and ecosystem services*.

The content of that report, and the date by which it must be submitted, are proportional to the size of the public body and is set out in detail in [section 2.5](#) of this report.

Click on the links to find out more about each of the duties.

The content of the reporting form is set out in the [Climate Change \(Public Body Reporting\) Regulations 2022](#) (as amended).

The reporting process is designed primarily to:

- Indicate compliance with the duties
- Identify and help to resolve barriers to change
- Encourage public bodies to engage with and improve their emissions data

2.2 The public bodies

There are 55 public bodies in total, defined, in the Climate Change Act 2021, by reference to the Freedom of Information Act 2015. They include government departments, statutory boards and offices, local authorities and some publically owned companies.

The public bodies are divided into three categories for the purposes of reporting, based on average number of staff during the reporting period. Categorisation was introduced to make reporting proportional and achievable by all public bodies.

There are 12 category A, 13 category B and 30 category C public bodies. Numbers of employees range from <1 (i.e. less than one full time employee) to >2500. In total, public bodies employ almost 13,000 staff (not including around 800 casual health care staff).

A list of public bodies and their categories is shown on the next page.

Recommendations in relation to the future categorisation of public bodies are included in [section 6.6](#).

2.2.1 Public bodies by reporting category

Category A	150+ fte³ stationed⁴ employees
<ul style="list-style-type: none"> • Cabinet Office • Chief Constable (IOM Constabulary) • Department for Enterprise • Department of Education, Sport and Culture • Department of Environment, Food and Agriculture • The Treasury 	<ul style="list-style-type: none"> • Department of Home Affairs • Department of Infrastructure • Douglas City Council • Manx Care • Manx Utilities Authority • Isle of Man Post Office
Category B	More than 15 but fewer than 150 fte stationed employees
<ul style="list-style-type: none"> • Attorney General's Chambers • Office of the Clerk of Tynwald • Department of Health and Social Care • Financial Intelligence Unit • Isle of Man Financial Services Authority • Gambling Supervision Commissioner • General Registry 	<ul style="list-style-type: none"> • Manx Museum and National Trust • Onchan District Commissioners • Peel Town Commissioners • Public Sector Pensions Authority • Radio Manx Limited • Ramsey Town Commissioners
Category C	Financially inactive/dormant OR up to 15 fte stationed employees
<ul style="list-style-type: none"> • Andreas Commissioners • Arborg and Rushen Commissioners • Ballaugh Parish Commissioners • Braddan Parish Commissioners • Bride Parish Commissioners • Castletown Town Commissioners • Communications and Utilities Regulatory Authority • e-Ilan Communications Limited • Garff (Laxey, Lonan, Maughold) Commissioners • German Parish Commissioners • Information Commissioner • Jurby Parish Commissioners • Laxey Glen Mills Limited • Lezayre Parish Commissioners • Malew Parish Commissioners • Manx Cable Company Limited 	<ul style="list-style-type: none"> • Marown Parish Commissioners • Michael District Commissioners • Industrial Relations Officers appointed under section 5 of the Trade Disputes Act 1985 (MIRS) • Isle of Man Office of Fair Trading • Patrick Parish Commissioners • Port Erin Village Commissioners • Port St Mary Village Commissioners • Public Services Commission • Road Transport Licensing Committee • Santon Parish Commissioners <p>Inactive public bodies</p> <ul style="list-style-type: none"> • Isle of Man Film (DOI) Limited • Isle of Man Film Limited • Isle of Man Limited • Isle of Man National Transport Limited

³ 'fte' means 'full time equivalent'

⁴ All civil servants are employed by the Public Services Commission so 'stationed' means reporting categorisation is based on numbers of staff working in particular departments, rather than all staff being attributed to the PSC.

2.3 Functions and value of reporting

Public body reporting is required by the Climate Change Act 2021 and is intended to ensure that the Isle of Man public sector understands, and is making concerted effort to reduce its emissions and support the Fair Change Principles.

- ✓ **Provides insight into public body climate action progress.**
- ✓ **Keeps the public sector accountable for continuing to reduce its emissions.**
- ✓ **Is an indicator for compliance with the Climate Change Act 2021 public body duties.**
- ✓ **Helps us to understand and resolve barriers to public sector climate action.**
- ✓ **Provides an opportunity for public bodies to showcase their climate action successes.**
- ✓ **Relates to public bodies' own emissions, not those dictated by public demand (e.g. national electricity supply etc.).**
- ✗ **Is not a full scale, detailed emissions audit.**
- ✗ **Does not feed into the national GHG inventory.**

Reporting prompts public bodies to engage with their emissions data, understand their impact and take action. Reporting provides accountability to our Island community, so that they understand and trust that the public sector are delivering the change needed to mitigate and adapt to climate change.

It is important to note that public body reporting is intended as a barometer of progress within the public sector and does not feed into the Island's national GHG inventory as this would result in double-counting.

Engaging with our consumption data is essential. If you never saw your electricity bill and it was paid by someone else, would you feel motivated to reduce your use?

Engagement with data has been shown to have striking results. For example, in the US city of Oberlin, sensors are placed around the city's various public buildings and online public dashboards display energy and water use within buildings, translating complex data into visualisations which are easily understood by a non-technical audience. This provides users with information they can use to understand the impact of changing their consumption habits and has reduced energy consumption by 32%. So reducing energy use is also important from a financial perspective – the more we can reduce our consumption of fossil fuels and electricity, the more we reduce costs to Isle of Man Government and the wider public sector.

2.4 What the reports contain

Public bodies use a reporting form, available on the netzero.im website, to submit their report. The form was designed in accordance with the statutory reporting requirements set out in the [Climate Change \(Public Bodies Reporting Requirements\) Regulations 2023](#) (as amended).

In summary, the reports request the following:

Category A	<ul style="list-style-type: none"> • Baseline data – fuel and electricity consumption, land data • Reporting period data – fuel and electricity consumption, land data • Governance and behaviour – decision making, awareness, actions and action planning
Category B	<ul style="list-style-type: none"> • Reporting period data – fuel and electricity consumption, land data • Governance and behaviour – decision making, awareness, actions and action planning
Category C	<ul style="list-style-type: none"> • Inactive/Dormant – A statement confirming inactivity during the reporting period • Active – Information on governance and behaviours – actions and action planning

The information requested in relation to emissions is as follows:

SCOPE 1 (Direct)	Transport (fleet used by the public body)	<ul style="list-style-type: none"> • Petrol (litres) • Diesel (litres) • Coal (tonnes)
	Buildings (heating of buildings occupied by the public body)	<ul style="list-style-type: none"> • Natural gas (kWh) • Heating oil (litres) • Coal (tonnes) • LPG/Propane (litres) • Wood - Logs (tonnes) • Wood - Chips (tonnes) • Wood - Pellets (tonnes)
	Electricity Generation (own use)	<ul style="list-style-type: none"> • Petrol (litres) • Diesel (litres)
	Land (owned by the public body)	<ul style="list-style-type: none"> • Parcel reference or address • Area (hectares) habitat type • (multiple choice response)
SCOPE 2 (Indirect)	Electricity use	<ul style="list-style-type: none"> • Electricity used (kWh)

The information requested in relation to governance and behaviour is as follows:

	Public bodies were asked:
Decision Making	To describe any processes or mechanisms by which the public body has included the climate change duties in its decision making processes.
Awareness	To describe any ways in which the public body has raised staff awareness of the climate change duties.
Emissions reduction/climate action plans	Whether the public body has prepared a climate change/emissions reduction, is in the process of doing so or, where no dedicated plan is in place, their climate action plans are set out in other documents.
Other relevant documents	For details of any plans, strategies or other similar documents relating to the climate change duties.
Climate action	To describe any actions taken by the public body to reduce its emissions, or in relation to any other aspect of the climate change duties, during the reporting period. They were also asked to provide the status of such actions and to which aspect of the duties they relate.
Highlights	Whether there were any actions or initiatives taken by the public body over the reporting period, in relation to the climate change duties, that they wished to highlight.
NOTE: Category C public bodies were not asked to provide information relating to decision making or awareness.	

Click [HERE](#) to view the 2022-2023 reporting form.

Recommendations in relation to the future content of reports are set out in [section 6](#).

2.5 What is not included

In response to concerns raised by public bodies about data accessibility, during the development of the reporting requirements, the range of information requested during this first reporting period was kept minimal. This approach seeks to find a balance between collecting valuable data and overloading public

bodies with data collection requirements. It is proposed that additional data will be collected in future years. At this stage the focus has been on prompting public bodies to begin to engage with their emissions data and identifying gaps.

Notably, the 2022-2023 reporting does not include:

- Business travel
- Emissions from cooling and air conditioning
- Emissions from waste
- Scope 3 emissions (supply chain, contractors etc.)
- Buildings/land owned but not used by public bodies (i.e. leased or rented out)
- Renewable energy generated by public bodies
- Emissions from staff commutes

Electricity generation for the public supply is also not included because demand for electricity is not directly controlled by a public body.

2.6 National context

The Isle of Man's public body climate change reporting system closely resembles Scotland's, which has been in operation for more than a decade. The specific duties differ slightly, although all the principles we refer to as Fair Change appear in the Scottish legislation too. Scotland's individual and summary analysis reports can be viewed on Sustainable Scotland Network's website:

<https://sustainableScotlandNetwork.org/reports>

In England, the system is different. Central government (departmental) reporting is based around the 'Greening Government Commitments' which gives emissions reductions targets to each department and includes quarterly and annual reports. These targets commit departments to:

- reduce their greenhouse gas emissions
- reduce water consumption
- minimise waste and promote resource efficiency
- improve sustainable procurement
- develop and deliver nature recovery plans
- develop and deliver climate change adaptation strategies
- reduce environmental impacts from ICT and digital services

More information can be found here: <https://www.gov.uk/government/publications/greening-government-commitments-2021-to-2025/greening-government-commitments-reporting-requirements-for-2021-to-2025>

Local authorities in the UK are not required by law to report; however, 89% of UK local authorities report their scope 1 and 2 emissions and a further 54% report on at least some of their scope 3 emissions. More information can be found here: <https://www.local.gov.uk/climate-change-reporting-guidance-local-authorities>

In Eire, a central government report is required by primary legislation and the Climate Action Framework for commercial semi-state bodies (CSBs) requires reporting. Irish CSB's include similar non-departmental organisations as Manx public bodies, such as commissions and authorities. More information can be found here: <https://www.gov.ie/en/publication/337b6-public-sector-climate-action-mandate/>

2.7 Roles and responsibilities

The CCTT are currently responsible for administering public body reporting on behalf of the Council of Ministers.

The Council of Ministers is responsible for making regulations, providing guidance and, if necessary, designating a monitor in relation to the public body climate change duties. The CCTT undertake all

administrative work in this area on behalf of the Council of Ministers and are accountable to them and the Climate Change Transformation Board (CCTB).

CCTT's role, in relation to public body reporting, includes:

- Written, statutory guidance
- Developing relevant legislation
- Online support resources
- Development of reporting form
- Consultation and engagement with public bodies
- Webinars, training sessions, one-to-one support
- Receipt and analysis of reports
- Producing this report

This year CCTT have also provided support to the Department of Infrastructure (DOI) in providing public bodies with transport and buildings data that is held centrally by Shared Services. The DOI have recently recruited two new roles, a Senior Decarbonisation Officer and an Energy Project Officer, who will be working closely with the energy consumption data that forms part of the public body reporting and assisting with its transparency and accessibility for future reporting cycles.

Additionally, CCTT have worked closely with public bodies to develop the Climate Impact Assessment (CIA). The CIA is a policy development tool designed to help public bodies assess compliance with the climate change duties.

The Island's climate change legislation is similar to Scotland's and Scottish public bodies also submit annual reports. Those reports are received and analysed by a third-party organisation, Sustainable Scotland Network, who produce an annual Summary Analysis Report. [Section 6.4](#) of this document considers the future role of CCTT in public body reporting.

3 Emissions

The report requested consumption (use) data in relation to basic Scope 1 and 2 emissions as set out in [section 2.4](#).

