



Reigate & Banstead
BOROUGH COUNCIL
Banstead | Horley | Redhill | Reigate

Signed off by	Head of Corporate Policy, Projects and Performance
Author	Catherine Rose, Head of Corporate Policy
Telephone	Tel: 01737 276766
Email	Catherine.Rose@reigate- banstead.gov.uk
To	Overview & Scrutiny Committee Executive
Date	Thursday 14 March 2024 Thursday 21 March 2024
Executive Member	Portfolio Holder for Environment and Sustainability

Key Decision Required	Y
Wards Affected	(All Wards);

Subject	Review of the Council's Environmental Sustainability Strategy
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Recommendations
That the Overview & Scrutiny Committee: (i) Notes the findings of the Environmental Sustainability Strategy Scrutiny Panel, the officer responses at Annex 3, and the revised Environmental Sustainability Strategy at Annex 1 and Action Plan at Annex 2, and make any observations to the Executive
That the Executive: (i) Approve the revised Environmental Sustainability Strategy at Annex 1 and Action Plan at Annex 2 (ii) Authorises the Head of Service for Corporate Policy, Projects & Performance in consultation with the Portfolio Holder for Environment & Sustainability to make minor typographical or factual amendments prior to publication of the Strategy on the Council's website
Reasons for Recommendations

To ensure that the Council continues to have an up-to-date Environmental Sustainability Strategy and Action Plan to set the framework for delivery, supporting the Executive's recently reaffirmed statement that urgent action is needed on climate change and nature recovery.

Executive Summary

In September 2023, the Executive agreed that officers should commence a light-touch review of the Council's 2020 Environmental Sustainability (ES) Strategy to ensure it remains up-to-date.

The proposed revised ES Strategy and Action Plan are included at Annexes 1 and 2 of this report.

The Strategy has been revised with factual and contextual updates. New content has also been added - clarifying the scope of the Strategy and the scope of the Council's organisational net zero target; incorporating a new theme focusing on Climate Adaptation and Resilience; and providing more information on preparing for reporting Scope 3 carbon emissions and carbon offsetting.

The Strategy vision and Council's net zero targets remain unchanged, and the original four themes of Energy and Carbon, Low Impact Consumption, the Natural Environment and Effective Implementation have been retained.

The Action Plan has been fully reviewed and refreshed, to include 91 new actions across the five themes. The format of the Action Plan has also been updated, to include more information about who is responsible for delivery and how (in general terms) actions will be funded.

A draft version of the ES Strategy and Action Plan were considered by a specially constituted Environmental Sustainability Strategy Scrutiny Panel on 12th February 2024. The minutes from the Panel are provided for the O&S Committee. The comments of the Panel have been reflected upon, with Annex 3 of this report providing more information about specific suggestions from the Panel and how each has been responded to.

Combined, the 'Council-level' actions will reduce our fleet emissions to less than 10% of our vehicle emissions baseline and deliver considerable reductions in carbon emissions from our buildings; however at 2030 there will be some residual emissions that will need to be offset. This is consistent with our net zero aim.

The 'Borough-level' actions recognise the role the Council has to play in working with other public bodies and partners to improve the environmental sustainability of the borough as a whole, moving us towards a net zero borough in by 2050. Many of these actions also deliver wider benefits for residents such as financial savings and improved health and wellbeing.

Information about budgetary provision for environmental sustainability activity is detailed at paragraphs 45-49 of the report.

Subject to agreement of the revised ES Strategy and Action Plan by the Executive, it will be published on the Council website. Annual progress reports will continue to be provided to the Overview & Scrutiny and Executive Committees.

Executive has authority to approve the above recommendations

Statutory Powers

1. Under the Local Government Act 2000, the Council has a duty to promote the social, economic, and environmental wellbeing of its area. The Council also has related statutory duties around environmental health, waste, and planning.
2. The Climate Change Act 2008 and subsequent amendments¹ sets out much of the UK's policy response to climate change. The Environment Act 2021² provides the legal framework relating to environmental protection.

