

Reducing higher education carbon emissions

Issue

1. This paper proposes an approach to reducing the higher education sector's carbon emissions.

Recommendations

2. The board is invited to:
 - a. Agree that the OfS should support registered providers to meet the targets set by the Climate Commission for UK Higher and Further Education, through the interventions described below
 - b. Agree that there should be a consultation by the OfS on the future collection and publication of carbon emissions data from registered providers
 - c. Agree that the OfS should publish information on the sector's carbon emissions, and students' attitudes to climate change, to encourage providers to act
 - d. Agree that the OfS should signpost the option of Salix loans to providers and explore the possibility of linking OfS capital funding to decarbonisation
 - e. Note the development of an internal OfS sustainability plan.

Further information

3. Available from Nicola Dandridge (nicola.dandridge@officeforstudents.org.uk; 0117 931 7455) and Richard Puttock (richard.puttock@officeforstudents.org.uk; 0117 931 7472).

Background

4. In June 2019, the UK Government legislated to update its greenhouse gas (GHG) emissions reduction target to reach 'net zero' by 2050¹. Meeting this target requires a steep reduction in UK emissions, with any remaining emissions be offset by removing an equivalent amount from the atmosphere². The target was reiterated in the recent Conservative manifesto³. As a large sector of the economy, higher education must reduce its carbon emissions if the Government's target is to be met.
5. Many students are concerned about climate change. The NUS has been tracking students' attitudes towards climate change using a survey that mirrors the questions used by BEIS in its Public Attitudes Tracker. The latest findings, from March 2019, show that 91 per cent of students responding say they are fairly or very concerned about climate change⁴, compared to 80 per cent for the wider public⁵.
6. The NUS has recently created Students Organising for Sustainability UK (SOS-UK), a new charity led by the NUS President. On 17 October 2019, the President wrote to the OfS asking us to promote the student interest and lead the sector's response to the climate emergency. Their letter (text provided in annex A) notes the lack of responsibility for carbon reduction in the sector since the transition from HEFCE to the OfS and suggests actions that we might take.
7. Our regulatory remit and powers do not specifically require the OfS to take action to address the sector's carbon emissions. However, we have identified three areas for possible OfS intervention, which are supported by our statutory functions and where the OfS can add significant value to carbon reduction by the sector:
 - a. Carbon emissions reporting for providers
 - b. Drawing attention to the sector's carbon emissions
 - c. Funding for decarbonisation
8. These three options are described further in the 'Discussion' section of this paper.
9. HEFCE was previously involved in efforts to reduce the higher education sector's carbon emissions. HEFCE established the Revolving Green Fund in 2008. This initiative top-sliced money from HEFCE's capital funding and used it to make repayable grants to higher education

¹ Also, in May 2019, Parliament approved a motion to declare an environment and climate emergency. This was approved without a vote and does not legally compel government to act.

² For example, through planting trees or using carbon capture and storage technology.

³ See <https://vote.conservatives.com/our-plan>

⁴ See <https://sustainability.nus.org.uk/our-research/our-research-reports/energy-and-climate-change/climate-change-tracker>

⁵ See <https://www.gov.uk/government/statistics/beis-public-attitudes-tracker-wave-29>

institutions for carbon reduction projects. Four rounds of competitive funding, the last in 2014, distributed a total of over £80 million, including co-funding from Salix Finance (see annex B).

10. HEFCE, UUK and GuildHE published a joint carbon reduction strategy in 2010⁶. This set out a carbon emissions reduction target for the sector that was in line with the Government's target at the time⁷. In addition, the strategy required institutions to set their own individual targets⁸. The strategy also linked HEFCE capital funding to performance against carbon management plans.
11. The data on emissions used for both the sector-level and institution-level targets came from the HESA Estates Management Record (EMR). HEFCE carried out some limited benchmarking and monitoring of emissions but made it clear that the targets were owned by the sector – institutions were able to change their individual targets. As the data was available publicly through HESA, HEFCE's expectation was that other stakeholders would hold institutions accountable.
12. In the last year before it closed, HEFCE encouraged these AUDE (the Association of University Directors of Estates) and EAUC (the alliance for sustainable leadership in education) to take a visible leadership role for the sector, recognising that the OfS would have a different remit and that this could create a gap in strategic support for providers.
13. HEFCE made a funding award of £125,000 to support the development of the Sustainability Leadership Scorecard by these two organisations (as well as the publication of advice for the sector on calculation on scope 3 emissions⁹). AUDE and EAUC launched the first annual Sustainability Leadership Scorecard Report in June 2019, drawing on HESA EMR data and submissions made by 45 UK providers¹⁰.
14. Some third parties have also used HESA EMR data to compile reports and league tables that assess progress against institution-level emissions targets¹¹. However, there is a lack of scrutiny of the sector's overall performance – there is no recent analysis of whether the original sector-level target is on track to be met.
15. The HESA EMR is a wide-ranging dataset covering buildings, transport, waste, water and energy consumption, which has only ever been submitted by former HEFCE-funded providers. The dataset is also detailed, with carbon emissions, for example, disaggregated by numerous