Understanding energy and fuel use is vital for economic purposes as well as emissions, so the reporting process is likely to have financial co-benefits by making public bodies more aware of, engaged with and minded to reduce their consumption.

As mentioned in Section 1.4, the public body reporting is not a full emissions audit, primarily due to the challenges in relation to accessing data and the reporting does not include all emissions reporting categories, as detailed in [section 2.5](#).

3.1 Baseline

Category A public bodies were requested to provide baseline emissions data. The purpose of requesting baseline data was to identify any changes in emissions over recent years.

The Isle of Man's national emissions baseline is 2018. A common baseline year internationally is 1990; however, the Isle of Man's emissions data from 1990 is not as comprehensive as that from 2018.

Mindful that public bodies may not have access to emissions data from any particular year, public bodies were invited to choose their own baseline. They were advised against using 2020 or 2021 as the impacts of COVID lockdowns means those years are unlikely to give an accurate indication of 'business as usual'.

In addition to availability of data, government restructuring posed a challenge to establishing a baseline. For example, Manx Care was established in 2021, which involved a significant change for the Department of Health and Social Care in terms of the staff and buildings etc. This would have made a pre-2021 baseline impossible for Manx Care and misleading for DHSC.

As a result, all except one of the Category A public bodies elected to use the reporting period (April 2022 – March 2023) as their baseline. This means that it is not possible, in this report, to make comparisons between current and previous emissions.

The public body who did provide baseline data, Douglas City Council, have been using [Carbon Trust](#) to monitor their own emissions for several years and have been making progress. Their proactive stance on climate action and emissions monitoring should be applauded.

3.2 Total emissions

Emissions were calculated by applying UK carbon conversion factors to consumption data provided by public bodies, with the exception of electricity use for which there is a specific Manx factor due to the differences in the mix of energy generation technology currently in use on the Island compared with the UK.

The information requested in relation to emissions is set out in [section 2.4](#). Information about the fleet/vehicles or buildings themselves was not requested, but was sometimes provided as a supplementary document.

TOTAL PUBLIC BODY EMISSIONS 2022-2023 (excluding emissions from land)	39,524.99 tCO2e
Electricity use	22,362.26 tCO2e
Transport	8,624.62 tCO2e
Buildings	8,508.60 tCO2e
Electricity Generation (own use)	29.53 tCO2e



Public bodies' largest source of emissions collectively is electricity use (Scope 2). This is the same for most public bodies individually, with the exception of DOI whose transport emissions are larger than their electricity use emissions. This is to be expected when considering their functions.

Collectively, total buildings and transport emissions are very similar. For individual public bodies, however, this varies significantly, as some have much larger fleets and some use very few buildings. A public body's emissions and emission breakdown depends very much on their functions.

It should also be noted that an increase in Scope 2 (electricity use) emissions is expected in future years as public bodies electrify their fleet and heating systems. This should be accompanied by a reduction in transport and buildings emissions and will represent an overall reduction as electric vehicles and heating systems are lower emission, even while the national electricity supply is powered by fossil fuels. As our grid is increasingly decarbonised, the carbon intensity of our electricity will fall (meaning lower emissions

per kWh of electricity used). Even once this happens, there will still be a financial incentive for public bodies to be as energy efficient as possible.

3.3 Cost and savings

Fuel and energy, the emissions indicators collected in climate change reporting, are purchased commodities. **Their consumption costs money and therefore reducing consumption will save money.**

In UK policy appraisal, a single tonne of carbon dioxide equivalent is currently valued at around £250. This is often referred to as the 'social' or 'shadow' cost of carbon and reflects the costs to society of emitting (or saving to society of abating) those emissions. **Were this cost to be factored in, our emissions would be priced at almost £10 million pounds per year.**

It is therefore imperative, from an emissions and costs perspective, that:

- Every reasonable effort is made to reduce consumption and minimise energy waste
- Public bodies are enabled to make changes and take actions that will reduce consumption in the long term
- Data visibility and engagement are improved to enable progress tracking and accountability

3.4 Transport

Transport emissions are primarily petrol and diesel consumption by a public body's fleet. They do not include business travel (e.g. flights); however, proposals are made in [section 6.5](#) to include this in future reporting periods.

Petrol data from DOI Fleet Services was only available in cases where purchases were made with government fuel cards and the resulting costs could be attributed to specific departments (allowing calculation of the volume of fuel based on the average petrol pump price). Fleet Services are currently working to streamline this process, such that all public bodies who access fuel via this shared service should be able to calculate their petrol use going forward. This is likely to be rolled out in time for the third reporting period, so there may still be missing data in this area in year two. It is therefore important to recognise that our emissions from transport are likely to be significantly higher than reported due to the lack of current data on petrol use.

It is recommended that government continues to work towards a digitised system that will enable accurate reporting of petrol consumption by individual departments (R8).

3.5 Buildings

The heating of buildings was a particularly challenging area for public bodies, especially government departments, to report on. Some buildings are managed by the public bodies themselves while others are managed by DOI Estates. It is not clear what criteria are used to determine whether or not a particular building will be self-managed or managed by Shared Services. Some public bodies do not have a clear understanding of heating use in the buildings they own/occupy. If bills are paid automatically, either by the public body themselves or by DOI, there appears to be little engagement with that data in terms of connecting it with physical usage of the buildings, although this is growing with the rollout of the Energy Champions initiative by DOI. Improving that engagement will enable public bodies to work more effectively towards reducing consumption – without it there is no incentive to change behaviours.

It is recommended that public bodies develop a full and clear understanding of the buildings they own and occupy and the energy and heating arrangements for those buildings, by preparing specific and exhaustive lists of buildings:

- Managed by DOI Shared Services; and
- Managed by the public body.

These lists should include headcounts for multi-occupancy buildings. (R3).

It is the responsibility of public bodies to collate data for buildings that they manage, including the allocation of data for multi-occupancy buildings. DOI cannot provide data where it does not manage a building.

This could be enhanced by working toward a real-time 'dashboard' system, which is discussed in more detail in the 'Electricity Use' section below.

Smaller public bodies occupying and managing their own buildings were better able to provide their heating data – primarily because the data was all held in one place and they typically had fewer buildings to collate data for.

It should be noted that the reporting did not require information about heating usage in buildings owned by public bodies but leased out (i.e. not used by public bodies). This applies to public sector/local authority housing. This is because, in such cases, public bodies do not control use.

3.6 Electricity use

Similarly to heating data, electricity use was difficult to establish in some cases.

Some buildings are managed, and the electricity bills paid, by DOI, while others are managed by the public bodies themselves. It is not clear what criteria determines whether a building is managed by DOI or by the public body. Some public bodies do not have a full and clear understanding of the buildings they own/occupy and the electricity billing for those properties.

Some public bodies chose to exclude electricity use for properties where they deemed the usage too small. It is important that, for an accurate picture of public bodies' electricity use, that all use is reported.

Where a building is occupied by multiple public bodies, the building is typically served by a single electricity meter. In such cases, headcount was used to divide the total use between occupying public bodies. While this is a reasonable approach to estimating the data, it does not take into account the use of the building. For example, if one occupant is running a large bank of servers while the other is using the building for desk-based work, the actual electricity usage would be very different. CCTT understand that DOI are working toward installing sub-meters, which would help to resolve this issue.

It is recommended that public bodies improve data accessibility/visibility and engagement with their data, to motivate reducing emissions and costs, both in terms of data held by DOI Shared Services but also data held by individual public bodies. To enable this all public bodies should seek (or support DOI where necessary) to improve data accessibility and engagement, for example via:

- **Install sub-meters in multi-occupancy buildings.**
- **Employ energy monitoring systems such as smart meters or Energy Eye (R1).**

In the meantime, if public bodies are concerned that the split is inaccurate, they should work with the other occupants of that building to more accurately divide the data.

To support DOI in providing the necessary data to public bodies for whom it manages their properties, information relating to buildings occupied and headcounts was requested; this is also relevant to the provision of the heating data. Obtaining this information from public bodies was sometimes difficult.

After reporting concluded, CCTT were alerted to an additional complication. Some public bodies had realised that their electricity bills were estimated rather than a meter reading having been established. This adds to the inaccuracy of the data. Public bodies should ensure that their billing is kept up to date by ensuring meter readings are provided/enabled.

It should be noted that the reporting did not require information about electricity usage in buildings owned by public bodies but leased out (i.e. not used by public bodies). This applies to public sector/local authority housing. This is because, in such cases, public bodies do not control the usage.

Several government departments have asked whether a 'dashboard' showing their electricity usage is possible. CCTT believes this would be invaluable, both from an emissions and a cost saving perspective. As DOI holds data for properties they manage but public bodies hold data for buildings they manage, this data would need to be shared, otherwise a dashboard run by either would show incomplete data.

It is recommended that public bodies with buildings managed by DOI support Shared Services in working toward a real-time, 'Internet of Things' dashboard system, incorporating both data held by DOI and individual public bodies, to enable easy monitoring of energy/fuel consumption and therefore encourage a change in behaviour around consumption (R2).

Ideally, the dashboard would be fully digitised and capture data from source (e.g. Manx Utilities) before it is distributed out to the relevant individual public bodies. Manual recording of information should be avoided wherever possible as it is time consuming and increases the risk of inaccuracies.

In future reporting periods it is likely that electricity use will increase as a result of public bodies electrifying their fleet and building heating systems so improving our ability to monitor use and improve efficiency will become ever more important.

3.7 Electricity generation

Electricity generation relates to appliances such as portable and back-up generators. It does not include generation for the public supply.

The reporting in this area was inaccurate. Some public bodies, which were expected to report fuel consumption data for electricity generation, on the basis of their functions, did not. Government departments access fuel for appliances such as generators from the same source as their transport fuel, with no disaggregation by end use in the fuel consumption data records. It therefore appears that fuel consumption for electricity generation by government departments has been reported within their transport fuel use.

It is challenging to see how this may be resolved going forward, but **it is recommended that departments work toward an (ideally digital) record keeping system that will enable the disaggregation of fuel used for transport from that used for electricity generation. (R9).**

Understanding how much fuel is used for different purposes is essential for identifying where and how reductions may be achieved and for monitoring the success of actions taken in those areas.

3.8 Missing data

The report contained a section designed for public bodies to note where data was missing or had been estimated. In some cases, no data was reported missing but we cannot be certain this is correct. In particular, the absence of petrol consumption data across all government departments suggests that at least some missing, estimated and incomplete data has not been reported.

3.9 Data quality and visibility

Improving the quality and visibility of the energy and fuel usage data relevant to public bodies will be essential for future reporting cycles, and indeed for reducing energy costs across Isle of Man Government. This includes both the data managed internally and the data held centrally by DOI Shared Services. This should prove easier now that public bodies have begun to identify the areas in which their data is either missing or estimated, and it is important that they work closely with DOI's Estates and Fleet Services divisions in the case of centrally held data. Prompt and specific requests to DOI for the data required, is vital to this process, including the provision of additional information needed in the case of heating and electricity use in multi-occupancy buildings.

The availability and granularity of the data managed by DOI Estates may also be improved by the concurrent work on wider estate decarbonisation; a project that is being overseen by two limited term appointments from the Climate Change Fund.

Ultimately, the systems used to measure energy and fuel across government are highly manual (making them prone to inaccuracies) and outdated. Technology exists to allow real time energy and fleet data to be measured, reported and viewed by multiple people at the same time giving building users the data they need to be able to change behaviours to reduce consumption.

To improve the accuracy and comprehensiveness of future consumption (i.e. emissions) data reporting and save costs through reduced fuel and electricity use, **it is recommended that public bodies put processes in place to collect data for reporting throughout the year. Public bodies should ensure that everyone responsible for holding invoices/receipts, accounting, and storing records understands what is required from them and that records are kept in a way that facilitates easy and comprehensive reporting. For buildings managed by DOI, public bodies should ensure that DOI are provided with/have access to energy and fuel use data as soon as it is available. Please liaise with DOI to ensure this process is in place. (R4).**

To facilitate the reporting process, **it is recommended that public bodies with buildings managed by DOI:**

- **Contact DOI Shared Services for data as early as possible following the end of the reporting year.**
- **In doing so, provide DOI Shared Services with the specific and exhaustive list referred to in recommendation 2, including headcounts or equivalent for multi-occupancy buildings. (R6)**

3.9.1 Energy Champions

The Energy Champions programme, managed by the Estates Division of DOI, provides a valuable avenue for government departments to approach the challenge of reducing their energy consumption, and thus their carbon emissions. Support is available for making improvements and facilitating a change in culture in relation to energy consumption, including monthly meetings, practical guidance and presentations, delivered to departments as required.

