

Adaptation Reporting Power and Wider Reporting Landscape Synthesis

Project Report

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1 Introduction

1.1 Overview of the Adaptation Reporting Power

Climate change and associated extreme weather events have significant impacts for the UK economy and infrastructure organisations and public bodies are responsible for ensuring that such impacts are managed to maintain service delivery and the safety and security of the public and their employees. Defra leads on climate change adaptation for the UK Government and fulfils the statutory cycle as set out in the Climate Change Act 2008. Part of this Act includes the Adaptation Reporting Power (ARP), which gives the Government the power to require certain organisations – ‘statutory undertakers’ (these provide infrastructure such as utilities, roads and railways) and bodies with ‘functions of a public nature’ – to report on how they manage the risks of climate change to their delivery and the actions they are taking to adapt to it. The Government has a statutory obligation to consult on its strategy for the use of the power ahead of each round of reporting. Reports for the latest round of ARP reporting, round 4, were submitted in December 2024 and a fifth round of reporting is due to start at the end of 2026.

1.2 Project aims and objectives

Since the ARP's inception, the wider sustainability reporting and standards landscape has changed and expanded significantly. Defra is keen to ensure that ARP reporting remains relevant and beneficial both to government and the organisations that report and, as part of this, is keen to understand the degree to which ARP aligns, duplicates or conflicts with other reporting requirements, and how and why the process has evolved over time.

In November 2024, Defra commissioned Ipsos UK to conduct research on the first four successive rounds of the ARP, ahead of the fifth reporting round due to start at the end of 2026. **The aim of the research** is to provide a synthesis and analysis of available evidence to determine how well successive rounds of ARP have met the original objectives of the power, how and why the use of the power - and its outputs - have evolved, and how it now fits into the overall sustainability reporting landscape, which has changed dramatically since 2008. The project's findings will inform the strategy and approach for future rounds of reporting.

1.3 Research questions

- **Research Question 1** – What was the original policy intent of the ARP, how has this evolved over successive reporting rounds and why?
- **Research Question 2** – Who has reported under ARP across the four rounds? Are there patterns/trends in the types of organisations who have participated over successive rounds?
- **Research Question 3** – How have the requirements of ARP evolved over successive reporting rounds? How has the extent to which different organisations/sectors met these requirements changed over successive reporting rounds?
- **Research Question 4** – What sector-specific adaptation reporting requirements exist? What is their scope and how do they relate to ARP?
- **Research Question 5** – What other climate change adaptation reporting requirements exist within the wider sustainability reporting landscape (either mandatory or voluntary)? What is their scope and how do they relate to ARP?

1.4 Methodology

The project was delivered in five phases:

- **Phase 1 Inception:** involved an Inception Meeting, the collation of key documents for the document review and five scoping consultations with key stakeholders to obtain their insights on a) their experience of ARP, b) the scope of proposed research. An inception plan was produced at the end of this phase which set out the above research questions, as agreed with Defra.
- **Phase 2 Desk-based review:** covered a review of ARP development from 2008-2024 and mapping of the current adaptation reporting landscape.
- **Phase 3 Stakeholder interviews:** were conducted with representatives from government departments/agencies (2), regulators (6), and across a sample of reporting organisations (10) to capture more in-depth findings on the ARP evolution and the wider reporting landscape. Interviewees covered a range of sectors comprising energy (1), water (2), transport (5), telecommunications (1), local authorities (LAs) (2), and environment (2).
- **Phase 4 Synthesis:** involved triangulation of the findings from the desk review and stakeholder engagement to provide an overall synthesis regarding ARP reporting and alignment, or otherwise, with other adaptation related sustainability reporting. It also involved developing an internal tool to help Defra better understand ARP's position within the broader sustainability reporting landscape (not included in this report).
- **Phase 5 Reporting:** involved the development of this report providing a synthesis of findings from the study; and a series of formal presentations to Defra and the Climate Change Committee (CCC), other relevant government departments, and external ARP stakeholders (e.g., reporting bodies), providing key findings, conclusions, and recommendations for future ARP reporting.

1.5 Report structure

The remainder of the report is structured as follows:

- **Chapter 2** sets out the original policy intent of the ARP, how has this evolved over successive reporting rounds and why.
- **Chapter 3** presents the overarching process of ARP rounds and how this has evolved over successive reporting rounds.
- **Chapter 0** provides a detailed analysis of who has reported under ARP across the four rounds and how this has evolved over rounds.
- **Chapter 5** provides a detailed synthesis of ARP reporting requirements, including analysis of a sample of reports from different rounds, sectors, and types of reporting organisations.
- **Chapter 6** provides a high-level review of the functional effectiveness of ARP reporting across the four rounds.
- **Chapter 7** reviews the broader sustainability reporting landscape, focusing on adaptation requirements, and draws comparisons between other reporting regimes and ARP to identify any overlaps/duplications.

- **Chapter 8** provides conclusions and recommendations for future ARP reporting.

2 Objectives of ARP

This chapter outlines the policy intent behind ARP and its evolution over time, discussing the timeline of ARP reporting and how the objectives of each round changed through the years. This section addressed the following research question:

- **Research Question 1** – What was the original policy intent of the ARP, how has this evolved over successive reporting rounds and why?

2.1 Historical context and original policy intent

The UK Government has had targets to reduce carbon emissions since 1998 when the UK ratified the Kyoto Protocol, which committed the country to a 12.5% reduction in greenhouse gas emissions by 2000.¹ However, adapting to the impacts of climate change has had a lower profile than climate mitigation (reducing carbon emissions), with some commentators suggesting it is the ‘Cinderella’ of climate action.² Adaptation became a bigger priority following the 2006 Stern Review, which assessed the economics of climate change.³ As set out in the Climate Change Act Impact Assessment, 2009, the Stern Review emphasised the Government’s role in *“providing the appropriate institutional framework to allow individuals and organisations to make efficient and cost-effective adaptation decisions”*.⁴ A House of Commons Treasury Committee Report, which set out the implications for Treasury policy from the Stern Review, recommended that the *“Treasury track and publish public spending on adaptation, and, in the specific area of flood risk management, give early notice of spending plans beyond 2011 prior to the next Spending Review”*.⁵

Through the Climate Change Act 2008, the Secretary of State was given the power to require organisations with functions of a public nature (i.e., public authorities) and relevant statutory duties (i.e., ‘statutory undertakers’) to produce reports on their response to climate change risks. Statutory undertakers⁶ includes persons covered by any enactment to carry out any of the following undertakings: railway, light rail, tramway, road transport, canal, inland navigation, dock, harbour, pier or lighthouse or any undertaking for the supply of hydraulic power. It also covers relevant airport operators and any of the following: gas transporters, water or sewage undertakers, the Environment Agency (EA), universal postal service providers in connection with the provision of the universal service, the Civil Aviation Authority (CAA), any person holding a licence under Chapter 1 of Part 1 of the Transport Act 2000 (air traffic services) and any holder of a licence under Section 6 of the Electricity Act 1989. Public Authorities, under the Human Rights Act 1998, Section 6, include a court or tribunal, and any person certain of whose functions are functions of a public nature, but does not include either House of Parliament or a person exercising functions in connection with proceedings in Parliament.⁷

¹ [Kyoto Protocol](#)

² [Saving Cinderella: mitigate to survive, adapt to thrive](#)

³ [Stern Review: The Economic of Climate change](#)

⁴ [Climate change Act 2008: Impact Assessment](#)

⁵ [Climate change and the Stern Review: the implications for Treasury policy](#)

⁶ This term is found in the Town and Country Planning Act 1990, the Town and Country Planning Act (Scotland) 1997 and the Planning (Northern Ireland) Order 1991.

⁷ [Human Rights Act 1998, Section 6](#)

The requirement for statutory undertakers to produce reports on their response to climate change risks aims to ensure that there is a comprehensive understanding of how various sectors are planning to adapt to climate change. Section S.62 of the Climate Change Act 2008 stated that directions to report may contain any of the following:

- An assessment of the current and predicted impact of climate change in relation to the authority's functions.
- A statement of the authority's proposals and policies for adapting to climate change in the exercise of its functions and the time-scales for introducing those proposals and policies.
- An assessment of the progress made by the authority towards implementing the proposals and policies set out in its previous reports.

Under section S.62, the Secretary of State may also direct two or more reporting authorities to prepare a joint report, as well as give directions about (a) the time within which a report must be prepared, and (b) its content, and may, in particular, require it to cover a particular geographical area.

This Power was given to the Secretary of State, as it was deemed their duty to lay reports before Parliament containing an assessment of the risks for the United Kingdom of the current and predicted impact of climate change⁸ (UK Climate Change Risk Assessments (CCRAs)) and plans to address them (National Adaptation Programmes (NAPs)).

The Power was not in the original Climate Change Bill; it was included later as a government amendment. During two Parliamentary debates (in March⁹ and January¹⁰ 2008) on Bill before it was made law, the Defra Minister of State stated, "We plan a government amendment to provide for powers to require public bodies to assess the risks of climate change and set out the actions that they need to take in response". Lord Teverson explained the purpose of the duty was to "*ensure that only the most important public authorities are directed to make reports about adaptation... We believe that public authorities and critical infrastructure providers must assess the risk posed by climate change and take action to address it*". The debates suggest that the reporting duty was intended to apply only to public authorities and organisations with a clear function in serving the public. The Rt. Hon. the Lord Rooker explained in the January 2008 debate that "*reporting authority covers every critical public sector organisation*".

Subsequently, there was discussion over whether to create a list of reporting authorities based on the Civil Contingencies List. This was not ultimately adopted as it was felt the list would be inflexible and did not include a number of bodies seen as needing to consider climate adaptation.

The Power was in part developed to measure success and ensure effective delivery of the Adapting to Climate Change Programme (ACC Programme). Established as part of the Climate Change Act 2008, the ACC Programme was designed to "bring together and drive forward work in government and the

⁸ [Climate Change Act 2008](#)

⁹ [Climate Change Bill \[HL\] - Hansard - UK Parliament](#)

¹⁰ [Climate Change Bill \[HL\] - Hansard - UK Parliament](#)

wider public sector on adaptation in England and the UK”.¹¹ The ACC Programme was directed by a Programme Board with senior representatives from most central government departments, and Defra provided the ACC Programme delivery team. The ACC Programme consisted of four workstreams, with the Reporting Power falling under the “Ensuring Progress” workstream.

The Power was, and continues to be, the key mechanism available to the Government to ensure that climate change impacts were/are being considered by key sectors external or at arm’s length to government, with an early emphasis on ‘nationally significant infrastructure’.¹² As stated in the Government response to the concluding session of the Environmental Audit Committee in 2010:¹³

*“The Government agrees with the Committee’s emphasis on ensuring that nationally significant infrastructure is adapting to the impacts of climate change...The statutory Reporting Power...is a powerful lever to drive adaptation in regulated industries such as water and energy – and these are key sectors with responsibility for national infrastructure”.*¹⁴

Other recommendations made alongside the ARP for measuring the Government’s progress on adaptation, included embedding adaptation into National Indicators (NI) for measuring local government performance (NI 188). Notably, central performance monitoring for LAs, including NI 188, was abolished in 2010.¹⁵

2.2 Evolution of the policy intent & ARP objectives

2.2.1 Changes to the policy intent as objectives over time

As detailed above, the ARP is the primary legislative lever available to the Government to ensure that climate change impacts are being considered by key sectors; this underpinning policy intent has remained throughout the four reporting rounds. A significant change has been the change from a requirement for mandatory reporting by issuing of directions in the first ARP round to voluntary reporting by invitation in subsequent rounds. Evaluations conducted of rounds 2 and 3 suggested making subsequent rounds mandatory – though this recommendation was not taken forward in either rounds 3 or 4.¹⁶

The core objectives of ARP have not fundamentally changed throughout the rounds; however, some slight changes have occurred. The primary objective set out in the first round of the ARP was to ensure that the organisations selected understood the risks climate change poses to their activities and were making the necessary plans to respond to climate change.¹⁷ The ARP does this directly, through engaging organisations in reporting, and indirectly, through raising awareness, helping to build capacity in organisations, and making examples of good practice publicly available.

¹¹ [Adapting to Climate Change](#)

¹² [Adaptation Reporting Power. Frequently Asked Questions and Answers. January 2011](#)

¹³ [Environmental Audit Committee - Sixth Report Adapting to Climate Change](#)

¹⁴ [Government response to the conclusions and recommendations of the Environmental Audit Committee: Adapting to Climate Change. Sixth Report of Session 2009-10](#)

¹⁵ [Climate change adaptation: information for local authorities](#)

¹⁶ CCC’s evaluation reports can be found [here](#) for round 2, and [here](#) for round 3.

¹⁷ [Adapting to Climate Change: helping key sectors to adapt to climate change](#)

All subsequent rounds (2-4) shared a common objective of monitoring the level of preparedness for climate change across key sectors, in addition to their round-specific goals.

For the second round, additional core objectives (as stated in its strategy) were to ensure that climate change risk management is systematically undertaken by reporting authorities, and that public services and infrastructure are resilient to climate change.¹⁸ In this round, Defra also moved towards ensuring that the reporting process was flexible, light touch and responsive to the needs of reporting authorities.

The third round built on the previous rounds, with an additional primary objective to support the ongoing integration of climate change risk management into the work of reporting organisations.¹⁹ Round 3 was also designed to be proportionate, risk-based and streamlined to minimise burdens on reporting organisations.

Finally, in round 4, while maintaining the common objective of monitoring preparedness, the additional focus was on further supporting the integration of climate risk management into the work of organisations, and providing more timely information to inform the national assessment of climate risk.

2.2.2 The relationship between ARP, NAP and UK CCRA

The Government sets out and consults on its strategy for ARP reporting every five years, with the strategy laid in Parliament alongside the National Adaptation Programme (NAP). NAPs are also produced every five years responding to the most recent UK Climate Change Risk Assessment (CCRA). Figure 2.1: sets out the timeline of ARP reporting, NAPs and CCRAs since the Climate Change Act was enacted. Round 4 was truncated, in order to better align it with the cycle for CCRA analysis, ensuring that reports were received in sufficient time to inform the CCC's independent advice to government ahead of CCRA4. The ARP process is due to return to a five-yearly cycle in round 5 and beyond, but the changed timing will mean that future ARP strategies will need to be published independently of the later NAP.

Reports submitted under the ARP are intended to inform the UK's CCRA²⁰ and the Government's NAP.²¹ However, earlier ARP cycles were not well aligned with CCRA and NAP cycles, which significantly limited the ARP's capacity to inform climate risk assessments and adaptation planning in the relevant sectors and overall. This was particularly the case for the first and second UK CCRAs, which did not include information from ARP rounds 1 and 2, due to misaligned timetables.²² Even when ARP reports were completed before the CCRA, the time between the publication of the ARP and the CCRA was insufficient for the former to effectively contribute to the development of the latter.²³

¹⁸ [Adapting to Climate Change: Ensuring Progress in Key Sectors](#)

¹⁹ [The National Adaptation Programme 2018](#)

²⁰ [UK climate change risk assessment: Government report 2012](#)

²¹ [The National Adaptation: Programme Making the country resilient to a changing climate](#)

²² [Understanding climate risks to UK infrastructure](#)

²³ [Understanding climate risks to UK infrastructure](#)

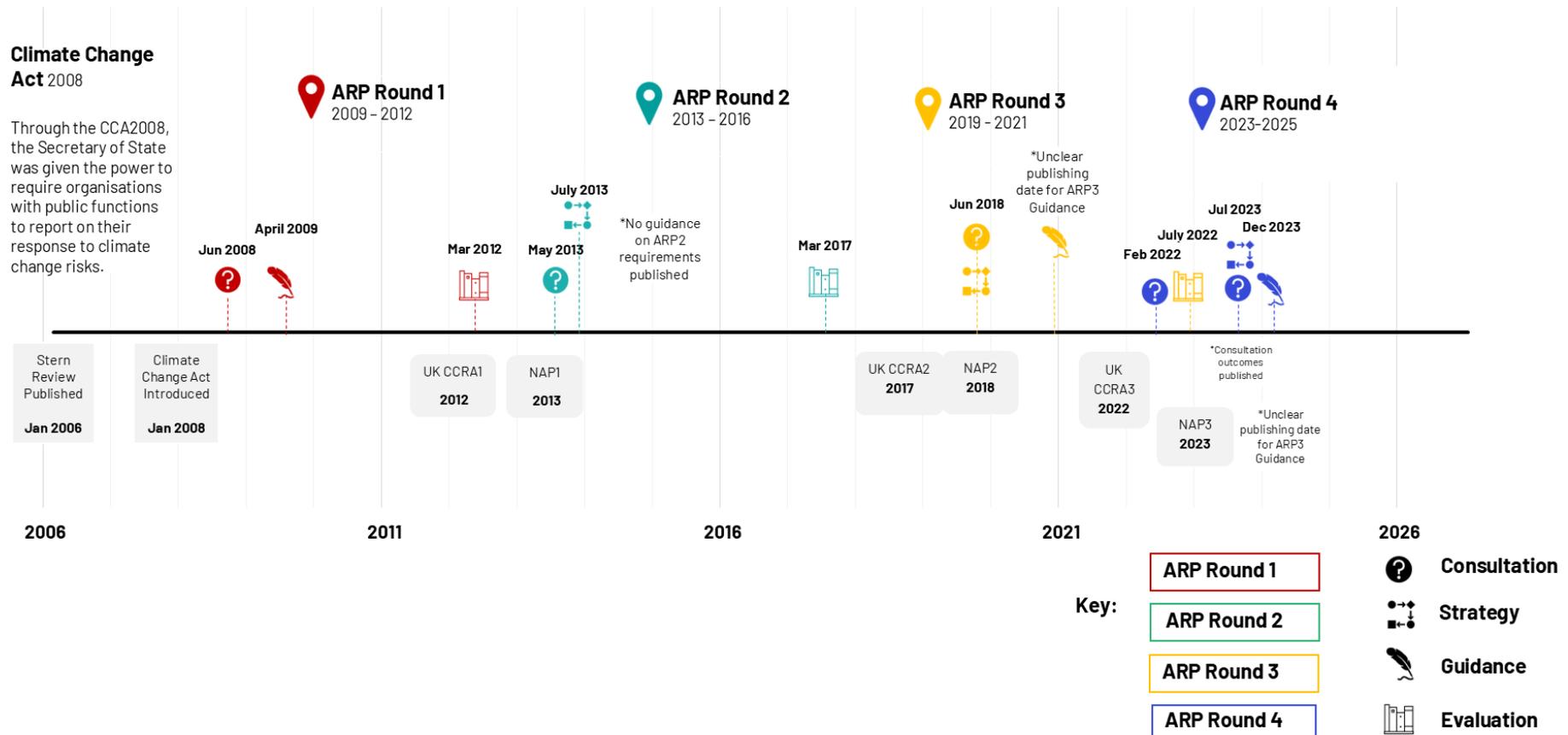
The Adaptation Sub-Committee (ASC) of the CCC has a statutory role in scrutinising government action on climate change adaptation and conducted evaluations of ARP rounds 2²⁴ and 3.²⁵ However, ARP evaluation is not one of the CCC's formal responsibilities in statute, and therefore the work was commissioned separately by Defra. More information on each round's evaluation can be found in Chapter 6.

²⁴ [Adaptation Reporting Power Second round review: Committee on Climate Change- March 2017](#)

²⁵ [Understanding climate risks to UK infrastructure: Evaluation of the third round of the Adaptation Reporting Power](#)

Figure 2.1: Timeline of ARP reporting, NAPs and CCRA's

Timeline of the ARP



3 ARP Reporting process

This chapter of the report provides an overview of the ARP reporting round process and how this has evolved over successive rounds. Each round broadly followed a similar process; initially, Defra released draft guidance outlining the scope and reporting requirements. This was followed by a consultation period, allowing organisations to review and provide feedback on the draft guidance. Subsequently, the final guidance and strategy were published, accompanied by a summary of the consultation responses. Organisations were then given a specific timeframe to submit their reports. A few months after the final submission deadline, an evaluation of these reports was conducted and made publicly available. The timeline for this process across the four rounds is illustrated in Figure 2.1: in the previous chapter. Further information on each round is below. More detailed information on the reporting bodies and reporting requirements can be found in Chapters 0 and 5 respectively.

It is important to note that strategy and guidance documents were not always provided as separate documents across rounds – for some rounds, the strategy encompassed the guidance. Before going into the details of each round's process, the table below summarises which documents were available for each round.

Table 3.1: Available documents across rounds

Document	Round 1	Round 2	Round 3	Round 4
Strategy	No	Yes	Yes	Yes
Guidance	Yes	No (Strategy sign-posted to Environment Agency guidance instead)	Yes	Yes
Consultation responses	Yes	Yes	Yes	Yes
Evaluation	Yes	Yes	Yes	Yes

3.1 Round 1 process (2009 – 2012)

A consultation on the draft Statutory Guidance for round 1 was held between 18 June to 9 September 2009. There were 66 responses from a range of sectors, encompassing the natural environment, water, energy, health, transport, and emergency services sectors, as well as regional and local authorities and cross-sector respondents.

The draft Statutory Guidance, draft Direction to reporting authorities, and Impact Assessment of the ARP were revised in light of the consultation responses. The statutory guidance was issued in April 2009.²⁶

The first ARP reporting round ran from 2009 to 2012, with organisations submitting at different times throughout this period. The last organisations submitted their reports in January 2012.

The evaluation of round 1 was conducted by Cranfield University's Centre for Environmental Risks and Futures (CERF) in March 2012. The findings of this evaluation fed into the guidance for round 2.

3.2 Round 2 process (2013 – 2016)

The key difference from round 1 was the transition from mandatory to voluntary reporting, and signposting to existing Environment Agency (EA) guidance rather than Defra publishing ARP-specific guidance.

The draft strategy for round 2 was consulted on between 19 December 2012 and 13 February 2013, with the final Strategy being laid before Parliament in July 2013.²⁷ The consultation was only shared with organisations that had previously reported or that were likely to report in the future.²⁸ Sixty responses were received from a range of sectors, encompassing water, energy, communications, telecommunications, transport, rail, aviation, environmental, health, regional government, financial authorities, and housing, as well as emergency services and other interested organisations.²⁹

In response to the consultation, Defra worked with the EA to consider support services for ARP reporting and the Strategy for round 2 sign-posted to guidance from the EA Climate Ready support service on carrying out climate change impact assessments and evaluating adaptation strategies.³⁰ Defra did not publish their own guidance for round 2.

Following the consultation, Defra decided to invite the telecommunications sector to report, and worked with the then Department for Business Innovation and Skills and the telecommunications industry regulator (Office of Communications (Ofcom)) to do so. Defra also decided against requesting organisations to report jointly in round 2 to avoid additional burdens on reporting authorities. Some organisations were also allowed to report at slightly different times, for example, National Grid could submit a progress report towards the end of 2016 to align with energy sector regulatory timelines.³¹

An impact assessment of policy options for round 2 was also produced in July 2013.³² This also resulted in the recommendation to follow a voluntary approach and invite organisations based on selection criteria (proportionality, no duplication, vulnerability to climate change), which was adopted for the ARP round 2 strategy. Further information on the selection of reporting bodies can be found in Chapter 4.

²⁶ [Adapting to climate change: helping key sectors to adapt to climate change](#)

²⁷ [2013 Strategy for exercising the Adaptation Reporting Power and list of priority reporting authorities](#)

²⁸ [Government's proposed approach to the second round of the adaptation reporting power](#)

²⁹ [ARP Annex A Consulted List](#)

³⁰ [Summary of responses to the consultation on the government's proposed approach to the second round of the Adaptation Reporting Power](#)

³¹ [Summary of responses to the consultation on the government's proposed approach to the second round of the Adaptation Reporting Power](#)

³² [Impact Assessment on the 2013 Strategy for exercising the Adaptation Reporting Power](#)

The second round of ARP reporting took place between 2013 and 2016 (with the final submission date being the end of 2016).³³ An evaluation for round 2 was conducted by the ASC and published in July 2017. The findings of this evaluation fed into the guidance for round 3.

3.3 Round 3 process (2019 – 2021)

The key changes since round 2 included developing reporting templates (a standardised template and sector-specific templates were developed to simplify and improve consistency in reporting), updating the guidance for more uniform and quantified results, and expanding the scope to include more sectors.

The draft Strategy for round 3 was consulted on between February and March 2018, with the final version being published in July 2018. The consultation was open to all members of the public and there were 59 responses from a range of sectors, encompassing water, transport, local authorities (LAs), aviation, national park authorities, housing, energy and other interested organisations.³⁴ Similar to round 2, the majority of respondents supported keeping reporting voluntary.³⁵ They favoured voluntary reporting because it allowed flexibility to report in a proportionate and risk-based way appropriate to organisational circumstances.³⁶

Defra developed a template and Frequently Asked Questions (FAQs) document as guidance for round 3. This document was not published online³⁷. Specific reporting templates and guidance were developed collaboratively with various sectors to enhance consistency across reports.

Reporting for this round took place between late 2018 (organisations were invited in November 2018) and December 2021 and aimed to build upon previous rounds while introducing new elements. This timeframe was proposed so that ARP reporting aligned with most organisations' existing annual reporting schedules.

The ASC evaluated the third round of ARP with the findings published in July 2022. Further detail on the evaluation and how this influenced the guidance for round 4 is set out in Chapter 5.

3.4 Round 4 process (2023 – 2025)

Key changes since round 3 included aligning ARP reporting with the timetables for the fourth CCRA and NAP, expanding the scope in a targeted way across various sectors, and a pilot of reporting by LAs. Guidance was enhanced with the aim of aligning with international best practice on climate risk assessment (ISO 14090), improving reporting on interdependencies, and supporting organisations' approaches to monitoring and evaluation.

The Strategy for round 4 was consulted on between 22 February 2023 to 5 April 2023, with the final Strategy published in July 2023.³⁸ The consultation was open to all members of the public and 76 responses were received from a range of sectors: water, aviation, energy, LAs, transport, health,

³³ [Adaptation Reporting Power: second round review](#)

³⁴ [Summary of responses: A consultation on the government's proposed strategy for the third round of the Adaptation Reporting Power June 2018](#)

³⁵ [Summary of responses: A consultation on the government's proposed strategy for the third round of the Adaptation Reporting Power June 2018](#)

³⁶ [Summary of responses: A consultation on the government's proposed strategy for the third round of the Adaptation Reporting Power June 2018](#)

³⁷ The ARP round 3 FAQ was a document provided by Defra.

³⁸ [The Third National Adaptation Programme \(NAP3\) and the Fourth Strategy for Climate Adaptation Reporting](#)

environmental, and other interested organisations. Prior to the formal consultation, there was also a period of engagement with stakeholders following the close of round 3 (end of 2021), including through the CCC's independent evaluation published in July 2022. Views from these engagements were reflected in the formulation of the Government's approach to the consultation. In round 4, almost half of the consultation responses suggested that reporting should be made mandatory. However, reporting remained voluntary.³⁹

Defra published the guidance for round 4 in December 2023.⁴⁰ Guidance published for round 4 recommended that existing reporting bodies should focus primarily on what had changed since round 3 and update their risk assessments in line with any significant changes, to reduce the reporting burden. There were two separate pieces of guidance issued by Defra, both in December 2023; the first was the standard ARP guidance, which also included ISO-aligned guidance for new reporting organisations, and the second one was tailored to LAs, as this round was the first time LAs were included, as a pilot. Both included a risk assessment and action plan spreadsheet template for use by organisations in need of a model.

The reporting window for the fourth round of ARP opened in December 2023 and closed in December 2024.

A comprehensive review (into which this project is a key input) was committed to in the NAP ahead of round 5 to ensure the process effectively drives adaptation action and informs climate preparedness in future iterations.⁴¹

3.5 Resources for developing ARP reports in each reporting round – interview insights

Interviews were conducted with a range of reporting body representatives. They provided evidence that there is considerable variety in capacity, budget and accessibility to supporting material for drafting ARP reports, across the selected organisations.

According to a small number of interviewees, drafting ARP reports required more resources in the initial rounds, but this improved considerably in recent rounds as organisations became more familiar with the process, and as they only needed to update existing, rather than create new, risk assessments. However, one important factor to consider, as highlighted by one interviewee in the transport sector, was that the round 4 report length was shorter, and therefore easier to deliver the report using less time and resources.

“Significant difference between round 2 and round 3 but round 4 is just a light touch update.” – Transport organisation

Most organisations across sectors allocated internal resources for developing ARP reports, ranging from senior to part time staff, and typically appointed one individual to lead the process (LA, water, transport, national park authority, regulatory body, environment sector). One of the interviewees noted that while other LAs cited lack of capacity as a reason for not participating, their LA decided to focus resources on reporting by securing senior buy-in and allocating much of the process to their climate officer. Similarly,

³⁹ [Summary of consultation responses – round 4](#)

⁴⁰ The ARP4 Guidance was provided by Defra.

⁴¹ [Changes to the fourth round of adaptation reporting](#)

the other LA interviewed also mentioned using senior management support. Only two interviewees provided an estimation of the resource that went into delivering ARP reports; for them the process took six months on average.

“Report mostly written by one person – led on this project, supported by a few other people reviewing and contributing.” – Environment organisation

Many interviewees (mostly across the transport sector, and one LA) used external consultants to either support or completely draft their ARP reports, with one of them mentioning that they plan to do the same for ARP5. One regulatory body mentioned that they had ample capacity, as they already focus on adaptation, and therefore are in a position to leverage existing knowledge and information.

“We did pay for a contractor to actually do the risk assessment for us, which fed into the ARP work.” – LA

A few organisations reported struggling to find resources to support them with the reporting process. One National Park Authority interviewee noted the absence of a dedicated adaptation lead and mentioned that one of their external partners could not provide support in the most recent round. Another organisation (water sector) mentioned that they drafted their report using an existing report that already detailed adaptation actions, to save time and effort in the face of limited resources.

Organisations used a variety of material to support their reporting process:

- Defra’s ARP guidance (LA, transport, regulatory body).
- Previous ARP reports (water sector) and evidence reviews (National Park Authority).
- LA reporting template (LA).
- UK CCRA framework (LA).
- External data: climate projections (environment sector).
- Interviews and workshops with stakeholders (environment sector).