⁶ See <https://dera.ioe.ac.uk/10659/>

⁷ As set by the Climate Change Act 2008, this was a reduction in scope 1 and 2 emissions of 34 per cent by 2020 and 80 per cent by 2050, against a 1990 baseline. The definitions of the 'scopes' used in emissions reporting are given in annex C.

⁸ Institutional targets were for reducing scope 1 and scope 2 emissions by 2020, against a 2005 baseline – the first year that robust data was available at institution level.

⁹ Scope 3 emissions are explained in annex C

¹⁰ See <https://www.aude.ac.uk/resources/news/view?g=09cd4f67-79af-484e-881b-ab4314a022ab&t=Sustainability:%20Our%20current%20best%20chance>

¹¹ For example, the People & Planet University League: <https://peopleandplanet.org/university-league>

sources¹². Such data does not have a direct and clear regulatory purpose for the OfS. Therefore, in November 2018 the OfS announced that English providers would not have to submit this data in the new regulatory system. The final year of mandated data was 2018-19.

16. However, as part of the OfS's approach to carbon emissions set out in this paper, and subject to board approval, the OfS intends to consult on continuing the collection of emissions data in a less burdensome way. Details of this approach are discussed below.
17. HESA is continuing with the EMR dataset, including detailed emissions data, as it is mandated elsewhere in the UK. English providers may continue to submit on a voluntary basis but it is not yet clear how many will do so.
18. The OfS does not currently have any funding dedicated to carbon reduction in the sector (although it retains the responsibility for continuing Revolving Green Funds at individual institutions set up by HEFCE). We do not currently link capital funding to performance on carbon reduction.

Discussion

19. We are proposing to the board that the OfS acts on carbon emissions resulting from higher education in England.
20. We do not have the powers to set an emissions reduction target for the sector. However, the Climate Commission for UK Higher and Further Education (discussed further on page 6) has made a public statement on emissions targets¹³. A progress update on the work of the commission following its initial meeting is provided in annex D.
21. The commission's statement suggests that further and higher educational institutions should aim for net-zero GHG emissions for scope 1 and 2 by 2030 as a minimum¹⁴. It also notes that scope 3 net-zero GHG emissions should be achieved no later than 2050.

Recommendation: The board is invited to agree that the OfS should support registered providers to meet the targets set by the Climate Commission for UK Higher and Further Education, through the interventions described below

Carbon emissions reporting for providers

22. The first step in understanding the extent of carbon emissions – and any future reductions – is asking individual providers to measure them.
23. There are a number of mandatory and voluntary carbon emissions reporting schemes and targets that apply to public and private sector organisations in the UK. These are outlined in annex E. However, now that the HESA EMR is no longer required by us, the majority of higher

¹² See <https://www.hesa.ac.uk/collection/c17042/a/e12cet>

¹³ See https://www.eauc.org.uk/climate_commission

¹⁴ This is the recommendation of the Intergovernmental Panel on Climate Change (IPCC). The definitions of the 'scopes' used in emissions reporting are given in annex C.

education providers in England are not currently subject to mandatory carbon emissions reporting.

