



Department for
Business, Energy
& Industrial Strategy

EMISSIONS REDUCTION PLEDGE 2020

Guidance for emissions reporting in the public and
higher education sectors in England 2018-20



April 2018

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Introduction and context

The UK is committed to at least a 57% reduction in emissions by 2032 and a reduction of at least 80% reduction by 2050. The Government wants the public and higher education sectors to lead by example through reducing bills and driving decarbonisation across the UK economy. Reducing energy costs by installing measures which pay back within three years, (based on 2015 prices and emissions) there is the potential to¹:

- reduce carbon emissions annually by 2.5MtCO₂e
- reduce bills by almost £500m a year

Central government has already set Greenhouse Gas (GHG) targets for its own estate through the Greening Government Commitments² and, to date, has made good progress in cutting emissions. Government as a whole reported a 33% reduction in emissions in the 2016/2017 reporting year. This exceeds the 2020 target of a 32% reduction, and has saved an estimated £104 million through reduced energy bills³. Building on this success, further stretching targets have been negotiated; a 43% reduction across the government estate.

In the Clean Growth Strategy⁴ the government introduced a voluntary target for the wider public and higher education sectors in England. This target would aim to reduce greenhouse gas emissions across these sectors by 30% by 2020/21, compared to a 2009/10 baseline.

Some parts of the wider public and higher education sectors already have carbon targets in place, or are subject to mandatory or voluntary reporting schemes. These include, for example, Display Energy Certificates (DEC) or the CRC Energy Efficiency Scheme (which we have announced will be closed after the current phase ends in 2019⁵). There is at present, however, no common target or standard that covers all organisations.

It is recognised that some sectors and local areas have already set ambitious 2020 targets which aim to deliver more than a 30% reduction in emissions, however we

¹ Please see Potential Assessment published alongside this document for more detailed analysis.

² <https://www.gov.uk/government/publications/greening-government-commitments-2016-to-2017-annual-report>

³ Estimated savings across government in 2016-17 compared to the 2009-10 baseline. Based on BEIS quarterly energy price statistics. Averaged over the past four quarters (2nd quarter 2016 to 1st quarter 2017), price for non-domestic users, taking figures for 'large' users (which is in the middle of the range).

⁴ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/651916/BEIS_The_Clean_Growth_online_12.10.17.pdf

⁵ <https://www.gov.uk/government/consultations/streamlined-energy-and-carbon-reporting>

are keen to establish a common approach as the first reporting period up to 2020 is short. As set out in the Clean Growth Strategy, we will review progress against this voluntary target by 2020, with a view to moving to a more ambitious target, or potentially a mandatory target, such as a 50% reduction by 2030.

We welcome further ambition and would encourage any organisation to exceed the 30% reduction target, if possible. There were many responses to the call for evidence that suggested a mandatory target would be more effective, but we believe it will be helpful to develop and test reporting mechanisms and procedures before considering this further.

This guidance is for public and higher education sector organisations in England that want to support and report against a voluntary emissions reduction target.

BEIS emissions reduction target and reporting principles

The introduction of the voluntary target and reporting framework is intended to standardise public and higher education sectors reporting, engage sector leaders and encourage future action on decarbonisation.

It is also intended to support the wider public and higher education sectors in providing accurate and consistent emissions data by assisting any organisations not currently reporting emissions to do so.

Our approach requires organisations to sign up to a common set of principles, under the **Emissions Reduction Pledge 2020** banner. Every organisation that wishes to become involved will therefore be required to:

- develop and implement the business case for measuring and reducing energy use, costs and carbon emissions in their organisation
- implement the Emissions Reduction Pledge 2020, using regular measurement to inform management action
- report its annual energy use to BEIS through existing reporting mechanisms where possible (as outlined later in this [document](#))
- share best practice in their local area and within the sectors.

BEIS will support the wider public and higher education sectors by:

- convening organisations across the sectors to generate evidence and new insights on best practice
- drawing on existing reporting where possible and not creating new burdens
- collating and analysing the data provided to ensure it is consistent and comparable
- compiling overall sector and sub-sector data on progress in 2018/19 and 2019/20
- sharing information across the sectors
- supporting the development of a network of Emissions Reduction Pledge 2020 champions who highlight and share innovation, good practice and experience.

Part 1: Profile of the public sector in England

The margins between private, public and third sector are becoming less distinct as the delivery of public services evolves. The purpose of this section is therefore to define the public sector in England for the purpose of reporting emissions against the 30% emissions reduction target.