3.6 Strengths and weaknesses of the ARP processes – interview insights

Strengths and weaknesses summarised in this section are only relevant to the process of reporting i.e., interactions with Defra during reporting period, developing reports, timelines, guidelines and templates. Further reflections on strengths and weaknesses in terms of the effectiveness of ARP are given in Chapter 6.

Interviews with reporting organisations discussed key strengths and weaknesses of the ARP reporting process. All interviewees had some level of positive experience of the process. Interviewees from the telecommunications, transport, and water sectors consistently reported a positive experience in their interactions with Defra, although they did not offer specific details about these experiences. Interviewees from LAs, a National Park Authority and the transport sector noted that the reporting process itself was also very useful and systematic; this included everything from guidance, to templates, to helping organisations develop clear adaptation actions.

“I think a very useful process to go through. Gets you to the point where you have clear outlined actions within a timeframe and you can start to pick those up within local management plans.” – National Park Authority

“What was helpful was having the templates.” – LA

3.6.1 Strengths

Interviewees across all sectors identified several strengths in the ARP reporting process:

- Templates and other material have been helpful in ensuring consistency – acknowledging that there were still variations within reports (transport, energy, LA).
- Most interviewees across all sectors found the guidance to be well-written, clear on expectations, and overall useful, containing a good overview of key concepts of risk reporting and planning, and simultaneously being flexible enough for sector-specific reporting. Interviewees also felt that guidance has improved over time, and that it was particularly useful in round 4, where new reporting organisations received guidance separate from that shared with organisations that have reported in the past.

“Guidance for round 4 would have really helped new reporters – there were two main bits of guidance – past reporters and new beginners. Guidance has improved over time.” – Transport organisation

“Good balance of what you should include and could include. Great for organisations to have flexibility where organisations could focus on what they want to do.” – Transport organisation

“I would refer back to it and I actually found it quite a good thing to.” – Telecommunications organisation

- The ARP process provided a great opportunity for knowledge and information sharing within the wider sector, as well as with the public and other organisations, and subsequently, raising awareness in adaptation (regulatory bodies and government agency).
- The flexibility in the guidance was useful for companies, as it allowed them to generate information that – to at least some extent – aligns with their priorities, and is useful for them (energy, environment, and transport sectors).

“It's that getting things out in the public domain, creating an opportunity for knowledge sharing, creating an opportunity to learn from each other and just having more information out there means that we can make evidence-based decisions.” – Government agency

- Engaging in the ARP process allowed organisations to cross-reference their adaptation work (water regulatory body and government department) as well as to understand which risks are mostly associated with their respective sector (energy).
- The process also helped to maintain a level of importance and urgency, encouraging organisations to consider resilience and adaptation (LA). Likewise, outcomes of the ARP process fed into a climate change risk assessment that subsequently feeds into policy (telecommunications).

3.6.2 Weaknesses

Fewer organisations reported negative experiences. The most prevalent negative experience amongst organisations across the energy, telecommunications and transport sectors and LAs, was around timeframes. The most frequently reported dissatisfaction for government and regulatory bodies and reporting organisations in transport, national park authorities, and the environment sector, was around the voluntary nature of ARP.

One LA reported that as a result of tight timescales, they only had time to submit their risk register, and one interviewee from the water sector added that the proximity to the previous rounds did not help. An interviewee in the environment sector also felt there was uncertainty around the publication deadline, which made it harder to adhere to tight timelines. Finally, several regulatory bodies noted that although reporting guidelines allowed for a more effective comparison of information across organisations, there were still variations in organisations' reporting approaches, which sometimes did not allow to make direct comparisons.

“Each organisation often takes a very different approach. If the organisations followed the guidance a little bit more closely, that would help to understand [if] this company haven't talked about this [x] risk.” – Government agency

Just as most interviewees found the guidance to be useful, they also expressed some level of dissatisfaction. For example, one LA mentioned that risks to wider communities and businesses, which was one of the elements in the guidance, was outside their organisation's function. Further, one reporting organisation in the water sector noted that the guidance required duplication of some information that organisations were already producing under other (usually internal) requirements. Another interviewee (government agency) found the guidance was overwhelming, and that it could be more tailored to specific sectors. One transport organisation reported struggling to find the guidance altogether.

These issues resulted in different interpretations across organisations, and lack of consistency in reporting, as noted by a reporting telecommunications organisation.

“There's no consistency in any of the reporting. I don't know if you've read them or like, seen many, but everyone interprets it so differently.” – Telecommunications organisation

According to regulatory bodies, the guidance placed emphasis on them engaging with new reporting organisations and reviewing draft reports from the organisations they regulate. Interviewees found this challenging, explaining that they did not have the capacity to engage with new reporting organisations, and that the timeline was too tight for them to include insights from organisations' reports in their own report. To address the latter challenge, one interviewee suggested reviewing organisations' reports once they have been submitted and delaying the submission of their own reports. This approach would provide them with adequate time to incorporate insights from the reviewed reports from their sector into their own report. Another sector-specific regulatory body felt that guidance did not sufficiently cover regulatory bodies.

“Guidance suggested we should get draft reports from companies we regulate – we did get some draft reports, but they weren't final. Until the reports are final, not sure we can consider draft reports [in our reports] – not useful.” – Regulatory body

“We struggled finding them for a first, there was a couple on there and it was only later that we realised we were reading the wrong one.” – Port authority

Further weaknesses identified by organisations were:

- Reporting organisations did not provide information at the same level of depth (while this is a weakness in how organisations reported, it could potentially be the guidance leading this)
- Some key sectors did not report i.e., there are gaps in the overall picture (this was a weakness arising from the voluntary reporting nature of rounds 2 – 4).

“There is a mixture of level of detail across reports – can we find a way to make sure organisations provide information to similar level of depth.” – Transport organisation

- The government relies on organisations’ willingness to participate – organisations are more likely to focus on statutory requirements, and subsequently primarily allocate their resources there.
- Quality control is insufficient.
- There are inconsistencies in the styles of reporting, which impacts the overall picture of the sector.

“The inconsistency between the styles of reporting that are used limits the sort of usefulness of this as an overall picture of a sector.” – Regulatory body

Other weaknesses identified were mostly around timelines:

- There was an administrative burden, and the process of refining the scope and methodology was initially time-consuming.

“It is well planned but could do with longer lead in time.” – Transport organisation

- One of the LAs noted that they struggled to communicate the framework’s requirements to LA departments that do not have prior knowledge of adaptation. As a result, in order to engage effectively with the ARP framework, they had to upskill various departments within the LA, who would have otherwise found the guidance inaccessible. However, this highlights the positive impact of the ARP process leading to increased adaptive capacity within organisations.

“I think, the case of actually having to upskill lots of other departments in the council to be able to engage with the guidance and the support that provided. Because unless you have that knowledge to start with, it’s all completely alien.” – LA

3.6.3 Improving the ARP process in the future

Interviewees identified several ways in which the ARP process can be improved in the future.

Interviewees from various sectors (transport, National Park Authority, LA) emphasised the importance of releasing the guidance earlier in the upcoming ARP cycles. They stressed that this would help streamline processes and allow organisations sufficient time to gather evidence and prepare reports. Consequently, they recommended that clear deadlines and structured guidance should be communicated well in advance.

“Round 5 is due in roughly 4 years’ time, would like that guidance now, if there are significant changes for round 5 requirements, [as] it takes a year or two to start gathering the evidence to feed into the reports.” – Transport organisation

Interviewees (LAs, energy, transport, non-government body) suggested providing sector-specific guidance, and that templates and examples of best practices from other organisations (within or outside the same sector) should be provided, particularly concerning health, social care, natural environment, infrastructure, and estates management. One interviewee from a non-government body further added that standardising the reporting format e.g., how risk registers are presented, will allow for a more effective comparison of information across companies, and across sectors. Additionally, sector-specific engagement activities, workshops and sharing of learning would be beneficial.

“Increased participation from other LAs, more sector-specific sharing of learning within a local authority context. Potentially more guidance on engaging with wider communities and businesses.” – LA

Along with recommendations around streamlining the reporting process, one of the LAs also felt that technology should be utilised to enhance electronic submissions and accessibility, possibly by integrating guidance within forms or through video walkthroughs. Additionally, technology could be leveraged to enhance communication and training through webinars and online resources, ensuring all participants clearly understand reporting requirements and expectations.

“Well, I think that’s the good thing about different technologies. You can now embed guidance and support, [you] hover over the little eye and it tells you what you should be doing here.” – LA

3.7 Key findings

- In general, the government has set out and consulted on its strategy for ARP reporting every five years. However, this was not the case in round 4 due to a shorter reporting timespan.
- Each round of ARP commenced with a draft strategy, which was consulted upon and then finalised, and reporting guidance subsequently issued. Each round was also adapted, to some extent, based on evaluations and feedback of the preceding round.
- The key change between rounds 1 and 2 was the transition from mandatory to voluntary reporting.
- The key changes between rounds 2 and 3 were developing standardised and sector-specific reporting templates, updating the guidance, and expanding the scope to include more sectors.
- Key changes since round 3 included aligning ARP reporting with the timetables for CCRA and NAP, expanding the scope in a targeted way across various sectors, and a pilot of reporting by LAs. Guidance was enhanced with the aim of aligning with international best practice on climate risk assessment (ISO 14090), improving reporting on interdependencies, and supporting organisations’ approaches to monitoring and evaluation.
- There is ongoing consideration to make future rounds mandatory to strengthen adaptation efforts. A comprehensive review, of which this project forms a key part, is planned to refine the ARP process and ensure it effectively informs climate preparedness.

- Interviews with reporting organisations indicated that a key strength of the ARP process is that it facilitates knowledge sharing and awareness-raising about adaptation across sectors, while providing flexible guidance that allows organisations to align reporting with their priorities and cross-reference their adaptation work.
- A key weakness identified by interviewees was the voluntary nature of ARP reporting, which leads to inconsistencies in depth and style of reporting, gaps in sector coverage, and insufficient quality control, hindering the creation of a comprehensive overall picture of adaptation efforts.
- One recommendation from interviewees for improving the ARP process in the future was the early release of clear, structured guidance for upcoming ARP cycles, coupled with leveraging technology for, and training (e.g., integrated guidance, video walkthroughs, webinars) that would help streamline the process and improve participation and understanding.
- The evaluations of each ARP reporting round included recommendations for improvement, but they were not all implemented in subsequent rounds. For example, recommendations in round 1 included reducing the length of reports, and improving their structure and transparency, but only the first recommendation was addressed in round 2. In round 3 most recommendations were met (developing reporting templates, updating round 3 guidance, and widening the scope i.e., encouraging more sectors to participate). Only two recommendations were not met – having round 3 feed into CCRA3 & ASC's 2021 report to Parliament, and making round 3 mandatory). Likewise, most recommendations were met in round 4 (aligning ARP reporting with CCRA and NAP, expanding scope, improving reporting on interdependencies, having more comprehensive risk assessments, and more information around monitoring and evaluation). Only two recommendations were not met – making this round mandatory and improving consistency in reporting on effectiveness of adaptation actions.

4 ARP reporting bodies

This chapter focuses on the organisations invited to report in each round. It highlights which organisations reported, and which did not, and why this was. It also covers trends amongst reporting organisations.

- **Research Question 2** – Who has reported under ARP across the four rounds? Are there patterns/trends in the types of organisations who have participated over successive rounds?

The organisations directed or invited to report (reporting authority) are selected bodies with ‘functions of a public nature’ and ‘statutory undertakers’ (per the terms used in the legislation), the scope of which is set out through each round’s respective strategy. As set out in Chapter 2, it was intended that reporting would have benefits for the organisations themselves as well as helping government understand the key climate impacts for key sectors and progress being made to address this over time. Interviews with reporting bodies conducted as part of this research supported this. For example, it was highlighted that resilience professionals in infrastructure organisations appreciate the profile being given to adaptation, which gives their work more credence.

It is important to note that there is conflicting publicly available information regarding the organisations that have reported, whether they have done so collectively with other organisations, and how many reports they have submitted. The information in this chapter relates to Defra’s records regarding the number of reports provided and by which organisations.

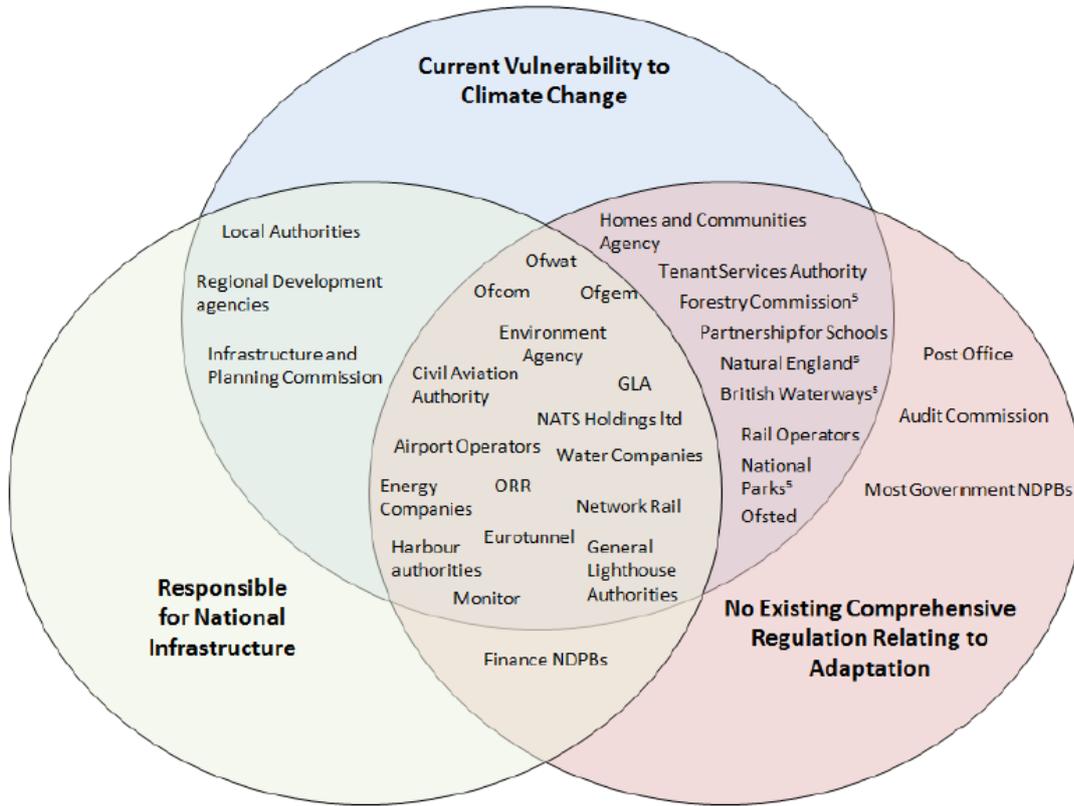
4.1 Reporting bodies in round 1 (2009 – 2012)

In round 1, the draft strategy prioritised the likes of the EA, water, energy and sewerage companies, regulators and transport bodies such as Network Rail. Out of over 100,000⁴² reporting authorities potentially covered by the terms of the Act, the draft list of priority organisations was selected because of their responsibility for national infrastructure and therefore daily functioning of the UK; vulnerability to the projected impacts of climate change; and for having limited or absence of existing regulatory requirements to address adaptation.⁴³ Defra also considered the option of including the intersection of organisations that were vulnerable to climate change, and had no existing comprehensive regulation relating to adaptation (see Figure 4.1:, where the blue circle and red circle overlap), such as the Forestry Commission or Rail Operators (i.e., organisations that do not have responsibility for national infrastructure). However, the consultation process concluded that the regulatory costs were not deemed to be sufficiently justified by policy benefit.

⁴² [NAO Briefing for the Environmental Audit Committee: Adapting to Climate Change](#)

⁴³ [Adapting to Climate Change](#)

Figure 4.1: Intersection of organisations that are vulnerable to climate change



⁵ These bodies have highlighted their own vulnerability

The round 1 consultation resulted in the food sector being invited to report on a voluntary basis, and the inclusion of the General Lighthouse Authorities, Distribution Network Operators (DNOs) and Independent Distribution Network Owners (IDNOs) in the list of reporting organisations. Other changes included the use of a volume threshold for categorising water inset appointees⁴⁴ and water companies rather than treating them separately, i.e., water companies or water inset appointees supplying over 50,000 billed premises were required to report.

Sectors such as housing and Higher Education Institutions were suggested as potential reporting organisations; however, Defra excluded them, as they did not qualify as responsible for national infrastructure. LAs (other than the Greater London Authority)⁴⁵ and fire services were excluded in round 1 as well, as they were already required to report under existing regulatory frameworks (e.g., NI 188 for LAs, and the Fire and Rescue Service National Framework for fire services), while the waste sector was already covered by a combination of LAs and the private sector. The impacts of climate change on the health sector were also a key consideration; and Monitor (the independent regulator of the National

⁴⁴ Water inset appointees are companies that provide water to and/or sewerage services to specific sites or areas that are typically served by the incumbent water company – and are licensed to do so by the economic regulator of the water industry, Ofwat. For more information, see [here](#).

⁴⁵ [Climate Change adaptation: information for local authorities](#)

Health Service (NHS) Foundation Trusts) was invited to report.⁴⁶ Lastly, the Ministry of Defence and train operators were deemed outside the legal remit of the ARP.⁴⁷

In the first round, the government adopted a mandatory approach for organisations identified as 'reporting authorities' and focused primarily on national infrastructure in the energy, transport, and water sectors.

In total, 91 organisations were directed to report, with an additional 12 invited to report on a voluntary basis. The additional 12 organisations were invited rather than directed as they either did not fall within the legal definition of a reporting authority, but their adaptation was considered crucial to the ongoing functioning of daily life in the UK, or they expressed willingness to be involved in the reporting process.⁴⁸ Regulators were also asked to report in this round to consider how climate change affected their ability to fulfil their functions.⁴⁹

A total of 90 reports were received from across 103 organisations (see Annex 4 – List of reporting organisations in each round of ARP). The following organisations produced reports collectively:

- **Associated British Ports:** ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations)
- **CE Electric:** Northern Electric Distribution Limited (also known as Northern Powergrid (North East)) and Yorkshire Electric Distribution plc (2 organisations)
- **Essex and Suffolk Water and Northumbrian Water** (2 organisations)
- **Manchester Airports Group:** Manchester Airport and East Midlands Airport (2 organisations)
- **Scotia Gas Networks plc:** Southern Gas Networks plc and Scotland Gas Networks (2 organisations)
- **Sembcorp** (Bournemouth and West Hampshire Water) plc (2 organisations)
- **SP Energy Networks:** SP Distribution Limited and SP Manweb plc (2 organisations)
- **SSE Power Distribution:** Southern Electric Power Distribution (also known as SSE Power Distribution) and Scottish Hydro Electric Transmission (2 organisations)
- **UK Power Networks:** Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations)

⁴⁶ Monitor was the only organisation in the health sector to report in round 1. Its report stated, however, that climate change impacts were not relevant to their organisational functions. Despite, this, Monitor (and later on NHS) continued to report in all subsequent rounds (please see Annex 4 for more information).

⁴⁷ In the case of the Ministry of Defence, the Government cannot legally direct the Ministry of Defence to report. Furthermore, their reporting requirements are covered by Departmental Adaptation Plans. The Highways Agency is not eligible to report, as it is an executive agency of the Department for Transport and is also therefore part of the department. Train operators do not own the assets and infrastructure on which the trains run, and therefore do not fulfil the criteria for reporting, unlike Network Rail and Office of Rail Regulation.

⁴⁸ [Adapting to Climate Change: helping key sectors to adapt to climate change](#)

⁴⁹ [Adapting to Climate Change: helping key sectors to adapt to climate change](#)

- **Western Power Distribution:** South Wales and South West (2 organisations)

4.2 Reporting bodies in round 2 (2013 – 2016)

While participation in round 2 was voluntary, the invitation to participate was extended to further organisations in the second round. The round 2 strategy stated that the 2012 UK CCRA identified new risks or vulnerabilities that were not evident during the first round (see Chapter 6). Although this is not explicitly cited as the reason for inviting new organisations to report (especially in the marine and health sector), it suggests that their inclusion would help address these risks. For instance, it is important for entities like the Marine Management Organisation (MMO) to consider climate change risks and reflect this in their decision-making process, as they are responsible for the sustainable development of the UK's marine area which is vulnerable to climate change. Similarly, a number of health and social care risks were identified by the CCRA, which needed to be addressed by organisations in this sector.

A total of 112 organisations were invited to report in round 2.⁵⁰ According to a list of published ARP reports from round 2, 59 reports were received in this round from across 80 organisations due to more collective reporting than in the first round, particularly with regard to energy generators who reported collectively for the first time in round 2 and in all subsequent rounds (see below).⁵¹ Defra agreed to more joint and collective reporting to ensure proportionality and minimise burdens on smaller organisations.

Organisations that collectively reported are listed below:

- **Associated British Ports:** ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations)
- **Energy UK:** Scottish Power International Power, GDF Suez, Centrica, EDF Energy, ESCS, EDF Nuclear Generation, InterGen, E.ON, Drax, RWE npower (9 organisations)
- **Manchester Airport Group:** Manchester Airport and East Midlands Airport (2 organisations)
- **Northern Powergrid:** Northern Powergrid (Northeast) and Northern Powergrid (Yorkshire) (2 organisations)
- **SP Energy Networks:** SP Transmission plc, SP Distribution Limited and SP Manweb plc (3 organisations)
- **SSE Power Distribution:** Southern Electric Power Distribution (also known as SSE Power Distribution) and Scottish Hydro Electric Transmission (2 organisations)
- **UK Power Networks:** Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations)
- **Western Power Distribution:** Western Power Distribution (East Midlands) plc, Western Power Distribution (West Midlands) plc, Western Power Distribution (South West) plc, Western Power Distribution (South Wales) plc (4 organisations)

⁵⁰ [List of organisations which were invited to take part in the second round of ARP](#)

⁵¹ [Climate change adaptation reporting: second round reports](#)

Those who chose not to report cited reasons such as insufficient resources and redundancy with other reporting obligations.⁵² Most of the non-reporting entities were national park authorities, ports, airports, and water companies, although two water companies indicated they would provide their reports later in 2017. Some water companies also reported that the ARP process duplicated the reporting requirements of their regulator.⁵³

The organisations that did not report in this round are summarised below.

Table 4.1: Non-reporting organisations

Sector	Organisations
Ports	<ul style="list-style-type: none"> ▪ Mersey Docks and Harbour Company ▪ Port of Sheerness Ltd
National park authorities	<ul style="list-style-type: none"> ▪ Dartmoor National Park Authority ▪ Exmoor National Park Authority ▪ Yorkshire Dales National Park Authority
Transport	<ul style="list-style-type: none"> ▪ Eurotunnel
Aviation	<ul style="list-style-type: none"> ▪ Cardiff International Airport ▪ Edinburgh Airport ▪ National Air Traffic Control Service
Water	<ul style="list-style-type: none"> ▪ ES Pipelines Limited
Other	<ul style="list-style-type: none"> ▪ Canal and River Trust ▪ The Chief Fire Officers' Association

These coverage gaps resulted in an incomplete picture of climate preparedness of key sectors. Further, many organisations faced challenges in adequately considering the risks associated with infrastructure interdependencies in their ARP reports.⁵⁴

4.3 Reporting bodies in round 3 (2019 – 2021)

A total of 59 reports were received from across at least 159 individual organisations in round 3.⁵⁵ The significant increase in the number of reporting organisations from previous rounds was largely driven by an increase in collective reporting, especially by membership organisations such as the Royal Society of Wildlife Trusts (which represents 46 wildlife trusts) and the Electronic Communications – Resilience and Response Group (which represents approximately 30 organisations in the communications sector). The full list of organisations that collectively reported are listed below:

- **Associated British Ports:** ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations)

⁵² [CCC Evaluation of round 2](#)

⁵³ [Adaptation Reporting Power: second round review. March 2017](#)

⁵⁴ [Adaptation Reporting Power: second round review. March 2017](#)

⁵⁵ From [GOV.UK](#) and an internal document provided by Defra

- **Electronic Communications – Resilience and Response Group (ECRRG):** representing approximately 30 organisations in the communications services sector
- **Energy UK:** Representing 11 organisations (unclear precisely which organisations these are)
- **Forestry Commission** (collective reporting between Forestry England and Forest Research)
- **Historic England English Heritage** (2 organisations)
- **Manchester Airports Group** (covering East Midlands, Manchester and Stansted airports) (3 organisations)
- **NHS and UK Health Security Agency** (2 organisations)
- **Northern Powergrid:** Northern Powergrid (Northeast), Northern Powergrid (Yorkshire)
- **Peel Ports Group:** Covering Sheerness and Mersey (2 organisations)
- **Royal Society of Wildlife Trusts** (covering 46 independent wildlife trusts)
- **SSE Power Distribution:** Southern Electric Power Distribution (also known as SSE Power Distribution), Southern Electric Power Distribution plc and Scottish Hydro Electric Transmission (3 organisations)
- **SP Energy Networks:** SP Transmission plc, SP Distribution Limited and SP Manweb plc (3 organisations)
- **UK Power Networks:** Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations)

The reporting organisations represented a broad range of sectors, including transport (road and rail), aviation (airports), ports and lighthouse authorities, water, energy (electricity transmission and distribution, gas networks, energy generators), public bodies, historic sites, electronic communications, and regulators. Other sectors included data centres, telecommunications, and heritage environment organisations.⁵⁶ It is worth noting that organisations in the water, electricity transmission and distribution sector, as well as electricity generator sector have reported most consistently across the first three rounds of ARP.

The responses to the consultation for round 3 proposed expanding the list of invited organisations to the following organisations.

⁵⁶ [Summary of responses. A consultation on the government's proposed strategy for the third Round of the Adaptation Reporting Power June 2018](#)

Table 4.2: Consultee suggestions on potential organisations to report⁵⁷

Sector	Organisations
Government or cross-cutting organisations	All organisations, companies or sectors with high CO ₂ emissions, internal drainage boards, central government (including Defra, Treasury and Cabinet Office, Ministry of Housing, Communities and Local Government), the armed services, MOD and security services.
Infrastructure organisations	Fuel/oil companies (including key supply points), public transport, Civil Aviation Authority, Commercial/Waste Management sector, Peel Ports, telecommunications and Tech UK, Network Rail and Highways England, High Speed 2, water companies.
Local government	Local government, primary county and unitary authorities, overarching bodies for lead local flood authorities, civil contingency responders, Local Government Association.
Natural Environment organisations	Food system and supply chain, agriculture, agriculture (food and forest products), Food and Drink Federation, environmental regulators, charities with major landholdings (such as the RSPB, Wildfowl and Wetlands Trust, London Wildlife Trust).
People and the built environment organisations	Emergency services (police, fire, and ambulance), health and social care, NHS trusts, organisations to cover overheating in buildings (especially for healthcare and education estates), the main house building companies, materials and building sector.
Business	The whole finance sector (asset managers, asset owners, banks, insurance companies), nationally significant organisations (including insurance companies/pension funds with a balance sheet over a certain threshold and companies that have high levels of carbon-related assets), professional bodies in the financial sector (such as actuaries - Institute and Faculty of Actuaries - and accountants), British Chambers of Commerce, Financial Reporting Council, The Pensions Regulator, Financial Conduct Authorities, funders and insurers of infrastructure, Pension Protection Fund.

The consultation resulted in the inclusion of financial regulators, such as the Financial Conduct Authority (FCA), and the Pensions Regulator. Section 70(2) of the Climate Change Act excludes Ministers of the Crown, either House of Parliament, devolved authorities and devolved legislatures from having to report under the ARP, which has government adhered to even for voluntary reporting rounds.⁵⁸ The Government as a whole is required to produce a CCRA and NAP every five years and individual departments and their agencies (provided they meet a designated threshold) are subject to sustainability reporting requirements set by HMT and the Greening Government Commitments.

⁵⁷ [Summary of responses. A consultation on the government's proposed strategy for the third Round of the Adaptation Reporting Power June 2018](#)

⁵⁸ [Summary of responses. A consultation on the government's proposed strategy for the third Round of the Adaptation Reporting Power June 2018](#)

Some organisations were excluded because they were already adequately covered by other frameworks. For example, LAs and additional Arms Length Bodies (ALBs) were covered by Greening Government Commitments. HS2 was covered by Environmental Impact Assessment regulations (although they did ultimately choose to report), and the food sector was covered by Climate Change Risk Assessment (CCRA) assessments. Other organisations, such as Internal Drainage Boards, were excluded based on proportionality, as the reporting burden would have been too high. Some organisations suggested by consultation respondents were already included (as was the case with ports, telecommunications companies, the healthcare sector). For others, it was judged that there was a greater case for integrating climate risk management in existing regimes (e.g., for the waste management sector – integrating risk management in the environmental permitting regime), or that the organisations did not fall under the ARP criteria under the Climate Change Act (e.g., estates, the materials and building sector, non-regulatory entities in the finance sector, and major individual landowners were out of scope).

Most respondents to the consultation also indicated that the reporting window allowed flexibility and alignment with some (though not all sectors') regulatory cycles and the availability of the new UK Climate Projections (UKCP18).

There were also organisations that were invited to report, but did not ultimately do so as shown in the below table.

Table 4.3: Organisations that did not report in round 3

Sector	Organisations
Airports	Bristol Airport
Financial regulators	The Financial Reporting Council
Government regulators	Ofcom, Office of Gas and Electricity Markets (Ofgem)
Historic sites	National Trust, Protected Landscapes
Ports and Lighthouse Authorities	Harwich Haven Authority, Milford Haven Port Authority, PD Teesport Ltd, The Port of Felixstowe,
Road and Rail	Eurotunnel Ltd, HS1
Water	South Staffordshire Water plc (including Cambridge Water), Water UK

4.4 Reporting bodies in round 4 (2023 – 2025)

In round 4, the list of invited organisations was expanded based on the CCC's identification of gaps in the current system. This included invitations to a group of LAs as a pilot of LA reporting (following recommendations from the CCC, to assess the effectiveness and value of reporting for local government),⁵⁹ trade bodies within the ICT sector, charity organisations and regulators in the environment sector (e.g., The Royal Society of Wildlife Trusts, which accounts for 46 individual Trusts), and trade bodies/regulators in the food and agriculture sector. Interviewees from the water and transport

⁵⁹ [Source: Round 3 evaluation by the CCC](#)

industries, and one LA, supported LAs being invited to report under ARP, as it they saw it as important to have a wide view across sectors.