24. The HESA EMR data is used by student groups, the media and government to hold providers to account for their carbon emissions. It is also used by sector bodies to drive change and promote carbon reduction among providers.
25. Some providers in England (usually large universities that submit the HESA EMR) voluntarily publish carbon emissions data in their annual reports or other publications, but approaches are not consistent or universal.
26. We can add value by establishing a mandatory, standardised collection of emissions data for registered higher education providers in England.
27. We would seek to collect emissions data that is consistent with the accepted UK reporting standard, as used in SECR and the HESA EMR (see annex C). The emissions data collected through SECR (for providers that meet the criteria), the HESA EMR (for those providers continuing with this return voluntarily) and the data collected through our own process (for providers that do not submit the HESA EMR) would then be comparable.
28. For efficiency, we would collect data as part of an existing mechanism, such as the annual financial return. Furthermore, we may also choose to collect data from a provider only if it is not available via a voluntary HESA EMR return.
29. With the reporting process in place, we would make the data publicly available. Our aim would be to ensure transparency in relation to providers' emissions and give clarity to students and other stakeholders. We would also be able to draw on this data for our own briefings setting out the sector's progress with decarbonisation – these would be future iterations of the Insight Brief noted below.
30. Under the HERA 2017, we do not have the ability to mandate the collection of carbon reduction plans from providers or set targets that they must meet.
31. However, section 64 of HERA provides that the OfS can require the designated data body to collect 'appropriate information'. Section 69 of HERA allows the OfS to arrange for studies designed to improve economy, efficiency and effectiveness in the management or operations of a registered provider. Taken together, these two sections enable the OfS to collect and publish information on a provider's carbon emissions on the basis of efficiency and effectiveness of the provider in question.
32. Before proceeding we would run a consultation on both the collection and publication of carbon emissions information. This would be an 'open letter' consultation – outlining our intentions and inviting stakeholders to respond – rather than a more detailed document exploring the technical issues and options available. This would enable us both to test the idea with students, providers and other interested parties, and to gather views on this exercise of our statutory powers.
33. We need to be mindful of regulatory burden. We would be reintroducing part of the burden on some providers that was removed by ending the requirement for the HESA EMR, and

introducing new burden for providers that have never made this return. In particular, the burden on smaller providers could be disproportionate.

34. The burden involved with the data collection would be a central question of the consultation. We would invite views and evidence on:
- a. The impact on different types of provider;
 - b. The likely number of providers that would have to change their processes to capture and report data;
 - c. The estimated additional costs that this would bring;
 - d. The possible exclusion of smaller providers from the exercise;
 - e. The costs and benefits of including scope 3 emissions¹⁵ in the exercise; and
 - f. The costs and benefits of collecting emissions data only at an aggregate level (rather than disaggregated by source as in the HESA EMR).
35. Following the consultation, we would need to assess the likely benefits of collecting emissions data and assess whether they outweigh the potential burden.
36. The consultation would require the time of a number of OfS staff. Members of staff in the Strategic Resource Unit (SRU), and the directorates for Data, Foresight and Analysis (DFA) and External Relations (ER), would need to draft and publish the consultation documents, field questions, collate the responses, synthesise the evidence and establish the next steps. Any resulting data collection would require DFA staff time to develop and operate the process.

Recommendation: The board is invited to agree that there should be a consultation by the OfS on the future collection and publication of carbon emissions data from registered providers

Drawing attention to the sector's carbon emissions

37. There is a desire in some parts of the higher education sector to reduce its carbon emissions. Universities UK, GuildHE, the Association of Colleges and EAUC launched a Climate Commission for UK Higher Education and Further Education Students and Leaders¹⁶. This aims to develop a sector-wide plan to ensure that colleges and universities reach the UK Government's target of reducing all greenhouse gas emissions to net zero by 2050.
38. Individual providers have made a variety of different carbon emissions pledges, for example a number of English higher education providers have signed a global declaration of a climate emergency, and pledged to become carbon neutral in years ranging from 2025 to 2050¹⁷.

¹⁵ Scope 3 emissions are explained in annex C

¹⁶ See https://www.eauc.org.uk/climate_commission

¹⁷ See <https://www.sdgaccord.org/climateletter>

39. AUDE and EAUC lead much of the work on carbon reduction in higher education. As noted above, they recently launched the first annual Sustainability Leadership Scorecard Report, drawing on HESA EMR data.
40. The OfS can make a significant contribution to these initiatives by collating and publishing information on the sector's emissions and on student attitudes to climate change. We would aim to draw attention to the issue and thereby encourage providers to act.
41. As part of our regular student polling, we plan to survey students on whether information about providers' efforts in tackling climate change could influence where they choose to study; and if they feel their provider is doing enough. Our communications could draw on the responses to this polling and data from the NUS student attitudes tracker, as well as the emissions data from the HESA EMR.
42. We also have a role to play in moving the debate beyond the provider formerly funded by HEFCE and motivating the providers that are not already involved with existing sector initiatives. However, these providers may have less capacity to change if they are small or do not own significant estates.
43. As a first step we would publish an Insight Briefing and convene an Insight Event focused on student concerns about the climate emergency and the sector's record on reducing carbon emissions. The briefing would include publishing an analysis of data from the HESA EMR to determine the sector's progress against the original HEFCE emissions reduction target from 2010. It could also include survey data on student attitudes to climate change. This would coincide with the launch of the consultation described above. Staff from the SRU, DFA and ER would be involved.

