Scope 3 Community of Practice
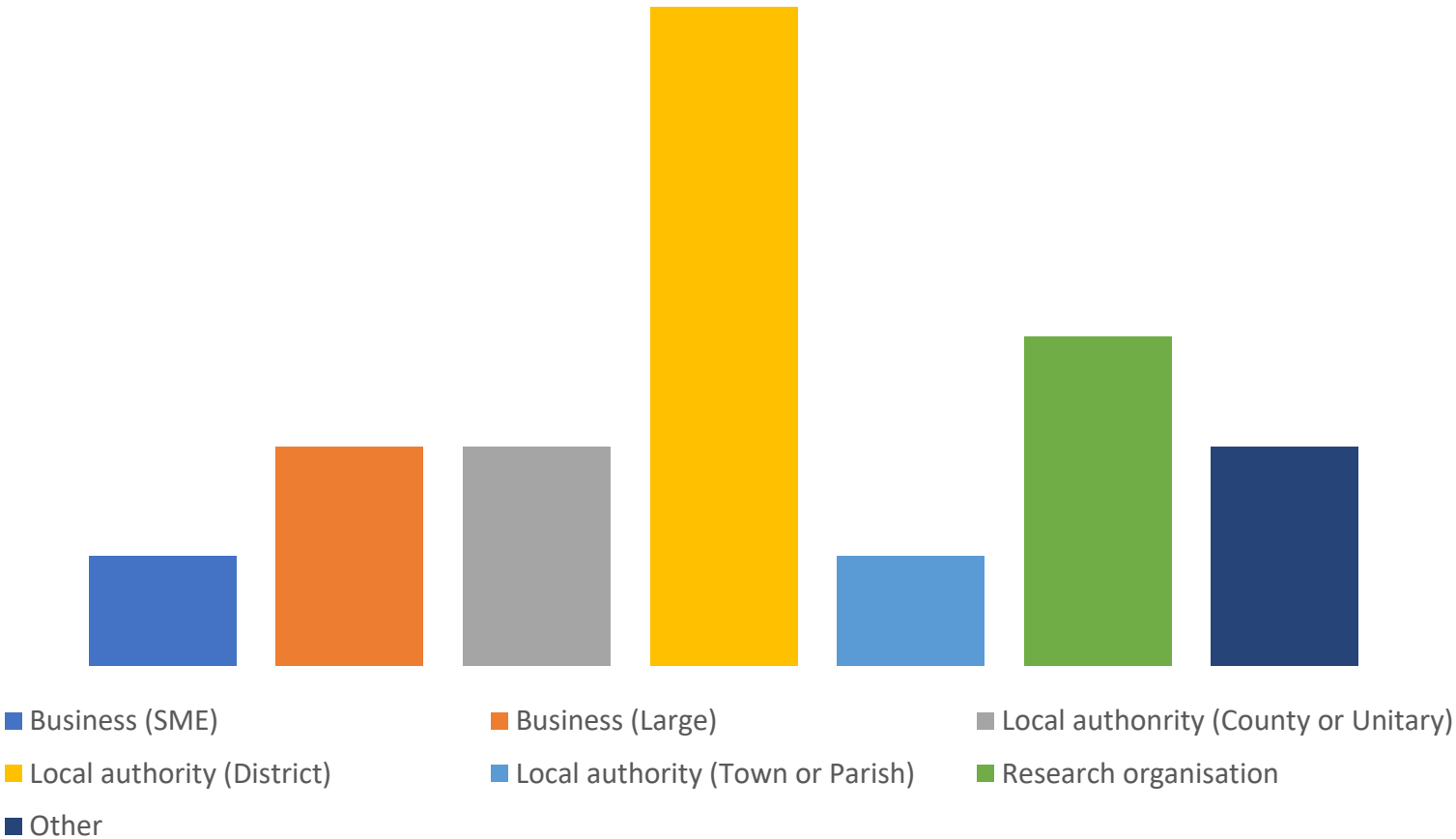*Meeting #3*

