

EAUC Science Based Targets for the University Sector

i) Background and Context

EAUC wishes to engage with the possibility of introducing universities as a sector into the formal SBT reporting mechanism as it currently sits outside. A number of universities have pioneered the introduction of SBT's and the number has now reached a level where EAUC believes it is important to support its members through a validation and reporting mechanism that is harmonized and benchmarked across the sector.

A group of universities were asked to respond to this set of questions and the summary responses are shown below. For complete transparency the appendix provides all of the actual responses from the participants as raw data.

The response is largely UK based but also includes responses from international universities and this interest is growing and represents a major opportunity.

This initiative is supported by the EAUC Board of Trustees for and on behalf of its membership.

ii) Responses to questions:

Why is Target Validation important for Universities?

For transparency and to maintain the credibility of SBTs.

Enabling cross sector agreement on collective action that is required to reach net zero and play a leading role in supporting other organisations to implement and achieve their own targets.

Collective oversight of creating targets that are ambitious but realistic and provide accountability to the sector.

As seats of learning and science, the Universities needs to be able to point to science and facts when justifying decisions.

Consistent framework setting and benchmarking in a common framework.

What sort of validation is required? Is there need for an approval that the SBT methodology was used correctly and/or a need for recognition for the efforts made? Or something different?

Approval that the methodology is correctly applied and a consistent approach across the sector.

Guidance and consistency reporting scopes is key, otherwise we're likely to have a blend of methods and scopes across HE sector which whilst validated may be difficult to compare.

The need is to ensure progress and target can stand public scrutiny. This can be achieved by a robust process of peer review, or regular SBT validation.

Scope and Methodology

Who may validate? What are the minimum requirements a validator/validation body must meet?

We collectively would assume this needs to be consistent with existing SBT validation approaches but it would be good to have sector knowledge and an option for self-validation if a similar level of credibility could be achieved.

We believe it would make sense to submit straight to SBT but we understand the bandwidth issues of introducing another sector and as such it could also potentially be a peer review process within or coordinated by the EAUC in partnership with others.

There is a strong case for an international validation framework based around self-assessment and independent peer review.

The university sector is good at upholding standards through critical review of teaching quality and research and the same rigorous approach would be applied to a framework and standards adopted for SBT.

Is there a general consensus that universities are willing to pay a validation fee or can this cost also form a barrier for universities to set SBTs? If there is a certain level of willingness to pay, would universities be open to receiving fees structures from SBT third-party validators?

There is general support for a charge of some sort for participation in a framework and a validation process, whether from the SBTi or a third-party on behalf of SBTi. Institutions are concerned about excessive cost and would value a more cost efficient and streamlined process to generate economies of scale for the sector as well as reducing the reliance on consultants.

Guidance

Which elements/topics need to be covered by SBT guidance for universities?

How to set an SBT - the development of a framework/methodology for universities that they can use to set targets.

SBT guidance should include scope 1, 2 and 3, sustainable labs, sustainability in research, carbon offsetting, nature-based solutions, carbon literacy, education through infrastructure, knowledge transfer/partnerships.

Specific guidance on how to report and measure reductions in scope 3 emissions, especially hard to monitor areas such as supply chain.

What sort of support (e.g. technical, financial...) do you need to develop SBT setting guidance that covers all necessary topics?

Application of GHG protocol to more complex parts of universities (e.g. properties/entities where we don't have direct control).

Technical expertise in clarifying challenging areas within scope 3 such as international student travel and supply chain.

Calculation methodologies, especially when it comes to Scope 3.

If guidance and validation would be available, how many universities do you estimate would make use of these services?

There is strong evidence from the respondents that a high level of uptake will result from an integrated university sector approach. In addition, there is a call for action to establish this quickly in order to avoid divergence across the sector and the diminution of standards.

What are the key challenges universities currently face when they want to set SBTs?

The lack of specific methodology for universities and a need to find and fund appropriate consultants to develop an SBT on a case by case basis.

Internal awareness and understanding of requirements. Capacity for data collection. No clear guidance on what to include/how to include.

Other needs you have/challenges you face?

A key issue is budget, workload and resource management for sustainability teams in universities to address multiple calls for action. Balancing this with other workload with limited staff capacity. For staff not working in sustainability, ensuring jargon is cut through and SBTs can be seen as accessible for everyone. Clear messaging and clarity of process in a form that can be disseminated and drive engagement.

Specific questions for universities with targets:

With which level of ambition is your university target aligned? 1.5°C, well below 2°C, 3°C, other?

The majority of institutions are aiming for alignment with 1.5°C temperature rise although there is recognition that the relationship between actions, reporting the 1.5 target can be tenuous and are unclear as to where their target will actual land. There is a willingness in universities to understand this better and be informed for wider society and to drive better dissemination and understanding.

Is your university considering or already have a net zero target by 2050?

A range of responses have been received from net zero by 2030 to absolute zero by 2050. The majority of institutions have approved targets and some are formalizing targets now. Many institutions have set targets not fully understanding how they will effectively deliver a measurable response to these that is scientifically and technically valid.

**Do you already publish progress towards your target? Through what platform?
Would you like to publish an official validation for greater credibility?**

The majority of institutions report through annual or biennial carbon reports and environmental reports including those for HESA. The majority would like to publish officially validated data for greater credibility and consistency as part of a standards setting process.

Prof John French, EAUC Board Member and Trustee (Deputy Chair)
Iain Patton Chief Executive, EAUC

APPENDIX: Science Based Targets for Universities – Consultation responses from the University Sector April 2021

Why is Target Validation important for Universities?

1) ICR Alan Cumar	Having a consistent approach as there are some different interpretations of the guidance at present. It would be useful to have an external validation for the credibility of targets and also helps with it being adopted internally by organisation and for it to be taken seriously.
2) Bath University Peter Phelps	External verification, transparency, credibility, avoid greenwash accusations – we have to be exemplars of absolute best practice (if we as a sector aren't then who will be?)
3) Surrey University Thomas Parrot	External review is an important stage in increasing confidence and promoting transparency. Given that a strategy is based on an overarching target, it is important that this process is as rigorous as possible.
4) Chester University Eunice Simmonds	Demonstrates the University's reputation for climate leadership; attracting students and employees. Furthermore, as students are the business leaders of tomorrow, having validated targets raises the profile of SBT. It highlights the importance of science-based targets and encourages students to promote this approach upon starting their careers. It provides transparency in the data and methods; using an internationally recognised method, which is replicable, not only between institutions but also comparable with other sectors and organisations.