Recommendation: The board is invited to agree that the OfS should publish information on the sector's carbon emissions, and students' attitudes to climate change, to encourage providers to act

Funding for decarbonisation

44. Reducing carbon emissions requires investment. The Committee on Climate Change, the UK's independent climate advisory body that initially recommended the Government's 2050 net zero target, has stated that the Government now urgently needs a coherent national policy package to deliver the target. Its recommendations include improvements in energy efficiency, a switch to low-carbon heating and funding for decarbonisation¹⁸.
45. The Government has since committed around £2 billion to support decarbonisation in sectors across the economy¹⁹. No direct funding has so far been made available to the higher education sector. There may be more policy announcements in the run-up to the UK's hosting of the UN COP26 Climate Change Conference in 2020.

¹⁸ <https://www.theccc.org.uk/wp-content/uploads/2019/07/2019-Progress-Report-Summary.pdf>

¹⁹ <https://www.gov.uk/government/publications/committee-on-climate-changes-2019-progress-reports-government-responses>

46. Meeting the UK target implies significant investment by providers to improve the efficiency of their heating, cooling, water, light and ventilation systems, as well as moving to on-site renewable or waste-driven power sources where appropriate.
47. Funding to carry out this work is available to some higher education providers and all further education colleges from Salix Finance (see annex B). Salix have confirmed that almost all providers registered in the Approved (fee cap) category are eligible to apply for their loans (Approved providers would not be eligible).
48. Salix advertises its loan schemes through representative bodies as EAUC, AUDE and the British Universities Finance Directors Group (BUFDG). It currently has 43 clients that are former HEFCE-funded providers meaning a number of large higher education providers that have not taken advantage of this source of funding.
49. The OfS can have an impact on decarbonisation in the sector by signposting the option of Salix financing to Approved (fee cap) providers.
50. We could use our communication channels to raise awareness of Salix loans. We could also use case studies of decarbonisation projects funded through Salix to illustrate the Insight Brief noted above. This would involve staff time in the External Relations directorate.
51. We will also explore the possibility of using our capital funding for decarbonisation. For example, we could require this funding to be used only on projects that will reduce carbon emissions. This would require further consultation on changes to our terms and conditions of funding and would obviously only apply to those providers in receipt of this type of funding.

Recommendation: the board is invited to agree that the OfS should signpost the option of Salix loans to providers and explore the possibility of linking OfS capital funding to decarbonisation

Reducing OfS carbon emissions

52. Finally, we recognise the OfS has a role to play in reducing its own organisational carbon emissions. We are currently developing a sustainability plan that will address this. An outline of our approach is given in annex F.

Recommendation: the board is invited to note the development of an internal OfS sustainability plan

Risk implications

53. The pressure to tackle emissions will only increase, from students and the public, as the effects of climate change become more evident. The Conservative Government has committed to a net zero target in its manifesto and it is likely that the recent lack of political attention on higher education emissions will not continue.
54. The OfS risks political and reputational damage if it is seen as having actively ignored the issue by ending the collection of emissions data. Furthermore, if we wait and are then required to reinstate the collection of emissions data at a later date, we may find that the sector's ability to measure and report this data has been impaired. This risks opening a gap in the trend data for the sector's emissions.

55. There a risk that the actions proposed above will not deliver the ultimate aim of this programme of work – reductions in the sector’s carbon emissions. The mitigation for this risk is to monitor the impact we are having and, if necessary, alter our approach.

Communications and engagement

56. The consultation on collecting and publishing carbon emissions data would seek to engage students, providers, sector groups and other stakeholders. This could go ahead in 2020. Further thought would need to be given to the timing of the consultation as there are a number of other consultations planned in 2020 and we need to ensure our engagement with the sector is well timed.

57. The timing of our proposed Insight brief and event follows from that for the consultation – we would launch them to coincide. We would seek to gain media attention for this activity.