Background

3. The Council adopted its first Environmental Sustainability (ES) Strategy in late Summer 2020, accompanied by an Action Plan and some Performance Indicators. This Strategy and associated documents are available to view online³.
4. Following adoption of the Strategy, a small Sustainability Team was appointed to help facilitate the delivery of the Strategy, with progress reports being provided annually to the Overview & Scrutiny Committee and the Executive. These progress reports are available on the Modern.Gov website with the latest annual report being provided to the Executive in September 2023⁴.
5. A commitment was made to review the ES Strategy after it had been in place for three years. In September 2023, the Executive therefore agreed that officers should commence a light-touch review of the current Strategy and Action Plan to ensure they remained up to date.
6. In October 2023, the Overview & Scrutiny (O&S) Committee agreed to convene an Environmental Sustainability Strategy Scrutiny Panel (the ESSS Panel) to review the proposed updates to the Strategy. The Scrutiny Panel met on 12 February 2024 to consider a draft version of the revised Strategy and Action Plan. The minutes from its meeting are included for O&S Committee members.
7. Following the ESSS Panel meeting, the updated ES Strategy and Action Plan have been finalised and are included at Annexes 1 and 2 for consideration by the Overview & Scrutiny Committee and for agreement by the Executive.

Key Information

SCOPE OF THE REVIEW

8. As described in papers to the O&S Committee and the Executive in September 2023, the overall purpose of the Strategy review has been "to reflect progress and build on the collective knowledge gained since the Strategy was drafted in 2020, whilst [also] reflecting the changing legislative, technical and policy landscape."
9. Consistent with the approach set out to members, the review has been a 'light touch' one, retaining the Strategy vision, objectives and net zero targets, while developing

¹ [Climate Change Act 2008 \(legislation.gov.uk\)](https://legislation.gov.uk)

² [Environment Act 2021 \(legislation.gov.uk\)](https://legislation.gov.uk)

³ [Our approach to environmental sustainability | Our approach to environmental sustainability | Reigate and Banstead \(reigate-banstead.gov.uk\)](https://www.reigate-banstead.gov.uk)

⁴ [Agenda for Executive on Thursday, 14th September 2023, 7.30 pm | Reigate and Banstead Borough Council \(moderngov.co.uk\)](https://www.moderngov.co.uk)

new short and medium term actions to deliver the objectives, and updating the Strategy with relevant new information.

10. The review of the ES Strategy has also provided the opportunity to incorporate improvements identified in the 2023 Internal Audit into the current 2020 Strategy, (which concluded with an Opinion of Reasonable Assurance⁵).

HOW THE REVIEW WAS UNDERTAKEN

11. The original ES Strategy was developed for the Council by consultancy firm Waterman. This three-year review has been undertaken 'in-house' by the Council's Sustainability Team.
12. The review has included engagement with the Council's officer-level Sustainability Steering Group, service areas and staff across the organisation, local interest groups and residents attending local events and community locations. Views and input have also been sought from members (via a workshop and online survey), the Cross Party Member Sustainability Group and from partner organisations. A fuller report of the engagement that has taken place is included at Annex 5.