	<p>Removes greenwashing via implementing a rigorous process to assure coverage of all emission scopes.</p> <p>The short-term nature of the targets (5-10 years) highlights the need for urgent change; leading to faster action and innovation.</p> <p>Expected SBT will become best practice. Validation ensures universities are adopting/leading practice and presents opportunities for knowledge exchange work with local businesses and organisations.</p>
<p>5) London University</p> <p>Matt Wilkinson</p>	<p>To give credibility</p> <p>To give further strength to the leadership role the HE sector is taking in decarbonization</p> <p>To ensure institutions are comparing like for like</p>
<p>6) UNSW Sydney</p> <p>William Sydall</p>	<p>Demonstrating transparency and commitment and allowing for comparability with other organisations.</p>
<p>7) Salford University</p> <p>Rebecca Bennett</p>	<p>To evidence a credible and validated approach to carbon reduction commitments</p>
<p>8) UWE</p> <p>Kirsty Norris</p>	<p>It is important to show that what we are presenting is accurate, and true. It ensures we are all comparing like for like across the sector.</p>
<p>9) Ulster University</p> <p>ML Gaile</p>	<p>To build credibility and reputation. To demonstrate civic/society leadership.</p>
<p>10) Newcastle University</p> <p>Matt Dunlop</p>	<p>As one of the key sectors leading the response to the climate crisis through our research it is important that carbon targets in Higher Education are robust <i>and seen to be robust</i>. The current situation is that big business has a route to a 'Science-based target' when the institutions which are leading much of the science behind SBT's do not. That is far from ideal.</p>
<p>11) Reading University</p> <p>Dan Fernbank</p>	<p>Consistency in approach, independent view that targets are 'valid' and avoiding greenwashing. Want to be able to state targets meet SBT guidelines</p>
<p>12) Nottingham Trent Uni</p>	<p>To give credibility and minimise risks of 'greenwashing' accusations</p> <p>To improve further the leadership role the HE sector is taking in decarbonisation</p>

Charmaine Morrell	To ensure institutions are comparing like for like targets and improvements
13) St Andrews University Keith Thomason	Firstly, whilst aware its SBT terminology, I find the phrase “target validation” a little confusing to those not familiar with the standard; I also feel what is most important is consistency if reporting/measuring method. To validate that we have followed the SBT method doesn’t necessarily achieve this, we need some flexibility but starting by validating individual HE institutions targets feels potentially like working backwards. Over and above this, agree with others that it is most important so we have consistency across HE sector, which will help drive collective approaches on wider reporting standards.
14) Cambridge University Joanna Chamberlain	For transparency and to maintain the credibility of SBTs.
15) Keele University Sarah Briggs	Enabling cross sector agreement on collective action that is required to reach net zero and play a leading role in supporting other organisations to implement and achieve their own targets. Collective oversight of creating targets that are ambitious but realistic and provide accountability to the sector.
16) Cardiff University Mark Durdin	As a seat of learning and Science, the University needs to be able to point to science and facts when justifying decisions.
17) Nottingham University Gavin Scott	To allow some sector benchmarking, credibility
18) Northumbria University Katie Ridley	To avoid accusations of ‘greenwashing’. To give transparency as well as some sort of ‘academic rigor’ to the targets we are making (we are academic institutions!). To enable benchmarking and ensure that we are all talking the same language. To demonstrate a sector-wide response to the climate emergency that is backed up with a clear methodology.
19) Kings College, London Kat Thorne	For us SBTi is important as an approach for the sector if it can help us have an agreed approach to target setting that has its basis in science. I am aware of the pitfall of SBTi equally though from peers in other sectors so am wary for some aspects although perhaps it is different depending on the consultant.
20) University of California, Davis	Target validation could help align efforts, create consistency and transparency, and potentially offer the ability to “course correct” as we continue implementing various climate actions and the science continues to progress our knowledge about climate change and adaptation.

Camille Kirk	
21) Warwick University	Individuals and organisations need to know what is our individual or collective “fair share” of the IPCC 1.5 degrees reference scenario
Joel Cardinal	Transparent and reliable target validation process is important for all businesses and sectors, including universities to measure their progress Validated target will clearly set the scale of the challenge and allow mobilizing universities stakeholders and citizen.
22) Malmö University Sweden	Credibility. To show that we practice what we teach – serve as a good example for others. To have a more common view in our sector on what emissions we actually cause (even if indirectly) and how we can work to reduce /eliminate them.
AnnaBruun Månsson	

What sort of validation is required? Is there need for an approval that the SBT methodology was used correctly and/or a need for recognition for the efforts made? Or something different?

ICR	We don't see any different changes in approach to target validation compared to what SBTi have done in other sectors – so looking predominantly at the methodology followed and the robustness of the data and being able to publicly declare that the targets have been independently verified
Bath	N/A
Surrey	Mainly technical. I.e. – SBT methodology has been applied correctly. The right fuel sources are included depending on the scopes included in the target. The organizational boundary is correct etc. As a secondary, it does also aid promotion of the target internally and externally.
Chester	A combination of both; recognising commitments/efforts towards SBT development and approval the method was used correctly and SBTs meet the 1.5-degree limits. Recognition: Perhaps incremental validation options – e.g. stage 1. Commitment to developing SBT; Stage2 – validate application of SBT method; Stage 3 – target is inclusive of Scope 3 emissions; Stage 4 recognise the university is on track and achieving annual targets through the revalidation process. Similar to the EcoCampus approach, using different award levels to recognise and support the university through the process. Alternatively, where time/resource implications may be a barrier to progress, the option to have the SBTs independently calculated and validated by an external provider could also be of use to some institutions with smaller resource/teams.
London	Approval of correct use of methodology