Initiatives are continuing to be rolled out to extend the reach of this programme as well as facilitating additional cross-department support and collaboration. **It is recommended government departments engage with the Energy Champions programme and embed Champions across their buildings and divisions and for leadership to ensure that Energy Champions have the time and support necessary to be effective. (R7).**

3.10 Government Climate Audit 2023

In January 2023, a Climate Impact Audit (“the Audit”) was undertaken across the Isle of Man Government’s estate by a consortium headed by March Consultants Ltd and supported by Ensphere Group Ltd.

The Audit identified various significant gaps in the data available from the government departments, particularly in the areas of buildings, including oil and gas consumption, and electricity used. The Audit utilised benchmarks, including from publicly available data in the UK, estimations, and assumptions to fill gaps in the data. Although public bodies were invited to provide estimated data in their annual climate change report, where measured data was not available, in most cases this was not provided and so the data which was estimated in the Audit is most often missing from the public bodies’ climate change reports.

This has led to significant differences between certain emissions figures in the two reports. It should also be noted that the boundaries/scope of the Audit and public body climate change reporting are different with some areas of data included in the Audit which were excluded from public body reporting, in addition the Audit covered only the central government estate while public body reporting includes local authorities. The documents are therefore not equivalent and should not be directly compared.

3.11 Land and carbon storage

3.11.1 Land ownership

There was some confusion about what land to report. Some public bodies own land but lease it out and others lease land (or buildings) from private landlords or from other public bodies. Guidance on the reporting form stated that public bodies should 'Only enter details of land owned by the public body during the reporting period' but some included leased land or appear to have omitted land that they own but lease out. This issue similarly affects buildings.

It is recommended that public bodies consider their reporting boundaries to ensure that their approach is consistent and double counting is avoided – with particular reference to leased properties (R5).

Public bodies that share buildings or lease land to/from each other should work together to establish clear boundaries, which should be reflected in the lists referred to in [Recommendation 2](#). More information on establishing boundaries is available in the [Climate Change Duties – Guidance for Public Bodies](#).

Many public bodies have reported their land holdings as aggregate parcels e.g. 'Glens' or 'Settlement'. For the purposes of indicating land use change in future reports, and to enhance the accuracy of the data, **it is recommended that public bodies disaggregate their land reporting (R10)**. This would involve reporting separate parcels of the same habitat type, for example, by address/field number/location or assigning a reference number. This would also help to ensure that no parcels are double counted or missed out.

More generally, public body understanding of land ownership is incomplete and **it is recommended that all public bodies register their land at the Land Registry (R11)**. For government departments, historic reallocation of land via transfer of function orders has, in some cases, made ownership of land more complicated to establish.

This would ensure that records are complete and up-to-date and would facilitate the development and implementation of the planned Land Management Framework. Better understanding of land holdings could also generate revenue as parcels unused by public bodies could be sold, leased or used for specific purposes such as habitat restoration or for increasing carbon sequestration. An up-to-date record of land owned by public bodies would also facilitate management and monitoring of this land, understanding of responsibilities and lines of communication for any activities occurring on or near specific land parcels.

3.11.2 Land conversion factors

The reporting form has allocated specific GHG emissions conversion factors for each land type, of which there are six as per the 2006 IPCC Guidelines for National GHG inventories⁵: Forest land, cropland, grassland, wetlands, settlements and other land.

In order to allocate a basic conversion factor to each of these land types, data was used from the IOM 2022 Land Use, Land Use Change and Forestry (LULUCF) project undertaken by Aether to estimate how much carbon / carbon equivalent would be emitted or sequestered by a certain land type per year. Some habitat types are listed as emitters (i.e. releasing carbon into the atmosphere), and some as sinks (i.e. sequestering carbon). Certain assumptions were also made - as outlined in the reporting form guidance notes - in terms of the soil type, and forest type. This was done to keep the process of reporting simple, as access to soil information and detailed habitat types is in many cases unavailable or outdated.

Specifically, it was assumed that:

- Grasslands are on mineral soils. A weighted average has been taken between 'Intensive Pasture' and 'Semi-natural Grassland' based on percentage of each category within mineral grassland types across the Isle of Man.

⁵ <https://www.ipcc-nggip.iges.or.jp/public/2006gl/vol4.html>

- Forestlands are on mineral soil. A weighted average has been taken between 'Broadleaf' and 'Conifer' based on percentage of each category within mineral forestland types across the Isle of Man.
- Cropland is on mineral soil.
- Settlement is on mineral soil.

The land types and conversion factors used are as follows (in kgC/ha/yr):

• Grassland (pasture, rough grassland, heath etc.)	-1,320	(sink)
• Cropland (arable farm land)	2,490	(emitter)
• Forest land (woods, plantations etc.)	-11,340	(sink)
• Wetland (marshland, curraghs, salt marsh, bogs, etc.)	0	(neutral)
• Settlement (urban, buildings, car parks etc.)	2,490	(emitter)
• Other land (bare ground, beach etc.)	0	(neutral)

During the process of reviewing the submitted reports, an analysis of the results showed that there is room for improvement in the conversion factors used, as the variability of soil types, habitat condition and vegetation type can make a big difference as to how much carbon is being stored or emitted. Specifically, the conversion factor used for forest land was identified to be inappropriate for the Island's forests and gives an unrealistically high sequestration figure. Therefore, following a review of literature, a new conversion factor was used for forest land: **-2590 kgC/ha/yr**, in line with the recommended sequestration rate for IOM mixed plantations given in the 2022 LULUCF Project. This new factor was then applied to all reports from public bodies which have reported owning forest land.

It is important to note that carbon exchanges change over time depending on many factors such as habitat condition, the type and age of the vegetation and soil condition. Therefore, the conversion factors used are simply an indicator of whether that type of habitat tends to store or emit carbon, which is useful as a guide for land use.

3.11.3 Land and soil types

As discussed above, several assumptions were applied to the reporting form in terms of soil types and average habitat type, in order to simplify the data recording and reporting process. However, upon reviewing information submitted (specifically in the DEFA report), there are some conflicts created by this. For example, much of the land owned by DEFA is upland habitat and is listed under the 'grassland' land type. While grasslands are assumed to be on mineral soil, most of the upland habitat is on organic or organo-mineral soils. The sequestration / emitting rate of heathland on organic soils may vary greatly to the improved grasslands on mineral soil, or pasture on drained peat. DEFA added a note specifically stating the soil type of the uplands, which has been helpful in putting that land into context.

Where land types are not simple to classify or need further information, it is helpful to include as much detail in the 'missing or estimated data' tab, where more detail is available. For example, if a parcel of land includes some forest, grassland, and water bodies, this information can be submitted supplementary to the Land section. Similarly, if further detail is known in terms of soil, habitat type or condition, this can also be included (e.g. broadleaf / conifer forest, unimproved / improved pasture, cropland on organic / mineral soils). All additional detail which can be submitted will help to clarify and track land use information over time. For recommendations relating to future land reporting see section 6.2.

To facilitate improved reporting in relation to land, **it is recommended that:**

- **Staff responsible for management of land owned by public bodies to keep records of land types and sizes, including use, habitat and soil details where possible (R12).**
- **Improve understanding of land condition to guide decisions on land use and management, creating opportunities for land improvement, habitat restoration, better soil health or conversion to alternative land uses (R13).**

- Consider where land management needs to be improved or where management plans for specific land types need to be put in place ([R14](#)).
- Establish lines of communication with other public bodies in terms of land use or land management decisions which might overlap or be in conflict, improving collaborative working across multiple Departments ([R15](#)).

4 Governance and behaviour

The report requested information about how the public body had implemented the climate change duties over the reporting period.

It is recommended that public bodies use future reporting as an opportunity to showcase climate action and demonstrate to their service users and our Island community that they are leading the way (R19).

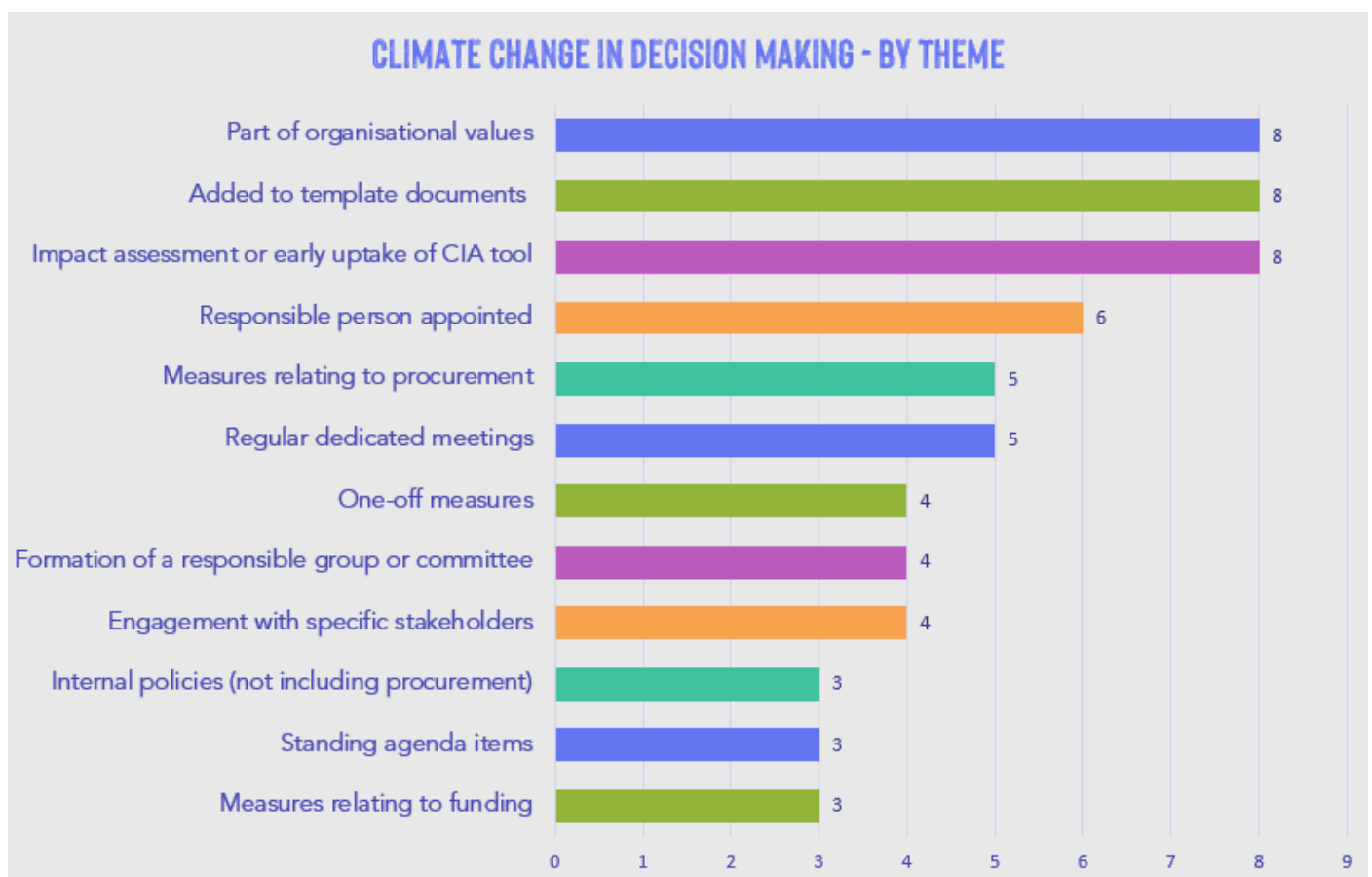
It was evident across most reports, climate action was under-reported. This could be partly due to all employees not providing input into reports, noting the need for public bodies to ensure all divisions and employees are engaged with contributing to the report so all relevant actions and documents are included.

