Goldsmiths
UNIVERSITY OF LONDON

Scope 3 Emissions reduction target

Narrative of Target Calculation

Data was provided by accounts that listed University non pay spend by cost code for academic period 2018- 19.

The cost codes were allocated a carbon intensity factor in $KgCO_2e$ per £ using the DEFRA / HESCET factors tool. This tool takes UK industry average data to determine the amount of emissions associated with each pound spent in an associated activity and is a recognised tool in calculating supply chain emissions.

This data was then categorised into "influenceable spend", "non influenceable spend" and utilities and waste.

Influenceable spend is related to the physical procurement of goods, assets and services, and the non influenceable spend being more related to finance activities, insurances, commissions, compensations, legal fees etc. This categorisation is not concrete and it is entirely possible that items currently deemed to be non influenceable will become influenceable in the future.

The entire non pay spend was £63.7m, of which £40.4m was determined to be non influenceable, £21.8m was influenceable and £1.6m was spent on utilities and waste.

The entire non pay emissions were calculated to be 22,085MTCO2e, of which 7,300MTCO2e were from non-influenceable expenditure, 3,500MTCO2e were from waste and utilities and 11,300MTCO2e were from influenceable spend.

The influenceable account codes were then assigned to broad categories of spend and the targets for reduction assigned per category.

Categories	% of spend	% of emissions	Targeted Reduction	Reduction as a % of influenceable emissions
Catering and Events	6%	4.7%	25%	1.2%
Computers, IT and Comms	16%	12.6%	10%	1.3%
Construction	18%	17.3%	25%	4.3%

Categories	% of spend	% of emissions	Targeted Reduction	Reduction as a % of influenceable emissions
Consumables	1%	1.0%	10%	0.1%
Contracted Services	23%	13.3%	25%	3.3%
Maintenance	7%	4.0%	10%	0.4%
Materials and Equipment	8%	10.3%	10%	1.0%
Other	2%	0.9%	10%	0.1%
Printing, Paper and Teaching Materials	11%	11.7%	50%	5.9%
Transport and Travel	7%	24.2%	50%	12.1%
Total targeted reduction in influenceable emissions				30%

Scope 3 Emissions reduction target
Goldsmiths, University of London