

## Coastline Housing SECR Statement 2023/24



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This is a SHIFT service delivered by SHIFT Environment

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## Background

Coastline has requested a Streamlined Energy and Carbon Reporting (SECR) statement to comply with the latest SECR Regulations (2019). This report presents a full 3<sup>rd</sup> party verified SECR statement, compared to the previous financial year's energy usage, for use in Coastlines annual reporting. All emissions throughout this report are displayed in terms of carbon dioxide equivalents (CO<sub>2</sub>e) and have been rounded to 2 decimal places.

Coastline Housing is an independent Cornish charitable housing association providing over 4,500 homes. They are responsible for ensuring their residents live in homes that are of a good quality and well maintained.

## SECR Regulations

Defra guidance to the regulations states that “large unquoted companies and large Limited Liability Partnerships (LLPs) are obliged to report their UK energy use and associated greenhouse gas emissions as a minimum relating to gas, electricity and transport fuel, as well as an intensity ratio and information relating to energy efficiency action, through their annual reports”.

This is a useful exercise as it enables Coastline to identify where carbon savings have been made upon last year's figures and where environmental performance has decreased, highlighting areas to focus on in the future.

The UK Government's Environmental Reporting Guidelines state that unquoted companies and LLPs in scope of their legislation are required to disclose energy and carbon information in their accounts and reports, including:

- UK energy use (minimum of purchased electricity, gas and transport)
- Associated greenhouse gas emissions
- At least one intensity ratio
- Previous year's figures for energy use and GHG emissions (except in the first year)
- Information about energy efficiency action taken in the organisation's financial year
- Methodologies used in calculations

Therefore, all of this information is reported in the SECR statement below. This statement shows energy use and carbon emissions for the 2023/24 financial year.



## SECR Statement

The following information is to be reported in either the Directors' Report or, in the case of charitable companies, the reporting should be in the combined Directors' and Trustees' Annual Report. It is assumed that Coastline will produce one financial report relating to all (if applicable) subsidiaries it owns.

GHG emissions and energy use data for the 2023/24 financial year (1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024):

- No other energy purchased or used other than UK and offshore i.e., no global energy
- Previous usage is required for this year of reporting

SECR statement:

Reported emissions and energy use data for 1 <sup>st</sup> April 2023 – 31 <sup>st</sup> March 2024		
	Current reporting year 1 <sup>st</sup> April 2023 – 31 <sup>st</sup> March 2024	Comparison year 1 <sup>st</sup> April 2022 – 31 <sup>st</sup> March 2023
Emissions from combustion of gas tCO <sub>2</sub> e (Scope 1) [mandatory]	<b>326.28 tonnes CO<sub>2</sub>e</b> 21.13 tonnes CO <sub>2</sub> e office usage 130.21 tonnes CO <sub>2</sub> e communal areas 174.94 tonnes CO <sub>2</sub> e communal heating systems	<b>296.55 tonnes CO<sub>2</sub>e</b> 18.43 tonnes CO <sub>2</sub> e office usage 4.18 tonnes CO <sub>2</sub> e communal areas 273.94 tonnes CO <sub>2</sub> e communal heating systems
Emissions from combustion of fuel for transport purposes (Scope 1) [mandatory]	<b>227.53 tonnes CO<sub>2</sub>e</b> From in house maintenance fleet	<b>179.97 tonnes CO<sub>2</sub>e</b> From in house maintenance fleet
Emissions from purchased electricity (Scope 2, location-based) [mandatory]	<b>178.62 tonnes CO<sub>2</sub>e</b> 29.95 tonnes CO <sub>2</sub> e office usage 148.67 tonnes CO <sub>2</sub> e communal areas <i>See below for transmission and distribution losses</i>	<b>161.18 tonnes CO<sub>2</sub>e</b> 23.04 tonnes CO <sub>2</sub> e office usage 138.14 tonnes CO <sub>2</sub> e communal supply <i>See below for transmission and distribution losses</i>
Total gross CO <sub>2</sub> e based on above [mandatory]	<b>732.43 tonnes CO<sub>2</sub>e</b> <i>Excludes Scope 3 emissions</i>	<b>637.70 tonnes CO<sub>2</sub>e</b> <i>Excludes Scope 3 emissions</i>
Energy consumption used to calculate above emissions: kWh [mandatory] – optional to provide separate figures for gas, electricity, transport fuel and other energy sources	Gas: 1,783,639.13 kWh Electricity: 862,629.62 kWh Transport fuel: 951,580.41 kWh <b>Total: 3,597,848.16 kWh</b>	Gas: 1,624,588.34 kWh Electricity: 833,481.18 kWh Transport fuel: 791,157.52 kWh <b>Total: 3,249,226.04 kWh</b>
Intensity ratio: tCO <sub>2</sub> e gross figure based on mandatory fields above (e.g., £100,000 revenue) [mandatory]	<b>145.00 kgCO<sub>2</sub>e per home managed (exc. office emissions)</b>  Office intensity: <b>109.09 kgCO<sub>2</sub>e</b>	<b>128.80 kgCO<sub>2</sub>e per home managed (exc. office emissions)</b>  Office intensity: <b>88.58 kgCO<sub>2</sub>e</b>
Methodology [mandatory]	SHIFT methodology  <u>SECR Reporting   SHIFT Environment</u>  Using Defra 2023 Conversion Factors in line with Environmental Reporting Guidelines (2019) as the majority of the financial year falls into the calendar year 2023. Comparison data from the previous year's SECR used Defra 2022 Conversion Factors.	