Paper publication date

58. This paper will be published shortly after the board meeting.

Annex A – NUS letter: The climate emergency and the OfS

59. This letter, signed by Zamzam Ibrahim, President, NUS and SOS-UK, and Jamie Agombar, Executive Director, SOS-UK, was received by the OfS on 17 October 2019.

NUS's work to date

60. For 30 years NUS has led on sustainability, initially with our suppliers through our purchasing consortium, then greening students' unions, and now sector-wide programmes and campaigns. We work with most UK universities on sustainability and nearly every HE students' union. Our work and influence has grown rapidly, with our sustainability team recently being the biggest department in NUS at 18 FTE.

61. To allow us to go further and faster, in response to the climate emergency, NUS created Students Organising for Sustainability UK (SOS-UK), a brand-new charity led by Zamzam as NUS President and now also President of SOS-UK. SOS-UK will continue to deliver NUS programmes like Student Switch Off and Green Impact, and campaigns like Divest-Invest (a half of all UK universities have now committed to divest their endowments from fossil fuels), but will be more impactful, more demanding and work across the whole education system, not just tertiary.

62. We have recently launched our first SOS-UK campaign, with UKSCN, the school striker's movement, called Teach the Future. The campaign calls on Government to implement six actions that will help repurpose the whole education system, from early years through to adult education, around the climate emergency.

63. We are soon to launch our second new campaign, HE Climate Crisis. It will publish the carbon reduction targets of all UK universities and colleges and then work through students' unions to bring them forward and get them sufficiently resourced. Alongside that we are working with NERC and others to look at how we can implement a new certified carbon offset scheme for international student and academic overseas travel through the better management of university land assets, so that land rented to tenant farmers is managed for carbon sequestration alongside production.

A role for the OfS

64. We think it is crucial that an organisation that states its primary purpose is to promote the student interest should be actively leading the sector in its response to the climate emergency. Having a viable and hospitable planet to live on is clearly in the student interest. We know from our research that 91% of students are concerned about climate change, an all-time high from our longitudinal tracker survey.

65. This is becoming the defining issue of our generation and we need every agency and public body to redouble its efforts, starting with the OfS. The IPCC states we need to meet a 40% reduction in emissions by 2030 and zero-carbon by 2050. As a sector, we really believe we have a societal duty to be leading the way on this. If it isn't universities then who will lead, and if it is not now, then when?

66. Carbon reduction was a HEFCE responsibility which seems to have fallen between the cracks when the OfS and UKRI were created. Clearly the OfS is very different from HEFCE, but HEFCE used to really drive the sector on carbon reduction, arguably years ahead of its time.

That sectoral leadership role from an agency is now sorely missed and needed now more than ever. We have set out some suggested actions that the OfS might do in response to the climate emergency.

67. We appreciate that the OfS is restricted by legislation, and that you will deem many of these to be beyond your remit. Should that be the case, and should you be supportive, we would be willing to ask Government to consider amending the relevant legislation. We could do this through our Teach the Future campaign and related advocacy.

What we would like the OfS to do

- a. Discuss this paper at your Board and gauge the appetite to work with NUS and SOS-UK as strategic partners on this critical agenda;
- b. Invite us to present our student attitudes data on sustainability at your next horizon scanning group;
- c. Create a student-led panel advisory panel for the OfS specifically on the climate emergency;
- d. Convene the sector agencies and clearly establish the roles and responsibilities on this agenda, develop a sector strategy and properly resource it;
- e. Reinstate the mandatory requirement for universities to submit EMR data to HESA in England. Scotland, Wales and Northern Ireland have not removed this requirement. In our opinion the decision to remove compulsion in England is regressive, unhelpful and terribly timed given the awakening to the climate emergency;
- f. Reinstate the old 2009 HEFCE policy compelling carbon reduction targets by universities and provide detailed guidance on what university carbon targets should include so students can compare institutional ambitions. We recommend institutional carbon reduction plans should include scope three, as well as one and two, and that carbon plans comply with the World Resources Institute (WRI) Greenhouse Gas Protocol. We have evidence that students are looking at how universities are responding to the climate emergency as a choosing factor for where they study, but they report it is virtually impossible to make meaningful comparisons. This, and the HESA action, will help with transparency;
- g. Produce an annual report on the sector's carbon emissions, or work with us to do this;
- h. Ensure that all OfS funding has a carbon impact assessment, similar to an Equalities Impact Assessment (we will write to UKRI to request the same);
- i. Ensure any OfS grants given to universities for capital projects or buildings require them to be zero carbon, building in money for offsetting where appropriate (again we will write to UKRI on this point). Ensure that sustainability attributes are not value-engineered out in construction, as this is reportedly a big problem in the sector;
- j. Make sustainability questions relating to campus and curriculum a mandatory part of the NSS. We worked with HEFCE to get some optional questions integrated, as expected, these are rarely used;