UNSW	I believe that the same validation available to companies should available to universities. Yes, to demonstrate that the methodology was used correctly.
Salford	Validation of the methodology to ensure a consistent approach across the sector
UWE	If we are claiming to use SBT, then it is key that this is checked and agreed. Efforts made will come from results.
Ulster	External validation to ensure same methodology applied and to ensure consistent benchmarking across the sector.
Newcastle	Higher Education Institutions (HEI's) should be able to access SBT certification on an equal footing with other participants within the SBTi.
Reading	Successfully meets standard guidelines (SBT methodology), validity of clarity and scope.
NTU	Approval that the methodology is correctly applied and a consistent approach across the sector
St Andrews	As above, guidance and consistency reporting scopes is key, otherwise we're likely to have a blend of methods and scopes across HE sector which whilst validated may be difficult to compare
Cambridge	Approval that the SBT methodology was used correctly.
Keele	External accreditation/verification should be introduced to set a standard across the sector and should include external audit to ensure the methodology is applied correctly. Methodologies should include Scope 1, 2 and 3. The methodology and validation could consider other validations/accreditations to account for resources already allocated to reporting etc.
Cardiff	Not sure that validation would be required, unless it was audited under something like ISO14001.
Nottingham	Initial scope and target as well as year on year trajectory validation
Northumbria	Approval that the SBT methodology is used correctly.
Kings	I would want there to be a transparent methodology for the university sector
UCD	I suspect IHE may need some degree of flexibility. More than anything, it would be incredibly helpful to have set definitions and clear disclosures on what everyone is reporting in their emissions inventories and their climate action plans. The annual GHG inventory should be verified independently, and that is the KPI for performance. In addition, clear reporting on use of offsets, RECs, RINs, etc. will aid the necessary transparency.
Warwick	A public and transparent quality process must be available to allow scrutiny of each organisation's declaration and results

	The need is to ensure progress and target can stand public scrutiny. This can be achieved by a robust process of peer review, or regular SBT validation
Malmo	I would assume that the validation required would be in line with the validation process by the SBTi for other sectors, who already are having their targets validated. Could consider to have a pre-validation by e.g. an advisory firm that have worked with SBTi submissions (which could make it more likely that we achieve the validation).

Scope and Methodology

Who may validate? What are the minimum requirements a validator/validation body must meet?

ICR	Experience in carbon accounting is crucial including of course the Greenhouse Gas Protocol and the Science Based Target methodologies. It would also be advantageous for the HE sector to be validated by somebody with knowledge of the sector – thinking specifically about the ways in which universities record Scope 3 emissions and the interface with the HESCET tool and data set as well as the Estates Management Return data-set.
Bath	Could be a light touch self-validate approach to start with for some (I'm thinking of keeping costs/effort low for those not quite fully on board?), through to full external.
Surrey	Experience in setting SBT's, preferably for complex organisations. Preferably the validator will be experienced in managing large and complex data sets and will have the ability to advise on target setting SBT methodologies and their pros and con's.
Chester	Independent body – EAUC or incorporated within EcoCampus/ISO14001 Mentor organisation – a business already SBT validated – develop University/industry links. Peer to peer validation, at a regional level to facilitate sharing of best practice – ideally with student involvement in the validation process.
London	Third party – would be helpful if they have sector knowledge Could this be linked to existing validations e.g. EMR returns?
UNSW	SBTi themselves validate company targets and I don't see why the approach would be different for universities. If that is not possible, third party validation to the SBTi methodology.

Salford	I would assume this needs to be consistent with existing SBTi validation approaches but it would be good to have sector knowledge and an option for self validation if the similar credibility was possible
UWE	We have used external in the first instance as assurance in-house and externally that we are following the letter of the SBTi. Going forward we may well continue in-house (as long as we feel someone other than the practitioner has enough knowledge to do so effectively).
Ulster	3 rd Party. Could <u>UKAS</u> be involved, a model already exists whereby most university management systems (EMS, EnMS, H&S etc) are validated by a third party UKAS accredited organization.
Newcastle	That's a question for the SBTi in my view – presumably SBTi will want reassurance that anyone issuing certification under the SBTi is fully conversant with the requirements of the SBTi, and qualified/accredited to do so.
Reading	Potential to self-validate, with option to have external validation
NTU	Covered by others
St Andrews	Would make sense to submit straight to SBTi, could also potentially be a peer review process within EAUC Again validation just proves you followed a process, so any competent body could do this
Cambridge	SBTi. Or a third party that they have accredited to validate. The approach for universities should ideally align with that for businesses.
Keele	Peer auditing with professionals/academics within the sector could provide oversight following training and application process. This could replicate external examiner validation within degree programmes.
Cardiff	Again similar to the ISO certification bodies.
Nottingham	Ideally the SBTi? or an org accredited by the SBTi - we need to ensure the validation has global reach
Northumbria	A third party with clear expertise in SBT validation i.e. this needs to be comparable with commitments from businesses though to accommodate the uniqueness of the university sector.
Kings	n/a
UCD	Again, this seems like something that should be co-created. Perhaps first we would work on understanding the relative scale of IHE contribution to global emissions, and from there determine how to derive an SBTi? Also, though it's probably beyond the work scope of this project, to me one of the most useful things that could come out of this project would be an open-source tool that allowed a university to plop in various actions (say, a Green Labs

	program, or a remote work program, or an infrastructure retrofit/decarbonization project) and see to what degree said action would achieve towards the institution's SBT.
Warwick	SBTi Could a national or international organisation such as HESA be able to conduct the verification? Minimum requirements must include quality assurance for data generation, collection and processing as well as clear identification of any assumptions and exclusions
Malmö	I would again assume that the validation, just like for private sector companies, would be through SBTi? But that the process of getting there could be facilitated by co-operation with WWF and/or other advisors. And maybe through some kind of peer-to-peer review? Or, as someone suggested, a transparent self-validation of some kind?

Is there a general consensus that universities are willing to pay a validation fee or can this cost also form a barrier for universities to set SBTs? If there is a certain level of willingness to pay, would universities be open to receiving fees structures from SBT third-party validators?