As previously highlighted, central government and its agencies already have a set of carbon targets which they report against ([Greening Government Commitments](#)). Therefore for the purposes of emissions reporting in England, the definition of the 'wider public sector' **excludes** central government and its agencies.

We have considered the wider public sector to be represented by the following categories:

- Local Government
- National Health Service (NHS)⁶
- Academies and Maintained Schools
- Further and Higher Education
- Police and Emergency Services
- Other public bodies

These categories align with the definition of 'public authorities' in Schedule 1 of the Freedom of Information Act 2000⁷, with the exception of Government Departments, legislative bodies (House of Commons, House of Lords) and the armed forces. Please see the [Annex](#) for more information.

However some sectors are less distinct, for example, the Office for National Statistics classifies higher education institutions as 'non profit institutions serving households', which is a non-market private sector classification. However, for the purposes of a voluntary target we would encourage any higher education and further education institutions⁸ (i.e. sixth form colleges and universities) to support the voluntary target.

In addition many community facilities have historically been run directly by local authorities but increasingly they have reduced their involvement. As a result, the providers of these services now include registered companies, registered charities and social enterprises, but they still provide a community or public service.

We would therefore ask any organisations that provide services to the public to also consider adopting the voluntary target. These could include museums, leisure

⁶ NHS trusts and Foundation Trusts. However, we would encourage wider agencies to also adopt the voluntary target where possible i.e. NHS primary care

⁷ https://ico.org.uk/media/for-organisations/documents/1152/public_authorities_under_the_foia.pdf

⁸ Any registered HE or FE provider

centres and libraries. We can discuss this in more detail with individual organisations and provide support required. If this applies to you and you would like to sign-up to the voluntary target, please contact us at publicsector@beis.gov.uk

Part 2: Gathering and reporting emissions data

This section describes the estate boundaries and the emission data we require from organisations reporting against the target. It refers to the Greenhouse Gas emissions that organisations produce by carrying out their activities, including providing a service to others. This will generally be related to electricity, gas and different types of transport use, but may also include emissions arising from landfilling of its own waste and water consumption. Where emissions relate to buildings we would suggest that only non-domestic buildings are included in the reporting.

This section is a guide for organisations not currently collecting and reporting on emissions. If you are already doing so and have defined your estate boundaries, you may wish move to [Part 3](#).

Defining the ‘estate’

For the purposes of this reporting we would suggest organisations continue to use the institutional or estate boundaries as defined in their current reporting. For organisations not currently using an existing reporting framework, we suggest you refer to the *Defra Environmental Reporting Guidelines*⁹ to define your organisational boundaries. Further information on this subject can also be found in the *GHG Protocol - A Corporate Accounting and Reporting Standard*¹⁰

For all organisations who report to BEIS we will ask you for your definition; financial control, operational control, equity share boundary or other definition as outlined in the above referenced GHG Protocol.

Emissions data

Wider public and higher education stakeholders have told us¹¹ that emissions data is already being gathered on:

- **Scope 1** (direct emissions): Activities owned or controlled by your organisation that release emissions straight into the atmosphere. Examples of scope 1 emissions include emissions from combustion in owned or controlled boilers, owned or controlled vehicles.

⁹ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/206392/pb13944-env-reporting-guidance.pdf

¹⁰ <http://www.ghgprotocol.org/sites/default/files/ghgp/standards/ghg-protocol-revised.pdf>

¹¹ <https://www.gov.uk/government/consultations/leading-by-example-cutting-energy-bills-and-carbon-emissions-in-the-public-and-higher-education-sectors>

- **Scope 2** (energy indirect): Emissions being released into the atmosphere associated with the consumption of purchased electricity, heat, steam and cooling. These are indirect emissions that are a consequence of your organisation's activities but which occur at sources you do not own or control. The most common type of Scope 2 emission is electricity purchased, for an organisation's own consumption, from the National Grid or a third party.

We would ask all organisations supporting the target to supply BEIS with all Scope 1 and Scope 2 emission data. If you can supply Scope 3 emissions, many organisations are already doing, we would also welcome this data but this is **discretionary**:

- **Scope 3** (other indirect): Emissions are discretionary to include those that are a consequence of your actions, which occur at sources which you do not own or control and which are not classified as scope 2 emissions. Examples of scope 3 emissions include business travel not owned or controlled by your organisation (e.g. use of public transport), commuting, use of 'grey fleet' (i.e. use of employees' own cars for which fuel costs are claimed back via expenses), emissions from contractors, and supply chain procurement.

