usefulprojects
part of the Useful Simple Trust

GET/SET/ZERØ

UK Sport Base Year Emissions and Decarbonisation Report

Certified B Corporation

Social Enterprise UK Certified Member

EOA EMPLOYEE OWNERSHIP ASSOCIATION

INVESTORS IN PEOPLE® We invest in people Silver

Executive Summary

GET/SET/ZERØ

UK Sport's Carbon Footprint for the 21/22 base year

This report summarises UK Sport's carbon emissions for the 21/22 base year, establishes an ambitious decarbonisation target, and includes a decarbonisation action plan.

The scope of this report is UK Sport's operations, which represents 6% of UK Sport's total expenditure in FY 21/22. UK Sport's larger funding and investment expenditure was excluded from the UK Sport base year GHG emissions footprint due to the complexity of the sports sector's funding and financial boundaries.

Following this work, UK Sport will provide leadership, guidance, and inspiration to the high-performance sporting sector, and support National Governing Bodies to calculate their own organisational carbon footprints and develop reduction action plans.

1 rented office in London

159 employees

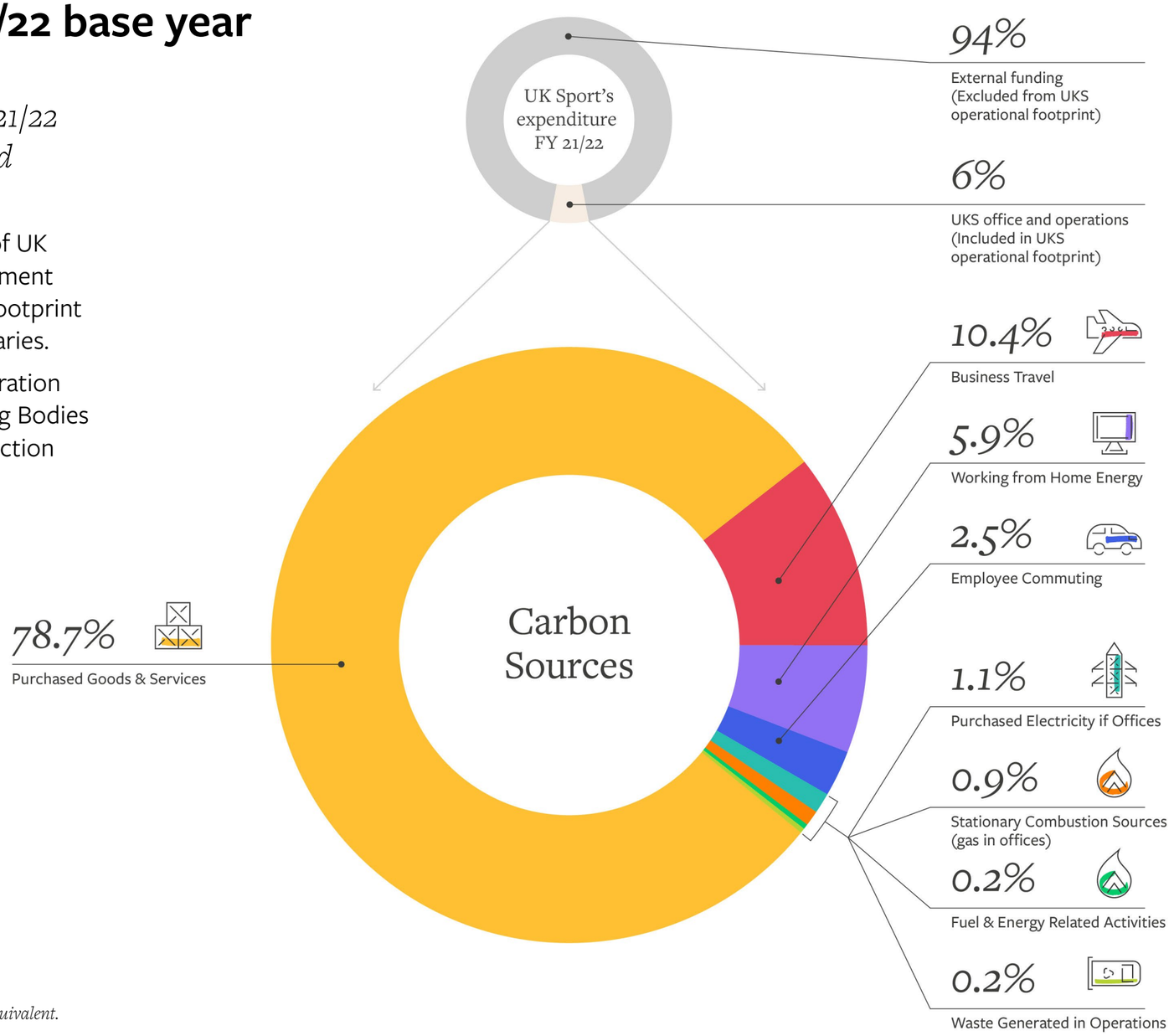
1,626 tCo_2e base year emissions

10.2 tCo_2e / employee

2% scope 1 & 2 emissions

98% scope 3 emissions

Where tCO_2e is the standard unit for quantifying greenhouse gas emissions, meaning tonnes of carbon dioxide equivalent.



Priority Actions

For UK Sport to reach net zero from its operations, the focus should be on three priority areas:

Procurement

This is by far the most significant contribution to UK Sport's baseline GHG emissions, representing 79% of total emissions. UK Sport can try influence it's top spend suppliers to commit to net zero targets through a supplier engagement programme. However, UK Sport will ultimately be reliant on external changes within it's supply chain to decarbonise these emissions.

Travel

This includes both business travel and employee commuting, which is responsible for 13% of emissions. The London office-based team likely already use public or active transport to commute. To reduce travel emissions, UK Sport can continue to support hybrid working, prioritise virtual meetings and workshops, avoid flights and commit to offset emissions from them. It could provide incentives for field based employees to transition to electric vehicles.

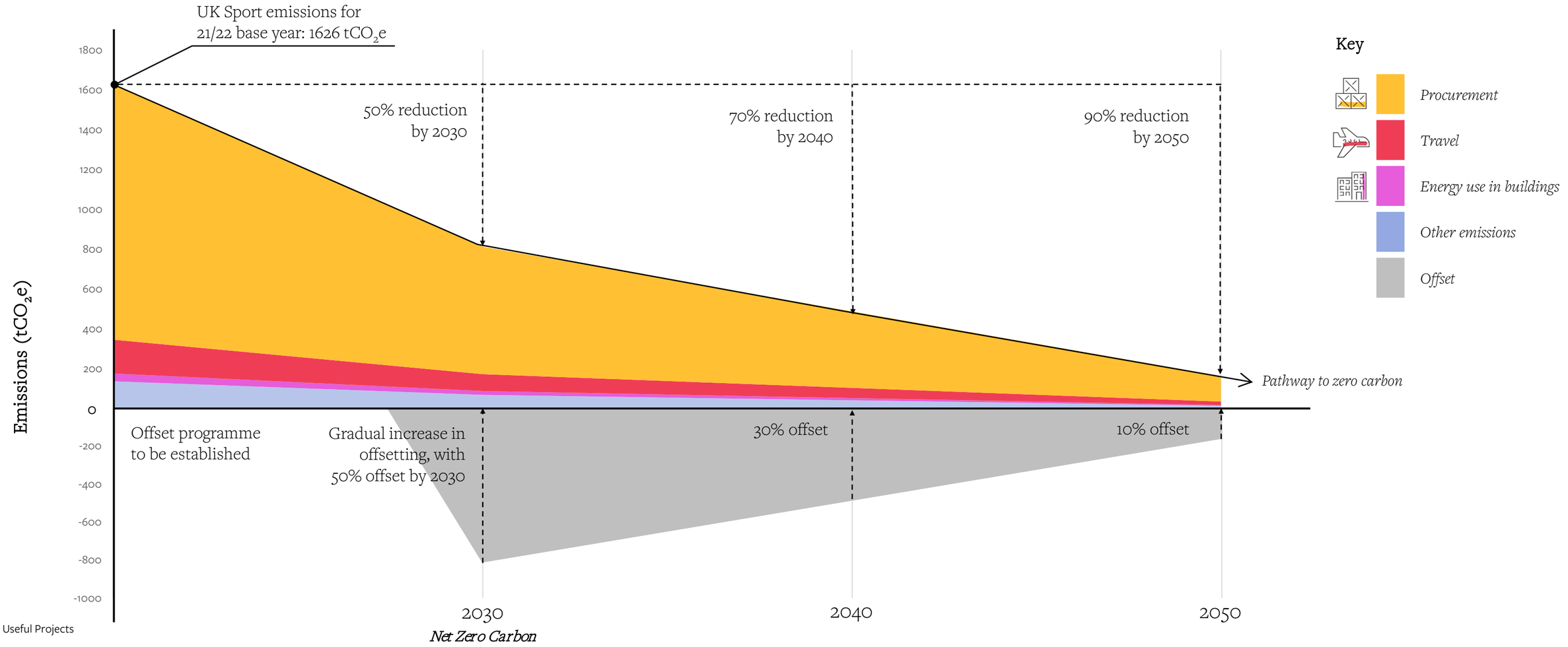
Energy use in buildings

7% of UK Sport's footprint is from the consumption of electricity and gas. UK Sport moved office in Autumn 2022 and now has a high quality renewable energy tariff in place. UK Sport should seek to influence decarbonisation of gas supply to its office, and encourage home workers to switch to high quality renewable energy tariffs when market prices become more affordable.

UK Sport's Pathway to Net Zero

Put simply, "net zero" refers to the balance between the amount of carbon emissions and other greenhouse gases produced by an organisation, and the amount they remove from the atmosphere. UK Sport's decarbonisation target is net zero carbon emissions from operations by 2030 (for scopes 1, 2, and 3) and to support the wider sport sector to reduce its emissions.

This target exceeds both UNFCCC targets and the Science Based Target Initiative 1.5°C reduction pathway. It will be achieved through a combination of reduction and offsetting. The pathway graph below shows that by 2030, UK Sport aims to reduce its emissions by 50%, with 50% offsetting to reach net zero. By 2040, this shifts to 70% reduction and 30% offsetting, and by 2050, 90% reduction with only 10% offsetting.



Contents

1 /	Introduction	7
2 /	Methodology	12
3 /	Base Year Emissions	19
4 /	Decarbonisation Targets and Pathway	35
5 /	Decarbonisation Actions	40

Version	Date	Reason for Issue	Author/s	Approved by
01	20/01/2023	Draft for review	Kate Boylan, Reema Xavier	Jo Dobson
02	10/02/2023	Final version	Kate Boylan, Reema Xavier	Jo Dobson

This report was prepared by independent consultant Useful Projects (trading under Useful Simple Group Ltd). Useful Projects is a B Corp, Social Enterprise, and Employee Benefit Trust. We use our established GET SET ZERO methodology and tools to support organisations to accelerate their journey to net zero carbon.

Dan Reading, Head of Sustainability at Right Formula sports consultancy, reviewed and contributed to this report.

1 / Introduction

GET/SET/ZERØ

This section of the report:

- *Summarises the brief for the work*
- *Summarises UK Sport's context as an organisation*
- *Highlights what is included and excluded in the scope of this work*

Introduction

Project scope and context

Scope and purpose of this report

In November 2022 UK Sport (UKS) appointed Useful Projects to:

1. Verify UK Sport's scope 1 and 2 emissions for the 21/22 financial year (the "base year")
2. Calculate scope 3 emissions for the base year, including boundary setting
3. Define a best-practice calculation methodology for greenhouse gas measurement and target setting
4. Develop a Science-Based Target compliant net zero decarbonisation pathway for the organisation's Scope 1, 2, and 3 greenhouse gas emissions

A summary of the base year emissions, decarbonisation target, and key actions will be included in UK Sport's Sustainability Strategy to be published in Spring 2023.

