Summary of responses

A consultation on the government’s proposed strategy for the third round of the Adaptation Reporting Power

June 2018
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Introduction

The Adaptation Reporting Power was introduced as part of the Climate Change Act 2008. Under the five yearly cycle of the Act, government is required to set out and consult on its strategy for reporting. This strategy is required to be laid in Parliament no later than the publication of the National Adaptation Programme (NAP).

The Adaptation Reporting Power (ARP) seeks to ensure that statutory undertakers1 (such as water, energy, and transport organisations) and bodies which perform public functions are addressing current and future climate impacts. Reports should therefore set out:

- an assessment of current and future impacts of climate change on their organisation; and
- proposals for, and progress made towards, adapting to climate change.

Following the introduction of the Climate Change Act 2008, government laid its first strategy for the use of the power in 2009. This strategy set out that the statutory direction would be used for priority infrastructure operators, but that reports would be invited on a voluntary basis from a number of public bodies. In 2013, government laid before Parliament its second strategy for adaptation reporting, which moved to a completely voluntary approach to reporting. This document summarises consultation responses received on the government’s proposed strategy for a third cycle of reporting. It is being published beyond the 12 week period for government consultation responses due to priorities of other business.

Purpose and scope of the consultation

On 12 February 2018 government published its consultation on the proposals for the third round of reporting under the Adaptation Reporting Power, in line with requirements under the Climate Change Act (2008). In the third round of reporting government proposed 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. This would be a hybrid between the top-down statutory approach of the first round and the bottom-up, flexible and light touch approach of the second round. Government proposed not to issue directions under the third round of the Adaptation Reporting Power, but proposed that reporting be done in line with the reporting power on a voluntary basis.

The consultation covered the main issues about the proposed design of the third cycle of reporting to ascertain whether:

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1 Under the definition in the Climate Change Act 2008 statutory undertakers are those bodies identified in the Town and Country Planning Act. This includes most, but not all, utility companies.
• future reporting should continue to be voluntary;
• there was agreement to the proposed objectives and principles for the third cycle of adaptation reporting;
• reporting should be done through the agreement of sector or organisational templates;
• there was agreement to the list of proposed reporting organisations and whether organisations should be added or omitted;
• respondents agreed to the proposed reporting window of 2019-2021; and
• there was agreement to the additional circumstances in which reporting could be used.

The formal consultation followed a period of informal consultation with reporting organisations which took place in summer 2017 and allowed them to feed in early views on the formulation of the government’s approach. The formal consultation, which was open to all members of the public, closed on 26 March 2018, after a six week period.

59 consultation responses were received, 26 of which were organisations which had previously taken part in adaptation reporting under the Climate Change Act. Of the remaining 33 respondents, nine asked to remain anonymous and the majority were from organisations rather than individuals. Organisations (and not individuals) are listed in Annex A.

Responses received to each question

In general, the responses to the consultation endorsed the proposed approach to the third round strategy for the Adaptation Reporting Power. The majority of respondents favoured the continuation of voluntary reporting and there was overwhelming support for the principles and objectives for reporting, the template approach, the reporting window and other circumstances when the reporting power should be used. There were a wide range of views in relation to other organisations that should also be invited to report.

A number of respondents commented on links with other reporting regimes such as the recommendations of the Taskforce on Climate related Financial Disclosures, the recent amendments to the Companies Act and the contribution reporting makes to the government’s 25 year Environment Plan. The responses to the questions are summarised below.
Do you agree that reporting in the third round should continue to be voluntary?

55 of 59 respondents answered this question. This question was fundamental to the design of the third round of adaptation reporting and was asked following recommendations by the Environmental Audit Committee (EAC) and Adaptation Sub Committee (ASC) that reporting under the third round be made mandatory. However, informal consultations with reporting organisations strongly indicated that voluntary reporting was favoured, as it allowed flexibility to report in a proportionate and risk-based way appropriate to organisational circumstances.

60% answered that reporting should be voluntary, this included 87% of reporting organisations. Government will therefore pursue reporting on a voluntary basis, as originally proposed.