- k. Launch a substantial, dedicated fund on the climate emergency that delivers long-term transformative change for the sector, including teaching and learning;
 - l. Provide targeted funding for professional development for educators to improve their teaching, learning, and assessment related to sustainability;
 - m. Incorporate student outcomes related to sustainability and social justice into the TEF;
 - n. Measure the 'social value' of graduates' careers, not only salary, in TEF and through the LEO data;
 - o. Stop OfS staff from flying domestically. In your annual report you declared 9.5 tonnes CO2 from domestic flights, which is should be wholly unnecessary given your jurisdiction is England only;
 - p. Develop and publish a sustainability policy for the OfS;
 - q. Provide thought leadership on the climate emergency and encouragement for strategic action by the sector.
68. We appreciate this is a long list of requests, but the scale of the crisis requires significant action from us all.

Annex B – Salix Finance

69. Salix Finance was established by the Government in 2004, as an independent, publicly-funded company. It is funded by the Department for Business, Energy and Industrial Strategy (BEIS), the Department for Education (DfE), the Welsh Government and the Scottish Government.
70. It provides interest-free loans to the public sector to improve energy efficiency, reduce carbon emissions and lower energy bills. It lends to local authorities, the NHS, schools, further education colleges and higher education providers.
71. Salix co-funded and operated rounds 1 and 4 of HEFCE's Revolving Green Fund. This scheme set up 'recycling funds' for individual providers – savings made from energy efficiency projects are reinvested back into the fund to finance further energy saving projects. Salix currently have 43 clients in the higher education sector that continue to hold these recycling funds.
72. The fourth and last round of the Revolving Green Fund ran in 2014 and neither HEFCE nor the OfS have since made any additional funding available for carbon reduction. However, Salix continue to offer loan schemes to higher education providers and further education colleges. Two forms of loan are available.
73. The *Salix Energy Efficiency Loan Scheme (SEELS)* is the standard loan scheme. Organisations can apply for an interest free loan to finance up to 100 per cent of the costs of energy saving projects. Projects must be completed within an agreed timeframe, typically 9-12 months.
74. The cost to save a tonne of CO₂ over the lifetime of the project must be no more than £191. The minimum loan value is £5,000. There is no maximum value and Salix have previously loaned up to £10m under this scheme. The nature of energy efficiency and the minimum cost-per-tonne of CO₂ criteria means that lending above this amount is unlikely through this scheme. Following completion of the project, the loan must be fully repaid to Salix over 5 years.
75. The *Salix Decarbonisation Fund* was launched in 2019. The loan funding by Salix must be matched by the receiving organisation. This is a recycling fund, similar to HEFCE's Revolving Green Fund – any energy cost savings are reinvested for further projects.
76. The decarbonisation fund is intended to be a long-term, strategic tool to help organisations deliver financial, energy and carbon savings. Repayments can start after 5 years after commencement, with full repayment within 10 years. The maximum cost of saving a tonne of CO₂ is currently £383. There is no maximum value for individual funds.
77. Salix report that they have had some interest from higher education providers for the decarbonisation fund but none have yet taken out loans. This may be because they already have a Revolving Green Fund, or have sufficient capital from their own reserves, or do not want the inflexibility of having a fund that is ring-fenced only for carbon reduction projects.

Annex C – Definitions of scopes 1, 2 and 3 used in of emissions reporting

78. The Greenhouse Gas (GHG) Protocol classifies an organisation's GHG emissions into three 'scopes'.

- Scope 1 covers all direct emissions by the organisation (e.g. emissions from gas boilers or vehicles owned by the organisation)
- Scope 2 covers indirect emissions from the generation of purchased energy (e.g. emissions from the power plant in order to supply the electricity used by the organisation)
- Scope 3 emissions are the remaining indirect emissions that occur as a consequence of the activities of an organisation (e.g. the emissions from the goods and services purchased, or from staff travel and commuting)

79. The protocol covers the accounting and reporting of seven greenhouse gases covered by the Kyoto Protocol. The emissions of each gas are calculated separately and then converted to the equivalent amount of carbon dioxide on the basis of their global warming potential. GHG emissions are therefore often referred to as carbon emissions.

