

Annex B

The Climate Change (Reporting bodies) Regulations 2024: Frequently Asked Questions and Answers

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Question 1: Why are the Regulations being brought forward?

Ans: Section 42 of the Climate Change Act (Northern Ireland) 2022 ('the Act') requires DAERA to make new Regulations, which will place climate change reporting duties on specified public bodies. The Regulations are crosscutting and so the content of the Regulations in **Annex A** has been agreed by the Northern Ireland Executive, who have also agreed that DAERA should make and lay them in the Assembly and bring them into operation.

Question 2: When and how often will reporting be required?

Ans: There are two types of reports which you will be required to provide under your reporting duties set by the Regulations, and these are - 'climate change mitigation' reports and 'climate change adaptation' reports. The required content of these reports is discussed in question 3 below. Detailed guidance, which will be co-designed with reporting bodies, and training, will be provided to you on the requirements and on how to meet your reporting duties.

The timings and frequency of reporting are set in the Regulations (Annex A), specifically regulation 4 for adaptation, and regulation 5 for mitigation.

The following provides an explanation of the timings and frequency of reports:

Regulation 4: Adaptation Reports

- Your first 'adaptation report' **must be submitted to DAERA by 31st March 2026** (the period which the first report will cover is 4 years* beginning from 1st January 2026).
- Your second and subsequent adaptation reports will be on a 5-yearly cycle*.
- Your second adaptation report will therefore begin from 1st January 2030, and must be submitted to DAERA by 31st January 2030.
- Your third adaptation report will begin from 1st January 2035. This third report must be submitted to DAERA by 31st January 2035; and so on for subsequent 5-yearly adaptation reports.

*[*N.B. The frequencies and timings are set to align with, in order to aim to inform, the development of the 5-yearly UK Climate Change Risk Assessments which are required under the UK Climate Change Act 2008 – these risk Assessments include detail on the current and projected climate change risks and impacts to Northern Ireland (see question 10 for more detail).]*

Regulation 5: Mitigation Reports

- Your mitigation reports will be on a 3-yearly cycle.
- Your **first ‘mitigation report’ must be submitted to DAERA by 31st October 2025.**
- Your second mitigation report must therefore be submitted to DAERA by 31st October 2028.
- Your third mitigation report must be submitted to DAERA by 31st October 2031, and so on for subsequent reports every 3 years.

Question 3: What information will the reports need to contain?

Ans: The Regulations (Annex A) set the requirements on what your reports must contain. The requirements are set under regulation 4(1) which relates to adaptation, and regulation 5(1) which relates to mitigation. Please note that DAERA intends to develop and co-design guidance with reporting bodies to help them meet their reporting duties. This will include technical detail and guidance on what is reported, and how it is reported, for both adaptation and mitigation. Further detail on support to be provided to you to help you to meet your reporting duties is discussed under question 5.

Adaptation reports

The first (4 year) adaptation report, and the subsequent 5-yearly adaptation reports are required to include your public body's:

- (i) current and predicted impact of climate change in relation to its functions; and
- (ii) proposals and policies for adapting to climate change in the exercise of its functions, including the timescales for implementing these proposals and policies.

Second and subsequent 5-yearly adaptation reports are also required to include your public body's:

- assessment of the progress it has made towards implementing the proposals and policies set out in any of its previous climate change adaptation reports.

Mitigation Reports

The first mitigation report is required to include your public body's:

- (i) amounts and sources of greenhouse gas emissions, in respect of the financial year beginning 1st April 2024 and ending 31st March 2025; and
- (ii) its proposals and policies for reducing its emissions in the exercise of its functions, including timescales for implementing those proposals and policies.

The second and subsequent 3-yearly mitigation reports are required to include your public body's:

- (a) amounts and sources of greenhouse gas emissions in respect of each of the three preceding financial years (1st of April – 31st March) [*For example: Your public body's second mitigation report, to be submitted to DAERA by October 2028, will include the amounts and sources of its greenhouse gas emissions in respect of the three preceding financial years – i.e. from 1st April 2025 until 31st March 2028.*];
- (b) proposals and policies for reducing its emissions in the exercise of its functions, including the timescale for implementing those proposals and policies; and
- (c) assessment of the progress it has made towards implementing the proposals and policies set out in any of its previous climate change mitigation reports.