ICR	We would be prepared to pay a reasonable validation fee
Bath	See above – we'd be prepared to pay, but others may struggle to justify
Surrey	We did pay for our validation. Given the importance of this target in developing our 10 year strategy, this was well worth it. I have provided you with the figures, Iain.
Chester	Willingness to pay if there is support structure/resources provided in addition to validation – also dependent on length of validity and frequency of revalidation. Finance structures related to size of the institution – either based on staff & student numbers or carbon emissions. And/or options of support packages relevant to staff experience/ current carbon reduction work and target setting. Perhaps institutions with more experienced/established carbon reduction plans mentoring others? However, institutions with little budget or limited resource to collate and report data may benefit from a package that supports the whole process or is entirely undertaken by a third party.
London	If third party validation then would expect costs It would be useful to understand the level of costs institutions could expect Cost could become a barrier to some institutions

	If there were to be a chosen body that validates across HE sector could there be some sort of framework approach to reduce costs?
UNSW	Yes we would be willing to pay a reasonable fee for validation.
Salford	Yes but will depend on amount. If it will take significant funds from carbon reduction projects then it would be more challenging to get supported
UWE	There is often a query as to “why” – especially considering point above. However, we all know that an external validation helps to bring something like this up the level of attention! It may be that we choose to pay on certain years or as and when our Scope 3 methodology is at an advanced stage and could do with another set of eyes to review the methodology to GHG Protocol.
Ulster	Likely a barrier considering the costs involved in establishing baselines and potential 3 rd party costs to assist with developing action plans as well as the costs of implementing reduction measures/actions – however this is such a focus area I think universities may be willing to pay.
Newcastle	The responses to this email will help throw light on that. I think it is reasonable to expect a charge of some sort for validation, whether from SBTi or a third-party. I do not know what the current costs incurred by SBTi participants are – it would be interesting to know what the average cost for large and complex organizations like ours is...
Reading	As above, potential to self-validate (no cost), with option to have external validation (for fee)
NTU	If this is to be a credible and robust process with third party validation costs would be an assumption It would be useful to understand the level of costs institutions could expect dependent on their circumstances/context
St Andrews	We would really need to understand (and be able to internally explain) the value to justify a fee – particularly if a third party consultant All processes such as these are a credibility vs reputation issue, vs relationship with HE management (e.g. if you need a validated report to set a target/extend reporting scope). We have previously paid an external consultant on this for our target setting, which whilst moved us along in some aspects, didn’t improve reporting accuracy or represent great value for money and therefore wouldn’t have much appetite for paying again
Cambridge	Yes, I think it would be unrealistic to expect it for free. We pay for certification to other standards, e.g. ISO14001.
Keele	Yes however the amount would need to be considered to ensure it's not a barrier to institutions engaging due to budget constraints especially post covid. Otherwise it could be difficult to justify costs that could be spent on other activities and actions

	that contribute to reaching net zero carbon. It would also be useful to consider the time requirements and equivalent cost/implication for staff resources.
Cardiff	This would be seen as a barrier initially. A strong advocate would be for things like Estates Management Review (EMR) to as for certified targets.
Nottingham	Yes I think a fee associated with third party external verification is appropriate
Northumbria	We would assume some cost but ideally the cost would be minimal and the benefits evident i.e. having the validation should be held in high regard (so it needs to be done by a very reputable organization... but needs to avoid being highly complex to achieve).
Kings	We're happy to pay a transparent fee for validation for setting the target originally but it isn't the be all and end all and I wouldn't be aiming to pay annually for external verification from an SBTi consultant. I would want there to be a transparent methodology for the university sector and no hidden you need to pay every year to repeat (which from peers in other sectors have been a bit miffed with some SBTi consultancy work as it isn't repeatable unless you're the consultant and you pay for the service again). I would rather pay into a piece of work that results in a methodology and tools that the sector can use annually no matter if you have the funds to pay for validation or not so everyone can benefit in the sector. Then if you want you can pay for validation but as long as you can
UCD	The University of California campuses already pay for independent verification of their annual inventories, so I doubt there would be appetite for another annual fee. However, it seems reasonable to pay a validation fee at the time of a significantly updated climate action plan, which would be every few years.
Warwick	Yes to pay Would a collective process of sectorial target at national / international level reduce costs?
Malmö	Cost could of course be a barrier, but maybe a joint initiative could take down the cost per university?

Guidance

Which elements/topics need to be covered by SBT guidance for universities?

ICR	Definitely guidance on Scope 3 – and how reporting for the SBT would fit in with existing data gathering mechanisms for the sector including the Estates Management Report and HESCET tools – it would be good to be able to use data gathering mechanisms already in place
Bath	na
Surrey	Scope inclusion (the 40% rule etc.) Boundary setting

	<p>Type of target (preferably absolute)</p> <p>Data collection</p> <p>Interpretation.</p>
Chester	<p>Definitive clarification as to whether electricity emissions using Market Based emissions e.g. REGO/PPA tariffs, contribute to Scope 2 emissions or if emissions are reported as zero and what evidence is required to support/verify this.</p> <p>Granularity of data – how to evidence validity of data used to calculate targets e.g. transport, construction, and what data are required in the first instance specific vs sector based?</p> <p>Absolute vs sectoral decarbonisation approach – this could be incorporated to a phased validations scheme – e.g. starting at a sector level and progressing to absolute approach once data collection processes are refined/availability of data is appropriate.</p> <p>Guidance on how to collate data for all scopes, especially with reference to Scope 3.</p> <p>How to factor in Net Zero ambitions of institutions. Given that using the 1.5 degrees Celsius trajectory has a reduction of 80% compared to current emissions.</p> <p>Communicating with stakeholders the relevance and importance of SBT (departments, staff, students)</p> <p>Accounting/inclusion of carbon emissions from home working. Onsite emissions expected to decline as a result of the pandemic and a greater proportion of staff working from home, however staff likely to see an increase in at-home consumption/emissions – are these still business-related emissions? How can home-working emissions be factored in to targets/monitoring?</p>
London	<p>What is included within scope three and how it is reported (factors etc.). This needs to be agreed across the sector – especially in terms of international student travel, a decision on whether this is in or out of scope needs to be taken.</p> <p>Baseline year selection</p> <p>Guidance on reporting emissions from local and national renewables – PPAs</p> <p>101 on GHG reporting standards to bring all institutions up to speed</p>
UNSW	<p>We used the SBTi (SDA) methodology / guidance to develop our Scope 1, 2 and 3 target and fund it to be applicable to universities. Not aware of any topics that would need to be treated differently to companies.</p>
Salford	<p>Scope 1,2 and 3</p>
UWE	<p>Clarity on the GHG reporting methodology – including scope (agreed by sector?), how to deal with different leasing / etc arrangements, market/location based reporting, dealing with UK & international reporting, advice where facilities are</p>