Justifications from those that supported the continuation of voluntary reporting are outlined below:

- voluntary reporting would ensure organisations were participating for the right reasons, instead of as a tick box exercise / token gesture to meet obligations;
- it would allow organisations to tailor their approach to reporting and the structure of the report itself in a manner suitable to their sector or organisation. One respondent commented that the voluntary approach gained greater traction with staff and led to positive external and international engagement;
- voluntary reporting would reduce regulatory burdens, at a time when burdens are already significant;
- it would ensure much needed flexibility, when resources were needed for competing objectives;
- voluntary reporting would also more clearly demonstrate drive and ambition to stakeholders, than if the exercise was driven by a statutory direction;
- voluntary reporting should be linked to a mandatory framework, such as the Global Reporting Initiative GRI framework (link https://www.globalreporting.org/standards). Another respondent commented that reporting where possible should be invited through other existing mandatory mechanisms rather than inviting standalone ARP reports;
- it was also considered more constructive, collaborative and more likely to drive innovation in comparison to a rigid mandatory approach; and
- one respondent viewed mandatory reporting as counter-productive to ongoing efforts by their sector to address risks and compliance issues and therefore disproportionate.
A number of respondents commented that while voluntary reporting was supported, government should do more to drive participation by being clear on expectations to report, monitoring reporting organisations’ progress, and challenging those that did not participate.

Those that supported mandatory reporting stated the following justifications:

- mandatory reporting would maintain UK’s leadership in climate risk management and would signal to businesses the importance of this work. It would also be in line with the important developments being driven by the recommendations of the Taskforce on Climate Related Financial Disclosures;

- adaptation reporting was too important, and not a sufficiently mature discipline, to be left to individual organisations to decide whether or not to report, and should be required for national resilience/security reasons;

- organisations may find it difficult to justify resources for voluntary exercises, however when work is mandated this may attract greater levels of senior management engagement and scrutiny, and resources would be more forthcoming leading to better quality reports;

- although it was accepted by some that a mandatory approach would not improve quality, it was felt there would be an assurance that all organisations would participate, and drive forward adaptation work. This would therefore more likely allow for better understanding of resilience;

- the legislation in the Climate Change Act allows for a statutory approach to be taken and does not anticipate that reporting would be done on a voluntary basis.

**Do you agree with the principles for ARP reporting in the third round?**

In designing the approach for the third cycle of adaptation reporting we assessed lessons learnt from the previous two cycles and considered the views and experiences of reporting organisations.

A number of organisations commented during the informal consultation period that previous ARP rounds had a number of purposes or objectives, which were difficult to reconcile and were potentially conflicting. Therefore, it was important to be clear from the outset what principles would guide the design of the third cycle of adaptation reporting and the purpose for reporting.

Based on strong feedback from reporting organisations the consultation proposed that reporting is therefore aimed primarily to support the integration of climate change risk management into organisations' work. However given the valuable information derived from ARP reports, the consultation proposed the secondary objective of reporting would be
to understand levels of climate preparedness to allow for sector and national assessments of risks and to feed into the ASC’s reports to Parliament.

The consultation recognised that many reporting organisations had progressed in their management of climate risks and that there were a range of other reporting mechanisms in place. It recognised the existence of other reporting lines such as the amendments to the Companies Act 2006 and the Task Force on Climate-related Financial Disclosures and also.

Therefore we proposed that reporting in the third cycle should be:

- proportionate and risk-based;
- seek to improve report quality and participation; and
- streamlined to minimise burdens or duplications.

54 of 59 organisations answered this question, of which 53 (98%) agreed with the proposed principles and objectives for reporting. In particular, the following points were made:

- several responses outlined their support for the principle that reporting should be streamlined and proportionate to risks, without increasing burdens;
- one objective of reporting should also be to ensure organisations are held accountable and another objective should be around levels of preparedness;
- principles should include ‘evidence based’ and ‘transparency’;
- reporting should still inform government policy and understanding of barriers;
- reporting should be integrated into companies’ mainstream reports, and covered in the same rigour, value and quality as financial information.