1. Scope 3 survey results
2. Siôn Pickering – University of Edinburgh
3. Rachel Toresen-Owuor – Local Partnerships
4. What else do we need?
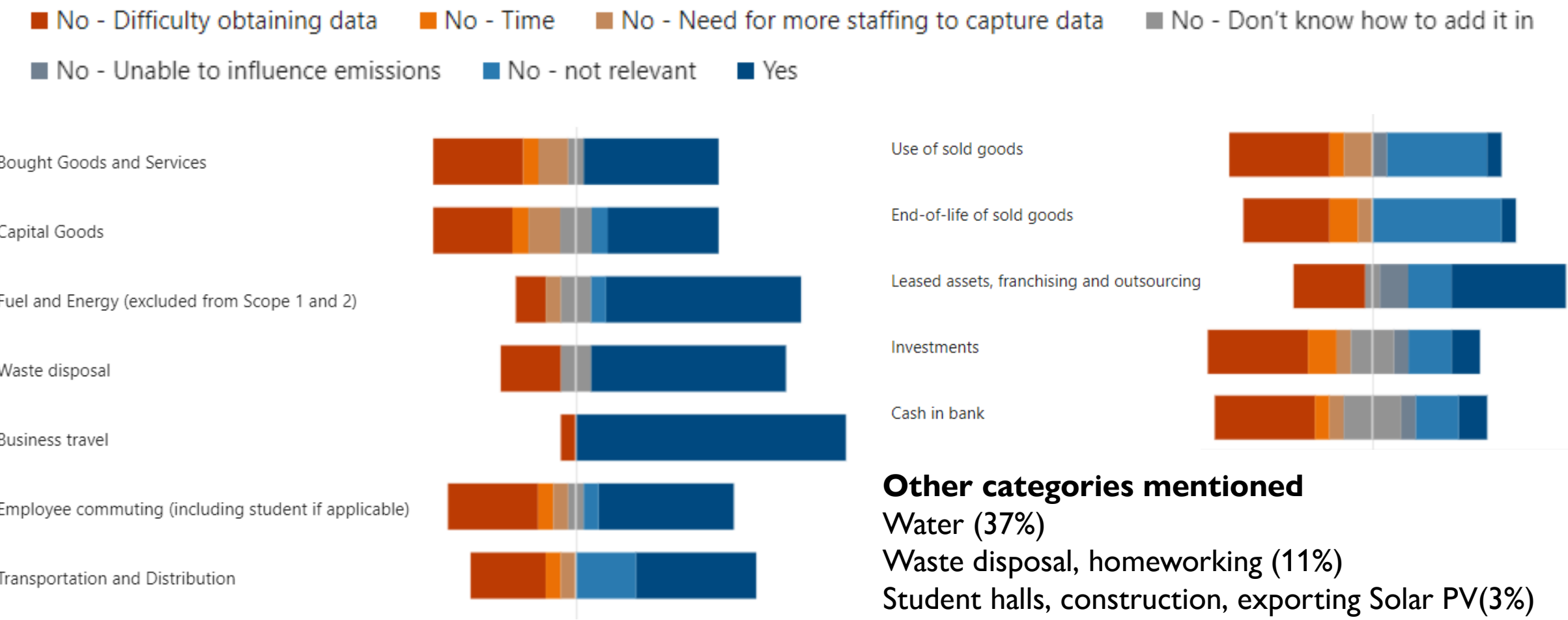5. Next session
6. Open discussion

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Q - What type of organisation are you representing?

