



## The British Association for Sustainable Sport

### Emissions results and reporting guidance

## INTRODUCTION

If your organisation is using the BASIS carbon calculator tool to understand its emissions, this guide will assist in the interpretation and analysis of results. Aimed at those organisations just starting out on their sustainability journey, the tool and this guidance will provide a useful resource in getting started with measuring and acting upon emissions results. If your organisation is well advanced in its sustainability journey, then the tool and this guidance may be a useful refresher nonetheless.

## LIMITATIONS

The tool is designed to provide an initial understanding of your organisation's emissions. This can be useful in providing a snapshot for any organisation that is starting out on its environmental journey and looking to better understand its emissions profile and hotspots. The tool has been developed for organisations of different sizes and complexities, and as such it skips a few elements of a 'full' emissions measurement that can be relied upon and confidently published externally. It does not calculate a complete GHG inventory but is a great starting point. If your organisation is more advanced or wants to take more detailed climate action – please reach out to your BASIS contact who can connect you with external expertise.

BASIS recommends that results from the tool are not published externally or, if they are, that they are accompanied by suitable caveats. The UK regulatory and social context in relation to GHG emissions measurement and disclosure is such that organisations must be confident and transparent in their results, reporting and communication. However, the tool is useful in internally identifying hotspots, emissions totals, and potential areas of interest for further measurement or decarbonisation.

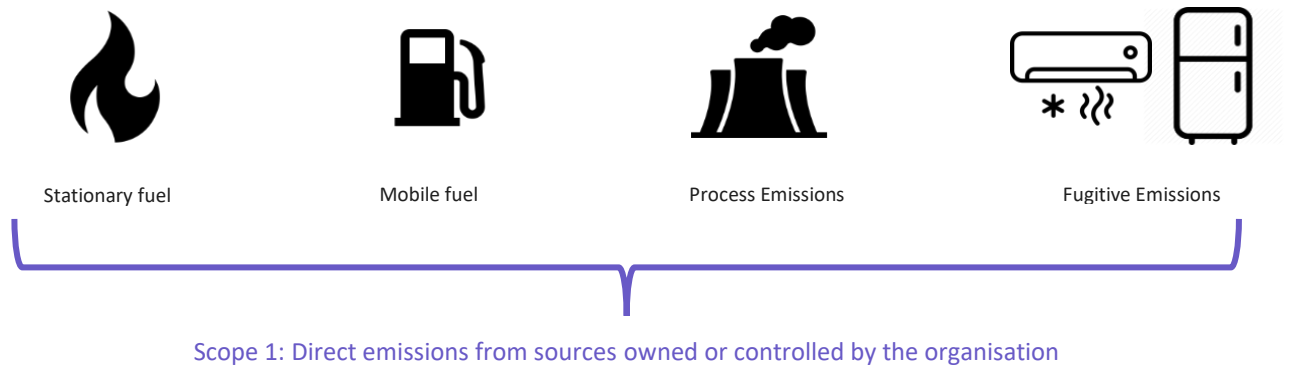
Overall, the results of calculating your carbon footprint can support your organisation to:

- Understand the overall emissions from your business activities
- Identify activities where fuel or electricity use is highest
- Spot opportunities for energy efficiency improvements and cost savings
- Make decisions regarding next steps

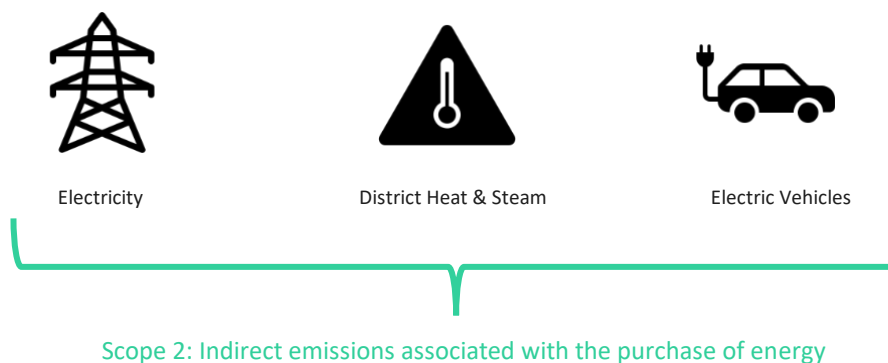
These results form the foundations for planning future emission reduction strategies to improve environmental performance, and ultimately to lower costs.