FINDINGS FROM THE ES STRATEGY SCRUTINY PANEL

13. As noted above, the ESSS Panel was convened to review the revised draft Strategy and Action Plan.
14. The Panel asked a wide range of questions, as well as making observations and some specific suggestions about how the Strategy and Action Plan could be amended.
15. Where the Panel made specific suggestions about how the documents provided could be amended (rather than questions or observations), these have been considered individually in finalising the Strategy and Action Plan now attached at Annexes 1 and 2. A schedule of how each Panel suggestion has been responded is included at Annex 3.
16. One of the main observations from the Panel related to ensuring that progress in delivering the Action Plan could be clearly tracked and reported on, through inclusion of meaningful timeframes, performance indicators and, as appropriate, milestones or trajectories. It was, however, also noted that quantitative measures would not be appropriate for all actions, and in some cases reporting would need to take the form of a narrative description of progress. This approach would be consistent with the approach taken in the 2022/23 annual report.
17. As a result of these observations:
 - Timeframes for all actions in the Action Plan have been reviewed, with commencement dates provided for all actions, and indication provided of when actions will be ongoing over subsequent years
 - Performance indicators have been reviewed, with changes made in a number of instances to make it clearer what information will be provided to assist members to review progress. It remains the case that performance indicators are a combination of both quantitative and qualitative measures.

⁵ The Auditors' general definition of Reasonable being "There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited."

- Additional illustrative information is provided later on in this covering report and Annex 4 about our overarching carbon reduction targets, including illustrating how the actions relating to our buildings and our fleet will over time move us towards our net zero organisational target.

CHANGES PROPOSED AS A RESULT OF THE REVIEW

Strategy document

18. The updated Strategy Document is included at Annex 1. The main substantive changes to the document are as follows (factual updates have also been made):
 - Clarification of the scope of the Strategy (that is, what falls within and out-with its remit)
 - Clarification of the scope of the Council's carbon footprint (that is, what is included in our carbon emissions calculations and what is excluded)
 - Progress updates since the original Strategy was agreed in 2020
 - Addition of a new chapter specifically addressing climate adaptation and resilience
 - Addition of a new chapter providing more detail about work that is needed to prepare for reporting our Scope 3 carbon emissions and to determine an agreed approach to carbon offsetting of residual emissions from 2030
 - Explanation of the main constraints and challenges associated with delivering the Strategy and Action Plan, and associated opportunities for wider benefits to be secured through the actions being taken.

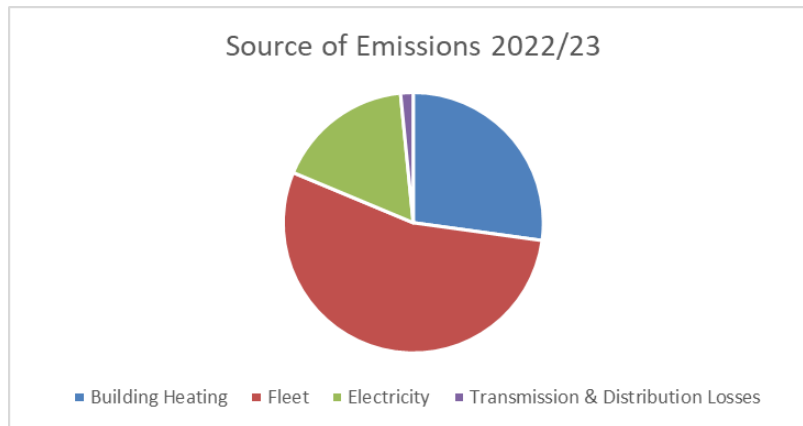
Action Plan

19. A comprehensive review of the Action Plan has been undertaken, both in terms of its format and content. Some minor changes have been made to the objectives for readability, clarity and succinctness and new objectives have also been prepared specifically for the newly added Climate Adaptation and Resilience theme. The revised Action Plan is included at Annex 2.
20. **Action Plan Format:** A more comprehensive format is proposed, with more information about each action than was previously provided. Actions have been allocated to specific teams in response to the 2023 internal audit of the 2020 ES Strategy. Responding to another internal audit recommendation, performance indicators are included for all objectives, including those within the 'effective implementation' theme, and as noted above these have been reviewed and updated following feedback from the ESSS Panel.
21. More information has also been included about the benefits that each action will secure, the scale of financial cost and how in general terms the action is to be funded. For succinctness, rather than listing potential risks or challenges associated with each activity, these are summarised in the main Strategy.
22. **Action Plan Content:** As noted above, the Action Plan has been completely reviewed. A handful of actions have been carried forward from the last Action Plan, either where these had not been implemented (or not fully implemented) or where they had been identified for delivery after 2023/24.