This 'technical' background report will also be made available for sector stakeholders.

UK Sport has been provided with Useful Projects' GET SET ZERO carbon footprint tool which includes all base year input data and emissions factors used.

What do we mean by "net zero"?

Put simply, "net zero" refers to the balance between the amount of carbon emissions and other greenhouse gases produced by an organisation, and the amount they remove from the atmosphere.

UK Sport context: industry leadership

UK Sport is an executive non-departmental public body sponsored by Department for Digital, Culture, Media, and Sport (DCMS).

UK Sport's purpose is to lead high-performance sport to enable extraordinary moments that enrich lives, and aims to work collaboratively with partners to deliver its mission; reaching, inspiring and uniting the nation.

Ambition 3 of UK Sport's Strategic Plan for 2021-31 is to Inspire Positive Change, stating "We will harness the power and platform of sport to drive positive change across wellbeing, diversity, inclusion and sustainability; walking the walk and inspiring others to act."

This commitment to industry leadership on sustainability has influenced the targets that have been established in this plan.

Through this work, it is also important that UK Sport can demonstrate alignment to key industry targets, including:

- **United Nations Sports for Climate Action Framework**, which UK Sport signed up to in October 2022.
- **UK Government Greening Government Commitments**, which UK Sport is required to report on as an Arms Length Body.
- **Science-based targets,** which is deemed as being a best practice approach to carbon reduction.

In addition, aligning the approach to carbon footprinting with other funding bodies such as the Arts Council, the National Lottery Heritage Fund, and Sport England has been an important factor.

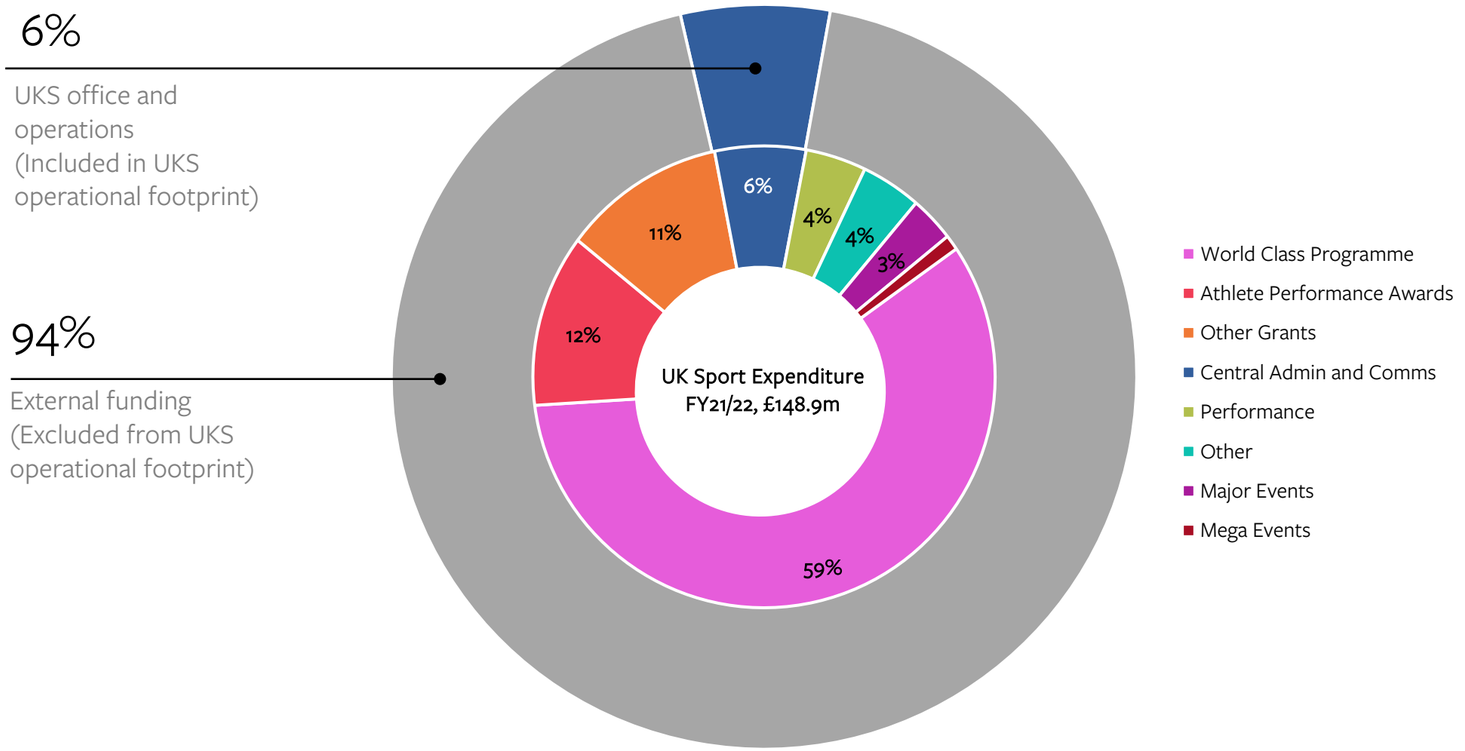
Introduction

UK Sport expenditure

Due to the complexity of the sports sector funding and financial boundaries, this GHG emissions footprint will focus on activities within UK Sport's operational control only, i.e. emissions associated with its small rented office and 159 team members.

The following pie chart presents UK Sport's expenditure for the FY 21/22. UK Sport operations (central admin and comms) only accounts for only 6% of total funding. 94% of expenditure is external funding for the world class programme, athlete performance, major events, and grants – which is excluded from the scope of this report due to the complexity of the sports sector's funding and financial boundaries.

The English Institute of Sport (EIS) is a subsidiary of UK Sport, with their own accounts and operational control. As such they are excluded from this footprint, and will calculate their own emissions in 2023.



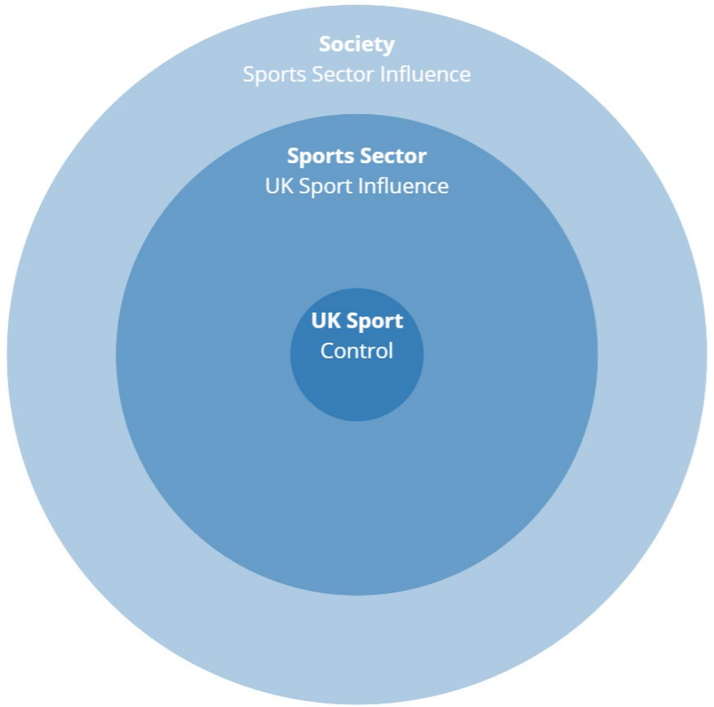
Introduction

UK Sport emissions influence

UK Sport's largest opportunity to influence and reduce GHG emissions is through that 94% of expenditure, in funding, investment, and grants to sport organisations, including NGBs and EIS.

UK Sport have strong influence across the sports sector. This project will strengthen the team's internal understanding and experience in the GHG emissions reduction space, enabling UK Sport to provide leadership, guidance, and inspiration to sector peers and partners.

Looking wider again, the sports sector has an undeniable influence on society. By seeking to influence the sector to measure and manage it's GHG emissions, and lead sustainable lifestyles, UK Sport can play a leadership role across the UK. Setting ambitious GHG emissions reduction targets in line with, or better than, existing commitments like the UNFCCC, will place UK Sport at the front of the pack.



Introduction

United Nations Sports for Climate Action Framework

United Nations
Framework Convention on
Climate Change

UK Sport became a signatory of the UNFCCC (United Nations Framework Convention on Climate Change) Sports for Climate Action Framework in October 2022. The framework aims to catalyse new and enhance existing environmental commitments.

The framework states that sports organisations can display climate leadership by taking responsibility for their climate footprint, helping global ambition step-up, and incentivising meaningful and transformative action beyond sports.

The principles of the UNFCCC Sports For Climate Action Framework highlight commitments that UK Sport have made to the sports sector and broader society. Participants commit to the following climate action principles:

1. Undertake systematic efforts to promote greater environmental responsibility;
2. Reduce overall climate impact;
    - Measure and understand
    - Take Action
3. Educate for climate action;
4. Promote sustainable and responsible consumption;
5. Advocate for climate action through communication.

The UN Sports for Climate Action invites all sports to adopt the following targets:

- One mid-term target to reduce GHG emissions by 50% by 2030 at the latest. 2019 baseline is recommended but signatories should choose the latest year for which data is available.
- One long-term target to reach net zero GHG emissions by 2040
- Targets should be inclusive of scopes 1, 2 and 3 (categories which are material to total emissions and where data availability allows them to be measured sufficiently).
- Organizations for which scope 3 represent 40% or more of total emissions generated by the organization to model Scope 3 emissions and set Scope 3 targets as well.
- Process of Commit, Plan, Proceed and Report will enter into force effective December 2021.

For more information on the UNFCCC Sports for Climate Action Framework:

- Sports for Climate Action UNFCCC webpage
- Sports for Climate Action Framework

2 / Methodology

This section of the report summarises the methodology adopted, which follows a best-practice approach to greenhouse gas measurement.

GET/SET/ZERØ

GHG Emissions Calculation Methodology

Alignment with standards

The Useful Projects' GET/SET/ZERO carbon baseline tool has been used to calculate UK Sport's baseline emissions in accordance with the GHG Protocol and Science-Based Targets Initiative. UK Sport will be provided with a copy of the tool for future inventory calculations.

GHG Protocol

The GHG Protocol 'Corporate Accounting and Reporting Standard' provides standards and guidance for companies and other types of organisations preparing a GHG emissions inventory. The GHG Protocol presents five principles to underpin and guide GHG accounting and reporting:

1. Relevance
2. Completeness
3. Consistency
4. Transparency
5. Accuracy

The GHG Protocol Corporate Standard requires reporting **a minimum of scope 1 and scope 2 emissions**. Reporting scope 3 emissions is currently optional.

The Protocol requires companies to select a representative '**base year**' as a performance datum to track emissions over time. This base year can also be used as a basis for setting and tracking progress towards a GHG target.

Reporting companies are required to present the chosen organisation boundaries, consolidation approach, operational boundaries, reporting period, base year, significant context, methodologies, and exclusions.

Science-Based Targets initiative

The Science-Based Target initiative (SBTi) Corporate Net-Zero Standard provides a standardised approach to set net-zero targets that are aligned with climate science.

The SBTi does not currently assess targets for UK Sport's sector classification 'cities, local governments, public sector institutions, educational institutions or non-profit organizations.' However, SBTi does encourage these stakeholders to consider science-based target-setting methods on their own.

It is recommended UK Sport use the Net-Zero Standard for alignment, to understand the key elements of a science-based net zero target and the recommended target setting process.

The following table from the Net-Zero Standard defines what near-term and long-term science-based targets must include.