For further information on deciding which type of emission falls under each scope, please refer to the *Government Conversion Factors for Greenhouse Gas (GHG) reporting*¹². These conversion factors take into account the effect of grid decarbonisation and, as such, are reducing over time meaning that every kilowatt of electricity generated by the grid results in fewer carbon emissions over time.

It may be difficult to identify whether emissions should be categorised as Scope 1 or Scope 3 emissions. For example, this may be because your emissions sources come from outsourced activities, leased assets or tenanted buildings. For more detailed guidance on emissions from leased assets please refer to the *GHG Protocol Corporate Accounting and Reporting Standard*¹³.

Where organisations are generating renewable energy, we recommend they follow their existing reporting guidance however there needs to be transparency on the impacts this has on carbon emissions. Organisations should distinguish and identify self-supply i.e. energy they have generated themselves. For the purposes of this reporting, you should not include energy purchased under 'green' tariffs.

As described earlier, apart from organisations not captured by an existing emissions reporting mechanism, BEIS is not providing a bespoke calculation spreadsheet for

¹² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

¹³ As before – see page 9

reporting. The raw data being collected for compliance with other reporting mechanisms can be utilised for this report.

BEIS recognises that some organisations will be better placed to report on emissions than others, therefore if you are **not** currently reporting using any reporting mechanism, as outlined in [Part 3](#), please use the afore mentioned guidance on how to measure and report greenhouse gas emissions (aligned to international guidance) in the GHG Protocol¹⁴. For organisations not currently required to formally report on emissions, we have developed a reporting template which BEIS will provide.

Setting the baseline year

The current baseline for the central government emissions reduction target is set at 2009/10 and for the purposes of consistency, and so as not to de-incentivise early adopters of carbon reporting, we will continue to use this baseline for the wider public and higher education sectors.

However we know there are some sectors which already report against a target with different reporting schedules and different baseline years. For some organisations, we understand it may not be possible to provide historic data dating back to 2009/10. As such, we will consider the available data using a pre-determined baseline year to inform progress across sectors.

In order to ensure consistency and comparability between sectors, BEIS will recalculate the baseline years as necessary, taking 2009/10 as the year future performance will be measured against. This will be done by using the emissions produced in 2009/10 as the first year of emissions, and monitoring how emissions have changed over time.¹⁵ This will allow us to monitor progress across the sectors.

Using the same method, we will also bring reporting schedules with financial years outside of April to March, in line for consistency. This ensures universities and schools, whose reporting schedules do not follow financial years, will be able to be compared against other sectors.

¹⁴ <http://www.ghgprotocol.org/>

¹⁵ This method is known as indexing. The first year's emissions, produced in 2009/10, will be considered 100%. Subsequent years will be compared to 2009/10 and the change in emissions will be presented as a percentage compared to 2009/10. For example, if in 2009/10, 200kg of CO₂e was produced, then 200kg of CO₂e = 100%. In 2010/11, if 190kg of CO₂e was produced, this is a 5% reduction and will be presented as 95%, as it is 95% of 2009/10 levels.

Part 3: Current emissions reporting

Many organisations already collect emissions data and report through mandatory or voluntary mechanisms. Where your organisation is captured under an existing emissions reporting framework, you should continue to use this mechanism but we would like you to also submit the same data to BEIS. **You do not need to send us additional data or data in a different format.**

The table below shows, by sector, the current reporting in the wider public and higher education sectors. Organisations not captured by existing emissions reporting mechanisms will be provided with a basic template to complete using available data.

If you currently report emissions through CRC Energy Efficiency Scheme, mandatory Greenhouse Gas (GHG) reporting that applies to all UK quoted companies, or through Display Energy Certificates, please also send the anonymised¹⁶ data to BEIS by 31 October 2019.