4.1 Decision making

Category A and B public bodies were asked to describe any processes or mechanisms by which the public body has included the climate change duties in its decision making processes.

Decision making processes		
	At least one reported	Zero reported
Category A (12)	10	2
Category B (12)	11	1

In total 61 processes or mechanisms by which public bodies had included the climate change duties in decision making processes were reported. This included a range of measures across the following themes:



If we are to achieve our national climate goals, it is essential that all public body actions and policies are pulling in the same direction. Embedding the climate change duties into decision making processes is a critical part of achieving this. Making decisions and developing policies that inadvertently hinder progress toward net zero is counter-productive and can lead to future costs.

It is therefore recommended that:

- All public bodies embed the climate change duties in their decision making processes.
- Re-examine current practices by undertaking a policy review, in line with action C.4 of the Isle of Man Climate Change Plan 2022-2027, to ensure that nothing is standing in the way of achieving our climate goals (R19).

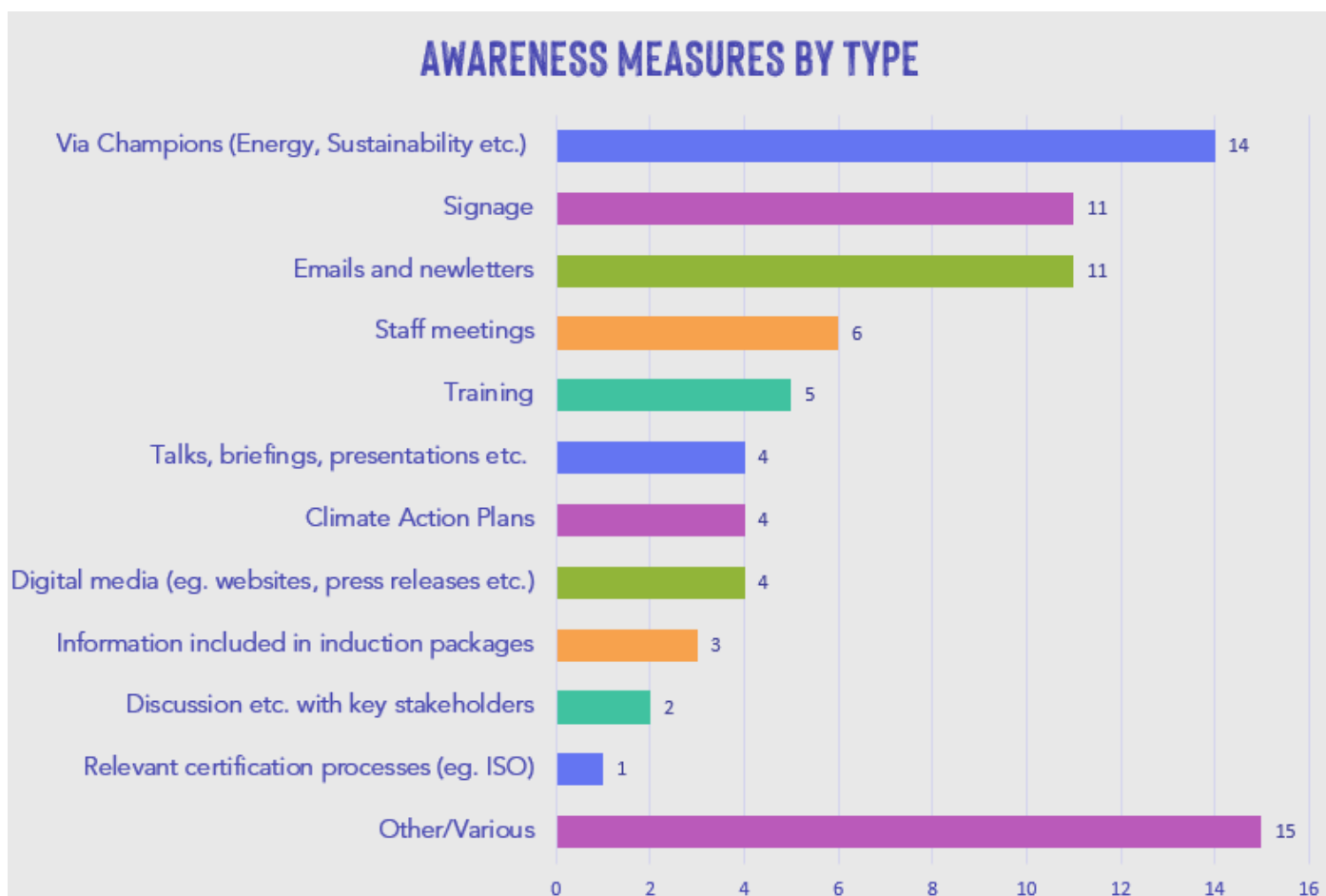
4.2 Awareness

Category A and B public bodies were asked to describe any ways in which the public body has raised staff awareness of the climate change duties.

Ways in which the public body has raised staff awareness of the climate change duties.		
	At least one reported	Zero reported
Category A (12)	11	1
Category B (12)	11	1

In total, 80 awareness measures were reported. These commonly included measures such as signage, staff emails, and meetings. Three divisions, within two public bodies, have added the climate change duties to their induction materials. Five reported that some of the staff had undertaken relevant training.

The chart below categorises awareness measures by type. 'Other' represents awareness raising measures that did not fit into any common category; did not provide sufficient information to be categorised; or did not appear to be awareness raising measures (incorrect completion of reporting form).



4.3 Climate Action/Emissions Reduction Plans

Category A and B public bodies were asked whether the public body has prepared a climate change/emissions reduction plan.

Emissions reduction plan in place?				
	Yes	No	In progress	No dedicated plan but climate/emissions reductions set out in other documents
Category A (12)	1	4	6	1
Category B (12)	1	6	3	2
Category C (26 – not including 4 that are inactive)	2	23	1	10

Four public bodies reported that they have an emissions reduction or climate action plan in place. At the time of writing this report, two of these plans were available online:

- [Douglas – A Net Zero Carbon Council – Strategy and Action Plan](#)
- [Port St Mary Commissioners – Climate Emergency Declaration](#)

Nine public bodies reported that they are in the process of preparing emissions reduction or climate action plans.

Two Category C public bodies also reported having climate action plans in place.

Having a dedicated climate action/emissions reduction plan will help public bodies to:

- Monitor progress, adjusting effort where necessary to stay on track;
- Show our Island community that the public service is leading the way and can be trusted to deliver;
- Communicate organisational climate goals and relevant changes with staff;
- Set targets; and
- Plan budgets.

For all public bodies to make a climate action/emission reduction plan as soon as possible. (R16)

For guidance on how to prepare a climate action plan, visit <https://www.netzero.im/resources/public-bodies/> or contact publicbodiesclimate@gov.im

4.3.1 The Isle of Man Climate Change Plan 2022-2027

Few public bodies made reference to the national climate change plan. Public bodies with direct responsibilities under the plan should already be aware of and working toward those; however, it is important that all public bodies have a basic understanding of the wider context of Manx climate action. **It is recommended that public bodies familiarise themselves with the [Isle of Man Climate Change Plan 2022 – 2027](#) and ensure that they understand their roles in supporting its delivery (R17).**

4.4 Other relevant documents

Category A and B public bodies were asked whether the public body prepared any other documents, in relation to the climate change duties, during the reporting period.

Other relevant documents		
	At least one reported	Zero reported
Category A (12)	7	5
Category B (12)	4	8
Category C (26 – not including 4 that are inactive)	10	16

Three public bodies reported that, although they do not have a dedicated emissions reduction or climate action plan in place, they have prepared other relevant documents.

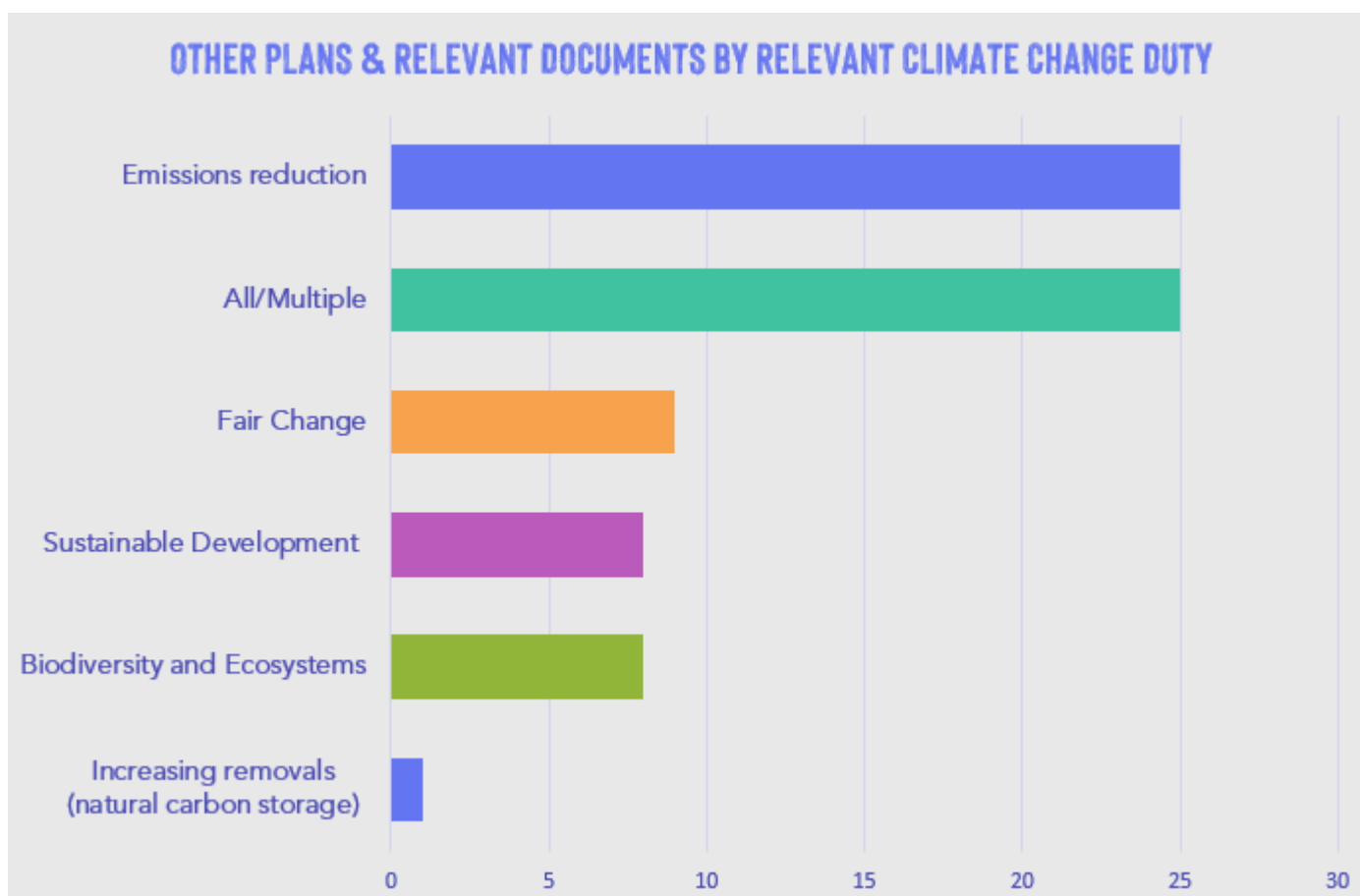
At the time of writing this report, the following documents were available online:

Department of Environment, Food and Agriculture

- [DEFA Department Plan 2023](#)
- [Isle of Man Climate Change Plan 2022-2027](#)
- [Energy Strategy](#)
- [Fisheries Long Term Management Plan 2022](#)
- [Agricultural Strategy 2019-29](#)
- [Biodiversity Strategy & Delivery Plans 2015-2025](#)