Table 4 Minimum boundary coverage for near-term targets and long-term targets

MINIMUM % BOUNDARY COVERAGE BY SCOPE		
GHG inventory scope	Near-term targets	Long-term targets
Scopes 1+2	95% minimum coverage	
Scope 3	67% minimum coverage (if scope 3 emissions are at least 40% of total scope 1, 2, and 3 emissions)	90% minimum coverage (all companies)

GHG Emissions Overview

The GHG Protocol and emissions scopes

The GHG Protocol is the global accounting standard for Greenhouse Gas (GHG) emissions. The Protocol defines three scopes of emissions that organisations have control and/or influence over, either directly or indirectly.

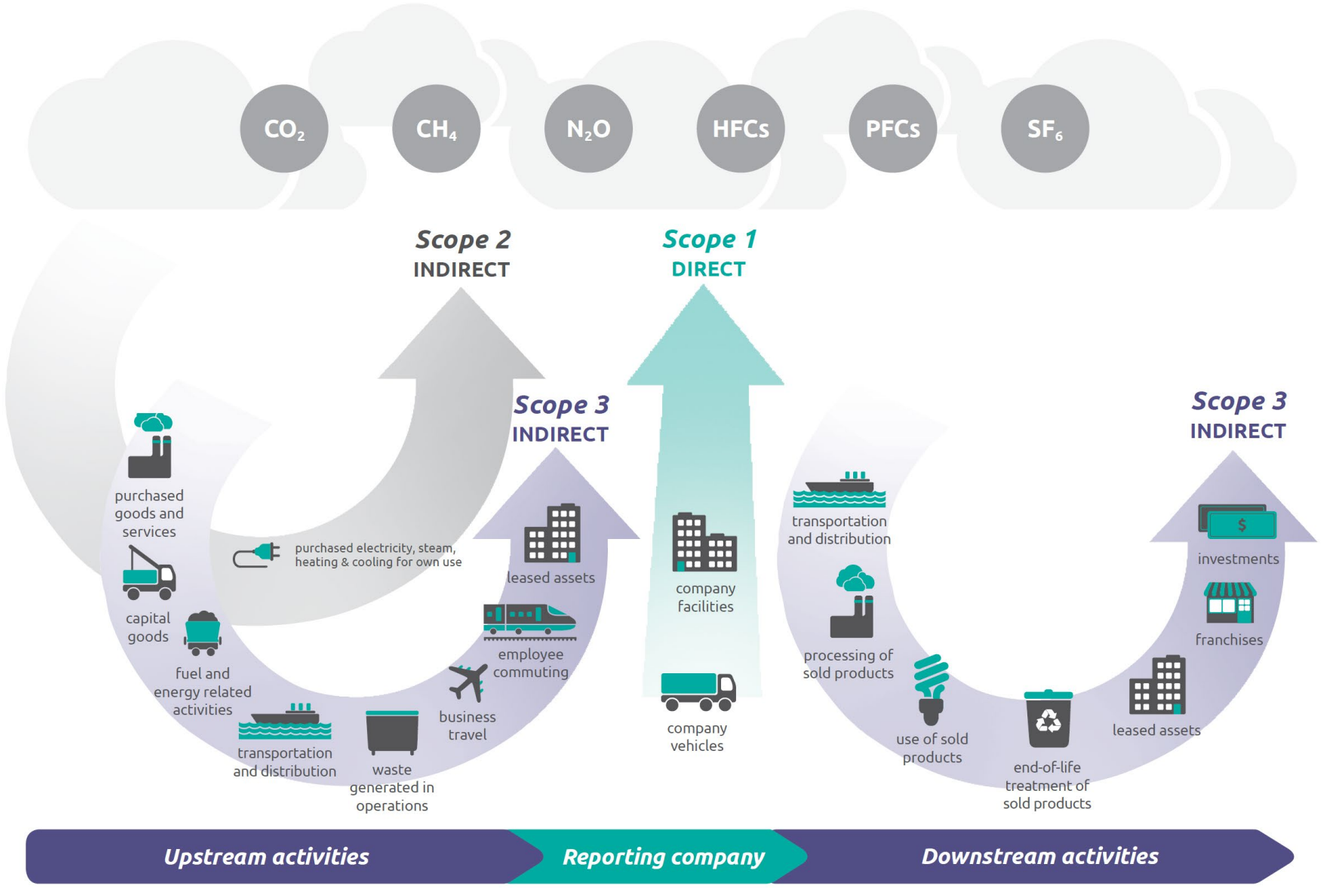
- **Scope 1:** direct emissions from owned or controlled sources, e.g., gas boiler at the office
- **Scope 2:** indirect emissions from the generation of purchased electricity
- **Scope 3:** indirect emissions from the value chain (upstream and downstream)

These scopes are neatly summarised in the figure across, from the GHG Protocol Corporate Value Chain Accounting Standard.

The vast majority of emissions from professional service organisations typically reside within scope 3.

The scope of this work covers scope 1, 2 and 3 emissions.

Figure [1.1] Overview of GHG Protocol scopes and emissions across the value chain



Base Year Emissions

Operational boundary

The emissions categories included in the scope 1, 2, and 3 base year emissions are summarised in the adjacent table. Several emissions categories are not applicable to UK Sport as indicated.

Scope 1 – direct GHG emissions		
Stationary combustion sources	Yes	
Mobile combustion sources	N/A	
Fugitive emissions	Yes	*Currently unavailable*
Scope 2 – electricity indirect GHG emissions		
Purchased electricity, steam, heating and cooling	Yes	
Scope 3 – other indirect GHG emissions		
3.1 Purchased goods and services	Yes	*Upstream*
3.2 Capital goods	No	
3.3 Fuel- and energy- related activities	Yes	
3.4 Upstream transportation and distribution	No	
3.5 Waste generated in operations	Yes	
3.6 Business travel	Yes	
3.7 Employee commuting	Yes	
3.8 Upstream leased assets	No	
3.9 Downstream transportation and distribution	No	*Downstream*
3.10 – 3.14 categories N/A to UKS	N/A	
3.15 Investments	No	

GHG Emissions Calculation Methodology

Key steps for calculation

The following high level steps are recommended for the calculation of GHG Emissions Footprints for subsequent years.

1. Review progress against the action plan
2. Review the organisational boundaries and consolidation approach selected
3. Review operational boundaries
4. Collect emissions data for the latest Financial Year
    - Input data into the Get Set Zero data collection tool
6. Calculate the Financial Year emissions
    - Input data totals into the Get Set Zero calculation tool
7. Input results into the GGC sustainability return template
8. Analyse data
9. Compare to base year emissions
10. Present results
11. Identify and prioritise reduction actions

Notes for UK Sport:

- Team members mentioned that there will likely be new, regional offices leased in the coming years. This will require an update of the Organisational Boundary.

The Get Set Zero Tool

GHG Emissions Calculation Methodology

Useful Projects' Get Set Zero tools enable the calculation of an organisation's GHG emissions inventory. The following Get Set Zero tools will be made available for UK Sport's future GHG emissions inventory calculations:

- The Data Collection Tool
  - This tool provides prompts and templates to collate GHG emissions data for the inventory year. See example scope 1 input page below ▼
- The Carbon Footprint Calculation Tool
  - This tool calculates the emissions associated with the organisation's activities from the data collected in the Data Collection Tool. See example output dashboard page alongside ▶

Scope 1 - Carbon Footprinting Data Collection

Scope 1 - Stationary Combustion Sources

Stationary Combustion sources are combustion fuels such type gas used for heating. Specific type e.g. natural gas, biogas...

Facility	Financial year	Combustion fuel	Amount (based on chosen unit)	Unit (kWh/tonnes/l)	Comments
21B Bloomsbury Office	FY 21/22	Gas	83977.03	kWh	7545.1068 m3 (m3 to kWh conversion - 11.13)

Scope 1 - Fugitive emissions

Fugitive emissions are the GHG compounds released from conditioning and refrigeration systems. Ask your supplier for compounds topped up from servicing of system within your annual timeframe.

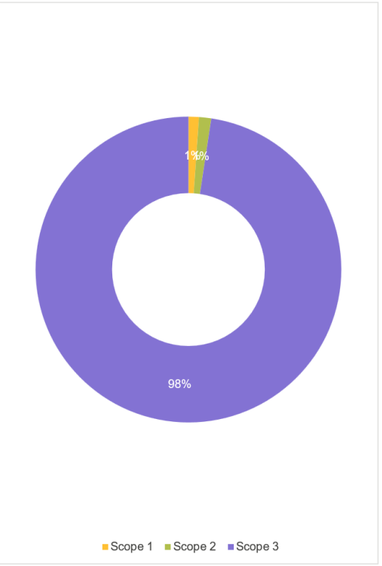
Facility	Financial year	Type of refrigerant (e.g. R410a)	Amount (based on chosen unit)	Unit (kg)	Comments
21B Bloomsbury Office	FY 21/22				There was air-conditioning at this office, however no refrigerant data available.

Dashboard This is a summary of your calculated carbon emissions

Financial Year 2021/2022

GET/SET/ZERO

Tracker		Total emissions (kgCO2e)	% Total emissions	% of relevant scope
	Scope 1	15,381	1.1%	100%
Completed	Stationary Combustion Sources	15,381	1.1%	100.0%
Not Started	Mobile Combustion Sources	-	0.0%	0.0%
Completed	Fugitive Emissions	-	0.0%	0.0%
	Scope 2	18,154	1.3%	100.0%
Completed	Purchased Electricity, Steam, Heating & Cooling	18,154	1.3%	100.0%
	Scope 3	1,367,532	97.6%	100.0%
Completed	Purchased Goods & Services	1,314,085	93.8%	96.1%
Completed	Capital Goods	-	0.0%	0.0%
Not Started	Fuel & Energy Related Activities	2,869	0.2%	0.2%
Not Started	Upstream transportation & distribution	-	0.0%	0.0%
Completed	Waste Generated in Operations	3,342	0.2%	0.2%
Completed	Water Supply and Treatment	772	0.1%	0.1%
Started	Business Travel	-	0.0%	0.0%
Started	Employee Commuting	46,464	3.3%	3.4%
Started	Upstream Leased Assets	-	0.0%	0.0%
Started	Downstream Transportation & Distribution	-	0.0%	0.0%
Not Started	Processing of Sold Products	Not included in tool	Not included in tool	Not included in tool
Not Started	Use of Sold Products	Not included in tool	Not included in tool	Not included in tool
Not Started	End-of-life Treatment of Sold Products	Not included in tool	Not included in tool	Not included in tool
Started	Downstream Leased Assets	0	0%	0.0%
Not Started	Franchises	Not included in tool	Not included in tool	Not included in tool
Not Started	Investments	Not included in tool	Not included in tool	Not included in tool
Not Started	Optional Scope 3	Not included in tool	Not included in tool	Not included in tool
	Total	**1,401,067**		



Base Year Emissions

Limitations and assumptions, and data improvements

Emission type	Emissions scope	Limitations and assumptions	Recommended improvements
Fugitive emissions	Scope 1	Fugitive emissions from air-conditioning equipment were not captured in the GGC sustainability return.	Collect the air-conditioning refrigerant top-up data from the landlord/ building manager for each FY for GHG inventories moving forward.
HR data	All scopes	The average number of employees reported in the GGC sustainability return differs to that provided by HR for the FY 21/22 base year.	Collect the average number of employees from HR directly.
Procurement spend categorisation	Scope 3.1	The UK Sport supplier spend data is currently not categorised. The procurement team helped retrospectively categorise the data, however we cannot guarantee complete accuracy.	To improve accuracy for future GHG inventories, it is recommended that the UK Sport team categorise the procurement spend data in line with the Scope 3.1 purchased goods and services categories as it is entered into the system.
Cloud server emissions	Scope 3.1	The emissions associated with the IT cloud usage can be provided by Microsoft in mtCO2e (metric). Microsoft calculate these emissions in line with the GHG Protocol. However, this cloud service is accounted for in the supplier spend procurement data, with 'Softcat'. This 'Softcat' spend is associated with other IT services also, therefore we have only counted the spend data to avoid double counting these cloud emissions.	Consider this in future calculations. It would likely be more accurate to use the Microsoft provided cloud emissions, however, the 'Softcat' spend would need to be broken down into specific services provided.
Travel spend through CTM	Scope 3.6	The business travel data provided for FY 21/22 was disjointed and disorganised. The Corporate Travel Management (CTM) system was not well utilised by employees, and most of the travel data was buried in expenses. This required heavy data manipulation and assumption-making to approximate the GHG emissions associated with business travel.	The UK Sport team have already implemented a new policy / requirement to book all business travel through the CTM. Spend on food and hotels should be categorised differently to enable addition to 3.1 purchased goods and services emissions GHG .
Employee commuting	Scope 3.7	There is no data available on employee commuting. For the base year calculation, the London commuting averages have been used. These averages provided by UK Govt statistics are not accurate for UK Sport.	For future accuracy, it is recommended UK Sport complete an employee commuting survey to more accurately estimate these travel emissions.
Work from home	Scope 3.7	There is no data on UK Sport employees ways of working, such as remote, hybrid, and full-time office based employees. HR informed us that 13% of the UK Sport team were field-based in the base year. For the base year calculation, UK home energy use averages have been used to estimate WFH emissions.	It is recommended UK Sport build an understanding of their employees ways of working, this could be through a wider HR survey including questions about commuting habits, and average days spent WFH/ in office/ field based etc.
Purchased goods and services	Scope 3.1	Emissions factors for purchased goods and services are a combination of UK Government and 'The Carbon Footprint of Everything' by Mike Berners-Lee.	Emissions associated with the national grid and products will reduce over time, and UK Sport should check it is using the most up to date emissions factors.

