

Reporting higher education carbon emissions

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Executive Summary

This note sets out issues around reporting of carbon emissions, work that is currently underway to address these issues, and recommends next steps on how the higher education sector should work with the Department for Education (DfE) and the Office for Students (OfS) to improve the measurement and reporting of carbon emissions.

Background

1. There is no mandatory reporting required for carbon emissions across all of higher education providers in England and Northern Ireland. In England, the Higher Education and Research Act (2017) does not give the OfS powers to mandate the collection of carbon reduction plans or set targets for providers. However, a number of providers are required to report their emissions through their annual reports, under the Government's Streamlined Energy and Carbon Reporting (SECR) process, as these providers meet criteria for corporate form and size.
2. HESA's Estates Management Record (EMR) covers carbon emissions data but also wider data, as the record was originally established to help directors of estates understand the performance of their estates. From 2019-20 submission to the EMR has been voluntary for institutions in England and Northern Ireland (due to the introduction of the OfS and the limitations to its powers on setting carbon targets), though it remains mandatory in Wales. In Scotland universities have mandatory annual public bodies climate change reporting obligations, and submission to the EMR is encouraged.
3. A number of key stakeholders have an interest in the reporting requirements of carbon emissions, including:
 - EAUC - The Alliance for Sustainable Leadership in Education, a member association supporting further and higher education across the UK and Ireland.

The voice of universities

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- Universities UK (UUK), which represents the views and acts on behalf of its 140 members who are vice-chancellors or principals. UUK works closely with its international arm UUK international, Universities Scotland and Universities Wales.
 - The Association of University Directors of Estates (AUDE) whose members are responsible for developing sustainable operations.
4. There is a wide diversity of approaches to reporting on carbon emissions and sustainability across England. Some higher education providers not only submit to the EMR but go much further, using the Sustainability Leadership Scorecard Report (led by EAUC and AUDE) to monitor and improve their progress, some use the Global Reporting Initiative (GRI) to publish full sustainability reports, and others have developed their own approaches to reporting against the United Nations' Sustainable Development Goals.
 5. Emissions must be measured and reported consistently over time so that progress by higher education providers is transparent and understandable to key stakeholders such as their students, the media and government. There is strong public interest in league table measures such as the Times Higher Impact Rankings and the People and Planet University League. However, views across the sector differ on whether the EMR should be reinstated as a mandatory requirement in England.
 6. A series of roundtables run by Universities UK in 2021 which two thirds of the membership participated in showed a range of views, from some believing the EMR is the most robust and comparable reporting mechanism currently available, to others saying the EMR is out of date and burdensome. While 97% of UUK members submitted to the EMR in 2018-19, this fell to 88% in 2019-20 – a fall of thirteen institutions. Of these thirteen, at least four have net zero targets in place or have declared a climate emergency – hence the fall should not be attributed to a lack of commitment to reporting but that the EMR is considered burdensome. At a minimum, the EMR needs a review and refresh should it become the main platform for carbon reporting.
 7. The consensus from UUK's roundtables was that universities are committed to reporting their progress in a transparent, consistent, and understandable way. There was widespread agreement that any approach should allow best practice and innovation to flourish and not unnecessarily constrain those at the forefront of reporting. However, there was also recognition that more guidance was needed on how best to measure emissions across scopes 1, 2 and 3 consistently across providers. Many UUK members mentioned challenges in defining, measuring and controlling scope 3 emissions, particularly how achieving scope 3 strategies interacted with other priorities such as international student recruitment.

Current work underway

8. UUK will be publishing commitments by its members to setting, achieving and reporting on net zero and broader sustainability targets in the run up to COP26. UUK envisages regular monitoring of how UUK members are meeting the commitments. Support for those who are finding it more difficult to meet the commitments will be needed.
9. This need for support will be addressed through work that the EAUC is commencing in September 2021 on 'Advancing Sector Emission's Alignment.' This programme will address many of the issues around improving the consistency of setting targets, measurement and reporting across higher education. The conclusions of the work will have significant implications for any changes to the EMR.
10. The programme will, through the identification of good practices, develop a common approach to reporting requirements on greenhouse gas (GHG) emissions and climate commitments. Further details of the programme are given below:
 - **Outputs** will include guidance and methodologies, examples of good practice, a sector reference tool to compare performance and a checklist to assist with peer validation
 - **Governance:** a Steering Group will oversee the programme, consisting of EAUC fellows, board members and staff.
 - **Evidence:** a survey of EAUC members will gather input on what is currently included in GHG inventories and identify institutions who exhibit good practice. The experiences of this 'good practice institution group' will help develop the common reporting approach
 - **Testing:** Draft outputs will be tested with key stakeholder groups including students, professional, funding and regulatory bodies, and with an independent validation group of institutions, comprising those who are keen to improve their reporting practices.
 - **Wider sector consultation and buy-in:** Draft proposals will be shared with UUK and AUDE members for input. Progress on the programme will be shared with DfE, HESA and the OfS to align with any developments planned on reporting.
 - **Timescales:** The programme will conclude in Spring 2022.
11. The 'Advancing Sector Emission's Alignment' will address issues around reporting scope 3 emissions. It will add to EAUC's previous work with the Higher Education Procurement Association (HEPA) and the purchasing consortia to update the HESCET tool, which provides institutions with a tool to calculate their scope 3 emissions based on their procurement. EAUC continue to support universities with [working groups](#) on scope 3 which explore improved methods of

calculating and reporting key high impact areas, such as construction, energy, food, furniture, IT, laboratories and travel.

12. In addition, EAUC will be creating guidance and verification processes to ensure universities who have used science-based targets (SBTs) to track and report their progress in reducing emissions are applying methodologies that are appropriate to higher education. EAUC's work with the science-based target initiative will ensure universities are applying the SBT methodology consistently, have a framework against which to reference standards, best practice, reporting and a route to verification. This work will commence in November 2021.

Alignment with wider activities of DfE, OfS, HESA

13. The DfE's draft sustainability strategy may include recommendations on target setting and reporting for universities. The 'Advancing Sector Emission's Alignment' programme represents a sector-led and evidence-based approach that would drive change and promulgate best practice. It will be crucial to align the timing of outputs of the programme with the plans of DfE, the OfS and HESA on any changes to reporting requirements.
14. We suggest an indicative timescale below for how this alignment could work. We would be pleased to have further conversations with DfE, the OfS and HESA on the practicalities of the timescale and invite any feedback.

| Date | Activity |
|----------------|--|
| September 2021 | Commencement of EAUC's 'Advancing sector emission's alignment' programme Publication of UUK commitments to targets and reporting |
| November 2021 | Publication of DfE's draft sustainability strategy (could refer to sector-led approach on reporting being taken through the 'Advancing sector emission's alignment' programme) |
| Spring 2022 | Conclusion of EAUC's 'Advancing sector emission's alignment' programme, with findings backed by UUK and AUDE members |
| April 2022 | Publication of DfE's final sustainability strategy (could endorse sector-led approach agreed through the advancing sector |

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| | emission's alignment programme and next steps) |
| Summer 2022 | EAUC/UUK/AUDE to agree changes to EMR reporting with HESA and OfS |