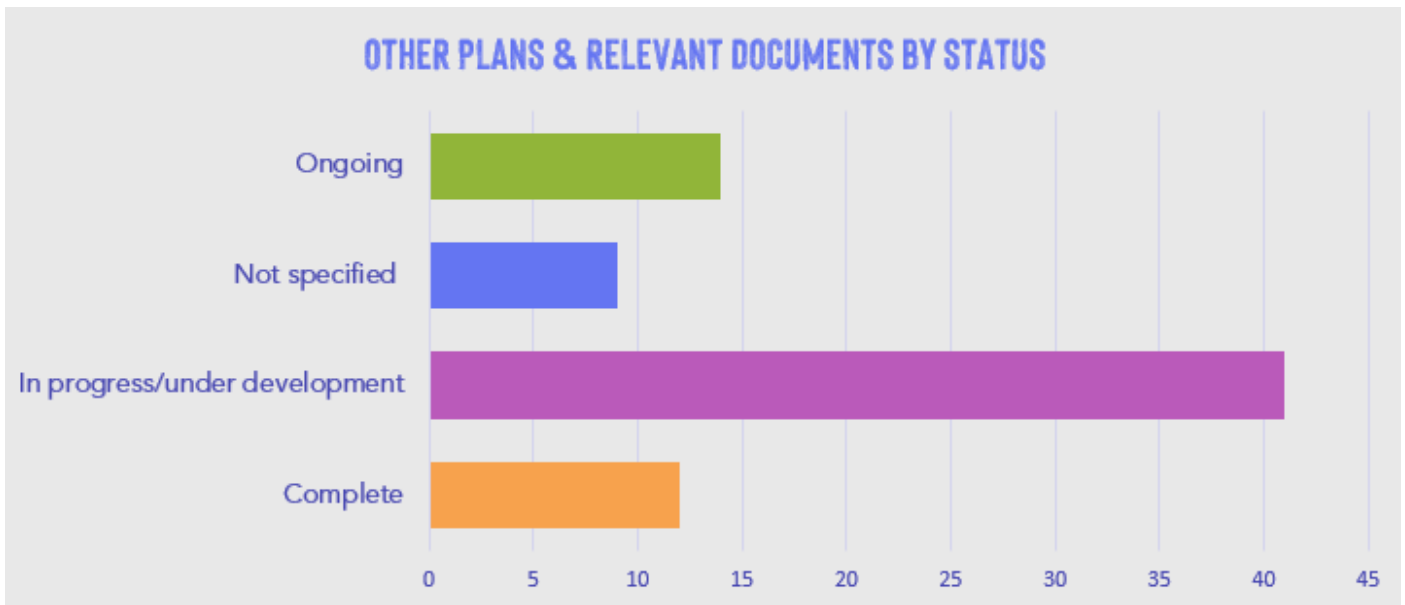
Where a document was provided by the public body with their report, it forms part of their report which they are required to publish; however, some documents referred to in the reports were not provided and, as such, it is at the discretion of the public body to publish them, they may be internal only documents.

Where a public body reported a relevant document, they were asked to indicate which aspect of the climate change duties the document related to. Documents reported included departmental plans and strategies, plans for works such as street light replacement etc.



'Emissions reduction' was the most common response, which is to be expected. It does appear that in some cases that 'All' or 'Multiple' were chosen when another answer would have been more appropriate – this suggests that better understanding of the other aspects of the climate change duties – the Fair Change principles – could improve accuracy in reporting relevant documents/actions.

Public bodies were also asked to report the status of those plans/relevant documents. The majority were 'In progress/under development'.



Note: 'Ongoing' means something that is underway and expected to continue.

Some public bodies interpreted "Please enter details of any plans, strategies or other similar documents relating to the climate change duties" as a plan/action they intend to take rather than a documented plan, therefore the supporting documents provided in respect of this question were limited. This may also explain why the majority are 'In progress/under development'.

4.5 Climate Action

Category A, B and C public bodies were asked whether the public body had taken any action to reduce its emissions, or in relation to any other aspect of the climate change duties, during the reporting period.

In total 305 actions were reported.

42 public bodies reported at least one action.

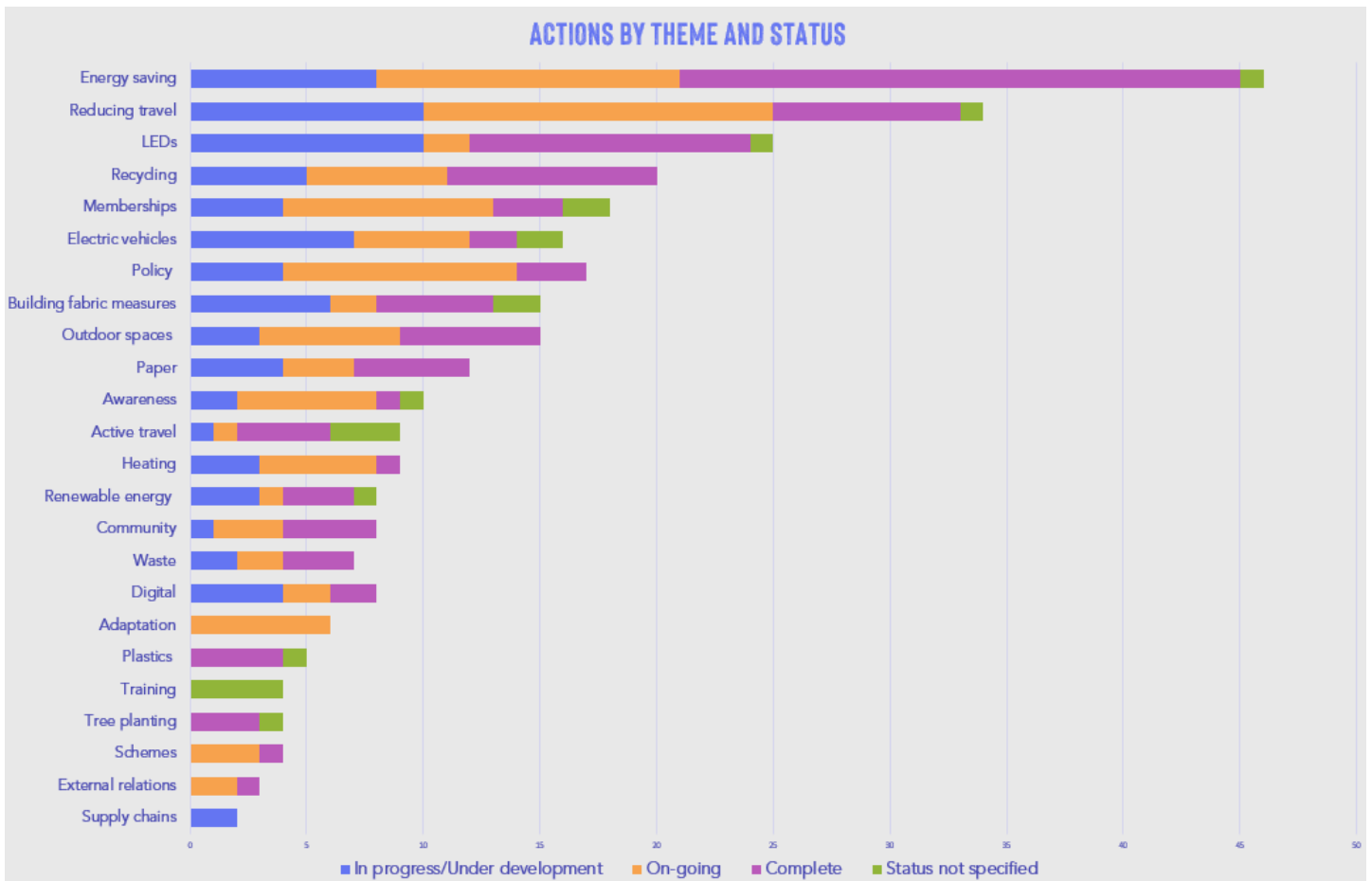
Eight public bodies (1 category B and 7 category C) reported having taken no actions at all.

Climate action		
	At least 1 action reported	No action reported
Category A (12)	12	0
Category B (12)	11	1
Category C (30 of which 4 inactive)	19	7

It is difficult to quantify the impact of the actions taken on emissions reduction, from the information provided in the reports. We can use future reporting periods to see, for example, if public bodies who encouraged their staff to save energy, will reduce their Scope 2 emissions next year.

4.5.1 Themes

Reported actions were very varied. The most common were typically the easiest and cheapest to implement. For example, the most commonly reported actions related to energy saving and, in particular, promoting energy saving behaviours in staff via signage etc. followed by reducing staff travel, for example, by holding meetings online. These actions are lower impact but are, nevertheless, important. In future, as access to data improves, public bodies will be able to monitor and report the success of these measures.



4.5.2 Action status

Of the 305 actions reported:

Action Status			
In progress/under development	On-going	Complete	Status not specified
79	102	104	20

The colours correspond with the chart above.

In the next reporting period, we would expect to see actions move from 'In progress/under development' to 'On-going' or 'Complete'.

4.5.3 'Inward' and 'Outward' looking actions

Public bodies are currently focussing on their own operational emissions. This is to be expected in the first reporting period. Our own emissions are important – it is essential that we lead the way for our community - but our actions should not be limited only to operational matters. As public bodies, we occupy unique roles in our community: providing services; setting policies; regulating; supporting; educating and much more. Public bodies should consider how they can use their unique position to support the wider Island's transition to net zero.

Some public bodies (mostly Category A but also some B's and C's) did report 'outward looking' actions, including support schemes, policies and strategies etc. In smaller public bodies, such as some of the local authorities, this took the form of community projects. Actions which encourage, enable or support the wider Island community to make low carbon and sustainable choices – or even just raise awareness - are essential for achieving our Island's transition to net zero and should be applauded.

It is recommended that public bodies look outward as well as inward and consider how to best use their unique role as a public body to support the wider community's transition to net zero ([R20](#)).

4.5.4 Training

Training ranked low, with only four actions reported. This may be because public bodies were waiting for the roll out of Carbon Literacy training. Since launch, several enquiries were received from various public bodies, five cohorts have since been delivered (as of January 2024) including a pilot, mixed cohort and sessions for chief officers of government departments and Members of Tynwald. We expect to see a marked increase in training in the next reporting period.

4.5.5 Under-reporting

CCTT have been working closely with public bodies since 2022 and consulting on relevant legislation, helping to prepare them for reporting, providing ad-hoc support, processing business cases etc. CCTT therefore became aware of many climate related actions and documents but these were unexpectedly not featured within reports.

Under-reporting appears to have been common. We believe that this can be resolved in the following ways for future reporting periods:

- Improve collection of data by public bodies from within their own organisation. For example, by using the [Internal Data Collection form](#) available on the netzero.im website.
- Maximising the number of staff who undertake Carbon Literacy training:
 - to improve awareness and understanding of the climate change duties, including the Fair Change principles
 - for staff to better understand the importance of climate action
- Begin the process of data collection earlier, allowing more time for staff to provide input.
- Support data collection with a meeting to explain what is needed and why, CCTT would be happy to assist in this regard.
- Ensure that the person tasked with compiling the report has sufficient time to do so and is empowered, and supported by senior management, to obtain the necessary data.
- Making employees in that public body aware who is compiling their report and key deadlines to enable open, two-way communication.

4.5.6 Reporting pre-existing actions

There was a tendency for public bodies to report existing practices, rather than new actions taken or new policies introduced during the reporting period. For example:

- there are several references to the '[Cycle to Work Scheme](#)', which is a salary sacrifice scheme for purchasing cycle equipment, which has been running since 2017;
- reduction of single use plastics in government, which originates in the 2018 [Single Use Plastics Reduction Plan for the Isle of Man Government](#);
- Maximising use of recycled paper (originating in the 2019 [Paper Usage Policy and Guidance](#) document) and other practices such as double-sided printing, office recycling schemes etc. which have been in place for several years.