“Pilot of LAs – don’t know if decision made to include them in future – but would be good to keep them, need a wide view of how organisations approach adaptation.” – Transport organisation

The sectors invited to report for the fourth round covered energy, water, transport, marine, financial, heritage, health, and environment plus organisations from the health and social care, canals and reservoirs, land management, agriculture and food sectors. The approach centred around inviting organisations that had been invited to report in previous rounds, and targeted scope expansions where there had been gaps (e.g., certain ports and airports, new aspects of energy networks, canals and reservoirs, food and agriculture, space) and the pilot of reporting by LAs.

A total of 101 reports were received from across 222 organisations in round 4. Organisations that collectively reported are listed below:

- **Associated British Ports:** ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations)
- **Energy UK** (representing electricity generation companies including Centrica, Drax Power Limited, EDF energy, ENGIE, InterGen, RWE, Npower plc, Scottish and Southern Energy (SSE), Scottish Power Generation Ltd, Uniper, and Orsted, and reporting collectively with Solar Energy UK and Renewables UK) (13 organisations)
- **Felixstowe Dock and Railway Company** (for the ports of Felixstowe, Harwich International, and London Thamesport) (3 organisations)
- **Forestry Commission** (including Forestry England and Forest Research) (2 organisations)
- **Historic England and English Heritage (joint report)** (2 organisations)
- **Independent Networks Cooperative Association (INCA) and Independent Service Providers Association (ISPA)** (a joint report on behalf of over 300 independent telecommunications network providers) (2 organisations)
- **Manchester Airports Group** (Stansted, Manchester, East Midlands airports) (3 organisations)
- **NHS England and UK Health Security Agency** (2 organisations)
- **Northern Powergrid (Yorkshire) plc & Northern Powergrid (Northeast) plc** (2 organisations)
- **Northumbrian Water** (includes Essex and Sussex) (2 organisations)
- **PD Ports and Statutory Harbour Authority for the River Tees** (Teesport and Hartlepool) (2 organisations)
- **Port of Sheerness and Mersey Docks** (Peel Ports Group) (2 organisations)
- **Protected Landscapes** (a joint report for the first time on behalf of all Protected Landscapes) (44 organisations)

- **Royal Society of Wildlife Trusts** (covering 46 independent wildlife trusts)
- **Scottish Power Energy Networks** (including Distribution and Transmission Limited) (2 organisations)
- **South Staffordshire Water plc, Bristol Water and Cambridge Water** (3 organisations)
- **UK Power Networks:** Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations)

4.5 Trends in ARP reporting bodies across the rounds

From the research conducted to inform this study, it became evident that there has been some inconsistency in the information available regarding the number of organisations that reported in each ARP round. For example, different approaches have counted either the number of reports received or the number of organisations reporting. Due to some organisations collectively reporting, changes to collective reporting over the different rounds, or organisations no longer existing over time, it is difficult to provide direct comparisons of engagement across the rounds. A summary of reporting numbers is provided in Table 4.4 and Figure 4.2 shows a breakdown of the number of reports received in each round by sector.

The first round of ARP was mandatory and saw little collective reporting. According to the evidence explored in this chapter, participation dropped in round 2 when there was a shift to voluntary reporting; the number of reporting organisations reduced but there was also an increase in collective reporting. The decrease in reports received was evident across every sector, apart from the marine sector (including lighthouses), and in the 'other' category, as shown in Figure 4.2:

Between round 2 and round 3, the number of reports received was similar but the overall number of organisations participating increased significantly. This was due to a notable increase in the amount of collective reporting and some organisations, such as the Royal Society of Wildlife Trusts reporting for the first time (representing 46 individual trusts). While there were fewer reports received in the environment sector, energy sector and from ports, there was an increase in reports received in the aviation, ICT, water, road and rail, and heritage sectors.

Round 4 saw a large increase in the number of reports received across 8 out of 10 sectors, reflecting the expansion of the invitation and the return of some organisations that had missed prior rounds. Overall, the increase was largely driven by the ARP pilot for LAs, which yielded 18 reports. Other organisations in the food and agriculture and space sectors also reported for the first time in round 4. Round 4 also saw the largest number of collective reports, and of organisations reporting.

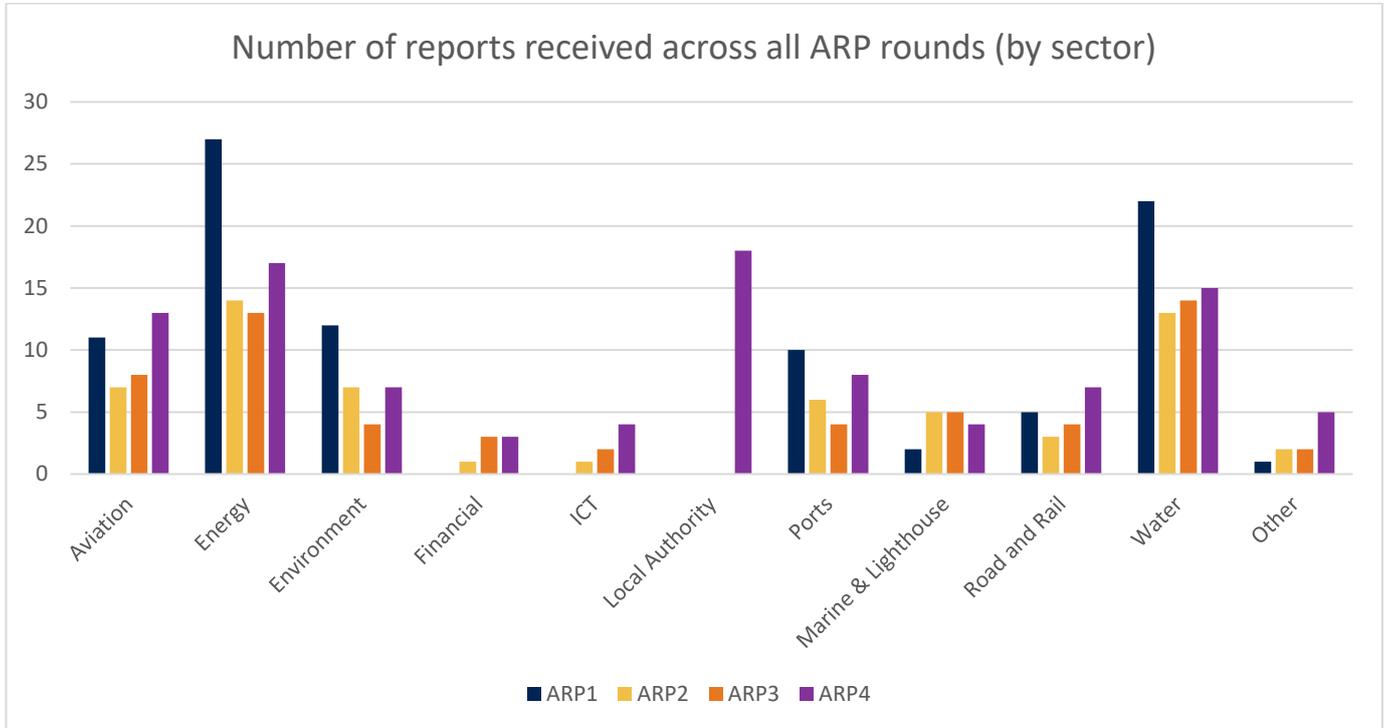
Table 4.4: Summary of number of reports and reporting organisations in each round of ARP (further information provided in Annex 4 – List of reporting organisations in each round of ARP)

ARP Round	Number of reports received	Number of reporting organisations	Summary of collective reporting
Round 1	90	103	23 organisations across 10 reports
Round 2	59	80	29 organisations across 8 reports

Round 3	59	159	113 organisations across 13 reports
Round 4	101**	222**	139 organisations across 18 reports

** LAs were invited to report for the first time in round 4 which explains the much higher number of reports and organisations in this round.

Figure 4.2: Reports received in each ARP round across sectors



4.6 Key findings

- In the first round, Defra adopted a mandatory approach for organisations that were vital to the country providing essential services and managing infrastructure, which included organisations in the public and private sectors with functions or statutory duties related to infrastructure and/or the delivery of public services. It focused primarily on national infrastructure in the energy, transport, and water sectors. There were lower levels of collective reporting in round 1, as the requirement to report was targeted at individual organisation. It was decided in later rounds to allow for more joint and collective reporting to achieve better proportionality and minimise burdens on smaller organisations.
- In the second round, the government adopted a voluntary reporting approach, widening the scope to include more sectors, and inviting regulators and other organisations with less direct responsibilities to report, along with only delivery bodies. This included extending the focus on infrastructure beyond traditional types, to land and heritage infrastructure, for example. New organisations invited to report included financial and regulatory bodies, emergency services and public safety bodies, health and sustainability organisations, marine and seafood organisations, cultural heritage organisations, telecommunications and technology companies, and national park authorities. This was intended to achieve broader understanding of climate change impacts and levels of preparedness and was also one of the recommendations in the round 1 evaluation.

- Rounds 3 and 4 remained voluntary. Reporting organisations in round 3 represented a broad range of sectors, including transport (road and rail), aviation (airports), ports and lighthouse authorities, water, energy (electricity transmission and distribution, gas networks, energy generators), public bodies, historic sites, electronic communications, and regulators, as well as data centres, telecommunications, and heritage environment organisations. The list of reporting organisations was expanded in round 4 to include trade bodies within the ICT sector, charity organisations and regulators in the environment sector, trade bodies and regulators in the food and agriculture sector and a pilot group of LAs.
- Interviewees felt that LAs should be invited to report in all subsequent ARP rounds.
- Trends: Overall, the number of reports received reduced after the first round due to a shift from mandatory to voluntary participation. Although the number of reports received was the same in round 2 and round 3, the decision to allow more collective reporting and an extension of the invitation to more organisations in round 3 resulted in a large increase in the total number of reporting organisations. Round 4 saw an increase in number of reports (and reporting organisations) due mainly to the increase in organisations invited to report (including LAs for the first time) based on the CCC's identification of gaps in the current system. Collective reporting continued in round 4.

5 ARP requirements

This chapter provides a detailed summary of ARP requirements, how they have evolved over successive reporting rounds and analysis of the extent to which different organisations have met these requirements in each round. It addresses the following research question:

- **Research Question 3** – How have the requirements of ARP evolved over successive reporting rounds? How has the extent to which different organisations/sectors met these requirements changed over successive reporting rounds?

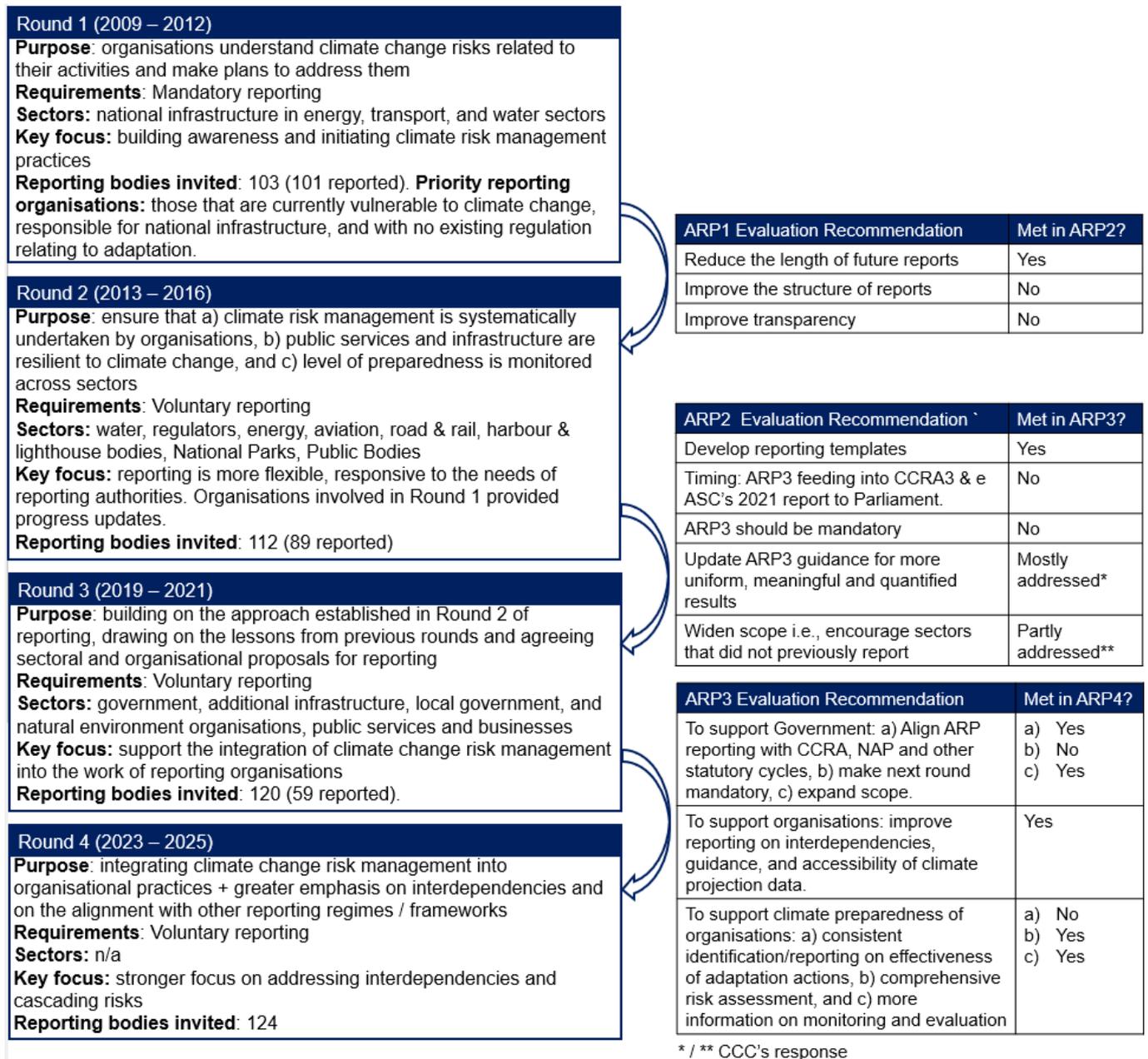
5.1 How ARP requirements have evolved over time

While the policy intent has remained constant, the reporting approach has been continually refined following each reporting round and informed by the experience of the previous round as detailed in its respective evaluation. As discussed in Chapter 3, each reporting round involves Defra publishing the Strategy for the given round (which sets the overall direction and context). Following the publication of the Strategy, there is a consultation period during which stakeholders are consulted (e.g., on scope, timing, and other aspects). The feedback received during this consultation is analysed and used to shape the final strategy and guidance. After the consultation period ends and the responses are analysed, the final strategy and guidance are released. A public evaluation of each round takes place once all reports have been submitted.

The reporting requirements have evolved throughout the four rounds, reflecting a commitment to continuous improvement and learning. In round 4 specifically, Defra issued comprehensive guidance drawing on standards like ISO 14090. It is worth noting that wider sustainability (including adaptation) reporting requirements have increased over the same period meaning some organisations may have considered ARP reporting superfluous and potentially duplicating other requirements, or misaligned with the timing of their own climate risk assessments and adaptation planning (see Chapter 7).

The figure below provides an overview of reporting requirements/guidelines in each reporting round and indicates whether recommendations provided in the evaluation of each round were incorporated in the next. The following sub-sections provide a more detailed narrative of how the requirements of ARP evolved over the rounds.

Figure 5.1: Summary of each reporting round, evaluation recommendations and degree to which implemented



5.1.2 Reporting requirements in round 1 (2009 – 2012)

Round 1 required an assessment of the current and predicted impacts of climate change in relation to the organisation’s functions, and a statement of the organisation’s proposals for adapting to climate change.⁶⁰ The guidance for this round emphasised understanding potential climate impacts on operations based on current evidence and projections, allowing for short-term action and long-term consideration. It also highlighted the importance of considering extreme weather events and anomalies, as these were likely to have the most significant impacts. Rather than prescribing a particular methodology of assessing risk or developing a programme of measures, the guidance signposted useful tools that a reporting authority could use to inform its ARP report as well as providing steers on

⁶⁰ [Adapting to Climate Change: helping key sectors to adapt to climate change](#)

approaches that an authority may have wished to take. Reporting authorities were given responsibility to decide how to approach the detail of the task set in the guidance. Guidance was aimed to be broadly applicable to any organisations interested in addressing the risks of climate change to their operations and increasing their adaptive capacity to manage these risks

Further, and in response to the consultation, Defra also provided more information on addressing uncertainties, interdependencies, evidence, cost benefit analysis and monitoring, introduced the requirement to have a summary cover sheet to be filled based on the findings the report, and established a central repository for case studies and other useful information.⁶¹

5.1.3 Reporting requirements in round 2 (2013 – 2016)

Participation in the second round was voluntary with organisations under no obligation to report. As stated in the strategy, this approach ensured that the reporting process was flexible and responsive to the needs of reporting authorities and reduced the likelihood of a ‘tick-box’ approach to reporting. This also allowed organisations to identify and own the actions that need to be taken in response to the threats and opportunities identified, and to engage in a level of work that was proportionate to them.⁶² As such, reporting organisations had flexibility to tailor their reports to reflect their own circumstances and strategies for adapting to climate change.

This approach aimed to foster greater collaboration, encouraging organisations to share best practice and innovative solutions without the pressure of mandatory compliance.⁶³ The scope in this round expanded to include monitoring the level of preparedness across key sectors that were not invited in round 1 (including for example organisations in the lighthouse & marine, protected landscapes and telecommunications sectors), suggesting a broader, more strategic intent behind the ARP.

The evaluation of round 1,⁶⁴ conducted by CERF in March 2012, concluded that the ARP enabled the Government and others, such as the ASC/CCC, regulators and investors, to gain better information on:

- Levels of preparedness in, and risks to, key infrastructure sectors.
- Actions that organisations are taking as a result.
- Areas where government and others (e.g., regulators, research/scientific community) may need to act.

The report identified gaps for further research across each sector, set out below.

Table 5.1: Round 1 gaps identified for further research

Sector	Gaps Identified
Aviation	<ul style="list-style-type: none"> ▪ Changes in behaviour triggered by climate change ▪ Risks to cargo flows

⁶¹ [Adapting to Climate Change: Ensuring Progress in Key Sectors 2009](#)

⁶² [Adapting to Climate Change: Ensuring Progress in Key Sectors](#)

⁶³ [Adapting to Climate Change: Ensuring Progress in Key Sectors - A Consultation on the Government's proposed approach to the second round of the Adaptation Reporting Power](#)

⁶⁴ [Policy paper. Adaptation reporting power: final summary](#)

Sector	Gaps Identified
Electricity distributors	<ul style="list-style-type: none"> ▪ Design Standards and Industry Codes (de-rating figures/temperatures/thresholds, industry codes) ▪ Infrastructure and Network Vulnerability to Climate Change (risks posed by new types of events (solar gain on urban assets, resilience of specific infrastructure, urban heat risks (solar heat faults, Thresholds) ▪ Future demand, e.g., how climate change may affect electricity demand, capacity and supply arrangements ▪ Interdependencies, e.g., third-party risks, risks to IT/communication and control infrastructure, flood and coastal defence, smart networks ▪ Adaptation Strategies (price controls and adaptation, switch to low-carbon networks) ▪ Climate Change Knowledge (information asymmetry, info gaps on wind storms, predictions of wind and gale network faults, etc.)
Electricity transmission	<ul style="list-style-type: none"> ▪ Regulatory environment (competitive market cost versus adaptation, security of supply and extreme events, adjustments for exceptional events and climate change) ▪ Infrastructure and network vulnerability to climate change (offshore transmission network) ▪ Future demand
Gas transporters	<ul style="list-style-type: none"> ▪ Interdependencies (distributed business models, interdependence on upstream gas transporters, supply chain risks, emergency service provision, road transport, assumed adaptation/resilience, risks from third party structures, IT vulnerability) ▪ Regulatory environment (investment in adaptation, competitive markets and cost versus adaptation) ▪ Asset resilience (thresholds, geographical distribution of risks) ▪ Climate Change Knowledge (secondary climate change impacts - wildfires, river crossings, precipitation/river water volume/flowrates/impacts, soil stability, extreme weather events impact on IT equipment) ▪ Information asymmetry ▪ Info gaps (current flood risk processes do not account for climate change, etc.)
Road and rail sectors	<ul style="list-style-type: none"> ▪ Flooding and drainage issues ▪ Interdependencies ▪ Slope and soil stability ▪ Engineering, infrastructure and maintenance ▪ Risks to passengers
Ports and lighthouses	<ul style="list-style-type: none"> ▪ Cargo ▪ Interdependencies ▪ Coastal and sedimentary change ▪ Commercial/business risk ▪ Combined events ▪ Climate data
Public bodies sector	<ul style="list-style-type: none"> ▪ Species relocation ▪ Invasive species ▪ Changing species composition and the impact on landscape character ▪ Ecological responses to water abstraction ▪ Identification of vulnerable critical infrastructure and communities to flooding ▪ Landscape-scale approaches ▪ Conservation choices under climate change ▪ Assessment of heatwave and overheating risk

Sector	Gaps Identified
	<ul style="list-style-type: none"> ▪ Risk to spring-fed properties ▪ Community preparedness
Water sector	<ul style="list-style-type: none"> ▪ Sea level rise and flood risk ▪ Biosolids/Sludge disposal ▪ Managing water quality and pollutants ▪ Risks posed by extreme events ▪ The impact of future housing growth and socioeconomic issues ▪ Demand and demand management ▪ Multi-year drought frequency ▪ Asset lifespan under climate change ▪ Water transfer/sharing ▪ Interdependencies

The evaluation recommended that future rounds should encourage shorter and more coherent reports due to concerns about the length and/or poor structure of some reports, resulting from an open reporting format. Transparency and commercial sensitivities were also an issue, leading to some organisations providing redacted reports, or reports with limited details of some risks and issues.

The ASC, as mentioned in Chapter 3, also provided advice to Defra in 2012 following the first round of reporting, ahead of the Government’s consultation on the second round.⁶⁵ The ASC advice identified three broad principles to help ensure that future ARP rounds made a positive contribution to the national adaptation effort:

- **Usefulness:** reporting should encourage authorities to identify and address their climate risks, particularly those who previously had little awareness of adaptation.
- **Robustness:** the reports should be based on quantitative assessments of risk where possible and put in place clear and measurable actions to manage risks identified. There should be a clear quality assurance process in place, including independent evaluation.
- **Cost-effectiveness:** the ARP should produce useful outputs at lowest possible cost. Reporting should be focused on organisations making decisions that are priorities for adaptation, but avoiding lion with existing regulatory requirements.

5.1.4 Reporting requirements in round 3 (2019 – 2021)

Round 3 maintained the voluntary approach but expanded the scope to include additional financial regulators and heritage organisations among others. Defra also intended to build on the approach established in the second round of reporting, drawing on the lessons from previous two rounds and agreeing sectoral and organisational proposals for reporting. While one of the recommendations from the evaluation of round 2 was to make subsequent rounds mandatory, this was not realised in round 3.⁶⁶

According to this round’s guidance, reporting requirements were structured around two key elements; organisations were required to provide an assessment of the current and future risks of climate change, and a plan to address the risks, including policies and practices that are already being implemented and

⁶⁵ [Preparing for climate change.](#)

⁶⁶ [Summary of responses: A consultation on the government's proposed strategy for the third Round of the Adaptation Reporting Power June 2018](#)

areas where further action is required. Similarly to round 2, organisations could choose to submit joint reports provided they were part of the same sector and had a shared interest in climate adaptation.

The ASC's evaluation of round 2 recommended more consistent ARP reporting through improved quantification of risks, standardised stress testing, and closer monitoring of actions and their benefits. The report also recommended that Defra should develop and encourage the use of templates to collect the core set of information required to build a consistent picture of risks and to monitor the progress being made by reporting authorities. Other recommendations included flexibility over the format of the remainder of ARP reports, and changes to the timing of reporting in the third round, as only around half of reports were submitted in time to inform the second UK CCRA. It was also suggested that the number of organisations participating should be increased.

5.1.5 Reporting requirements in round 4 (2023 – 2025)

Feedback from the round 4 consultation highlighted there was no overall consensus on making reporting mandatory; 48.5% of consultation responses were in favour of mandatory reporting, 23.5% were in favour of voluntary reporting, and 28% were undecided. Of those in favour of mandatory reporting, a significant proportion nevertheless saw practical challenges with its implementation in a shorter reporting round. Round 4 ultimately remained voluntary, and wider feedback was used to refine the strategy, emphasising the integration of climate change risk management, recognising the interaction with other reporting regimes, and maintaining a case-by-case approach to sectoral reporting.

The guidance for round 4 introduced several changes from previous rounds, most notably operating on a shorter timescale and requiring organisations that reported in round 3 to provide updates, instead of undertaking a new risk assessment, with the aim of aligning the reporting process with other parts of the UK statutory climate adaptation framework and reducing the reporting burden on organisations. The guidance issued for this round was based on ISO 14090, and more structured and comprehensive than for previous rounds.⁶⁷ Whereas guidance in round 3 was in a FAQ format, the round 4 guidance provided context on the ARP's objectives, timelines, requirements, and provided tailored information for those who reported in round 3, those who reported in rounds 1 and/or 2 and those who were new to reporting. By making these adjustments, the guidance was aimed at enabling organisations to submit their reports by the new, shorter deadline.

The guidance also covered the interaction of ARP with other reporting regimes and frameworks, such as the Task Force on Climate-related Financial Disclosures (TCFD), indicating a recognition of the potential opportunities and synergies in integrating climate risk reporting across different public and private sector regimes. Based on stakeholder feedback, the guidance suggested that organisations could use their ARP risk assessments to inform other reporting and vice versa, without being prescriptive.

Round 4 also had specific guidance for those who were producing sectoral overviews and composite reports, following the CCC's suggestion to differentiate reporting by regulators versus infrastructure operators, as the former are focused on oversight and assurance, rather than infrastructure delivery.

For new reporting organisations, the guidance was much more comprehensive and developed around risk assessment scope, different warming scenarios over time, hazard identification (i.e., different types of climate risks), risk analysis and evaluation (e.g., likelihood of impacts, consequences of impact,

⁶⁷ [The Third National Adaptation Programme \(NAP3\) and the Fourth Strategy for Climate Adaptation Reporting](#)

prioritisation of risks, financial impacts), as well as risk management. This was also summarised in template form to assist organisations to conduct risk assessments and produce action plans in line with the written guidance.

Specific guidance for identifying interdependencies was included, as well as step-by-step instructions on how to manage and collaborate on interdependencies and how to incorporate this element into risk assessments, alongside advice for monitoring and evaluation and examples of risks by sector. While reporting on interdependencies was voluntary, the guidance encouraged cross-sectoral collaboration to effectively manage these complexities.

This round also included a pilot involving LAs and combined authorities, to assess the effectiveness and value of reporting for local government (see Chapter 0). A separate guidance document for LAs was issued, drawing heavily on the guidance for general reporting. Both general and LA reporting guidance was supplemented with a template spreadsheet for risk assessment and action planning.

The ASC's evaluation of round 3 in 2022 identified that there was inconsistency in report quality across sectors, with particular deficiencies in submissions from energy generators, data centres, and telecommunications companies due to the sectoral overview nature of the reports submitted on their behalf.⁶⁸ The evaluation for round 3 also made recommendations for improving reporting on interdependencies, providing more guidance and support for reporting organisations, and improving accessibility of climate projection data.

5.2 Extent to which different sectors met the requirements over successive rounds

The availability of information regarding how different sectors and organisations met reporting requirements varies across the rounds. The evaluation of round 1 does not provide relevant insight into this. The evaluation of round 2 offers some general insights, while the evaluation of round 3 provides a comprehensive assessment of compliance with requirements. As round 4 has only recently closed, there is limited information available on sector performance but a snapshot from a sample of reporting authorities is included in Section 5.3.

According to the evaluation of round 2, between rounds 1 and 2, around half of the reports reviewed showed evidence of learning and improvement in the way in which assessments were conducted.⁶⁹ This was more apparent for water companies and transport sector reports. In contrast, progress in the electricity generation sector in round 2 from round 1 was not easy to track (this was due to Energy UK providing a more generalised sector-level report). This variability affected the ability of these sectors to consistently meet the reporting requirements over the first two rounds. The evaluation suggested that the voluntary nature of the second round might have impacted the quality and comprehensiveness of the reports submitted.⁷⁰

The evaluation for round 3 provides more detailed insight into the extent to which different sectors met the reporting requirements over successive rounds – Table 5.2:, summarises the available information.