38 responses

- ■ Business (SME)
- ■ Business (Large)
- ■ Local authonrity (County or Unitary)
- ■ Local authority (District)
- ■ Local authority (Town or Parish)
- ■ Research organisation
- ■ Other
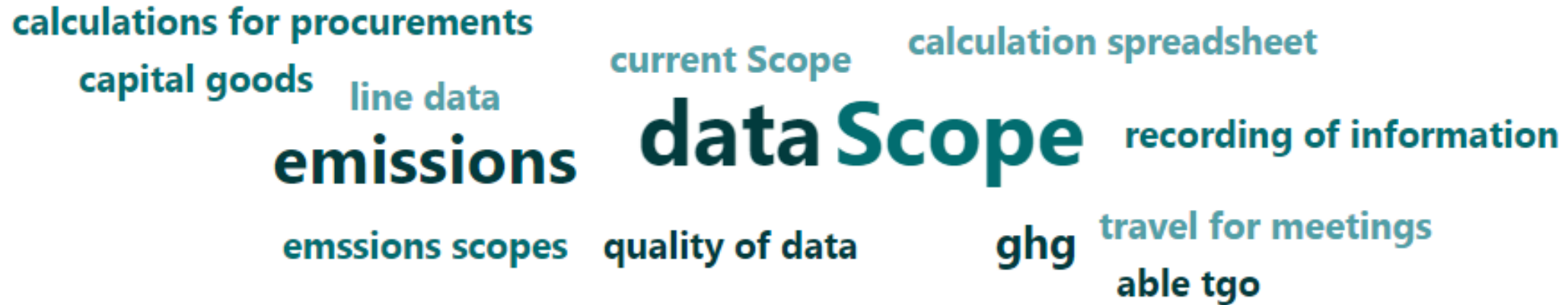
Q - What do you currently measure in your Scope 3 accounting? Where relevant, please indicate the most significant reason for not including a category.

Legend:
- ■ No - Difficulty obtaining data
- ■ No - Time
- ■ No - Need for more staffing to capture data
- ■ No - Don't know how to add it in
- ■ No - Unable to influence emissions
- ■ No - not relevant
- ■ Yes

Left chart categories:
- Bought Goods and Services
- Capital Goods
- Fuel and Energy (excluded from Scope 1 and 2)
- Waste disposal
- Business travel
- Employee commuting (including student if applicable)
- Transportation and Distribution

Right chart categories:
- Use of sold goods
- End-of-life of sold goods
- Leased assets, franchising and outsourcing
- Investments
- Cash in bank

Other categories mentioned
Water (37%)
Waste disposal, homeworking (11%)
Student halls, construction, exporting Solar PV(3%)

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**Q - Please add any other barriers that are not covered above.**

- We don't have the resources to reduce current Scope 1 or 2 emissions, scope 3 will be even harder to address.
- No standard local authority calculations for procurements.
- Scope 3 ghg factors not provided annually by DEFRA
- Data has not been recorded in the correct format, data has not been recorded at all as officers have not anticipated that it will be used to calculate carbon baseline.
- Members and decision makers understanding what the emissions scopes are and what has to be included - weird we only capture transport for travel for meetings but not other modes of travel like trains or commuting