	shared with another institution / partner, guidance on choosing a baseline year, setting targets.
Ulster	All topics
Newcastle	<p>Setting (Net Zero) Targets for Scope 1&2</p> <p>This should include aligned guidance for the whole of the sector around location based / market based reporting of scope 2 emissions – especially for renewable electricity supplied via national / local distribution networks.</p> <p>Setting targets for scope 3, including sensible, approved, aligned methodologies for calculating scope 3 emissions. These to be:</p> <p>Sector specific where required</p> <p>Including an assessment against the WRI GHG protocol</p> <p><i>And</i> should also cover, in my view, emissions from international student travel, this emission source falls outside the scope of a 'pure' GHG protocol assessment.</p> <p>Which (if any) scope 3 sources should be included in a net zero commitment though should, at least for the moment (in my view), be left open for individual institutions to decide. I think methodologies for many aspects of scope 3 need to improve AND there needs to be better understanding of credible and VfM approaches to offsetting/NETs before mandating inclusion of Scope 3 sources within net zero.</p> <p>Approved methodologies for calculating carbon removals/sinks/offsets (the 'net' in 'net zero').</p>
Reading	Appropriateness and clarity of scope setting/coverage, baseline setting for % target reductions, interim target setting
NTU	<p>What areas are included within scope three and can we have a consensus on this across the sector? – especially areas such as supply chain emissions</p> <p>Guidance on how to report and measure reductions in scope 3 emissions, especially hard to monitor areas such as supply chain (moving beyond a spend-based approach)</p> <p>Baseline year selection</p>
StAndrews	<p>How to determine reporting scopes</p> <p>How to measure reporting scopes – how we measure is as important as what we measure</p> <p>How to include work streams for continuous improvement as part of target setting</p>
Cambridge	How to set an SBT - the development of a framework/methodology for universities that they can use to set targets. So that there isn't a need to pay consultants to do it for us. To cover scopes 1, 2 and 3.

Keele	SBT guidance should include scope 1, 2 and 3, sustainable labs, sustainability in research, carbon offsetting, nature-based solutions, carbon literacy, education through infrastructure, knowledge transfer/partnerships
Cardiff	Step by step guide
Nottingham	Detail on scope, boundary, consistent sectoral approach, as well as some detail on measurement (scope)
Northumbria	<p>Methodologies for scope 1 and 2 e.g. what to include, what about spaces we do not own, how to account for energy from renewable sources (and how to verify this and avoid double-accounting within the grid) etc.</p> <p>Methodologies for scope 3 i.e. there is currently a lack of good methodologies for calculating emissions for many areas of scope 3 and little agreement on what and should not be included in a scope 3 target. This could be up to each university to decide but then we are not comparing like-with-like? Maybe there needs to be a basic university SBT standard e.g. scope 1 and 2 and some scope 3, but with add ons..?</p> <p>How can offsetting be calculated and used in relation to SBTs and NetZero?</p>
Kings	
UCD	<p>Again, this seems like something that should be co-created. Perhaps first we would work on understanding the relative scale of IHE contribution to global emissions, and from there determine how to derive an SBTi?</p> <p>Also, though it's probably beyond the work scope of this project, to me one of the most useful things that could come out of this project would be an open-source tool that allowed a university to plop in various actions (say, a Green Labs program, or a remote work program, or an infrastructure retrofit/decarbonization project) and see to what degree said action would achieve towards the institution's SBT.</p>
Warwick	<p>Scope 1, 2 and 3</p> <p>HE specific supply chain scope 3; As net-zero definition is calling for supply chain decarbonisation, how could universities engage with their supply chain to reduce carbon emissions?</p>
Malmö	Scope 1, 2 and 3 (or at least parts thereof).

What sort of support (e.g. technical, financial...) do you need to develop SBT setting guidance that covers all necessary topics?

ICR	na
Bath	na
Surrey	Some technical. Though the guidance is quite straightforward. I think the links to the GHG protocol (which many will not have deal with before) need to be explained

	as the SBT methodology relies heavily on these. There may need to be financial assistance given time constraints on individuals.
Chester	<p>Bespoke platform to collate and calculate SBT to be used by all HEIs.</p> <p>Standardised methodology for integration of scope 3 emissions.</p> <p>Introductory training for staff responsible for target setting e.g. in how to use tools what SBT includes, and developing skills, knowledge and understanding of the process and what is involved.</p> <p>Ongoing support for delivering on targets – sharing of best practice.</p>
London	Assistance in clarifying what is and what isn't included within each scope and gaining agreement on this across the sector
UNSW	None that I'm aware of.
Salford	Technical support for methodology guidance development, agree with previous comments around creating a level playing field for the sector
UWE	Interpretation of GHG Protocol in tricky parts – e.g. different building ownership / tenancy / leasing arrangements, etc. Clarity & agreement between universities / colleges as to what we will all include in the scopes (1,2,3).
Ulster	<p>Capacity building workshops/training</p> <p>Guidance, case study material/resources</p> <p>Funding support from government – to cover capacity building training as well as to fund projects/reduction initiatives</p>
Newcastle	I think many professionals in the sector largely know what is required – what is necessary is a guidance framework to which all HEI's subscribe and which enables an (internationally) level playing field and benchmarking within, and between, sectors. The framing of this question is a little odd to my mind, and seems to indicate some reluctance to fully engage by SBTi themselves – I think the question is (or should be) "What support do SBTi need from the sector in order to help them address an important gap in the applicability/credibility of their initiative"? This would be to the benefit of the initiative itself, to its participants and ultimately to the environment.
Reading	n/a
NTU	Technical expertise in in clarifying challenging areas within scope 3 such as international student travel and supply chain
St Andrews	None at this time
Cambridge	Application of GHG protocol to more complex parts of universities (e.g. properties/entities where we don't have direct control)
Keele	Financial support to increase staff capacity