The one dissenting respondent wished for standardised processes across sectors as a way to improve report quality.

**Do you agree that reporting in the third round should build on the second round by agreeing sector or organisational reporting proposals?**

Initial feedback received from reporting organisations in relation to the second round of ARP found that the mixed nature of report content and detail was down to the minimal guidance given by government of reporting in the second round. However, the quality and detail of reports was also variable in the first round where statutory guidance was available.
This showed that recognising the individual circumstances of organisations and sectors is crucial, and that reports should be designed to allow for more effective engagement, but that organisations wanted clear expectations on report content.

The consultation proposed to develop with each sector, or if there is no sector grouping, with individual organisations, the scope and template for reports, drawing on the objectives and principles of reporting. Initial conversations with reporting organisations suggested that this template approach was likely to be successful in gaining traction with reporting organisations and maintaining participation by setting out clear expectations on report content, streamlining the reporting burden in a risk based way, and ensuring minimal duplication with other reporting processes.

55 of 59 respondents answered on this point, of which 50 (90%) agreed with the template approach. Two respondents however commented that it was not clear how templates would be developed and who would be involved. Other respondents noted that instead of a template, clear and concise guidance would be preferred including a specification of a common risk matrix and emissions scenario. Another respondent noted that sector reporting could weaken participation.

Do you agree that the reporting date should be determined by sector, reflecting regulatory or business pressures, within the reporting window of 2019-2021, with a final deadline of 31 December 2021?

As the new UK Climate Change Projections (UKCP18) will be not be available until later this year, it is not realistic for reporting organisations to report by the end of 2019 (which was the Adaptation Sub-Committee’s recommendation). In addition, as a number of ARP reports under the second round were only received in 2016 a deadline of the end of 2019 was considered too soon for organisations to have material to report on in view of the time needed to record long term actions. Therefore it was considered impractical to set a single deadline across all reporting organisations, particularly as some sectors also had regulatory cycles which needed to be considered. In line with our principle that reporting should be proportionate the consultation proposed a three year reporting window, between 2019 and 2021, to allow reporting organisations flexibility as to when they submit reports.

55 of 59 respondents answered on this point, of these 48 (87%) including all reporting organisations, agreed with the reporting window, as this would give flexibility, allow alignment with regulatory and business cycles and sufficient time to assess implications from the new climate change projections.

7 (12%) did not agree with this reporting window. In particular, respondents commented that:

- a deadline rather than a reporting window was needed, one respondent commented that 30 June 2019 should give all organisations sufficient time to report;
• a three year window was excessive, especially when many organisations have expertise in place, in addition implementation of the UK Companies Act 2006 (Strategic Report and Directors’ Report) Regulations 2013, the Companies, Partnerships and Groups (Accounts and non-financial reporting) Regulations 2016 and the Taskforce on Climate related Financial Disclosures recommendations means that companies would report on these issues annually, and so the ARP timing should not conflict with these other requirements.

Are there any other sectors / organisations which you believe should be included on the list?

The majority of respondents answered this question, although some answers only related to a particular sector.

Around half of those responding to this question were content with the list of proposed reporting sectors and organisations. The other respondents suggested the list should be expanded to include other organisations and sectors, set out below.

**Government or cross cutting organisations**

All organisations

Companies or sectors with high CO₂ emissions

Internal drainage boards

Central government, including a reference to 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

Telecoms and Tech UK
Network Rail and Highways England

High Speed 2

Water companies

Local government

Local government – primary country and unitary authorities

Overarching bodies for lead local flood authorities, civil contingency responders or the Local Government Association

Natural Environment organisations

Food system and supply chain

Agriculture

Agriculture, food and forest products

Food and Drink Federation

Sector which “when affected by climate change will cause pollution”

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 Authority

Chemicals sector

Funders and insurers of infrastructure

Pension Protection Fund

Are there any organisations that the Government proposes to invite to report which you believe should not be included?

Three organisations responded to this question with suggestions for organisations which should be omitted or reviewed. Two organisations queried how the criteria was applied to ports in particular to Harwich Harbour Authority. Another questioned whether trade bodies should be caught by the reporting process.