# INTERPRETING YOUR RESULTS

Your organisation's results will include emissions from direct and indirect sources. Direct emissions are also called 'Scope 1' emissions and come from sources that you own or control. For example, this could be vehicles you own, or gas used by boilers for central heating in offices. A higher proportion of Scope 1 emissions usually indicate that fossil fuels are still being used in core operational activities. Over time, Scope 1 emissions may fall due to changes in fuel use, heating demand, or operational activity levels.



Indirect emissions include 'Scope 2' and 'Scope 3' emissions, and relate to energy, goods, and services your organisation purchases that you don't directly control. Your organisation will almost certainly have Scope 2 emissions from purchased electricity, used to power buildings and facilities. An organisation can reduce Scope 2 emissions by purchasing renewable energy, or by investing in energy efficiency measures that reduce electricity consumption.



Scope 3 emissions are generally the hardest to measure accurately and can be the hardest to manage and reduce. They are the indirect emissions from activities which occur from sources not owned or controlled by you. Scope 3 often accounts for the largest portion of an organisation's total carbon footprint. High numbers here point to carbon hotspots in your supply chain, business travel, and freight. Some examples of Scope 3 emission sources include:

- Material Use: Sand and/or rubber crumbs for artificial pitches, food and drink for matches and events, IT equipment, line marking paint, netting for goals and nets, sports kit and merchandise, and soil maintenance products.
- Freight: Delivery of sports kit and merchandise, catering supplies, and equipment.
- Business Travel: Team travel (flights, rail etc.).



Water



Supply Chain



Waste



Freight



Business Travel

Scope 3: Indirect emissions associated with activities not owned or controlled by the organisation

As shown in the Summary Results tab of the tool, the results will be displayed in tonnes of carbon dioxide equivalent, or tCO<sub>2</sub>e. This represents the impact of different greenhouse gases combined into a single figure. If this is the first time you have measured your organisation's carbon footprint, this is what's called the baseline year. This is used to measure your progress over time. A year-on-year reduction in tCO<sub>2</sub>e demonstrates effective emission reduction strategies.

Results may also be presented as intensity metrics, shown in the Summary Results tab of the tool. Carbon intensity is a measure of how much tCO<sub>2</sub>e is released per unit of business output or activity. Typically, this will be per £m of revenue, or per total full time equivalent employees (FTE). Therefore, your organisation's carbon intensity can be measured in tCO<sub>2</sub>e/£m revenue and tCO<sub>2</sub>e/FTE. These metrics allow you to benchmark your performance against peers and monitor efficiency improvements even as your organisation grows.

## What next?

Measuring your organisation's emissions on an annual basis is a critical exercise. It allows for the comparison of emission sources year-on-year, informing the progress and achievements your organisation has made over time. By conducting this exercise each year, your organisation will naturally identify more time-efficient methods of collecting and organising data, reducing the time required to measure your organisation's footprint and increasing the quality of data.

As your organisation's capabilities improve, it will free up time to collect more detailed activity data from the full range of emission sources associated with your organisation's operations. Ultimately, this iterative process will lead to more accurate carbon footprints each year, and support the organisation to make better informed decisions on which areas to target for decarbonisation.

A strong next step after measuring your organisation's footprint is to set decarbonisation targets based on the carbon hotspots revealed in the **Summary Results** tab of the tool. Further capability building can be achieved through the use of resources linked in this document or through the BASIS Resources page online. Depending on your organisation's needs, such as a more bespoke carbon footprint measurement or climate action plans, you may consider the use of external carbon consultants.

## EMISSIONS REPORTING PRINCIPLES

When your organisation feels ready to publish its emissions results externally – probably following the use of external expertise – it will be important to report according to best practice.

The Greenhouse Gas Protocol (GHGP) is the leading global framework for the measurement, management and reporting of GHG emissions. The GHGP includes principles for reporting emissions, as below:

#### **RELEVANCE**

Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.

#### **COMPLETENESS**

Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions.

#### **CONSISTENCY**

Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.

#### **TRANSPARENCY**

Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.

#### **ACCURACY**

Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

Adhering to the above principles is paramount for any organisation whether reporting internally or externally. An abundance of transparency, supporting narrative, and conservatism is often sensible. Organisations should avoid the risk of greenwashing at all costs. Greenwashing is the practice of making activities or products appear to be more sustainable, or 'green', than they actually are by using misleading or vague claims or statements. More information can be found online on how this risk may apply to your organisation, or if in doubt, speak with your appointed expert.

## USEFUL RESOURCES

- The GHG Protocol [Homepage](#) and a helpful corporate emissions reporting [webinar](#)
- [BASIS – Sustainability Maturity Matrix Hub](#)