⁶⁸ [Understanding climate risks to UK infrastructure: Evaluation of the third round of the Adaptation Reporting Power](#)

⁶⁹ [Adaptation Reporting Power: Second round review - Committee on Climate Change \(March 2017\)](#)

⁷⁰ [Adaptation Reporting Power: Second round review - Committee on Climate Change \(March 2017\)](#)

Table 5.2: Summary of responses across sectors

Sector	Summary of responses
Energy	Electricity transmission and distribution companies provided strong evidence of linking actions to risks and had mixed performance on other criteria like the range of climate scenarios considered and monitoring and evaluation. Gas network operators consistently demonstrated appropriate monitoring and evaluation and linked actions to risks but provided limited information on timescales for adaptation actions. Energy generators submitted a sector summary report rather than individual reports, which limited detailed risk assessments and adaptation planning.
Water	Reports from this sector were generally strong across the assessment criteria, with most reports assessing a range of climate scenarios and linking actions to risks. The sector also demonstrated the use of metrics to set targets and measure progress in adaptation, which was not widely seen in other sectors.
Roads & Rail	This sector performed well across the assessment criteria, with comprehensive risk assessments and detailed action plans linked to risks. There was good consideration of risks across a range of future climate scenarios and timescales.
Aviation	Performance was mixed in the airports sector. While most reports assessed risks under high emissions scenarios and to appropriate timescales, only two-thirds presented a comprehensive programme of adaptation actions linked to risks.
Ports & Lighthouse Authorities	The performance was mixed, with more than half of the reports assessing risks consistent with high emissions scenarios. However, there was limited evidence of timescales for adaptation actions.
Public Bodies & Historic Sites	Performance was mixed, with some reports not clearly identifying the climate scenarios considered or providing enough information on monitoring and evaluation.
Electronic Communications	Sector summary reports were provided, but these lacked detail on climate risk assessment and adaptation planning, providing limited information on the sector's preparedness for climate change.
Regulators	Reports from financial and water sector regulators typically provided a summary view of climate risks to their sectors and information on how they are driving adaptation actions, but detailed risk assessments were not applicable.

As round 4 has recently closed and sector reports are being reviewed by government and the CCC, there is limited information on the extent to which different sectors met reporting requirements in this round.

A snapshot of ARP reports from four organisations were reviewed for this study to understand how their reporting had changed over time: Affinity Water, the NHS, National Grid, and Network Rail time. These organisations were selected due to their consistent participation in all ARP rounds, allowing for tracking of reporting over time and across different sectors. The review examined reports from all four rounds for Affinity Water, National Grid, and Network Rail, while for the NHS, reports from rounds 1, 2, and 3 were available, with the round 4 report expected to be published soon. Each report was scored against the

specific requirements of its respective round, with scores ranging from 1 to 3 indicating the level of evidence provided to fulfil requirements. Further detail on each of the organisation reports reviewed is provided in [Annex 2 – Review of a sample of ARP reports](#) and key findings are summarised below.

The review highlighted consistency and evolution in reporting, with most organisations showing a consistent approach across rounds and gradual improvements in addressing requirements over time. Each organisation's reports reflected their sector-specific climate risks and adaptation strategies, such as Affinity Water's focus on water scarcity and flood risks, and National Grid's emphasis on risks to energy infrastructure. Later rounds generally demonstrated progress in implementing adaptation actions identified in earlier reports, though some challenges persisted. There was also a changing emphasis in later rounds, which tended to place greater focus on risk assessment and management, aligning with updates in ARP guidance, as opposed to earlier rounds which focused on understanding climate risks. More recent reports showed increased attention to interdependencies with other sectors and stakeholders, reflecting a growing understanding of the complex nature of climate adaptation.

5.3 Improving ARP reporting requirements in the future

5.3.1 ARP reporting in the future: Round 5

As discussed in Chapter 2, throughout the rounds of ARP its guidance has evolved to place greater emphasis on understanding and reporting on interdependencies between sectors, recognising the complex, interconnected nature of climate risks. Looking ahead, the analysis of responses to the round 4 consultation indicated that some stakeholders felt there should be a shift towards a more mandatory reporting approach to enhance participation and climate preparedness, in future rounds.⁷¹ This view had been consistently expressed in earlier rounds as well. Defra announced in the round 4 strategy that there would be a thorough review of ARP before the next round to ensure the process is as efficient and effective as possible. This could include consideration of further streamlining of processes, exploring sectoral consolidation or deconsolidation to optimise reporting benefit, and making reporting mandatory.

The evaluation of round 4 will focus on the costs and benefits of reporting to both government and reporting organisations. It will include an evaluation of the LA reporting pilot, to inform decisions about future reporting by the local government sector. This report by Ipsos considers other aspects of reporting effectiveness.

5.3.2 Wider improvements identified by reporting organisations during interviews

Only a few interviewees (water sector, regulatory body) provided specific recommendations for Defra, which included a need to promote transparency by specifying which risks organisations should prioritise in their reporting. This approach should help prevent organisations from selectively reporting only on risks where they have made progress, ensuring a more comprehensive and transparent assessment of all potential risks. In addition to this, Defra should also provide more context around which organisations/sectors were invited to report, and who declined to do so.

⁷¹ [Summary of responses and government response](#)

Although already captured in some reports, one of the interviewees from the energy sector emphasised that report authors should add timelines against each of the proposed actions, and detail the progress made since the previous reporting round.

5.4 Key findings

- The reporting requirements of the ARP have evolved throughout the four rounds, reflecting a commitment to continuous improvement and learning. The shift from mandatory reporting in round 1 to voluntary reporting from round 2 onwards aimed to improve engagement and adaptation efforts by allowing organisations to have more flexibility on reporting on climate risks and plans, that are more tailored to their operations. Round 3 focused on improving consistency and quality, and aiming to enhance the integration of climate risk management into operations in all ARP sectors, and round 4 expanded reporting organisations to include LAs (as a small pilot) and other sectors.
- Round 4 emphasised climate change risk management by focusing more on interdependencies. It aimed to align the reporting process with other parts of the UK's statutory climate adaptation framework by changing the timing of reporting.
- Interviewees suggested improvements for ARP reporting requirements, including promoting transparency by specifying priority risks for reporting, providing context on invited and declining organisations, and requiring timelines for proposed actions and progress updates. It was suggested that these improvements would enhance the comprehensiveness and accountability of the reporting process, prevent selective reporting and support a more thorough assessment of climate adaptation efforts across sectors.
- Looking at a snapshot of ARP reporting across four organisations in the water, energy, transport and health sectors, all identified increased temperatures and flooding as significant risks impacting their businesses. Other risks varied, depending on each of the organisations' operations.
- It was evident that these organisations progressively delved deeper into climate change-related risk management and interdependencies throughout reporting rounds. Most requirements appear to be met by all four organisations across the rounds, with some requirements more extensively addressed in the latter rounds. All organisations appear to have made significant progress in integrating climate change adaptation into their strategic planning, suggesting that the requirement to report may have contributed to their climate risk management.

6 Assessment of effectiveness of ARP

Information on the effectiveness of ARP was collected from the evaluations conducted after each round, the snapshot review of individual organisations' reports and depth interviews with government bodies, regulators and reporting organisations. This evidence shows that the ARP has been effective in terms of facilitating knowledge sharing and adaptation awareness across sectors, prompting organisations to identify risks and think about their adaptation strategies, and helping them develop short- and long-term adaptation plans (and in some cases integrating them into their business strategy). To enhance the effectiveness of ARP, there are some improvements to be made, particularly around increasing transparency of how reports may be used in policymaking, and ensuring that reporting requirements more closely align with sector priorities.

6.1 Reflections on functional effectiveness

This report identifies a number of key findings on how the functional effectiveness of ARP has evolved over time, notably:

- Chapter 3 explains that the functional effectiveness of the ARP process has improved; particularly the alignment with the CCRA and NAP.
- Interviews with reporting organisations indicated that a key strength of the ARP process is that it facilitates knowledge sharing and awareness-raising about adaptation across sectors, while providing flexible guidance that allows organisations to align reporting with their priorities and cross-reference their adaptation work.
- The voluntary nature of ARP is often reported as a weakness that negatively impacts its effectiveness. Interviewees felt (see Chapter 3) that the voluntary nature of ARP reporting may lead to inconsistencies in depth and style of reporting, gaps in sector coverage, and insufficient quality control, that can potentially hinder the creation of a comprehensive overall picture of adaptation efforts. However, mandatory reporting would not entirely address these issues either; it would likely increase the number of organisations reporting but not necessarily the quality of reports.
- Trends in participation across the four rounds is demonstrated in Chapter 0. The shift from mandatory to voluntary initially saw a reduction in the number of reports received (round 2 and 3) however, this was somewhat combatted by collective reporting (meaning that the total number of organisations reporting was still higher than in round 1). Round 4 saw the highest number of reports and reporting organisations due to an increase in scope, notably the inclusion of LAs for the first time. This suggests that collective reporting can be effective at increasing sectoral coverage. However, it is unclear to what extent collective reporting impacts the effectiveness of ARP at ensuring individual organisations are each taking steps to assess and address their climate change risks, and this should be investigated further (see recommendations).
- Round 4 guidance emphasised alignment with other reporting regimes and frameworks, such as the TCFD, aiming to reduce burden on reporting organisations, improving functional effectiveness by identifying synergies between reporting requirements so that ARP can inform other reports and vice versa.

6.2 Insights from evaluation reports on the effectiveness of ARP at achieving its objectives

Evaluations of the first three rounds detail how effectively ARP met its goal of encouraging organisations to take appropriate action to adapt to the impacts of climate change. A summary of the key points from the evaluations is provided below (more detail on the evaluations for all rounds is provided in Chapter 5).

The core objective for the first round of reporting was to ensure that the organisations selected for reporting understood the risks climate change poses to their activities and were making the necessary plans to respond to climate change.⁷² The evaluation report noted that many of the reports lacked clear plans for monitoring and evaluating adaptation action effectiveness. This was more clearly demonstrated in some organisations' reports, who developed plans for monitoring and evaluation adaptation action as part of their risk review process (i.e., the process for developing their risk assessment framework). Generally, risk assessments covered climate change uncertainties well, often leading to flexible adaptation responses and plans for monitoring effectiveness.

The CCC's evaluation of round 2 provided less information on the effectiveness of this round, but did note that water companies found that ARP duplicates regulatory requirements. The evaluation explained that while this may apply to certain risks like long-term water resources, well-executed ARP reports should be offering a more comprehensive assessment of climate change risks, opportunities, and actions than regulatory mandates.⁷³ Further, one of the key points made by the Adaptation and Resilience in the Context of Change (ARCC) network's report on round 2, was that the value to reporting organisations could be increased through greater transparency and demonstration of how reports are used within policy.⁷⁴

The CCC's evaluation of round 3 noted that overall report quality improved since round 2. It also noted that Defra had largely achieved its objectives for this reporting cycle – but gaps in coverage and misalignment of timing were undermining effectiveness in informing national climate risk planning. The CCC further noted that it would be essential that the next reporting cycle to be strengthened in order to maximise its effectiveness in helping to manage climate risk

As discussed in section 5.1, most recommendations in the evaluation of rounds 2 and 3 were taken on board in their respective subsequent round (compared to the evaluation of round 1, where only one out of the three recommendations were taken forward in round 2). For instance, widening the scope to include more sectors (suggested in the evaluation of round 2 and integrated in round 3), round 3 successfully encouraged a greater diversity of organisations to consider how to adapt their functions to the changing climate. Likewise, the recommendation to improve organisations' reporting on interdependencies was taken forward in round 4; round 4 reports focused more on interdependencies than the previous round(s).

The evaluation for round 4 has not been finalised at this stage but it will focus to a greater extent on value for money than the previous evaluation which focused on report quality.⁷⁵

⁷² [Adapting to Climate Change: helping key sectors to adapt to climate change](#)

⁷³ [Adaptation reporting power: second round review](#)

⁷⁴ [Understanding the value of the Adaptation Reporting Power process to the reporting organisations involved](#)

⁷⁵ March 2025

Overall, ARP appears to be on track to meet its main objective, and improvements made following each round's recommendations are bringing it closer to achieving its overall goal of supporting the integration of climate risk management into the work of reporting organisations, and building understanding of the level of climate change preparedness of key sectors, to inform CCRA and NAPs, in particular.

6.3 Insights from interviews

Interviews with reporting organisations provided insights into the effectiveness of ARP by examining their overall experience, discussing how ARP prompted and contributed to their resilience efforts, and exploring ways to improve ARP reporting in the future.

6.3.1 ARP reporting – experience of reporting organisations and their role in climate resilience

ARP is effective for identifying risks

Interviewees provided mixed responses when asked to what extent the ARP framework addresses key sector-specific climate resilience aspects. About half of the organisations that provided insights (regulatory body in the water sector, government body in the transport sector, reporting organisations in the environment and transport sectors), felt that risks in the ARP framework were well aligned with UK CCRA, as well as those identified for their own sectors. One interviewee (government agency) further added that the framework helped their organisation to effectively identify key risks.

“It [ARP] helps to give us a bit of an insight into what the challenges are and if what we’re doing aligns with that. This is the only way we know what’s going on so it’s useful intel for us and knowing what their biggest risks are.” – Transport organisation

ARP effectively prompted organisations to consider resilience in their operations and their wider organisational strategies

Most reporting organisations interviewed indicated that they actively work towards ensuring climate resilience in their operations, either as an established component of their business strategy or as a newer focus prompted by ARP reporting requirements. According to interviewees, there was some overlap in the ways in which preparing for ARP fed into each organisation's resilience efforts.

- Both LA interviewees felt that their involvement in ARP reporting increased their adaptive capacity by helping them to identify risks, inform planning, and drive action, as well as raised the profile of climate adaptation within their entity.
- Some interviewees (regulatory body, environment organisation, and transport entities) mentioned that their involvement in ARP has given adaptation a higher profile in their respective organisations.

“ARP has helped make it [adaptation] more systematic and given it a higher profile as an agenda.” – Regulatory body

- One of the interviewees in the transport sector also mentioned that the act of preparing the ARP report and communicating the content helped raise awareness of adaptation within their organisation.
- An interviewee from a National Park Authority noted that the first iteration of their annual climate change action plan was directly informed by the action plan they developed for their ARP report.

- One LA noted that their new adaptation delivery plan is directly informed by the round 4 process, and one regulatory body in the energy sector noted that their climate resilience strategies included in their business plans, have been aligned with the ARP process.

“For round 4 – the timing was the same as us asking for business plans for electricity transmission and gas. [We] asked for ARP to be made the basis of their climate resilience strategies.” – Energy organisation

For one organisation already engaged in adaptation work focused on natural capital, the ARP framework encouraged them to also consider resilience in their operations, and to bring together the two aspects (environment sector). A few interviewees further noted that including interdependencies in the ARP framework was relevant and useful for their organisations, as most of the primary risks in their sector come from interdependencies with other sectors (reporting organisation and government body in the transport sector).

“I'm glad that interdependencies were included in the kind of report framework because I think for us primary risks do come from interdependencies with other sectors.” – Transport organisation

Some reporting organisations did not find engaging with the ARP process to be effective, as it did not align with their sectoral needs

Some reporting organisations and regulatory bodies, particularly in the National Park Authority, telecommunications and transport sectors, expressed concerns about the ARP framework's alignment with their sectoral needs. While acknowledging that the framework facilitates communication of adaptation plans and enables reporting from a national perspective, these interviewees felt it does not effectively drive sector-specific adaptation (especially in transport). A National Park Authority interviewee noted that the framework seemed more aligned with Defra's priorities than their sector's. Additionally, one regulatory body in the water sector found that the risks covered in the framework did not match those of interest to their organisation, and therefore, ARP did not prompt them to do anything differently. This was partly attributed to the fact that the environmental risks they encounter are minimal, as it is the organisations they regulate within the water sector that actually implement adaptation measures on the ground.

“[ARP] report is just based on everything we do. Not driving us to do anything differently – drivers are coming from other places.” – Water organisation

Finally, one interviewee in the telecommunications sector noted that the way in which Defra and their sector think about risks is different. Consequently, work was invested in reorganising the risk categories in the ARP framework and to better align with their sector's approach. One of the LAs noted facing a similar challenge – however, there was an alternative framework that was more tailored to their functions which helped support their risk assessment.

“The risk climate risk assessment that we got done, I didn't think it identified what the council really needs to be focusing on. So, the Local Government Association has created a similar framework recently, which is actually more tailored to local government.” – LA

6.3.2 Comparing round 4 to previous rounds

The overall effectiveness of ARP appears to have made a particular improvement in round 4. Overall, interviewees made positive remarks about this round. Organisations that had reported in at least one previous round (particularly one interviewee in the transport sector, one regulatory body, and one in the water sector) agreed that round 4 reports (as well as reporting guidelines) were more detailed, comprehensive, and of higher quality compared to preceding rounds. Some interviewees specifically highlighted the value of separate guidance for new reporting organisations in round 4. They noted that this tailored approach was particularly beneficial in providing these organisations with the appropriate context and information they needed as first time reporters. Despite the persisting reporting variation challenge mentioned above, those who review ARP reports have noticed improvement in consistency.

“I think they're definitely more useful. I think they provide a lot more detail. Again, there's still huge variation, but they're getting a bit more consistent, more comparable and certainly more comprehensive.” – Government agency

One of the interviewees in the transport sector, whose organisation had only reported in the first round, reported struggling to see the continuation from round 1 to round 4. This is a result of the organisation's limited engagement with ARP and not the ARP process itself, as organisations that had reported in more recent previous rounds did not face this challenge. For instance, one interviewee in the energy sector mentioned that it was quicker to deliver round 4, as it was an update of their previous report. Another interviewee from the water sector, who was new in their role and therefore not previously involved in ARP reporting, appreciated the ability to review previous reports, as they found it useful for understanding their organisation's resilience issues and observing how both the context and their organisation's understanding of these issues have evolved over time.

“Helpful that there is consistency over time, not a one off. Can look back at what we reported last time and look at how the context has changed and our understanding of the issues.” – Water organisation

One of the regulatory bodies further noted that there was greater support from Defra in round 4, but that the expectations of what organisations could deliver, was also higher. Finally, one National Park Authority interviewee noted that while round 4 addressed risks that apply across all protected landscapes, more detailed insights could be obtained through local risk assessments. This was noted as a key difference between round 4 (which focused more on overarching risks), and previous rounds which had included individual Protected Landscapes, whereas round 4 invited a collective report from them all.

“A local risk assessment may pull in a bit more detail than that [round 4 universal risks]. It is really important to do the ARP reporting and risk assessment – but a lot of protected landscapes are not resourced to do it.” – National Park Authority

6.3.3 Enablers and barriers to effective planning and reporting

Interviewees also identified wider enablers and barriers to effective adaptation planning and reporting.

There were several enablers identified by interviewees regarding resources and funding

- Having senior management commitment and support, (reporting authority, regulatory body) and engaging with the wider sector to learn from other organisations (regulatory bodies in water and transport sectors. This included, for example, Defra drop-in sessions (government body in transport).

- Making reporting mandatory (LA).

“Unless something is made a statutory or obliged requirement, local government tends to struggle to find the capacity and the means to fill that obligation.” – LA

- Having capacity, funding and investment to respond to climate change risks on the ground (transport, LA).
- Knowing that the right progress is being made (environment organisation).

“Could be useful to know we’ve gone down the right track, is there anything we’ve not considered. It kind of goes into a black hole for the next five years until the next one.” – Environment organisation

Several barriers were discussed, largely around the complexity of climate risks

- There was time pressure (LAs), and lack of resources (government body in transport and National Park Authority) and expertise (transport sector).

“We didn’t have the expertise in house we would have needed to involve a consultant. We were looking at assets possibly changing quite soon, and a time restriction just meant we didn’t feel like we could report.” – Transport organisation

“Small teams, it can feel like a burdensome process.” – Transport organisation

- One interviewee reported not having a sense of the extent to which risks are reduced through pledged actions (regulatory body in the water sector), and likewise, there seems to be a disconnect between planning and doing (transport organisation).
- The overarching uncertainty and complexity of climate risks was also a barrier (regulatory body).

6.3.4 Improving ARP in the future

Interviewees identified a need to further address interdependencies between organisations and to engage in collaborative reporting where applicable, especially for LAs and other public bodies with common risks (water, regulatory body, transport). Related to this, was a recommendation around creating a centralised risk database where organisations can upload risk information in a consistent format, making it easier to effectively analyse and update (transport).

“Some way of having a central risk database so that we can upload risk information, in a consistent format. Easily analysable for CCRA and anyone else. We only have to put it in there once and then update the scores every so often.” – Transport organisation

A regulatory body suggested that the ARP should complement the NAP rather than serve as an input to it. Defra needs to clarify the purpose of the ARP; if it aims to enhance national adaptation, organisations should be directed to focus on specific risks outlined in the CCRA. Additionally, the authority should encourage organisations with interdependencies, such as LAs, to report collaboratively, given that many of their risks are likely to overlap.

“Defra need to be clear on what the purpose of the ARP is – if to inform better national adaptation then need to ask people to focus on specific risks identified in the NAP.” – Regulatory body

6.4 Key findings

- Interviewees felt that overall, ARP has been effective for identifying risks and has effectively prompted organisations to consider resilience in their operations and organisational strategies. They also mentioned, however, that it is important to clearly define the aims of the ARP before each phase, so that its effectiveness can be properly evaluated.
- A key enabler for effective planning and reporting identified by interviewees was having senior management commitment and support and engaging with the wider sector to learn from other organisations, whereas a key barrier was around restricted resources and timelines for developing ARP reports. As interviewees explained, some reporting organisations did not find ARP to be significantly effective, as it did not align with their sectoral needs, and therefore does not effectively drive sector-specific adaptation.
- According to the evaluation of round 3, the overall effectiveness of ARP appears to have progressively improved throughout rounds. By round 4, reports were more detailed, comprehensive, and of higher quality compared to previous rounds. Likewise, consistency between reports has improved, though variation still exists. There is, however, a continuing need to improve reporting on interdependencies between organisations and to encourage collaborative reporting.

7 Wider reporting landscape

This chapter provides a summary of the wider sustainability reporting requirements that impact on organisations that report under ARP, particularly with regards to adaptation. This also includes sector-specific requirements. This summary also includes an analysis of the degree to which ARP requirements and wider adaptation reports align, complement, conflict or duplicate each other.

This section covers the following research questions:

- **Research Question 4** – What sector-specific adaptation reporting requirements exist? What is their scope and how do they relate to ARP?
- **Research Question 5** – What other climate change adaptation reporting requirements exist within the wider sustainability reporting landscape (either mandatory or voluntary)? What is their scope and how do they relate to ARP?

7.1 Cross-sectoral sustainability and adaptation reporting requirements

The sustainability reporting landscape is complex, involving various frameworks and standards designed to enhance transparency in environmental, social, and governance (ESG) practices. There are different sustainability reporting requirements in place, for different types of organisations and organisations that report under one of these regimes may be required to report under another regime as well. These frameworks have been introduced to provide a structured approach for companies to systematically assess, manage, and disclose information on relevant climate-related risks and opportunities. This was done with the aim to enable the disclosure of material climate-related financial information that could help support investment decisions as we move towards a low-carbon economy.⁷⁶

7.1.1 TCFD Reporting (April 2022)

The TCFD was a global organisation created in 2015 by the Financial Stability Board (FSB).⁷⁷ The TCFD developed a framework of recommendations that help businesses disclose information about climate change risks and opportunities. Specifically, the TCFD set out how organisations can assess and disclose their governance, strategy, risk management and metrics and targets related to climate change, with the aim to promote the management of climate-related financial risks and opportunities across the economy and financial system.

As well as the mandatory TCFD-aligned disclosure requirements set out below, TCFD principles are also being adopted more broadly across different sectors and by international standard setters and many of the climate-related reporting frameworks set out later in this chapter are derived from the recommendations of the TCFD (e.g., International Financial Reporting Standards (IFRS) S1, IFRS S2, upcoming UK Sustainability Reporting Standards (SRS)).⁷⁸

⁷⁶ [Mandatory climate-related financial disclosures by publicly quoted companies, large private companies and LLPs](#)

⁷⁷ [FSB TCFD](#)

⁷⁸ [Task Force on Climate-related Financial Disclosure \(TCFD\) -aligned disclosure application guidance - Phase 1 and Phase 2 - GOV.UK](#)

Mandatory TCFD-aligned disclosures for UK private sector

The TCFD recommendations were published in June 2017. While the recommendations were initially voluntary, the UK Government formally endorsed the TCFD and mandated TCFD-aligned disclosure for large entities in the private sector through The Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022.⁷⁹ Since April 2022, TCFD disclosures have been mandatory for the following entities:⁸⁰

- UK companies with more than 500 employees and which have either transferable securities admitted to trading on a UK regulated market or are banking companies or insurance companies.
- UK registered companies with securities admitted to the Alternative Investment Market (AIM), and which have more than 500 employees.
- UK registered companies not included in the categories above, which have more than 500 employees and a turnover of more than £500 million (i.e., high turnover companies).

Certain limited liability partnerships (LLPs) were also mandated to comply with climate-related financial disclosures regulations. These include:⁸¹

- A traded LLP or banking LLP which has more than 500 employees.
- An LLP that has more than 500 employees and a turnover of more than £500m.

Since 1 January 2021, the FCA has also introduced a rule for premium-listed companies to disclose climate-related financial information consistent with TCFD recommendations or explain why not ("comply or explain" basis).⁸² This was amended under the Listing Rule 9.8.6R(8). Premium-listed companies generally include large, established UK companies, or FTSE 100 and FTSE 250 constituents, which are subject to stricter rules beyond the minimum required by the UK and EU.

Since 1 January 2022, this requirement was extended to standard-listed commercial companies, as well as asset managers and FCA-regulated asset owners.⁸³ This was added to Listing Rule 14.3.27R.

Mandatory TCFD-aligned disclosures for UK Government

In December 2024, HM Treasury updated its guidance on the application of TCFD recommendations, making the framework mandatory for central government and certain public bodies. The rationale behind this was that incorporating climate-related disclosures into annual reports provides public sector organisations with key insights into future risks and opportunities that can improve their decision-making. This, in turn, helps organisations to plan and build resilience whilst ensuring long-term value and for

⁷⁹ [The Companies \(Strategic Report\) \(Climate-related Financial Disclosure\) Regulations 2022](#) [Climate-related financial disclosures for Large Private Companies and LLPs | Deloitte UK](#); [Task Force on Climate-related Financial Disclosures \(TCFD\) - McGrady Clarke](#); [TCFD-aligned disclosure application guidance](#)

⁸⁰ [Climate related financial disclosures for large companies in the UK](#)

⁸¹ [Climate-related disclosures mandatory for certain LLPs](#)

⁸² [FCA - Review of TCFD-aligned disclosures by premium listed commercial companies](#)

⁸³ [FCA - TCFD Requirements](#)

stakeholders, as well as to improve climate risk management and enhance response efforts, ultimately aiming to provide better value to the taxpayer.

Subsequently, since December 2024, the guidance applies to all central government departments (ministerial and non-ministerial). The guidance also applies to (ALBs) where they have:

- More than 500 employees; or
- Total operating income and funding received (including grant-in-aid) exceeding £500m; or,
- Been instructed by their sponsoring department to follow this guidance.

Currently, the TCFD framework is not mandatory for ALBs that are not explicitly brought into scope, other central government bodies where existing TCFD-related regulatory/legislative requirements override this guidance, and wider public sector bodies (unless specifically directed by their respective relevant authority/relevant regulation and legislation). Likewise, the guidance does not automatically apply to local government, NHS bodies, public corporations, and entities in the devolved administrations, unless relevant authorities direct reporting entities in their jurisdiction to follow this guidance.⁸⁴ Finally, public sector bodies may choose to voluntarily apply this guidance, in full or in part.

Adaptation requirements of TCFD

In terms of adaptation reporting requirements under the TCFD framework, organisations are expected to identify and assess climate-related risks and opportunities in respect to the organisation's governance and operations. Specifically, it is organised around four key pillars, as described below:

- **Governance:** Describe the organisation's governance around climate-related risks and opportunities.
- **Strategy:** Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.
- **Risk Management:** Disclose how the organisation identifies, assesses, and manages climate-related risks.
- **Metrics and Targets:** Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

The Financial Reporting Council (FRC) carried out a review, supported by the FCA, of both the TCFD disclosures and of climate-related reporting in the financial statements of 25 premium listed companies. The review found that the disclosure of policies and strategies to address the impacts of climate-related risks and opportunities was a weaker area of disclosure for organisations.⁸⁵

⁸⁴ [Task Force on Climate-related Financial Disclosure \(TCFD\) -aligned disclosure application guidance](#)

⁸⁵ [FRC TCFD disclosures and climate in the financial statements July 2022](#)

Comparison with the ARP

TCFD is mandatory for large entities in the private sector, central government departments and some ALBs as outlined above. Therefore, organisations who provide functions of a public nature/infrastructure who are also within the scope of mandatory TCFD disclosures may be invited to report under ARP and would therefore be expected to report against both ARP and TCFD.

According to the round 4 guidance set out by Defra, the main difference between ARP and TCFD-aligned disclosures is that ARP is focused on adaptation, with a more forward-looking, granular assessment of risk and action.⁸⁶ TCFD disclosures, meanwhile, are focused on financial risks and opportunities related to climate more generally. These differences in objectives and scope are reflected in reporting requirements. Unlike the ARP, the TCFD does not mandate disclosure of action plans that set out how to manage climate risks. Furthermore, the scenarios prescribed for risk assessments differ; while ARP recommends the use of climate scenarios based on the Representative Concentration Pathway (RCP), TCFD uses the Shared Socioeconomic Pathways (SSP) climate scenarios. Lastly, the ARP has a focus on interdependencies that the TCFD does not.

Nonetheless, both TCFD and ARP have a focus on proportionality. Both ARP round 4 and TCFD guidance recommends that reporting organisations should conduct risk assessments proportionally to changes in their respective risk landscapes. However, TCFD has an additional focus on materiality of financial and non-financial risks.

According to the round 4 ARP strategy, Defra's current view is that TCFD-aligned disclosure does not yet provide the full breadth and depth of operational-level information on adaptation by the sectors that ARP targets, primarily around the detailed risk assessments, action plans and progress that ARP seeks. Defra therefore considers it to be valuable and complementary for organisations to report in ARP in addition to TCFD. Climate adaptation reporting under both programmes can inform business planning and investment decision making around climate resilience.

Interview Findings

Comparing ARP requirements to TCFD recommendations, some regulators agreed that ARP reports can be more useful as they have a clearer structure, and are more systematic, which gives adaptation a higher profile as an agenda. Another transport organisation interviewee also mentioned that the two reporting regimes differ in terms of focus, as the ARP is more focused on physical risks, whereas TCFD focuses slightly more on transition risks, as reflected in the use of RCP scenarios, which focus on physical risks, compared to the use SSP scenarios,⁸⁷ which focus on transition risks.