3 / Base Year Emissions

GET/SET/ZERØ

This section of the report:

- *Verifies UK Sport's Scope 1 and 2 emissions calculations for the base year*
- *Summarises the Base Year Emissions for scopes 1, 2, and 3*
- *Summarises hotspots for key emissions categories*

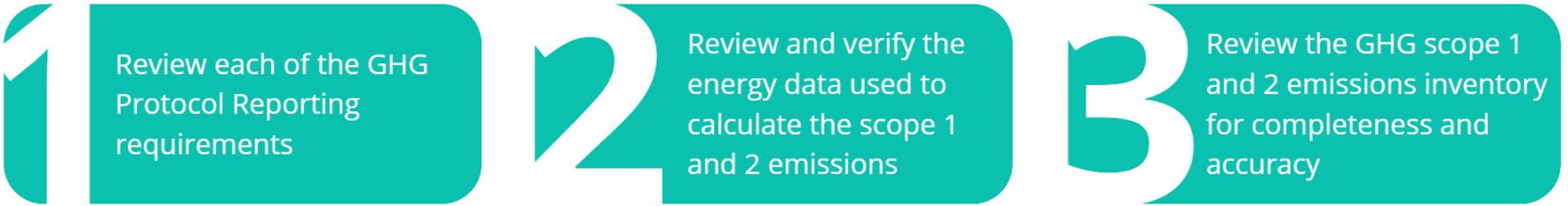
3.1 / Scope 1 and 2 Verification	GET/SET/ZERØ	

Base Year Emissions

Scope 1 and 2 verification

In early 2022, through the Greening Government Commitment (GGC) Sustainability Return Template, UK Sport calculated their base year scope 1 and 2 GHG emissions to be 33 tCO_2e.

To verify this figure, the Useful Projects team worked through the following steps:



Scope 1 and 2 Verification

Review reporting requirements

Step 1: Review GHG Protocol reporting requirements

GHG Protocol Requirement	*GGC Calculation*	*Verification*
Base Year	Financial Year 2021/22	Confirmed FY 2021/22. This base year was not impacted by Covid-19, and has consistent data available.
Organisational boundary and consolidation approach	UK Sport, singular London based office, subsidiary English Institute of Sport (EIS) not included. *Consolidation approach not defined in GGC.*	Confirmed. UKS only, not EIS. Operational Control consolidation approach selected.
Operational boundary	For GGC, only scope 1 and 2	Calculations were missing fugitive emissions in scope 1 (refrigerant from office air conditioning systems).

Base year selection requirements

- The GHG Protocol requires a base year for which verifiable emissions data is available, and that the reasons for selection are specified.
- SBTi requires the base year be representative of a typical GHG profile for the organisation, and no earlier than 2015.
- The UNFCCC Sport for Climate Action recommends signatories choose the latest year for which data is available.
- The GGC requires reduction against a 2017 to 2018 base year.

- ***Base year selection***

This base year was selected due to it being the most recent year for which verifiable emissions data was available. UK Sport operations were not significantly impacted through the Covid-19 pandemic, and therefore this does not influence the selection.

- ***Organisational boundary and consolidation approach***

UK Sport is an executive non-departmental public body sponsored by Department for Digital, Culture, Media, and Sport (DCMS). It is responsible for investing in elite, Olympic and Paralympic sport in the UK. UK Sport had an average of 159 employees during FY21/22, with one London-based office.

The organisational boundaries of the UK Sport emissions inventory include UK Sport operations only. For the UK Sport emissions inventory, the 'Operational Control' consolidation approach was selected.

The English Institute of Sport (EIS) is a subsidiary of UK Sport, however it is a separate organisation with its own accounts, and UK Sport does not have any operational control. Therefore it sits outside the scope of this emissions inventory.

- ***Operational boundary***

UK Sport had a financial lease at the FY21/22 London office space. Due to recent financial accounting changes, UK Sport will hold a financial lease with leased office spaces moving forward.

Given the Finance Lease and the operational control consolidation approach, the GHG emissions produced from the use of the office space are included in UK Sport's scope 1 and 2 emissions. This is further defined on the following page.

Scope 1 and 2 Verification

Review reporting requirements – organisational boundary

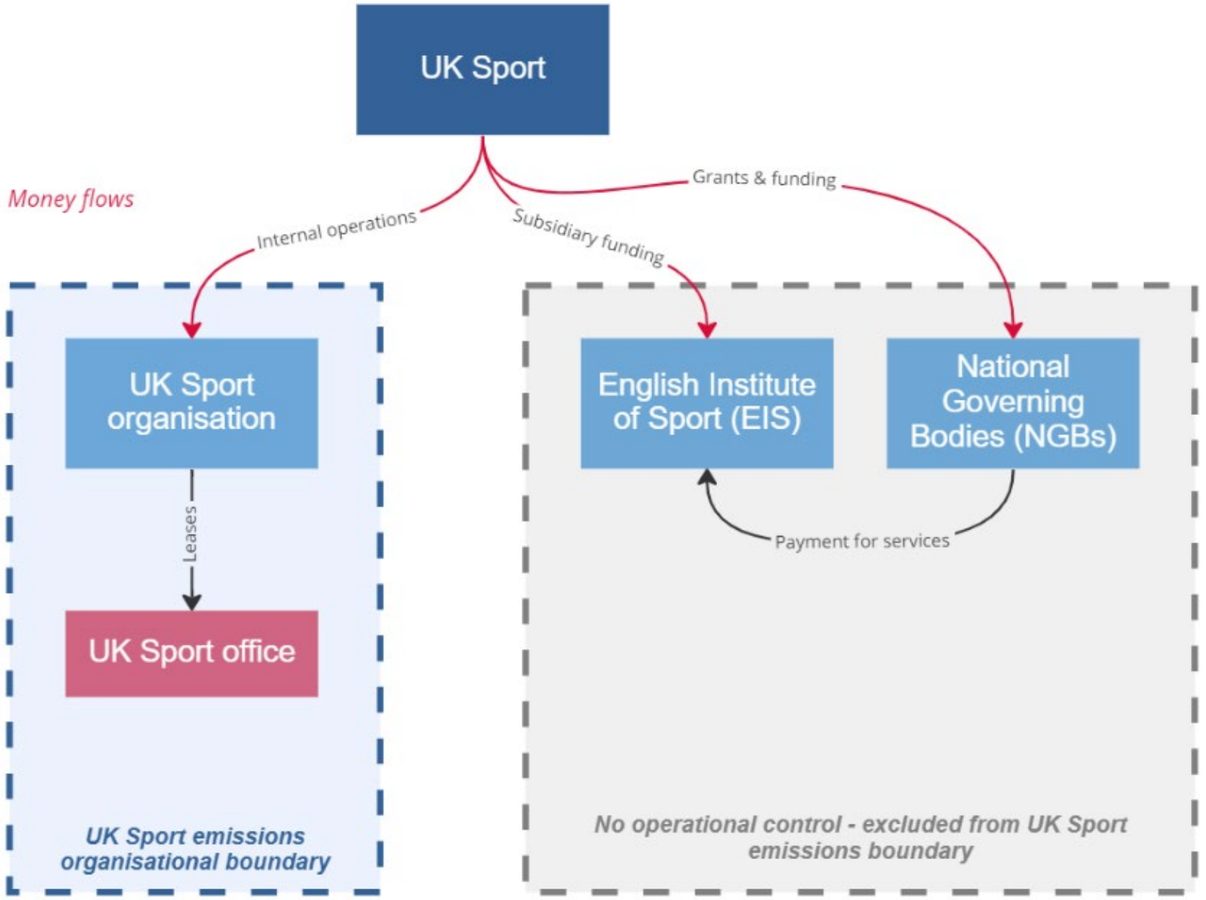
Step 1: Review GHG Protocol reporting requirements (continued)

UK Sport's largest opportunity to influence and reduce GHG emissions is through it's funding, investment, and grants to sport organisations, including NGBs and EIS.

However calculation of this wider investment footprint is complex and overlaps with other funding authorities.

Therefore the EIS and NGBs have been excluded from the scope of UK Sport's organisational emissions boundary.

This approach is aligned with similar UK organisations, including: Sport England, Arts Council England, and the National Lottery Heritage Fund.



Scope 1 and 2 Verification

Review reporting requirements – operational boundary

Step 1: Review GHG Protocol reporting requirements (continued)

UK Sport's operational boundary: leased assets emissions scope classification

- UK Sport lease office space through a finance lease.
  - Finance Lease: This type of lease enables the lessee to operate an asset and also gives the lessee all the risks and rewards of owning the asset. Assets leased under a capital or finance lease are considered wholly owned assets in financial accounting and are recorded as such on the balance sheet.
- UK Sport reports GHG through an operational control approach.

A note on office energy emissions scope:

We investigated whether UK Sport's office energy use should be considered scope 3 indirect emissions under the 'upstream leased assets' category (3.8) as it leases its office. However, as we can see here from the GHG Protocol guidance, due to the financial lease and operational control consolidation approach, it was confirmed that these emissions belong in scope 1 and 2 for UK Sport.

Table [A.1] Leasing agreements and boundaries (lessee's perspective)

	Type of leasing arrangement	
	Finance/capital lease	***Operating lease***
Equity share or financial control approach used	Lessee has ownership and financial control, therefore emissions associated with fuel combustion are scope 1 and use of purchased electricity are scope 2.	Lessee does not have ownership or financial control, therefore emissions associated with fuel combustion and use of purchased electricity are scope 3 (Upstream leased assets).
Operational control approach used	Lessee has operational control, therefore emissions associated with fuel combustion are scope 1 and use of purchased electricity are scope 2.	Lessee does have operational control, therefore emissions associated with fuel combustion at sources in the leased space are scope 1 and use of purchased electricity are scope 2.[3]

Therefore, emissions associated with fuel combustion and purchased electricity use at the UK Sport leased office, are scope 1 and 2 emissions in UK Sport's inventory.

Information and figures are from the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Scope 1 and 2 Verification

Energy data review

Step 2: Review and verify the energy data used to calculate the scope 1 and 2 emissions.

