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FOR ENVIRONMENT AND SUSTAINABILITY PROFESSIONALS

Feb/Mar 2024
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UPFRONT

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CONNECT

Improving leadership

SARAH MUKHERJEE MBE, CEO, IEMA

ORIANA FENWICK/SYNERGY ART

Hello, and welcome to another edition of *Transform*. I hope that 2024 is bringing everything that you hoped for professionally and personally.

It's the time of year when New Year's resolutions may fall by the wayside. My planning at the start of the year always includes 'being a better leader'. But after what some have described as a failure of collective leadership on fossil fuels at the COP28 talks last year in Dubai, what does it take to be a good environmental leader? Chris Seekings finds out.

One of the highlights of COP28 for many of the negotiating teams from developing countries was the agreement of a fund to help mitigate the loss and damage that countries in the Global South are facing as a result of a changing climate. And other, previous COP successes are making a difference to finance in the developed world. TCFD (which has its origins in COP21 in Paris) and TNFD are two acronyms that you will be hearing a lot more about this year. Business leaders have told me that these instruments are going to bring some of the most radical changes we have seen in the way companies do sustainable business. Huw Morris investigates.

Another much-welcomed declaration at COP28 was the announcement of a food and farming compact; many commentators found the absence of food and farming at COP26 in Glasgow surprising, given the impact that industrialised food systems have on carbon emissions, biodiversity and ecosystems. But what does good look like for food and farming, and is the pace of change fast enough to ensure healthy populations and a healthy planet? David Burrows has been finding out more.

As always, we welcome your thoughts, comments and ideas for articles. Please do get in touch if there's anything you'd like to see more (or less) of. We value your feedback immensely – it has led to some fascinating content and useful innovation.

Have a great and productive couple of months, and best wishes from the IEMA team.

"After what some have described as a failure of collective leadership on fossil fuels at the COP28 talks last year in Dubai, what does it take to be a good environmental leader?"

IEMA Transforming the world to sustainability

IEMA is the professional body for everyone working in environment and sustainability. We provide resources and tools, research and knowledge sharing along with high-quality formal training and qualifications to meet the real-world needs of our members. We believe that together we're positively changing attitudes to sustainability as a progressive force for good.

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ROUNDUP

IEMA NEWS AND COMMENT

CONSULTATION

Scope 3 emissions move up the reporting value chain

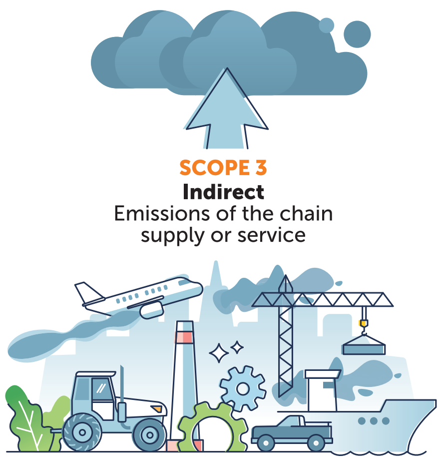
BY CHLOË FIDDY

At the end of 2023, the UK government ran a consultation on the benefits, costs and practicalities of scope 3 greenhouse gas emissions, and the links between this reporting and the Streamlined Energy and Carbon Reporting (SECR) framework. IEMA made a substantial response to the consultation.

The Greenhouse Gas Protocol classifies a company's emissions into three scopes. Scope 1 (direct emissions from owned or controlled resources) and scope 2 (indirect emissions from the generation of purchased energy) are generally easy to account for. Scope 3 emissions are all the other emissions in the organisation's up and downstream value chains that have been created because of the production and consumption of its product or services.

Any financial accountant will immediately spot that one organisation's scopes 1 and 2 are necessarily another organisation's scope 3. But it isn't the case that all the world's scopes 1 and 2 neatly add up to all the world's scope 3. Because of the way they are attributed, one organisation's scopes 1 and 2 will often be part of multiple other organisations' scope 3, leading to them being more than double counted across the economy as a whole. And given that these emissions account in theory for the whole value chain, it isn't surprising to see estimates that scope 3 can account for 80-95% of an organisation's total footprint.

There are two core reasons why there is little comparison between financial accounting and carbon accounting. First, with carbon accounting there's no double entry aspect to prevent errors; instead it's more accurately described as an inventory. Second, financial accounting



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has a well-established rulebook for making financial comparisons between organisations, but carbon accounting is still decades behind in this process. The GHG Protocol is reviewing its frameworks and guidance, but currently carbon-based comparisons between companies are not necessarily sound.

Meanwhile, it's unlikely that free markets alone will act to prevent emissions from rising and the climate crisis from worsening. We need regulators to step in.

Along with many other jurisdictions, the UK government is considering incorporating the sustainability standards of the International Financial Reporting Standards (IFRS) Foundation into UK regulated financial reporting (see bit.ly/IEMA-blog), and it's also considering the future design of the SECR framework. The IFRS standards include scope 3 emissions, so the recent consultation focused on the benefits, costs and practicalities of scope 3 reporting and the success of SECR.

IEMA's climate change and energy steering group held two workshops to discuss the consultation. Its first conclusion, on scope 3, was that scope 3 emission data collection is challenging even for experts. For instance, it's difficult to define boundaries within complex supply chains, and once they have been defined it can then be impossible to acquire data from suppliers and clients. However, if an organisation starts on this process and then repeats it from one year to the next, it will have a very good method for understanding its progress on emissions reduction. In other words, while scope 3 reporting isn't useful for comparing one company with another, it is an excellent corporate emissions management and reduction toolkit.

The second conclusion, on SECR, was that its value may be diminishing. This is because it's optional to implement any actions that are identified in SECR reporting, so any companies that were minded to take action have probably already done so, and companies that have not yet taken voluntary action probably need a regulatory push. Companies in both groups by now will most likely view SECR reporting as a tickbox exercise.

IEMA's recommendations were:

- The implementation of IFRS standards is a great moment to take a holistic view of what reporting is supposed to achieve and to design a new framework focused on this outcome.
- Acknowledging the difficulties in obtaining data from external organisations, larger companies should be encouraged to support smaller companies in this exercise.
- That all guidance be in language that is as clear and unambiguous as possible to help companies to comply.
- That education and skills development be at the heart of any new regulations.

See bit.ly/scope3reporting for details

CONSULTATION

IEMA responds to consultation on Scottish Biodiversity Strategy

BY LESLEY WILSON

In 2022, the Scottish government published a biodiversity strategy that aims for Scotland to be nature positive by 2030, and to restore and regenerate nature across Scotland by 2045. The document sets out the vision, outcomes and 33 priority actions to achieve this. The strategy is underpinned by a series of five-year delivery plans.

In 2023, the Scottish government set out its proposed plans to deliver the strategy in a consultation document: 'Tackling the Nature Emergency – consultation on Scotland's strategic framework for biodiversity'. This is the first five-year delivery plan. IEMA brought together members and key stakeholders working in Scotland, to create a response.

In its response, IEMA put forward several recommendations that it believes would accelerate restoration and regeneration, protect nature on land and sea beyond protected sites, support vulnerable species and habitats, unlock investment in nature, and support the development and delivery of statutory targets.

The implementation of the Scottish Biodiversity Strategy offers an opportunity for government to work with businesses and landowners. Public and private organisations could be encouraged to share data that could be collated, managed and freely available through an online depository to facilitate its use and promote good biodiversity management.

A platform to make it easier to create partnerships between business and those offering specific biodiversity expertise, such as NGOs, would make partnerships accessible to all sizes of business, again supporting biodiversity activities. Stakeholders, especially in farming, fisheries and forestry, but also in projects such as wind farms and infrastructure, should be included in developing actions that are practical and motivating.

Collecting data is hugely important in mitigating nature loss. Ongoing public investment in monitoring and data collection in the long term will be essential to support the continued availability of up-to-date information into the future. A system for collecting data is needed, perhaps using 'A Review of the Biological Recording Infrastructure in Scotland' by the Scottish Biodiversity Information Forum as a guide.

Baseline measurements are critical to the success of the biodiversity strategy and should either be set across the strategy as a whole or within individual parts of it.

The nature investment market needs to be demonstrated (including what return on investment can look like) and structured transparently so that organisations can have confidence to invest in this market. The actions to drive investment must include a public-private investment component, and it should be easier for companies to invest and commit to providing biodiversity improvements, including a mechanism to link buyers, sellers and brokers, with information on how to find them, and who to trust.

IEMA welcomed the commitment to publish a plan for marine and coastal ecosystem restoration, including prioritising habitat and locations by 2025. However, marine protected areas and highly protected marine areas cannot be left out of any implementation plan for the Scottish Biodiversity Strategy, as they currently are.

Targets were not included in the consultation document. Statutory targets will drive actions but must also be underpinned by further requirements, including on delivery. It would be helpful to align targets broadly with those of other nations to make it easier for all organisations – from pension companies buying biodiversity credits to a business trying to be nature-positive – to implement nature-positive actions.

Key to the strategy's success will be clarity and consistency in the final document around what's being asked for (targets and requirements), by when, of whom (who is responsible), and according to what standard of measurement (where applicable). Priority actions need to be identified and to be clear.

The next steps will be for the Scottish government to collate and consider the responses, and other available evidence, and to then produce an analysis report. **For the full IEMA response, visit www.bit.ly/ScottishBiodiversityStrategy**

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PUBLICATIONS

IEMA and the Institute and Faculty of Actuaries update guidance on climate-related financial disclosures

BY CHLOË FIDDY

In 2020, IEMA and the Institute and Faculty of Actuaries (IFoA) published their first joint guidance paper for users of climate-related financial disclosures.

Since then there have been many developments in climate-related financial disclosures, which are being adopted by growing numbers of organisations. Last year, the International Financial Reporting Standards (IFRS) Foundation published new standards on sustainability and climate disclosures, which are set to be adopted by financial regulators around the world, and the Taskforce on Climate-related Financial Disclosures (TCFD) recommendations have been formally rolled into the IFRS frameworks.

Given all this activity, it was high time to update and republish the guidance, incorporating new considerations for users of these disclosures. While the guidance is primarily written for the financial professional, the content will also be of value to other stakeholders who have an interest in the reports that companies publish. The guidance will also be useful to report writers, offering them an insight into the ways in which reports will be read, and perhaps encouraging them to include from the outset the sort of information that financial readers will be seeking.

As with the previous edition, this guidance is a result of collaboration between specialists, which is essential if we are to collectively address the systemic risks that the world faces. The new guidance gives IEMA members best-in-class and up-to-date information on a topic that is constantly evolving in the sustainability sector.

The guidance will be published in the first quarter of 2024

PUBLICATIONS

New sustainable finance journal kicks off with focus on competency and skills

BY RUFUS HOWARD

In January, IEMA published volume 1 of its new *Sustainable Finance Impact Journal*. Titled 'Competency, Skills and Certification in Sustainable Finance', the first volume is the start of a new series that takes inspiration from the long-running *Impact Assessment Outlook Journal*, now on its 19th volume.

The *Sustainable Finance Impact Journal* follows the creation of IEMA's Sustainable Finance Network, established in 2023. The network is led by a 15-member steering group, which aims to enable the flow of information and knowledge-sharing between investment and sustainability professionals in a way that helps address some of the most significant policy challenges concerning the natural environment, social inclusion and governance.

Each volume of the new *Sustainable Finance Impact Journal* will look at a different topic within the field of sustainable finance, with the first

volume bringing together a collection of seven articles on competency, skills and certification, following on from a member webinar on the same topic in October 2023.

With insights from professionals at the highest level, volume 1 reflects not only the intense need for finance to embrace sustainability but also what is happening now to support the shift. In the latter category, there are articles on the first Sustainable Finance Education Charter, a case study of International Finance Corporation's approach to sustainable finance, a reflection on the importance of sustainability from investment banking, and an overview of various courses available to support the development of competent experts.

