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Get Set Zero
UK Sport FY 22/23 Carbon Footprint Verification

Date	Verifier	Review
31/10/2023	Kate Boylan	Jo Dobson

Purpose

UK Sport has signed up to the UNFCCC Sport for Climate Action Framework, which requires annual reporting of carbon emissions. UK Sport has led the calculation of their financial year 2022 / 2023 carbon footprint and asked Useful Projects to verify it.

This document summarises the verification process for UK Sport's FY 22/23 carbon footprint, and also provides suggested improvements for data quality over time.

The GHG Protocol defines the primary aim of verification being to provide confidence to users that the reported information and associated statements represent a faithful, true, and fair account of a company's GHG emissions.

The GHG Protocol presents the following principles intended to underpin and guide GHG accounting and reporting to ensure that the reported information represents a faithful, true, and fair account of a company's GHG emissions.

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

Carbon footprinting methodology and guidance is continuously changing and improving over time, all reported figures should be presented as approximate, assumptions are often required to achieve footprint completeness.

Verification

1. Incoming documents

The following files were issued to Useful Projects to review by Kalpesh Patel, UK Sport Finance Manager, October 2023.
The files added to the joint SharePoint folder were:

- 23 10 16 GSZ Corporate Carbon Footprint Tool - UK SPORT 22-23
- 21B utilities V2.xlsx
- Accommodation data.xlsm
- Monthly_Carbon_Report 2023-03 1407
- UKS Emissions - Supplier Spend Data 230823
- Loughborough estimated utility figures (2) v2
- Loughborough estimated utility figures
- Monthly_Carbon_Report 2023-03 V2
- Loughborough estimated gas figures
- Travel data (folder)
  - GGCs Reporting Template v6 Q1 & Q2 2022-23 - ALBs (1)-UK-14568 - With workings and % backing 0709
  - GGCs Reporting Template v6 Q3 2022-23 - ALBs workings 1407 (1)
  - GGCs Reporting Template v6 Q4 2022-23 - ALBs - Workings 1407 (1)
  - Travel detail summarised (1)

2. Data quality and recommended improvements

The below table presents each emissions scope category, it's applicability to UK Sport, the quality of relevant data provided for the FY 22/23 reporting year, and recommended data improvements.

Data quality key

■	Meets the GHG Protocol principles
■	Partially meets the GHG Protocol principles; some data gaps
■	Requires improvement; no data available, or data not in a verifiable state

Emissions scope category	Data quality	Commentary	Improvement recommendations
Scope 1 - Stationary combustion sources	🟧	Missing Loughborough office natural gas use: for completeness, have used an estimate based on m3(gas use)/m2/month from the London offices.	Engage with the Loughborough office landlord to confirm if natural gas is used for building services.
Scope 1 - Mobile combustion sources		N/A for UK Sport	
Scope 1 - Fugitive emissions	🟥	No data available for FY22/23.	Engage with the office landlords to understand refrigerant use in office spaces.
Scope 2 - Purchased electricity	🟧	Missing Loughborough office electricity use: for completeness, we have used an estimate based on kWh/m2/month from the London office. Note: for the London office, Canary Wharf Group has a high-quality green energy tariff backed by a REGO certificate. Current emissions reporting best practice requires organisation's report their purchased electricity emissions (scope 2) using location-based grid average emissions factors. A market-based Scope 2 figure may optionally be reported but only in addition to the location-based figure. This aligns with the Government's 'Environmental reporting guidelines', and Greening Government Commitments.	Engage with the Loughborough office landlord to understand electricity used in the space. If UK Sport would like to start reporting their scope 2 emissions using market-based emissions factors (in addition to location-based), they should obtain the 'actual' (market-based) emissions factor from their electricity supplier.
Scope 3.1 - Purchased goods and services	🟧	Current procurement data is categorised into very limited procurement categories.	Given this is the single largest emissions source for UK Sport, the team should categorise the reporting year spends more granularly to achieve a more accurate understanding of emissions from this scope.
Scope 3.2 - Capital goods		N/A for UK Sport	
Scope 3.3 - Fuel- and energy- related activities		Automatically calculated	
Scope 3.4 - Upstream transportation and distribution		N/A for UK Sport	
Scope 3.5 - Waste generated and water used in operations	🟩	Current data is split between the two London offices, this will be easier next year, and the 10SC waste data is comprehensive.	The team should also engage with the Loughborough office landlord to building an understanding of the waste /

			wastewater / water supplied data available for the building.
Scope 3.6 - Business travel		The current data is not in a verifiable format. The formulas used to total the travel data are heavily based on assumptions with plenty of room for human error.	It is recommended for future years the team create a simplified data base / data collection spreadsheet for business data.
Scope 3.7 - Employee commuting		Currently UK Sport uses the automated employee commuting calculation – based on UK transport statistics.	It is recommended that UK Sport perform an employee commuting survey for next year's calculation to better understand employees commuting habits.
Scope 3.8 - Homeworking energy use		Automatically calculated	

3. Comparison to the base year footprint

During the FY 22/23, the following operational changes occurred at UK Sport:
- Moved to a smaller office in London, which is likely to be more energy efficient
- Moved into a new, small office space in Loughborough
- A new corporate travel management (CTM) system was introduced

What this meant for the carbon footprint calculation:
- There were three office spaces presented in the FY 22/23 energy data: 6 months at the old Bloomsbury Office, 6 months at the new Canary Wharf office, and two months at the new Loughborough office.
- Two sets of waste data from the two London offices, no waste data provided for the Loughborough office yet.
- Water supplied and water treatment data was provided for both London offices and included in the calculation.

The estimated UK Sport FY 22/23 footprint figures, compared to FY 21/22, are as follows:

	FY 21/22 (tCO2e)	FY 22/23 (tCO2e)
Scope 1	15.8	5.2
Scope 2	18.2	15.2
Scope 3	1,592	1,398
TOTAL	1,626	1,420

The FY 22/23 footprint is approximately 13% lower than the FY 21/22 footprint, which UK Sport should be pleased to hear.
We think the main reasons for this are:
- Reduction in the energy use (gas and electricity) in the new office space, due to a smaller space occupied, and potentially more accurate gas use data for the old London office space.
- The slight reduction in business travel is difficult to comment on due to the current state of business travel data. Hopefully as employee's uptake use of the CTM, this will settle.
- Slight reduction in purchased goods and services, again this is difficult to comment on as currently the spend-categories are not granular.
- There was a major reduction in employee commuting, likely due to more hybrid working, therefore less commuting. More accurate estimates of employee days commuted were available for the latest calculation as the post-Covid ways of working had somewhat settled. UK Sport was able to confidently estimate the days commuted to the offices, aligned with team days and requirements.
- There was a reduction in homeworking emissions as the calculation was updated to the latest government homeworking energy use factors and more accurate homeworking figures have been used.

It is common to see slight differences between the base year calculation and the next reporting year, as the organisation gets used to collecting and analysing the data and inputting it into the calculation tool. We expect this to get more accurate over time.