Incoming data verification register

GET/SET/ZERO

Document name	Initial details	Date received	Sent by	Commentary	Questions	Confirmed	Initial recommendations
Sustainability UKS and 21B - Elect Gas Water.xlsx	Entire Bloomsbury Office building's Electricity, Gas, and Water usage Printing Floor area split between tenants	23/11/2022	Kalpesh Patel (Finance)	Entire office building meter reading workbook. No original electricity bills provided to confirm exact spend. The meter readings are from a shared meter for the entire building, no exact allocation to specific tenants. Therefore the monthly usage is calculated using the floor area split per tenant (from 2014-2015). UK Sport were allocated 100% of Ground Floor area, and 22% of Lower Ground Floor area. **Was this floor area split still accurate in 2021/22?** The gas, water, and waste for the entire building is allocated by the floor area split. For the electricity/gas/water values: the March value is not given, therefore is has been estimated based on the average of Dec-Feb. **There is no data on refrigerant top ups during air conditioning servicing (fugitive emissions in scope 1).** The printing screenshot is not clear - this information is only required for GGC reporting.	Was the UKS floor area split from 2014-2015 still accurate in the FY 21/22 year? Is there any data on refrigerants topped up during air-conditioning system servicing?	Kalpesh clarified that the floor area split was the same as 14/15 areas, and sent the meter reading work book. Kalpesh confirmed he would coordinate with the UKS facilities manager to try find the refrigerant data.	Collect the refrigerant usage data each year moving forward.
Table 1 - Electricity, water, gas costs 2122.xlsx	The electricity costs individually charged on a monthly basis to UKS.	24/11/2022	Kalpesh Patel (Finance)	Document presents the costs associated with the UKS electricity, gas, and water usage at Bloomsbury office. Do these costs correspond to the UKS electricity/gas/water usage given in the 'Sustainability UKS and 21B - Elect Gas Water file'? We do not require cost for calculating, therefore don't require this data. **However, a different floor area split is given in this file. Which is the correct split?**	Does LGF means Lower Ground floor? If so, the floor area split given in this file is different to the one from the 'Sustainability UKS and 21B - Elect Gas Water' file, where: Ground Floor area = 12.06% and Lower Ground floor area = 2.71% (UKS share) Whereas in this file: 12.06% for 21B and 12.25% for LGF (which is the entire floor not UKS's share).	Kalpesh confirmed that the 14% total building split is the correct UKS percentage.	In annual data received from the property manager / landlord, ask for any updated floor area split to ensure accuracy.
UKS048 2021-22 Sustainability Return.xlsx	UKS 21/22 Greening Government Commitments (GGC) Return template presenting UKS emissions for FY 21/22.	25/11/2022	Kalpesh Patel (Finance)	The Sustainability Return is a template provided by DCMS. It includes Scope 1: gas usage, Scope 2: electricity usage, Scope 3: waste volumes. As well as finite resource consumption, water consumption, paper consumption, ultra low emission vehicles. **Depending on UK Sport's organisational boundary, should office gas and electricity usage be included in scope 3 upstream leased assets?** Some data is given in usage units (e.g. kWh) rather than CO2e, due to the GGC requirements.	What methodology is used for calculating the emissions in this spreadsheet? Did you complete the data in this spreadsheet? What type of lease does UKS have with their office manager / landlord?	Kalpesh and Matthew confirmed that it is a Finance Lease - therefore electricity and gas emissions are scope 1 and 2 for UKS. Catherine, Kalpesh's predecessor completed this spreadsheet, and the methodology is for the GGC, with the template provided by DCMS.	Retrospective note: average number of employees in GGC reporting differs to that provided by HR.

Scope 1 and 2 Verification

Calculation review

Step 3: Review the base year GHG scope 1 and 2 emissions inventory for completeness and accuracy.

Verification notes:

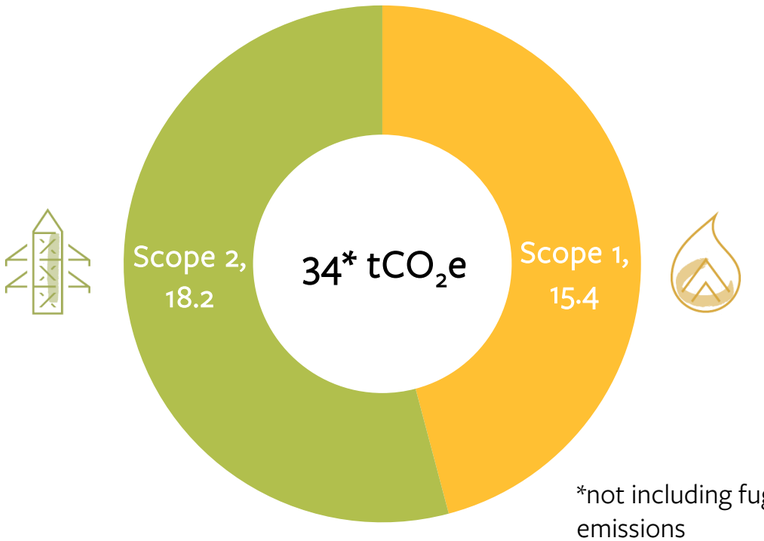
- The UK Sport calculated values in the GGC sustainability return were:
  - Scope 1 = 15.2 tCO2e
  - Scope 2 = 18.1 tCO2e
- When the GGC Sustainability Return was calculated, the Bloomsbury March usage values were not available, therefore an average of Dec–Feb was used.
- The fugitive emissions from refrigerant leakage were not included.

Scope 1 and 2 comparison calculation:

- Updates included the updated March energy values, despite this the figures did not change much at all.
- Overall the verification confirmed the following emissions values:
  - **Scope 1 as 15.4 tCO2e – not including fugitive emissions**
  - **Scope 2 as 18.2 tCO2e**
- Total Scope 1 & 2 emissions are 34 **tCO2e** (compared to UK Sport's initial calculation of 33 tCO2e)

Figures from the UK Sport scope 1 and 2 Get Set Zero tool emissions dashboard:

Tracker		Total emissions (kgCO2e)	% of total emissions	% of relevant scope
	Scope 1	15,381	45.9%	100%
Completed	Stationary Combustion Sources	15,381	45.9%	100.0%
Not Started	Fugitive Emissions	-	0.0%	0.0%
	Scope 2	18,154	54.1%	100.0%
Completed	Purchased Electricity, Steam, Heating & Cooling	18,154	54.1%	100.0%
	Total Emissions	**33,535**	**kgCO2e**	
		34	**tCO2e**	



*not including fugitive emissions

Scope 1 and 2 Verification

Conclusion

UK Sport's initial calculations for Scope 1 & 2 emissions were very accurate. This should provide confidence moving forwards in calculating these internally and reporting to DCMS through the Greening Government Commitments Sustainability Return Template.

For future calculations, it is recommended that the limitations, assumptions, and data improvements presented on page 17 are considered. Including the inclusion of fugitive emissions for footprint completeness.

3.2 / Base Year Emissions Calculation scopes 1, 2, and 3	GET/SET/ZERØ	

UK Sport's Base Year Emissions

Total GHG emissions base year figures

To enable UK Sport to set a suitable net zero target, it is vital to first understand the organisation's starting point, so progress can be measured over time. Useful Projects have calculated UKS' Scope 3 carbon footprint, in addition to verifying the Scope 1 & 2 emissions.

The total GHG emissions for UK Sport's base year FY21/22 (Scope 1, 2 and 3) are: 1626 tonnes of CO_2 equivalent: **1626 tCO_2e**

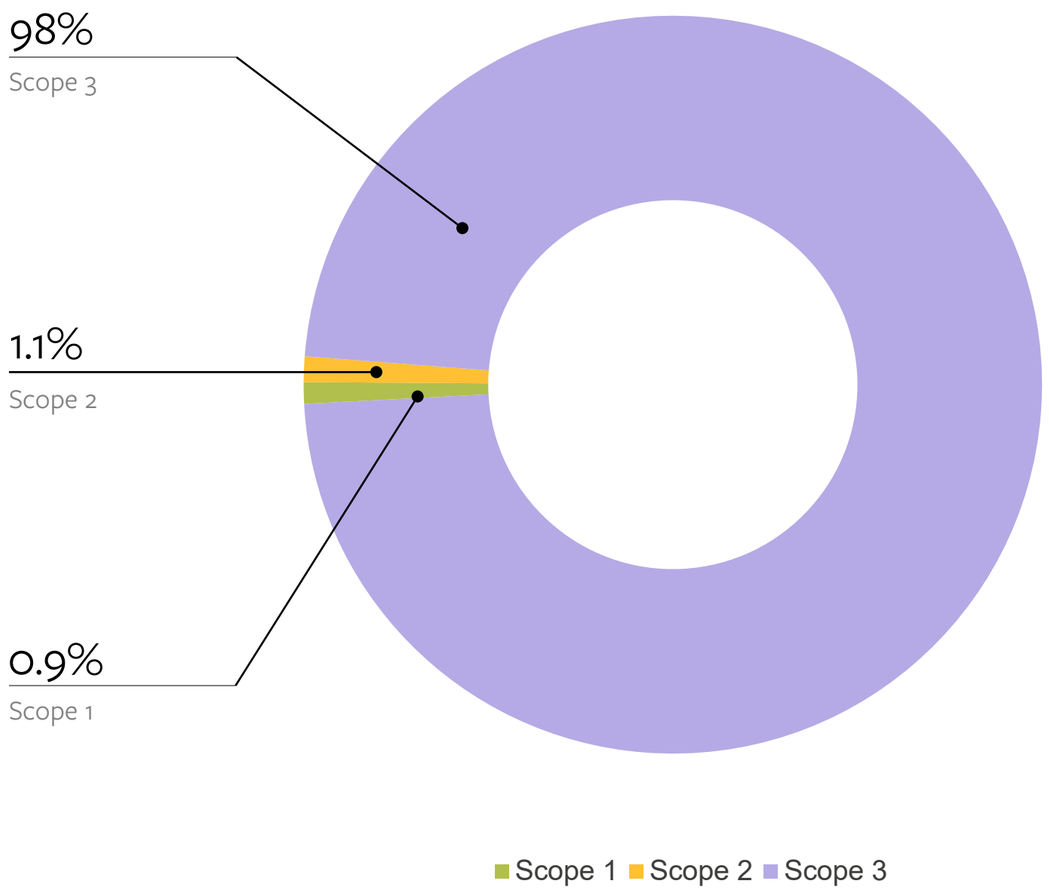
The majority of UK Sport's GHG emissions lie within indirect scope 3 at 98%. As seen previously, scope 1 and 2 are far lower at 1% each.

The scope 3 categories with the highest GHG emissions are purchased goods and services at 78.7% of total emissions, business travel at 10.4%, and employee commuting at 2.5%.

The breakdown of emissions is provided in the summary table below and detailed further on the following pages.