The role of the competent expert is further examined in the intersection of sustainable finance and the social and health dimensions of projects; perspectives which exemplify clearly the dangers of competency greenwashing.

Volume 1 describes a very clear need for deep and broad knowledge about sustainability in finance as well as for deep and broad knowledge about finance in sustainability.

The journal can be accessed at www.bit.ly/Finance-Journal

A DYNAMIC FORCE

Lisa Pool reflects on the highlights of the past year and what they mean for the future

Each year, IEMA continues to grow as a dynamic and influential force within the sustainability landscape, despite challenges in almost every industry. In 2023, we saw an 11% increase in individual memberships, reaching a total of 21,813 by the year's end. This expanding community shows that the profession is growing in credibility, with robust professional accreditation at its heart. The attendance of 3,187 professionals at our award-winning IEMA Connect 2023 conference and an impressive 11,870 registrations for our webinars underscore the value members place on continuing learning and networking, and demonstrates a keen interest in staying informed and engaged with emerging sustainability topics.

Green skills development continued to be a key focus for us in 2023. The final global stocktake at COP28 refers to the necessity of skills development and training to tackle climate change, which we, and more than 40 other organisations, campaigned for throughout last year. This proactive campaign, to ensure that negotiations recognised the crucial role of green skills and jobs in tackling the world's climate crisis, emphasises IEMA's commitment to influencing global discussions on climate action.

Some 7,407 individuals took our certified training courses in sustainability and environmental management, a 6% increase on 2022, signifying a commitment across industry to building expertise in sustainable practices. The addition of 3,007 new members via training courses, comprising 2,164 AIEMA and 843 PIEMA members, highlights the importance of education in our membership growth.

Other initiatives, such as the launch of the Green Careers Hub's second phase and the collaboration with Stickerbook and CBRE – both nominated for a 2024 edie award – are already working hard to foster a skilled and informed workforce through diverse content and innovative approaches to education.

The effort and resources invested in the IEMA jobs board (www.iemajobs.net) exemplify our commitment to supporting individuals in their career journeys in the sustainability and wider environment sector. The growing number of advertised roles showcases the board's effectiveness in connecting jobseekers with opportunities in these fields.

Throughout 2023, IEMA's direct impact could be seen through training, education and workforce development. But its biggest, furthest-reaching impact is consistently made through our individual members, who use IEMA to learn, grow and network. Each guidance document, webinar, regional event or new toolkit provides valuable resources and examples of best practice that unite our profession across the globe.

The growth in membership and educational initiatives solidify IEMA's position as a key player in shaping the future of environmental management and sustainability practices. The range of engagements, from events and webinars to educational courses and media presence, reflect a multifaceted approach to creating a positive impact in the field.

LISA POOL AIEMA is head of marketing at IEMA

2023 in numbers

11,870
registrations for IEMA webinars

81
IEMA accredited courses provided by 40 university partners

5,000+
bookings for 107 events hosted by IEMA's regional networks

3,187
professionals took advantage of the learning opportunities at IEMA Connect 2023

21,813
individual members, an increase of 11% since the end of 2022

3,007
new IEMA members via training courses, 2,164 AIEMA and 843 PIEMA

In celebration of diversity

Caris Graham on the Diverse Sustainability Initiative's first in-person event

Professionals from across the environment and sustainability sector came together in London for the Diverse Sustainability Initiative's (DSI) first in-person meeting on 22 November, an event kindly hosted by Bates Wells.

Organised by IEMA and chaired by its CEO, Sarah Mukherjee MBE, the aim of the event was to create a tapestry of connection, learning and advocacy, all woven under the banner of equality, diversity and inclusion (EDI).

Drawing together a diverse cohort of around 30 attendees, it marked a significant stride towards fostering collaboration and support within the environmental profession. The day was filled with enlightening workshops, updates on the People of Colour and LGBTQIA+ networks, plus some valuable insights and networking opportunities.

The event's core purpose resonated with the heartbeat of EDI: the mission to connect partners and networks and cultivate a nurturing, inclusive and diverse profession. The day began with a compelling keynote address by Kyle Hefford, a solicitor at Bates Wells, who delved into the legal nuances of equality within organisations, emphasising its profound importance.

As well as catering for DSI partners, the event embraced the People of Colour and LGBTQIA+ network members, reflecting the broad audience it aims to serve. Partners including CEOs, human resources professionals and EDI leads participated in a discussion on 'safer organisational spaces and anti-oppressive practices', facilitated by Lou Chiu, an external EDI consultant.

Self Space, an organisation specialising in therapy, also delivered a session on 'rewriting our narratives' to the People of Colour and LGBTQIA+ networks. This explored the significance of managing inner voices, especially when facing imposter syndrome and other barriers unique to those from underrepresented backgrounds.

Feedback from attendees was overwhelmingly positive. One member said: "It opened my eyes to the impact that being from an underrepresented background has had on me; the workshop was very impactful, and I felt that I wasn't alone." Another participant, a DSI partner, said: "The DSI worked as an amazing facilitator of change. I feel that I have learned so much from not only the workshops but by connecting and hearing what others are doing in this space."

"The event's core purpose resonated with the heartbeat of EDI: the mission to cultivate an inclusive and diverse profession"

Combined with the keynote speaker and valuable networking, the event left an indelible impression, cultivating a collective recognition of the pivotal role of EDI in the workplace.

A significant takeaway was the undeniable power of face-to-face connection. In an era increasingly dominated by digital interactions, this gathering served as an important reminder of the deep impact personal connections can have in advancing the cause of EDI. Emotional moments shared during the event underscored the continuing need for dedicated efforts in creating inclusive spaces.

IEMA has acknowledged the transformative impact of hosting such a crucial event in person. The intention is for this to become an annual tradition, open to all DSI partners and members of the People of Colour and LGBTQIA+ networks. For those interested in joining as a partner or participating in one of the networks, detailed information can be found on the DSI website. The success of the first face-to-face event not only strengthens the commitment to EDI within the community, but also highlights the potential for future collaborations and growth.

In conclusion, the DSI's networking and workshops event was a celebration of diversity, a platform for education and a testament to the transformative power of human connection. As the community sets its sights on the future, this event has left us more eager to create a more inclusive environmental profession.

Kyle Hefford opened the DSI event, which was chaired by Sarah Mukherjee MBE, right

CARIS GRAHAM (she/her) is Diverse Sustainability Initiative officer at IEMA www.diversesustainability.net

Tree-planting is offered as a panacea for global warming but, unless handled correctly, it might actually have the opposite effect. **Tom Pashby** reports

Planting trees has entered the public psyche as an overwhelmingly good thing to do. Indeed, the marketing pitch for some products and services now involves the retailer pledging to plant a tree for every x number of units sold.

Trees are generally great! They can host massive communities of animals and plants, they can provide a swathe of ecosystem services, such as flood defence and habitat creation, and their fruits and wood can produce economic benefits. And, of course, looking at a tree can improve the viewer's mental health.

However, all this presents an oversimplification of the impacts of tree-planting when you take it to the regional, national or international scale, especially in respect of the climate and biodiversity emergency.

Reports from the Intergovernmental Panel on Climate Change (IPCC) include BECCS (bioenergy with carbon capture and storage) as an assumed component of many carbon-budget scenarios. Some of these scenarios involve planting trees in areas that are many times the size of India.

Tree-planting in enormous quantities could result in carbon dioxide being sucked out of the atmosphere to allow for continued burning of fossil fuels, to keep us within a 1.5°C global heating scenario, as called for by the Paris Agreement. It's as good an idea as any other form of geoengineering. Other proposals include huge mirrors in space to reflect the sun's energy back into space, or pouring iron filings into the ocean to promote the growth of CO_2-eating organisms.

"BECCS sends a message that tree-planting might be the silver bullet that saves us from a dangerously heated world"

But they all come with downsides. Just because trees have a good public image doesn't mean they are perfect.

Planting trees on that scale would probably be disastrous for local people and ecosystems. They could easily be monocultures – as we see in the cereal-growing regions of the US and other agricultural countries. Having huge swathes of land dominated by a single type of organism would displace people who live there and would change the local climate.

The situation I've described is already happening, albeit in a more piecemeal manner. A significant proportion of carbon offsetting uses tree-planting to create carbon credits. If it's done correctly, tree-planting as a negative emissions technology could be a legitimate form of climate action. However, there are already too many examples of inappropriate species of tree being planted in an inappropriate way and then not looked after long enough for a forest to grow.

At least 7,500 trees and shrubs planted next to a new road in Norfolk were found to have died this year because they were put in the ground but then not cared for.

It's not just human malpractice that can lead to tree-planting ending in failure. Extreme weather can wipe out woodlands and leave ground unable to support trees.

Uncertainty around whether a tree will grow to maturity after being planted is a major risk when thinking about carbon offsetting on the path to net zero. Carbon offset creators and brokers are aware of this.

This is one reason why carbon offsets have a bad name. An individual or an organisation can buy carbon offsets, some of which can be linked to a physical instance of a carbon sink, such as a new forest, and then that forest can be wiped out, at which point the buyer of the carbon offset may have already put more carbon dioxide into the atmosphere.

It's not just the physical risk to trees that creates problems for those in the offsetting sector. There's also administrative and financial risk. One tree-planting project can be so far removed from the final buyer, both in terms of geographical distance and supply chain bureaucracy, that the trees (which might die) could be counted more than once towards a carbon-accounting balance sheet.

The carbon credit market is growing, but I worry about the inclusion of BECCS in IPCC scenarios, because it sends a message to governments and corporations that tree-planting might be the silver bullet that saves us from a dangerously heated world.

It takes decades for trees to grow to maturity. There's an old saying that the best time to plant a tree was yesterday. And that is true. But we need to make sure we are planting them in a responsible way and with due care and attention given to local communities of people and wildlife.

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TOM PASHBY AIEMA is a freelance journalist

PUTTING DOWN ROOTS

Ajirioghene Samuel looks at some exciting tree-planting initiatives, offering nature-based solutions to climate change impacts

A functioning forest embodies the stability of nature and its resources. Currently, the danger of losing tree species to deforestation and anthropogenic uses has become a key driver for tree-planting initiatives. On average, about 30 to 40 years is required for a tree to attain full maturity, but fewer trees reach their maturity in today's climate.

Trees provide vital services and materials, such as paper, timber, greening of cities, and many others. Recently, cleaning our polluted air and forest reclamation have become priorities. Around the world, trees are more crucial than ever for a sustainable future. This, along with other drivers, has made tree-planting one of the most popular nature-based solutions we have today. Let's look at some of the major tree-planting projects in recent times.

Planting trees in Sudan as part of Africa's Great Green Wall initiative

XINHUA/ALAMY STOCK PHOTO

Happier and healthier

The Northern Forest is home to one of the largest tree-planting projects in the UK. The aim of the scheme is to plant 50 million trees and transform the landscape of the formerly scarce woodland. The project also aims to create new jobs, reduce the risk of flooding, sequester thousands of tonnes of carbon and create more resilient landscapes to encourage nature recovery and make people happier and healthier.

Generally, in the UK there is an upwards trajectory of tree-planting programmes to achieve net zero by 2050, reduce the impact of climate change and turn the tide on biodiversity decline.

In Germany, Mediterranean trees are being planted to withstand climate change effects such as dry seasons and other extreme climatic conditions. In France, there are various initiatives to support local actions to preserve rural trees, aiming to plant/preserve one billion trees by 2030 to capture carbon and improve biodiversity. Other countries such as the Netherlands, Denmark, Finland and Ireland have tree-planting initiatives as national projects.

The US has invested billions of dollars in programmes such as One Tree Planted and Plant-A-Tree, among others, to propagate tree-planting in various states. These programmes together are responsible for more than 100 million trees being planted across Texas, California, Florida and other states. The Pine Forest, once North America's largest, is also undergoing a full recovery through tree-planting and reclamation programmes to save species and biodiversity.