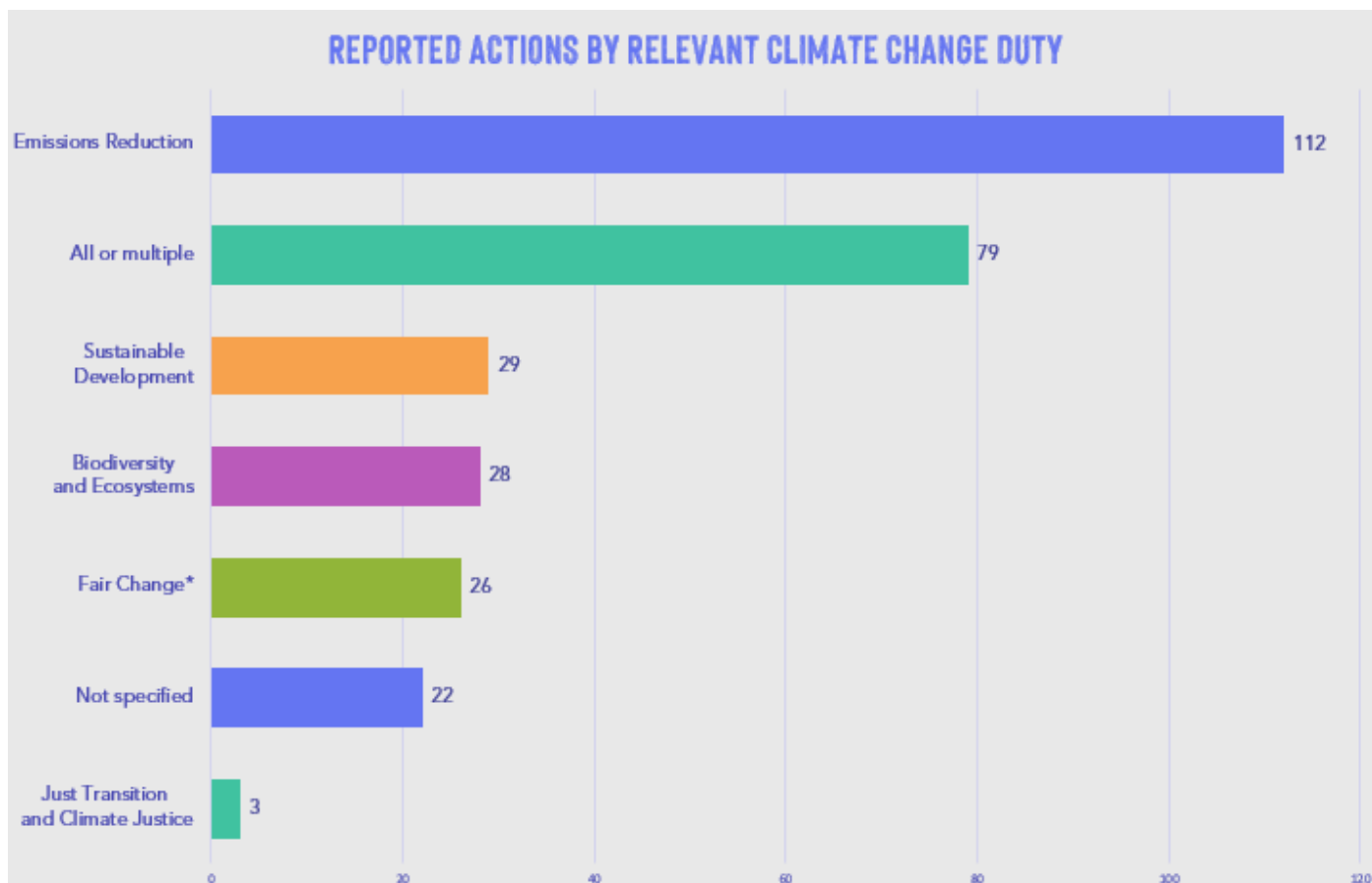
While the introduction of such schemes and policies is relevant and positive, they were not created during the reporting period and typically were not reported by the public body responsible for developing them.

As this is the first reporting period, this reporting approach makes sense – a baseline is being established. However, new, additional actions within the reporting period should be included in future reports. While there are many positive on-going actions and policies, we cannot rely on these alone – they are not reducing emissions fast enough. We must build on existing practices and actions to increase progress.

4.5.7 Fair Change

Fair Change refers to the collective principles of just transition, climate justice, sustainable development and the protection and enhancement of biodiversity and ecosystems – climate change duties (c), (d) and (e) in the Act.

The report asked public bodies to indicate which of the climate change duties their reported actions related to.



The number of actions for which the relevant climate change duty was not specified, along with some actions which had clearly been attributed to the wrong climate change duty, suggests a lack of awareness and understanding around the different aspects of the duties, principally around just transition and climate justice. Carbon Literacy training will help with this and CCTT are working on providing additional resources in this area.

4.5.8 Adaptation

Adaptation means taking action to prepare for and adjust to the current and projected impacts of climate change, such as hotter weather, more rainfall and flooding events and more frequent and severe storms.

Although six actions relating to adaptation were reported, adaptation does not currently form part of the climate change duties. However, the Isle of Man Climate Change Plan 2022-2027 includes 'A.2 Introduce appropriate reporting requirements, for public bodies, in relation to adaptation to existing climate change reporting timetables.' Adaptation features in the climate change duties for public bodies in Scotland and in their reporting.

The need to incorporate adaptation into public service functions and activities is becoming more and more urgent as we experience the impacts of the changing climate more frequently and severely. For example, it is imperative that infrastructure projects are planned with adaptation in mind, otherwise we risk spending large amounts on structures and buildings that are not capable of withstanding the impacts of climate change and become unsuitable or ineffective far before their expected end-of-life.

Adaptation also concerns policy. Our policies need to be developed in ways that lower our emissions (mitigation) but also take into account current and future climate risks, bearing in mind that some are already 'locked-in'. Work has begun on action A.5 from the Isle of Man Climate Change Plan 2022- 2027, to 'Obtain an independent Climate Risks and Opportunities assessment' for the Island. This will help to

inform future policy and infrastructure decisions and guide public bodies in how they can best respond to the changing climate.

5 Highlights

The reporting form asked public bodies to provide details of climate change actions or initiatives undertaken in the reporting period in relation to their climate change duties, here are some of those:

5.1 Arbory and Rushen Commissioners

The Commissioners have been particularly active in tree planting in the parishes and wish to significantly increase the number of trees in Arbory and Rushen. This not only helps provide improved biodiversity and ecosystems, but also will have a carbon capture impact.

Most importantly the Commissioners see this initiative as a great way to connect ratepayers to the important work of tackling climate change as they can help by volunteering to plant trees as well as seeing significant change in the beautiful landscape in which they live.

5.2 Department of Environment, Food and Agriculture

DEFA occupies Thie Slieau Whallian - a building with significant eco credentials which demonstrates the values of the department to reduce its negative impact on the environment. The way the department now occupies the building is a next step to further reduce any negative impact. Home working is encouraged with 70% numbers of desks to people approach which has reduced travel emissions. The building occupancy has been able to be increased through this approach and it is now shared with DESC, therefore providing a reduction in building emissions across the government estate.

5.3 Department of Education, Sport and Culture

An environmental survey was undertaken with schools, which asked about environmental successes. Schools reported developing school fields to support the environment as well as having outdoor learning areas supporting biodiversity and school vegetable gardens. They also host local charities such as Manx Wildlife Trust and Manx Birdlife to support environmental education.

Common barriers to any environmental or sustainable work include budget and funding, transport costs, together with not having access to a facility for recycling.

Selected teachers have been undertaking Global Teacher training, with some schools working on the Eco Schools programme, enabling them to apply for awards under the initiative. Later in 2023, five schools were recognised as Green Flag status, an internationally recognised award for their 'exceptional dedication' to environmental education and sustainable practices.

5.4 Department for Enterprise

Are undertaking an Engineering and Manufacturing Sector Review including an analysis of the sustainability and viability of business plan, strategy for growth, areas to improve, innovate, adapt, diversify, and invest in order to capitalise on future opportunities. Awareness of climate impact from the sector's activities will be part of this process with a view to promoting sustainable business practices. The sector is potentially the largest in overall impact when taken collectively, and this review will provide information to both businesses and the Department to further inform decision making in the future.

5.5 Isle of Man Post Office

The IOM Post Office is participating in the Universal Postal Union's Online Solution for Carbon Analysis and Reporting (known as OSCAR) and the Universal Postal Union's Climate Action Survey which is designed to generate a global baseline estimate of scope 1 and scope 2 greenhouse gas emissions from designated postal operators and to understand the main sources of these emissions.

5.6 Treasury

Two of the divisions within Treasury are either in the process of making their service more electronic or are actively encouraging the use of on-line services to reduce the requirement for paper, printing and postage.

5.7 General Registry

The start of the Courts Case Management System (CCMS) project is a significant step in the journey towards the digitisation of certain parts of the administration of justice i.e. reducing the use of paper/printing and the ability to access justice online. It is also anticipated that CCMS, which will build on similar previous work across the organisation, will, in the near future, amongst other things, allow the General Registry to review their Retention Schedules so they are less reliant on the off-site storage of paper files and, although initially less within their control, facilitate the submission of applications and documentation digitally at the point of origin, thereby reducing the need for travel to the courts.

5.8 Onchan District Commissioners

Onchan Commissioners are making improvements to public street lighting, working in conjunction with Ramsey Town Commissioners and Douglas City Council. They have set up a Local Authority Public Street Lighting Forum to allow the smaller local authorities to share information and utilise the larger authorities' resources to implement more energy efficient public street lighting across the island. All local authorities except Onchan, Ramsey, and Douglas use Manx Utilities (MU) as their contractor, and Onchan Commissioners are working with MU and these other local authorities to invest and produce business cases to implement LED lighting, as well as smart controls to have greater control over their electricity consumption.

5.9 Public Sector Pensions Authority

The Public Service Pensions Authority (PSPA) are undertaking 'Project Triskelion', a new replacement Pensions Administration System, which will promote member self-service, via a web-based application. All pension scheme members will be encouraged to sign up to use the service, where they will be able to talk to PSPA and receive all communications and documents. This will be mandatory for new joiners and the PSPA has a target to have 60% engagement in year 1 (2024-25). This new system will significantly reduce the PSPA's use of paper communications and its stationery and postage and email/data storage costs. The new system is cloud based and thus the PSPA data storage costs will be significantly reduced.

5.10 Radio Manx Limited

Manx Radio are rewilding the area surrounding Broadcasting House in Douglas. This is a staff initiated and led project to increase biodiversity in the area.

6 The Reporting Process

6.1 Emissions reporting process

The provision of consumption data and automatic calculation of emissions using a standard set of conversion factors worked well. This avoided the potential for incorrect emissions calculations and reduced burden on public bodies.

As mentioned earlier in this report, the range of information requested by the climate change report was kept minimal for this first reporting period, on the basis of concerns raised by public bodies in relation to data accessibility and staff resources. While this approach will have made the process simpler, it does not serve to provide a comprehensive indication of public body emissions. Notably, some public bodies have contacted CCTT to request additional information form part of the next report, including:

- business travel (flights, fuel claims from business use of personal vehicles etc.)
- Scope 3 emissions (indirect: supply chain, contractors etc.)
- renewable energy generation
- air-con and cooling emissions

- fuel used in petrol driven power tools such as chainsaws
- emissions from the production of road tarmac
- specific category for marine fuel (was reported under diesel this year on CCTT advice)

It is important to strike a balance. We do not wish to overload public bodies with reporting duties but we need to ensure that reporting provides valuable data that is comprehensive enough. Also, some public bodies are in a position to provide particular data while others are not and would need to dedicate time and resources to obtaining it.

CCTT have considered what additional data would be useful and reasonable to request and have set out proposals in the [six year reporting road map](#) in section 6.5 below for a phased introduction of additional requirements.

6.2 Land reporting process

As explained in section 3.10 reporting on land was problematic, mainly due to large differences in carbon emissions/storage depending on the soil type, which is not known by most public bodies.

