



CIPFA Carbon Reduction Plan

Updated March 2024

Commitment to achieving Net Zero

CIPFA is committed to achieving Net Zero emissions by 2030.

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 to achieve Net Zero ourselves by 2030.

Supporting our members and customers

Challenged to 'build back better' by a global pandemic, 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 via the provision of extensive thought leadership provided by our policy division, via education and training, membership and via our 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 offer 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 over 120 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 in regard to reporting on green issues.

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:** In 2024, CIPFA will employ a dedicated Sustainability Policy Manager who will lead on our sustainability work, develop and manage a sustainability policy strategy, commission or undertake research, and deliver our sustainability reporting project. The manager will also be responsible for creating policy and market briefings through blogs, newsletters and reports. **Responsible: Director of Public Financial Management**

CIPFA's Achievement of Net Zero

CIPFA's ambition is to be carbon neutral by 2030. We plan to achieve this via a number of actions:

Establishing a baseline:

<p>Scope 1 Direct emissions from CIPFA-owned and controlled resources</p>	<p>Measurement of fuel combustion at CIPFA offices and via company vehicles and fugitive emissions. Data to be collected via gas bills for CIPFA offices. The carbon footprint of company vehicles will be established via salaried car allowance and/or travel expense claims and mileage returns. Responsible: Facilities Management</p>
<p>Scope 2 Indirect emissions from the generation of purchased energy from a utility provider.</p>	<p>Value to be calculated via electricity bills for CIPFA offices along with service charge breakdown. Responsible: Facilities Management</p>
<p>Scope 3 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,</p>	<p>a) Business travel – will be monitored via the expense claims system, and will be monitored via modality of travel (e.g rail, air, car). Responsible: HR and Finance</p> <p>b) Commuting - will be monitored via staff survey to be deployed twice each year Responsible: HR</p> <p>c) Waste generated – Responsible: Facilities Management</p> <p>d) Purchased goods and services – Responsible: Facilities Management and IT</p> <p>e) Transportation and distribution – Responsible: Facilities Management</p> <p>f) Capital goods – Responsible: Facilities Management and IT</p> <p>g) Use of sold products – not applicable</p> <p>h) Downstream – investments, franchises, leased assets – not applicable</p>

Baseline data for Scope 1 and 2 will be established for 2023 by end May 2024.

For 2024, CIPFA will have undertaken a measurement of all of its carbon emissions and this will serve as our baseline for improvement in future years.

Every year thereafter we will create plans to reduce the volumes of each metric and will report on progress achieved.

Carbon offsetting

Starting in 2024, we commit to joining a carbon offset scheme. By 2030 at the latest, we will offset all residual carbon emissions post-carbon reduction actions, and we commit to continuing plans to reduce our overall emissions.

Educating and engaging staff

The baseline will be shared with staff, as will our ambition to reduce emissions and our plan to achieve these ambitions. This will be led by a CIPFA Director and will be endorsed at Board level. We will make awareness training available to all staff in 2024 and each year thereafter. We will establish an internal 'Net Zero' 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.

Signed on behalf of CIPFA:

A handwritten signature in black ink, appearing to read 'Iain Murray', written over a horizontal line.

Name: Iain Murray

Position: Director of Public Financial Management

Date: 18 March 2024