Cardiff	Not Known
Nottingham	N/A
Northumbria	I think the main need is for a shared methodology so that we are all 'talking the same language' and can benchmark against each other.
Kings	I would hope working as a sector we could get improved clarity/ agreement on scope of our activities and transparency of what our carbon 1, 2, 3 footprints include
UCD	Honestly, I'm not sure I know enough to know what to ask for. I'd like to learn more about the process before identifying support needs and barriers. And, I'll just say "ditto" to Matt Dunlop's answer.
Warwick	Process and tools (similar to HESCET?)
Malmo	Calculation methodologies, especially when it comes to Scope 3.

If guidance and validation would be available, how many universities do you estimate would make use of these services?

ICR	<p>We think some institutions are waiting to see what others do and are more cautious in their approach - I think a sector based methodology championed by EAUC would encourage uptake of SBTs.</p> <p>Net zero is also open to different interpretations - and organisations have been declaring net zero commitments with different boundaries (e.g. some with scope 3, or some of scope 3 or scope 1 and 2 only and varying use of offsets. SBTi have been developing a methodology for net zero which is currently being consulted on - we think it would be useful for EAUC to also promote this.</p>
Bath	If it becomes the sector norm with enough momentum then I can see 100% being possible
Surrey	Given the groundswell of interest over the past few months I would say something in the region of 50%. Interest would not doubt increase if there was a framework and guidance available.
Chester	Universities in the NWEAUC group have regularly shared difficulties relating to the variety of approaches used to monitor emissions and establish carbon reduction targets. This is in addition to differences regarding which data sources are or are not included in targets and whether the data are accurate or estimated measurements. A validated target would provide a standardised approach for universities to use and enable like-for-like comparisons. This is of particular benefit to students, for whom climate change is of increasing importance. A lack of consistency between institutions makes it difficult for students/staff to cut through greenwash and determine what are ambitious and science -based targets delivering actions to keep global warming to below 1.5 degrees Celsius. There is appetite

	amongst staff for support to create a clear and consistent approach to target setting. However, finance and staff resource are barriers.
London	If the correct support was available and a consensus was reached on the scope inclusions across the sector I think it would be well used.
UNSW	UNSW would be interested.
Salford	I would assume most
UWE	If it was clear, simple, easy to interpret, but with availability of some kind of specialist support (there are always questions of interpretation – although this could be via a forum / CoP), then I imagine it could be well used.
Ulster	Likely a gradual approach like adoption of many new systems/approaches. Need one or two exemplars by way of demonstration/guidance
Newcastle	Hard to say, certainly a significant proportion – especially if this is incentivized in other ways e.g. direction/guidance from e.g. OfS, UUK, EAUC etc. and /or inclusion within sectoral reporting mechanisms e.g. HESA EMR, or within metric calculations e.g. Sustainability Leadership Scorecard, P&P University League, THE Impact Ranking etc.
Reading	60% - 100%
NTU	If the correct support was available and answered/clarified the problem areas which I'm sure many universities are grappling with, surely this advice would be well used
St Andrews	50% would be a good result
Cambridge	My perception is lots. Having spoken at several events on our approach at Cambridge, there appears to be lots of interest.
Keele	Don't know
Cardiff	We probably would
Nottingham	Not an easy one to answer, I think initial up take would be quite small, there have been a number of third party verifications around the green agenda within the sector not sure how well these have been taken up
Northumbria	I would assume the vast majority though it depends on cost (and update would be low if the process required unnecessary hurdles). It seems like everyone is grappling with carbon objectives and plans so a credible methodology could prove very helpful.
Kings	-
UCD	I think adoption would utterly depend on costs and resourcing demands (reporting time, etc.), to be honest. Most sustainability programs at universities are lean budgeted operations.

Warwick	Why not all universities? Like HESA, it is not mandatory but most are doing it
Malmö	I think that if this becomes more standardized, and that we can get more clear guidance on how to calculate our impacts (including the indirect), this could be very interesting for universities. In Sweden, we have an initiative called the Climate Framework, where as of today 39 universities/higher education institutions have become signatories. It requires of us to set targets in alignment with the Paris agreement / 1,5 degrees. But now, as we are in the process of calculating baselines and setting targets, we are having difficulties in finding shared methodologies.

What are the key challenges universities currently face when they want to set SBTs?

ICR	Not having a framework in place specific to the sector – institutions going with different approaches. <u>Crucial year (2021) to have a joined-up approach in place.</u>
Bath	The usual – time, resources, priorities, capacity – and some may question why SBT needed if already stated a target (altho' that's not my personal view)
Surrey	Lack of resource. Lack of finances available. They may have already set targets and spent money on this already. Lack of expertise, particularly surrounding the GHG protocol.
Chester	Accurate records of current emissions – enough detail/granularity of data. Expertise to compile and calculate targets. What factors/operations/activities are included in setting the targets. Staff and time resources. How do we factor in that universities have a unique impact to reduce carbon emissions through educating students who can affect change in the wider community?
London	The absence of a sector specific approach Knowhow Both of these could be relatively easily overcome if the right guidance were to be produced Staff capacity
UNSW	The current lack of a validation mechanism, and resulting lack of universities participating, makes it a hard sell to management. We use an external consultant to complete a comprehensive scope 1,2,3 footprint (and to do the annual update to track progress) as we don't have the expertise or bandwidth in house. Data collection is time-consuming.
Salford	Internal awareness and understanding of requirements. Capacity for data collection. No clear guidance on what to include/how to include.
UWE	Realising that SBTs aren't really that complicated!!! There is a lot of hot air (sorry) about them, when it really isn't that far off what any reporting system would already be doing. Especially consultancies wanting to make ££ out of