Q - Which emissions factors are you using?
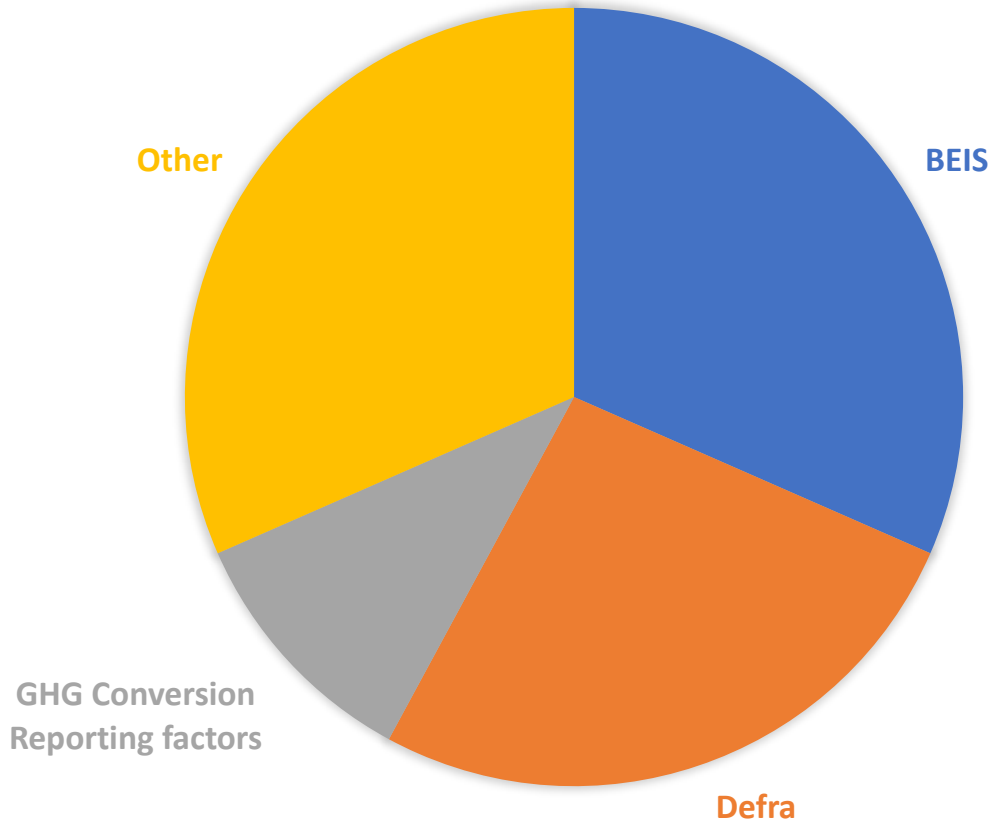
- Historic inherited from previous person in my job.
- Mix of Scope 3 analysis, some inhouse where possible and some by 'spend analysis' calculated by external consultants.
- Annual factors from UK government provide consistence & credibility.
- Using the LGA accounting tool, which uses the BEIS factors.
- National standard seems to be BEIS figures. Many in the NHS sector use them so we have kept to it since 2007.
- DEFRA and BEIS Offer average values but we are improving the accuracy via supplier/product specific data.
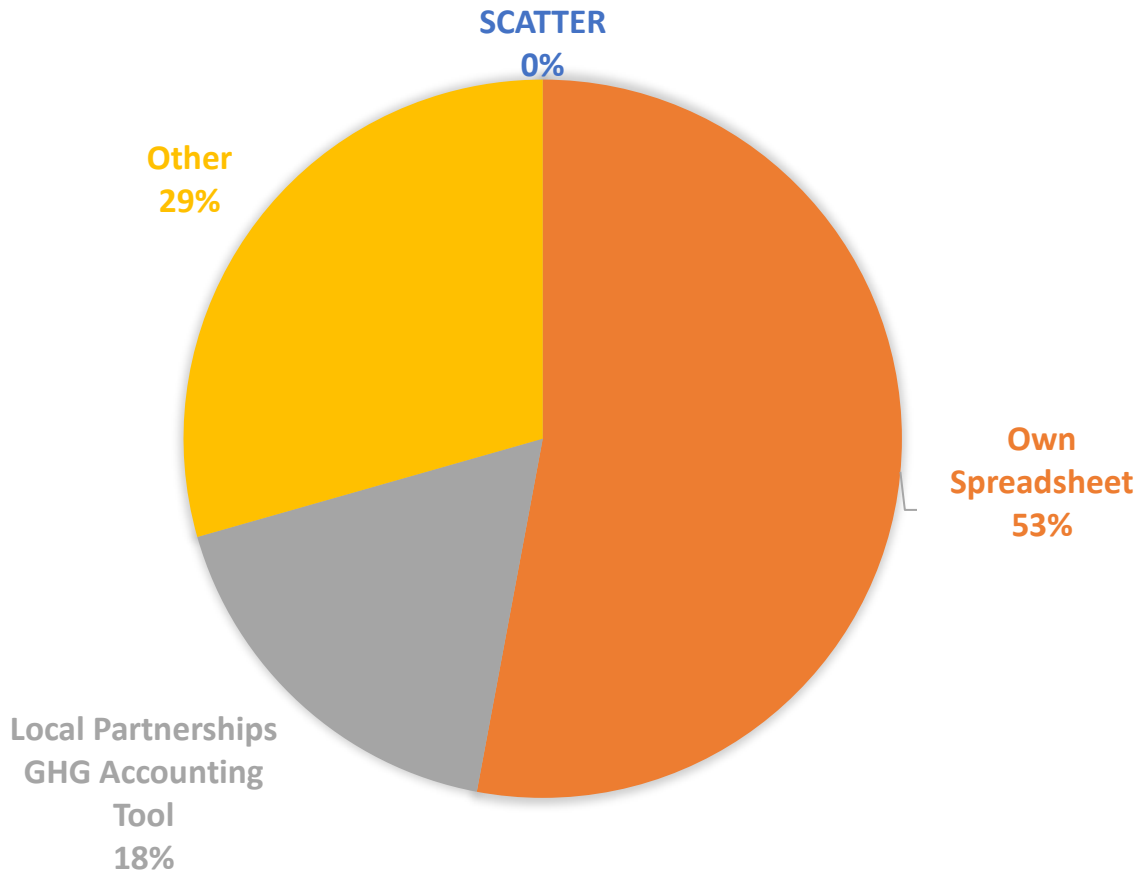- Understood to be the 'main' reporting factors used widely across the UK.