A few limitations have been identified through this first round of climate reporting in terms of the land classifications, and it is suggested that this be improved for next year to ensure that suitable classifications are available, with corresponding conversion factors for different habitat and soil types.

While not wanting to make the reporting process onerous, the limitations identified above can guide some additional detail. It is suggested that land classifications can be broken down as follows:

- Grassland (pasture, rough grassland, heath etc.)
 - Modified, natural or semi-natural
 - Heathland – drained or undrained
 - Peatland – drained or undrained
- Cropland (arable farmland)
- Forest land (woods, plantations etc.)
 - Broadleaf / conifer / mixed plantation
 - Broadleaf / conifer / mixed natural or semi-natural forest
- Wetland (marshland, curraghs, salt marsh, bogs, etc.)
 - Drained or undrained
- Settlement (urban, buildings, car parks etc.)
- Other land (bare ground, beach etc.)

For all of the above, soil types (i.e. organic or mineral) could also be included to better guide understanding of sequestration / emissions potential.

6.3 Governance and Behaviour reporting process

In general, the governance and behaviour section of the form worked adequately, although some minor issues were identified.

The form was designed to promote consistency in reporting, by providing guidance alongside the questions and asking multiple choice questions wherever possible. However, this did not work as well as intended and some public bodies did not answer the multiple choice questions or used fields incorrectly. These inconsistencies made analysing the data more complex.

There was a common misunderstanding that a 'plan' meant an intended action rather than a documented plan. This needs to be explained more clearly in future reporting forms.

When asked which of the climate change duties was relevant to the reported action or document, responses were sometimes missing, incorrect/incomplete or the relevance was not obvious. It is likely that this is a result of public bodies needing to improve both their understanding of the duties and collection

of data throughout the reporting period. Guidance on the duties is available on the [netzero.im](https://www.netzero.im) website but, if public bodies are in doubt, they should contact CCTT.

Finally, the option to provide a supporting document was intended to enable public bodies to append copies of relevant documents (such as plans or strategies) to their climate change report. In a number of cases this option was used in different, not necessarily helpful, ways. For example, some public bodies, instead of completing the report itself, provided a separate document. This made analysis of the information more difficult and time consuming. Despite being advised that any supporting documents submitted would form part of their report and would therefore need to be published, some public bodies submitted supporting documents containing information not suitable for publication.

6.4 The reporting form

Although the Excel format is familiar and accessible to the vast majority of public bodies, it was not ideal for the following reasons:

- Does not print easily in a tidy format for publication.
- Doesn't automatically spell check, leading to typos in reports.
- Forces all public bodies to see all questions, even if not relevant to them.
- Time consuming to amalgamate/analyse data after receipt.
- Inability to make questions mandatory meant lots were missed.
- Problems with cell numbers, sizes, text wrapping etc obscured text and limited some responses.
- Sending of large attachments by email creates a large digital storage carbon footprint.

It is therefore recommended to move away from Excel spreadsheet for reporting, to an online platform to enable easier, more consistent completion of the form and analysis of data (R24).

6.5 Analysis of reports

CCTT are a small team and try our best to respond in a timely manner. As this was the first year of reporting and a new process for CCTT as well as public bodies, it has taken a long time to review all the submitted reports. The process will be even more time consuming in subsequent years because the new data will have to be analysed and compared with previous years data to monitor progress. Administration of this process by CCTT, in a timely and thorough manner, is not sustainable due to staff resource.

Therefore, it is recommended that the analysis of reports be outsourced (R25). This would also resolve any potential or perceived conflict of interest arising from the fact that CCTT is itself part of a public body (DEFA). CCTT have taken care to ensure that this report contains frank and unbiased recommendations but outsourcing this process would place it beyond reproach. In Scotland, where they operate a very similar system of public body reporting, analysis is outsourced to a non-public body organisation.

As per section 2.6, the public body reporting process in Scotland is administered by [Sustainable Scotland Network](#), who receive and analyse Scottish public body reports and produce a Summary Analysis Report. Consideration should be given to whether such an arrangement would be beneficial for the Isle of Man.

6.5.1 The Monitor

Section 24 of the Climate Change Act 2021 enables the Council of Ministers to appoint a 'monitor' to "investigate whether public bodies are complying with their climate change duties". The outsourcing of report analysis does not necessarily mean the appointment of a monitor; however, it would be sensible for the same person or body to undertake both roles if a monitor were to be designated.

Future reports will indicate the progress public bodies are making in relation to the climate change duties. CCTT are therefore not recommending, at this time, that a monitor be designated but that this be considered again based on the outcomes of the next reporting period.

6.6 Reporting content

Based on learnings from this reporting period and on-going communication with public bodies, CCTT have identified the need for a clear plan to be made in relation to reporting and what is expected of public bodies in coming years.

The table on the following page sets out those recommendations.

6 YEAR ROAD MAP FOR PUBLIC BODIES						
Reporting Period:	Y1 2022-2023	Y2 2023-2024	Y3 2024-2025	Y4 2025-2026	Y5 2026-2027	Y6 2027-2028
Additional Reporting Content	CATEGORY 1 (>15 fte employees, previously Categories A and B)					
	Y1 reporting content: <ul style="list-style-type: none"> Consumption data Governance and behaviour 	As per Y1	Y1 content plus: <ul style="list-style-type: none"> Business travel reporting: <ul style="list-style-type: none"> Air, ferry and train etc. for business purposes. Fuel used in private vehicles for work purposes (based on mileage claims) Renewable energy generation – enable public bodies to report if they have generated renewable energy for their own use. Training statistics E.g. Staff numbers and grades who have undertaken Carbon Literacy or other relevant climate training Emissions from processes such as tarmac/asphalt production Progress update on public body climate action plans Barriers and challenges - enable public bodies to report barriers and challenges so that these can be more effectively addressed 	Y3 content plus: <ul style="list-style-type: none"> Public bodies to provide update on policy review as part of reporting. Adaptation – public bodies to provide information on adaptation as part of reporting. Enable public bodies that have set emissions reduction targets to report on progress. 	Y4 reporting content plus: <ul style="list-style-type: none"> Introduce Scope 3 emissions 	
	CATEGORY 2 (15 or fewer fte employees, previously Category C)					
	Y1 reporting content: <ul style="list-style-type: none"> Governance and behaviour 	As per Y1	<ul style="list-style-type: none"> Remains the same as Y1 	Y3 content plus: Introduce consumption data reporting (vehicle and heating fuels, electricity use etc.) to enable emissions calculation.		
Public body actions		As per Y1	<ul style="list-style-type: none"> Create climate action/emissions reduction plan (if not already in place) Improve data collection, accessibility and engagement. Ensure climate change duties are incorporated into decision making processes. Begin/continue policy review. Begin Carbon Literacy training, ensuring that: <ul style="list-style-type: none"> Training is undertaken by as many staff in leadership roles as possible. Staff at all levels are encouraged and enabled to attend. 	<ul style="list-style-type: none"> Set organisational emissions reduction targets. Continue policy review. Continue Carbon Literacy training. 		Policy review complete.
CCTT Actions			<ul style="list-style-type: none"> Pursue implementation of recommendations in relation to the reporting process. Support roll out of Carbon Literacy Support process of improving data accessibility. Update guidance. Support public bodies in preparing action plans. Continue to develop the Climate Impact Assessment tool and prepare public bodies for commencement of the regulations on 1 Jan 2025. Support Category 1 public bodies to prepare for Y3 reporting content. 	<ul style="list-style-type: none"> Support public bodies in preparing for Y4 reporting content. Support continued delivery of Carbon Literacy training. Continue to support public bodies, e.g. provision of advice/guidance etc. 		<ul style="list-style-type: none"> Support continued delivery of Carbon Literacy training. Continue to support public bodies, e.g. provision of advice/guidance etc.

6.7 Categories

As explained in section 2.2, public bodies were separated into three categories, based on staff numbers, to provide proportionality in reporting.

The only difference in reporting requirements for Category A and B public bodies was that Category A were asked to provide baseline data in addition to data for the reporting period. However, as explained in section 3.1, the option was provided for the reporting period to be used as a baseline, where data for an alternative year was not accessible. Only one Category A public body provided a baseline: all others opted to use the reporting period as their baseline. Category C public bodies were not asked to provide consumption data for either the reporting period or a baseline.

Category A and B public bodies were asked to provide information about how the climate change duties had been incorporated into decision making processes; what steps had been taken to raise awareness of the duties within the public body; about climate action/emissions reduction plans and other relevant documents; and what climate action had been taken during the reporting period. Category C public bodies were asked for information on climate action/emissions reduction plans and other relevant documents and climate actions. They were not asked about decision making processes or awareness measures.

Consideration was given to categorising the public bodies on the basis of their emissions in future; however, several issues with that approach were identified:

- The data received in year one is not accurate enough.
- Reporting is not just about emissions. It is important for all public bodies to take action and to embed the climate change duties into their governance and behaviour.
- It is difficult to know where to set the thresholds.
- Emissions may fluctuate from year to year and public bodies may not know what category they were in until they had established their emissions for that year.
- We do not want to create a system that encourages shifting emissions to other public bodies.
- The very smallest public bodies (Category C) were not asked to provide consumption data, so their emissions are not known.

To simplify future reporting **it is recommended that Categories A and B, which have both provided consumption data, be combined into a single category (R26)**, as follows:

6.7.1 Current categories

Current Categories	Number of public bodies	Staff range (approx.)	Emissions range (approx.)
A = 150+ staff	12	191 - >2000	150 tonnes – 9,500 tonnes
B = >15 but <150	12	18-85	10 tonnes – 500 tonnes
C = 15 or fewer & inactive	30 (of which 4 are inactive)	0-15	N/A

6.7.2 Proposed categories

Proposed Categories	Action	Criteria	Number of public bodies*	Emission range (approx.)
1	Combine current Cat A and Cat B	>15 staff	24	10 – 9,500 tonnes
2	Current Cat C becomes Cat B	15 or fewer staff	26	Emissions not reported in Y1

**Due to an administrative error, during Y1, one public body was erroneously advised that they were not a 'public body' as defined by the Act and therefore they did not submit a report. They have now been correctly advised and will report next year.*

6.8 Definition of 'public body'

Public body is defined in the Climate Change Act 2021 by reference to the Freedom of Information Act 2015.

There are currently 55 public bodies listed in the schedule to the Freedom of Information Act 2015. One has been dissolved and four are financially inactive and have no staff. The rest range from very small local authorities, with a single, part-time member of staff, to large government departments and other organisations with up to and over 2000 staff.

Several public bodies have raised queries about the suitability of the current definition of 'public body', noting that there are a number of organisations which they believe should be included but are not, or vice versa, as follows:

- Not currently included
 - Swimming Pool, Sheltered Housing and Civic Amenity Site Boards (local authority affiliated)
 - Isle of Man Meat Plant
 - Isle of Man Steam Packet
 - Manx Development Corporation
- Currently included but inactive
 - Isle of Man Film (DOI) Limited
 - Isle of Man Film Limited
 - Isle of Man Limited
 - Isle of Man National Transport Limited

The public bodies listed above as 'not included' potentially have large emissions footprints and, likewise, those that are included but are inactive, do not.

The Climate Change Act requires all public bodies to submit a report, so the reports for inactive bodies simply confirm that they have remained inactive for the reporting period. One local authority reported that they were 'non-functioning' and therefore had 'no emissions' despite having been financially active during the reporting period. More investigation is needed in this case.

Work is currently underway to review the Freedom of Information Act 2015, following a motion in Tynwald in December 2023⁶. [It is therefore recommended to await the outcomes of that work before considering whether the list of public bodies is optimal for the purposes of climate change reporting or a separate list would be more appropriate \(R27\)](#). Although there are potential areas for improvement, changing the list of public bodies is not seen as a priority at this time.

