

# CIPFA CARBON REDUCTION PLAN

DECEMBER 2024



## Summary

CIPFA is the only professional accountancy body in the world dedicated exclusively to public finance and is widely respected as a centre of excellence in public finance. CIPFA is committed to reducing its carbon footprint and aims to achieve net zero emissions by 2050. CIPFA is working with its wide group of stakeholders to achieve this ambition, and the proposed carbon reduction plan summarises the key steps CIPFA would take to achieve this objective.

## Commitment to achieving Net Zero

CIPFA aims to achieve Net Zero emissions by 2050 with near term emissions reductions achieved by 2030 and long-term emissions by 2050.

## Introduction

The UN's Sustainable Development Goal 13 relates to climate action, and states, *"Climate change is a real and undeniable threat to our entire civilization. The effects are already visible and will be catastrophic unless we act now"*. Through education, innovation and adherence to our climate commitments, we can make the necessary changes to protect the planet.

CIPFA commits to not only supporting our members and customers to reduce their carbon emissions but also aims to achieve Net Zero ourselves by 2050.

## Supporting our members and customers

Challenged to 'build back better' by a global pandemic and navigating the complex conditions developed by global conflicts, the public sector is now reimagining a more sustainable future, in which the finance profession will have a key role to play. As the world's only professional accounting body to specialize in public services and as a champion of public financial management and as a standard setter, CIPFA has a unique role to play.

We are committed to promoting transparency and educating members on the sustainability of public services and the public finances, including economic, environmental and social impacts, as an essential component of ensuring future wellbeing and inter-generational equity.

Our commitment aims to permeate all our business lines through the provision of extensive thought leadership provided by our policy division, education and training, membership and CIPFA's extensive advisory services.

## Actions Taken

CIPFA is a signatory of the Green Education Charter. We commit to develop new learning resources to promote understanding of issues and action relating to climate change.

Many of the learning resources available are free to access and these include micro-modules on topics including Net Zero, ESG Reporting, ESG Concepts, ESG Investment and Strategy, Climate Finance, and Sustainable Development Goals. Other learning includes Introduction to Sustainability in Procurement and the CIPFA/ICAEW Certificate in Sustainability. Furthermore, we support regular events and webinars on a wide range of topics related to the Green Agenda.

Our Procurement and Commissioning Network supports public contracted authorities with practical support around including social, economic and environmental factors in procurement. It has developed guidance on how organisations and practitioners can navigate legislation and the desire to achieve zero-emissions in an environment where 'lowest-price' remains a decisive factor in how tenders are awarded. It has supported numerous public sector organisations to understand whole lifecycle costing and development of specification and procurement evaluation criteria which support the climate change crisis.

Our Treasury Management Network runs Green Investing and Financing events and has a leading role supporting implementation of Task Force for Climate related disclosures in the Local Government Pension scheme and has conducted roundtables with leading directors and practitioners to engage the sector regarding reporting on green issues.

Our Sustainability Forum comprises of members with leadership roles from diverse public finance profession including local authorities. These members provide expert guidance and support for ongoing and planned sustainability activities across CIPFA, including review of CIPFA's response to active consultations, thought leadership development and delivering wider sustainability agenda.

CIPFA has engaged a professional carbon accounting platform provider in December 2024 to deliver the agenda on its carbon reduction plan in 2025. The organisation will provide support to CIPFA to calculate its carbon emissions and establish a baseline for future carbon emissions reduction.

In 2024, CIPFA employed a dedicated Sustainability Policy Manager within the CIPFA Public Finance Management Policy Team. The manager is currently leading on our sustainability work, developing and managing a sustainability policy strategy, influencing CIPFA thought leadership activities through engaging key stakeholders, and delivering agenda our sustainability reporting project. The manager is also responsible for creating policy and market briefings through blogs, newsletters and reports.

## Future Action

CIPFA commits to continuing to develop the understanding of its members and customers about the issues and actions relating to climate change, and to support them to take action to reduce their carbon emissions. We will do this by:

1. Education: Every year CIPFA will expand its range of learning opportunities via the creation of new e-learning courses and thought leadership pieces, and through offering webinars and update events. Sustainability themes will be addressed in all major events such as CIPFA conference. Free of charge learning opportunities to be made available.

