




**Community
Legal Centres
Queensland**

Climate and Nature-related Risk Governance Guide for Queensland CLCs

Monica Taylor | 2025 State Conference | Thursday 5 June 2025

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Community Legal Centres Queensland pay our deepest respects to Aboriginal and Torres Strait Islander peoples as the traditional custodians of the land in Australia, and recognise their continuing connection to land, water and culture.

We pay respect to Elders past and present. Sovereignty was never ceded.

Anthropogenic climate change is a legacy of colonisation. We must centre First Nations wisdom about care for Country and community in all efforts to address climate change.



There can be no climate justice without First Nations justice.

Welcome to the launch of the Climate Risk Governance Guide for CLCs



Minter Ellison lawyers for their pro bono work in producing this guide.

CLCQ First Nations Reference Group and various **CLCQ members** who provided feedback on versions of this guide.

CLCQ staff **Sammy Cooper, Penny Sullivan** and **Leah Lane**



Session overview

- Step you through the Guide – its purpose, and how to use it.
- Put the Guide in its broader context – overview of recent developments in corporate governance.





Climate and Nature- related Risk Governance Guide for Community Legal Centres in QLD

Prepared for
**Community Legal
Centres Queensland**
April 2025

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Climate Risk Management Guide

- **Risk Management Tool** situated within a broader context of climate justice.
- Applied in conjunction with the CLCQ **First Nations Framework 2025-2030**
- Designed to help CLCs address the complex legal and risk management challenges that climate change presents.
- A tool to help CLCs move from seeing climate and nature risk management as 'nice to have' towards becoming a **strategic focus**. *This is our why.*
- Guide is tailored to CLCs' **unique operational and fiscal environment**. It acknowledges capacity and resources constraints, workforce challenges etc.

Mandatory climate reporting is here

- Australian government introduced **mandatory climate reporting** standards through amendments to *Corporations Act 2001 (Cth)*
- Australia's largest companies are now required by law to **disclose climate risks and opportunities** that could impact their financial position. This includes information about scope 1, 2, and 3 emissions.
- Disclosing nature-related risks will likely follow in the coming years.
- Reporting must be in line with Australian Sustainability Reporting Standards (ASRS) issued by the Australian Accounting Standards Board (AASB).
- Entities registered with the Australian Charities and Not-for-Profits Commission (ACNC) are not required to undertake climate reporting. However, the new laws signal that regulation could reach the non-profit sector in future.

Mandatory climate reporting begins this year, marking generational change for corporate Australia

By national regional reporter Clint Jasper

Corporate Governance

Thu 2 Jan

ABC News online: <https://www.abc.net.au/news/2025-01-02/mandatory-climate-reporting-rules-begin/104718398>



From this year, Australia will begin to require companies to disclose emissions data and outline the risks they face. (O'Connor)

Perspective | 27 Sep 2024 | 5 minute read

Mandatory climate reporting. Are you ready?

Deloitte: <https://www.abc.net.au/news/2025-01-02/mandatory-climate-reporting-rules-begin/104718398>

Climate-related financial disclosures are mandated for many Australian companies commencing from 1 January 2025. The climate disclosure standard, AASB S2, is based on the International Sustainability **Standards Board (ISSB)**'s climate standards, **IFRS S2** and represents the **biggest change to corporate reporting in decades**. Companies are expected to disclose climate-related risks and opportunities that will impact their business prospects over the short, medium and long term. We expect that



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'Economic madness': Chalmers slams push to scrap emissions reporting

Michael Read and **Mark Wembridge**

Jan 2, 2025 – 5.17pm



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7 min

Treasurer Jim Chalmers says a Coalition plan to repeal laws requiring companies to disclose their greenhouse gas emissions will create uncertainty for investors, as business groups warn undoing the new rules will make life harder for firms.

The Australian Financial Review [revealed on Thursday](#) the Coalition would scrap new laws that came into effect on January 1 requiring businesses to disclose their greenhouse gas emissions if it won this year's federal election, which must be held by May 17.