Endangered species

In Asia, trees are being planted to recover habitats that are necessary for endangered species. Singapore has committed to planting more than one million trees by 2030. Countries such as India, Indonesia, Malaysia, and the Philippines have embarked on major initiatives to restore land through tree-planting, aiming for a combined total of 47.5 million. China alone is on a mission to plant seven billion trees in the same timeframe to combat deforestation and climate change.

A particularly exciting tree-planting project ongoing in Africa is the Great Green Wall initiative by the African Union to reverse desertification of the Sahel savannah. East and West Africa are currently engaging in this initiative by planting over 16 million trees and counting.

Communities and governments are coming together to create mandates for tree-planting in order to combat climate change through nature-based solutions. This suggests that planting trees is no longer just an option but a necessity for a sustainable future. Tree-planting is a simple yet powerful way to address climate change and its associated environmental and social challenges. It is an accessible solution that can be implemented at both a local and global level to make a meaningful impact on the planet's health.

AJIRIOGHENE SAMUEL AIEMA is an environmental and social risk management officer at Guaranty Trust Bank, Nigeria

From ESOS to CBAM… Legal expert **Neil Howe** provides some acronym explanations in the latest round-up of environmental legislation

The year has started as it means to go on, with some significant changes to legislation that will affect organisations' compliance.

Waste disposal requirements

Welsh government ministers have published legislation that will create new requirements relating to waste separation for collection and the ultimate disposal of certain types of waste streams. It will come into force on 6 April 2024, leaving companies four months to prepare for the changes.

The Waste Separation Requirements (Wales) Regulations 2023 set out how commercial premises in Wales will need to separate their waste. Certain recycling waste streams, such as glass, metal and plastic, and food, will need to be presented separately for collection and must not be mixed on collection.

In addition, the Prohibition on the Incineration, or the Deposit in Landfill, of Specified Waste (Wales) Regulations 2023 make amendments to the environmental permitting regime to include the above waste streams in the types of specified waste that are prohibited from being incinerated or sent to landfill.

tinyurl.com/3w9c8bh8

ESOS regulations amended

The Energy Savings Opportunity Scheme (Amendment) Regulations 2023 came into force in 2023 and made important amendments to the Energy Savings Opportunity Scheme (ESOS), with the aim of encouraging participants to go beyond just auditing their energy use and take action on their findings to make energy savings.

The reforms largely follow those set out in a public consultation in 2021-2022 and include strengthening and standardising the requirements for audits; improving the quality of audits; and requiring public disclosure of ESOS data and high-level recommendations by participants. Significantly, the amendments also extend the compliance date for Phase 3 until 5 June 2024.

tinyurl.com/54cmdj84

CBAM announced

The UK government has confirmed that a UK Carbon Border Adjustment Mechanism (CBAM) will be implemented by 2027. In 2023, the government consulted on the adoption of policies to address "carbon leakage risk to support decarbonisation".

CBAM is intended to mitigate carbon leakage risks by ensuring that imports of products that face a cost of carbon under the UK Emissions Trading Scheme pay an equivalent charge at the border. It will initially apply to imports of emissions-intensive industrial goods, including aluminium, cement, ceramics, fertiliser, glass, hydrogen, iron and steel.

tinyurl.com/3yh28amj

IN COURT

A record £1m donation has been paid by Yorkshire Water following a pollution incident at a watercourse in Harrogate. Such donations are a form of civil sanction, where companies can rectify damage they have caused and avoid prosecution.

tinyurl.com/yyz5mnjb

Lastly, in case law, in *John Paton and Sons Ltd v Glasgow City Council*, the operator of a vehicle repair business challenged the lawfulness of central Glasgow's low emission zone scheme, and the scheme's penalty levels.

tinyurl.com/2duddfcu

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ON THE WATCHLIST

Some key consultations have already been published, as government looks to shape the legislative landscape for 2024.

WEEE reforms

Defra is seeking views on proposed reforms to the Waste Electrical and Electronic Equipment (WEEE) Regulations 2013. The aim is to raise levels of separately collected WEEE for re-use and recycling and to support the drive towards a circular economy by ensuring products have a lower environmental impact.

tinyurl.com/5d5k6k5u

Water supply

The Scottish government has set out proposed policy changes for the future of the water industry in Scotland in response to the climate emergency. The proposals are designed to protect the supply of water, as well as improve wastewater and drainage services and prepare for the future impacts of climate change on them.

tinyurl.com/23mdbdf4

Energy scheme

The Department for Energy Security and Net Zero has launched a consultation on a new six-year Climate Change Agreements (CCA) scheme, which would create new target periods from 2025 to 2030, with three certification periods running up until 31 March 2033. The current CCA scheme was introduced to encourage businesses with energy-intensive processes to invest in energy-efficiency measures in return for reduced Climate Change Levy rates. It will run until 31 March 2025, with reduced rate eligibility until 31 March 2027.

tinyurl.com/3t2zwev9

NEIL HOWE PIEMA is head of writing at Barbour EHS

THE CONTRARIAN CONSERVATIONIST

As we approach the 40th anniversary of the Born Free Foundation, co-founder **Will Travers OBE** tells Chris Seekings how a new approach to conservation is needed to end animal suffering

For too long, conservationists worldwide have seen species abundance and populations as the only measure of successful wildlife protection; failing to recognise a key ingredient – compassion.

That is the view of the Born Free Foundation, a wildlife charity that campaigns to "keep wildlife in the wild" while promoting "compassionate conservation". It has helped bring about numerous changes to animal welfare policy across the globe.

Set up by actors Dame Virginia McKenna and the late Bill Travers MBE, as well as their son, Will Travers OBE, the foundation will be celebrating its 40th anniversary in March, and shows no signs of slowing down.

Speaking at a fundraiser in the Year of the Lion

Beyond zoos

"After 40 years, we've had quite a list of successes," Travers tells me. As executive president, he has seen his foundation help introduce an international ban on the ivory trade, bring an end to wild animals performing in UK circuses, ensure whales or dolphins are no longer held captive in Britain, and a great many more achievements.

"One of the things that I'm most pleased we became involved with was advocating for all EU zoos to have an operating licence, which led to some pretty profound changes," he says. "They now at least have some responsibilities for conservation and animal welfare."

Despite helping bring about this change, Travers and his foundation remain focused on a controversial goal: to phase out zoos altogether. "We know that will take 20 years, 30 years, probably beyond my lifetime, but keeping wildlife in the wild has been our slogan for the past 35 years."

I speak to him days before a thought-provoking discussion on the subject, titled *Beyond Zoos*, with a star-studded panel of conservation experts at the Royal Geographical Society in London.

Travers explained how just 4.2% of the annual income of the UK Consortium of Charitable Zoos goes to *in-situ* conservation projects. Of the 11 UK zoos that have elephants, eight have car parks bigger than their elephant enclosures.

He tells me that there are three justifications that zoos put forward for their existence: conservation, research and education. "It would be foolish to say that no one comes away from zoos feeling better informed, and more inspired to become advocates for animals, but it's a question of scale, and the jury is out on the impact zoos make from an educational point of view."

There are more than 10,000 zoos worldwide, holding millions of animals – many of which suffer terrible living conditions. "The number of species that have been successfully returned to the wild following long-term captive breeding programmes in zoos is really very, very small," Travers says. "Many zoos are beginning to gently roll back on their conservation claims."

At the *Beyond Zoos* discussion, it was also mentioned that the primary

With environmentalist Bella Lack at a campaign to stop trophy hunting

MINA MILANOVIC PHOTOGRAPHY; P NICHOLLS

Will Travers and his mother, Dame Virginia McKenna

LAND ROVER

“[Kenya has] been able to accommodate a more than doubling of the wild elephant population”

purpose of zoos is to generate profit through the exploitation of animals for the entertainment of visitors.

Naturalist and presenter Chris Packham, who was one of the panellists, said: “You cannot run a zoo where you invite people in to look at ‘exhibits’ which are ‘fun for all the family’. It’s not fun looking at a caged animal – that isn’t fun. It’s not fun for that caged animal and it shouldn’t be framed as such.”

Coexistence and compassion

The Born Free Foundation manages or funds projects related to conservation and wild animal welfare in more than 20 countries in Africa, Asia, Europe and the Americas. These projects have specific criteria for how they measure success, beyond simply the abundance of animals in a specific area.

“I wouldn’t discount species abundance and numbers, but they’re not the only way the conservation success story can be told,” Travers says. “We’ve been working in central India for 20 years to mitigate conflict between tigers and humans, and we measure success by the amount of land set aside for conservation, the number of people that have benefited from our education and healthcare work, environmental sustainability, the number of tigers in that location – which has gone up – and more.”

He explains how compassionate conservation should focus on a “co-existence approach” with resilience at the heart of it. “That means resilient wildlife populations living in resilient habitats as part of functioning ecosystems alongside resilient human populations that benefit from those natural resources without undermining the needs of others for those resources.”

Travers also highlights work by the Kenyan government and Kenya Wildlife Service as an example of compassionate conservation, which has seen the number of elephants in the country rise from 16,500 to 35,000 since the “absolute catastrophe” of ivory poaching in the 1970s and 1980s.

“Notwithstanding the challenges of living with a really large species that requires large amounts of land and food, and comes into conflict with people on a fairly regular basis, they’ve been able to accommodate a more than doubling of the wild elephant population, at the same time as the human population more than doubled,” he says. “That kind of work is where we should be putting our time, effort and resources.”

Will Travers in Kenya

"About 3% of the revenue [from] trophy hunting goes to local communities"

Dispelling a myth

In June 2021, the Community Leaders Network, which represents millions of rural Africans in six nations, accused the Born Free Foundation "of waging a campaign of disinformation against trophy hunting that will damage African conservation activities, and undermine their human rights and livelihoods".

As a result, the UK Charity Commission requested that the foundation provide evidence to support its trophy hunting campaigning. It cooperated fully with the request, and the commission later closed the complaint.

"About 3% of the revenue generated by trophy hunting goes to local communities, according to a 2013 report by Economists at Large," Travers explains. "I'm perfectly happy to argue whether it's 3% or 4%, but it is a tiny minority of the funds generated that end up at local community level. In Zimbabwe, it works out at about $2 per person, per year."

Although many believe it to be inhumane and cruel, advocates of trophy hunting say that the income it generates can help conserve land and biodiversity and control wildlife populations. "I would argue that there are better ways of conserving wildlife and supporting local people with a benign approach to conservation, as opposed to a consumptive approach," Travers says.

"We can do better, we must do better, so that would be my message to the Community Leaders Network and the communities they claim to represent, although I'm not familiar with the process by which they're elected, and how they are chosen to represent those communities."

Tough choices

Despite calling for a compassionate approach to conservation, Travers admits there are some instances where this is not always possible. On the issue of culling, he says: "If the alternative to humanely removing a number of deer from the Highlands of Scotland over a severe winter is that hundreds of deer slowly starve to death because there's not enough food for them to eat, then you will have a hard choice to make if you are truly interested in animal welfare.

Born Free highlights what happens when animals come into conflict with humans

"But it is human beings who have removed the natural predators that would normally keep deer populations in balance with their environment that has led to this predicament – the solution is certainly not an easy one."

Indeed, the State of Nature Report 2023, published last September, revealed the UK to be one of the world's most nature-depleted countries, with the abundance of wild species declining by almost 20% since 1970, and nearly one in six British wildlife species now at risk of extinction.

Travers describes the UK government's approach to animal welfare and conservation as "a mixed bag", saying he was "delighted" when the King's Speech unveiled plans to bring forward an Animal Welfare (Livestock Exports) Bill, but was "deeply disappointed" when a proposed Hunting Trophies (Import Prohibition) Bill was dropped.