Despite acknowledging the added value of the ARP's adaptation focus, interviewed regulators noted the duplication and misalignment that persists between the two frameworks. One of the organisations currently reporting voluntarily under TCFD and ARP emphasised that making the ARP framework mandatory could be more burdensome, particularly for companies lacking a dedicated adaptation

⁸⁶ Source: Round 4 Guidance

⁸⁷ **SSP scenarios** refer to **Shared Socioeconomic Pathways**. These are **five different future global development pathways** used in climate change research, particularly by the IPCC (Intergovernmental Panel on Climate Change). They describe **plausible trends in society, economics, and technology** that influence greenhouse gas emissions and climate adaptation capacity, independent of climate policy ([Source](#))

specialist. Another regulator noted that they were keen for ARP to align with the TCFD process, especially around reporting requirements and templates to reduce duplicated effort. They noted that while the TCFD can be quite varied, with ARP, there is clear structure, which can be more useful.

7.1.2 International Sustainability Standards Board (ISSB) - IFRS S1 General Requirements for Disclosure of Sustainability and IFRS S2 - Climate-related Disclosures (June 2023)

The General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1) and Climate-related Disclosures (IFRS S2) were published by the ISSB in June 2023. Both the IFRS S1 and IFRS S2 build from the recommendations of the TCFD (see Section 7.1.1). IFRS S1 and IFRS S2 are effective for annual reporting periods beginning on or after 1 January 2024 and are currently voluntary standards. The two standards were developed to be applied in conjunction with each other: IFRS S1 provides a set of disclosure requirements designed to enable companies to communicate to investors about the sustainability-related risks and opportunities they face over time.⁸⁸ IFRS S2 builds on the requirements set out in IFRS S1 and sets out specific climate-related disclosure requirements for a company to disclose information about its climate-related risks and opportunities.⁸⁹ The framework instructs reporting organisations to disclose material information about sustainability-related risks and opportunities that could potentially impact their cash flows, access to finance, or cost of capital over time. In addition to this, organisations are expected to disclose their plans for addressing these risks and report on the progress made against previously disclosed plans. Regarding the potential omission of information, the General Requirements for IFRS specify that if a reporting organisation chooses to omit quantitative information about the financial impacts of a sustainability-related risk or opportunity, it must justify this omission. Finally, if a law or regulation prevents an entity from disclosing specific information, the organisation is not obliged to report it but should still clarify the type of information withheld and the source of the restriction.

Public and private organisations can voluntarily report under both IFRS S1 and S2, those that do, are expected to include all sustainability-related financial disclosures concurrently with their financial statements, typically on an annual basis.⁹⁰ The main audience for these reports is existing and potential investors, lenders, and other creditors who use the information to make decisions related to providing resources to the organisations.⁹¹

The UK Government is in the process of assessing the suitability of IFRS S1 and IFRS S2 for endorsement in the UK. If this assessment process concludes with an affirmative endorsement decision, it would result in the creation of the first two SRS (see Section 7.1.3).⁹²

Both IFRS S1 and S2 require organisations to provide information about how they operate, focusing specifically on their governance, strategy, risk management, and metrics and targets associated with sustainability-related risks and opportunities:

⁸⁸ The sustainability-related risks and opportunities that could reasonably be expected to affect an entity's cash flows, its access to finance or cost of capital over time are collectively referred to 'sustainability-related risks and opportunities'.

⁸⁹ [Introduction to ISSB and IFRS Sustainability Disclosure Standards](#)

⁹⁰ [IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information; IFRS S2 Climate-related Disclosures](#)

⁹¹ [ISSB-2023-A – Issued IFRS Standards](#)

⁹² [Guidance on the UK Sustainability Reporting Standards](#)

- **Governance:** the organisation's governance processes for identifying, assessing/monitoring, and managing its climate-related risks and opportunities.
- **Strategy:** the organisation's strategy for managing climate-related risks and opportunities, e.g., the climate-related risks and opportunities that could affect the entity's prospects, business model, strategy, and financial performance.
- **Risk management:** the organisation's processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process
- **Metrics and targets:** the organisation's metrics and targets used to understand its performance in relation to its climate-related risks and opportunities, e.g., metrics that measure, monitor and manage these risks, and climate-related targets the entity is required to reach by law.

The remainder of this section delves deeper into the IFRS S2 framework, as it builds upon the IFRS S1 framework and specifically focuses on climate-related disclosures.

As previously mentioned, the focus of the IFRS S2 framework is on climate-related risks to which organisations could be exposed, including climate-related physical risks, climate-related transition risks, and climate-related opportunities available to the organisations. This includes organisations across several sectors, including for instance the consumer goods, financial, healthcare, and infrastructure sectors (amongst a total of 11 sectors).⁹³ Guidance for reporting under IFRS S2 varies by organisation type within each of the 11 sectors. For instance, in the financial sector, specific reporting guidance is provided for different types of companies, including, for example, insurance companies, asset management organisations, and commercial banks (see Annex 4 for a complete list of organisations that report under each sector). Further, organisations under the IFRS S2 are also encouraged to disclose how their climate-related targets are influenced by the latest international agreements, including commitments like nationally determined contributions (NDCs) for carbon dioxide emissions.⁹⁴

Comparison with the ARP and TCFD

The IFRS S1 and S2 standards are currently voluntary until adopted into legislation (pending the Government's UK SRS. Similar to the TCFD, the IFRS standards focus on sustainability-related financial disclosures, targeted towards existing and potential investors. Considering the more backward focus of annual reports, as well as their varied timelines (depending on each organisation's specific accounting periods), the timings for five-yearly ARP reporting and IFRS annual reporting are generally not aligned.

In terms of reporting requirements, the IFRS S1 and S2 is more detailed than the TCFD recommendations and requires a more granular level of disclosure around governance, business strategy and risk management.⁹⁵ For example, around strategy, it asks for details on the organisation's business model and value chain risks and opportunities, while for governance, it asks for specific mandates, role descriptions and other policies related to governance bodies or individuals responsible

⁹³ Guidance for reporting under this framework varies by organisation type within each of the 11 sectors. For instance, in the financial sector, specific reporting guidance is provided for different types of companies, including insurance companies, asset management organisations, and commercial banks

⁹⁴ [IFRS S2: Basis for Conclusions on Climate-related Disclosures](#)

⁹⁵ [IFRS S1: General requirements for disclosure of Sustainability-related Financial Information](#); [IFRS S2 Climate-related disclosures](#)

for climate risks and opportunities. In comparison, the ARP requires more operational details, for example, specific action plans for managing risks, as well as assessments of interdependencies.

Similar to TCDF and ARP, IFRS S2 asks companies to carry out climate-related scenario analysis; however, it does not specify particular scenarios for a company to use and suggests an approach that is commensurate with the reporting organisations' circumstances. Unlike the ARP, the IFRS S2 recommends companies to consider the effect of current or planned investments in adaptation or opportunities for climate resilience and how reporting organisations expect their financial performance to change over time, given their strategy to address climate-related risks and opportunities. If financially material, IFRS S2 would require disclosure of, for example, the actual and potential physical damage to assets from climate events and the cost of climate adaptation.

Interview Findings

Only one interviewee (water sector) commented on the ISSB IFRS requirements; they acknowledged the upcoming SRS framework, and the need to consider potential duplication with ARP.

7.1.3 New UK requirements – UK SRS

The upcoming UK SRS are anticipated to become the leading sustainability reporting standards in the UK.⁹⁶ The SRS will be based on the ISSB International Financial Reporting Standards S1 (General) and S2 (Climate) (IFRS S1 and IFRS S2) set out above, but also aim to streamline the sustainability reporting process by incorporating requirements/recommendations from other existing reporting frameworks.⁹⁷ This includes aligning with the Streamlined Energy and Carbon Reporting (SECR) requirements and the TCFD's recommendations.

The SRS is currently being developed as a voluntary standard. Once the Secretary of State has finalised the standard, the final phase of work will involve decisions regarding the size and type of companies that might be subject to report using the new SRS.⁹⁸ However, given the expected international adoption of the ISSB's Standards and the existence of other UK sustainability reporting requirements under SECR and the FCA, guidance suggests that FCA and SECR-eligible companies should consider adopting the ISSB's Standards in anticipation of the UK SRS.⁹⁹ The SRS framework will apply to UK-listed companies, however, it is important to note that the FCA holds responsibility for implementation decisions that would apply to UK listed companies, while the UK Government holds responsibility for implementation decisions that would apply to UK registered companies – this can include non-company entities such as Limited Liability Partnerships (LLPs) or Building Societies.¹⁰⁰

The full scope of the requirements of the UK SRS has not yet been published so comparison with ARP is not possible at the time of writing.¹⁰¹ However, it is expected that SRS will address adaptation as part of its disclosure requirements as the standard is based on, and is set to incorporate, ISSB's IFRS framework which requires organisations to assess their climate risks, report on their climate-related

⁹⁶ [UK Sustainability Reporting Requirements in 2024 - Key Laws, Rules & Regulations](#)

⁹⁷ [Framework and Terms of Reference for the Development of UK Sustainability Reporting Standards - GOV.UK](#); [Guidance UK Sustainability Reporting Standards](#)

⁹⁸ [Framework and Terms of Reference for the Development of UK Sustainability Reporting Standards - GOV.UK](#)

⁹⁹ [UK Sustainability Reporting Standards \(SRS\) in 2024 - Laws, Rules & Regulations](#)

¹⁰⁰ [Framework and Terms of Reference for the Development of UK Sustainability Reporting Standards](#)

¹⁰¹ [The consultation on the government's draft UK Sustainability Reporting Standards was launched on 25th June 2025 and closes on 17th September 2025.](#)

governance processes, as well as adaptive capacity and actions in response to climate change (see the previous section).¹⁰²

Existing reporting requirements which feed into, and will ultimately be replaced by the SRS consist of:

- IFRS S1 and S2 – ISSB (June 2023)
- Mandatory TCFD-aligned Reporting (April 2022)
- Climate-Related Financial Disclosure (CRFD) (April 2022)
- SECR (April 2019)
- Energy Savings Opportunity Scheme (ESOS) (April 2019)

Further detail around each of these frameworks is provided in this chapter.

7.1.4 Carbon Disclosure Project (CDP)

The CDP is a non-profit organisation that runs an environmental disclosure system for companies, capital markets, cities, states and regions. Organisations can report to CDP, completing one or more questionnaire(s) on the CDP online platform and receive a score indicating the strength of their environmental management and delivery performance. The platform may also be used to respond specific disclosure requests from investors or national governments, for example. The CDP has three questionnaires: climate change (both mitigation and adaptation), forests and water security. The climate change questionnaire follows the TCFD framework and features 150+ questions on governance, risks and opportunities, strategy, and disclosures on Scope 1-3 emissions data.¹⁰³ According to data on the CDP-ICLEI (Carbon Disclosure Project - Local Governments for Sustainability) Track Platform, 68 LAs have reported to the CDP as of 2023.¹⁰⁴

In terms of reporting timelines, the CDP releases guidance on its Online Response System (ORS) questionnaires every January. In April, the ORS is open for input of data and metrics, and by July organisations must submit responses through the ORS for inclusion in the year's report. While most data are voluntary and self-reported to the CDP, sometimes the CDP will request an organisation to report. The CDP also has a SME-dedicated questionnaire that is non-sector-specific for smaller entities to consider their risk and climate impacts.¹⁰⁵

Comparison with the ARP

The CDP has a broader scope than the aforementioned standards for financial disclosures; the questionnaire applies to cities, regions, public bodies and companies. However, similar to the TCFD and ISSB standards, the CDP questionnaires targeted towards investors and supporting the incorporation of environmental, social and governance (ESG) indicators into their investment strategies. As such, there is little focus on the operational details of adaptation, such as interdependencies or action plans, unlike the

¹⁰² [Framework and Terms of Reference for the Development of UK Sustainability Reporting Standards - GOV.UK](#)

¹⁰³ [CDP FAQs](#)

¹⁰⁴ [C40 Knowledge Hub](#)

¹⁰⁵ [What is CDP](#)

ARP. The ARP's five-year reporting cycle and the CDP annual reporting periods are currently not aligned.

In terms of requirements, there are overlaps in sections around governance, risk assessment and risk management. The CDP invites organisations to attach a climate risk assessment in their answers; a risk assessment conducted for the ARP can therefore be included in a CDP return and vice versa. More specifically, the disclosure of risks section asks for environmental risks that have had, or anticipated to have a substantive effect on organisations, with some focus on financial effects (e.g., on financial position, performance and cash flows).¹⁰⁶

While the CDP climate questionnaire does not specify climate scenario analysis, it does ask organisations to consider their time horizons, in relation to environmental risks and opportunities. There is also a focus on environmental dependencies, i.e., to what extent an organisation's business model may be dependent on ecosystem services (such as water flow, water quality regulation, or the regulation of hazards like fires and floods).¹⁰⁷

The CDP is aligned with the IFRS S2 and requires a similar amount of granularity on governance and risk management. For example, it asks for environmental policies, board-level oversight, competency and management responsibility as part of governance. However, the CDP provides more industry-specific guidance for 18 sectors, including some targeted by the ARP, such as the financial services sector, transport sector, and the energy sector. The CDP is also aligned with TCFD recommendations, and has a high degree of interoperability with the EU Sustainability Reporting Standards (as mentioned below).¹⁰⁸

Interview Findings

Only one interviewee commented on the CDP requirements; they noted that the CDP questionnaire was highly complex, but valuable for informing the organisation's planning. According to the interviewee, it covers both mitigation and adaptation without duplicating information reported under other frameworks.

“CDP is incredibly complex and thorough, [the] questionnaire is very in-depth. [It] covers mitigation too but also adaptation. It's different, doesn't feel like duplication. Insights we get from that reporting are independently assessed. Useful at informing our own planning.” – Natural Park Authority

EU Corporate Sustainability Reporting Directive (CSRD) (December 2022)

The EU CSRD is a framework for corporate sustainability reporting which was introduced in December 2022. The CSRD framework is tied to the European Sustainability Reporting Standards (ESRS); the former is the overarching framework setting out the requirements, whereas the latter is a reporting standard (i.e., a methodology) that will be used to meet the reporting requirements of the CSRD.¹⁰⁹ Both are part of the same legal framework around corporate sustainability transparency. Overall, the CSRD framework aims to improve the availability and reliability of sustainability information whilst creating a culture of transparency around companies' impact on people and the environment. The framework is set

¹⁰⁶ [CDP Questionnaire](#)

¹⁰⁷ [CDP Questionnaire](#)

¹⁰⁸ [CDP Questionnaire](#)

¹⁰⁹ [Introducing the EU CSRD and the European Sustainability Reporting Standard \(ESRS\)](#)

by the EU Parliament and the Council of the EU, and EU Member States are responsible for implementing the regulations – these regulations extend to non-EU countries which have significant activity within the EU.¹¹⁰

The framework mandates large undertakings (i.e., in excess of 500 employees), SMEs that are public-interest entities, and certain third-country undertakings with significant EU activities to report on sustainability matters, to report on an annual basis. However, reporting times may be affected by the organisation's size and whether the organisation is listed on a regulated market in the EU. Organisations are typically required to submit their sustainability reports along with their financial reports, within a dedicated section of their management reports, as specified by EU regulations. The requirements are being phased in, starting from financial years on or after 1 January 2024 for large entities, extending to smaller ones by 2026.¹¹¹ The main audience for these reports is investors, asset managers, non-governmental organisations, civil society actors, and policymakers.

The EU Parliament regulation regarding the CSRD clearly states that organisations should disclose their plans to adapt to different climate scenarios and the EU's goal of climate neutrality by 2050, as part of their overall climate strategies.¹¹²

Comparison with the ARP and TCFD

The EU ESRS has a broader objective and scope than the ARP, namely, to support investors, civil society organisations, consumers and other stakeholders to evaluate the sustainability performance of large companies. Meanwhile, the ARP has a focus on embedding adaptation into both private and public sector organisations. As such, some large UK companies (in particular, those with a turnover of above €150 million in the EU) are required to report to both ARP and EU ESRS. Given the more backward focus of annual reports, as well as their varied timelines (depending on each organisation's specific accounting periods), the timings for ARP reporting and EU ESRS annual reporting are generally not aligned.

In terms of requirements, the EU ESRS is aligned with the TCFD and has adopted all 11 recommended disclosures from the TCFD framework. However, across the governance, strategy, risk management and metrics and targets section, the ESRS provides more detailed recommendations. In terms of climate scenarios, the ESRS asks companies to consider a climate scenario in line with limiting global warming to 1.5°C with no or limited overshoot, which differs from the 2°C or lower scenario suggested by the TCFD, or the assessment of risks under 2°C and 4°C of global warming. Further, the ESRS goes further than the TCFD in its recommendations to assess the effects of climate-related risks on future financial position and business activities, distinguishing between physical and transition risks.¹¹³

The EU CSRD also introduced a “double materiality” concept that consists of impact materiality and financial materiality. The former relates to an investor-centric focus on how sustainability factors impact an organisation and its financial prospects, while the latter puts an equal emphasis on how firms are impacting society and the environment. Stakeholders are required to conduct a double materiality

¹¹⁰ [CSRD – A simple step-by-step guide](#)

¹¹¹ [Amending Regulation \(EU\) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting](#)

¹¹² [Directive - 2022/2464 - EN - CSRD Directive - EUR-Lex](#)

¹¹³ [ESRS and TCFD Reconciliation Table](#)

assessment to identify the sustainability topics that are material to their business and stakeholders, and disclose information on those topics in accordance with the ESRS.¹¹⁴

Interview Findings

None of the organisations interviewed provided reflections about the EU CSRD framework.

7.1.5 EU Green Taxonomy (July 2020)

The EU Green Taxonomy is a fundamental component of the EU's sustainable finance framework in guiding investments toward economic activities essential for the transition, aligning with the objectives of the European Green Deal. This taxonomy acts as a classification system that establishes criteria for economic activities that align with a net zero trajectory by 2050 and other environmental goals.¹¹⁵

Companies that fall under the scope of the CSRD have to report in their annual reports the extent to which their activities are covered by the EU Taxonomy and comply with the criteria set in the Taxonomy delegated acts. This includes large companies (i.e., in excess of 500 employees). Companies that do not fall under the scope of CSRD can decide to disclose this information on a voluntary basis.¹¹⁶

Table 7.1: Number of companies reporting in 2022 and 2023 and their taxonomy-aligned investments¹¹⁷

Sectors	Number of companies reporting		Total aligned investments (€bn)	
	2022	2023	2022	2023
Utilities	62	67	109	132
Consumer discretionary	66	86	35	45
Industrials	207	243	22	27
Energy	26	32	11	23
Real estate	35	41	4	5
Other sectors	212	254	11	16
TOTAL	608	723	191	249

Adaptation to climate change is a key disclosure that companies are expected to report on under the Green Taxonomy. This can include insights into the physical and transition risks faced by organisations, as well as the organisations' resilience and their strategic plans to adapt to various climate scenarios.¹¹⁸

Interview Findings

None of the organisations commented on the EU Green Taxonomy.

¹¹⁴ [Double Materiality Assessment](#)

¹¹⁵ [EU taxonomy for sustainable activities](#)

¹¹⁶ [EU Taxonomy Navigator](#)

¹¹⁷ [The EU Taxonomy's uptake on the ground](#)

¹¹⁸ [Amending Regulation \(EU\) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting](#)

7.1.6 SECR (April 2019)

Another example of a mandatory sustainability-related reporting requirement that applies to the UK private sector is SECR. The UK's SECR policy was implemented in April 2019, through the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. SECR is a mandatory framework that builds on existing reporting requirements, such as mandatory greenhouse gas (GHG) reporting for quoted companies, the Energy Saving Opportunity Scheme (ESOS), Climate Change Agreements (CCA) Scheme, and the EU Emissions Trading Scheme (ETS).¹¹⁹ Its primary goal was to expand the scope of energy and carbon reporting to a larger number of companies and drive energy efficiency actions.

The framework requires organisations to disclose energy use and greenhouse gas (GHG) emissions information in their annual reports.¹²⁰ Organisations who are mandated to report under this framework include:¹²¹

- Quoted Companies i.e., companies listed on a public exchange.
- Large Unquoted Companies¹²² i.e., companies that meet the definition of 'large' under the Companies Act 2006.
- Large LLPs, as defined by the Companies Act 2006.

SECR mainly requires disclosures around: UK energy use, associated GHG, intensity ratio (i.e., a measure that relates emissions to a business metric), energy efficiency actions, as well as a section on methodology used to calculate the data.¹²³ While not the focus of SECR, the guidelines for SECR reporting clearly state that adaptation should be part of organisations' business strategies.¹²⁴

Comparison with ARP

As previously mentioned, SECR is mandatory and has a narrower focus on energy and carbon reporting, and on driving energy efficiency actions. Companies are required to provide SECR-accordant information in their Director's Report, which is included within an organisation's annual report/financial disclosures. Some large companies are therefore required to comply with both SECR, IFRS S1 and S2, TCFD annual reporting, as well as the ARP if invited to report. Given the more backward focus of annual reports, as well as their varied timelines (depending on each organisation's specific accounting periods), the timings for ARP reporting and SECR annual reporting are generally not aligned.

There are some overlaps between the ARP and SECR. SECR asks for a high-level evaluation of climate risk, covering the areas of supply chains, assets, operations, markets and regulatory compliance to be included in company annual reports. It also asks companies to disclose past actions taken on adaptation, as well as "strategies on actions that fit within broader sustainability strategies and that deliver savings". However, guidance on the risk assessment and strategy are not prescriptive, and do

¹¹⁹ [SECR explained streamlined energy carbon reporting framework for UK business](#)

¹²⁰ [UK Sustainability Reporting Requirements in 2024 - Key Laws, Rules & Regulations](#)

¹²¹ [SECR explained: Streamlined Energy & Carbon Reporting framework for UK business | The Carbon Trust](#)

¹²² Large Unquoted companies and Large LLPs are defined as 'large' if they meet any two of the following characteristics: a turnover of £36 million or more, and/or a balance sheet of £18 million or more, and/or 250 employees or more. Source: [The Carbon Trust](#)

¹²³ [SECR Reporting: All You Need To Know](#)

¹²⁴ [SECR Guidelines](#)

not include details such as climate scenarios. The guidelines further cite the third round of the ARP but do not expand on it.¹²⁵

Interview Findings

None of the organisations provided reflections about the SECR framework.

7.1.7 UN Sustainable Development Goals (2015)

The Sustainable Development Goals (SDGs) are underpinned by 169 targets which address a wide range of issues facing both developed and developing countries, one of which is climate change.¹²⁶ As part of the process for reviewing and monitoring progress towards these SDGs, all UN Member States are expected to carry out a national review of progress towards SDGs at least once in the period to 2030. This process is called a Voluntary National Review, leading to a report that is then presented to the annual UN High-Level Political Forum.¹²⁷ The first reviews were completed in 2016, following the adoption of the 2030 Agenda and SDGs in September 2015. UN Member States can report on progress, on a voluntary basis.¹²⁸

Climate Action is Goal 13 in the SDGs, within which, the first sub-goal (13.1) is to “strengthen resilience and adaptive capacity to climate related disasters”. Goal 13.3 is to “build knowledge and capacity to meet climate change”, and also mentions adaptation as a key area that should be addressed via education, awareness-raising and building institutional capacity.¹²⁹

Interview Findings

None of the organisations interviewed mentioned the UN SDGs when asked about wider reporting requirements.

7.2 Sector specific adaptation reporting requirements

This review has identified a number of sector-specific adaptation-related reporting requirements applicable to some ARP reporting bodies. While some regulators such as the Water Services Regulation Authority (Ofwat) have clear statutory responsibilities for climate resilience, other regulators, such as Ofcom, Ofgem and the Office of Rail and Road (ORR) do not have legislative remit for climate resilience.¹³⁰ Despite this, apart from Ofcom, most regulators have increasingly included climate resilience considerations when setting their industry standards/requirements. For example, including requirements for climate risk assessments and resilience strategies to inform water and energy price controls.¹³¹ Examples of sector-specific adaptation-related reporting requirements for key infrastructure sectors are set out below.

¹²⁵ [Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance](#)

¹²⁶ [UK and the Sustainable Development Goals](#)

¹²⁷ Voluntary National Review of progress towards the Sustainable Development Goals

¹²⁸ [UK and the Sustainable Development Goals - GOV.UK](#)

¹²⁹ [Goal 13: Climate action - The Global Goals](#)

¹³⁰ [Progress in adapting to climate change 2023 Report to Parliament](#)

¹³¹ [RIIO-3 Business Plan Guidance](#)

7.2.1 Energy sector: Ofgem price controls (RIIO-3) & Energy Networks Association Standards

Ofgem, the national regulatory authority for the gas and electricity markets, has recently included climate adaptation-related reporting requirements for network companies. Ofgem sets price controls for gas and electricity network companies in Great Britain using the RIIO price control framework.¹³² To do this, Ofgem requires network companies to submit a business plan. In the latest round of price controls (RIIO-3), which runs from 1 April 2026 to 31 March 2031, Ofgem has asked for a dedicated Climate Resilience Strategy (CSR) to be included in organisations' business plans that focuses on adapting infrastructure and operations to mitigate the risks posed by climate change.

For new energy infrastructure, climate change is also a consideration in the statutory planning application process. The National Policy Statement for new energy infrastructure (2024) and existing provisions under The Planning Act do require applications for new energy infrastructure to demonstrate high levels of climate resilience built-in, as well as demonstrate how proposals can be adapted over predicted lifetimes to remain resilient to a maximum climate change scenario.¹³³

Finally, there are two standards developed by the Energy Networks Association (ENA) that consider climate risk to gas and electricity infrastructure. ETR138 is a standard setting out on the management of flood risk at network sites, that is, all significant community sites (i.e., those with more than 10,000 connections) are resilient for a 1:1000-year flood event. As of 2022, the Department for Energy Security and Net Zero (DESNZ) has requested that larger networks ensure that significant community sites are compliant with the standard.¹³⁴ ETR132 considers high wind and extreme rainfall for overhead wires but is a voluntary guideline for basing decisions on, rather than a specific standard to achieve.¹³⁵

Comparison with the ARP

There are significant overlaps between the RIIO-3 Resilience Plans and the ARP. Both regimes have similar objectives: to embed climate resilience within the energy sector, and gas and electricity network companies are required to report to both regimes. There are also overlaps in requirements, i.e., the identification of how "current activities and workstreams" are affected by climate risks (overlaps with the ARP risk assessments), and the outlining of current or planned climate resilience work, or barriers to making a viable business case for climate resilience projects (overlaps with the ARP action plan and implementation requirements).

The RIIO-3 business plan guidance acknowledges the overlaps and asks network companies to signpost to their climate change hazards and risk assessments at 2 and 4 degrees as outlined by their most up to date ARP reports.¹³⁶ As such, electricity companies often attach the risk matrices and analysis scenarios, as well as monitoring evaluation plans from their ARP reports in their CRS.

The RIIO-3 business plan guidance, provided by Ofgem, recognises the potential reporting burden caused by companies being subject to other climate change reporting requirements such as ARP and IFRS climate disclosure requirements. It advises companies to "identify links between their business plan and CRS while avoiding duplication of other reporting mechanisms", emphasising the need to focus on

¹³² [Ofgem RIIO-3 Decision](#)

¹³³ [Department for Energy Security & Net Zero Overarching National Policy Statement for Energy \(EN-1\)](#)

¹³⁴ [Consultation on an Extreme Weather Resilience Medium Sized Investment Project from National Grid Electricity Transmission](#)

¹³⁵ [Storm Arwen Technical Review of DNO Response](#)

¹³⁶ [RIIO-3 Business Plan Guidance](#)

the justification for investment in climate resilience in their CRS. The most recent timelines for both regimes are aligned; the deadline for round 4 and the CRS (for the 5-Year Price Control Period between 2026 – 2031) both fall within December 2024.

Interview Findings

One regulator interviewee commented that the climate resilience strategies, as required in the submission of companies' business plans, was aligned to the ARP process. Further, as the timing of the round 4 was aligned to the regulator's request for business plans, the regulator was able to ask companies to make ARP the basis of their climate resilience strategies. This allowed companies to tie their strategies to the investments they requested for in the business plan, and allowed them to make connections between the longer-term assessment of climate risk and short-term action. The regulator also noted that some network companies used ARP reports for their TCFD annual reporting.

7.2.2 Transport - Rail Networks:

The ORR has two statutory duties under the Railways Act 1993¹³⁷ which specifically relate to sustainable development and the environment. These are:

- to contribute to the achievement of sustainable development; and
- to have regard to the effect on the environment of activities connected with the provision of railway services.¹³⁸

This includes requirements on the industry to respond to climate change impacts on the safety and operation of the rail network. While active licensed railway operators are required to establish policies (known as "environmental arrangements") to "protect the environment from the effect of licensed activities", disclosures related to adaptation and resilience issues are optional in their arrangements.¹³⁹ Operators are required to review their environmental arrangements and share these with ORR periodically.

In terms of construction and design works, Network Rail has a range of standards, minimum requirements and guidance on environment, drainage and weather management. This includes its "PACE" project management process, which makes it mandatory for Network Rail and its contractors to carry out a weather resilience and climate change risk assessment.¹⁴⁰ Other standards exist for drainage and water management (the NR/L2/CIV/005/09 Module 9 - Drainage design,)¹⁴¹ design for reliability standard,¹⁴² which considers climate changes during the product's operational lifespan, as well as weather management standards and process which is reviewed and reported on a rolling basis, as part of Network Rail's 10-year Seasonal Weather Management Strategy.¹⁴³

Weather Resilience and Climate Adaptation Plans (WRCAA)

¹³⁷ [Railways Act 1993](#)

¹³⁸ [The environment, sustainable development and rail](#)

¹³⁹ [Climate Change Adaptation Report - ORR](#)

¹⁴⁰ [Weather resilience & climate change impact assessment](#)

¹⁴¹ [A Review of Earthworks Management](#)

¹⁴² [Product Acceptance Service: Guidance Note](#)

¹⁴³ [Network Rail Third Adaptation Report](#)

Rail networks are also held to account against their network licence during periodic reviews. As part of Network Rail's five-year planning and funding cycle – Control Period 6 (2019-2024), they were required to update and submit Weather Resilience and Climate Adaptation plans,¹⁴⁴ which covers risks specific to the five regions that Network Rail serves: Eastern, North West & Central, Scotland, Southern and Wales & Western. It includes four pillars: integrating climate change into business as usual, action and investment, analysis and reporting, as well as streamlining operational weather management.¹⁴⁵ As part of Control Period 7, Network Rail's five-year planning and funding cycle, covering April 2024 to March 2029, adaptation pathways were also developed. This includes detailed plans for the entire network, highlighting areas with the highest level of risk or a need for transformational change.¹⁴⁶

Specifically, in the analysis section, the WRCCA details the climate scenarios chosen for railway planning. This includes scenarios related to carbon emissions, such as the UKCP18, as well as temperature scenarios (including heatwaves, extreme heat events across the baseline, 2020-, 2050- and 2080-time horizons), sea level rise and coastal erosion, as well as storms and winds.