	providing these services – possibly a lot of unis can do it in-house / with minimal support. Just reassurance it is done correctly.
Ulster	There is no 'Education' sector science based target guidance There is no sector requirement to set SBT which makes it difficult to make the business case for setting SBT There are no 'Education' exemplar/case studies
Newcastle	Lack of a sector-specific approach within the SBTi methodologies. That said, this is also an opportunity – get it right and this could be a common methodology the whole sector can get behind and use, providing a 'single source of truth' for carbon accounting issues within our complex organizations.
Reading	Consistency across sector, appropriate boundaries for scope setting (e.g. inclusion/exclusion of commercial property, farms, business travel, student travel from home etc). Understanding an appropriate pathway for interim targets, clarity between net zero and absolute zero targets
NTU	The absence of a sector specific approach Unclear methodology on key scope 3 areas, specifically regarding measuring/demonstrating reductions Staff resources
St Andrews	Management – not all University's senior management may willing to extend reporting scopes as part of a SBT As above, gaining resource to complete this exercise (and/or external validation) may also be a challenge in itself Data – this is key to the target setting and continuous improvement on reporting Consistency – on factors and what other institutions are doing
Cambridge	The lack of specific methodology for universities and a need to find and fund appropriate consultants to develop an SBT.
Keele	Knowledge and understanding among colleagues leading net zero carbon work on what SBTs are and how to set them/achieve them - their value is recognised but knowing 'how' is missing. Ensuring SBTs are consistent across the sector and help drive innovation and action to exceed the minimum activity required. Budgetary constraints for investing in infrastructure, particularly older buildings where payback would be too long term. General staff capacity and ensuring the validation would drive action and not compete with time to make things happen alongside other metrics/reporting/league tables.
Cardiff	? Understanding what is involved in the entire process and what the costs would be.
Nottingham	Financial challenge of meeting the targets Fears of not being able to deliver against the target Competing strategic priorities Quantification of Scope 3

Northumbria	A lack of confidence that we have applied the methodology properly (many universities seem to say they are using SBT but the methodologies seems to be very different). Can we just say that we have applied SBT methodology when no one has verified this?
Kings	Like everyone scope 3 supply chain is the biggest challenge- how do you set an appropriate target for this with an accepted methodology behind it. Not sure SBTi is perfect as you only take x number of your suppliers but it would be an accepted methodology to start us off with.
UCD	I can't speak for all universities, but I'd say that for the UC system campuses, we lack the information or "climate Rosetta stone" to translate our system-wide policy targets into an equivalent SBT.
Warwick	The process of converting IPCC 1.5 degrees scenario to individual organization is not very sophisticated but not transparent Costs and lack of service offering?
Malmö	Resources. Not specifically for SBTs, but in general for calculating and addressing Scope 3.

Other needs you have/challenges you face?

ICR	N/A
Bath	Scope 3 data!!!
Surrey	Scope 3 remains the challenge for us. We have proceeded with Scope 1 and 2 and are developing a baseline for 3 at present.
Chester	Are SBTs ambitious enough if setting SBT rather than Net Zero?
London	The need for sector wide requirement/target to achieve ZC The number of organisations / initiatives and groups supporting and encouraging action toward zero carbon and calling for organisations to sign pledges. There seems to be a large amount of duplication of effort and pledges. Capital budget to fund the required changes in the required timeline Staff capacity
UNSW	The technical nature of carbon and SBT commitments and lack of comparability can make them challenging to communicate.
Salford	Internal financial and human resource
UWE	N/A
Ulster	Lack of a mandatory sector requirement to set SBT across all scopes Pace of change and volume of information from within and external to the sector Lack of degree of significance attached to climate target reductions outside of traditional Estates function i.e. Senior Leadership

	Lack of collaboration across the sector – duplication of effort and costs as each institution explores their individual response to climate change responsibility Engaging stakeholders, gaining buy in and pivoting existing strategies and plans to contribute to reduction activities/initiatives i.e. institutional buy-in Talking to students about their role and contribution – i.e. Lack of time/resources to engage as available budget focuses on core operational activities
Newcastle	Insufficient resources (of all types) to achieve net zero. Lack of time i.e. within the working week, but especially between now and 2030!
Reading	N/A
NTU	The need for sector wide requirement/target to achieve NZC
St Andrews	Procurement carbon and how we most accurately (now and in the future) is the most significant challenge for us – need to have a method that encourages low carbon behaviours Comms – how would a student who wanted to study at a sustainably University know or understand both what our target is, and how our target compares to others to make an informed decision?
Cambridge	Measuring a credible baseline for scope 3 in order to be able to revise targets.
Keele	Balancing with other workload with limited staff capacity. For staff not working in sustainability, ensuring jargon is cut through and SBTs can be seen as accessible for everyone.
Cardiff	Finance
Nottingham	N/A
Northumbria	Measuring scope 3 accurately.
Kings	The resulting methodology and guidance should be such that a non-carbon expert can follow it – for instance students should be able to use it – be it as part of curricular or not.
UCD	I find this an overly broad question, so I don't have any specifics to offer.
Warwick	Cut down to the multiple standards and approach? Easier ways to get started on scope 3?
Malmo	Data for scope 3

Specific questions for universities with targets

With which level of ambition is your university target aligned? 1.5°C, well below 2°C, 3°C, other?