23. To accompany the revised Action Plan, a new reporting template will be developed; with annual reports also including updates on progress towards delivering the net zero organisational target. Annual reports to O&S and Executive will continue to be provided.

DELIVERY OF THE ORGANISATIONAL 2030 CARBON TARGET

24. The graph below, taken from the September 2023 ES Annual Report, shows our main sources of organisational emissions.



25. The overall approach to reducing these emissions is based around the following:
26. **Firstly, reducing overall energy and fuel use:** The Action Plan includes a number of actions that will deliver a reduction in the total amount of energy and fuel that we use. This includes Actions 5, 6, and 11 to improve the energy efficiency and energy use in our buildings, and Action 8 to reduce vehicle fuel use through more efficient driving and route optimisation. The Action Plan also includes cross-cutting actions to encourage behavioural change, which will contribute to a reduction in energy use (Actions 7, 8, 10, 66-68 and 86-91).
27. **Secondly, transitioning away from Scope 1 fossil fuels:** This requires us to move away from diesel and petrol usage in our vehicles, and away from gas heating in our buildings.
28. Relevant actions in the Action Plan include Action 2 (reduction in gas consumption), Actions 23 and 24 (supporting moving our fleet away from internal combustion engine vehicles), and Action 22 (the use of hydrotreated vegetable oil (HVO) as an interim fuel until such time as diesel and petrol vehicles can be phased out).
29. Implementing these actions will mean that eventually we rely more on electricity to run our vehicles and heat our buildings.
30. **Finally, obtaining the electricity that we do still need from renewable sources:** Ideally, renewable electricity will be secured from self-generation, with Action 14 covering the installation of renewable energy measures across Council operated buildings, and Action 13 to look at other opportunities to generate our own renewable energy.
31. Recognising that this will take time, Action 15 (procuring renewable electricity tariffs) represents an interim solution to ensure that the electricity (and potentially gas) we do need to purchase can be accounted for as from renewable sources.

Trajectory for emissions reduction, residual emissions and offsetting

32. Implementation of the actions relating to our vehicle fleet, together with charging electric vehicles via a renewable tariff, will result in less than 10% of our 2019 baseline vehicle-based carbon emissions remaining in 2030.
33. Fully moving from gas to electric heating will reduce carbon emissions associated with our buildings considerably as demonstrated by the graph above, although it should be noted that this transition will take time and will be more challenging in some of our larger buildings. Energy efficiency and energy reduction and renewable generation measures will reduce this further (although given the inter-relationships between individual measures including behavioural change it is not possible to accurately quantify this).
34. Annex 4 sets out the expected pathway of organisational carbon emissions reduction for our organisational (scope 1 and scope 2) emissions by measure and by timescale. It should be noted that this is based on the best information available at this time, and has necessitated a number of assumptions. The annual reporting process will report actual carbon emissions, and as more information becomes available (for example, as detailed business cases for some actions are developed) these pathways will be refined.
35. At 2030, Annex 4 demonstrates that there will be some residual emissions that will need to be offset. A new section has been added to the Strategy about how we prepare for this.