Comparison with the ARP

There are significant overlaps between the WRCCA and ARP. Both regimes are intended to embed climate resilience into the rail sector, and both have the same scope (i.e., railway infrastructure companies, specifically Network Rail). Both the ARP and WRCCA have prescribed the same climate scenarios to consider (i.e., RCP6.0 or RCP8.5 scenarios, projected for 2080 – 2100). However, the future scenarios described in WRCCA are more focused on the local, geographical variability of climate risks rather than at an aggregated level, compared to the ARP. The timelines for both regimes are somewhat aligned; the 5-year reporting cycle both fell on 2024. However, the round 4 deadline was 6 months later (December 2024) than the WRCCA submission date (March 2024).

Both the scope and objectives of the ARP and Environmental Arrangements are similar. Both regimes cover railway operators and regulators and aims to ensure sustainable development of railway activities. This is reflected in the overlaps between the ARP requirements and the guidance for Environmental Arrangements. The ORR indicates that companies must report across governance (i.e., whether environmental performance is integrated into business objectives and strategy) and risk management categories (what activities they are undertaking to mitigate or prevent adverse effects of rail operations).¹⁴⁷

Nonetheless, the ARP is more focused on embedding resilience, and focused on operational details, and asks for action plans and implementation, which is excluded from Environmental Arrangements. The deadlines for ORR Environmental Arrangements also vary according to each company's licence renewal timelines, so it is unclear whether ARP timelines are aligned.

Interview Findings

¹⁴⁴ [Review of Network's Rail Weather Resilience and Climate Change Adaptation Plans](#)

¹⁴⁵ [WRCCA Strategy](#)

¹⁴⁶ [Our Control Period 7 \(CP7\) delivery plans](#)

¹⁴⁷ [ORR Environmental Arrangement Guidance](#)

One interviewee also noted that they submitted a report to the ORR every six months, which includes information on climate change and the sector’s operational resilience. However, they noted that these reports were not linked to ARP, meaning any changes made to them do not affect ARP reporting.

“[We] do [ORR] reporting once every 6 months, takes historically about a month (2 weeks’ worth of work) each time. Not relevant to ARP – changing what we have to do for ARP won’t change ORR reporting.” – Transport organisation

The only connection between the ARP and other (e.g., ORR) reporting in this sector is that the annual report references ARP, offering details on physical risks.

“ARP is by far the most comprehensive and complex and time consuming – thankfully only every 5 years. [We] often refer to ARP in our annual report – look at ARP to get more detail on physical risks.” – Transport organisation

7.2.3 Transport - Road Networks

The Government’s second Road Investment Strategy (RIS2) sets a long-term strategic vision for the strategic road network (SRN) by 2050. This includes a vision that, in 2050, the SRN is resilient to climate change and incidents, such as flooding, poor weather conditions and blockages on connecting transport networks.¹⁴⁸ As such, resilience is integrated into the performance measures for National Highways, which includes metrics for flooding (drainage management).¹⁴⁹

In terms of road projects, the Design Manual for Roads and Bridges (DMRB) as maintained by Highways England, includes standards that reflect climate resilience requirements, as follows:

- Standard GG103 includes a sustainable development goal for resilience to climate change.¹⁵⁰
- Standard LA114 sets out the requirements for assessing and reporting the effects of climate on highways and requirements for environmental assessments in relation to vulnerability to climate change.¹⁵¹ Standards for drainage require flood risk assessments which apply the latest climate change allowances in accordance with relevant national legislation requirements.
- Standard CD529 requires culverts conveying a public watercourse to be discussed and agreed with the EA.¹⁵²
- Multiple drainage standards, including increasing highway drainage capacity in line with climate sensitivities (CG 501), Flood Risk Assessments for new road schemes and managing the maintenance of highways’ geotechnical assets.

Local Roads

¹⁴⁸ [Road Investment Strategy 2 \(RIS2\): 2020 to 2025](#)

¹⁴⁹ [Annual Assessment of National Highways’ performance](#)

¹⁵⁰ [Introduction and general requirements for sustainable development and design](#)

¹⁵¹ [LA 114 Climate](#)

¹⁵² [Design of outfall and culvert details](#)

A code of practice for local roads mentions climate resilience is available, but compliance with this is unclear.¹⁵³ Fifteen local transport authorities were involved in ARP reporting in the fourth round.

The Transport Act 2000 requires all local transport authorities to publish statutory plans, known as Local Transport Plans or LTPs, for maintaining and improving all aspects of local transport over a five-year period.¹⁵⁴ The guidance for the LTPs was published in 2009, and includes requirements around resilience to flooding and deterioration of roads.¹⁵⁵ LAs are also required to carry out a Strategic Environmental Assessment of their LTPs, which include identifying climate and air pollution impacts.^{156, 157} Although the Department for Transport was set to update the guidance in 2022, this has been delayed.

Comparison with ARP

Both the ARP and LA114 standard emphasise risk assessments for projects, as well as an approach to monitoring and evaluation. Both standards are aligned, given that LA114 specifies the use of UKCP18 for future climate scenarios to assess against and requires an assessment of significance (including the likelihood of consequence and a measure of consequence). Although the LA114 does not contain guidelines on action plans and implementation, it asks organisations to monitor asset data around adaptation and risks that have been set out, to ensure project design is operating as intended.

Drainage design standards ask for sensitivity testing to different rainfall scenarios (in consideration to climate change scenarios). Flood Risk Assessments in LA 113 similarly ask infrastructure organisations to apply the latest climate change allowances,¹⁵⁸ published by the EA. Aside from these requirements, there are no specific references to climate change impacts.

GG103 sets out principles for sustainability, rather than set out general guidance. CD529 makes no reference to climate adaptation.

There is limited guidance on risk assessments or action plans in the LTP guidance. Meanwhile, the guidance for Strategic Environmental Assessments suggests indicators for monitoring the effects of LTPs on the environment. This includes indicators related to reducing vulnerability to the effects of climate change e.g., flooding, disruption to travel by extreme weather, etc. While it does ask organisations to consider environmental effects of the LTP, it does not specify approaches to risk assessment or specify the use of climate change scenarios.

7.2.4 Transport - Airports

Gatwick and Heathrow airports are obliged to prepare resilience plans as part of economic licence conditions governed by the UK Civil Aviation Authority.¹⁵⁹ These plans include aspects such as snow and

¹⁵³ 13 UK Road Liaison Group (2016) Well managed highways infrastructure – A Code of Practice

¹⁵⁴ [New era local transport plans guidance](#)

¹⁵⁵ [Guidance on Local Transport Plans](#)

¹⁵⁶ [A Practical Guide to the Strategic Environmental Assessment Directive](#)

¹⁵⁷ [Strategic environmental assessment and sustainability appraisal](#)

¹⁵⁸ These are predictions of anticipated change for peak river flow, peak rainfall intensity, sea level rise, offshore wind speed and extreme wave height. See the [Environment Agency guidance](#) for more details.

¹⁵⁹ [Economic licensing of Gatwick Airport The economic licence for Gatwick and details of any modifications](#)

weather resilience and identifying climate-related risks.¹⁶⁰ Other airport operators are responsible for their own resilience planning. Guidance on the requirements of resilience plans is not available online.

Comparison with ARP

Both the ARP and Resilience Plan have similar objectives and scope (for airport operators). The CAA's focus is broader and relates to securing the overall availability and continuity of airport operation services, which includes weather resilience and climate-related risks. The guidance on requirements of resilience plans is currently unavailable, and available resilience plans by Heathrow Airport contains has redacted risk-related information.

Interview Findings

A regulator mentioned that they received pushback from the aviation sector on participating in ARP reporting. This was due to the lack of clarity on what information they needed to provide, that they have not already provided. No further feedback from the aviation sector was available.

The regulator also mentioned the benefits of ARP reporting, as it allowed for a “stock take”.

“Every time it happens, we sit down with highways, HS2, airports etc – know where we’re all at and what we are doing.” – Regulatory body

7.2.5 Water sector

The Water Industry Act 1991, and the expectations set out in the UK Government's Strategic Policy Statements (SPS) provides scope for Ofwat to take climate change into account when carrying out its functions. This includes its resilience duty, which requires Ofwat to secure the long-term resilience of water supply and wastewater systems.¹⁶¹

Ofwat's methodology for its 2024 Price Review (PR24) reflects these duties and commitments when setting price controls.¹⁶² As part of the price review process, Ofwat requires companies to submit five-year business plans in the context of a 25-year long-term delivery strategy.¹⁶³ During PR24's five-year price package (2025-30), Ofwat expectations for business plans included Water Resources Management Plans¹⁶⁴ (WRMP) and Drainage and Wastewater Management Plans (DWMP). The WRMP sets out how companies intend to achieve a secure supply of water for customers, and a protected and enhanced environment. The DWMP plans looks at current and future capacity, pressures and risks to water and sewerage networks, such as climate change and population growth, covering a minimum period of 25-years.¹⁶⁵

¹⁶⁰ [Consultation](#)

¹⁶¹ [Ofwat's regulatory framework and net zero](#)

¹⁶² [Ofwat PR24 - Draft Methodology](#)

¹⁶³ [UK Government priorities and our 2024 price review draft determinations](#)

¹⁶⁴ [Water Resources Planning Guideline](#)

¹⁶⁵ [Drainage and Wastewater Management Plans - Guiding Principles](#)

Together, these plans allow companies to identify enhancement investment required to maintain resilience, including combatting the impacts of climate change, such as increased flooding, storm overflow spills and droughts.¹⁶⁶ Both plans must be updated every 5-years.

Comparison with the ARP

Both the ARP and WRMP have overlaps in objectives and scope. WRMPs and ARP are both focused on ensuring water companies have resilience and adaptation embedded in their work. However, the WRMP requires greater technical detail, i.e., forecasts of climate change impacts to water demand, supply and water quality. The guidance suggests planning for a “1 in 500-year” level of resilience (i.e., 0.2% annual chance) for failure caused by drought. It also suggests an adaptive plan framework for water companies facing significant uncertainty, allowing water companies to consider multiple options (i.e., cost, benefits and solution choices) and adaptive pathways. The 5-year cycles of the ARP and WRMP are aligned; both had report submissions in 2024. WRMP tended to be completed sooner than the ARP reports; WRMPs were usually completed by autumn 2024, whereas the ARP deadline was in December 2024.

DWMPs are focused on the management of pressures and risks to the drainage and wastewater system. They have a focus on risk assessment and management, and require companies to assess long-term drainage and wastewater capacity and drivers, risks and the scenarios used for planning. This is similar to the ARP, which has a focus on ensuring the climate preparedness of water infrastructure. Climate change scenarios, specifically UKCIP18 projections have been included as inputs to the baseline risk assessments for the DWMP; these projections are also often used in ARP reports. However, timings for DWMP and ARP are not aligned; DWMPs were usually completed in March 2023, whereas ARP reports were due in December 2024.

Interview Findings

One of the regulatory bodies interviewed noted that there are no reporting requirements on the adaptation levels beyond ARP, as the focus is on in long-term planning and making assets more resilient. Therefore, the interviewee did not report an overlap between WRMP and ARP.

“Not at the adaptation level. Our strategy talks about supporting the sector to address long-term challenges – that’s where climate change sits – in long-term planning around making assets more resilient.” – Regulatory body

On the contrary, water companies noted the duplication in their adaptation reporting. They noted that they have submitted reports for all four ARP rounds, despite Defra already having access to the same information through their water resource management plans, which project 50 years into the future. Similarly, water companies generate reports on wastewater management with a climate change focus, projecting 25 years ahead, which also cover some of the ARP requirements

“Lots of overlap. We produce planning reports 25 years into the future e.g., for wastewater, that explicitly take climate change into account. That’s duplication.” – Water organisation

¹⁶⁶ [Creating tomorrow, together: Our final methodology for PR24](#)

7.2.6 Health sector

The Health and Social Care Act 2022, specifies the climate-related duties that the NHS Trusts, NHS Foundation Trusts and NHS England must comply with. This includes adapting to “any current or predicted impacts of climate change identified in the most recent report under section 56 of the Climate Change Act 2008”.¹⁶⁷

Trusts and Integrated Care Boards meet this duty through the delivery of their localised Green Plans.¹⁶⁸ The guidance for Green Plans includes a section on adaptation actions, specifically to address the risks of flooding or heatwaves, on the organisation’s infrastructure, patients and staff. It recommends organisations to consider how net zero principles and resilience can be integrated into business-as-usual upgrades and maintenance.¹⁶⁹ Further, the CQC lists emergency preparedness, including climate events, in the assessment framework used to evaluate health and social care services in England.¹⁷⁰

7.2.7 Protected Landscapes

Protected Landscapes operate under the Protected Landscapes Outcomes Framework. This is a voluntary framework that sets out targets for protected landscapes in the UK, one of which is around mitigating and adapting to climate change (measured through indicators such as the level of GHG emissions, extend of peat under restoration, and extent of tree canopy and woodland cover in Protected Landscapes).¹⁷¹ Organisations are required to embed or link climate change adaptation plans into their statutory Management Plans by 2028, however, guidance is still in development.¹⁷²

Comparison with the ARP

Detailed guidance on the Protected Landscapes adaptation reporting requirements has not yet been published. Therefore, a comparison between the two is not available.

Interview Findings

One National Park Authority interviewee noted that that “a lot of process is common between developing adaptation plans and statutory plans”, and ideally the ARP could be embedded into statutory management plans without duplication. Specifically, while National Landscape management plans were “fairly well” aligned, national parks are not currently aligned. They noted the potential for aligning management plans and adaptation plans:

“We want to be making the best use – collectively – of the power through our statutory plans and power of convening as local orgs, and partnerships at national level – [these are] useful delivery mechanisms... [that can enable] some aligned/collaborative policies developed at national level.” – National Park Authority

¹⁶⁷ [Health and Care Act 2022: Whole Act](#)

¹⁶⁸ [Guidance for NHS trusts and foundation trusts: assessing the well-led key question](#)

¹⁶⁹ [How to produce a Green Plan: A three-year strategy towards net zero](#)

¹⁷⁰ [CQC: Guidance and regulation: Assessment Framework](#)

¹⁷¹ [Protected landscapes: Targets and Outcomes Framework](#)

¹⁷² [Protected Landscapes: Targets and Outcomes Framework](#)

They noted that the risk assessment in the ARP is a standalone requirement and is needed to inform their statutory management plan.

7.2.8 Lighthouse and Marine sector

While harbour authorities have statutory duties for their ports (under the Harbours Act 1964), there are no specific duties for climate adaptation or resilience.¹⁷³ Their environmental duties largely relate to: nature conservation, such as of flora and fauna, and maintaining the availability of ports to the public for visiting any building, sites of archaeological, architectural or historic interest.¹⁷⁴ As such, climate adaptation and resilience standards are left to individual operators. However, due to their commercial nature, there is limited information available on the extent of planning for climate change impacts.¹⁷⁵

The Marine Policy Statement published in 2011 by the UK government includes key guidelines on adaptation, for example on issues such as assessing coastal change and flooding risks. The Policy Statement serves as a framework for the Marine Management Organisation (MMO) to prepare Marine Plans, which are prepared and adopted for the purposes of the Marine and Coastal Access Act 2009.¹⁷⁶ Marine Plans are intended to inform which marine developments and activities should be encouraged or avoided through area specific objectives and associated policies. This is in consideration to the Marine and Coastal Access Act 2009, which aims to improve public access to the English coast, by establishing secure and consistent access rights. This legislation facilitates the availability of a coastal margin for public recreation, ensuring people can enjoy the coast of England more freely.¹⁷⁷

Comparison

Marine Plans and ARP reports are both developed and published by the MMO. The latest Marine Policy Statement (MPS) was published in 2011 and features some overlaps with ARP reporting. The MPS advises the MMO to consider the CCRA's projections, as well as the impacts of climate change on marine activities (e.g., the selection or de-selection of protected marine areas based on moving currents, increases in risks of extreme events such as flooding or coastal erosion etc.). However, the ARP has much more prescriptive guidance on risk assessments (i.e., information on risk-related incidents, or risk scoring). Furthermore, the MMO does not include detailed operational detail on adaptation. Instead, in response to each MPS Policy consideration (e.g., "Policy NW-CC-2 Climate change resilience and adaptation"¹⁷⁸), Marine Plans often signpost to other plans in place, such as the Coastal Change Management Areas sections outlined in local plans, or refers to the EA's flood risk mapping, as part of their risk assessment.¹⁷⁹ The timing of the Marine Plans completion and ARP are not aligned. While Marine Plans are published in a 3-year cycle, ARP runs on a 5-year cycle.

There are no other adaptation-related regimes for harbour authorities.

Interview Findings

¹⁷³ [Guidance: Harbour Orders](#)

¹⁷⁴ [Legislation.gov.uk: Harbours Acts 1964](#)

¹⁷⁵ [Progress in adapting to climate change](#)

¹⁷⁶ [UK Marine Policy Statement](#)

¹⁷⁷ [Marine and Coastal Access Act 2009](#)

¹⁷⁸ A descriptor of the policy aim is as follows: Proposals in the north west marine plan areas should demonstrate for the lifetime of the project that they are resilient to the impacts of climate change and coastal change.

¹⁷⁹ [North West - Technical Annex - Marine Plan](#)

One harbour authority interviewed mentioned that there were limited overlaps between the ARP and other reporting requirements. While adaptation risk was featured in their corporate risk register, the interviewee noted that they did not have to report in detail as required by the ARP (for example, specific risk scenarios or action plans). They also mentioned changes to ISO14001 to consider in their risks and opportunities registers, however, this was not a reporting requirement.

7.2.9 Telecommunications and ICT Networks

Ofcom's guidance for communications providers, related to the Communications Act 2003, includes references to climate change risks to telecommunications infrastructure. However, there is limited consideration of climate risks in existing industry standards, and Ofcom does not have a statutory remit for climate resilience.¹⁸⁰

Building Digital UK¹⁸¹ (BDUK - an executive agency within the Department for Science, Innovation and Technology) published guidance for mobile operators and broadband providers (including satellite solutions) covering environmental design and operational considerations related to network infrastructure resilience. Notably, the document is not intended as legal advice. The guidance includes consideration of infrastructure materials, in consideration to cascading failures during extreme weather events, the placement and design of infrastructure near sites at risk of coastal change, erosion and flooding, and resilience of materials from weather, specifically high and low temperatures, high winds and lightning.¹⁸²

Other examples of design standards that apply to the sector include the European standard for data centres, EN50600, which guides data centre infrastructure and provides recommendations for operations, security, energy, and sustainability, and the Communications Act 2003, which sets out flood resilience standards for ICT and telecommunications networks. The Electronic Communications Resilience & Response Group (EC-RRG) Resilience Guidelines for Providers of Critical National Telecommunications Infrastructure provide design considerations and operational processes to build resilience to physical threats, including extreme weather, floods and lightning. However, these standards generally do not include discussion of climate change, or climate scenarios that lead to incidents. Overall, there is limited evidence of policies and plans for reducing vulnerability of assets. While the previous government under Prime Minister Sunak committed to new standards for resilience by 2030 under the UK Resilience Framework, the new government under Prime Minister Starmer has not indicated that this will continue.¹⁸³

¹⁸⁰ [Statement on Network and Service Resilience Guidance](#)

¹⁸¹ [Resilience Guidance for Communications Providers](#)

¹⁸² [Building Digital UK - Environmental Resource Guide](#)

¹⁸³ [The UK Government Resilience Framework: 2023 Implementation Update](#)

Comparison with the ARP

There are overlaps in the risk assessment section between the BDUK guidance for designing, building and maintenance of mobile and broadband networks, and the ARP guidance. Both the BDUK and ARP guidance asks organisations to assess the resilience of infrastructure against the effects of climate change (e.g., extreme weather, coastal erosion, extreme temperatures and more). However, the BDUK guidance does not specify climate scenarios or provide templates for risk assessment, and provides a broader overview on environmental considerations, rather than provide detailed guidance on governance, risk assessment, action plans and interdependencies.

Interview Findings

An interviewee who reported in the fourth round mentioned that the ARP reporting had major overlaps with Ofcom's resilience guidance, which they had referenced in their ARP reports. They also mentioned opportunities for greater coordination for adaptation reporting in the sector, and that roles played by the resilience team for Department for Science, Innovation and Technology, the adaptation team in Defra, and Ofcom as a regulator, are a source of confusion.

7.2.10 Public Bodies

Central Government

As part of the Greening Government Commitments set by the UK Government, government entities are required to report against adaptation to climate change in respect of their estates and operations. This includes a summary of how they are developing and implementing a climate change adaptation strategy for the estates and operations their department. Current targets are set for the period between April 2021 to March 2025, and are subject to change, as the GGC will soon be updated.¹⁸⁴

The HM Treasury has also set out a three-year phased implementation for TCFD-aligned disclosure in central government.¹⁸⁵ During Phase 1, which was issued in July 2023, central government bodies adopted general principles (including scoping), governance recommended disclosures (a) and (b),¹⁸⁶ and Metrics and Targets recommended disclosures (b). During Phase two, Metrics and Targets recommended disclosures (a) and (c), as well as Risk Management recommended disclosure (a) to (c) were implemented. In Phase 3, issued December 2024, central government bodies were to address Strategy recommended disclosures (a) to (c). Implementation was subject "comply or explain" basis for central government entities, should they choose to diverge from the implementation timetable. Detailed guidance along with a timetable for implementation was made available by HM Treasury in December 2024.¹⁸⁷

Local authorities

Currently, reporting on climate risk and adaptation is not a statutory requirement for LAs. While there were requirements on measuring local government progress on adaptation (NI 188 national indicator),

¹⁸⁴ [Sustainability Reporting Guidance: 2023-24](#)

¹⁸⁵ [TCFD-aligned disclosure Exposure Draft for Phase 3 - GOV.UK](#)

¹⁸⁶ Full details for what each disclosure consists of can be found in the [TCFD Guidelines](#)

¹⁸⁷ [Task Force on Climate-related Financial Disclosure \(TCFD\) -aligned disclosure application guidance](#)

these were abolished in 2010.¹⁸⁸ However, there are requirements on local planning authorities to take account of adaptation, in the Planning and Compulsory Purchase Act 2004.¹⁸⁹ This requires that local development plans must include ‘policies designed to secure that the development and use of land in the local planning authority's area contribute to the mitigation of, and adaptation to, climate change’.

Comparison with the ARP

There are major overlaps in the objectives of the Greening Government Commitments (GGC) and ARP reporting. Both emphasise the need to build an understanding of climate preparedness. This is reflected in the overlap in requirements across the areas of governance, risk assessment and action plans & implementation. Both regimes ask about lines of accountability for climate-risks in organisations, as well as the need to conduct climate risk assessment (the GGC suggests organisations to consult the UK CCRA2018 for guidance). However, the adaptation GGC is restricted to estates and operations, whereas ARP relates to all functional delivery of in-scope organisations. ARP goes into greater operational detail; for example, while both regimes ask for an adaptation plan, the ARP provides specific templates for creating an adaptation action plan. Furthermore, ARP differs in scope, as central government bodies are outside of its legal remit. The timelines are not aligned, as GGC reporting occurs annually, although the risk assessments themselves may be updated on a longer cycle.

LAs do not explicitly engage in other adaptation reporting requirements beyond the ARP. This is further explored in the interview findings section below.

Interview Findings

Both LAs interviewed stated that their teams primarily focus on internal adaptation reporting, typically documented in their corporate risk registers, which capture risks associated with flooding and severe weather.

“So there are flood risks that we have obviously as part of our statutory responsibility in terms of flood, but in terms of the wildfire and other adaptation processes and things [this is not captured].” – LA

While some organisations have criticised the overlap between ARP and other reporting requirements, as mentioned above, one of the LAs interviewed appreciated the ability to use some elements e.g., their risk register, across reports, offering a sense of continuity.

“With our climate change risk assessment with [consulting company], we made sure we used the same methodology in terms of calculating risks. So, there was continuity there and I think that was very important for our colleagues to see that continuity.” – LA

Best practice in climate change adaptation

There have been several standards published to support organisations with adaptation reporting, such as International Organisation for Standardisation (ISO) standards. In the UK, these have been adopted

¹⁸⁸ [Climate Change Adaptation Information for Local Authorities - GOV.UK](#)

¹⁸⁹ [Planning and Compulsory Purchase Act](#)

as British Standards (BS). The ARP round 4 guidance was developed to be consistent with ISO standards. The specific international and British standards related to ARP guidance are detailed below:

- ISO 14090 specifies principles, requirements and guidelines for adaptation to climate change. This includes the integration of adaptation within or across organisations, understanding impacts and uncertainties and how these can be used to inform decisions.¹⁹⁰
- ISO 14091 gives guidelines for assessing the risks related to the potential impacts of climate change. It describes how to understand vulnerability and how to develop and implement a sound risk assessment in the context of climate change.¹⁹¹
- BS 8631 provides a guide for creating or improving a plan for climate change adaptation, using adaptation pathways.¹⁹²

7.3 Key findings

- The reporting landscape involves various frameworks and standards aimed at enhancing transparency in ESG practices. Organisations may be required to report under multiple regimes, which are designed to systematically assess, manage, and disclose climate-related risks and opportunities. The UK SRS, set to be published in 2025, aim to streamline this process by incorporating requirements from existing frameworks.
- There are notable overlaps in the thematic areas covered by ARP reporting and other frameworks like TCFD and ISSB standards. Both ARP and these frameworks require disclosures on governance, strategy, risk management, and metrics, with ARP reports often aligning their structure to reflect these themes. This overlap can lead to efficiencies in reporting for organisations but also raises the potential for duplication.
- Sector-specific adaptation reporting requirements are highly variable, with some sectors, such as energy and water, having robust frameworks for climate resilience and adaptation. For example, Ofgem requires energy network companies to include climate resilience strategies in their business plans. In contrast, sectors like telecommunications have limited statutory requirements for climate adaptation.
- Key infrastructure sectors are increasingly incorporating climate resilience into their planning processes. For instance, rail operators must submit detailed Weather Resilience and Climate Change Adaptation plans, while road networks incorporate resilience into design standards like the Design Manual for Roads and Bridges, ensuring infrastructure projects consider future climate impacts.

¹⁹⁰ [ISO Standard: ISO 14090:2019](#)

¹⁹¹ [ISO Standard: ISO 14091:2021](#)

¹⁹² [Adaptation to climate change using adaptation pathways for decision making](#)

8 Conclusions and recommendations for future ARP rounds

8.1 Conclusions

The ARP has been effective in raising awareness and prompting organisations to embed climate resilience into their strategies and has therefore demonstrated its importance in enhancing resilience of the UK's key infrastructure and public goods providers. Over successive rounds, the ARP process has evolved to better align with international best practice on climate risk assessment such as ISO 14090. However, the benefits of further alignment with broader climate risk management frameworks such as the TCFD are recognised, presenting an opportunity to go further in round 5. Moreover, as sector-specific adaptation requirements continue to develop, there is a need for ARP to further integrate with these frameworks, ensuring it complements rather than duplicates reporting efforts, and contributes effectively to an overarching national adaptation strategy.

Through detailed consultations and evaluations, ARP has improved in providing clarity and specificity in reporting requirements, leading to more comprehensive risk assessments and adaptation planning among reporting organisations. The shift from mandatory to voluntary reporting, while being held responsible for a reduction in the number of participating organisations, has encouraged more meaningful engagement from reporting organisations, allowing them to tailor reporting efforts to suit their operational priorities. Furthermore, although some stakeholders report that the voluntary nature of ARP reporting leads to inconsistencies in depth and style of reporting, underrepresentation of certain sectors, and insufficient quality control, there is inadequate evidence to suggest that mandatory reporting would resolve all these issues. Although mandatory reporting would affect which organisations report under ARP and therefore would address gaps in sectoral coverage, it would not necessarily address issues with inconsistencies in reporting quality between reporting organisations, which is highly dependent on process design and organisational capability.

Looking forward, the fifth round of ARP offers an opportunity to refine these processes further, with the potential inclusion of more LAs as standard reporting bodies, and a continued focus on interdependencies and shared risks across sectors. This will enhance the overall picture of national resilience and inform more detailed risk assessment in UK CCRA and ongoing and future policies within the NAP. Through such enhancements, ARP can continue to provide a crucial mechanism for understanding and managing climate risk in the UK, building a more resilient future for all sectors involved.

8.2 Recommendations for future ARP rounds

Through this research, we have identified the following recommendations for Defra:

- 1. Monitor and evaluate adaptation progress:** Consider establishing mechanisms for ongoing monitoring and evaluation of adaptation progress and outcomes via ARP reports, to provide feedback to reporting entities and inform future policy adjustments. Providing acknowledgement and feedback to reporting bodies on the content of their reports would help to address inconsistency issues and would also ensure organisations are recognised for their efforts in producing ARP reports, potentially leading to greater participation.