The Regulations require that a mitigation report must use as a baseline, the body's greenhouse gas emissions and sources which were reported in its first mitigation report, for the financial year beginning 1st April 2024 and ending 31st March 2025. This baseline will be used for assessing and reporting on progress. The Regulations also allow for an alternative baseline to be used, however, this will require agreement with DAERA.

For the support in place to help you with the reporting, and especially the first reports please see the answer to question 5 below.

Question 4: What are the other requirements/allowances set by the Regulations?

Ans: The Regulations:

- require the reporting bodies to have regard to certain matters (if relevant) when reporting, including, for example – the most recent 5-yearly UK Climate Change Risk Assessment, required under the UK Climate Change Act 2008, which contains climate change risks and impacts to Northern Ireland (see regulation 7, Annex A);
- allow co-operation in preparation of reports, and/or joint reporting, between two or more reporting bodies to meet their reporting requirements (see regulation 8 and 9 respectively, Annex A);
- allow for corrections to be made to the reports, after they are submitted to DAERA (see regulation 10, Annex A); and
- require publication of a body's own reports on its website and also on DAERA's website (see regulation 11, Annex A).

Question 5: What support will be provided to you for meeting your reporting duties, and when?

Ans: To help your organisation meet its reporting duties under the Regulations, DAERA will provide the following practical support:

- Technical, co-designed guidance on how to complete climate change reports.
- Co-development of a reporting template containing a list of climate change questions for your organisation to answer.
- Provision of an online climate change reporting portal, for you to enter your data into, to create your reports and make subsequent reporting as easy as possible.
- Provision of training on how to complete climate change reports to meet your reporting duties.

DAERA is undertaking preparation work to bring forward this support as soon

as possible. Support will be provided at the earliest opportunity and ahead of the reporting submission dates. DAERA may contact you regarding input to the co-design developmental work regarding this support.

DAERA also, intends as part of its co-development of support, where possible and as appropriate, to ensure a streamlined and consistent approach to reporting, where public bodies are required to report on climate change elsewhere. For example, we have already engaged with the Department of the Economy regarding their Energy Carbon Data Repository System. We recognise as streamlined and consistent approach as possible, in order to avoid any duplication of process, is very important for public bodies and for the success of the reporting.

Question 6: Why must the Regulations wait for 21 days before coming into operation, after they are made and laid in the Assembly?

Ans: The Regulations are subject to the ‘negative resolution’ procedure under the Act. This means that they are required to be ‘laid’ in the Assembly for 21 days, before they can become operational.

Question 7: How were the Regulations informed?

Ans: The following have helped to inform the development of the Regulations:

- advice from the UK Climate Change Committee (the statutory independent expert advisers on climate change, to the Northern Ireland government);
- the outcome of DAERA’s public consultation on developing the Regulations; and
- the outcome of the pre-consultation workshops with public bodies which informed the consultation’s development.

The consultation can be found at: [Climate Change Reporting by Specified Public Bodies - Developing New Regulations.](#)

The summary of responses received to consultation, including findings from the pre-consultation workshops with public bodies, can be found at: [Summary of Responses and Next Steps: Consultation on Climate Change Reporting by Specified Public Bodies - Developing New Regulations](#)

Question 8: What criteria was used to identify which organisations should be specified to have climate change reporting duties placed on them by the Regulations?

Ans: The Climate Change Act (NI) 2022 ('the Act'), in section 42, requires DAERA to make new Regulations which will set 'climate change reporting duties' on 'specified public bodies'. The Act's definition of a public body in section 42, is very wide - it can be: "*a person or body with functions of a public nature*" and "*a person who is a statutory undertaker within the meaning of the Planning Act (Northern Ireland) 2011*". The Act does not require all public bodies to report under the Regulations. DAERA therefore is applying a phased and balanced approach, in which these first set of Regulations will focus on large-sized organisations being required to report. DAERA intends to explore at a future point, bringing forward amending Regulations, to expand the scope of these first set of Regulations, including the scope of who is required to report.

