

Parish Council Emissions Audit 2022-23

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Background

Due to the worldwide climate crisis the UK has set a target to reduce greenhouse gas (GHG) emissions across the country to reach net zero by 2050. Individuals and organisations of all sizes need to play a part in reducing emissions.

Emissions of each greenhouse gas (carbon dioxide, methane, nitrous oxide, fluorinated gases) are expressed in terms of carbon dioxide equivalent (CO₂e), recognising the different global warming potentials of the different gases.

Greenhouse Gas Protocol is an international organisation that provides standards, guidance, tools and training for business and government to measure and manage climate-changing emissions. Two of their standards are:

- [Corporate Standard](#) - This standard is written primarily from the perspective of a business developing a GHG inventory. However, it applies equally to other types of organisations with operations that give rise to GHG emissions, e.g., non-governmental organisations, government agencies, and universities.
- [GHG Protocol for Cities](#) - The *Global Protocol for Community-Scale Greenhouse Gas Inventories 1.1* (GPC 1.1) offers cities and local governments a robust, transparent, and globally accepted framework to consistently identify, calculate, and report on city greenhouse gas emissions.

The Protocol for Cities goes far beyond the emissions a city council would be directly responsible for. Therefore for this Parish Council energy audit the Corporate Standard provides a better starting point. Page 27 in Chapter 4 describes the different scopes of emissions. To summarise:

- **Scope 1: Direct GHG emissions**
 - This covers emissions due to fuel burnt by people / equipment controlled by the organisation and chemicals used.
- **Scope 2: Electricity indirect GHG emissions**
 - Organisations report the emissions from the generation of purchased electricity that is consumed in its owned or controlled equipment or operations as scope 2.
- **Scope 3: Other indirect GHG emissions**
 - This includes emissions generated by the reporting organisation's suppliers its customers / clients / users. Scope 3 is optional, but it provides an opportunity to be innovative in GHG management. Organisations may want to focus on accounting for and reporting those activities that are relevant to their operations and goals, and for which they have reliable information. Since organisations have discretion over which categories they choose to report, scope 3 may not lend itself well to comparisons across organisations.

For many parish councils only a small portion of the emissions resulting from their activities would be covered by scope 1 and 2. It is therefore important to include scope 3 emissions in any assessment.

Scope 3 categories

- There are fifteen categories of scope 3 emissions. Some examples of parish council activities that fall into each category are provided.
 - 1 - Purchased goods and services
 - 2 - Capital goods
 - 3 - Fuel- and energy-related activities
 - Three activities relevant to the Parish Council:

Activity	Description	Applicability
A. Upstream emissions of purchased fuels	Extraction, production, and transportation of fuels consumed by the reporting company Examples include mining of coal, refining of gasoline, transmission and distribution of natural gas, production of biofuels, etc.	Applicable to end users of fuels
B. Upstream emissions of purchased electricity	Extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling that is consumed by the reporting company Examples include mining of coal, refining of fuels, extraction of natural gas, etc.	Applicable to end users of electricity, steam, heating, and cooling
C. Transmission and distribution (T&D) losses	Generation (upstream activities and combustion) of electricity, steam, heating, and cooling that is consumed (i.e., lost) in a T&D system – reported by end user	Applicable to end users of electricity, steam, heating, and cooling

- 4 - Upstream transportation and distribution
- 5 - Waste generated in operations
- 6 - Business travel
- 7 - Employee commuting
- 8 - Upstream leased assets
 - Community Resource Centre, space in village hall for meetings
- 9 - Downstream transportation and distribution
- 10 - Processing of sold products
- 11 - Use of sold products
- 12 - End-of-life treatment of sold products
- 13 - Downstream leased assets
 - Allotments, use of village green
- 14 - Franchises
- 15 - Investments

More details for each of these 15 categories including guidance on selecting the appropriate calculation methods; and examples to demonstrate each calculation method are available at <https://ghgprotocol.org/scope-3-technical-calculation-guidance>. Many organisations will use integrations with their accounting software to track their environmental impact as well as their financial situation. Stand-alone tools are also available.

Further Parish Council Context

Great Bentley Parish Council uses a Rialtas accounting package. At the time of writing the author could find no reference to carbon footprint specific to Rialtas.