- 2. Consider a return to mandatory reporting:** Re-evaluate the benefits of mandatory vs. voluntary reporting to address inconsistencies in report quality and ensure comprehensive sectoral representation. Mandatory reporting could ensure a baseline level of engagement across all sectors, although mandating participation alone may not improve quality of reporting.
- 3. Investigate the impact of collective reporting:** On quality and depth of detail of ARP reports, and the extent to which individual organisations are engaged in the process and taking their own actions to address risk. For example, it is important to understand whether collective reporting has an impact on the level at which risk assessments are undertaken (i.e., local, organisational or sectoral).
- 4. Enhance clarity and consistency in guidance:** Provide clear, structured guidance earlier in the ARP cycle to help organisations prepare and align their reporting efforts. This could include sector-specific guidance, templates, and best practice examples to enhance consistency and comparability.
- 5. Improve alignment with other frameworks:** Continue to seek to align ARP with existing climate risk and adaptation frameworks like TCFD, IFRS, and upcoming UK SRS. Defra should also engage with sector regulators to align better on requirements and timing of sector-specific adaptation reporting. This will help minimise duplication, streamline reporting efforts, and enhance the ARP's integration into broader financial and operational risk assessments. Additionally, Defra could explore options for providing flexibility in reporting requirements and formats for organisations regularly reporting under other frameworks/regimes as, in some cases, it may be appropriate for reporting organisations to provide one report that satisfies the requirements of both Defra and sector-specific regulators.
- 6. Expand local authority involvement:** Following the pilot inclusion of some LAs in the fourth round, consider bringing more LAs into the ARP framework. This could help provide a more comprehensive picture of adaptation efforts at local and regional levels.
- 7. Strengthen Sectoral Participation:** Actively encourage and support underrepresented sectors, such as telecommunications and certain transport bodies, to report under ARP. This could be achieved through targeted outreach and sector-specific workshops. Future evaluations of ARP should investigate targeting of certain sectors to cover the full breadth of CCRA adaptation systems to enable an overall picture of national resilience.
- 8. Focus on interdependencies and shared risks:** Increase emphasis on understanding and reporting interdependencies and shared risks across sectors to capture the systemic nature of climate impacts more effectively. This could involve supporting collaborative reporting initiatives or shared risk assessments among organisations with interlinked operations. More guidance and/or support could be provided from Defra to ensure that collective reporting does not lead to assessments of local level/organisation-level risks being lost or not being undertaken.
- 9. Use technology and data tools:** Explore options for leveraging technology to enhance data collection, reporting, and analysis. Consider developing or recommending digital tools that can help organisations streamline their reporting processes and improve data quality. For example, by integrating guidance within electronic forms, or using technology to enhance communication and training through webinars and online resources. A centralised risk database could be

created, where organisations can upload risk information in a consistent format, making it easier to effectively analyse, and update.

Annex 1 – Literature Review

Methodology

The research underpinning this report involved a deep dive into the development and evolution of ARP reporting, and its effectiveness and position within the wider landscape of climate-related reporting. This is conducted through two key actions, as outlined in the call off request; charting the evolution of ARP, and mapping the current reporting landscape.

Action 1: Charting the Evolution of ARP (2008-2024) (Chapters 3 and 0)

This action explored the historical development of the ARP, with the aim to understand its original policy intent and how its application has evolved over successive reporting rounds. This was addressed by first identifying the relevant documentation associated with each of the four reporting rounds.

A thorough and systematic review of the documents specified in the ITT, those provided to us by Defra, and additional materials obtained through online research was conducted. The following documents were identified for this review (a full list of the documents reviewed is provided in Annex 3):

- **Historical Context and Policy Intent:** Parliamentary debates and policy documents from the period surrounding the Climate Change Act 2008 – to improve understanding of the rationale and objectives behind the ARP's inclusion in the Act.
- **ARP Evolution:** Consultations, consultation reports, strategies, evaluations, and guidance documents published from ARP's inception in 2008 to 2024 – to gain insights on how each round was designed and delivered.
- **Reporting Trends:** Identification of the organisations that reported under each ARP round – to understand how this differed by round.
- **Content Analysis of ARP Reports:** Reports from different rounds and across different types of reporting organisations – to understand how these changed over time and to examine the differing approaches between and across sectors and organisations.
- **ARP functional effectiveness:** Documentation around ARP's evolution and reporting trends, with a focus on the number of organisations that responded and sectoral coverage, the incorporation of consultation feedback, and the lessons learned from evaluations that were integrated into subsequent rounds – to inform the review of functional effectiveness.

Subsequently, an analysis grid was developed to map these documents across six key thematic areas, with the aim to improve our understanding of the scope and requirements of each reporting round:

- General information (e.g., when each round took place, changes from the previous round, and how many – and which – organisations reported).
- Consultation process (e.g., how many organisations responded to the consultations and from which sectors, and how the consultation informed the strategy).
- Review/evaluation (e.g., conclusions of the review/evaluation of each round, gaps identified, implications for future rounds).

- Guidance (e.g., what the guidance covered, how it differs across sectors, and any key differences from previous rounds).
- ARP reports submitted by 4 individual organisations across four sectors (water, road and rail, public bodies, and energy) – we did not carry out an analysis of these reports, but rather a review of what they covered and whether they met reporting requirements for each round, including recommendations made in previous rounds.
- Policy context (e.g., any key evidence around the policy context for each round).

Ipsos's advanced Generative AI platform, Ipsos Facto, was utilised to support the review. This assisted in the process of systematically identifying, evaluating, and synthesising relevant documents, thus streamlining the process and ensuring efficient extraction of valuable insights from existing research. The AI approach was quality assured through human analysis of findings and spot checks for accuracy.

Action 2: Mapping the Current Reporting Landscape (Chapter 5)

This action mapped the wider sustainability reporting landscape, identified key reporting regimes, and analysed their scope, requirements, and uptake, with a focus on adaptation requirements.

The documents identified for this action were found through online searches for wider UK sustainability requirements, plus suggestions by Defra and via the scoping reviews. These incorporated:

- **Generic sustainability requirements:** Sustainability reporting requirements set by organisations such as the ISSB and the EU.
- **Sector specific adaptation requirements:** Adaptation reporting requirements set by key regulators in sectors covered by ARP, such as Ofgem, Ofwat, and Ofcom. This involved guidance documents, regulations, and any published reports or analysis on adaptation reporting within respective sectors.

As with action 1, an analysis spreadsheet was created to map the documents across areas and extract key evidence with regards to the following:

- General information on reporting frameworks (e.g., when the framework was introduced, whether it is mandatory, and who reports under it).
- Overlap between frameworks and ARP (e.g., whether frameworks require organisations to report on their adaptation strategy).

Annex 2 – Review of a sample of ARP reports

To improve understanding of whether reporting organisations met reporting requirements for each ARP round, reports submitted by Affinity Water, the NHS, National Grid, and Network Rail were reviewed. These organisations were selected because they submitted reports in all rounds, enabling the tracking of ARP reporting over time and across different sectors.

At the stage of this review, all four organisations had available reports for rounds 1, 2, 3 and 4. Reports submitted (for all rounds) were reviewed and the information within them assessed based on the extent to which it fulfilled the reporting requirements of that round.

It is important to note that in this review, summaries of round 2 reports are included, however, comparisons to other rounds regarding the fulfilment of requirements are not included, as the guidance for round 2 is not available.

All round 4 reports demonstrated alignment with the shift of focus of round 4 guidance, which prioritised updates to climate risk assessments and progress with risk management for returning reporters. Similarly to round 3, round 4 reports across the water, energy and transport sectors were generally strong, assessing a range of climate scenarios, identifying the likelihood and impact of risks, and monitoring climate change adaptation efforts. The timescales of adaptation actions, however, was not always reported.

The rest of this chapter provides detailed information on the review conducted for each of the four reporting organisations.

Affinity Water (reports are available for all rounds): Affinity Water, previously named Veolia Central,¹⁹³ is a water company operating in the South East of England, providing water to households and commercial businesses. As a water services company, its business operations are directly linked to the weather and therefore, directly affected by climate change. The three biggest risks identified by the organisation in its round 1 report, were water scarcity, flood risk, and reduction in network resilience. The four main functions that were most likely to be affected by climate change were managing water resources sustainably, meeting future demand for water, providing water that meets drinking water inspectorate standards, and providing a reliable network infrastructure that adheres to regulation.

Climate change is one of the strategic risks accounted for in the organisation's planning. As such, prior to the organisation being invited to report under ARP, Affinity Water undertook research to assess the risk of climate change across sections of its business. The organisation is required to submit Business Plans to Ofwat, and WRMP and Drought Management Plans to the Secretary of State that explain the company's proposals for maintaining supplies of water in the long term. Through the process of preparing these submissions, Affinity Water assessed the impact of climate change on its operations,

¹⁹³ Veolia Water Central was acquired by a consortium led by Infracapital Partners and Morgan Stanley Infrastructure Partners in 2012. Following the acquisition, the company was rebranded as Affinity Water in 2012. This change marked a significant shift, focusing on providing water services to communities in the southeast of England.

and subsequently developed a climate adaptation action plan and secured funding for its implementation.

Affinity Water was invited to report under the first round of ARP (2009 – 2012) and has since participated in all subsequent rounds. Its round 1 report detailed the company's approach to managing water resources sustainably, meeting future water demands, and maintaining water quality and network reliability amidst changing climatic conditions. Key areas of focus were around assessing risks related to water scarcity, flood events, and network resilience, setting thresholds above which these risks would affect the business, and identifying related uncertainties, such as future funding and regulatory responsibilities, that could have affected adaptation actions. The report highlighted the use of UKCP09 climate projections to predict changes in water availability and demand, and to plan adaptive measures accordingly. At the time of reporting, Affinity Water had already implemented several adaptation actions, such as improving water efficiency, enhancing flood protection at critical sites, and investing in infrastructure to reduce leakage rates. Key future adaptation actions were around improving information passed onto customers, introducing water tariffs to discourage high water usage during dry months, and investing in a new reservoir that would help meet summer demand.

Its round 2 report outlined the company's strategic initiatives to manage water resources sustainably in the face of climate change. The report focused on addressing risks related to drought, flooding, and peak water demand, using updated climate projections to guide adaptation strategies. It further discussed progress made against implementing adaptation actions since round 1, indicating substantial progress, for most actions. Some challenges were noted, however, particularly around assessing sites' flood vulnerability and having the capacity to potentially increase water storage options, due to a lack of flood risk assessments for some sites and lack of funding for long term resilience solutions, respectively. The report also set new actions such as understanding customer appetite for resilience investment and initiating targeted projects to address specific climate change risks. Additional key measures included a flood mitigation programme for 35 critical sites and enhancements in drought management and water resources planning to ensure a balanced supply and demand while protecting the environment.

The round 3 report focused on risk assessment and management. It identified six key risks, including increased water demand and asset failures due to extreme weather, and three key risk management strategies. These were a) introducing activities that helped customers reduce their water consumption, b) transferring surplus water to areas in deficit, and c) updating the flood risk assessment to help prioritise where further investment for permanent flood defences is needed. The report used UKCP18 projections to guide adaptation actions. Following the updated ARP guidance that highlighted interdependencies, this report placed greater emphasis on this aspect, discussing interdependencies related to power supply, transport and communications, supply chain, and agriculture, highlighting likely disruptions due to higher frequency of extreme weather conditions.

Its round 4 report outlined strategies to address climate risks by integrating climate risk management across its operations. The report focused on physical risks like water scarcity, asset resilience, and water quality, alongside transition risks related to achieving net zero. Key initiatives included enhancing network resilience, developing strategic reservoir options, and upgrading flood defences. Again, following the updated ARP guidance, greater emphasis was placed on risk management; risks were divided into physical risks and transition risks, to capture both the physical impact of climate change and the risks related to the transition to a lower carbon or net zero economy.

All four reports emphasised the importance of ongoing customer engagement, stakeholder collaboration, and regulatory alignment to effectively manage uncertainties and barriers to adaptation, ensuring long-

term resilience and sustainability. Looking across the four rounds, it is evident that some of the requirements were more thoroughly addressed in later rounds. For example, there was little information around the assessment of actions to address climate change risks in round 3, but this was thoroughly picked up in round 4, with the report mentioning a clear approach to monitoring. Affinity Water reported on its structured approach to monitor and evaluate its climate change adaptation efforts. This included actions like setting performance indicators for each risk, using a risk matrix to assess likelihood and impact, engaging stakeholders, and integrating adaptation into existing strategic plans like the Long Term Delivery Strategy and WRPM. In contrast, some of the requirements appear to have been better met in earlier rounds. For example, in round 1, Affinity Water identified regulation and legislation, resources, and lack of knowledge as the three main barriers to implementing their adaptation action, and explained why these act as barriers. In round 3, barriers are not discussed. Nevertheless, reports across all four rounds appear to have addressed respective requirements, reflecting the focus of each reporting round i.e., the slight refocus on identifying and managing risks in the latter rounds.

National Grid Group (reports are available for all rounds): National Grid is a utilities company that transmits and distributes electricity and gas, across the UK. The nature of the services provided can be directly affected by the weather, which makes them susceptible to climate change impacts. The five biggest risks identified by the organisation, within each round, were increased temperature, flooding, sea level rise, coastal and river erosion, and extreme weather events for both electricity and gas functions.

Climate change is at the heart of business for National Grid. As such, prior to ARP, the organisation was already committed to regularly assessing risks to its assets, including from climate change, and collaborated with the Met Office, Hadley Research Centre and other energy companies on conducting research to better understand and prepare for the impacts of climate change on its electricity and gas assets and business operations. The assessment of climate change risks is embedded into the organisation's Management Procedure; the corporate centre formulates a strategy to address climate change, while individual business units customise this guidance to align with their specific operational needs.

Nation Grid was invited to report under the first round of ARP (2009 – 2012) and has since participated in all subsequent rounds. The organisation has two licenced businesses, **National Grid Electricity Transmission plc.** (NGET - owns and operates the high voltage electricity transmission system in England, Wales, and Scotland) and **National Grid Gas plc.** (owns and operates the UK Gas Transmission system and the low pressure gas distribution in England), and as such has submitted two separate reports for the each round, up to round 3. In round 4, **National Grid submitted three reports** covering NGET, National Grid Gas and National Grid Ventures (representing National Grid's non-regulated energy assets and projects). All of National Grid's reports, share a substantial amount of the same information on key risks and adaptation plans.

Round 1 reports on the Electricity and Gas units detailed the company's assessment of risks from climate change, such as hotter, drier summers; wetter winters; coastal and river erosion; and extreme weather events including floods. National Grid has incorporated climate change risks into its risk management procedures, which are continuously reviewed and updated with appropriate actions and targets. The company has evaluated its infrastructure's resilience against climate change scenarios based on high-emissions forecasts up to 2080, indicating that much of its infrastructure was resilient, but that some assets required further assessment and data refinement.

The report on the NGET highlighted the importance of ongoing investment in infrastructure to support adaptation to climate change, collaboration with external agencies/energy companies, and the transition

to Smart Networks (i.e., advanced electricity networks that use digital technology to monitor/manage the transport of electricity) as key adaptation actions that will help meet future carbon reduction targets.

In addition to investing in infrastructure and collaboration, the report on the **National Grid Gas plc.** noted that building further infrastructure resilience, continuing conducting risk assessments, managing flood/wider climate change risks, and monitoring and updating its policies, were also key adaptation actions. Both reports discussed barriers to implementing adaptation actions, which were largely around interdependencies involving stakeholders and external agencies.

National Grid's round 2 reports reiterated the risks posed by climate change, and highlighted the measures taken to mitigate these risks. Key initiatives in the report on the NGET included a flood mitigation programme which was aimed at reducing tidal and fluvial flood risks through strategic investments, the development of resilience measures for substations, and ongoing collaboration with organisations like the EA and the Met Office. The report also discussed the challenges and uncertainties in climate risk assessment (e.g., interdependencies between weather events, such as strong winds), the importance of cross-sector planning, and the need for updated climate projections to guide future actions. Additionally, it emphasised the integration of climate risk considerations into asset management and business continuity plans, ensuring that the electricity network remains resilient and reliable in the face of changing climate conditions. The report further noted the progress made since the first round of reporting; for example, to address the risk of flooding, the organisation undertook flood mitigation work for tidal and fluvial flood risk with the scope to reduce the level of risk through a prioritised investment programme. Additional key measures included the deployment of mobile flood barriers as part of its flood mitigation strategy to address high-risk sites, updating industry guidance on flood resilience, and improving its understanding of the UK's electricity system resilience, under different climate change scenarios.

The report for the **National Grid Gas plc.** emphasised the importance of continual monitoring and adaptation, driven by regulatory frameworks and the RIIO Price Control Review framework established by Ofgem. As such, it reported on progress against adaptation actions, but it was more focused on maintaining ongoing monitoring, learning and confirmation of risks mentioned in the first round. Additional key measures included increased collaboration with other sectors and improving the mapping of climate change impacts. There is some overlap across the two reports on future actions, namely, addressing the exposure of key gas transmission pipeline across the River Humber through implementing short-term protection methods and long-term construction of replacement pipeline.

The round 3 reports build upon previous adaptation rounds, highlighting significant progress in understanding climate impacts, facilitated by the UKCP18 climate projections and the 2050 net zero commitment. The National Grid conducted an analysis to assess how moderate climate change risks today could potentially escalate to significant risks by 2050. This analysis highlighted the escalating nature of climate risks, urging the organisation to continually appraise climate impacts through modelling, risk assessments, and stakeholder engagement. The report on the NGET identified new high risks such as Coastal Management Policy and Flooding from Storm Surges, while reiterating ongoing concerns discussed in earlier rounds. As noted in the report for the **National Grid Gas plc.**, a comprehensive risk assessment identified one high risk and 10 medium risks, with increased threats from raised temperatures and erosion particularly noted. In both reports, long-term resilience planning, flexible asset adaptation, and coordinated industry efforts were emphasised as critical for future preparedness. Following the updated ARP guidance that highlights interdependencies, this report placed greater emphasis on this aspect, discussing interdependencies related to coastal management policy, surface water flooding, and supply chain disruptions due to extreme weather.

In round 4, National Grid produced three reports: one for the National Grid Electricity Transmission (NGET), National Grid Electricity Distribution (NGED), and National Grid Ventures (NGV). Previously they had all be included in one report. All three reports were aligned with the slight shift in ARP guidance, which emphasised a greater focus on climate risk assessment and risk management.

The NGET round 4 report noted that with the transfer of TCFD responsibilities to the IFRS Foundation , National Grid had began assessing the impacts of the new standards issued by the ISSB, as well as the SEC climate rules and UK Greening Finance roadmap. The round 4 report built on previous assessments, using RCP 4.5 and 8.5 (RCPs¹⁹⁴) to evaluate risks for 2050 and 2100. In response to climate risks and adaptation actions outlined in previous reports, the organisation reported it has invested in protecting its sites from surface water flooding, and has continued to pursue research into high and medium climate change risks. The report outlined that next steps include shifting the focus toward addressing risks related to coastal erosion and rising temperatures while leveraging advanced modelling and digital tools for improved forecasting and investment planning.

Similar to the NGET report, the NGED round 4 report focused on assessing a range of climate risks and impacts (such as precipitation, sea level rise, increased average temperatures, underground cables, wind, prolonged growing seasons and more) using RCP 4.5 for present day and 2050 scenarios, and RCP 4.5 and 8.5 for 2100 scenarios. For their Action Plan and Implementation section, it has omitted information about timescales and ownership of adaptation actions. Instead, it notes that NGED will “continue to address climate change as set out in [their] Climate Resilience Strategy”.

NGV reported under the ARP for the first time. Compared to NGET and NGED reports, the NGV report’s risk assessments were less comprehensive. For different climate variables (e.g., coastal flooding, river flooding, high winds and more), a RAG rating for its risk level to NGV assets was presented. This was analysed using the RCP4.5 and RCP8.5 scenarios, in 2050 and 2100. However, there was no information or examples about each risk’s specific impacts. Nonetheless, the report outlined the organisation’s Adaptation Action Plan. This involved climate modelling, risk assessment, and stakeholder engagement to enhance resilience against identified risks. The report further highlighted NGV’s strategic focus on integrating climate risk management into its governance, particularly within its UK operations.

Overall, later rounds of ARP reporting had a greater focus on hazard identification, risk assessment and analysis. Some risk assessment requirements around identifying barriers to the implementation of the adaptation programme, and action plans for adaptation were met in round 1, but omitted in round 3. For example, round 1 report (for both **NGET** and **National Grid Gas plc**) cites stakeholder acceptance, interdependencies, and skilled resource availability as barriers to implementation, whereas round 3 omits these barriers, and focuses instead on its Risk Narrative, that is context of the risks identified, their present and future impacts and relevant case studies. The omission from NGET and National Grid gas may be due to the lack of updates to their risk management plans since previous rounds.

Network Rail (reports are available for all rounds): Network Rail is a not for dividend company that owns and operates Britain’s rail infrastructure. As a railway infrastructure provider, its business operations are directly linked to the weather and therefore directly impacted by climate change and the increased frequency of extreme weather events. The biggest risks identified by the organisation were increased temperature, flooding, sea level rise, and wind, and the main functions that were most likely to

¹⁹⁴ These are scenarios that describe different trajectories of GHG concentrations in the atmosphere over time

be affected by climate change were around delivering a safe and reliable railway, increased capacity, and value for money.

Climate change is at the heart of the organisation's sustainability policy, and as such, Network Rail is committed to deliver infrastructure that is capable of being operated effectively within the changing climate. The organisation has conducted various climate change risk assessments using a range of climate projections, prior to being invited to report under the ARP. Therefore, a range of well-established current extreme weather standards and risk management policies are already in place. The Railway Safety and Standards Board's Tomorrow's Railway and Climate Change Adaptation (TRaCCA) study, in collaboration with the Met Office, served as a basis for assessing climate risks to railway assets and operations.

Network Rail was invited to report under the first round of ARP (2009 – 2012), and has since participated in all subsequent rounds. Its round 1 report highlighted the likely effects of climate change, and the use of climate-related vulnerability thresholds (e.g., critical rail temperatures and wind speed limits) to assess future risks to railway infrastructure and to identify specific adaptation actions. Examples of impacts discussed were speed restrictions and reduced productivity due to heat stress, amongst other things. The report emphasised the need for ongoing adaptation measures, collaboration with stakeholders, and the integration of climate change considerations into long-term planning and regulations. At the time of reporting Network Rail had already implemented several adaptation actions to address climate risks, such as well-established extreme weather management procedures, and conducted case studies (e.g., the impact of heat on the railway) to assess the impact of extreme weather events on key business operations. Uncertainties identified in this round primarily concerned specific climate changes and their effects on the railway system, and future adaptation plans focused on the consistent review, development, and updating of adaptation plans.

The round 2 report outlined the progress made in understanding climate change impacts on rail performance and safety, highlighting the progress made against specific actions set in the previous reporting round. These were mostly related to governance, strategy, asset management processes and investments. The report emphasised the importance of weather resilience in managing rail infrastructure and details various initiatives, including enhanced vegetation management, improved drainage systems, and advanced weather monitoring. It further explored interdependencies with other organisations, along with those related to securing funding and supporting research and innovation, noting that since the first round of adaptation reporting, there had been an improved understanding of these interdependencies. It also mentioned progress against the integration of climate change considerations into asset management and long-term planning, and the review of progress on weather resilience by the Executive Committee and Board. Planned actions to be met by the next reporting round were around developing and publishing long-term Route studies, developing asset policies for the next Control Period (CP6 – i.e., a five-year period from April 2019 to March 2024 timeframe during which Network Rail plans and delivers its projects and services), and publishing the CP6 Strategic Business Plan.

The round 3 report detailed the increasing frequency and severity of extreme weather events, which accelerate the deterioration of railway assets. In response to this, Network Rail invested in a range of resilience measures, including drainage renewal, geotechnical stabilisation, and improved weather forecasting and monitoring systems. Key initiatives in this round included the development of long-term adaptation pathways, integration of climate considerations into asset management, and the establishment of the Weather Risk Task Force to address vulnerabilities highlighted by weather-related incidents. Two of the three planned actions set in round 2 have been addressed (developing CP6 asset policies and publishing the CP6 strategic business plan) – the third action was still being addressed at

the time of writing. The report introduced several planned actions to be met within the next five years across the following categories: actions for strategies and programmes (e.g., updating strategic frameworks, risk management) and action plans (e.g., develop/deliver resilience strategies), improving standards and guidance, enhancing collaboration and engagement, and undertaking further research and analysis.

Since its last report in 2021, Network Rail faced challenges from extreme weather events, including severe storms and record-breaking temperatures, which have significantly impacted train operations and incurred substantial costs. The report detailed the organisation's strategic vision, emphasising the integration of climate change adaptation into asset management and operational processes. It highlighted progress in delivering resilience projects, updating risk assessments, and developing adaptation pathways strategies. Most of the actions outlined in round 3 were still underway at the time of writing the round 4 report, with only a few having been fully completed. New actions were introduced for the next CP7 five-year period (between 1 April 2024 and 31 March 2029), which concentrated on process and asset resilience, and adaptive capacity and plans.

All four reports highlighted the importance of collaboration with stakeholders to achieve effective climate adaptation and outlined a comprehensive action plan for the next five years to address this. Further, case studies were conducted in all rounds, to illustrate practical examples of how Network Rail was addressing specific climate challenges and implementing resilience measures across different regions. These studies provided insights into successful adaptation strategies and highlighted the tangible impacts of enhancing railway resilience against climate change.

The information across all reporting rounds was generally consistent, with each report equally addressing the necessary requirements.

NHS (reports are available for all rounds): At the time of round 1, Monitor was the only reporting body in the health and social care sector. Monitor was the independent regulator of NHS foundation trusts (FTs), which constituted the UK's publicly funded healthcare system. In its round 1 report, Monitor noted that the impact of climate change "had not had any material impact on its statutory or other public functions, nor was there any expectation of a material impact in the short- or long-term". While climate change impacts, such as increased incidence of coastal erosion, storms, and wetter winters, were considered as "unlikely to be of relevance" to the organisation's functions, the data collected for ARP reporting helped to establish the potential threats that may arise from flooding, rising temperatures and snowfall. These risks could potentially impact functions in terms of making sites inaccessible (flood/snowfall), and uncomfortable working conditions (temperature increase).

Monitor had not formally assessed the risks to its functions from climate change prior to being invited to report under the ARP framework. As part of its preparation to report under the ARP, Monitor undertook a baseline review exercise to assess how the weather has affected its operations to date and how its functions might be affected in the future. As such, in its round 1 report, Monitor identified potential threats from flooding, rising temperatures, and major snowfall that may arise and affect the business' operations. While the current risk to Monitor's operations was low, the organisation developed a programme of policies to address these challenges, focusing on business continuity, environmental sustainability, and regulatory responsiveness. The report emphasised the importance of embedding both climate change mitigation and adaptation into organisational structures and highlighted the need for ongoing evaluation and adaptation of strategies to ensure resilience against future climate variability and extreme weather conditions.

In terms of mitigation, Monitor placed emphasis on its aim to minimise its impact on the environment, and outlined a number of actions to achieve that, such as increasing staff awareness of climate change and adaptation through training, and requesting NHS Foundation Trusts to consider and to report on environmental matters. The report noted ten key actions to address risks, such as, reducing GHG and carbon emissions, reporting on Foundation Trusts' sustainability, and reducing waste. In terms of adaptation, as a result of the analysis of the risks and discussions with internal and external stakeholders, Monitor has developed a programme of policies and proposals to inform an adaptation plan. This was done with the scope to help the organisation ensure continuity of services across the business.

In round 1, Monitor was the sole reporting body in the health sector reporting on their own organisation's perspective. In round 2, the health sector as a whole considered the risks and impacts of climate change in order to manage them appropriately. As such, the round 2 NHS report focused on the risks climate change poses to the health sector in England. It highlighted the potential impacts on population health and service delivery, including increased heat-related illnesses, air pollution, and flooding risks. The report outlined the current state of adaptation planning across various healthcare organisations, emphasising the importance of sustainable development and resilience. The report identified gaps in adaptation strategies, particularly in primary care and among national bodies. While the NHS did not report its progress against actions set in the previous reporting round, it provided recommendations for future actions, such as having better integration of adaptation measures in local health systems, enhanced monitoring, and a coordinated approach across the health sector to ensure preparedness and reduce vulnerabilities. Key barriers to implementing proposed actions were around having competing priorities, financial pressures, and system fragmentation.

Public Health England (PHE), now transitioned to the UK Health Security Agency (UKHSA), worked collaboratively with the NHS to develop the round 3 report. According to this report, the NAP will be advanced by the UKHSA, which has also contributed scientific evidence on the health impacts of extreme climate events and is planning to provide updated guidance on conditions such as cold and hot weather, drought, and flooding. Further to this, the UKHSA was involved in broader engagement with stakeholders in activities such as monitoring the impacts of climate change on health and service delivery. The round 3 report emphasised the significant progress made since the NHS's commitment to net zero in 2020 and the integration of climate resilience into health systems. The report outlined the current and future effects of climate change on health and social care, emphasising the importance of building resilience and supporting vulnerable populations. Key areas of focus included health information systems, service delivery, leadership, workforce development, and resourcing. Progress against actions set in round 2 was also reported, with the NHS noting significant progress in research and health information systems to build climate resilience and guide adaptation actions, and considerable progress in developing system leadership, increasing awareness and investment in climate change adaptation. The report also detailed future steps for adaptation, such as enhancing health information systems, ensuring service continuity, and fostering leadership and workforce development.

The round 4 report outlines comprehensive strategies to mitigate climate risks through the integration of climate risk management across its healthcare operations. This report zeroes in on the physical risks such as increased heatwaves, flooding incidents, and vector-borne disease propagation, alongside transition risks tied to the health sector's goal of achieving net zero emissions. Key initiatives highlighted include enhancing resilience through improved infrastructure, implementing sustainable drainage systems, and promoting digital health solutions to maintain care access in adverse conditions. Following the updated ARP guidance, the report emphasises a structured approach to risk management by

categorising risks into physical and transition categories. This captures both immediate environmental impacts and the broader risks related to transitioning toward a lower carbon economy.