DELIVERY OF THE BOROUGH 2050 CARBON TARGET

36. It is widely recognised that achieving net zero by 2050 cannot be achieved by local authority action alone, with less than 1% of emissions within our direct control. But it is also clear that both upper tier authorities (such as Surrey County Council) and lower tier authorities (such as Reigate & Banstead) have an important role to play. For example, the Local Government Association suggests that local authorities have an influence over more than a third of emissions in their area.
37. As well as actions to deliver our organisational carbon target, our Action Plan therefore includes a wide range of actions to improve the environmental sustainability of the borough as a whole.
38. These borough-level actions, combined, will make a positive contribution towards moving us towards our target of a net zero borough by 2050, and will help build momentum for further progress. These include actions which will lead to a reduction in carbon emissions from domestic properties (for example, Actions 1, 7 and 12), and from transport (for example, Actions 17-20, and 28). The work we do at a Council-level activity will also raise the profile of the benefits of taking action locally, something we are already seeing from the borough-level work undertaken to date.
39. To secure the achievement of our 2050 borough-wide target (and the county target, as is acknowledged by Surrey County Council), a step change in national policy and investment in decarbonisation is required, and we need to work closely with other organisations to maximise the impact of our activity. This is why our Action Plan includes actions both in respect of partnership working and lobbying government for further change (Actions 69-72).
40. It is also worth highlighting the additional benefits that our borough-level sustainability activity can bring. As set out in the Action Plan, this includes health

benefits and financial savings for residents and increased community engagement and resilience.

CONSTRAINTS, RISKS AND CHALLENGES

41. It must be acknowledged that a number of constraints, risks and challenges exist in relation to decarbonising our buildings and fleet. These are summarised in the Strategy at section 1.5 and chapter 9, and include:
- Uncertainty about the future use of some of our buildings (for example the Harlequin Theatre), meaning that detailed proposals for these are currently on hold; and about our ability to charge large numbers of electric vehicles at the Earlswood Depot, with substantial upgrades likely to be required to enable this.
 - Challenges associated with the retrofitting of both historic buildings (the Town Hall) and buildings that are in continual operational use (such as community centres and the Depot), meaning works have to be carefully and sensitively designed, coordinated and phased.
 - The continuing evolution of the building decarbonisation sector and the electric vehicle market (both in terms of prices and technology), determining the extent to which transitioning both our buildings and fleet away from Scope 1 fuels is both operationally and financially viable.
 - Operational challenges (particularly as a result of the national Resources and Waste Strategy 'Simpler Recycling' proposals) which may increase the fleet mileage required and therefore fuel consumption and carbon emissions.

Options

42. The Overview & Scrutiny Committee has the following options:

Recommendation (i)

- Option 1: Note the findings of the ES Scrutiny Panel, and the content of Annexes 1, 2, and 3 and make no observations to the Executive.
- Option 2: Note the findings of the ES Scrutiny Panel, and the content of Annexes 1, 2, and 3 and make observations to the Executive.

43. The Executive has the following options:

Recommendation (i)

- Option 1: Approve the revised ES Strategy and Action Plan.

This option is recommended as it ensures that the Council continues to have an up-to-date Strategy and Action Plan for 2024/25 and beyond and reflects the Executive's position that urgent action is on climate change and nature recovery is needed.

- Option 2: Do not approve the revised ES Strategy and Action in its current form.

This option is not recommended as it means that the Council's ES Strategy will become increasingly out of date and will result in a lack of clarity about the actions to which the Council is committing to, to continue to make progress in this important area of work.

Recommendation (ii)

- Option 1: Authorise officers, in consultation with the relevant portfolio holder, to make minor typographical or factual amendments prior to publication of the Strategy on the Council's website.

This option is recommended to minimise the risk of delay to publication of the Strategy on the website.

- Option 2: Do not authorise officers, in consultation with the relevant portfolio holder, to make minor typographical or factual amendments prior to publication of the Strategy on the Council's website.

This option is not recommended as it may result in delay to the publication of the Strategy on the website.

Legal Implications

44. No specific legal implications have been identified as arising from the information within this report or the accompanying annexes.

Financial Implications

45. Specific budgetary provision for the implementation of the ES Strategy currently includes (from 2024/25 onwards):

46. Revenue Budget provision as follows:

- An annual Revenue Budget allocation for one Sustainability Manager and one Sustainability Project Officer. A second Sustainability Project Officer is currently funded via the UK Shared Prosperity Fund.
- Additional revenue funding of £0.121m to cover the cost uplift of using HVO in our refuse collection vehicles and of £0.016m to cover the estimated additional cost associated with charging one electric bin lorry; and
- £0.251m in an ear-marked Environmental Sustainability Reserve, which is currently being used to contribute to the cost of other sustainability workstreams.