Do you agree with the additional situations in which organisations may be asked to report?

In the consultation we proposed the additional situations in which other or new organisations may be invited or directed to report in consideration of:

- future events which expose vulnerability;
- evidence outlining bodies’ poor performance to reduce vulnerability to climate change;
- where a new body is created that fulfils the criteria making them eligible for reporting; or
- where an existing body’s role changes so that it fits with reporting criteria.

49 of the 59 respondents replied to this question, of which 48 (97%) supported the circumstances in which reporting may be required in future, with the dissenting respondent asking for clarification on the poor performance criteria.
Government response to the consultation

Defra is grateful to those organisations which responded to the consultation. In addition, we are grateful to all the reporting organisations which took part in the informal discussions over summer 2017 which helped build these set of proposals.

It is positive that we have received a clear mandate to pursue the proposals on which we consulted for the third cycle of adaptation reporting. We will now develop our Strategy for the operation of the third cycle of the Adaptation Reporting Power and within it we will set out that we intend to pursue reporting on the basis that:

- it continues to be voluntary, but in line with the reporting requirements under the ARP of the Climate Change Act;
- the primary objective is that the process supports the integration of climate change management within organisations, with a secondary objective being that the process lends support for national and sectoral assessment of preparedness and feed into the Adaptation Sub Committee’s reports to Parliament;
- we develop sector templates/guidance with reporting organisations, which reflect on the objectives and principles of reporting; and
- the reporting window will be 2019-2021, with the final deadline of 31 December 2021.

We have given careful consideration to the sectors and organisations that respondents suggested should be within and outside scope of reporting. In relation to ports, we will discuss the reporting criteria for ports with the trade associations, UK Major Ports Group and the British Ports Association.

Our views on the suggestions made for additional organisations are set out below and are based on the consideration of the following criteria:

- whether organisations are eligible for reporting under the Climate Change Act;
- how risks facing the sector or organisation may already be addressed;
- the existence of other reporting processes; and
- proportionality.
<table>
<thead>
<tr>
<th>Government or Cross cutting organisations</th>
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<tbody>
<tr>
<td><strong>Organisations/sectors respondents considered should be included in reporting</strong></td>
<td><strong>Government response</strong></td>
</tr>
<tr>
<td>All organisations</td>
<td>We do not consider that all organisations were intended to be covered by ARP under the Climate Change Act.</td>
</tr>
<tr>
<td>Companies or sectors with high CO₂ emissions</td>
<td>We were not able to identify a clear reporting candidate, eligible for reporting under the Climate Change Act, for this suggestion.</td>
</tr>
<tr>
<td>Internal Drainage Boards</td>
<td>IDBs contribute significantly to climate change adaptation in their role managing water levels within their drainage districts. However, the reporting burden to each IDB is anticipated to be significant and in view of the proportionality principle we will consider other ways of engaging with the sector, via the Association of Drainage Authorities.</td>
</tr>
<tr>
<td>Central government, including a reference to Defra, Treasury and Cabinet Office, Ministry of Housing, Communities and Local Government</td>
<td>Government is required to produce a Climate Change Risk Assessment and National Adaptation Programme every five years.</td>
</tr>
<tr>
<td>The armed services</td>
<td>Government departments are also subject to Greening Government Commitments / HMT sustainability reporting requirements.</td>
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<tr>
<td>MOD and security services</td>
<td>Furthermore, s70(2) of the Climate Change Act excludes Ministers of the Crown, either House of Parliament, devolved authorities and devolved legislatures.</td>
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**Infrastructure**