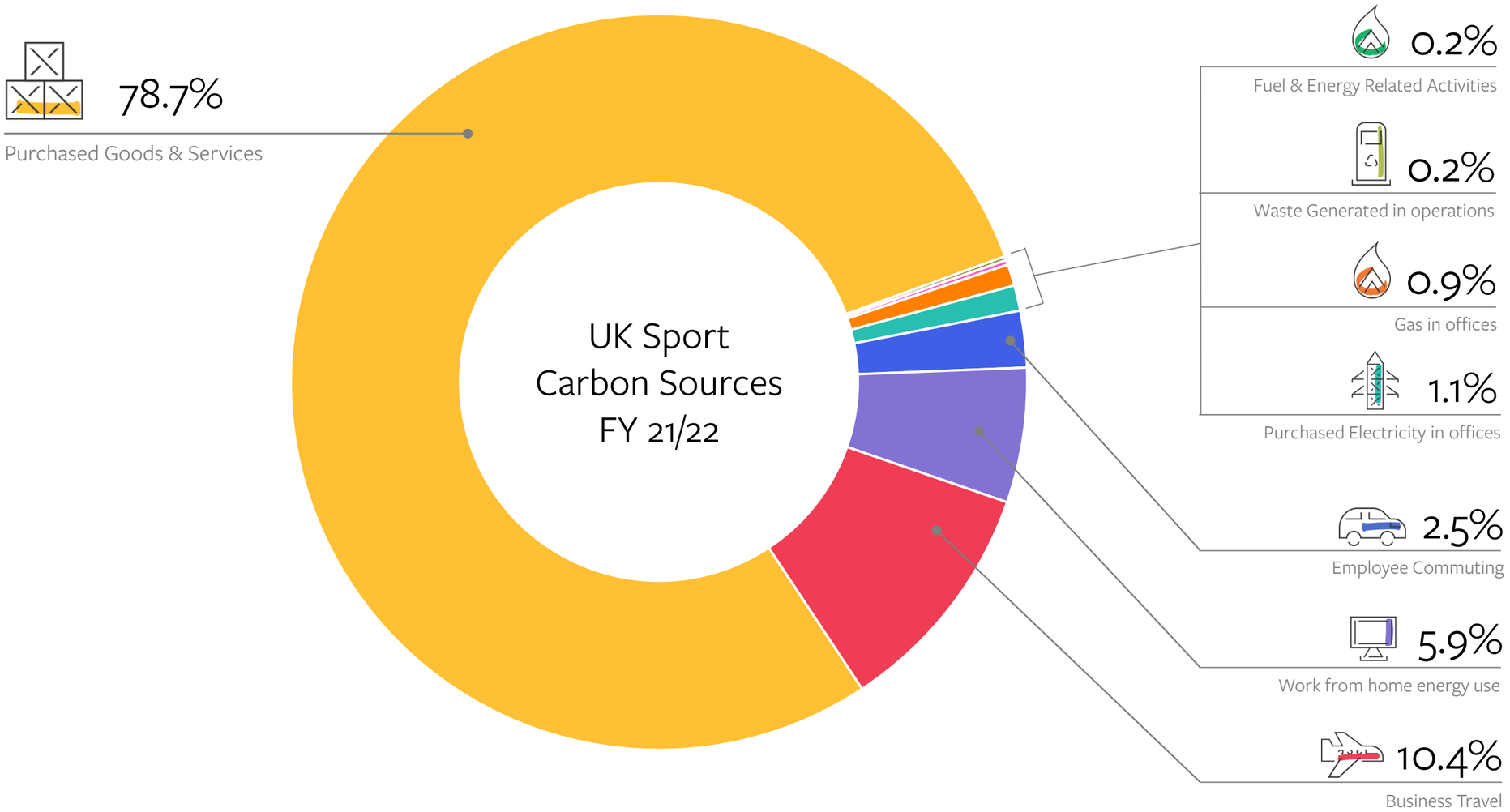
Emissions scope	$kgCO_2e$	tCO_2e	% of footprint
Scope 1 – direct	15,824	15.8	0.9%
Scope 2 – indirect	18,154	18.2	1.1%
Scope 3 – indirect	1,592,646	1,592	97.9%
Totals	1,626,181	1,626	100%

This is equivalent to 10.22 tCo_2e / employee (based on average 159 employees in the base year).



Base Year Emissions Breakdown

All scopes



Base Year Emissions Breakdown

Results by scope: 1 and 2

Scope 1:

- Emissions from the stationary combustion of fuels represent 0.9% of UK Sport's total emissions.
- For UK Sport, these emissions are associated with the gas consumption for heating at the Bloomsbury office occupied in FY 21/22. The building's utility consumption was split between the tenants on a floor area basis.

Scope 2:

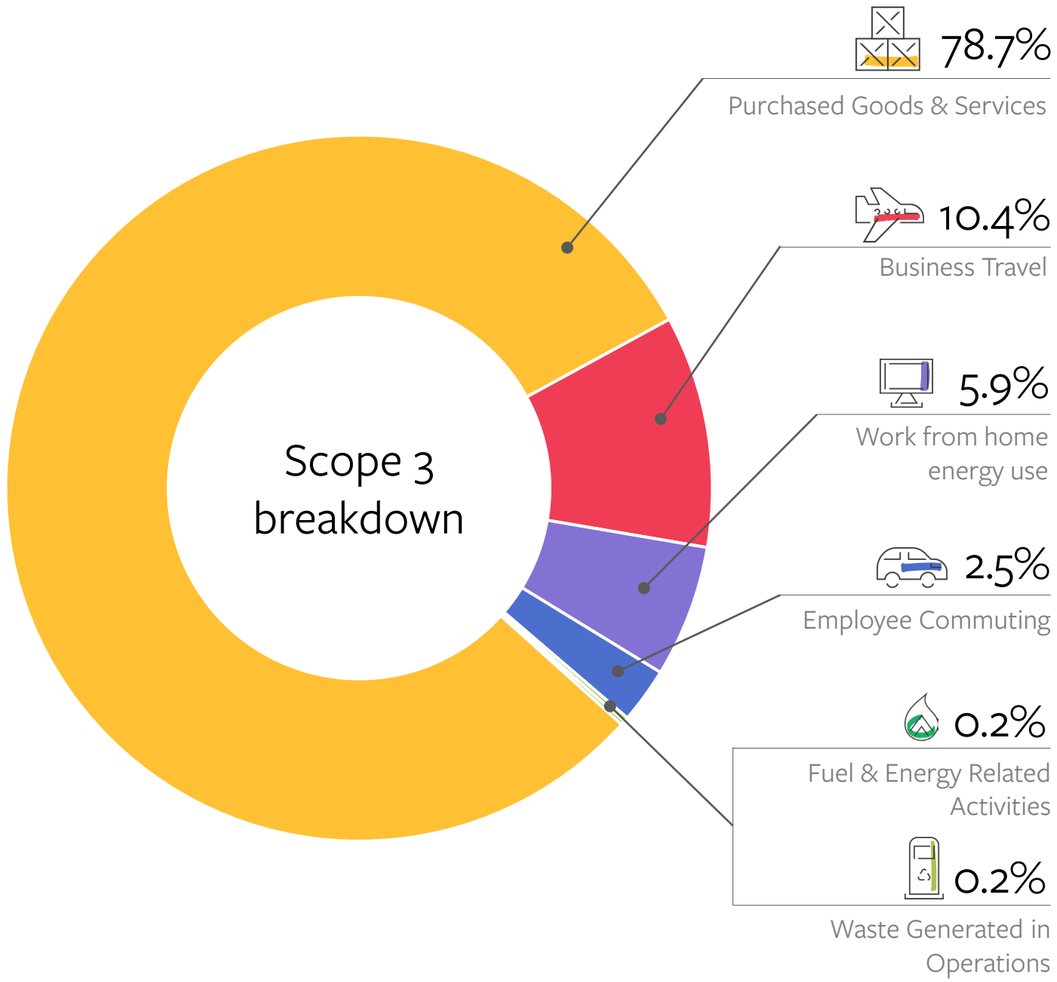
- Emissions from the generation of purchased electricity represent 1.1% of UK Sport's total emissions.
- For UK Sport, these emissions are associated with the purchased electricity consumption at the Bloomsbury office occupied in FY 21/22. The building's utility consumption was split between the tenants on a floor area basis.

Base Year Emissions Breakdown

Results by scope: scope 3

Scope 3:

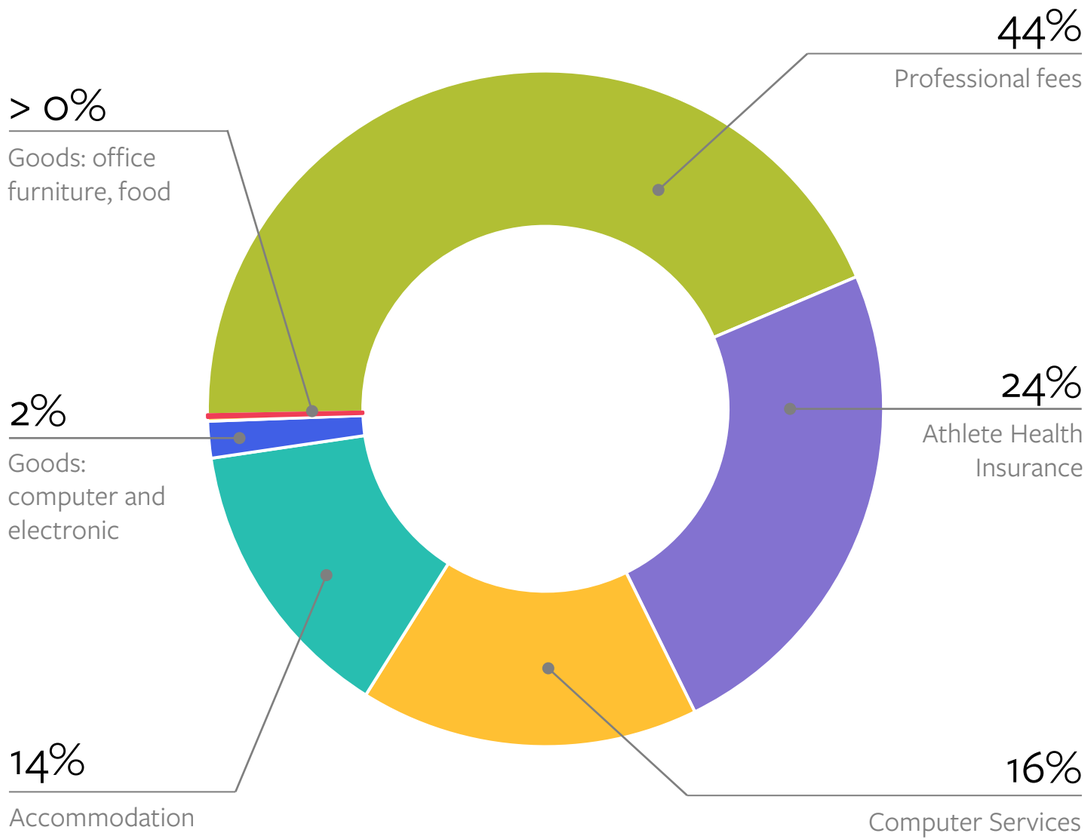
- Emissions from indirect scope 3 sources represent 97.9% of UK Sport's total emissions.
- 78% of UK Sport's total emissions are associated with scope 3 category 1: Purchased goods & services, or 80% of scope 3 emissions.
- Business travel is the second largest scope 3 emitter, which accounts for 10% of UK Sport's total emissions.
- It should be noted that for this base year emissions calculation, the work from home energy use and employee commuting were estimated based on national averages.