47. Capital Programme allocations as follows:

- £0.236m that is available for investment in Environmental Sustainability Projects
- £0.242m allocation to cover the cost uplift associated with the purchase of one electric garden waste collection vehicle. This is in addition to the rolling Capital Programme allocation for fleet replacement
- £0.100m for the installation of improved energy management technology in our buildings
- £1.145m within the Capital Programme, plus £0.800m to be funded from a Strategic CIL allocation - to fund the installation of solar panels on nine Council buildings, plus energy efficiency and energy management measures at two community centres and some smaller sites; and

- £0.089m from Surrey County Council to fund the installation of solar panels across a number of temporary and emergency housing units owned by the Council.

48. The Action Plan includes information about the likely scale of budget allocation and source(s) of Council funding required for each action. For many of the initiatives identified, costs will be met by the relevant Council department from existing agreed revenue and/or capital budgets, with the Environmental Sustainability Revenue Reserve and Environmental Sustainability Projects Capital Programme allocation also available for use.
49. Where additional funding requirements are identified (for example, once further work has been undertaken to determine detailed costs for a particular project), these will be pursued either from external sources, or in the usual way using established internal procedures – that is, via the annual budget setting process or stand-alone capital growth requests (supported by a business case) to the Executive / Full Council as appropriate. In some cases, operational costs may be reduced leading to lower energy bills, either immediately or at the end of a pay-back period, which will be reflected in relevant business cases.

Equalities Implications

50. The equalities implications of the overall Strategy and Vision, and the Action Plan, have been assessed. The findings are summarised below.

Strategy and Vision

51. The Strategy 2050 vision should have an overall positive impact on advancing equality of opportunity, and fostering better relations between those who share a protected characteristic and those who do not.
52. All elements of the vision have the potential to have a potential equalities impact. However, in some instances, without appropriate mitigations, there may be a risk of some more vulnerable residents (including those with protected equalities characteristics) being unable to access or share in identified benefits.
53. It will therefore be important – via the regular reviews of the supporting Action Plan – that actions that mitigate or remove any such negative impacts are included.

Action Plan

54. The potential equality implications of actions within the Action Plan have been assessed; with actions falling within three main groups:
- A number of actions have no identified impact due to them not impacting on individuals or the level of service provided (for example, where the actions relate to a process improvement).
 - A number of actions have no identified impact arising from the specific action, however the action itself may lead to a subsequent proposal which could have equality impacts (for example where the action is to investigate an opportunity, leading to its potential implementation). In these instances, any subsequent proposals will need to be screened and as appropriate their equality impact assessed. This can be done via existing established processes, including the corporate Project Management Framework and the Executive report process.

- A number of actions have been identified as potentially having an impact, however the nature and extent of the impact is unknown due to the early stages which action implementation is at. In these instances, impact mitigation and/or avoidance measures have been identified, for example:
 - Ensuring equality impact is assessed at the time of scheme design or strategy production. This can be done via existing established processes, including the corporate Project Management Framework and the Executive report process.
 - Ensuring that communications material is provided in accessible formats.

55. A number of actions have been identified as having positive equality impacts, and for others, added-value activities have been identified which can increase opportunities for positive equality impact.

Communication Implications

56. Communicating about environmental sustainability is an important element of delivery the Strategy. Actions 66 to 68 within the Effective Implementation section of the Action Plan, cover this. Communications activity will include campaigns, behavioural change messages and information about what the Council is doing itself. A range of communication and engagement channels will continue to be used.

57. Subject to agreement by the Executive, the updated ES Strategy and Action Plan will be published on the Council website, and appropriate communications activity undertaken to raise awareness of it.