Method

2022-23

- A number of carbon calculators were considered.
- The free <https://businesscarboncalculator.normative.io/> is linked from the UN-backed, internationally-recognised SME Climate Hub, and does not require integration with any specific accounting package.
- Since this is a “Business Carbon Calculator”, not a “Parish Council Carbon Calculator”
The author contacted Normative, explaining the parish council’s activities, stating that it is not a business but is like a business in many respects and asking if they were happy for the PC to use.
 - Reply: “Be aware that the carbon footprint you get from the BCC is an estimate which is not validated by our sustainability experts. It also can only accept spend data for scope 3 inputs so it might not give you the complete picture you might need. Just some caveats to keep in mind.”
 - Examples of things that are not accounted for:
 - Investments
 - Downstream Scope 3
 - No separate category for leased assets
- Despite the limitations this calculator was selected as the most suitable free tool and is widely recommended

- Initial inputs provided
 - Number of people working for organisation
 - Income
 - Litres of fuel used in organisation's owned or long-term leased vehicles / machinery
 - Floor space of organisation's facilities (including warehouses and garages but not including outdoor space) - For Great Bentley this is the Community Resource Centre, estimated at 12m²
 - Electricity consumed - Since the parish council is not billed separately for electricity used at village hall / Community Resource Centre this only accounted for street lighting
 - The tool asks whether 100% renewable energy is used.
 - The supplier for electricity for street lighting for 2022-23 was Drax. Drax are the subject of a [complaint](#) to the UK Government's Department for International Trade from a group of NGOs (The Lifescape Project, The Partnership for Policy Integrity, RSPB, Biofuelwatch, Save Estonia's Forests, and Conservation North). The complaint alleges Drax made misleading or inaccurate statements about their business' carbon emissions, and the environmental impact of their business activities. The assessment panel has found parts of the complaint merit further consideration.
 - The author therefore responded "No" to the question regarding whether 100% renewable energy is used.
 - Heating method and consumption details
 - For Great Bentley PC this is included in rent

The tool then asks for the total expenses excluding salary, taxes, and any costs pertaining to fuel usage, heating, or electricity covered in previous questions. It encourages users to assign at least 85% of expenses to the following **categories** and sub-categories.

Business travel

Train tickets
Flight tickets
Bus tickets
Car rental
Hotels & Restaurants

Transport / Freight

Road Freight
Air Freight
Sea Freight
Rail Freight
Other transport services (Warehousing etc)

Materials / Inventory

Furniture
Paper and packaging
Textiles
Plastic products
Metal products
Wood products
Chemicals and pharmaceuticals
Other general products
Books, movies and related services

Capital goods

Phones, television and communication equipment
Computers and office machinery
Purchased vehicles (Motor Vehicles, Trailers, Boats etc)
Other machinery, tools and equipment

Services

Legal, Accounting and Management Consultancy
Software, Hosting, Computer Programming & Related Activities
Insurance and pension funding
Financial intermediation (i.e. banking charges)
Construction and maintenance

Prior to agreeing to complete an emissions audit the Parish Council had already set budgets against cost codes for 2022-23.

The most detailed breakdown available is the PC Detailed Receipts & Payments by Budget Heading Cost Centre Report (Full PC Agenda Item 04.06.23).

Some of the items of expenditure span multiple categories / sub-categories and even scopes. Significant examples of this include:

- Grass Cutting/Strimming Contract - The value for this includes the cost of the diesel which can be accounted for in the parish council's Scope 1 emissions. The diesel cost was therefore subtracted from the value for this item from the PC's Cost Centre Report.
- Training, Travel and Subsistence - It was assumed course fees are far more significant than travel / subsistence so the full cost was assigned to Legal, Accounting and Management Consultancy.

Additional details regarding items which did not clearly fit into one of the categories are highlighted at the end of this document.

The total expenses excluding salary, taxes, and any costs pertaining to fuel usage, heating, or electricity covered in previous questions for 2022-23 were £50,282. The breakdown shown below shows £45,169 classified, 89.8% of the £50,282.