The following criteria, which has been informed by the consultation and the pre-consultation workshops with public bodies, was used to identify the bodies which are specified in these first set of Regulations as having reporting duties placed on them:

Public Bodies:

- (i) with 250 or more staff (based on full-time equivalent (FTE) data or total of permanent staff),
- (ii) which are listed authorities in Schedule 3 to the Public Services Ombudsman Act (Northern Ireland) 2016 and/or in the list of organisations subject to the

- Department of Finance's public procurement policy,
- (iii) whose remit/functions do not fall under reserved or excepted matters, or they are not North/South government dual funded, and
 - (iv) which are not a Registered Housing Association, a General Practitioner, nor a Northern Ireland Civil Service department and their Executive agency(ies) (due to the more extensive requirements* placed on these departments by other sections of the Act).

**The Act sets a range of duties on Northern Ireland departments including that they must all contribute to delivering the Act's emissions reduction targets and carbon budgets (i.e. caps or limits on the level of emissions which are permitted over a 5-year period). The Act places a range of reporting requirements on departments in that regard, including developing and publishing sectoral plans, climate action plans and progress reports and statements. Section 42 of the Act has a much narrower scope, in that the Regulations required by this section can only be made to require public bodies to report solely on climate change.*

Question 9: Will other public bodies be required to report in the future?

Ans: DAERA intends, at a future point, to review these Regulations (after they are made and are operational). The Review will include exploring the making of amending Regulations to expand the scope of the Regulations including who is required to report.

Question 10: What was the UK Climate Change Committee's advice to DAERA?

Ans: The following is the UK Climate Change Committee's ('the CCC') advice to DAERA on the timing and frequency of climate change reporting by public bodies, with which the Regulations (in Annex A) are aligned:

General Advice from the CCC

Actions and especially policy, for both tackling the causes of climate change (i.e. mitigation) and adapting to its impacts and risks, can have long lead-in times before they are embedded, and the results and benefits are seen. This is particularly true of adaptation.

CCC Advice on Adaptation Reporting

5-yearly reporting is considered an appropriate interval at which to reassess climate risks, as the type and magnitude of climate risks facing an organisation are unlikely to change significantly on a year-to-year basis. Likewise, the observation that adaptation actions take time to identify, fund and implement, similarly supports 5-yearly adaptation reporting, to provide meaningful updates on progress and to identify new adaptation priorities. They have also said that 5-yearly reporting removes the risk of overly burdensome and unnecessary reporting and is consistent with similar reporting in other nations e.g. the adaptation reporting power under the UK Climate Change Act (2008).

Timing: The CCC recommended that the timing of provision of the adaptation reports by public bodies should align with development of the CCC's five-yearly evidence reports, which inform the five-yearly UK Climate Change Risk Assessment ('CCRA') required under the UK Act 2008. This is because the information collected under the regulations could be used to help inform these CCC evidence reports. The CCC also advised that public bodies should provide a risk assessment and an adaptation action plan at the same time. They said this is necessary to provide better insight, and full understanding into whether climate risks will be appropriately managed by a particular specified public body.

- DAERA has set adaptation reporting for every 5 years (which also aligns with the outcome of the consultation – see question 7 above).¹

¹ The first adaptation report will cover a 4-year period, and second and subsequent adaptation reports will be 5-yearly. The frequencies and timings are set to align with, in order to aim to inform, the development of the 5-yearly UK Climate Change Risk Assessments required under the UK Climate Change Act 2008.

CCC Advice on Mitigation Reporting

The CCC have said that reporting every 5 years on mitigation should be a minimum. However, they also advised that every 5 years would likely be too infrequent to drive the rapid progress needed to see any difference in cutting emissions, and it would not be enough to build a robust database (for mitigation). It was also their perspective that reporting every year (annual reporting) on mitigation by public bodies would not be necessary.

- DAERA has set mitigation reporting for every 3 years (which also aligns with the outcome of the consultation see question 7 above).

Question 11: What next?

Ans: Once you have provided to DAERA, your body's nominated person(s) contact details, we will be in touch with that person to initiate engagement and regularly as the support referred to in question 5, is being developed, implemented and delivered.