Environmental Sustainability Implications

58. These are covered in the Background and Key Information Sections of the report.

Risk Management Considerations

59. Inclusion of a new chapter on Climate Adaptation and Resilience recognises that “Responding to a Changing Climate” is on the Council’s Strategic Risk Register and that action needs to be taken to respond to this risk.

60. A range of risks and challenges to the delivery of the Strategy and Action Plan are set out in the updated Strategy document at Chapter 9. These will be kept under review and escalated to operational risks should the need arise.

Procurement/Contract Management and Subsidy Considerations

61. No specific procurement, contract management or subsidy considerations have been identified as arising directly from this report. In the event that procurement is required to deliver actions within the Action Plan this will be undertaken in line with adopted Council procedures. In the event that the Council develops grants or loans to facilitate the delivery of Strategy objectives, subsidy control implications will be considered.

Other Implications

Human resource implications:

62. The Council's Sustainability Team sits within the Corporate Policy, Projects & Performance service. Along with the Head of Service, the team comprises two Sustainability Project Officers (1.8FTE). Recognising the need to accelerate action to deliver the revised ES Strategy, additional funding has been secured for 2024/25 onwards for a new Sustainability Manager. Recruitment to this post will commence shortly.
63. It is important to note that responsibility for delivering the Strategy, and the actions in the Action Plan, rests with services across the Council. The breadth of different services' involvement can be seen within the Action Plan. In most cases, services will be able to deliver actions using existing staff resources, but in some cases additional project specific (fixed term) resource, or expert consultancy resource, may be required. Where possible, the opportunity will be taken to share expertise with other districts/boroughs and/or Surrey County Council.
64. Should changes to national legislation or policy occur which result in an enhanced role for local authorities, the current level of staff resourcing may need to be reviewed. In such an event, the Council would lobby for new burdens funding to support this.

Consultation

65. A range of engagement activities have been undertaken to inform the Strategy and Action Plan review process, and are detailed in Annex 5. The documents have been considered by the ESSS Panel (see Annex 3 for officer responses to the suggestions raised).
66. As a subsidiary strategy to the Corporate Plan which seeks to deliver against a Corporate Plan objective, and in line with the recently agreed operational guidance on developing and reviewing strategies, formal public consultation is not required.

Policy Framework

67. The Council's Corporate Plan 2020-2025 includes in its vision that the Council will be "proactive about tackling climate change and reducing our environmental impact".
68. The Plan also includes a commitment to environmental responsibility, and an objective to "reduce our own environmental impact, support local residents and businesses to do the same, and make sure our activities increase the borough's resilience to the effects of climate change". It explains that the Council will publish an Environmental Sustainability Strategy to deliver on this, whilst also recognising that social, economic and environmental objectives may not always align and therefore the Council's decision-making will sometimes need to balance competing priorities and reflect the financial constraints we face as a Council.
69. The ES Strategy, whilst not forming part of the Corporate Policy Framework, is a subsidiary strategy to the Corporate Plan and an important tool to help deliver it. As noted above, the first ES Strategy was published in 2020, and the purpose of this review is to ensure it remains fit for purpose, and that the Action Plan is updated to reflect progress and evolving priorities.

70. The recently agreed operational guidance on developing strategies has been taken into account as part of the review process, to the extent appropriate given that this has been a light-touch review.

Annexes

1. Annex 1: Updated ES Strategy
2. Annex 2: Updated ES Action Plan
3. Annex 3: Officer responses to ESSS Panel suggestions
4. Annex 4: Expected organisational carbon reduction by 2030
5. Annex 5: Engagement report

Background Papers

1. [Corporate Plan 2025](#)
2. [2020 Environmental Sustainability Strategy](#), [Action Plan](#), [Performance Indicators](#) and [2021 Additional Actions](#)
3. [Latest \(2022-23\) ES Strategy Annual Report](#)