

Re-baselining Protocol

Greenhouse Gas Emissions

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Approval History

Version	Date	Name	Organisation
00.01	17/07/2024	Chief Operating Officer	UCEM

Document History

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1. Purpose

The purpose of this document is to set out a protocol for re-baselining UCEM's greenhouse gas (GHG) emissions, should the criteria in this document be met.

This is to ensure transparency in reporting UCEM's progress with its net zero targets and to reduce the risk of "greenwashing" any institutional activities. Making meaningful comparisons (a "like for like") of emissions data over time is essential in ensuring the credibility, transparency, and usefulness of information to stakeholders.

1.1 Best practice

This document aligns with the GHG Protocol Corporate Standard¹ and its guidance around when organisations might choose to re-baseline, and best practice for undertaking such a decision. In particular, this document has been informed by Appendix E of the Corporate Standard – *Base year recalculation methodologies for structural changes*.

2. Criteria

UCEM will always use a "fixed base year" for tracking emissions over time, which has the advantage of allowing emissions data to be compared on a like-with-like basis over a longer period than a rolling base year approach. This fixed base year (or "baseline" year) will be recalculated if any of the following criteria are met:

- UCEM chooses to expand the scope of its net zero ambitions (i.e. broadening the operational boundary).
- UCEM acquires a company or business (transferring its emissions to UCEM's inventory).
- UCEM divests a company or business (transferring its emissions to a third party).
- Significant structural or operational changes to the organisation which will impact ways of working and will therefore no longer provide a "like for like" comparison with the baseline year.
- Smaller structural or operational changes to the organisation which have a cumulative effect on emissions of 10%.
- Significant changes to calculation methodologies or improvements in data accuracy (requiring a recalculation of historic data).

UCEM **will not** re-baseline where the institution sees:

- Organic growth or decline of the institution (i.e. an increase in staff or student numbers, or new products),
- Reduction in emissions factors (i.e. decarbonisation of the national grid).

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

3. Protocol

UCEM will always choose as a base year the earliest relevant point in time for which the institution has reliable data.

When re-baselining, emissions should be recalculated for the entire year, rather than the remainder of the reporting period after the change has occurred.

In order to re-baseline the following must be provided:

1. A full emissions inventory for the re-baselined year,
2. A comparison against the existing baseline year,
3. A rationale for the change, including specifying which re-baselining criteria (listed above) has been met,
4. A list of key stakeholders who have been consulted regarding the proposed change.

This must be provided to UCEM's Chief Operating Officer for review and approval, and must be reported to the members of the ISO Management Review Meeting (forming part of UCEM's Environmental Management System).

Any changes to UCEM's baseline year must be clearly communicated with all relevant internal and external stakeholders to ensure transparency.

4. Review of this protocol

UCEM's re-baselining protocol is owned by the Management Review Meeting members. The protocol will be reviewed every three years, as part of UCEM's Environmental Management System.

Any changes to the protocol will be communicated to UCEM's senior leadership team, and will be agreed with the Chief Operating Officer.