He also believes that the government should pay greater attention to the protection of marine environments, and invest far more in nature, calling for the establishment of a "Natural Security Council".

"One of the few things that we can take from the pandemic – and I think the most plausible source of the crisis was zoonosis transmitted to humans from wild animals held in captivity in wet markets – is a greater appreciation of how nature is vital for our physical and mental wellbeing," he continues.

"If we don't put significant, but not insurmountable, sums of money into nature protection and conservation, then all we may have left is zoos. We might call them something else, but they will be like living museums.

"People have to come to their own decision about what the trajectory for the future is, but we must remember that it's not always about what we want as human beings. There has to be a wider context in which we live, whether it's spiritual or not; it has to feed the soul. Otherwise, we become soulless."

MOVIESTORE COLLECTION LTD/ALAMY STOCK PHOTO; MIKE DAINES

Webinar: How to assure a credible sustainability strategy

IEMA webinar time and date:
Wednesday 27th March, 1pm-2pm

Speakers:

- Chloë Fiddy, Climate Change and Energy Policy and Engagement Lead at IEMA
- Laurie Wood, Sector Lead for Sustainability at BSI
- Sarah Handley, Head of Sustainability & Environmental Governance at Siemens Energy

About:

ISO management system standards provide credible assurance to your carbon inventory, methodology, targets, and management controls. They provide a framework to ensure your company meet sustainability goals on time, and on budget. But it can often be hard to understand what is involved and even where to start.

Join our webinar to learn:

- How standards and management systems can support your sustainability goals
- The benefits and process of certifying your management system
- Siemens Energy's experience implementing management system

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The cost of net zero

Decarbonising the global economy will require a financing shift of historic proportions. **Vivienne Russell** assesses the scale of the challenge, the barriers and the opportunities

Setting out his strategy for the UK's transition to a net-zero economy by 2050, then prime minister Boris Johnson painted a picture of a green and sustainable future, with all the pleasures and conveniences of our current way of life and no "hair shirts".

With typical optimism, Johnson wrote in the 2021 strategy: "We will still be driving cars, flying planes and heating our homes, but our cars will be electric gliding silently around our cities, our planes will be zero emission, allowing us to fly guilt-free, and our homes will be heated by cheap, reliable power drawn from the winds of the North Sea."

The UK aims to position itself as a global leader on net zero. Even with some of the policy dilutions sanctioned by current PM Rishi Sunak, there's been no resiling from the headline target of hitting net zero in 2050. Sunak said he was "absolutely unequivocal" about that.

But moving to net zero will be a global effort and require every country and all sectors of the world economy to play their part. There is some good news in that the global consensus about the need to transition away from fossil fuels is strengthening. There was a breakthrough of sorts at the COP28 summit in Dubai when, for the first time, all countries agreed to a text that backed a just, equitable and orderly transition.

Paying for transition

With the political consensus for net zero solidifying comes the hard work of making it happen – and, importantly, paying for it.

Energy transition, which requires the construction of new infrastructure to

generate, distribute and store power alongside technologies to remove and store carbon from the atmosphere, will consume huge amounts of money.

"Energy transition is extremely capital-intensive. Maybe the most capital-intensive economic shift that the modern human history has [undertaken]," says Dr Ruggero Gramatica, an honorary research associate at the University of Oxford's Institute for New Economic Thinking.

He tells *Transform* that it will require "a huge amount of money" that must come from both public and private sources. "One of the big recommendations across the board has been to make sure that public and private money will come into play."

> "With the political consensus for net zero solidifying comes the hard work of making it happen – and paying for it"

So what will it cost? The figures involved can be difficult to forecast and tricky to grasp. For the UK, the Climate Change Committee (CCC), which advises the government on emissions targets, has put total net costs across all sectors of the economy at £321bn. This will involve £1,312bn of investment costs, largely offset by £991bn of operating savings.

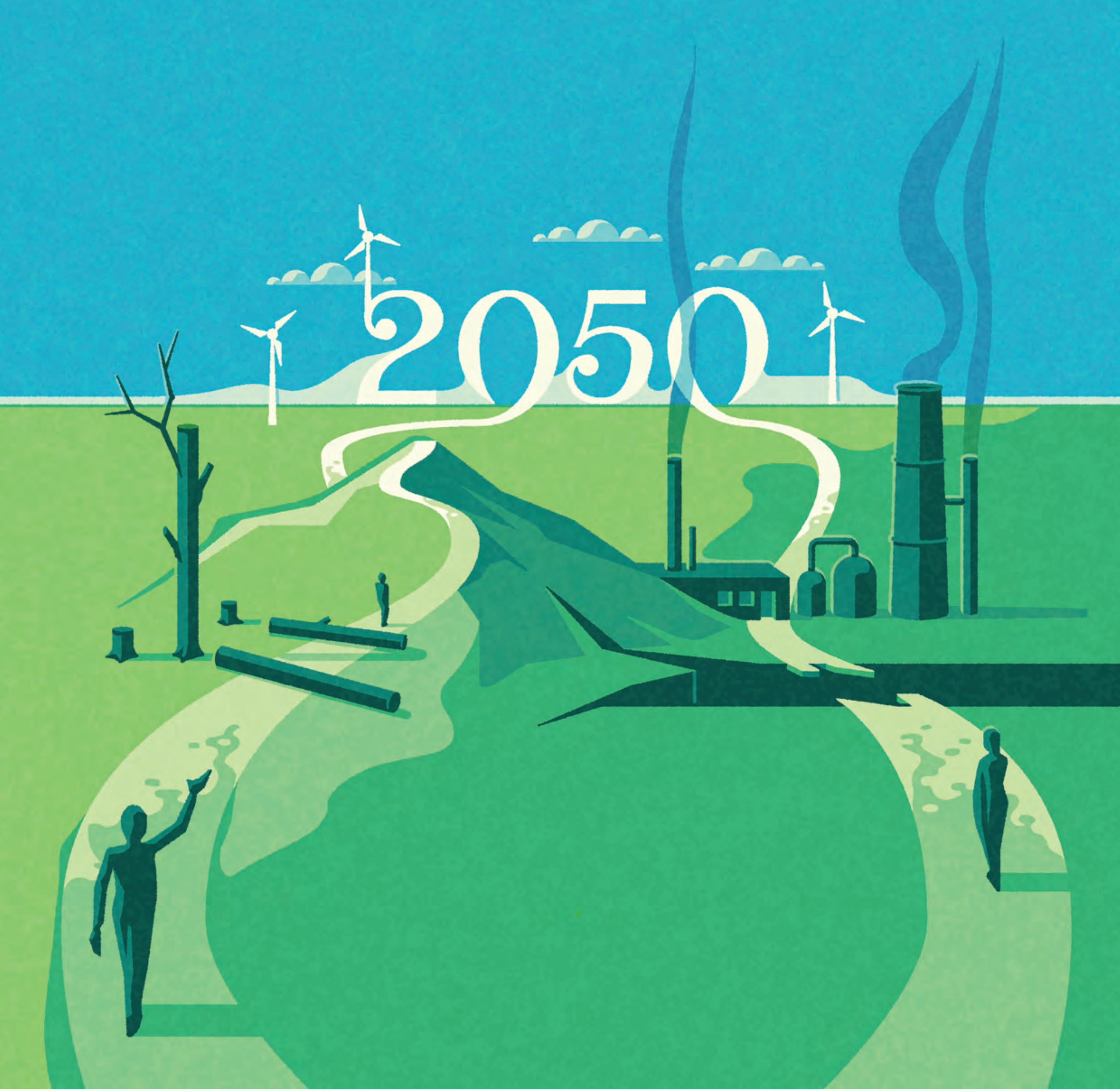
Despite these large numbers, net-zero transition is affordable, says Laura Cunliffe-Hall, policy manager at the Institution of Civil Engineers.

There is a need to step up the financing, however. Just £10bn of public and private investment was directed towards low-carbon projects in the UK in 2020, she says. "The CCC has calculated that this needs to rise to about £50bn per year by the late 2020s – mostly on transport, renewables and buildings – and stay around that level until 2050. We need to act. Delay will only increase the cost."

Globally, the requirement is something like $3.5trn in investment in technology, infrastructure and assets every year between now and 2050. To put that in context, that's around one-seventh of the US economy, by far the world's largest, funding net zero every year.

For those looking closely at the financing challenge, the message is blunt. Accounting for Sustainability (A4S), a charity founded in 2004 by King Charles, brings together the global finance community to help shift policy and practice in a direction that supports sustainable environmental outcomes.

I T S/SHUTTERSTOCK, MATT KENYON/IKON IMAGES



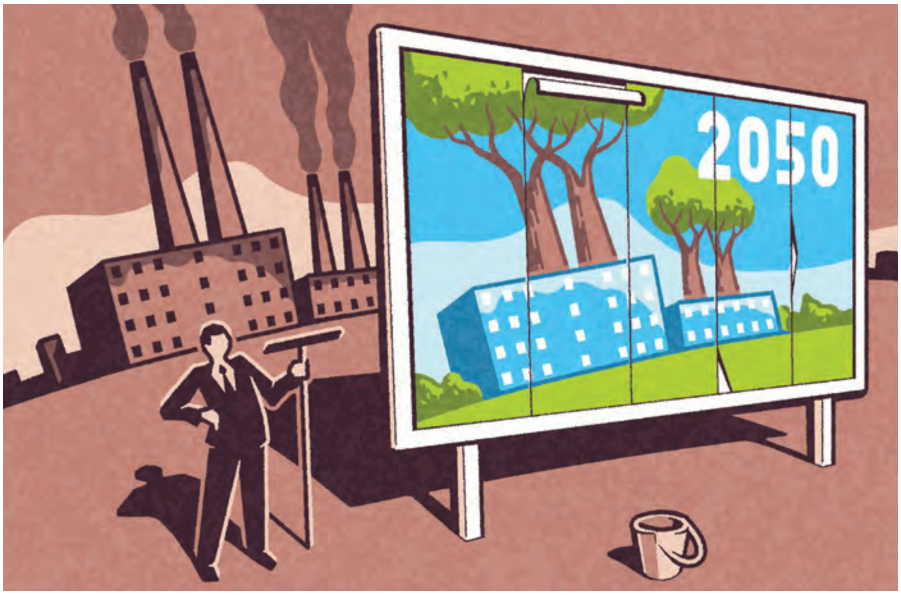
According to Kerry King, head of capital markets and fundraising at A4S, things are not moving quickly enough and, on current numbers, nothing is adding up.

"We have had a flurry over the past two or three years of corporations in the financial sector committing to net zero, but the transition is not moving to the scale and to the pace that we need to be able to align to [limit the global temperature rise to] 1.5 degrees," she says.

Of course, the challenge cannot only be viewed through a UK or western lens. Transition to net zero is also dependent on the developing world transitioning. Emerging markets – those in the developing world – need $95trn alone.

Much hope is invested in the role played by so-called concessional finance, provided by multilateral development banks (MDBs). These are government-backed non-profit banks, such as the World Bank, the Asian Development Bank and the African Development Bank, which support economic advancement in poorer nations and regions. They provide grants and loans for infrastructure and business expansion, alongside technical support and training.

Green projects are an important part of MDBs' mission. For instance, the Asian Development Bank has approved a £50m loan package for Cambodia to help the



MATT KENYON/IKON IMAGES

> "Many point to blended finance as a promising model. This sees the public and private sectors pool funds"

country transition away from fossil fuels. In November 2023, the bank agreed a $200m deal to help Bangladesh, which is heavily reliant on natural gas and has decaying infrastructure, to shift to a system of smart metering, reducing leakages and emissions.

But concessional finance accounts for just $2trn, according to King, and can't do all the heavy lifting alone. She agrees with Gramatica that the private sector must play its part, but warns finance isn't flowing in this direction fast enough.

