REPORT TO: THE PORTCHESTER CREMATORIUM JOINT COMITTEE – 26 SEPTEMBER 2022

REPORT BY: THE PROPERTY MANAGER AND THE CREMATORIUM MANAGER

PORTCHESTER CREMATORIUM CARBON FOOTPRINT REPORT 2021 / 2022

1. Purpose

1.1 The purpose of this report is to provide a carbon footprint base line to compare with future years to monitor progress in reducing carbon emissions.

RECOMMENDATION - That the content of this report be noted.

2. Background

2.1 The Climate Change Act 2008 defined the UK's approach to reducing emissions and preparing for climate change. It set a statutory target to reduce UK Greenhouse Gas (GHG) Emissions by at least 80 percent when set against 1990 levels by 2050. In 2019 by way of secondary legislation the target was changed to at least 100 percent.

2.2 To deliver this change the constituent authorities of the Joint Committee have all implemented plans to reduce their carbon emissions

2.3 Gosport Borough Council Climate Change Strategy states that all of the Council's own operations (Scope 1 and 2) to be carbon neutral by 2050.

2.4 In 2019 Portsmouth declared a local climate emergency and committed to reducing Portsmouth Scope 1,2 and 3 emissions to net zero by 2030.

2.5 Havant Borough Council's Strategic Objective on Climate is to achieve net zero carbon for all council services by 2050 whether delivered directly or through partnerships.

2.6 Fareham Borough Council has declared a commitment to work towards becoming carbon neutral by 2030.

3. Methodology

3.1 This report has been prepared using the guidance set out in the HM Government *Environmental Reporting Guidelines*[1] as this has been created for use in the legislative reporting within the UK. As it is based on the Greenhouse Gas (GHG) Protocol *Initiative Corporate Accounting and Reporting Standard*[2], elements of this document have also been included.

3.2 Emission data has been obtained by multiplying the Crematorium's activity data with the conversion factors[3] developed by the UK Department for Environment, Food and Rural Affairs (Defra) and the Department for Business, Energy & Industrial Strategy (BEIS**).**

3.3 Carbon emissions are shown in tCO_2e (tonnes of carbon dioxide equivalent). This is a measure of how much gas contributes to global warming, relative to carbon dioxide. The carbon dioxide equivalent of a gas is calculated by multiplying its mass (in tonnes) by the gas' global warming potential (GWP) over 100 years.

4. What has been calculated

4.1 The organisational boundary determines the operations included within the carbon footprint calculation. The operational boundary determines the emissions that are direct (come from sources associated with the Crematorium) and indirect (are a consequence of the Crematorium's activities but occur at sources elsewhere owned or controlled by other entities).

4.2 There are two options for setting the organisational boundaries, the equity share[4] or the control approach. As Crematorium is calculating the emission for the delivery of its operations, the control approach has been used.

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1 https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/850130/Env-reportingguidance_inc_SECR_31March.pdf
2 https://ghgprotocol.org/
3 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
4 Under the equity share approach, a company accounts for GHG emissions from operations according to its economic interest, which reflects the Company's rights for any risks and rewards.

5. Operational Boundary

4.3 The Operational Boundary is set by categorising the emissions as direct or indirect. To help delineate emission sources and improve transparency, three 'scopes' are defined for reporting purposes.

- **Scope 1** – These are all **direct** emissions from the activities on site. For example, the gas used in the cremation process.
- **Scope 2** – These are **indirect** emissions. For example, the emissions from electricity generation for power and lighting used at the Crematorium.
- **Scope 3 –** These are any other **indirect** emissions from the activities of the organisation, occurring from sources that are not owned or do not control such as fuel used in grounds maintenance activities.

The diagram below shows the inclusions within the Operational Boundary.

Scope 1- Direct Emissions	Scope 2- Energy - Indirect Emissions	Scope 3 - Other Indirect Emissions
Fuel Combustion by Natural Gas primarily used in the cremation process and some for heating	Consumption of purchased: Lighting / Heating / Electricity	
Fugitive Emissions -		Water supply and treatment
		Waste Disposal
		Procurement (products/services)
		Fuel consumption from Grounds Maintenance
		Employee Commuting

Key	Emissions in scope	Emissions not in scope

5. Exclusions

5.1 It has not been possible to include all emissions within Scope 3, for water supply, water disposal, waste disposal, fuel consumption for grounds maintenance activities and these have been omitted due to non-availability of relevant data.

5.2 Also with Scope 3, procurement emission associated with work undertaken by third parties as part of a contract arrangement with the Council. This can range from contractor work to purchasing of equipment. Procurement data has been excluded from this report due to the current financial reporting method and the fact that no legal obligation is placed on suppliers to provide this information unless required as part of the contract. Any information currently held is not in a format that can be easily converted into carbon emissions at the current time.

5.3 Fugitive emissions are those that are not physically controlled but result from the unintentional release of GHG pressurised equipment. For the Crematorium these would apply to refrigerants such as those used in air conditioning. It has not been technically feasible to include fugitive emissions.

6. Data Quality

6.1 The quality of the data used is important to ensure accurate reporting. All data has been obtained from the utility billing process.

7. Summary of Results

Type	Item	2020 / 2021		2021 / 2022	
		tCO_2e	% of Total Emissions	tCO_2e	% of Total Emissions
Scope 1	Site Gas - Cremation and heating	490.65	86%	492.27	88%
Scope 2	Site Electricity - Lighting and Power	77.75	14%	67.62	12%
	Total	568.4		559.89	

8. Scope 1 Emissions

8.1 Scope 1 covers the direct emissions from the Crematorium which is from natural gas used in the cremation process and heating. The results show a similar level of gas use to the previous year 2020 / 2021.

9. Scope 2 Emissions

9.1 Scope 2 covers the indirect emissions associated with the production of electricity used at the Crematorium. The data shows a significant reduction in the carbon emission which is due to lower use and a greater use of renewable energy generation by UK electricity network.

10. Conclusion

10.1 The carbon footprint of the Crematorium last year, 2021 / 2022 was 559.89 tCO2e which is a reduction of 8.51 tCO2e over the previous year. Various projects such as the replacement of inefficient lighting and equipment have supported this reduction.

10.2 Improvement in obtaining data will allow more information to be provided for Scope 3 emissions in future reporting.

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Background List of Documents –
Section 100D of the Local Government Act 1972: None

14 September 2022