80. The GHG protocol, including the definitions of scopes 1, 2 and 3, is used by the UK Government as the standard for emissions reporting and is the basis for carbon emissions reporting in the Streamlined Energy and Carbon Reporting (SECR) process. It is also used for the emissions reporting in the HESA Estates Management Record.

81. Assessing scope 3 emissions across an organisation's operations can be complex and much less straightforward than scope 1 or 2 emissions. However, they often represent significant opportunities to reduce the carbon emissions associated with an organisation's activities.

Annex E – UK carbon emissions reporting requirements

82. Government departments, non-ministerial departments, agencies and Non-Departmental Public Bodies must report certain emissions data in their annual reports. Further, Greening Government Commitments set targets for UK government departments and their agencies to reduce their greenhouse gas emissions²⁰. These reporting requirements do not include higher education providers.
83. In 2017, the Government's Clean Growth Strategy²¹ introduced a voluntary emissions target for the wider public and higher education sectors in England. This target aims to reduce emissions by 30 per cent by 2020-21, compared to a 2009-10 baseline.
84. To support this aim BEIS, the government department responsible for policy on reducing emissions, ran a voluntary emissions reduction pledge for these sectors, for the period from 2018-20²². BEIS intended to collect data on higher education providers through the HESA EMR and made a reporting template available for providers that did not submit this return. The results of this pledge are not yet publicly known. BEIS have stated that they will collate the data and publish overall sector and sub-sector performance.
85. The Government has stated that they will review progress against the voluntary wider public and higher education 2020 target, with a view to moving to a more ambitious target during the 2020s²³. They give the example of a 50 per cent reduction in greenhouse gases by 2030, against a 2009-10 baseline, and note that 'once a reporting framework is in place, and there is clear evidence of the impact of voluntary action, a mandatory target could be considered'.
86. Some private and third sector organisations are obliged to report their UK emissions through their annual reports, under the Government's Streamlined Energy and Carbon Reporting (SECR) process, introduced for 2019-20²⁴. This applies to organisations that meet criteria for corporate form and size. Our analysis indicates that 27 registered providers meet these criteria and so will be required to report under SECR. Those who are not mandated to report under SECR can do so voluntarily.

²⁰ See <https://www.gov.uk/government/publications/greening-government-commitments-2016-to-2020>. For example, the OfS reports on its organisational carbon emissions (not those of the sector) in its annual report and the data is included in the DfE's reporting against its Greening Government Commitment.

²¹ See <https://www.gov.uk/government/publications/clean-growth-strategy>

²² See <https://www.gov.uk/government/publications/emissions-reduction-pledge-2020-emissions-reporting-in-public-and-higher-education-sectors>

²³ See <https://www.gov.uk/government/publications/committee-on-climate-changes-2019-progress-reports-government-responses>

²⁴ See <https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance>

87. Since 2016, colleges and universities in Scotland have been required to submit annual Public Bodies Climate Change Duties (PBCCD) reports to the Scottish Government²⁵. The reports include a section on corporate emissions, projects and targets.

²⁵ See https://www.sustainabilityexchange.ac.uk/public_bodies_climate_change_duties_2018_fhe_an

Annex F – OfS sustainability plan

88. We have set up an internal-facing project to look at sustainability and carbon management, in recognition of our responsibility as a business organisation to understand and manage the impact of our own operations on the environment.
89. The first phase of this project, running until March 2020, aims to build a picture of our carbon emissions and other environmental impacts, along with an understanding of our reporting obligations and any constraints on future action.
90. The purpose of this first phase is to enable us to understand where we should prioritise taking action, and where we might be able to influence the behaviour of others (for example, organisations with whom we share our Bristol estate). We can then set informed targets and come up with an action plan for meeting them.
91. This two-phase approach has been agreed by our transformation programme board, which has also acknowledged that the second phase of this work – the development of a carbon management and sustainability action plan – will need to be carried out in partnership with staff in order to most successfully influence staff behaviours and engagement.
92. The project is distinct, and managed separately, from work to influence higher education sector action in areas of sustainability and carbon management.