Private investors can be deterred from funding projects in the developing world because of the associated risks – actual and perceived. Countries that are politically unstable, vulnerable to conflict or prone to corruption are not attractive destinations for private finance. Connected to this are stricter finance regulations and higher capital requirements around emerging market investment, which can act as a disincentive. There's also the view – mistaken, says King – that there is a lack of bankable projects to invest in. Getting investors and those devising and developing energy transition schemes on the front line to connect and talk to each other can be a challenge.

A4S is calling for change in both attitudes and the language used about financing net zero. "We need to change the rhetoric from development to investment," King argues. "To give an example, 60% of renewable energy assets are in Africa, so this is an incredible investment opportunity. But we still talk about the need to plug the investment gap in emerging and developing markets as a developmental thing as opposed to an investment market."

Reasons to be cheerful

Despite frustrations with the slow and stuttering start, there are some reasons to be optimistic. There are many good-practice examples to learn from and we're beginning to see real success stories.

Many point to blended finance as a promising investment model. This sees the public and private sectors pool funds and has the benefit of giving investors confidence, as their government partners act as a buffer, allowing them to take on risks they might not otherwise be able to.

According to Cunliffe-Hall: "One innovative blended finance scheme is the Dutch Fund for Climate and Development – a consortium that enables private sector investment in climate adaptation and mitigation in developing countries, including through nature-based solutions."

The Treasury-backed UK Infrastructure Bank, established in 2021, has £22bn to invest in UK-based projects that advance the journey towards net zero and crowd in private finance. Of the £1.9bn in investments it has made to date, it has supported a lithium mine in Cornwall and a rewilding project in Scotland.

There are other success stories. "In early October 2022, the London Stock Exchange became the first major stock exchange to set listing rules for companies that finance carbon-reduction projects, as part of efforts to grow the market and make it more transparent," Cunliffe-Hall observes.

Both she and King highlight transition plans, which set out how businesses are going to align their operations towards net zero and are "hugely important", says King. They are effectively strategic exercises that chart a business's path to net zero, scope out where the additional finance is coming from or how their capital model might have to change. All this works to give their investors and other stakeholders confidence.

Transition plans also illustrate how finance's role isn't just about coming up with the funding for net zero but in deploying its thinking, rigour and processes towards this goal inside businesses. King highlights an interesting evolution in the potential for finance teams to grasp and own the corporate net-zero agenda.

"Organisations should leverage their CFO, their finance team and the skill set they have to ensure the processes they use for gathering and reporting financial information are also used for gathering and reporting transition plan information," she says.

Investing in a carbon-neutral future is everybody's business. Returning from COP28, King highlights a "marked change" in the delegates representing the investment sector. This time, chief sustainability officers were joined by CEOs, chairs, heads of equity, insurance representatives and others.

"It's becoming so mainstream. That's one element I would say is a real positive."

VIVIENNE RUSSELL is a freelance journalist

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Climate in the courtroom

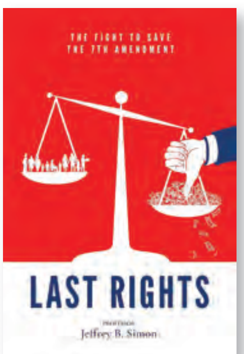
Fossil fuel companies may soon be forced to pay out billions for their role in the climate crisis. Trial lawyer **Jeffrey B Simon** tells Chris Seekings about his groundbreaking lawsuit in the US

Jeffrey B Simon has filed a lawsuit against fossil fuel companies in a bid to hold them to account for damage to the environment

In June last year, a climate lawsuit was launched seeking nearly $52bn in damages from some of the world's largest fossil fuel companies for their role in causing an unprecedented 'heat dome' event in Oregon that killed scores of people in 2021.

Trial lawyer Jeffrey B Simon, who filed the lawsuit, alleged that companies including ExxonMobil, Shell and Chevron were responsible because of their role in driving climate change, and claimed that they "put out an enormous amount of disinformation so that their business activities and their wealth creation would not be interrupted".

He also made headlines in 2021 after winning an historic $2.75bn+ settlement with Johnson & Johnson and other pharmaceutical giants for opioid harm reduction in Texas.



In his latest book, *Last Rights: The Fight to Save the 7th Amendment*, Simon explains how corporate interests have sought to undermine the US civil justice system and prevent citizens from holding big business to account for the damage they are doing to human health and the environment.

Why is the Seventh Amendment in the US so important in the global fight against climate change?
The Seventh Amendment is the right to trial by jury in any civil dispute worth more than $20. Our founders believed that those legal disputes should be resolved by common folk but, unfortunately, in recent years, powerful corporations have been very successful in compromising lawmakers with financial contributions and persuading them to pass laws that restrict the rights of people to access the jury system when they have legal disputes with big corporations that cause them harm.

Could you give me an example of this?
It really began when George W Bush was governor of Texas, and wanted to run for president. With his political strategist, Karl Rove, he championed laws for large industries such as gun manufacturers and tobacco and chemical companies, which would help immunise them from alleged wrongdoing – he became the top reformer-in-chief.

For example, in 2005, he passed a law which makes the gun industry essentially immune from civil liability from gun violence. At that time, we had a little over 100 million guns in the US for a population of just under 300 million. Now, we have a population of 330 million people, but more than 425 million guns.

In your book, you argue that similar laws have been passed for fossil fuel companies to avoid accountability for climate change. What is happening with your climate lawsuit in Oregon?
The defendants are carrying out a delay strategy, which we knew they would because they have done it in previous climate cases. They have attempted to move the case to federal court as they believe they're more likely to get a better jury, or avoid one altogether. However, last month, the Supreme Court allowed the state of Minnesota's climate case to remain in state court. If we prevail in our efforts to return our case to state court, the defendants will file appeals of that ruling. After that appellate process is completed, the defendants will move to dismiss the case and argue that they don't owe any legal duty to our clients in any respect. Their goal is to avoid a jury trial altogether, especially one in state court, or to delay facing a jury as long as possible.

Large corporations also often look to impugn the civil justice system and the lawyers that represent claimants as bad for business and therefore bad for the American economy. Those claims are empirically false and the theme itself is a scam intended to make polluting industries and reckless companies financially unaccountable for the harm they do.

"We are seeking $50m in past damages, $1.5bn dollars in future damages, and $50bn for adaptation implementation"

You're seeking nearly $52bn in damages. How did you arrive at that figure?
The heat event itself caused more than $50m in economic damages. What this county needs to do to prevent more loss of life from extreme heat events is invest in infrastructure to make it more heat resilient – essentially, adaptation. It'll take more than $50bn to do it, but what we've asked the court to do is administer a fund, which is paid for by the defendants, to provide resources for adaptation.

It will take many years to implement such a plan, and extreme heat events will occur in the interim. Therefore, we are seeking $50m in past damages, $1.5bn dollars in future damages, and $50bn for adaptation implementation.

Some scientists are reluctant to attribute specific weather events to climate change. How do you intend to get around that in your evidence?
Extreme heat is one of the impacts most attributable to carbon pollution based on existing science. Even before our clients contacted us, several peer-reviewed studies attributed this event to anthropogenic climate change. One of the studies said that the event would have been virtually impossible in the absence of carbon pollution; and another said that carbon pollution made it 150 times more likely. The science is particularly strong in relation to this event because extreme heat of this magnitude in the Pacific Northwest is totally anomalous and does not occur in the absence of carbon pollution affecting climate.

Are there many other climate litigation cases being brought in the US?
There are 40-50 climate accountability cases filed in the US on behalf of governmental entities. California filed one recently, which would suggest that we'll see a lot more of them. What makes our case different is that most of these cases allege damages from climate change in a general sense, whereas ours is specifically about an extreme weather event. I believe it's the only one that is about an extreme heat event. We're right on the science, and we are confident that we can prove our core allegations. I think the case will have a big impact.

You helped secure billions of dollars for Texas from pharmaceutical companies following the damage caused to victims of the opioid crisis. How did you get involved with that?
Some years ago, when counties around Texas and other parts of the country were looking at whether their legal rights had been violated in relation to having to pay enormous sums of money for the opioid epidemic, my firm was one of the ones they consulted because we have done defective drug cases before and have represented large groups of people who have been harmed collectively. The oversupply of opioid drugs in America has caused enormous harm to individuals, families and communities. Opioid prescription drugs, like fossil fuel emissions, are federally regulated, but federal laws don't immunise industries that mislead the public about the harmful impacts of what they're selling or doing.

In opioid litigation, drug company defendants claimed that our state law claims were pre-empted by the existence of federal regulations, but that argument failed. Over time, the prospect that our drug companies would face a jury persuaded them to think about settling – we have secured just shy of $2.8bn and are still pursing claims against other defendants. Oil company defendants in our climate case will, too, argue that state law claims are pre-empted by the existence of federal regulations, but I believe those contentions will fail, and those defendants will then have to consider how dimly a jury may view their business practices.

You can order *Last Rights* from jeffreybsimon.com/lastrights

Accounting for nature

The crisis engulfing nature poses a massive risk to the global economy. **Huw Morris** reports on how the finance sector is adopting new measures for disclosing business activities and channelling investment

BORIS SÉMÉNIAKO/IKON IMAGES

Partha Dasgupta sums up the global crisis confronting nature succinctly. The University of Cambridge economics professor and author of a landmark review for the UK government on the economics of biodiversity says maintaining humanity's current way of life needs 1.6 Earths.

The past few decades have taken a "devastating" toll on nature. Populations of mammals, birds, fish, reptiles and amphibians have plummeted by almost 70% since 1970. Around one million animal and plant species – almost a quarter of the global total – are under threat of extinction. Most of this impact is silent and invisible, Dasgupta warns.

All this puts the global economy at risk of collapse. More than half the world's gross domestic product (GDP) – equivalent to $58trn – depends on nature, according to PwC. Another professional services specialist, Marsh McLennan, warns that the potential collapse of ecosystem services such as pollination and water-based food is threatening to cause a $2.7trn decline in global GDP annually by 2030. Sustainability analyst Trucost estimates the annual cost of the global economy's exploitation of nature – factoring in greenhouse gas emissions, land and water use, loss of wild species, pollution and waste – at round 13% of GDP.