Q - Which year do you use as a baseline for your Scope 3 reduction targets?

Pie chart:
- N/A 28%
- 2009/10 5%
- 2016 5%
- 2018 6%
- 2018/19 33%
- 2019/20 11%
- 2020/21 6%
- Varies 6%
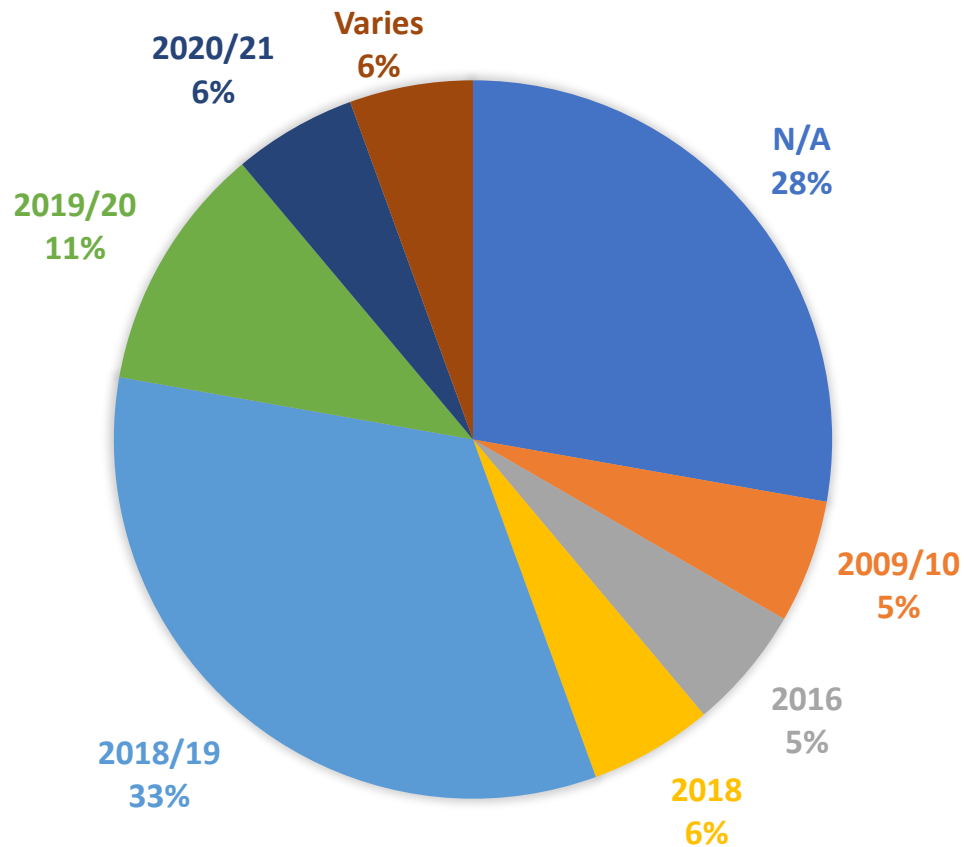
- Until we get a better handle on measuring scope 3, no point setting specific baseline / target.
- It's the year our climate emergency declaration was declared.
- We only have data from 2018. As our target is net zero the baseline is not important.
- We have so far used the same year as for scope 1 & 2 which is 2009/10, but we are only accounting for a very small amount of our scope 3 so possibly this might change if accounting becomes more extensive.
- Currently calculating baseline for the first time 2020-21, however will undergo new report for 2018-19, which is when we recognised a climate emergency as a council.