Base Year Emissions Breakdown

Results by scope: 3.1 purchased goods and services

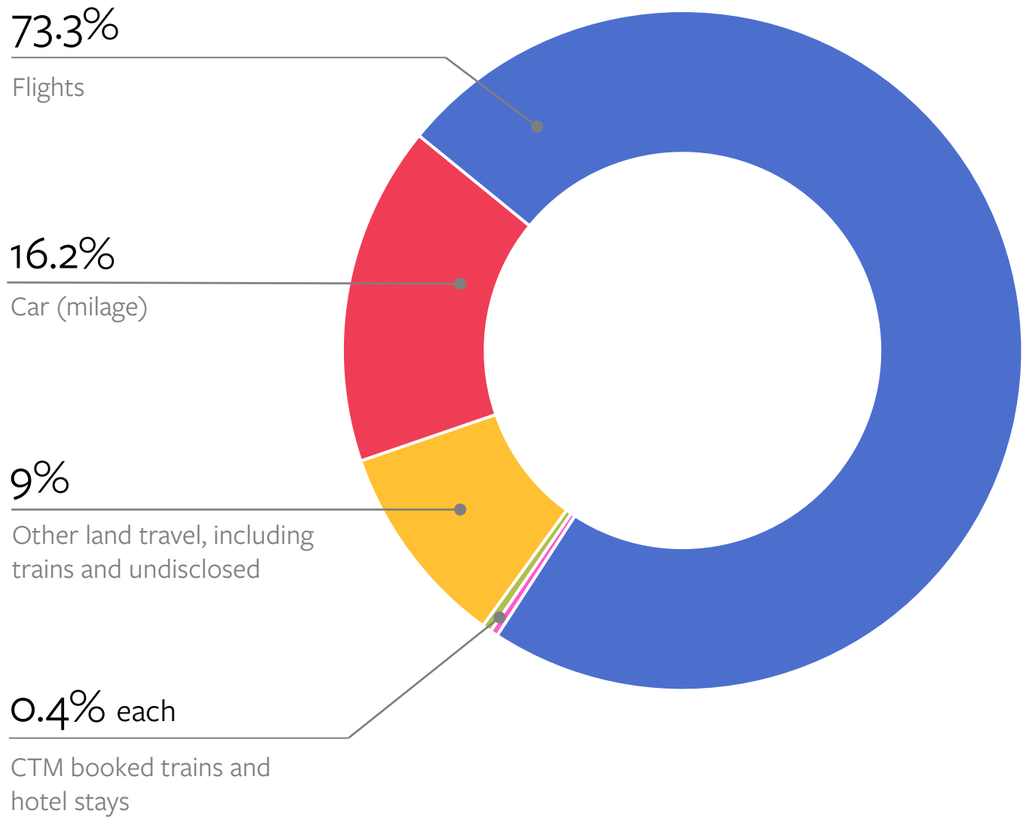
- Scope 3 category 1: Purchased goods & services is often the highest emitting category of emissions for a service based business.
- It is that largest emissions source for UK Sport, making up more than three quarters of total emissions at 1,280 tCO_2e.
- The graph presents the breakdown in estimated emission sources within purchased goods and services based on spend.
- Professional fees are the highest emitter and make up 44% of the purchased goods and services estimated emissions by fees.



Base Year Emissions Breakdown

Results by scope: 3.6 business travel

- Scope 3 category 6: business travel is UK Sport's second largest emissions category at 170 tCO_2e, or 10% of total emissions.
- 73% of business travel emissions are from flights.
- 16% of business travel emissions are from car travel.
- It should be noted that for this base year emissions calculation, the business travel data required heavy manipulation to group into travel types. Moving forward this will be more accurate as UK Sport adopt the Corporate Travel Management (CTM) system.



3 / Decarbonisation Targets and Pathway

GET/SET/ZERØ

This section of the report:

- *Summarises existing net zero commitments and frameworks to align with*
- *Summarises net zero targets from government, funding bodies and sports peers*
- *Recommends an emissions target for UK Sport to establish a leadership position*
- *Shows the emissions reduction pathway for achieving it, which is a combination of emissions reduction and offsetting*

Reference Decarbonisation Targets

Existing commitments and frameworks to align with

Commitment Greening Government Commitments: mitigating climate change	*Alignment* Science-based targets: target options for SMEs	*Commitment* United Nations Sports for Climate Action Framework
• Reduce overall greenhouse gas emissions from a 2017 to 2018 baseline – working towards net zero by 2050.	• Near-term: 42% reduction of scope 1 and 2 GHG emissions by 2030 from a 2021/22 base year (aligned to a 1.5°C pathway), and to measure scope 3 emissions. • Long-term: absolute scope 1, 2, and 3 GHG emissions reduction achieved by 2050, from a predefined base year (minimum 90% reduction, 10% offset). • A commitment to neutralize any unabated emissions when the long-term science-based target is achieved.	• Mid-term: reduce GHG emissions by 50% by 2030 at the latest. • Long-term: reach net zero GHG emissions by 2040. • Targets should include scopes 1, 2, and 3. • Organisations for which scope 3 represent 40% or more of total emissions generated by the organisation to model scope 3 emissions and set scope 3 targets as well.
Net Zero by 2050	42% reduction (scope 1 & 2) by 2030 Net Zero (all scopes) by 2050	50% reduction by 2030 Net Zero by 2040

Least ambitious → Most ambitious

Reference Decarbonisation Targets

From government and sports sector peers

Arts Council England	The Environment Agency	National Lottery Heritage Fund	Lawn Tennis Association UK	International Olympic Committee
• By 2023/24, reduce office energy use emissions and business travel emissions by 25% compared with 2019/20 • Define a pathway to net zero in line with the UK's net zero target.	• Reducing total carbon emissions, including those of the EA supply chain, by 45% by 2030. • The EA will offset the rest through projects that harmlessly lock up carbon and offer wider benefits, such as reduced flood risk and more habitat to boost biodiversity.	• As an organisation, The National Lottery Heritage Fund will reach net zero carbon emissions by 2030. • Joint Heritage Sector statement on Climate Change: action plans for each of our organisations to reach carbon net zero before 2050.	• Achieve net zero carbon emissions from LTA operations and major events by 2030 and support the wider tennis community in reducing carbon emissions.	• The IOC is already carbon neutral and aims to become climate positive by 2024. • Reduce direct and indirect emissions by 30 per cent by 2024, and 50 per cent by 2030. • Compensating more than 100 per cent of remaining emissions, mainly through the Olympic Forest project.
Net Zero by 2050	Net Zero by 2030	Net Zero by 2030	Net Zero by 2030	Climate positive by 2024

Recommended Decarbonisation Target for UK Sport

UK Sport is a small organisation with large influence. We recommend UK Sport sets the following ambitious target:

Net zero carbon emissions from operations by 2030 (for scopes 1, 2, and 3) and support the wider sport sector to reduce its emissions.

This target would position UK Sport as leaders in the sports sector, it clearly covers all emissions scopes, and also recognises the importance of its role in influencing and supporting the wider sports sector to reduce its emissions.

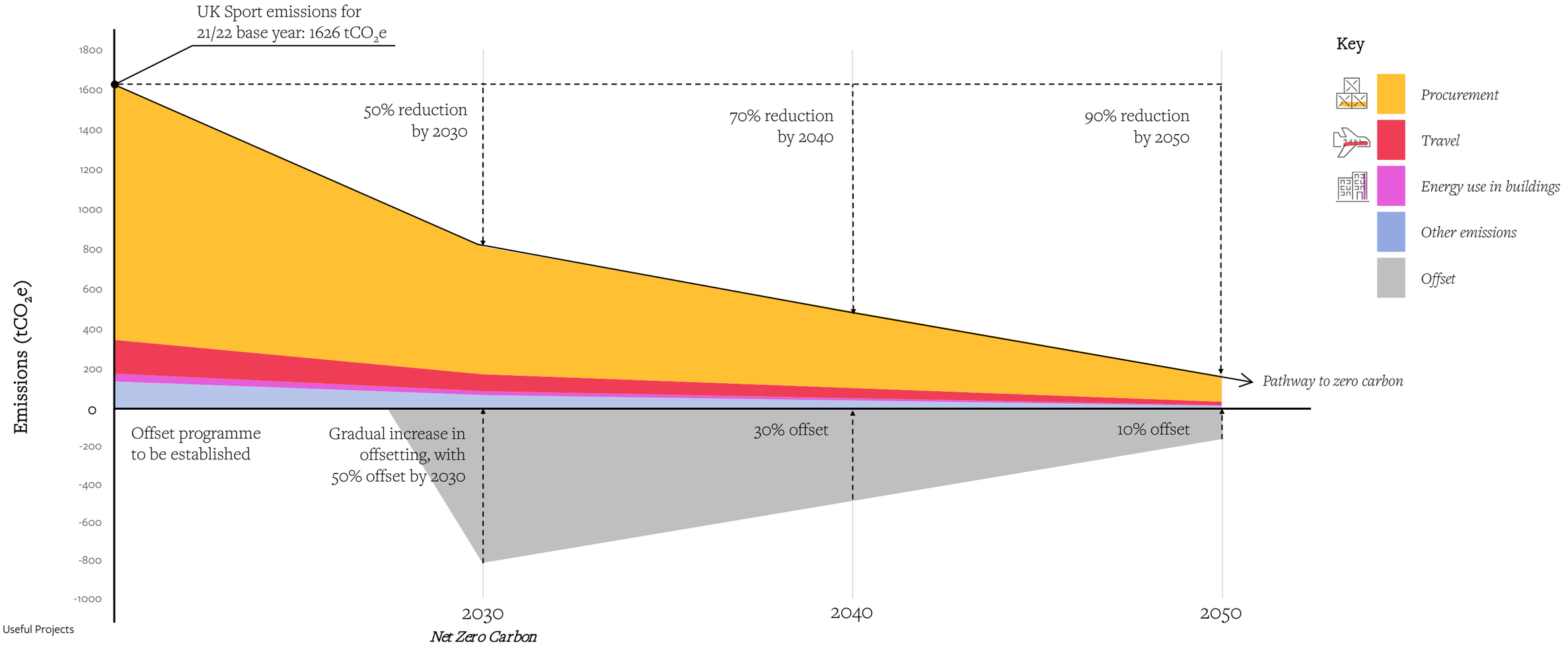
It will be achieved through a combination of a minimum 50% reduction in emissions, and offsetting / insetting the remainder by 2030. By 2040, UK Sport should aim to reduce emissions by 70% and offset the remaining 30%. By 2050, UK Sport will have reduced emissions by 90% and will offset the remaining 10%, in line with the Science-Based Targets initiative definition of net zero. This pathway is indicated on the graph overleaf.

The ambition exceeds UK Sport's commitments to the GGC climate change mitigation target, the United Nations Sports for Climate Action Framework mid-term and long-term targets, as well as the Science-Based near-term targets recommended for SMEs.

With 78% of UK Sport's emissions coming from the purchasing of goods and services, supply chain engagement will be essential for emissions reduction. By 2030, the majority of UK Sport's supply chain should have halved its emissions in line with Science-Based targets, and some may be net zero. Emissions from the electricity grid and travel are anticipated to reduce over time, due to UK Government policy and private sector investment in these areas.

UK Sport can commit to credible offsetting or insetting for any remaining emissions. Please refer to page 49 for further guidance about offsetting and insetting.

UK Sport's Pathway to Net Zero



Useful Projects

5 / Decarbonisation Actions

GET/SET/ZERØ

This section of the report:

- *Summarises the top three priority areas across all scopes*
- *Breaks down potential actions by scope and emissions category*

An Iterative Approach

Calculating base year emissions is the first step on the journey to net zero carbon.

Through the base year emissions, we understand your high-emission sources, and can look to reduce emissions through an iterative cycle of: planning reduction actions, engaging team members and supply chain to help you deliver, implementation of the actions, to reviewing progress against targets and reporting emissions reductions.

Sharing your approach and lessons learnt with the sports organisations will be particularly important for UK Sport given your position in the sector.

It will also be important to align your carbon-focused actions with your broader sustainability strategy and other business strategies to ensure full integration and better outcomes.

UK Sport is required to report on Scope 1 & 2, and some scope 3 emissions on a quarterly basis as part of the Greening Government Commitments. This may move to twice a year based on the January 2023 GGC briefing by DCMS.

UK Sport should commit to recalculating full scope 1, 2, and 3 emissions on an annual basis moving forward.

Priority Actions

For UK Sport to reach net zero from operations, the focus should be on three priority areas:

Procurement

This is by far the most significant contribution to UK Sport's baseline GHG emissions, representing 79% of total emissions. UK Sport can try influence it's top spend suppliers to commit to net zero targets through a supplier engagement programme. However, UK Sport will ultimately be reliant on external changes within it's supply chain to decarbonise these emissions.

Travel

This includes both business travel and employee commuting, which is responsible for 13% of emissions. The London office-based team likely already use public or active transport to commute. To reduce travel emissions, UK Sport can continue to support hybrid working, prioritise virtual meetings and workshops, avoid flights and commit to offset emissions from them. It could provide incentives for field based employees to transition to electric vehicles.