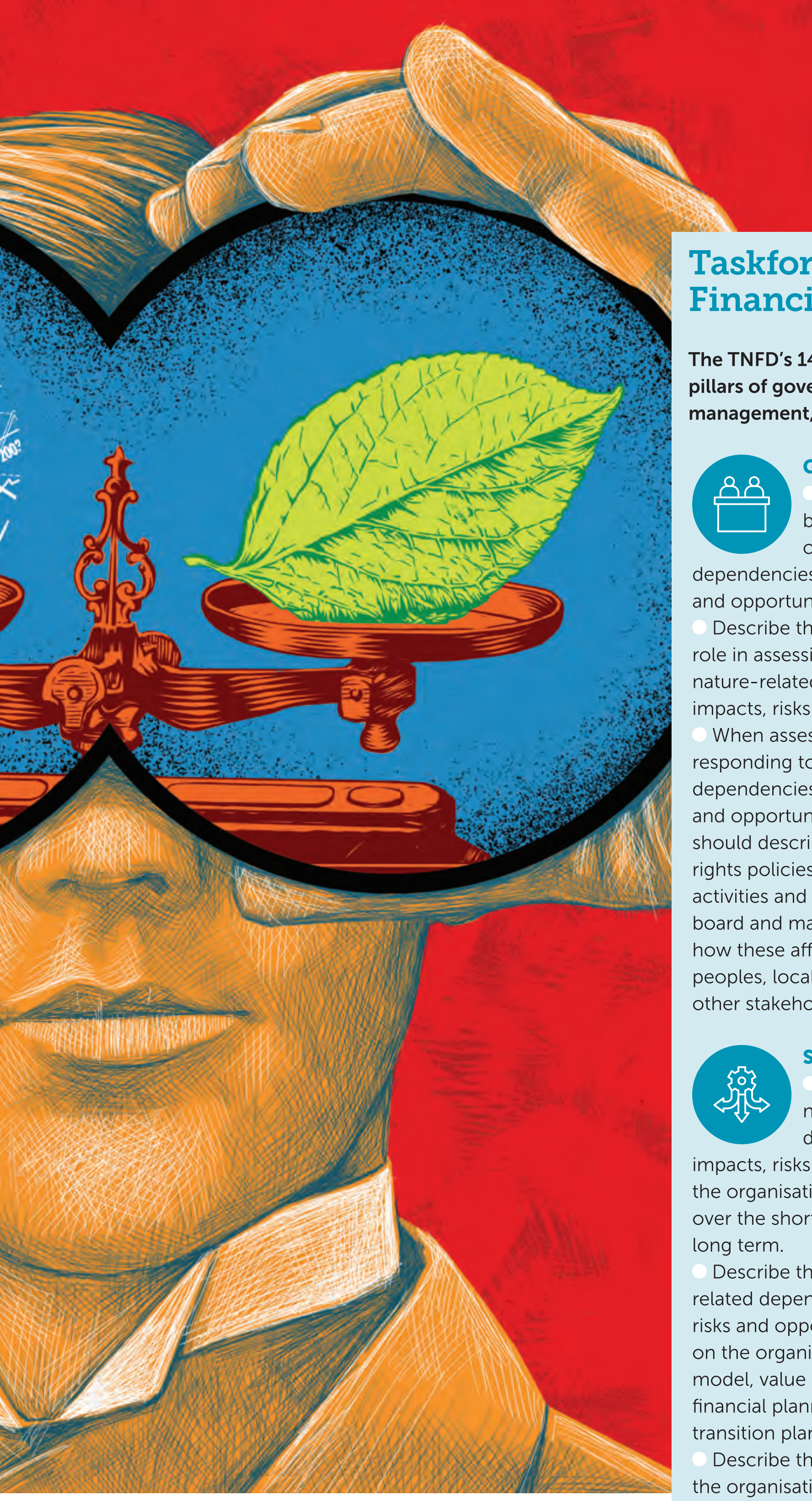
"The bulk of the world's biodiversity is in the tropics, where temperature and humidity matter," says Dasgupta. "It's not an accident that the poorest countries are in the tropics. The combination of the two is potentially lethal."

His review stressed that an economy that conserves and restores nature is impossible without mobilising huge levels of private investment. Now the tectonic plates of finance and nature are starting to align.

In September, the Taskforce on Nature-related Financial Disclosures (TNFD) published its final version of nature-related disclosures after two years of development, earlier drafts and consultation with more than 200 major companies (see right). This is a voluntary financial reporting mechanism, with recommendations aligned with the goals and targets of the Kunming-Montreal Global Biodiversity Framework, signed by almost 200 countries.

The move could not be more timely. Before the TNFD, businesses and the finance sector did not have the tools to identify, assess and manage risks to nature. Its arrival offers those tools and guidance for them to tackle ecological loss while reinforcing their resilience and risk management.

"Nature risk today is unattended to, sitting on balance sheets, in cashflows and in investment and credit portfolios," says TNFD technical director Emily McKenzie. "Nature risks are largely silent, invisible and mobile, as argued by the Dasgupta Review – and not unlike cyber risks.



Taskforce on Nature-related Financial Disclosures (TNFD)

The TNFD's 14 recommendations are built on the four pillars of governance, strategy, risk and impact management, and metrics and targets

GOVERNANCE

- Describe the board's oversight of nature-related dependencies, impacts, risks and opportunities.
- Describe the management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities.
- When assessing and responding to nature-related dependencies, impacts, risks and opportunities, companies should describe their human rights policies, engagement activities and oversight by the board and management and how these affect Indigenous peoples, local communities and other stakeholders

STRATEGY

- Describe the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term.
- Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chains, strategy and financial planning, as well as any transition plans or analysis.
- Describe the resilience of the organisation's strategy to nature-related risks and opportunities, under different scenarios.
- Disclose the locations of assets and activities in the organisation's direct operations and, where possible, in its upstream and downstream value chains.

RISK AND IMPACT MANAGEMENT

- Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.
- Describe the organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chains.
- Describe the organisation's processes for managing nature-related dependencies, impacts, risks and opportunities.
- Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into the organisation's overall risk management.

METRICS AND TARGETS

- Disclose the metrics used to assess and manage nature-related risks and opportunities in line with the organisation's strategy and risk management.
- Disclose the metrics used by the organisation to assess and manage dependencies and impacts on nature.
- Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.

"More than half the world's gross domestic product – equivalent to $58trn – depends on nature"

"While companies have spent millions of dollars making their organisations more resilient to cyber risk, nature risks remain unaddressed, based on the increasingly fragile assumption that nature is largely benign and 'will keep on giving'."

The TNFD carries on all 11 of the Task Force on Climate-related Financial Disclosures (TCFD) recommendations into a nature context and adds three other reporting areas, covering issues across value chains. McKenzie points out that there have been minimal changes to the language used in the TCFD to allow companies consistency in their reporting.

"Companies which are already disclosing against TCFD should have a baseline knowledge of the steps that they will need to take to begin disclosing, which we anticipate would mean report preparers are able to accelerate the pace at which they start to disclose their nature-related issues," she adds.

McKenzie acknowledges that increased regulation means the TNFD recommendations could eventually become mandatory. A big plus is that the TNFD is in line with measures set out by the International Sustainability Standards Board, the Global Reporting Initiative and the European Sustainability Reporting Standards. The EU ratified the Corporate Sustainability Reporting Directive in 2023. This is widely tipped to affect more companies than any other piece of sustainability regulation to date, requiring around 50,000 firms worldwide to disclose, track and measure their performance.

"This new directive strengthens the rules concerning the social and environmental information that companies will have to disclose on sustainability and will ensure that investors can access the information they need to assess the impact of companies on the environment, and to assess financial risks and opportunities arising from sustainability issues," she adds.

The initiative is gaining considerable momentum and big names are on board. Charoen Pokphand Group, E.SUN Financial, Forico, KDDI, Oxbury Bank and Sumitomo Mitsui Financial Group have already reported disclosures using earlier test versions of the framework. GSK, Ecopetrol, Forico, Mirova, MS&AD, Sanlam Group, Swire and United Utilities all intend to start using the TNFD's final recommendations. Other high-profile international companies are expected to follow suit at the next World Economic Forum annual meeting in Davos.

HUW MORRIS is a freelance journalist

Nature and the UK

The UK government has pledged to protect 30% of land and sea by 2030. The chances of achieving that goal look slim, the House of Lords environment and climate change committee warns.

It revealed in July that only 6.5% of England's land is protected in ways that count towards that 30% target. With less than seven years on the clock, the committee accused the government of treating the 2030 target as a long-term, non-urgent priority. Protected landscapes such as national parks and Areas of Outstanding Natural Beauty should not automatically count towards the 2030 goal, it added, unless their management improves and their conservation or restoration can be shown.

Investment is a huge problem. According to the Green Finance Institute (GFI), public spending to fulfil pledges made by Whitehall and the devolved administrations on nature conservation and restoration from 2022 to 2032 is projected to fall short by £97bn. The GFI is now spearheading an initiative to identify how the finance sector can help meet nature goals such as the government's 30% target.

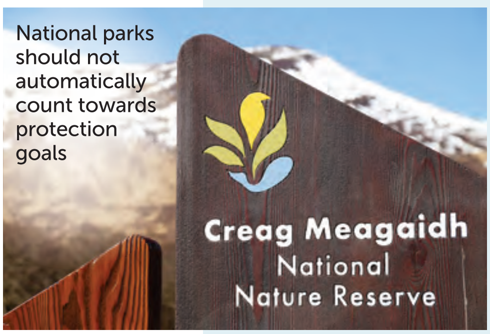
The GFI Hive UK Financial Institutions for Nature Group will develop a national database to track private investments in nature-related projects. This follows the Treasury's response to the Dasgupta Review, which pledged to target £1bn a year of private sector investment in nature by 2030. The Treasury also promised to embed the impact on nature of the government's spending decisions.

Members of the group will advocate for the widespread uptake of the TNFD's recommendations and pledge to conserve, restore or create habitats. They will also lobby for a green finance taxonomy or framework for defining sustainable investments in the UK. This would in turn encourage the finance sector to channel money into nature-related asset classes.

The group includes Barclays, British Business Bank, Lloyds Banking Group, NatWest Group, Schroders, Scottish National Investment Bank, Triodos Bank, UBS Optimus Foundation and the UK Infrastructure Bank.

"Private sector investment is urgently needed if we hope to reach the UK's nature goals this decade," says GFI chief executive officer Rhian-Mari Thomas. "The market infrastructure is being put in place to enable the flow of private sector capital into nature recovery and nature-based solutions, but there is still much to be done.

"The support of the UK financial sector will be critical, in addition to the support of the broader UK private sector."



National parks should not automatically count towards protection goals

"Nature risks remain unaddressed, based on the increasingly fragile assumption that nature ... 'will keep on giving'"

SHUTTERSTOCK

SHUTTERSTOCK

TAKING THE LEAD

To make real change on sustainability, it's time to redefine leadership models, writes **Chris Seekings**

Now that the dust has settled on the tumultuous climate negotiations at COP28 in Dubai last year, it is more obvious than ever that businesses need to step up and fill a leadership vacuum.

Almost four times as many fossil fuel lobbyists registered for this climate summit than for the previous conference in Egypt – which itself was a record year for oil and gas influence – while just weeks before the negotiations COP28 president Sultan Al Jaber claimed there is "no science" behind the push to phase out planet-warming fuels.

The final cover text did include an agreement to "transition" away from fossil fuels, but the "phase out" language many had hoped for was dropped, and the text was said to contain "a litany of loopholes".

It should have dawned on the business community, if it hadn't already, that companies need to take more responsibility for their social and environmental impacts, and not rely on hollow promises of politicians and energy giants to lead us out of the climate crisis.

Although there is no universally accepted definition of what leadership is, it's obvious that many of the traditional assumptions are partly responsible for leading us to the environmental challenges we face today.

For decades, businesses have believed that natural resources are limitless, and that maximising their extraction for 'wealth' creation should be the primary goal of a good leader – COP28 demonstrated that many still believe this to be the case.

The biodiversity loss and climate change resulting from this mindset has led to a more responsible approach, but many business leaders too often still view sustainability as a tickbox exercise.

IEMA Fellow Dr Ross Marshall says: "To be an environmental leader you must possess, not only an internal focus on matters such as waste, pollution, resource management and efficiency, but also an external focus to perceive and respond to a wide range of factors that safeguard the rights and safety of other communities and the environments they inhabit."

He adds: "This outward-focusing aspect of environmental leadership is often forgotten when it is being compared with other leadership models."

A good environmental leader should remain cognisant of as many external environmental and social issues that are relevant to their business as possible when making decisions, and this requires a central altruism and commitment to environmental beliefs.

Balancing economic and environmental, social and corporate governance performance, and maintaining staff wellbeing and ethical practices are also prerequisites, along with a desire to influence the values, cultures and behaviours of multiple stakeholders.

Culture change

However, these environmental leadership qualities should not be exclusive to a CEO, CFO or COO, and it's important that all stakeholders have a shared purpose and mission.

"The more traditional transactional command-and-control leadership models that exist – the 'I lead, you follow' approach – don't get an environmental adviser, manager or director with environmental accountability very far," Dr Marshall says.

Indeed, it is often the expectation that environmental managers or sustainability officers exert influence up, down and across established management power chains, and through contacts inside and outside their organisations.