6.9 Publication

The Climate Change Act 2021 requires each public body to publish its own report. This creates extra work and delay in the process because CCTT receive the reports, review them to ensure they are reasonably complete, to then advise the public body that they can publish the accepted report. For the public, this means that, to view multiple public body reports, they must visit multiple sites (assuming that all public bodies publish on-line). To combat this, CCTT plan to collate and provide links to all public body reports on the Net Zero website but cannot do so until each public body has published them, as CCTT do not have the legal powers to publish centrally. This is an inefficient system and the process would be streamlined and the reports made more accessible if published by CCTT.

CCTT are exploring whether the report could request permission from the public body to publish the report centrally and whether this would meet the requirement of the Act for each public body to publish their report.

⁶ <https://www.tynwald.org.im/spfile?file=/business/hansard/20202040/t231213-RHD.pdf> (Item 16)

It is recommended that steps be taken to enable the central publication of all reports, rather than individual publication by public bodies (R28).

6.10 Separate vs. combined reporting

The Climate Change Act 2021 requires all public bodies to submit an annual climate change report. Group reports were permitted by the [Climate Change \(Public Body Reporting\) \(No.2\) Regulations 2023](#); however, due to the wording of the Act, even when submitting a group report each public body must identify its own information within that report.

The process of each public body sourcing and engaging with their data has identified issues with data accessibility, the resolution of which would be likely to drive both emissions reductions and cost savings.

For this reason, it is the opinion of the CCTT that individual public body reporting is essential, despite the challenges it presents.

The benefits of separate public body reports and improved data collection/accessibility:

- Awareness of own impact, motivation to improve
- Ability to identify and address areas for improvement effectively
- Accountability, inability to 'hide' behind the progress of other public bodies
- Ability to identify and share successes
- Financial savings through targeted energy efficiency measures and behaviours

Simply put, if someone else paid your bills, and you didn't see them, would you be motivated to make changes to reduce them? If you did take action, how would you know it was being effective?

7 Conclusion & Recommendations

7.1 Conclusion

This first year of reporting has started the important process of public bodies becoming familiar with their emissions data. As expected, this has identified gaps and challenges which public bodies will need to work toward resolving in future reporting periods.

Accessibility of data and, importantly, engagement with that data is essential for enabling and motivating change. The desired changes will not only reduce emissions but also costs.

However, the process of improving our data should not distract from or delay taking action.

While this first report provides limited information and no basis for assessing progress, the on-going process will develop and become more and more valuable as public bodies become accustomed to it and use it to best effect to showcase their climate actions.

The Manx community need a public service that is leading the way and reporting is a valuable method to demonstrate climate leadership and accountability.

It should be noted that each of the recommendations made in this report will require further, detailed exploration to identify whether and when they may be implemented.

CCTT are committed to providing continued support to public bodies. Work is underway to consider presenting the public bodies section as a microsite. Alongside this, we are looking to launch a Public Service Sustainability Network from a digital networking platform allowing members to discuss topics of reporting and ask questions in forums allowing public bodies to support each other and share initiatives, share good practices on how best to undertake the information gathering process and celebrate success.

7.2 Recommendations

This section collates all of the recommendations made throughout the preceding report. Not all recommendations will apply to all public bodies. Public bodies should read the recommendations and apply them wherever possible.

The recommendations are divided into four categories: data, land, governance and behaviour and the reporting process.

Recommendations relating to the reporting process will be taken forward by the Climate Change Transformation Team, subject to any necessary governance and approvals.

The recommendations are all intended to support the efficacy and value of the reporting system and thereby enhance our ability, as public bodies, to continually progress toward our climate goals.

It is not expected that all of the recommendations will be achieved immediately, some may take months or even years. If they are achieved, the Isle of Man public sector will have a much more comprehensive picture of its estate and fuel/energy consumption and will improve the quality and value of annual climate change reporting significantly.

This will greatly enhance our ability to control those factors; monitor progress; increase efficiency; save money; reduce our emissions and maximise benefits for our community.

For more information on why a recommendation has been made, please refer to the relevant section of the report (a link has been provided alongside each recommendation)

DATA RECOMMENDATIONS

HEADLINE RECOMMENDATION:

Improve data accessibility/visibility and public body engagement with their data, to motivate reducing emissions and costs, both in terms of data held by DOI Shared Services but also data held by individual public bodies.

Recommendation 1 – Data accessibility and engagement

Improve data accessibility/visibility and public body engagement with their data, to motivate reducing emissions and costs, both in terms of data held by DOI Shared Services but also data held by individual public bodies. To enable this all public bodies should seek (or support DOI where necessary) to improve data accessibility and engagement, for example via:

- Install sub-meters in multi-occupancy buildings.
- Employ energy monitoring systems such as smart meters or Energy Eye.

[Click here to see Recommendation 1 in the report.](#)

Recommendation 2 – Digital Dashboard

That public bodies with buildings managed by DOI support Shared Services in working toward a real-time, 'Internet of Things' dashboard system, incorporating both data held by DOI and individual public bodies, to enable easy monitoring of energy/fuel consumption and therefore encourage a change in behaviour around consumption.

[Click here to see Recommendation 2 in the report.](#)

Recommendation 3 – Improve buildings information

That public bodies develop a full and clear understanding of the buildings they own and occupy and the energy and heating arrangements for those buildings, by preparing specific and exhaustive lists of buildings:

- Managed by DOI Shared Services; and
- Managed by the public body.

These lists should include headcounts or equivalent for multi-occupancy buildings.

[Click here to see Recommendation 3 in the report.](#)

Recommendation 4 – Improve data collection

That public bodies put processes in place to collect data for reporting throughout the year. Public bodies should ensure that everyone responsible for holding invoices/receipts, accounting, and storing records understands what is required from them and that records are kept in a way that facilitates easy and comprehensive reporting.

For buildings managed by DOI, public bodies should ensure that DOI are provided with/have access to energy and fuel use data as soon as it is available. Please liaise with DOI to ensure this process is in place.

[Click here to see Recommendation 4 in the report.](#)

Recommendation 5 – Establish clear reporting boundaries

That public bodies consider their reporting boundaries to ensure that their approach is consistent and double counting is avoided – with particular reference to leased properties.

[Click here to see Recommendation 5 in the report.](#)

Recommendation 6 – Obtaining data from DOI

That public bodies with buildings managed by DOI Shared Services:

- Contact DOI Shared Services for data as early as possible following the end of the reporting year;
- In doing so, provide DOI Shared Services with the specific and exhaustive list referred to in recommendation 3, including headcounts for multi-occupancy buildings.

[Click here to see Recommendation 6 in the report.](#)

Recommendation 7 – Energy Champions

Ensure government departments engage with the Energy Champions programme and embed Champions across their buildings and divisions.

Leadership should ensure that Energy Champions have the time and support necessary to be effective.

[Click here to see Recommendation 7 in the report.](#)

Recommendation 8 – Petrol Fleet

That government continues to work towards a digitised system that will enable accurate reporting of petrol consumption by individual departments.

[Click here to see Recommendation 8 in the report.](#)

Recommendation 9 – Electricity generation

Work toward a record keeping system that will enable the disaggregation of fuel used for transport from that used for electricity generation.

[Click here to see Recommendation 9 in the report.](#)

LAND RECOMMENDATIONS

HEADLINE RECOMMENDATION:

Public bodies should improve their understanding of the land they own to enable more accurate reporting, maximise the ability to get the most value from their land and support delivery of the Land Management Framework.

Recommendation 10 – Disaggregation of land reporting

It is recommended that public bodies disaggregate their land reporting by reporting separate parcels of the same habitat type, for example, by address/field number/location or assigning a reference number.

[Click here to see Recommendation 10 in the report.](#)

Recommendation 11 – Registration of land

That public bodies register their land with the Land Registry to develop a full and clear understanding of their land ownership.

[Click here to see Recommendation 11 in the report.](#)

Recommendation 12 – Record keeping (land)

Staff responsible for management of land owned by public bodies keep records of land types and sizes, including use, habitat and soil details where possible.

[Click here to see Recommendation 12 in the report.](#)

Recommendation 13 – Land condition

Improve understanding of land condition to guide decisions on land use and management, creating opportunities for land improvement, habitat restoration, better soil health or conversion to alternative land uses.

[Click here to see Recommendation 13 in the report.](#)

Recommendation 14 – Land management

Consider where land management needs to be improved or where management plans for specific land types need to be put in place.

[Click here to see Recommendation 14 in the report.](#)

Recommendation 15 – Work together on land

Establish lines of communication with other public bodies in terms of land use or land management decisions which might overlap or be in conflict, improving collaborative working across multiple departments.

[Click here to see Recommendation 15 in the report.](#)

GOVERNANCE & BEHAVIOUR RECOMMENDATIONS

HEADLINE RECOMMENDATION:

Public body climate action should lead the way by being ambitious, planned, monitored and accurately reported. Through training and policy review, public bodies should ensure that the climate change duties are embedded in the way that they work to ensure that all activities support the Island's transition to net zero.

Recommendation 16 – Climate action plans

For all public bodies to make a climate action/emission reduction plan as soon as possible.

For guidance on how to prepare a climate action plan, visit <https://www.netzero.im/resources/public-bodies/> or contact publicbodiesclimate@gov.im

[Click here to see Recommendation 16 in the report.](#)

Recommendation 17 – Isle of Man Climate Change Plan 2022-2027

It is recommended that public bodies familiarise themselves with the Isle of Man Climate Change Plan 2022 – 2027 and ensure that they understand their roles in supporting its delivery.

[Click here to see Recommendation 17 in the report.](#)

Recommendation 18 – Improve internal data collection

Improve collection of 'Governance and Behaviour' data within organisations, collecting data throughout the reporting period, to avoid under-reporting.

[Click here to see Recommendation 18 in the report.](#)

Recommendation 19 – Showcase climate action

That public bodies use future reporting as an opportunity to showcase climate action and demonstrate, to their service users and our Island community, that they are leading the way.

[Click here to see Recommendation 19 in the report.](#)

Recommendation 20 – Outward looking actions

That public bodies look outward as well as inward and consider how to best use their unique role as a public body to support the wider community's transition to net zero.

[Click here to see Recommendation 20 in the report.](#)

Recommendation 21 – Policy review

Business as usual means emissions as usual so public bodies should:

- Embed the climate change duties in decision making processes; and
- Re-examine current practices by undertaking a policy review, in line with action C.4 of the Isle of Man Climate Change Plan 2022-2027, to ensure that nothing is standing in the way of achieving our climate goals.

[Click here to see Recommendation 21 in the report.](#)

Recommendation 22 – Carbon Literacy training

Ensure as many staff as possible, at all levels, undertake Carbon Literacy training.

[Click here to see Recommendation 22 in the report.](#)

REPORTING PROCESS RECOMMENDATIONS

HEADLINE RECOMMENDATION:

The reporting process should be improved, over a set timetable, to:

- **Increase the value of reporting and create a more accurate picture of public sector emissions.**
 - **Facilitate quicker analysis of reports and feedback for public bodies.**
-

Recommendation 23 – Changes to reporting content

That the six year 'reporting road map set out in section 6.6.1 be adopted and amendments to the reporting regulations be made to accommodate the proposed changes to reporting content.

[Click here to see Recommendation 23 in the report.](#)

Recommendation 24 – Report format

Move away from Excel spreadsheet for reporting, to an online platform to enable easier, more consistent completion of the form and analysis of data.

[Click here to see Recommendation 24 in the report.](#)

Recommendation 25 – Analysis of reports

That CCTT explore options for the analysis of reports to be outsourced.

[Click here to see Recommendation 25 in the report.](#)

Recommendation 26 – Categorisation of public bodies

The Categories A and B are combined, leaving two categories:

- Category 1 (incorporating what are currently A and B) , >15 staff
- Category 2 (currently C) , 15 or fewer staff

[Click here to see Recommendation 26 in the report.](#)

Recommendation 27 – Definition of public body

To await the outcomes of that work before considering whether the list of public bodies is optimal for the purposes of climate change reporting or a separate list would be more appropriate.

[Click here to see Recommendation 27 in the report.](#)

Recommendation 28 – Publication

That steps be taken to enable the central publication of all reports, rather than individual publication by public bodies.

[Click here to see Recommendation 28 in the report.](#)