Energy use in buildings

7% of UK Sport's footprint is from the consumption of electricity and gas. UK Sport moved office in Autumn 2022 and now has a high quality renewable energy tariff in place. UK Sport should seek to influence decarbonisation of gas supply to its office, and encourage home workers to switch to high quality renewable energy tariffs when market prices become more affordable.

Decarbonisation Actions

Recommended actions to reduce GHG emissions

Scope 1 and 2 emissions

Intervention	Description
Low carbon energy supply	• UK Sport moved its head office to 10 South Colonnade in Canary Wharf in Autumn 2022, where a high quality renewable energy tariff is in place for electricity (REGO backed). As such, scope 2 (electricity) emissions are now zero*. • Canary Wharf Group and Mitie are planning a BMS upgrade, submetering, upgrading lighting to LEDs, a solar PV feasibility study, and heat pumps to replace gas boilers on site which will bring energy consumption and scope 1& 2 emissions down further. • UK Sport will continue to participate in the 10 South Colonnade monthly sustainability working group with other tenants to reduce energy use and influence replacement of refrigerants with low Global Warming Potential (GWP) options if they haven't already.
Influence energy savings in the office	• Continue to encourage team members to reduce energy consumption in the office, by turning off computers and equipment when not in use.
IT equipment power savings	• Improve power-saving settings on all UK Sport IT equipment, for example, activate power-savings settings, automatic sleep after 5 minutes of inactivity, optimise brightness, and encourage employees to power down at the end of each day.

* The Science Based Targets Initiative counts renewable electricity generation as qualifying for zero emissions, however where a specific tariff agreement is not in place, the (current 2022) UK Government's GHG emissions factors provide one UK wide electricity generated emissions factor, with no specific one for renewable energy tariffs. The National Grid provides projections for the impact of a decarbonised grid in future years.

Decarbonisation Actions

Recommended actions to reduce GHG emissions

Scope 3.1 purchased goods and services

Intervention	Description
Sustainable Procurement Policy	Implement the Sustainable Procurement Policy to incorporate carbon reduction considerations into all procurement decisions. Ongoing engagement with contract managers to ensure their understanding of the new requirements.
Supplier engagement programme	Implement a supplier engagement programme to influence key suppliers to set carbon reduction targets if they haven't already. Engage with them about UK Sport's carbon reduction targets and bring them on the Net-Zero journey.
IT equipment usage model	Consider switching all IT equipment to a usage model, such as leasing or 'device-as-a-service' (Daas), rather than ownership. In a Green IT study commissioned by CHG-MERIDIAN, VITO found that a DaaS (rental) model with successive usage cycles can reduce the carbon footprint of selected IT equipment by 50%.
Educate employees on sustainable purchasing	Provide education to UK Sport team members about sustainable and low-carbon purchasing options, for both their personal and work lives.

Top 10 Spend Suppliers (Excluding funding & investments)	Emissions Category - Service Type	FY 21/22 Spend
BUPA Insurance Ltd	Athlete Health Insurance	1,761,997
AY UK Ltd Client A/c re The Sports Council	Accommodation	951,244
Softcat Ltd	Computer Services	608,895
QEB Hollis Whiteman Chambers	Professional Services	500,272
Field Fisher Waterhouse	Professional Services	474,593
BAE systems Plc	Professional Services	180,000
Intelligent Risks Limited	Professional Services	158,831
Graph Digital Ltd	Computer Services	95,287
Darktrace Limited	Computer Services	92,201
Gracenote	Computer Services	84,096

These are UK Sport's top 10 suppliers by spend in the FY 21/22 that you can engage with to a) find out about their emissions reduction targets, and b) influence them to set net zero targets if they haven't already.

Decarbonisation Actions

Recommended actions to reduce GHG emissions

Scope 3.5 waste generated in operations

Intervention	Description
Go paperless	Set a paperless target date, phasing out printers in both the office and at home. Provide PDF mark-up training for employees to enable this change where required.
Prioritise sustainable IT equipment reuse and recycling	Prioritise ethical, sustainable IT equipment reuse programmes or recycling.
Drive office waste improvements	Continue to participate in the office sustainability working group with other tenants to improve waste segregation, prioritise reuse, and reduce waste to landfill from the office. Provide education and informative resources to influence employees to reduce the waste they produce. Ensure cleaners are included or educated on all requirements.

Note on waste reduction initiatives:
Despite waste only accounting for 0.2% of UK Sport's base year emissions, it is important to note that initiatives in this space are often the most visible to employees and contribute to influential behaviour change.

Scope 3.6 Business travel

Intervention	Description
Travel Management System	• Implement the policy requiring UKS employees to book all travel expenses through the company travel management system. • Include sustainable travel education information through the booking process. • This will also allow for better expense management, understanding travel demands, and tracking travel emissions.
Sustainable Travel Policy	Implement the proposed sustainable travel policy. Including; • Prioritising virtual meetings and workshops rather than in-person events where long-distance travel would be required • Low-carbon transport methods like trains, rather than flights • Commit to offset all emissions from business flights, communicating this cost to the employee booking the travel.

Scope 3.7 employee commuting

Intervention	Description
Work from home green energy incentives	Provide education and incentivise remote / hybrid team members to consider electricity providers with high quality green-tariffs.
Fuel efficient driver training	Offer fuel efficient driving training to field based UK Sport employees whose roles require high volumes of car travel.
Electric vehicle incentives	Provide incentives for field based employees to purchase an electric vehicle, for example a salary sacrifice scheme.

Sustainability Leadership Enablers

Broader actions to enable carbon reduction and sustainability outcomes

General leadership

Intervention	Description
Carbon Literacy Training	Upskill SE employees in climate change and sustainability. Provide sustainability **training**, working up to carbon literacy training with The Carbon Literacy Project. The CLP is launching a toolkit for the Sports Sector in Spring 2023.
Sports Sector leadership	Continue to demonstrate leadership through speaking events and creating open source educational sustainability resources for the sport sector.
Sustainable corporate gift giving	Switch to low-carbon, sustainable gifts if corporate gift giving is required, for example tree planting certificates.
Internal sustainability working group	Encourage the continuation and development of the Environmental Sustainability Steering Group as an employee-led initiative.
Sustainability in induction	Incorporate carbon reduction targets and sustainability strategy into any induction training resources.
Ecosia search engine	Encourage the adoption of Ecosia search engine. 100% of profits go towards climate action.
Sustainable banking	Switch to a value-aligned bank that does not finance the fossil fuel industry and deforestation.
Plant based catering	Provide and prioritise plant based food for any catering requirements.
Board meeting agenda item	Include a carbon reduction target item on the agenda for every Board / Senior Leadership meeting.

UK Sport leadership

Intervention	Description
EIS emissions footprint	Support EIS to calculate their GHG emissions base year as soon as possible.
Communicate sustainability wins	Communicate all sustainability and carbon reduction wins internally to engage employees in the process. Consider selecting a sustainability champion/winner of the month – for best individual or team sustainability success. In the UK Sport PLx Awards, where there is already a Sustainability and Social Impact Award, consider a Carbon Action Award - this could be inspired by the IOC Climate Action Awards.
Athlete influence	Partner with elite UK athletes to use their influence to drive carbon reduction and promote sustainability resources, campaigns, and events.
Low-carbon imagery	Prioritise low-carbon and zero waste imagery in any advertising or public facing resources, e.g., cycling or public transport, plant based food, reusables.
Host sustainability education events	Host low-carbon and sustainability events at each of the main facilities UK Sport athletes train at. Partner with athletes.
Reduce athlete kit	Reduce the amount of clothing and sports kit provided to athletes. Reuse kit wherever possible.
Sustainable clothing brands	Partner with sustainable, ethical sports clothing providers when new clothing/ kit is required.
Athlete sponsorship	Encourage athletes to only engage with brands that are focused on low-carbon and sustainability outcomes.

National Governing Bodies Funding

Decarbonisation action through investment

As mentioned previously, UK Sport's largest opportunity to influence and reduce GHG emissions is through their funding, investment, and grants to sport organisations, including NGBs and EIS. This funding and investment expenditure was excluded from the UK Sport base year GHG emissions footprint due to the complexity of the sports sector's funding and financial boundaries.

This approach is aligned with similar UK organisations, including: Sport England, Arts Council England, and the National Lottery Heritage Fund. Whilst not a UK organisation, the funding and financial boundaries approach is also similar to that defined by the International Olympic Committee.

In particular, Arts Council England:

- ***Provides resources and support** for their National Portfolio Organisation's (NPO) to report their environmental data, which is collated in an annual Environmental Report.*
- *Have a **spotlight programme**, providing focused support to the NPOs with the highest emissions.*
- *Include an **environmental responsibility investment principle**, asking organisations they fund to make plans to reduce their impact, and to measure, understand, and report on their progress.*

UK Sport will use this report to strengthen their understanding and experience in the GHG emissions reduction space. UK Sport will focus on providing leadership, guidance, and inspiration to the high-performance sporting sector and support NGBs to reduce their own organisational impacts.

Specifically, adopting the lessons learnt from this emissions base year calculation, UK Sport will support NGBs to calculate their own carbon footprints and develop carbon reduction action plans.

Once NGBs have been educated and supported, UK Sport should look to introduce conditions for funded organisations.

Firstly, UK Sport could look to introduce an environmental responsibility investment principle, similar to Arts Council England, with requirements or recommendations for funding recipients. These requirements should be tightened over time.

UK Sport should consider including a requirement for funded bodies to sign up to the UNFCCC Sports For Climate Action Framework, post 2024 for summer sports, and post 2026 for winter sports, for example. This will require them to measure, set targets, and report annually.

Carbon Removal Investment for Residual Emissions

Carbon offsetting

UK Sport aims to set a target of net zero by 2030. In line with the SBTi, UK Sport aims to reduce emissions by 90% and offset a maximum of 10% emissions by 2050.

Offsets can be purchased through third parties such as Ecologi or Fenix Carbon, who procure carbon credits associated with select projects on UK Sport's behalf. Offsetting project examples include planting trees and forest restoration, direct air capture technology, natural environment conservation or restoration, mangrove planting, landfill methane capture, and renewable energy projects.

The following are industry-wide recognised standards for offsets: the Gold Standard, Verified Carbon Standard, Clean Development Mechanisms, UK Woodland Carbon Code, UK Peatland Carbon Code, VER Plus, and carbon removal programmes (i.e., Patch.io, UNDO).

However, there is currently a lot of controversy in the media about the credibility of offsets, and UK Sport will need to be cognisant of this.

Offsetting costs depends on the offset provider and project invested in, typically ranging between £8* - £130**/ tCO_2e. The carbon offsetting market is a rapidly growing and changing industry. However, at present, there is an absence of regulation of carbon pricing. This means that it is often down to organisations to set a carbon price voluntarily.

- The Gold Standard projects range from £8 - £35

** Internal carbon price set by Stanhope based on HM Treasury Traded Prices 2030

Carbon insetting

Whereas offsetting allows a company to purchase carbon credits from an established offsetting provider, insetting involves funding your own carbon avoidance or removal projects, without transacting on a carbon market.

UK Sport could consider carbon insetting through investment in projects that will aid in the decarbonisation of sports facilities across the UK, as long as "additionality" can be proven. UK Sport could also consider establishing an innovation fund, used to invest in innovative low-carbon projects within their wider supply chain.

The following considerations should be made for delivering high-quality insetting projects within the supply chain:

- Project-based emission reductions or removals are additional to what would have occurred if the project had not been carried out.
- Ensure investment in carbon projects directly cause carbon removal from the atmosphere.
- Shift offsetting towards long-lived storage, which removes carbon from the atmosphere permanently or almost permanently.
- Independent verification.

We recommend that UK Sport establishes a credible approach to carbon offsetting / insetting as a next step.

usefulprojects

part of the Useful Simple Trust

Contact:
Jo Dobson
jo.d@usefulprojects.co.uk

usefulprojects.co.uk