Leigh Broadhurst PIEMA, environment and sustainable development lead at resource and waste management firm SUEZ, explains how he helped develop a Sustainability Champions Network to deliver culture change throughout the company. "We now have sustainability champions across 98% of our 300+ portfolio of sites to implement our 10 sustainability principles, which were designed by our employees, and we've supported them with workshops on each principle to support action," he tells me.

"They have autonomy to implement our principles based on where their site is and the opportunities it presents, and are supported from the top, but it has been self-perpetuating, rather than dictatorial, reigniting the enthusiasm of staff to work within a sustainable framework. We recognise the opportunity for each of our 6,000+ employees to take one or more actions to improve sustainability within the company."

Measuring success

Other companies such as Deloitte and CBRE have had success embedding a sustainable culture using gamified micro-learning courses. For example, CBRE, a real-estate company, partnered with Stickerbook to engage staff with its strategy and key sector issues.

Staff collect stickers by watching short videos and completing simple actions, and collections are recognised through individual and team leaderboards and competitions.

"This has helped embed a more sustainable culture, which CBRE tracks through employee sentiment, such as understanding how involved and engaged employees feel with sustainability strategy, which 98% now do, if they feel more empowered to act sustainably, also 98%, and if they feel they have the green skills to talk about sustainability with clients, now at 79%," explains Simon Kelly MIEMA, Stickerbook's co-founder.

"They also track the community of people that voluntarily engage with the initiative – which grows by 8% per month through internal advocacy. This doubles their green community every nine months so that 89% of colleagues are now involved."

Stickerbook has even partnered with IEMA to offer a route to affiliate membership for its clients.

It is also increasingly common for environmental leaders to remunerate staff based on sustainability indicators, which research has shown improves non-financial performance.

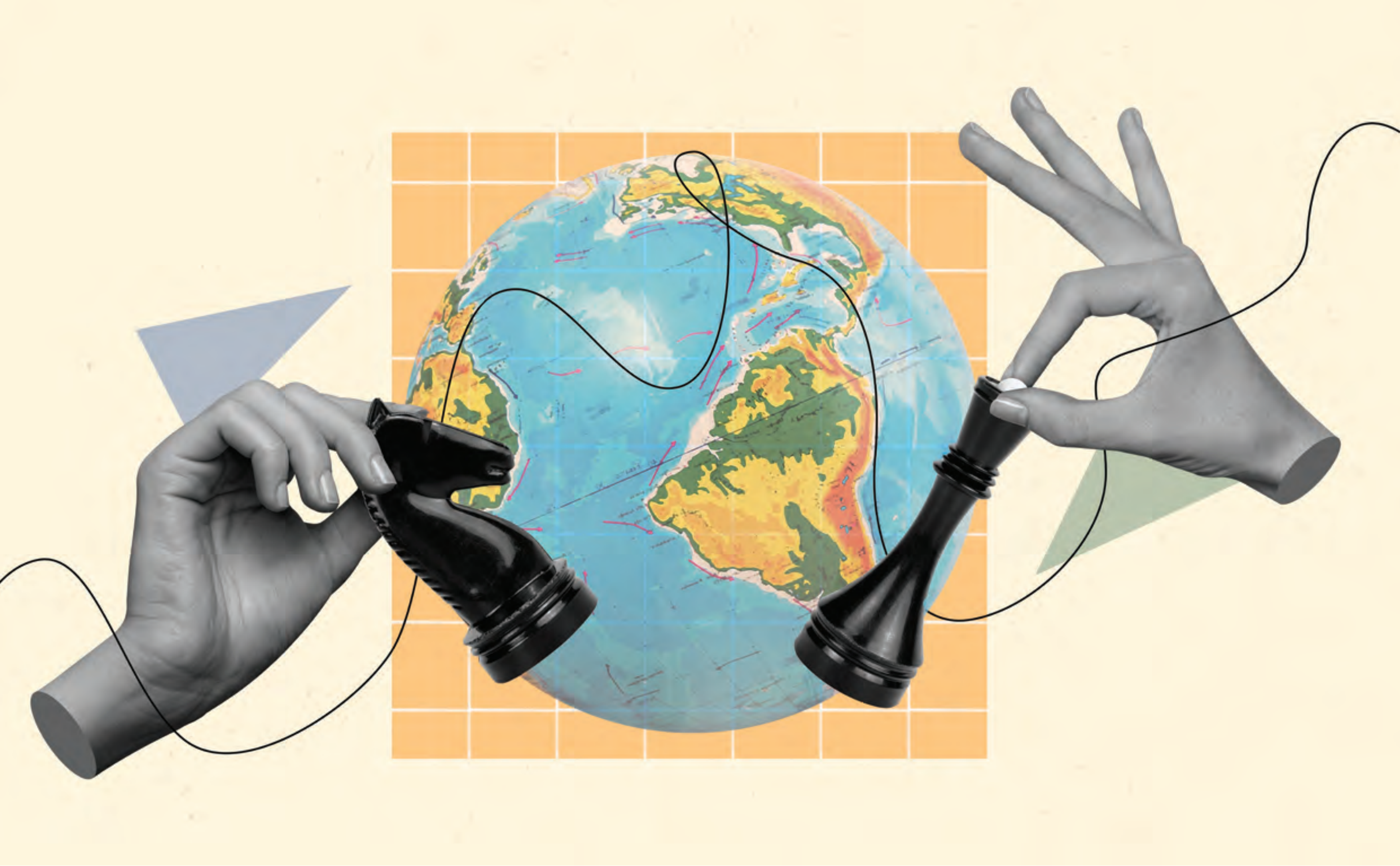
"Two years ago, we revisited our critical success factors, and introduced one on social value, and one on the environment," Broadhurst explains. "Every year, employees are remunerated based on their contributions towards these, and we also have critical success factor awards, which employees are nominated for to recognise success."

Challenges and rewards

Implementing such initiatives can be a challenging task, however, and there is growing recognition of a 'value-action gap' when businesses and individuals struggle to act on their values. Kelly says environmental leaders need to be aware of the constraints on their colleagues' time and says they should pursue the "path of least resistance".

"Adding any friction or barriers to engaging with sustainability is a disaster – asking colleagues to commit time is fraught with drop-out," he explains. "Engaging must be as simple and quick as possible, and if you want colleagues to act in a certain way, make this crystal clear."

He also says that it's important to give staff control and ensure they recognise



SHUTTERSTOCK

"More and more employees want to work for an organisation that walks the walk by operating in a responsible manner"

that embedding sustainability is a "team game". "Remember, people want to engage, so don't make it a chore, and don't make them feel like they're being watched. Show that you have a community of people in the same boat and recognise and reward those taking positive actions in line with your desired culture and promote the actions and people you want others to follow."

It's important to note that there are significant rewards on offer for environmental leaders, other than protecting the planet. A study of 180 companies over 18 years by the Harvard Business Review found that those with solid sustainability practices had better financial performance in terms of return on assets and equity.

A poll of 2,000 employed adults in the UK commissioned by global recruitment experts Michael Page also found that 27% are eyeing a green job as their next career move.

"We're seeing more and more employees want to work for an organisation that walks the walk and doesn't just talk the talk, when it comes to operating in a responsible manner," Broadhurst says. "This is an important consideration to retain existing and to attract new talent, which is only going to increase as societal concerns continue to rise in the future.

"When considering the third 'P' of the triple-bottom line, profit, sustainability initiatives such as travelling less and using energy more efficiently also have a direct economic benefit for SUEZ, and allow us to pass on savings to our customers as well."

Setting an example

With the final COP28 cover text calling for "transitional fuels" and accelerating the roll-out of low-emission technologies, such as carbon capture and storage, it appears that many of our political 'leaders' still do not appreciate the urgency of the climate crisis and the need to switch from fossil fuels to renewable sources.

Despite many of us feeling disheartened, the high-level ambition to limit global warming to 1.5°C above pre-industrial levels is still alive – even if it is on life support – and business leaders should see this as an opportunity to take control of the climate narrative.

They can provide the inspiration and impetus that is too often missing at the conclusion of these COP summits and set an example for others to follow.

IEMA CEO Sarah Mukherjee MBE adds: "One of the biggest challenges that environmental leaders face at organisations worldwide is a glaring skills gap. The transition away from fossil fuels will only be possible with a workforce capable of delivering that transition.

"True leadership will come from those that recognise this skills shortage and invest in the green jobs and training needed to deliver a sustainable future."

For further information on green skills, visit www.iema.net/all-jobs-greener, www.greencareershub.com and www.iema.net/articles/iemas-call-for-green-skills-commitment-at-cop28-gains-support

Activists protest at COP28 for equitable global food production

SEAN GALLUP/GETTY

On the menu at COP28

This year's climate conference served up mention of food systems for the first time. **David Burrows** explores the significance of this

Two words tend to dominate COP summits: fossil fuels. That was again the case at COP28 in Dubai; albeit this time those two words actually found their way into the final agreement – which called on countries to "transition away from" oil, gas and coal. It wasn't the "phasing out" that many had hoped for, but these gatherings often leave you feeling a mixture of delight and despair.

This COP agreement – the so-called UAE Consensus on the global stocktake – contains every element that was under negotiation and can now be used by countries to develop stronger climate action plans, due by 2025. Which is why there was also excitement around the inclusion of another two words for the first time: food systems.

Countries, for example, are now "recognising the fundamental priority of safeguarding food security and ending hunger, and the particular vulnerabilities of food production systems to the adverse impacts of climate change". The stocktake also "encourages the implementation of integrated, multi-sectoral solutions, such as land-use management, sustainable agriculture, resilient food systems, nature-based solutions and ecosystem-based approaches".

Some may find it difficult to understand why there is so much significance attached to the inclusion of a few (heavily contested) phrases. Words and worries that many readers will have heard before. Words that worryingly don't go far enough. But as the *FT* reported, change does not magically happen with such words; their power lies instead in their ability to "normalise the once unthinkable".

The paper was referring to fossil fuels, but this is exactly what is (hopefully) happening with food too. "Now we have this ability to talk about food systems as a solution to the climate crisis in a way that we haven't ever had the chance to before," says Danielle Nierenberg from Food Tank, a think-tank focused on food.

This has come late in the day, mind, so what difference will it make?

Action to phase out fossil fuels at the 2023 UN Climate Change Conference in Dubai

Far from the norm

Food is responsible for around one-third of global greenhouse gas emissions and is the main driver of biodiversity loss. Agriculture consumes 70% of the world's fresh water, too. And current food production still leaves 735 million people undernourished and more than 3.1 billion unable to afford a healthy diet. Another 4.2 billion people have unhealthy diets that contribute to non-communicable diseases, being overweight and obesity. Far too much is also wasted.

Efforts to curb this impact and correct this broken system have begun, but these are the early stages. Without regulatory interventions, the food industry is reticent to change very much. Big public displays of ambition on net zero and biodiversity are not hard to find, but major agri-food companies that are reducing greenhouse gas emissions are the exception rather than the rule.

In the run-up to COP came new research showing how little progress there has been in the UK to date. The charity Wrap, for example, found that progress against all three Courtauld Commitment 2030 targets (covering water, waste and greenhouse gas emissions) needs to accelerate. WWF, meanwhile, reported that food retail has a very long way to go to meet the target of halving the environmental impact of UK shopping baskets by 2030. Reduction of scope 3 emissions, which make up the lion's share of food company footprints and come from sources such as agricultural production, packaging and consumption, is almost non-existent.

The Food Foundation's latest analysis of the steps food companies are taking towards shifting to healthy and sustainable diets offered a similarly gloomy picture: instead of food businesses ramping up much-needed action towards a better food system, *The State of the Nation's Food Industry 2023* report shows that progress has slowed. Fewer commitments to sustainable diets are being set in comparison to the previous year, and the same goes for key health commitments. The foundation said food businesses are "failing to create a food environment where healthy and sustainable foods are affordable, readily available and appealing".