ICR	We are currently reviewing our targets
Bath	Clearly the process needs to be flexible to allow those of us that have set more ambitious targets than a SBT 'sector average' approach might give – don't want

	to dilute our targets. Likewise, if SBT says 2/3rds of scope 3 needs to included, but we have already stated we are looking at 100%, then this ambition needs to be allowable.
Surrey	1.5 degrees C
Chester	NetZero aligned within 1.5°C
London	N/A
UNSW	1.5°C
Salford	We think our target is aligned with well below 2 but want to use SBTi to check!
UWE	Well below 2 deg C
Ulster	1.5
Newcastle	You tell me!? Is net zero by 2030 for an organization like mine compatible with a 1.5deg pathway? Broadly speaking, our strategy is (at least) to deliver on the Paris Agreement (i.e. 'well below 2') at an institutional scale, to do this we have decided to accelerate our target date – but you (i.e. SBTi) will need to tell me if this is 1.5 deg aligned – we hope so.
Reading	Well below 2 C
NTU	N/A
St Andrews	Below 2°C – also find it a bit confusing to state this as an individual body and confusing to others – e.g. issue with scale, also achieving by carbon offset vs reduction would have an impact also
Cambridge	1.5
Keele	We're currently creating the detailed plan of how we will reach net zero carbon based on SBTs that align with 1.5°C but are focusing on how fast we reduce emissions rather than the date we get to net zero
Cardiff	Not set by temperature.
Nottingham	1.5
Northumbria	1.5°C
Kings	N/A
UCD	"You tell me!?" The UC has several systemwide goals, one of which is a state goal (1990 levels by 2020; and we are all busy calculating our emissions inventories right now); and two of which are internal and part of voluntary commitments: net-zero GHG emissions by 2025 for our scopes 1 and 2 emissions; and net-zero GHG emissions no later than 2050 for our scope 3 commuting and business travel emissions. So, would those be on a 1.5deg or a 2deg pathway, or something else.

Warwick	No target yet. Very likely 1.5 degrees
Malmö	We have set our ambition to at least halve our emissions by 2030, but also to verify that this target is in line with the 1.5 degree target. And thereafter work towards close to zero. We have now set as an activity to calculate baseline and show reduction road maps for Scope 3, for e.g. construction materials, food/catering, IT (hardware, software/storing of data) etc. We have a target to halve business travel GHG-emissions by 2024 (from 2019) and to have fossil free energy consumption in our campus buildings (Scope 1 and 2) by 2022.

Is your university considering or already have a net zero target by 2050?

ICR	We are currently reviewing our targets
Bath	Net zero scope 1&2 by 2030 (50% cut in all scope 3) Net zero all scopes by 2040
Surrey	We have set a net zero 2030 target
Chester	NetZero by 2030
London	Net zero by 2036
UNSW	Yes we have set a net zero 2050 target as per the 1.5°C pathway (we also have 2025 and 2030 targets)
Salford	Yes by 2038
UWE	Net zero by 2030
Ulster	Considering – We are at early stages of target setting we have an idea of scope 1 & 2 reduction target and actions, in terms of scope 3 we have just completed a baseline assessment with help of a 3 rd party and next step is to look at SB reduction targets and actions
Newcastle	We recently achieved Executive approval for 'Net Zero by 2030 (for scopes 1&2)' (previously this was 2040), + commitment to improve data quality for scope 3 + a range of ambitious reduction targets for our most significant scope 3 sources
Reading	Net zero for 2030
NTU	Net zero by 2040 – across all 3 scopes
St Andrews	Net zero 2035
Cambridge	Yes – absolute zero target.
Keele	We declared a climate emergency in 2019 with a commitment to reach net zero carbon by 2030 including Scope 1, 2 and 3 emissions.
Cardiff	Net zero by 2030
Nottingham	Yes
Northumbria	Net zero by 2040 at the latest (plan written but awaiting sign off).

Kings	N/A
UCD	Yes, as noted in the immediately preceding question, the UC has two targets: net-zero GHG emissions by 2025 for our scopes 1 and 2 emissions; and net-zero GHG emissions no later than 2050 for our scope 3 commuting and business travel emissions. So, would those be on a 1.5deg or a 2deg pathway, or something else.
Warwick	Net-zero 2050 is adopted

Do you already publish progress towards your target? Through what platform? Would you like to publish an official validation for greater credibility?

ICR	N/A
Bath	Yes – annual carbon report, plus now in our integrated reporting – on websites. Yes – publishable external validation would be good
Surrey	We publish progress towards our target in our annual sustainability report. Publishing an official validation of the annual performance would be useful and would maintain confidence.
Chester	No, only via Estates Management Return to HESA.
London	In our annual sustainability report Carbon emissions continue to be reported through EMR return Yes, publishing an official validation would be beneficial for credibility
UNSW	Yes – Annual Environmental Sustainability Report. Official validation would aid credibility, not sure that's needed for the annual update though if that's the intent of the final question.
Salford	Yes, to HESA and via our website. Official validation to allow for benchmarking with more validation would be extremely valuable
UWE	Yes – annual report available on UWE website. Maybe interested to get external validation on this.
Ulster	Our current targets are those associated with existing Carbon management Plan and as published via website, annual sustainability report and Estates Management Record. Yes once we have agreed our SB targets we would welcome official validation.
Newcastle	Yes - via HESA EMR at least. Our revised target is hot of the press – but we plan to publicly report via our website also, and potentially via an annual report. We also participate in CDP indirectly i.e. by sharing data with the City Council, working with other partners in the City including NHS Trust etc.
Reading	Annual public sustainability report. Possible interest in validation of progress
NTU	In our annual sustainability report and carbon emissions report An official validation could be beneficial for credibility

St Andrews	Via University media, progress reporting via HESA, University's reporting tools At this stage we don't feel official validation on the target would impact credibility significantly
Cambridge	Yes, we publish a report annually. We use PWC to undertake independent assurance to validate our progress against our SBT.
Keele	We publish sustainability progress through our biennial sustainability report but have not published progress towards net zero carbon specifically. In March we launched our Climate Action Framework principles which includes a commitment to publish progress every 6 mths. We would be happy to publish an official validation.
Cardiff	Internal report and Environmental Management System.
Nottingham	Via annual reports - Available on our website
Northumbria	We publish an annual carbon update on our website as well as including updates in our Sustainability Annual Report. Official validation of progress towards the target would be good (backs up what we say) but it is unlikely we would do this every year due to cost/resource implications. It is perhaps something we would do at key points or every few years. We also publish HESA EMR.
Kings	N/A
UCD	Yes, as we publish an <u>annual report on progress</u> towards UC Sustainable Practices policy goals for our Board of Regents (the governing body for the UC) and each UC location also prepares and has independently verified annual GHG inventories. Many of us verify two or three years at a time to save some verification costs. We submit our inventories to <u>The Climate Registry</u> .
Warwick	Not yet. We plan to release an annual public sustainability statement
Malmo	We have set our ambition to at least halve our emissions by 2030

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EAUC Board
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