Responsible: Director of Education and Membership

2. Policy and Technical: CIPFA will develop on its work on sustainability reporting by working closely with its Policy and Technical team and wider stakeholder group. CIPFA will respond to the IPSASB (International Public Sector Accounting and Standards Board) Climate Disclosures Exposure Draft [consultation](#) and contribute to the public sector sustainability reporting standard development. CIPFA will continue to participate in the sustainability debate and lead on projects supporting the local authorities within their sustainability journey.

3. Carbon Accounting: CIPFA will work with its selected carbon accounting platform provider to establish its carbon emissions baseline in 2025. This work will commence in January 2025 with initial steps including conducting a staff survey to identify the sustainability pattern and behaviour of its internal stakeholders. Further steps will include calculating Scope 1, 2 and 3 emissions and identifying opportunities within the business to reduce overall CIPFA carbon footprint.

## CIPFA's Achievement of Net Zero

CIPFA's ambition is to be carbon neutral by 2050. We plan to achieve this through establishing a baseline for carbon emissions reduction and adhering to the following steps:

### **STEP1. Determining what needs to be measured – Establishing a Baseline.**

The first in this process is determining what needs measuring. This includes identifying CIPFA business activities which release greenhouse gas emissions (GHG's) into the environment and the method to measure these emissions. These GHG's are categorised into three broad scopes as below:

**Scope1** – These cover direct emissions from CIPFA business owned or controlled sources, for example measurement of fuel combustion at CIPFA offices, via company vehicles and other fugitive emissions including leaks of GHG's from refrigeration and air conditioning units. The data to calculate scope 1 emissions is available from the gas bills for CIPFA office premises, salaried car allowance for the company vehicles, travel expense claim and mileage returns.

**Scope2** - These cover indirect emissions from the generation of electricity, steam, heating and cooling consumed by CIPFA and supplied by a utility provider, for example measurement of electricity and water consumption for CIPFA offices. This data to calculate scope 2 emissions is available from electricity and water bills for CIPFA office premises.

**Scope 3** – These cover all other indirect emissions that occur in CIPFA's supply chain, including business travel, waste disposal/recycling, third party carriers including purchased good and services, transportation and distribution, and capital goods. The data to calculate scope 3 emissions is available from expense claim receipts, tickets, travel booking or management systems, waste collections/recycling provider invoices/reports, supplier invoices/reports etc.

## **STEP2. Calculate current emissions.**

The data collected from different sources as detailed in step1 needs to be converted to GHG emissions using emissions factors, for example:

*Total Gas kilowatt-hours x emission factor = Greenhouse gas (GHG) emissions.*

CIPFA will use a carbon management and disclosure platform provided by its selected carbon accounting services provider to undertake emissions calculations. The software will measure emissions and generate emissions reports compliant with ISO14064. The reporting will be done in metric tonnes of CO2 emissions or CO2e.

## **STEP3. Develop an action plan to reduce emissions.**

Once the GHG emissions from all different sources have been identified and calculated, an updated carbon reduction action plan will be developed for CIPFA to reduce these emissions using available information. The action plan will consist of identifying simple initiatives, for example:

- reducing business travel and electrification of the company business vehicles.
- employing energy reduction initiatives within the offices,

- flexible/remote working for employees.
- minimising waste from products and packaging.
- waste segregation for maximising recycling initiatives.
- employee cycle to work scheme.

There are some GHG emissions CIPFA may not be able to fully eliminate and hence other initiatives such as identifying carbon offsetting projects for CIPFA could be a way to compensate for such emissions by investing in green projects, which will result in overall reduction of CIPFA's carbon emissions. CIPFA will aim to consider phased carbon emissions reduction targets within its revised carbon reduction plan in 2025.

#### **STEP4. Monitor and report emissions against set targets.**

CIPFA will consider how often the emissions should be monitored. It will also consider how should the emissions data will be published, and how the process will be managed internally, i.e., either organised centrally within a specialist department or embedded across different departments within the organisation.