If none of the above mechanisms apply to your organisation, please see the guide below and submit the data you have to BEIS by 31 October 2019:

Local Government	<ul style="list-style-type: none"> • If you publish an annual emissions report (previously NI185) send this to BEIS. • If not, request an annual emissions reporting template from BEIS
Higher & Further Education	<ul style="list-style-type: none"> • If you report annual emissions through the HESA Estates Management Record we can collect this data, with your permission, via the Association of Universities and Colleges • If not, please request a reporting template from BEIS
Schools & Academies	<ul style="list-style-type: none"> • Let BEIS know if you gather annual emissions or energy use and send the data collected to BEIS • If not, please request a reporting template from BEIS
NHS	<ul style="list-style-type: none"> • If you report annual emissions data through Estates Return Information Collection we can collect this data, with your permission, via the Sustainable Development Unit. • If not, please request a reporting template from BEIS
Police & Emergency Services	<ul style="list-style-type: none"> • Let BEIS know if you publish an annual emissions report and send the data collected to us • If not, request an annual emissions reporting template from BEIS
Other Public bodies	<ul style="list-style-type: none"> • Let BEIS know if you publish an annual emissions report and send the data collected to BEIS • If not, request an annual emissions reporting template from BEIS

There is more detail on how to sign-up to support the Emissions Reduction Pledge 2020 in [Part 4](#).

¹⁶ See section on [data sharing](#)

Please note that as the nature of this reporting is voluntary there are no strict exemption criteria and we would encourage as many organisations that are able to do so, to report against the target.

We recognise, however, that smaller organisations may not be familiar with energy and Greenhouse Gas reporting and may want to exclude their institution from reporting if it:

- occupies less than a total of 1,000m² of gross internal floor area, or
- has fewer than 250 Full Time Equivalent (FTE) staff.

Part 4: Performance against the Emissions Reduction Pledge 2020

The reporting of collected data will be used to calculate sector wide performance to reduce greenhouse gas emissions by 30% by 2020/21, compared to a 2009/10 baseline. The following sections explain how to sign up for the emissions reduction target.

Sign-up to support the target

If your organisation intends to report against the emissions reduction target, please let us know by contacting us on publicsector@beis.gov.uk. Please include **Emissions Reduction Pledge 2020** in the subject field and include the following information in your email:

- Name of organisation
- Sector
- Current carbon reporting mechanism(s) (if applicable)
- Current baseline year
- If you require a BEIS template for reporting
- If/where you plan to publish your emissions data
- If you have/publish a Carbon Management Plan or Sustainable Development Management Plan
- If you would like to opt-in to receive further communication on policy updates, advice notes, sector performance, best practice and BEIS events related to the Emissions Reduction Pledge 2020 (see [sample GDPR Notice](#))

Where possible please tell us about your support for the target by **31 December 2018** as BEIS will publish a list of participants (at institution level) on GOV.UK. We will accept participants throughout 2018/19, but by contacting us and indicating your support for the target you will benefit from receiving BEIS communications and information sharing between a wide range of organisations.

Once you have told us you are supporting the target we will send you:

- Template for reporting – if not using an existing mechanism
- Emissions Reduction Pledge 2020 badge to use for publicity (see below)
- Privacy Notice

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Performance against the target

BEIS will collate the data and publish overall sector and sub-sector performance against the target. **We will not publish or share performance against the target at an institutional level without your prior consent.**

Submitting the data

All annual submissions should be sent to publicsector@beis.gov.uk by **31 October 2019**. If you have given your permission for us to collect data from a third party, for example, Sustainable Development Unit, simply let us know you have submitted your report and via which method i.e. estate management record.

Emissions data for this reporting does not need to be independently verified, however, BEIS would recommend, as good practice, some form of independent verification on the accuracy, completeness and consistency of GHG emissions data within current organisational governance processes. This would be beneficial to both internal decision-making and for external stakeholders. Please therefore indicate if the information has been externally verified and by whom.

There is advice and information provided by many organisations on good practice regarding the measurement and verification of energy savings. There are also existing energy management good practice guidance and standards that can be adopted through Carbon Disclosure Project¹⁷ or ISO5001¹⁸, for example.

Data sharing

We will not publish or share any personal data unless there is prior agreement to do so. In some instances we will gather your emissions data from a national unit, such as the Sustainable Development Unit (NHS providers)¹⁹, and your consent for the

¹⁷ <https://www.cdp.net/en>

¹⁸ <https://www.iso.org/iso-50001-energy-management.html>

¹⁹ <https://srp.digital/>

data to be shared with BEIS will be sought at the point of submission to the national organisation.

We will only provide institutional level performance on a private platform (not publically available) for participants who opt-in to see this level of data. We would also encourage organisations to publish emissions data on their own website.

We may ask you, if you are willing, to share your experience of energy projects through a case study or good practice guide.

Please see [Annexe](#) for a sample GDPR notice.