<table>
<thead>
<tr>
<th>Organisations/sectors respondents considered should be included in</th>
<th>Government response</th>
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<tbody>
<tr>
<td>Reporting Category</td>
<td>Description</td>
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<tr>
<td>-----------------------------------</td>
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<tr>
<td>Fuel/Oil companies, key supply points</td>
<td>We are considering these suggestions further and will set out our position in our final Strategy.</td>
</tr>
<tr>
<td>Fuel and oil companies</td>
<td></td>
</tr>
<tr>
<td>Public transport</td>
<td>The public transport sector is large and the layers of management and control are complex, including many small community based transport organisations and private operators. We do not consider it proportionate to include these organisations within the scope of adaptation reporting. We already have coverage of the national rail and strategic road network through the inclusion of Network Rail and Highways England.</td>
</tr>
<tr>
<td>Civil Aviation Authority</td>
<td>We will review involvement of the CAA in the fourth cycle of adaptation reporting.</td>
</tr>
<tr>
<td>Commercial / Waste Management sector</td>
<td>We are considering the case for integrating the management of climate change risks within the environmental permitting regime rather than invite waste management companies to report individually on climate risks.</td>
</tr>
<tr>
<td>Peel Ports</td>
<td>This organisation and other major ports groups with key strategic ports have already been included in our list of proposed reporting organisations.</td>
</tr>
<tr>
<td>Telecoms and Tech UK</td>
<td>These organisations were already included in our list of proposed reporting organisations.</td>
</tr>
<tr>
<td>Network Rail and Highways England</td>
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<tr>
<td>Water companies</td>
<td></td>
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<tr>
<td>High Speed 2</td>
<td>HS2 has undertaken in-depth consideration of climate change implications as part of the Environmental Impact Assessment regulations. Once</td>
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HS2 is in operation in 2027 we will consider the case for HS2 Ltd to report.

**Local Government**

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<tr>
<th>Organisations/sectors respondents considered should be included in reporting</th>
<th>Government response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local government – primary country and unitary authorities</td>
<td>Many councils are already taking action on adaptation. We consider there is no need to mandate them to report. While a number of individuals and organisations pressed the importance of council involvement in reporting, responses did not provide further evidence which supported the case for councils to report, in addition to their other reporting responsibilities. The Local Government Association was particularly clear in its submission that councils should not be included on the basis of existing commitments.</td>
</tr>
<tr>
<td>Overarching bodies for lead local flood authorities or civil contingency responders or the LGA</td>
<td>We were not able to identify a clear overarching candidate, eligible for reporting, under the Climate Change Act. The LGA was clear in its position that councils already undertake a range of work to address climate risks, hence it is unclear what additional information would be reported.</td>
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**Natural Environment**

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<thead>
<tr>
<th>Organisations/sectors respondents considered should be included in reporting</th>
<th>Government response</th>
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<tbody>
<tr>
<td>Food system and supply chain</td>
<td>We considered the CCRA 2017 risks posed to the agricultural, food and forestry sector.</td>
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<tr>
<td>Agriculture</td>
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</table>

Food system and supply chain We considered the CCRA 2017 risks posed to the agricultural, food and forestry sector.
| Agriculture, food and forest products | We consider that the risks facing the food and agricultural sector will be addressed by the UK Food Security Assessment due later in 2018, which will take climate change adaptation into account. We also consider that forestry products will be within the scope of the report by the Forestry Commission. |
| Food and Drink Federation | |
| Sector which “when affected by climate change will cause pollution” | We were not able to identify a clear reporting candidate, eligible for reporting, under the Climate Change Act, for this suggestion. |
| Environmental regulators | By including the Environment Agency, Forestry Commission, Marine Management Organisation, and Natural England we are confident we have sufficient coverage in this area. |
| Charities with major landholdings such as the RSPB, Wildfowl and Wetlands Trust, London Wildlife Trust | We did not consider these organisations to fall within the ARP criteria under the Climate Change Act. |

**People and the built environment**

<p>| Organisations/sectors respondents considered should be included in reporting | Government response |
| Emergency services (police, fire and ambulance) | We understand these areas would be covered by the report by the NHS Sustainable Development Unit. |
| Health and social care | |
| NHS trusts | |
| Organisations to cover overheating in buildings especially for healthcare and education | We were not able to identify a clear reporting candidate, eligible for reporting, under the Climate Change Act, for this suggestion. |</p>
<table>
<thead>
<tr>
<th>Estates</th>
<th>We do not consider house building companies to fall within the ARP criteria under the Climate Change Act. In addition, it is unclear which organisation would be a suitable candidate and eligible for reporting, under the Climate Change Act, to cover estates and the materials and building sector.</th>
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</thead>
<tbody>
<tr>
<td>The main house building companies</td>
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<tr>
<td>Materials and building sector</td>
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**Business**