AFR:

<https://www.afr.com/policy/economy/economic-madness-chalmers-slams-push-to-scrap-emissions-reporting-20250101-p5l1kc>



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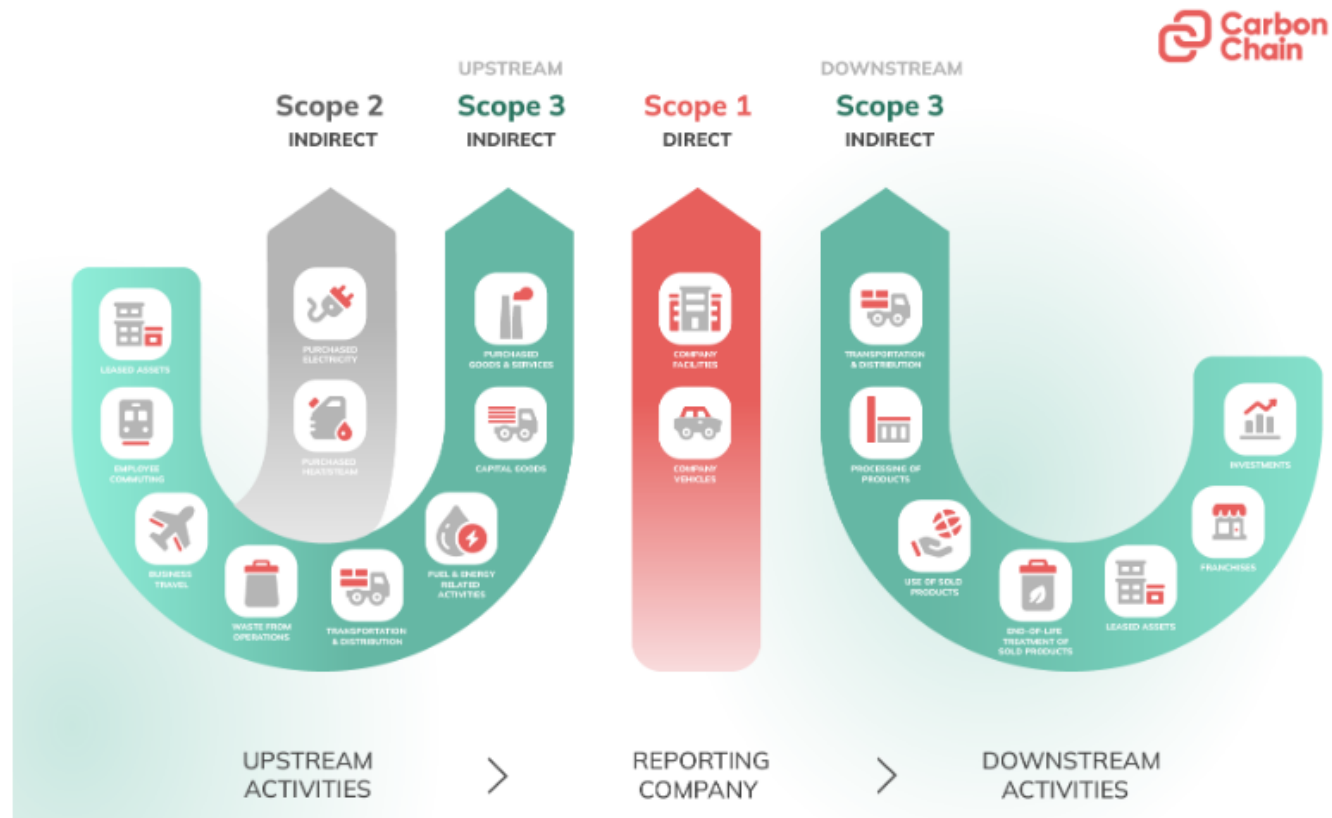
What are Scope 1, 2 and 3 emissions?

Greenhouse gas (GHG) emissions within a company's corporate footprint are broken down into Scopes 1, 2 and 3:

Scope 1 - Direct emissions from the company's operations

Scope 2 - Indirect energy emissions

Scope 3 - Other indirect emissions





Evolving duties of legal practitioners

- Increasing expectation on lawyers to develop functional fluency in climate and nature-related risks so that they can advise their clients appropriately.
- Evolving duties of legal practitioners include
 - Duty of care
 - Duty to warn and disclose
 - Duty to uphold service and competency levels
 - ‘Climate conscious’ legal practice



Practical climate risk governance for CLCs

- Risk management measures and sustainability initiatives are most effective when they are **embedded in organisational strategy and processes**, rather than being siloed.
- Good to maintain **baseline familiarity** with the new corporate reporting obligations. Keep an eye on unfolding developments.
- Encourage new Management Committee / Board members to read this Guide as part of their **onboarding material**.
- CLCQ's [Climate Resilience and Adaptive Capacity Checklist](#) is another tool to begin understanding where to direct effort and attention.



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Thank you

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