Q - Which tools or platforms do you use for your Scope 3 accounting?

Pie chart:
- SCATTER 0%
- Other 29%
- Own Spreadsheet 53%
- Local Partnerships GHG Accounting Tool 18%

- Recommended by partner.
- No knowledge of tools or platforms and would be looking for a free tool due to budget constraints.
- We need to source credible scope 3 emissions factors. Currently using an old NHS spreadsheet which is not relevant to our Force and is out of date.
- We'd like to report more thoroughly but it takes time, the LGA tool seems to expand its sectors each year so its easy to work towards a bit at a time.

Others include Sigma, T1, partially inhouse spreadsheets and some by external consultant work

Q - Do you include offsetting within your Scope 3 accounting?

Not sure
16%

Yes
5%

No
79%
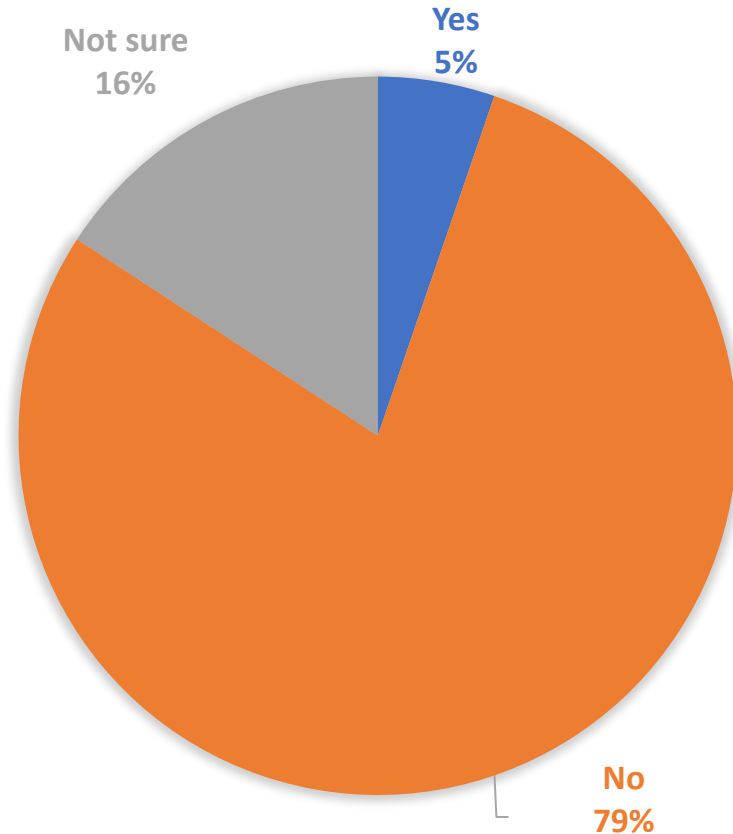
Yes
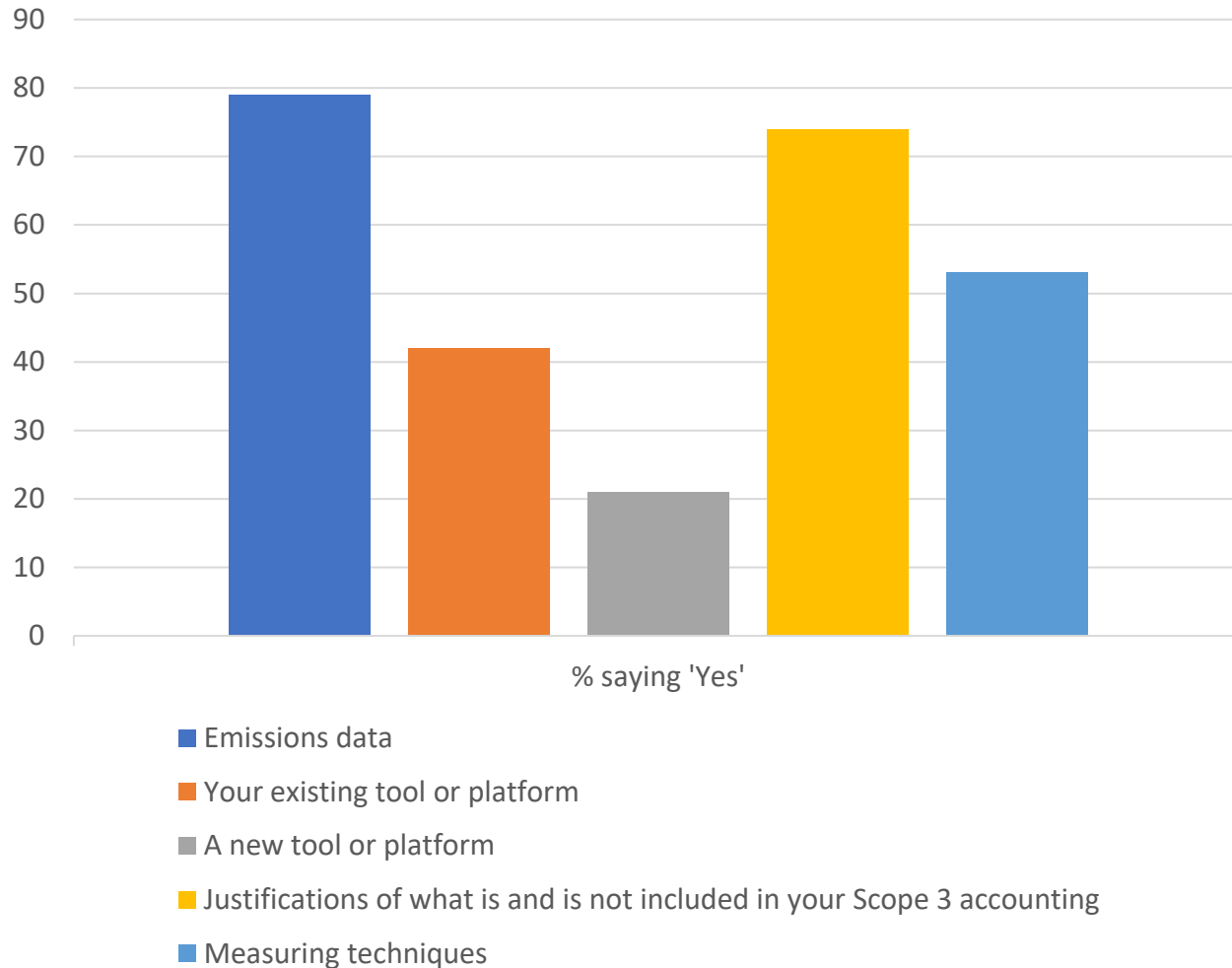- Included for Net Zero progress, but for clarity the contribution from offsetting should be separated.

No
- Separate. Off-setting can cover scope 1, 2 and 3.
- Baseline assessment includes offsetting once gross footprint calculated.
- Offsetting is controversial as the first step should be to reduce, so we feel it shouldn't be included as the full impact should be shown to motivate reductions in absolute terms.
- Kept separate for now unless there are proper accredited schemes NHS can use. No Trust would want to be accused of "greenwash".
- We anticipate using off setting when we hit our net zero target date to off set ghg emissions left.

Q - What would you be willing/able to share with other organisations?

Chart: % saying 'Yes'

Legend:
- Emissions data
- Your existing tool or platform
- A new tool or platform
- Justifications of what is and is not included in your Scope 3 accounting
- Measuring techniques

- Sharing the existing tool would require permission of owner (not someone in my organisation).
- We don't have any of this to share yet but would be willing once we are set up.
- We need to be more collaborative & transparent in SW to ensure consistency & credibility.
- Happy to share emissions data and introduce tools or platforms, but for paid-for solutions there should be consideration of cost sharing.
- We supply a lot of data already through government reporting - which is then publicly available. The tool we use for business travel has helped us better understand our impact and take steps to reduce it, but is bespoke built by us, so is unlikely to be directly useful to others.

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