Category	Sub-Category	Value
Services	Construction and maintenance	£20,982
Capital goods	Other machinery, tools and equipment	£8,045
Services	Legal, Accounting and Management Consultancy	£7,497
Services	Software, Hosting, Computer Programming & Related Activities	£2,981
Services	Insurance and pension funding	£2,411
Capital goods	Computers and office machinery	£2,163
Materials / Inventory	Wood products	£450
Materials / Inventory	Other general products	£385
Services	Financial intermediation (i.e. banking charges)	£255

Results

Company overview

Great Bentley Parish Council

Industry
Other service activities

Country
United Kingdom of Great Britain and Northern Ireland

Time Period

1 Apr 2022 - 31 Mar 2023

Add time period +

Edit data ↗

Estimated total emissions

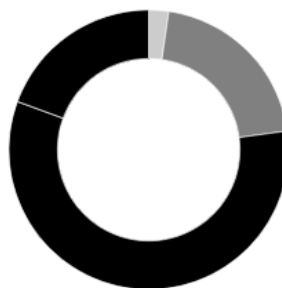
tonnes CO₂e ⓘ

30.8

Your emissions estimate is only based on the expenses and activities you provide. Missing expenses or activities would mean your full carbon footprint is not covered. Check out the Business Carbon Calculator methodology to better understand how we estimate your emissions.

Your scope overview

tonnes CO₂e ⓘ



Scope 1 - Direct emissions

0.709

Scope 2 - Indirect emissions

6.34

Scope 3 - Supply chain emissions

23.8

Expense coverage (scope 3)

Great ⓘ

View Full Report →

The estimated total emissions of 30.8 tonnes of CO₂e is roughly equivalent to an average passenger taking a return flight to New York fourteen times.¹

What are scopes?

Scope 1

Direct emissions from the combustion of fuel in assets that a company operates, such as fuel emissions from company-owned cars, diesel generators, gas boilers and air-conditioning leaks.

Scope 2

Indirect emissions from the generation of energy purchased from a utility provider, such as heating, cooling, steam, and electricity.

Scope 3

All indirect greenhouse gas emissions that do not fall under scope 2 - upstream and downstream. This calculator includes upstream emissions from purchased goods and services, capital goods, upstream transport and distribution, and business travel, calculated from your expenses.

The breakdown of the Scope 3 emissions included in the "Full Report" is:

Scope 3	% of Scope 3 emissions	tonnes CO ₂ e
Purchased goods and services	87.5 %	20.6
Capital goods	12.5 %	2.95

¹ Source: <https://www.worldlandtrust.org/carbon-calculator/individual/flights/flights-calculator/>

Proposals

2023-24

Full Council

1. The parish council authorise the publication of this emissions audit
2. Conduct an emissions audit annually
3. Split budget for Grass Cutting/Strimming Contract into two separate cost codes so the Scope 1 emissions due to the parish council tractor burning diesel are accounted for separately.
 - a. The amount spent on diesel for the tractor in 2022-23 was £474.93 excluding VAT or £569.92 including VAT. Note this may have been a particularly dry year during which grass grew less quickly than normal.
4. Split budget for training, travel and sustenance into three separate cost codes.

Annex A - Expenses that do not clearly fit into free Normative Business Carbon Calculator's sub-categories

Item	Value	Classification used 2022-23		Rationale
Clock/Not'boards/Benches/Bins	£2,106	Capital goods	Other machinery, tools and equipment	Assumed this was mainly replacement or additional provision, not servicing of existing
Training, Travel and Subsist.	£1,785	Services	Legal, Accounting and Management Consultancy	Assumed course fees significantly larger component than travel and subsistence
Benches (funds donated)	£1,488	Capital goods	Other machinery, tools and equipment	Assumed the "Materials / Inventory" section should primarily be used for items that companies would use in products or operations in a far shorter time than the expected life of a bench
Discretionary Grants	£1,175	Unclassified		The free Normative Business Carbon Calculator does not account for downstream Scope 3 emissions
Allotment Water	£1,171	Unclassified		No appropriate category available in free Normative Business Carbon Calculator
Village Hall Hire (Meetings)	£928	Unclassified		
Advertising	£832	Unclassified		Author didn't know what type of advertising, so couldn't classify
Mobile Toilets	£745	Services	Construction and maintenance	The task of delivering, collecting and servicing these would be similar to maintenance
Working from Home Allowance	£442	Unclassified		Relatively small expenses - accounted for as part of the 9.8% of expenses that were not classified
Section 137	£375	Unclassified		
Christmas Lighting	£122	Unclassified		
Queen's Jubilee	£41	Unclassified		
Operation London Bridge	£27	Unclassified		