Overall, the NHS (and later the NHS collectively with UKHSA) successfully met the majority of requirements outlined across the rounds. However, there were instances where requirements were met in earlier rounds, but not in subsequent ones. For instance, while the round 2 report provided an in-depth discussion on the likelihood of risks, this aspect was not as discussed in round 3. Although this might suggest that the risks remained unchanged from previous rounds, this is not explicitly stated. Nevertheless, as the reports evolve, there has been an increasing focus on climate change adaptation.

Notably, compared to the Affinity Water, National Grid, and Network Rail reports, there is a greater emphasis on partnerships (e.g., with UKHSA) and interdependencies. This may be a feature of the health sector, and the governmental division of responsibilities. While the NHS is responsible for providing healthcare services and managing healthcare resources, the preparedness and response to infectious disease and public health threats is outside of its remit, as this largely sits with UKHSA. Nevertheless, it is required to hazard identification and risk analysis (with long-term projections) related to climate.

Annex 3 – Literature reviewed

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Annex 4 – List of reporting organisations in each round of ARP

Introduction to how these tables have been produced

Previously, the number of reporting organisations in each round of ARP has been reported inconsistently. For example, different approaches have counted either the number of reports received or the number of organisations reporting. Due to some organisations collectively reporting and changes in collective reporting over the different rounds, this makes it difficult to compare the number of reporting organisations across the rounds in a like for like way. Therefore, to be able to compare levels of engagement across the four rounds, we have produced a count of a) the total number of reports received and b) total number of organisations who have reported in each round. The approach for this is outlined below:

For round 1, there is no available list of reports received. However, the evaluation published by Defra in March 2012 provides a list of all organisations who reported.¹⁹⁵ This list also identified which organisations produced joint reports, so from this it was possible to calculate the total number of reports received.

For round 2, a list of reports received was provided by Defra in an internal document. However, there was no available list of all reporting organisations. The publicly available reports were therefore reviewed to identify collective reporting and to generate a total number of reporting organisations.

For round 3, a list of all ARP reports received, including which reports were produced collectively, was provided by Defra in an internal document. This provided the count of total reports received in round 3. Collective reporting between organisations was then examined to calculate the total number of organisations that reported. Collective reporting was identified using the Defra document, which lists which organisations have joint reported, and by reviewing published ARP reports.

For round 4, a list and count of ARP reports received was provided by Defra in an internal document. Collective reporting between organisations was then identified to count the number of organisations that reported. Collective reporting was identified using the Defra document, which lists which organisations have joint reported. In other instances, collective reporting was identified by reviewing organisations' ARP reports.

¹⁹⁵ [Evaluation of round 1](#)

Table 8.1: Total number of reports received and reporting organisations participating in each round of ARP

ARP Round	Number of reports received	Number of reporting organisations	Organisations who joint reported
Round 1	90	103	<ul style="list-style-type: none"> ▪ Associated British Ports: ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations) ▪ CE Electric: Northern Electric Distribution Limited (also known as Northern Powergrid (North East)) and Yorkshire Electric Distribution plc (2 organisations) ▪ Essex and Suffolk Water and Northumbrian Water (2 organisations) ▪ Manchester Airport and East Midlands Airport (2 organisations) ▪ Scotia Gas Networks plc: Southern Gas Networks plc and Scotland Gas Networks (2 organisations) ▪ Sembcorp (Bournemouth and West Hampshire Water) (2 organisations) ▪ SP Energy Networks: SP Distribution Limited and SP Manweb plc (2 organisations) ▪ SSE Power Distribution: Southern Electric Power Distribution (also known as SSE Power Distribution) and Scottish Hydro Electric Transmission (2 organisations) ▪ UK Power Networks: Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations) ▪ Western Power Distribution: South Wales and South West (2 organisations)
Round 2	59	80	<ul style="list-style-type: none"> ▪ Associated British Ports: ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations) ▪ Energy UK: Scottish Power International Power, GDF Suez, Centrica, EDF Energy, ESCS, EDF Nuclear Generation, InterGen, E.ON, Drax, RWE npower (9 organisations) ▪ Manchester Airport and East Midlands Airport (2 organisations) ▪ Northern Powergrid: Northern Powergrid (Northeast) and Northern Powergrid (Yorkshire) (2 organisations) ▪ SP Energy Networks: SP Transmission plc, SP Distribution Limited and SP Manweb plc (3 organisations)

ARP Round	Number of reports received	Number of reporting organisations	Organisations who joint reported
			<ul style="list-style-type: none"> ▪ SSE Power Distribution: Southern Electric Power Distribution (also known as SSE Power Distribution) and Scottish Hydro Electric Transmission (2 organisations) ▪ UK Power Networks: Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations) ▪ Western Power Distribution: Western Power Distribution (East Midlands) plc, Western Power Distribution (West Midlands) plc, Western Power Distribution (South West) plc, Western Power Distribution (South Wales) plc (4 organisations)
Round 3	59	159	<ul style="list-style-type: none"> ▪ Energy UK: Representing 11 organisations (unclear which organisations these are) ▪ Associated British Ports: ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations) ▪ Northern Powergrid: Northern Powergrid (Northeast), Northern Powergrid (Yorkshire) (2 organisations) ▪ Manchester Airports Group (covering East Midlands, Manchester and Stansted airports) (3 organisations) ▪ SSE Power Distribution: Southern Electric Power Distribution (also known as SSE Power Distribution), Southern Electric Power Distribution plc and Scottish Hydro Electric Transmission (3 organisations) ▪ SP Energy Networks: SP Transmission plc, SP Distribution Limited and SP Manweb plc (3 organisations) ▪ UK Power Networks: Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations) ▪ Forestry Commission (Collective reporting between Forestry England and Forest Research) (2 organisations) ▪ Peel Ports Group: Covering Sheerness and Mersey (2 organisations) ▪ Historic England English Heritage (2 organisations) ▪ NHS and UK Health Security Agency (2 organisations) ▪ Electronic Communications – Resilience and Response Group (ECRRG) – Represents 30

ARP Round	Number of reports received	Number of reporting organisations	Organisations who joint reported
			<p>organisations across the communications services sector</p> <ul style="list-style-type: none"> ▪ Royal Society of Wildlife Trusts (covering 46 independent wildlife trusts)
Round 4	101**	222**	<ul style="list-style-type: none"> ▪ Associated British Ports: ABP Harbour Authority Hull, ABP Harbour Authority Humber, ARP Harbour Authority Immingham, ABP Harbour Authority Southampton (4 organisations) ▪ Energy UK (representing electricity generation companies including Centrica, Drax Power Limited, EDF energy, ENGIE, InterGen, RWE, Npower plc, Scottish and Southern Energy (SSE), Scottish Power Generation Ltd, Uniper, and Orsted, and reporting collectively with Solar Energy UK and Renewables UK) (13 organisations) ▪ Felixstowe Dock and Railway Company (for the ports of Felixstowe, Harwich International, and London Thamesport) (3 organisations) ▪ Forestry Commission (including Forestry England and Forest Research) (2 organisations) ▪ Independent Networks Cooperative Association (INCA) and Independent Service Providers Association (ISPA) (a joint report on behalf of over 300 independent telecommunications network providers) (2 organisations) ▪ Manchester Airports Group (Stansted, Manchester, East Midlands airports) (3 organisations) ▪ NHS England and UK Health Security Agency (2 organisations) ▪ Northern Powergrid (Yorkshire) plc & Northern Powergrid (Northeast) plc (2 organisations) ▪ Northumbrian Water (Includes Essex and Sussex) (2 organisations) ▪ PD Ports and Statutory Harbour Authority for the River Tees (Teesport and Hartlepool) (2 organisations) ▪ Port of Sheerness and Mersey Docks (Peel Ports Group) (2 organisations) ▪ Protected Landscapes (a joint report for the first time on behalf of all Protected Landscapes) (1 organisation) ▪ Scottish Power Energy Networks (Including Distribution and Transmission Limited) (2 organisations)

ARP Round	Number of reports received	Number of reporting organisations	Organisations who joint reported
			<ul style="list-style-type: none"> ▪ South Staffordshire Water plc, Bristol Water and Cambridge Water (3 organisations) ▪ UK Power Networks: Eastern Power Networks plc, London Power Networks plc, South Eastern Power Networks plc (3 organisations) ▪ Royal Society of Wildlife Trusts (covering 46 independent wildlife trusts)

** LAs were invited to report for the first time in round 4 which explains the higher number of reports and organisations in this round.

Table 8.2: List of reporting organisations in each round of ARP

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Aviation	Aviation	Manchester Airports Group (MAG) 1. Manchester & East Midlands Airport 2. Stansted	Operator	Yes - Stansted reported separately to Manchester and East Midlands in round 1	Yes - Stansted reported separately to Manchester and East Midlands in round 1	Yes	Yes
Aviation	Aviation	Birmingham International Airport	Operator	Yes	Yes	Yes	Yes
Aviation	Aviation	Glasgow International Airport	Operator	Yes	Yes	No	Yes
Aviation	Aviation	London Gatwick Airport	Operator	Yes	Yes	Yes	Yes
Aviation	Aviation	London Heathrow Airport	Operator	Yes	Yes	Yes	Yes
Aviation	Aviation	Civil Aviation Authority	Regulator	Yes	Yes	No	Yes
Aviation	Aviation	Cardiff International Airport	Operator	Yes	No	Yes	No
Aviation	Aviation	Edinburgh Airport	Operator	Yes	No	Yes	Yes
Aviation	Aviation	London Luton Airport	Operator	Yes	No	Yes	Yes
Aviation	Aviation	National Air Traffic Control Services (NATS)	Public Body	Yes	No	Yes	Yes

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Aviation	Aviation	Aberdeen Airport	Operator	No	No	No	Yes
Aviation	Aviation	Highlands and Islands Airports Ltd	Operator	No	No	No	Yes
Aviation	Aviation	Newcastle Airport	Operator	No	No	No	Yes
Aviation	Aviation	Southampton Airport	Operator	No	No	No	Yes
Aviation	Aviation	Airport Operators Association (AOA)	Trade body	No	No	No	No
Aviation	Aviation	Bristol Airport	Operator	No	No	No	No
Energy	Electricity Transmission/Distributors	Wales and West Utilities Limited	Operator	Yes (classified as gas transporter in round 1)	Yes (classified as gas transporter in round 2)	Yes	Yes
Energy	Gas network	National Gas plc (transmission and distribution)	Operator	Yes - named as NATIONAL GRID GAS PLC	Yes - named as NATIONAL GRID GAS PLC	Yes	Yes
Energy	Gas network	Northern Gas Networks	Operator	Yes	Yes	Yes	Yes
Energy	Gas network	Scotia Gas Network (SGN) plc	Operator	Yes - joint report between: 1. Southern Gas Networks plc 2. Scotland Gas Networks	Yes	Yes	Yes
Energy	Electricity Transmission/Distributors	Western Power Distribution (Joint report between South Wales and South West)	Operator	Yes	Yes	No	No
Energy	Electricity Transmission/Distributors	Electricity North West Limited (ENWL)	Operator	Yes	Yes	Yes	Yes
Energy	Electricity Transmission/Distributors	Energy Networks Association (sectoral overview)	Trade body	Unknown	Yes	Yes	Yes

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Energy	Electricity Transmission/Distributors	UK Power Networks (London) & UK Power Networks (South East)	Operator	Yes - round 1 includes: 1. Eastern Power Networks plc 2. London Power Networks plc 3. South Eastern Power Networks plc	Yes	Yes	Yes
Energy	Electricity Transmission/Distributors	National Grid Electricity Transmission (Distribution)	Operator	Yes - Joint report: 1. National Grid Electricity Distribution (West Midlands) - previously known as Central Networks East plc 2. National Grid Electricity Distribution (East Midlands) - previously known as Central Networks West plc	Yes	Yes, but includes: 1. National Grid Electricity Distribution (West Midlands) plc 2. National Grid Electricity Distribution (South Wales) plc 3. National Grid Electricity Distribution (South West) plc 4. National Grid Electricity Distribution (East Midlands) plc	Yes
Energy	Electricity Transmission/Distributors	Northern Powergrid (Yorkshire) plc & Northern Powergrid (North East) plc	Operator	Yes	Yes	Yes. Known as just Northern Powergrid in round 1	Yes

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Energy	Electricity generators	Energy UK, which includes: 1. Centrica -All rounds 2. Drax Power Limited - All rounds 3. EDF energy - All rounds 4. ENGIE - All rounds 5. InterGen - All rounds 6. RWE Npower plc - All rounds 7. Scottish and Southern Energy (SSE) - All rounds 8. Scottish Power Generation Ltd - All rounds 9. Uniper - R1 and R2 10. Orsted - Never reported	Trade body	Yes - 1. Centrica Energy 2. Drax Energy 3. E.ON UK 4. EDF Energy 5. InterGen 6. International Power/GDP Suez Energy UK 7. RWE npower 8. SSE Generation 9. Scottish Power Generation Suez energy reported in round 1 - but not in any other rounds	Yes	Yes	Yes, includes: 1. Centrica - All rounds 2. Drax Power Limited - All rounds 3. EDF energy - All rounds 4. ENGIE - All rounds 5. InterGen - All rounds 6. RWE Npower plc - All rounds 7. Scottish and Southern Energy (SSE) - All rounds 8. Scottish Power Generation Ltd - All rounds 9. Uniper - R1 and R2 10. Orsted - Never reported 11. Solar Energy 12. Renewable UK
Energy		Ofgem	Regulator	Yes	Yes		Yes
Energy	Electricity Transmission/Distributors	Scottish and Southern Electricity Networks (SSEN) Distribution	Operator	Yes - known as SSE Power Distribution in round 1: 1. Southern Electric Power Distribution (also known as SSE Power Distribution) 2. Scottish Hydro Electric Transmission	Yes	Yes	Yes
Energy	Electricity Transmission/Distributors	SP Energy Networks (Scottish Power), which includes: 1. SP Distribution Limited (Scottish Power) 2. SP Transmission Limited (Scottish Power)	Operator	Yes - round 1 includes: 1. SP Distribution Ltd. 2. SP Distribution plc 3. SP Energy Networks	Yes	Yes	Yes

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Energy	Electricity Transmission/ Distributors	National Grid Ventures	Operators	No	No	No	Yes
Energy	Electricity Transmission/ Distributors	National Grid Electricity Transmission plc (Transmission)	Operator	No	No	No	Yes
Energy	Gas network	Cadent Gas	Operator	No	No	Yes	Yes
Energy	Gas network	ESP Connections	Operator	Yes	No	No	No
Energy	Gas network	GTC Pipelines	Operator	Yes	No	No	No
Energy	Gas network	Independent Pipelines	Operator	Yes	No	No	No
Energy	Gas Network ¹⁹⁶	BBL Energy	Operator	No	No	No	Invite accepted - reports not received
Energy	Renewables	Perenco	Operator	No	No	No	Invite accepted - reports not received
Energy	Gas network	UK Onshore Oil and Gas	Trade body	No	No	No	Invite accepted - reports not received
Energy	Regulator	Office for Nuclear Regulation (ONR)	Regulator	No	No	No	Yes
Environment		Protected Landscapes (Joint on behalf of AONBs and national parks) - led by South Downs AONB	Public Body	Yes. Reported under round 1 as: 1. Dartmoor National Park Authority 2. Exmoor National Park Authority 3. Yorkshire Dales National Park Authority 4. Lake District National Park Authority 5. North York Moors National Park 6. Northumberland National	Yes - reported separately in round 2 as: 1. South Downs national park Authority 2. Broads national park 3. Lake District national park 4. Peak District national park	No	Yes - Newly reporting: - All AONBs - New Forest National Park 10 national parks 1. Broads (technically not a national park but has equivalent status and protections) 2. Dartmoor 3. Exmoor 4. Lake District 5. New Forest

¹⁹⁶ According to Ofgem classification: <https://www.ofgem.gov.uk/energy-policy-and-regulation/companies/bbl-company>

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
				Park Authority 7. Peak District National Park Authority 8. Broads Authority			6. Northumberland 7. North York Moors 8. Peak District 9. South Downs 10. Yorkshire Dales 34 AONBS: 1. Arnsdale & Silverdale 2. Blackdown Hills 3. Cannock Chase 4. Chichester Harbour 5. Chilterns 6. Cornwall 7. Cotswolds 8. Cranborne Chase 9. Dedham Vale 10. Dorset 11. East Devon 12. Forest of Bowland 13. High Weald 14. Howardian Hills 15. Isle of Wight 16. Isles of Scilly 17. Kent Downs 18. Lincolnshire Wolds 19. Malvern Hills 20. Mendip Hills 21. Nidderdale 22. Norfolk Coast 23. North Devon Coast 24. North Pennines 25. North Wessex Downs

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
							26. Northumberland Coast 27. Quantock Hills 28. Shropshire Hills 29. Solway Coast 30. South Devon 31. Suffolk & Essex Coast & Heaths 32. Surrey Hills 33. Tamar Valley 34. Wye Valley/Dyffryn Gwy
Environment	Regulator	Environment Agency	Regulator	Yes	Yes	Yes	Yes
Environment	Environment	Natural England	Regulator	Yes	Yes	Yes	Yes
Environment	Environment	Forestry Commission	Regulator	Yes	Yes	Yes. Including: 1. Forestry England 2. Forest Research	Yes
Environment	Environment	National Trust	Charity	No	No	No - Due to staff illness	Yes
Environment	Environment	Royal Society of Wildlife Trusts	Charity	No	No	Yes (covering 46 independent wildlife trusts)	Yes
Environment	Environment	Royal Society for the Protection of Birds (RSPB)	Charity	No	No		Yes
Environment		The Game and Wildlife Conservation Trust	Charity	No	No	No	No
Financial	Regulator	Prudential Regulation Authority (Bank of England)	Regulator	No	Yes	Yes	Yes
Financial	Regulator	Financial Conduct	Regulator	No	No	Yes	Yes

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Financial		Authority (FCA)					
	Regulator	The Pensions Regulator	Regulator	No	No	Yes	Yes
ICT	Digital	TechUK	Trade body	No	Yes	Yes (covering all data centres)	Yes
ICT	Regulator	Ofcom	Regulator	No	No		Yes
ICT	Digital	Electronic Communications – Resilience and Response Group (ECRRG)	Trade body	No	No	Yes, covering approximately 30 organisations in the telecommunications sector	No
ICT	Digital	Vodafone	Operator	No	No	No	Yes
ICT	Digital	INCA and ISPA	Trade body	No	No	No	Yes - Joint report on behalf of over 300 independent telecommunications network providers
Local authority	Local authority	Arun District Council	District Council	No	No	No	Yes
Local authority	Local authority	Blackpool Council	Unitary Authority	No	No	No	Yes
Local authority	Local authority	City of York Council	Unitary Authority	No	No	No	Yes
Local authority	Local authority	Colchester Borough Council	District Council	No	No	No	Yes
Local authority	Local authority	Coventry City Council	Metropolitan Borough Council	No	No	No	Yes
Local authority	Local authority	Darlington Borough Council	Unitary Authority	No	No	No	Yes
Local authority	Local authority	Derbyshire County Council	County Council	No	No	No	Yes
Local authority	Local authority	Forest of Dean	District Council	No	No	No	Yes
Local authority	Local authority	Manchester City Council	Metropolitan Borough Council	No	No	No	Yes

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Local authority	Local authority	North Tyneside	Metropolitan Borough Council	No	No	No	Yes
Local authority	Local authority	South Gloucestershire Council	Unitary Authority	No	No	No	Yes
Local authority	Local authority	Staffordshire County Council	County Council	No	No	No	Yes
Local authority	Local authority	Surrey County Council	County Council	No	No	No	Yes
Local authority	Local authority	Warwickshire County Council	County Council	No	No	No	Yes
Local authority	Local authority	West Midlands Combined Authority	Combined Authority	No	No	No	Yes
Local authority	Local authority	West of England Combined Authority (WECA)	Combined Authority	No	No	No	Yes
Local authority	Local authority	Wiltshire Council	Unitary Authority	No	No	No	Yes
Local authority	Local authority	Hertfordshire County Council	County Council	No	No	No	Yes, but not public yet
Local authority	Local authority	Birmingham City Council	Metropolitan Borough Council	No	No	No	Invite accepted - report not received
Local authority	Local authority	Dorset Council	Unitary Authority	No	No	No	Invite accepted - report not received
Local authority	Local authority	East Herts District Council	County Council	No	No	No	Invite accepted - report not received
Local authority	Local authority	East Sussex	County Council	No	No	No	Invite accepted - report not received
Local authority	Local authority	Gloucestershire County Council	District Council	No	No	No	Invite accepted - report not received
Local authority	Local authority	High Peak District Council	District Council	No	No	No	Invite accepted - report not received

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Local authority	Local authority	Hull City Council	Unitary Authority	No	No	No	Invite accepted - report not received
Local authority	Local authority	Kirklees Council	Metropolitan Borough Council	No	No	No	Invite accepted - report not received
Local authority	Local authority	Solihull Metropolitan Borough Council	Unitary Authority	No	No	No	Invite accepted - report not received
Local authority	Local authority	Somerset Council	Trade body	No	No	No	Invite accepted - report not received
Local authority	Local authority	Staffordshire Moorlands District Council	District Council	No	No	No	Invite accepted - report not received
Local authority	Local authority	Stevenage Borough Council	Metropolitan Borough Council	No	No	No	Invite accepted - reports not received
Local authority	Local authority	Local Government Association*	Public Body	No	No	No	No
Marine	Ports	Maritime and Coastguard Agency	Public Body	Yes	Yes	Yes	No
Marine	Marine	Marine Management Organisation (MMO)	Regulator	No	Yes	Yes	Yes
Marine	Lighthouse	Corporation of Trinity House of Deptford Strond	Operator	Yes	Yes	Yes	Yes
Marine	Marine	Seafish Industry Authority	Public Body	No	Yes	Yes	Yes
Marine	Lighthouse	Northern Lighthouse Board	Operator	Yes	Yes	Yes	Yes
Other	Heritage	Historic England and English Heritage	Regulator	No	Yes - but just Historic England in round 2	Yes	Yes
Other	Health	Health sector: 1. Sustainable Development Unit - Health 2. UK Health	Public Body	No	Yes	Yes - NHS - UKHSA Joint Report	Yes - NHS - UKHSA Joint Report

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
		Security Agency					
Other	Regional Authority	Greater London Authority	Public Body	Yes	No	No	No
Other	Food and Agriculture	Food Standards Agency (FSA)	Regulator	No	No	No	Yes
Other	Food and Agriculture	Animal and Plant Health Authority (APHA)		No	No	No	Invite accepted - report not received
Other	Food and Agriculture	Agriculture and Horticulture Development Board (AHDB)	Trade body	No	No	No	Yes
Other		UKMPG*	Trade body	No	No	No	No
Other		London Council	Trade body	No	No	No	No
Other	Space	UK Space Agency (UKSA)	Public Body	No	No	No	Yes
Ports	Ports	Felixstowe Dock and Railway Company (Felixstowe, Harwich International, London Thamesport)	Operator	Yes. Following orgs reported separately in round 1: 1. Harwich Haven Authority 2. The Port of Felixstowe (Felixstowe Dock and Harbour Company)	Yes. Following orgs reported separately in round 1: 1. The Port of Felixstowe	No	Yes
Ports		Associated British Ports	Operator	Yes. Covering: 1. ABP Harbour Authority Hull 2. ABP Harbour Authority Humber 3. ABP Harbour Authority Immingham 4. ABP Harbour Authority Southampton	Yes. Covering: 1. ABP Harbour Authority Hull 2. ABP Harbour Authority Humber 3. ABP Harbour Authority Immingham 4. ABP Harbour Authority Southampton	Yes - covering 21 ports	Yes. Covering: 1. ABP Harbour Authority Hull 2. ABP Harbour Authority Humber 3. ABP Harbour Authority Immingham 4. ABP Harbour Authority Southampton

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Ports	Ports	PD Ports, Statutory Harbour Authority for the River Tees (Teesport and Hartlepool)	Operator	Yes - reported separately in round 1: 1. PD Teesport Ltd.	Yes - reported separately in round 2 1. PD Teesport Ltd.		Yes
Ports	Ports	Milford Haven Port Authority	Operator	Yes	Yes	No	Yes
Ports	Ports	Dover Harbour Board	Operator	Yes	Yes	Yes	Yes
Ports	Ports	Port of London Authority	Operator	Yes	Yes	Yes	Yes
Ports	Ports	Port of Sheerness and Mersey Docks (Peel Ports Group)	Operator	Yes. Following orgs reported separately in round 1: 1. Mersey Docks and Harbour Company 2. Port of Sheerness Ltd.	No	Yes	Yes
Ports	Ports	Port of Tyne	Operator	No	No	No	Yes
Ports		British Ports Association*	Trade body	No	No	No	No
Road and Rail	Road and Rail	National Highways	Operator	Yes	Yes - Known as Highways England or Highways Agency in round 2	Yes	Yes
Road and Rail	Road and Rail	Network Rail Infrastructure Limited	Operator	Yes	Yes	Yes	Yes
Road and Rail	Road and Rail	Transport for London (TfL)	Operator	Yes	Yes	Yes	Yes
Road and Rail	Road and Rail	Office for Road and Rail Regulation	Regulator	Yes	No	No	Yes
Road and Rail	Road and Rail	High Speed 2 (HS2)	Operator	No	No	Yes	Yes
Road and Rail	Road and Rail	Arriva Rail London	Operator	No	No	No	Yes
Road and Rail	Road and Rail	South Eastern Railway	Operator	No	No	No	Yes
Road and Rail	Road and Rail	Eurotunnel	Operator	Yes	No	No	No

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Road and Rail		Govia Thameslink Railway	Operator	No	No	No	No
Water	Water	Sembcorp (Bournemouth and West Hampshire Water) plc	Operator	Yes	Yes - but reported separately in round 2. 1. Bournemouth Water	No	Merged into South West Water
Water	Water	Affinity Water (incorporating Veolia Water Central Ltd Veolia Water East Ltd, Veolia Water Southeast Ltd)	Operator	Yes. Following orgs reported separately in round 1: 1. Veolia Water Central 2. Veolia Water East 3. Veolia Water Southeast	Yes	Yes	Yes
Water	Water	Ofwat	Regulator	Yes	Yes	Yes	Yes
Water	Water	Severn Trent Water Ltd	Operator	Yes	Yes	Yes	Yes
Water	Water	Anglian Water Services Ltd	Operator	Yes	Yes	Yes	Yes
Water	Water	Portsmouth Water Ltd.	Operator	Yes	Yes	Yes	Yes
Water	Water	South East Water Ltd	Operator	Yes	Yes	Yes	Yes
Water	Water	Southern Water Services Ltd	Operator	Yes	Yes	Yes	Yes
Water	Water	Thames Water Utilities Ltd	Operator	Yes	Yes	Yes	Yes
Water	Water	United Utilities Water plc	Operator	Yes	Yes	Yes	Yes
Water	Water	Wessex Water Services Ltd	Operator	Yes	Yes	Yes	Yes
Water	Water	Yorkshire Water Services	Operator	Yes	Yes	Yes	Yes
Water	Water	South Staffordshire Water plc	Operator	Yes	Yes	No	Yes - Includes Cambridge Water
Water	Water	Bristol Water plc	Operator	Yes	No	Yes	Joint Report with South West
Water	Water	SES Water	Operator	No	No	Yes	No

Sector	Classification	Organisation Name	Type of body	Reported in round 1	Reported in round 2	Reported in round 3	Reported in round 4
Water		Water UK	Trade body	No	No	No - did not provide sectoral overview due to resource constraints	No overview
Water	Water	Cambridge Water Company plc	Operator	Yes	No	No	Joint Report with South Staff
Water	Water	Sutton and East Surrey Water plc	Operator	Yes	No		no
Water	Water	Northumbrian Water (includes Essex and Sussex)	Operator	Yes - reported in round 1 under Essex and Suffolk Water	No	Yes	Yes
Water	Water	Canal and River Trust	Navigation Authority	Yes	No	No	Yes
Water	Water	South West Water Ltd	Operator	Yes	No	No	Yes
Water	Water	Dee Valley Water	Operator	Yes	No	No	No
Water	Water	Welsh Water	Operator	Yes	No	No	No

Table 8.3: Organisations under IFRS S2

Sector	Sub-sectors in scope
Consumer Goods	<ul style="list-style-type: none"> Apparel, Accessories & Footwear Appliance Manufacturing Building Products & Furnishings E-Commerce Household & Personal Products Multiline and Specialty Retailers & Distributors
Extractives & Minerals Processing	<ul style="list-style-type: none"> Coal Operations Construction Materials Iron & Steel Producers Metals & Mining Oil & Gas – Exploration & Production Oil & Gas – Midstream Oil & Gas – Refining & Marketing Oil & Gas – Services

Sector	Sub-sectors in scope
Financials	Asset Management & Custody Activities Commercial Banks Insurance Investment Banking & Brokerage Mortgage Finance
Food and Beverage	Agricultural Products Alcoholic Beverages Food Retailers & Distributors Meat, Poultry & Dairy Non-Alcoholic Beverages Processed Foods Restaurants
Health Care	Drug Retailers Health Care Delivery Health Care Distributors Managed Care Medical Equipment & Supplies
Infrastructure	Electric Utilities & Power Generators Engineering & Construction Services Gas Utilities & Distributors Home Builders Real Estate Real Estate Services Waste Management Water Utilities & Services
Renewable Resources & Alternative Energy	Biofuels Forestry Management Fuel Cells & Industrial Batteries Pulp & Paper Products Solar Technology & Project Developers Wind Technology & Project Developers
Resource Transformation	Aerospace & Defence Chemicals Containers & Packaging Electrical & Electronic Equipment Industrial Machinery & Goods
Services	Casinos & Gaming Hotels & Lodging Leisure Facilities

Sector	Sub-sectors in scope
Technology & Communications	Electronic Manufacturing Services & Original Design Manufacturing Hardware Internet Media & Services Semiconductors Software & IT Services Telecommunication Services
Transportation	Air Freight & Logistics Airlines Auto Parts Automobiles Car Rental & Leasing Cruise Lines Marine Transportation Rail Transportation Road Transportation

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ISO 9001

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The UK General Data Protection Regulation (UK GDPR) and the UK Data Protection Act 2018 (DPA)

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