Annex

The Freedom of Information Act 2000 - Public Authorities

The Freedom of Information Act 2000, Schedule 1, provides a detailed list of organisations considered to be Public Authorities. For the purposes of voluntary reporting, the definition of 'wider public sector' in England draws from this list with the exception of government departments (and their agencies), legislative bodies (House of Commons, House of Lords), the armed forces and the devolved administrations.

The wider public sector in England in this context would include:

- Local authority in - county council, London borough council, district council or a parish council
- Greater London Authority
- Fire and rescue authority
- a joint authority (fire and rescue services and transport)
- a combined authority
- a National Park authority
- NHS foundation trust
- a provider of primary medical services
- Maintained school
- Academy
- Police force

Sample GDPR Privacy Notice

- The data controller is the Department for Business, Energy & Industrial Strategy (BEIS). You can contact the BEIS Data Protection Officer at:

BEIS Data Protection Officer
Department for Business, Energy and Industrial Strategy
1 Victoria Street
London
SW1H 0ET
dataprotection@beis.gov.uk

- BEIS will be processing your personal data solely for gathering emissions data from your organisation.
- Your personal data will not be shared or disclosed to any other party outside BEIS without your explicit consent.
- We may share your organisations emissions data with a third-party for analysis and collation but we will not share individual data.
- We are collecting your personal data as part of our public task.
- We would like to contact you about BEIS events, communications or to share best practice solely related to the emissions reduction target. **If you would like to opt-in to this communication please tell us.**
- The personal data you provide will not be transferred outside the European Community.
- You have the right to withdraw your consent at any time where BEIS is relying on consent to process your personal data.
- A list of your rights under the GDPR is accessible at: <https://ico.org.uk/for-organisations/guide-to-the-general-data-protection-regulation-gdpr/individual-rights/>
- This data collection is not part of a statutory or contractual requirement or obligation
- The personal data you provide will be retained for two years after your final data submission (2020/21).
- The provision of the information you provide is not connected with individual decision making (making a decision solely by automated means without any human involvement) or profiling (automated processing of personal data to evaluate certain things about an individual).
- You have the right to lodge a complaint with the ICO (supervisory authority) at any time. Should you wish to exercise that right full details are available at: <https://ico.org.uk/for-organisations/guide-to-the-general-data-protection-regulation-gdpr/individual-rights/>.

Further information

The following table shows links to current, and future, reporting mechanisms and useful emissions reporting guidance:

<p>CRC Regulations (until summer 2019)</p>	<p><i>Legislation:</i> http://www.legislation.gov.uk/ukxi/2013/1119/contents/made</p> <p><i>Guidance:</i> https://www.gov.uk/government/publications/crc-guidance-for-participants-in-phase-2</p>
<p>Streamlined Energy and Carbon Reporting (from April 2019)</p>	<p><i>Consultation:</i> https://www.gov.uk/government/consultations/streamlined-energy-and-carbon-reporting</p>
<p>Energy Savings Opportunity Scheme (ESOS) Regulations</p>	<p><i>Legislation:</i> http://www.legislation.gov.uk/ukxi/2014/1643/contents/made</p> <p><i>Guidance:</i> https://www.gov.uk/government/publications/comply-with-the-energy-savings-opportunity-scheme-esos</p>
<p>Display Energy Certificates (DEC)</p>	<p><i>Guidance:</i> https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/452481/DEC_Guidance_rev_July_2015_.pdf</p> <p><i>Published statistics:</i> https://www.gov.uk/government/statistical-data-sets/live-tables-on-energy-performance-of-buildings-certificates</p>
<p>Higher Education Funding Council for England (HEFCE)</p>	<p>http://www.hefce.ac.uk/workprovide/carbon/</p>
<p>Higher Education Statistics Agency (HESA)</p>	<p>https://www.hesa.ac.uk/data-and-analysis</p>
<p>Sustainable Development Unit (SDU)</p>	<p>https://www.sduhealth.org.uk/delivery/measure/reporting.aspx</p>
<p>Greenhouse gas emissions reporting for</p>	<p>https://www.gov.uk/guidance/sharing-information-on-greenhouse-gas-emissions-from-local-authority-own-estate-and-operations-previously-</p>

Local Authorities	ni-185
Greenhouse Gas Protocol	http://www.ghgprotocol.org/
Defra Environmental Reporting Guidelines	https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/206392/pb13944-env-reporting-guidance.pdf
Carbon Disclosure Project	https://www.cdp.net/en/guidance