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<tr>
<th>Organisations/sectors respondents considered should be included in reporting</th>
<th>Government response</th>
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<tbody>
<tr>
<td>The whole finance sector – asset managers, asset owners, banks, insurance companies</td>
<td>We do not consider that these organisations within the finance sector fall within the ARP criteria under the Climate Change Act, however we are considering measures to support disclosure by these organisations as part of the Government’s response to the recommendations of the Green Finance Task Force.</td>
</tr>
<tr>
<td>Nationally significant organisations should include Insurance companies/pension funds with a balance sheet over a certain threshold and companies that have high levels of carbon related assets</td>
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</tr>
<tr>
<td>Professional bodies in the financial sector such as actuaries (Institute and Faculty of Actuaries) and accountants</td>
<td>We do not consider that these professional bodies fall within the ARP criteria under the Climate Change Act.</td>
</tr>
<tr>
<td>British Chambers of Commerce</td>
<td>We do not consider that this body falls within the ARP criteria under the Climate Change Act.</td>
</tr>
<tr>
<td>Financial Reporting Council, the Pensions Regulator, Financial Conduct Authority</td>
<td>We have asked these financial regulators to consider participation in reporting in the third cycle of the ARP. We are in the process of determining whether these organisations will participate and the scope of their report.</td>
</tr>
<tr>
<td>Pension Protection Fund</td>
<td>We have asked the PPF to consider participation in reporting in the third cycle</td>
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of the ARP. We are in the process of determining whether it will participate and the scope of its report.

<table>
<thead>
<tr>
<th>Chemicals sector</th>
<th>We are unaware of particular climate vulnerabilities connected to the chemical sector and neither do we consider this sector falls within the ARP criteria in the Climate Change Act.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funders and insurers of infrastructure</td>
<td>As above, we do not consider these organisations to fall within the ARP criteria in the Climate Change Act.</td>
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</tbody>
</table>

**Next steps**

Government will now develop its strategy for the operation of the third cycle of the Adaptation Reporting Power, which will be undertaken on a voluntary basis in line with the Climate change Act. We will incorporate the strategy within the second National Adaptation Programme to demonstrate the contribution this reporting process will make to the overall programme of work to address the risks from the Climate Change Risk Assessment. We will lay before Parliament, our National Adaptation Programme, incorporating the government’s strategy for adaptation reporting, this year.
Annex A – Organisations which submitted responses to the ARP consultation

1. Airport Operators’ Association
2. Anglian Water Services
3. Ario Advisory
4. Adaptation Sub Committee
5. British Ports Association / UK Major Ports Group
6. Cadent Gas Limited
7. CDP
8. Chartered Institution of Building Services Engineers
9. Client Earth
10. Climate Disclosures Standards Board
11. Climate Ready Clyde
12. Consumer council for water
13. Corporation of Trinity House
14. CPI
15. Environmental Audit Committee
16. Energy Networks Association
17. Energy UK – representing the energy generation sector
18. English National Parks
19. Environment Agency
20. Environment Programme, Archbishops’ Council, Church of England
21. Gatwick Airport Ltd
22. Harwich Haven Authority
23. Heathrow Airport
24. Highways England
25. Historic England
26. Institute of Environmental Management and Assessment
27. John Dora Consulting Limited
28. Local Government Association
29. Local Adaptation Advisory Panel
30. National Grid
31. National Trust
32. NATS
33. Network Rail
34. Nominet
35. Peel Ports (MDHC and Port of Sheerness Ltd)
36. Port of London Authority
37. Renishaw plc
38. Severn Trent Water
39. South West Water Ltd
40. Southern Water Services
41. Thames Water
42. The Chartered Institution of Water and Environmental Management
43. Transport for London
44. United Utilities
45. Yorkshire Water