Reporting GHG emissions to external stakeholders including customers strengthens CIPFA's position and commitment to be carbon neutral business and attract further business and collaboration opportunities through its improved commercial tendering process. The data may also be published online through CIPFA's website and company's annual business report as evidence of commitment to reduce CIPFA's environmental impact.



## Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

<b>Baseline Year: 2024</b>	
<b>Additional Details relating to the Baseline Emissions calculations.</b>	
<p><i>Baseline data for Scope 1 and 2 will be established for 2024 by the mid of 2025.</i></p> <p><i>For 2024, CIPFA will have undertaken a measurement of all its carbon emissions, and this will serve as our baseline for improvement in future years.</i></p> <p><i>Every year thereafter we will create plans to reduce the volumes of each metric and will report on progress achieved.</i></p>	
<b>Baseline year emissions:</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b> (Direct emissions from CIPFA-owned and controlled resources)	<b>TBC</b>
<b>Scope 2</b> (Indirect emissions from the generation of purchased energy from a utility provider)	<b>TBC</b>
<b>Scope 3</b> (Indirect emissions not included in Scope 2, that are linked to CIPFA's operations. 'Upstream' – business travel and commuting, waste generated, purchased goods and services, transportation and distribution, capital goods 'Downstream' – investments, franchises, leased assets)	<b>TBC</b>
<b>Total Emissions</b>	<b>TBC</b>

## Current Emissions Reporting

Reporting Year: 2025	
EMISSIONS	TOTAL (tCO <sub>2</sub> e)
Scope 1	TBC
Scope 2	TBC
Scope 3 (Included Sources)	TBC
Total Emissions	TBC

## Emissions reduction targets

To continue our progress towards achieving Net Zero, we have adopted the following carbon reduction targets aligned with [SBTi guidance](#):

### Near-term target (by 2030)

- Reduce Scope 1 and Scope 2 emissions by at least 42% compared to the base year.
- Address Scope 3 emissions if they represent more than 40% of your total emissions. The reduction percentage is generally 25-50% by 2030.

### Long-term targets (by 2050)

- Achieve 90% absolute emissions reduction across all scopes.
- Any remaining emissions are offset using carbon removals (e.g., reforestation or carbon removal)



## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed. The carbon emission reduction achieved by these schemes will be quantified once a baseline for CIPFA emissions has been established in 2025.

- CIPFA Office Rationalisation – CIPFA is currently operating on a smaller footprint for its UK based offices, which includes closing down of two offices at its Birmingham and Edinburgh sites and reducing the floor space usage at its main head office in London on Mansell Street. Currently most of the CIPFA staff work hybrid, mainly remotely and travel to either London office space at Chartered Accountants Hall (CAH), Moorgate Place or CIPFA Chester Office for team collaboration and in-person activities.
- Digital Publications – CIPFA is committed to reduce its carbon footprint through greater use of digital publications and minimising printing activities across the business for day-to-day activities and in events.
- Events – CIPFA is committed to reduce its carbon footprint at its in-person events through encouraging sustainable activities such as the use of QR codes for menus and events agenda and working with sustainable event delivery partners.

### Planned Carbon Reduction Initiatives

- IT – CIPFA is consolidating and streamlining its IT footprint through its IT transformation programme which we anticipate will reduce our carbon footprint
- Travel – CIPFA is currently working to reduce our international travel and carbon footprint.

## Educating and engaging staff

The carbon emissions baseline will be shared with staff, as will our ambition to reduce emissions and our plan to achieve these ambitions. This will be led at Director level and will be endorsed at Board level. We will make awareness training available to all staff in 2025 and each year thereafter. We will establish an internal sustainability working group made up of staff representing all parts of the organisation. This staff group will become internal ‘champions’ for the Carbon Reduction Plan and will engage with colleagues from across the organisation to ensure that plans are implemented.

## Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>2</sup>.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard<sup>3</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of CIPFA:



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Name: Iain Murray

Position: Director of Public Financial Management

Date: 23-12-2024

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1 <https://ghgprotocol.org/corporate-standard>

2 <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

3 <https://ghgprotocol.org/standards/scope-3-standard>