The foundation also warned of stagnation in business transparency on key health and environmental indicators. This isn't just the case in the UK. A global assessment of the world's largest 350 agri-food companies by the World Benchmarking Alliance (WBA), published before COP28, was similarly desperate. Almost half (47%) of the firms were not disclosing any scope 3 emissions figures, for example, while just 13 (or 4%) have set a scope 3 emissions reduction target aligned with 1.5°C and are reporting against it.


COP28 president Sultan Al Jaber speaks at the closing plenary session

There will be consequences

It is easy to focus on the laggards and forget the leaders, but Viktoria de Bourbon de Parme, WBA's food and agriculture transformation lead, points out that "good sustainability performance isn't consequential enough. This means laggards can lag. They do not have to be transparent; they don't show up to global events like the UN Food Systems Summit stocktake or COP28, and they are not part of campaigns calling on the private sector to step up. Basically, their action or failure to take action is not made consequential to their business."

COP28/ANDREA DICENZO, COP28/ANTHONY FLEYHAN

"Sustainability performance isn't consequential enough. This means laggards can lag. They do not have to be transparent"

Simon Stiell, executive secretary of the UNFCCC, and, below, children and youth NGOs

There appeared to be less corporate commitment-making at this COP than the one in Glasgow (COP26). That was the height of interest in net-zero pledges, which gave way to a period of greenwashing and greenhushing – with companies creeping away from public claims and reporting.

At COP28, it was countries that came forward with agreements on food. The conference kicked off with a declaration on sustainable agriculture that has now been signed by more than 150 countries – all of which will integrate food into their climate plans (nationally determined contributions) by 2025. Some 124 countries also endorsed the Declaration on Climate and Health (a space to watch is how food, health and climate are tied).

On the corporate side, there was some movement on methane. Agriculture accounts for nearly 40% of human-caused methane – and methane emissions from livestock have to fall 25% by 2030 compared with 2020 to stay on course for the Paris climate agreement goal. There have been calls for food companies to report on this potent gas publicly and, in Dubai, Bel Group, Danone, General Mills, Kraft Heinz, Lactalis USA and Nestlé agreed to do so.

The Dairy Methane Action Alliance, organised with NGO the Environmental Defense Fund, will see the six dairy behemoths first break out methane emissions from their existing corporate greenhouse gas emission inventories. They will then create methane action and transition plans by the end of this year, which will likely include a number of interventions such as feed additives that will help reduce livestock emissions and improved manure management.

Danone, which last year set a target to reduce emissions from its fresh milk by 30%, also became the first corporation to join the Global Methane Hub's enteric fermentation R&D accelerator. There is $200m in the pot, which will be invested in research and innovation to create scalable and practical solutions for livestock farmers that can mitigate enteric fermentation, which is the digestive process of ruminant livestock.

Talking meat

With food finally on the table at COP, it was inevitable that meat and dairy were in the firing line. Just prior to the summit came news that "big meat companies" and their representatives planned to present meat as "sustainable nutrition", and argue that their products are beneficial to the environment. However, the likes of the Climate Change Committee have called for a reduction in meat and dairy consumption in order to meet net zero. Governments have, by and large, steered clear of the issue of meat consumption, which has allowed other voices to fill the void. COP offered little sign of that changing any time soon.

The stocktake, for example, kept mention of food systems to the 'adaptation' section, rather than including it within 'mitigation' too. The much-anticipated Food and Agriculture Organization of the United Nations (FAO) roadmap to 1.5°C also mentioned the benefits of cutting meat consumption in rich countries but urged for "intensification" of livestock production in "relevant locations".

This has worried campaigners, who feel the FAO is leaning heavily towards the meat and dairy industry's adopted narrative. "Although it is implicit in the roadmap that healthy diets mean that rich people around the world need to reduce their meat and dairy consumption, the roadmap stops short of saying this," wrote Changing Markets Foundation CEO Nusa Urbancic on social media. "It assumes that the consumption of animal products will inevitably go up as people's incomes rise, and ignores the huge opportunity that a shift to nutritious, plant-based diets represents. In fact, plant-based meat alternatives are only mentioned as a potential risk – as products that might have nutritional deficiencies."

There are two more volumes of the roadmap to come: the second instalment will include regional analyses; the third will have specific country action plans. Whether these will register some of the more uncomfortable truths relating to consumption remains to be seen.

It is too early to say whether COP28 will be a tipping point for action on food systems. As Brent Loken, WWF global food lead scientist, said in a podcast with Nierenberg. "We don't have time to be negative any more. We can be disappointed, but being disappointed and being negative are different things."

"With food finally on the table at COP, it was inevitable that meat and dairy were in the firing line"

DAVID BURROWS is a freelance writer and researcher

COP28 / CHRISTOPHE VISEUX

The reading room

Tom Pashby reviews Anna Trompetas's *OffSet*, a dystopian climate fiction novel that explores questions of morality, motherhood and class inequality

OffSet centres around two women on opposite sides of the class divide in London in the 2040s. The climate emergency has forced the world to act, via the United Nations' COP process, and personal carbon rationing has been implemented in the UK.

The rationing allows for people to choose to buy more carbon credits, or offsets, from randomly selected people within the UK who have chosen to sell their credits. To sell credits, they need to cut back on their emissions and environmental impacts.

Both of the main characters are mothers. Alice is an upper-middle-class, stay-at-home mum in suburbia, whereas Sam is a working-class, single mum living in the inner city. Sam sells her carbon credits and has to cut back on public transport and single-use packaging, whereas Alice buys credits to afford her luxurious, carbon-intensive lifestyle.

This is climate fiction, but I think the book places too much faith in the COP process as a tool for implementation of climate governance measures.

So far, the enforcement mechanisms available to the parties to the UN

Framework Convention on Climate Change are either weak or non-existent. Something very significant would have to happen for a COP to impose carbon rationing as described in the book.

Nevertheless, I was very excited to see COP mentioned at all. If you work in climate policy, COP is often at the back of your mind. I have read a few climate fiction books, but this was the first to mention it.

One aspect that worked very well was that the narrative isn't completely obvious until you're deep into the book. The characters aren't allocated clear positions on climate action.

They are both dealing with their lives in self-centred ways, as most of us do. They aren't necessarily appraising the climate-action policies being imposed on them in a coherent way.

This is what makes climate fiction so powerful. It allows us to consider how the policies that those of us in the environment and sustainability profession contend with on a regular basis might play out in future.

We are dealing with a mess of policies and implementation, which are being worked on and delivered by nation states, intergovernmental institutions, local authorities, corporations, billionaires, courts, non-governmental organisations, grassroots organisers and individuals, and this book does a good job of punching through and trying to make sense of one aspect of that nebulous mix.

The author mixes emotion and storytelling with what is quite a niche corner of climate policy in a way that is thought-provoking and impactful.

TOM PASHBY AIEMA is a freelance journalist

Meet *OffSet* author Anna Trompetas

What inspired you to write the book?
Dystopian fiction has always been my favourite, but not too far down the science fiction end of the scale, because I prefer the people aspect. I loved *The Handmaid's Tale*.

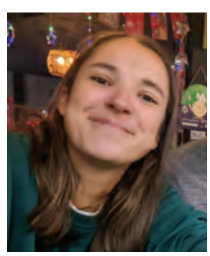
I've done quite a lot of travelling and seen the impact of climate disaster in the developing world, but here we're spun this narrative of 'This is something that's going to happen in the future'. Millions of people are already dying from climate change, but we don't count it, because they are not us. I think that's just such a western, first-world lens to put over things, and we do that all the time.

Why did you focus on carbon offsetting?
Carbon offsetting is going to become another mainstream currency and another tool for oppression. Like any world challenge, it will affect people unequally, based on their financial cushion – we saw it with Covid-19. I saw a good quote recently, which said: "We're all in the same storm, but we're in different boats." You can change your experience of anything difficult if you have money.

If we don't have big change from the top – either mandated change or scientific discovery – we're not going to fix things anyway. I don't think putting the onus on individuals is going to achieve anything – a few conscientious people aren't going to be able to reduce impact emissions enough.

Why did you choose to focus on class inequality?
As soon as you start thinking about any kind of commodity that can be bought and sold, wealth is inextricably linked. Wealth breeds wealth. For example, I've been doing some volunteering and going into people's houses. A really basic example is that we see people who are still on pre-pay meters. We see people who haven't got phone contracts and are paying so much more, just because they can't stump up the capital upfront. I think that's a metaphor for how it plays out on a global scale.

The more money you have at the start, the more money you can make off it – it will be the same with carbon. People who are already disadvantaged are going to be more disadvantaged, but it's actually we, the aggressors, who are the culprits for climate change happening, and now we are demanding the fix (ie, emissions reductions) from the developing world.



Visit www.bit.ly/Trompetas-interview for the full interview

Kirsty Green-Mann FIEMA, FICRS, FCIPD, MBA, MSc

Group head of sustainability, Hays plc

Why did you become an environment/ sustainability professional?
It was a result of my skill set, values, pursuit of challenge and desire to make a change.

What was your first job in this field?
I was promoted into a corporate affairs role and was asked to project manage a strategic review of the company's global corporate responsibility strategy. This led to my later appointment as head of corporate responsibility.

How did you get your first role?
By pursuing career advancement, wanting to learn and develop, being curious and seeking out a mentor.

What does your current role involve?
Advising and collaborating on the strategic direction of ESG within our global business. Leading on corporate sustainability disclosures and the group's ambitions for net zero as part of the wider environmental strategy, which is also within my remit.

How has your role changed/progressed over the past few years?
Not much has changed with things like stakeholder engagement and building partnerships, while other things, such as the climate agenda, reporting, regulation and best practice have evolved. Sustainability is taken much more seriously now and is higher on the agenda. My opinion is sought and I don't have to push so hard to influence in the relevant places.

What's the best part of your work?
The variety. I'm always learning and discovering. I've enjoyed many experiences, and it's fantastic seeing meaningful impact and receiving positive feedback. I enjoy where there is integration with core business opportunities, and the growing need to recruit and find talent for a greener economy.

What's the hardest part of your job?
Knowing the scale of the challenge, driving the collective balance across people, planet and profit, stretching from being a strategic leader to drilling into the detail. The breadth of the agenda and what sustainability professionals are expected to know is also difficult.

What was the last development event you attended?
A two-day strategic leadership course at Cambridge Judge Business School and the Sustainability LIVE 2023 conference in London.

What did you bring back to your job?
From the course, the reminder to delegate more and, from the conference, personal energy, new connections, reference points and new resources.

What are the most important skills for your job?
Communication, influencing, ability to join the dots, adaptability, ability to learn, resilience, change management and relationship building.

Change-maker Marilyn Monroe

Where do you see the profession going?
From strength to strength. Increasingly sustainability needs to be a thread throughout every role and organisation. I see more opportunities for more senior roles, as well as the demand for technical expertise, whether that's in sectors such as renewables or with things like carbon accounting.

Where would you like to be in five years' time?
I want to continue to develop professionally as a chief sustainability officer and non-executive director. I want to look back and see real progress in terms of climate and ESG.

What advice would you give to someone entering the profession?
Seek out opportunities, find the balance between ambition and being kind to yourself, be open to feedback, have long- and short-term goals, find a mentor, pay attention to wellbeing and listen to others to learn and bring them along.

How do you use the IEMA Skills Map?
It's a useful reference point in terms of personal awareness around both strengths and where to reach out for deeper expertise and guidance and where to focus personal development.

If you had to describe yourself in three words, what would they be?
Assertive, compassionate and motivated.

What motivates you?
The future, challenge and connection.

What would be your personal motto?
Onwards and upwards.

Greatest risk you have ever taken?
Making big moves for new opportunities, such as going to work in a gold mine in South Africa at the age of 24.

If you could go back in history, who would you like to meet?
Marilyn Monroe – a change-maker.

GET IN TOUCH
If you would like to contribute a member profile, contact: s.maguire@iema.net

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