Emissions from purchase of electricity, heat, steam and cooling purchased for own use (Scope 2, market-based): tCO <sub>2</sub> e [optional]	Only reporting on location based	Only reporting on location based
Emissions from extraction and production of purchased materials and fuels which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from use of sold products and services which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from electricity related to extraction, production, and transportation of fuels consumed in the generation of electricity which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from purchase of electricity that is sold to an end user which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from generation of electricity that is consumed in a transmission and distribution system which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	<b>15.45 tonnes CO<sub>2</sub>e</b> <i>Transmission and distribution (T&amp;D) losses associated with UK electricity</i>	<b>14.74 tonnes CO<sub>2</sub>e</b> <i>Transmission and distribution (T&amp;D) losses associated with UK electricity</i>
Emissions from transportation of purchased materials or goods which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from transportation of purchased fuels which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from transportation of waste out of financial / operational control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting



Emissions from transportation of sold products which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from employee business travel which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	<b>22.59 tonnes CO<sub>2</sub>e</b> 22.59 tonnes CO <sub>2</sub> e employee vehicles 0 tonnes CO <sub>2</sub> e public transport	<b>24.02 tonnes CO<sub>2</sub>e</b> 24.02 tonnes CO <sub>2</sub> e employee vehicles 0 tonnes CO <sub>2</sub> e public transport
Emissions from employees commuting to and from work which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from leased assets, franchises, and outsourced activities (Scope 3): tCO <sub>2</sub> e [optional]	The regulated emissions from individually heated homes managed far outweigh our operational emissions and are therefore reported here on a voluntary basis. Our SHIFT methodology estimated emissions at <b>6,209.19 tonnes CO<sub>2</sub>e</b> in total, or <b>1.34 tonnes CO<sub>2</sub>e</b> per home managed.	The regulated emissions from individually heated homes managed far outweigh our operational emissions and are therefore reported here on a voluntary basis. Our SHIFT methodology estimated emissions at <b>10,355.77 tonnes CO<sub>2</sub>e</b> in total, or <b>2.36 tonnes CO<sub>2</sub>e</b> per home managed.
Emissions from disposal of waste generated in operations which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from disposal of waste generated in production of purchased materials and fuels which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from disposal of sold products at the end of their life which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Total gross Scope 3 emissions: tCO <sub>2</sub> e [optional]	<b>6,247.23 tonnes CO<sub>2</sub>e</b>	<b>10,394.53 tonnes CO<sub>2</sub>e</b>
Total gross Scope 1, Scope 2 [location/market] & Scope 3 emissions: tCO <sub>2</sub> e [optional]	<b>6,979.67 tonnes CO<sub>2</sub>e</b>	<b>11,032.23 tonnes CO<sub>2</sub>e</b>
Carbon offsets: tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Domestic Carbon Units (e.g., Woodland Carbon Code,	Not reporting	Not reporting





Peatland Carbon Code): tCO <sub>2</sub> e [optional]		
Total annual net emissions: tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Additional intensity ratio: tCO <sub>2</sub> e net figure (e.g., £100,000 revenue) [optional]	<b>1.49 tonnes per home managed</b> for total Scope 1, 2 and 3 emissions recorded.	<b>2.69 tonnes per home managed</b> for total Scope 1, 2 and 3 emissions recorded.
Third Party verification [optional]	SHIFT Environment	

### Energy efficiency action statement:

In 2023/24 Coastline Housing has completed the following:

- 2 x Air Source Heat Pump installations
- 10 x Quantum electric heating Installations
- 75 x Ground Source Heat Pump installations
- 12 x Natural gas boiler only upgrades
- 73 x Natural gas installations
- 6 x Oil heating installations



## Summary of Emissions

As well as providing emissions in a complete SECR format, we report emissions separately in terms of Scope to enable Coastline to understand the sources of the emissions and to better suit social landlords. The tables below show the total emissions from Scope 1, 2 and 3 sources as well as a breakdown of emissions within the Scopes. For more information and definitions on Scopes see Reporting in Scopes.

### Total Emissions from Scope 1, 2 and 3:

Global GHG emissions and energy use data for period 1 <sup>st</sup> April 2023 – 31 <sup>st</sup> March 2024	
Scope 1	<b>553.81 tonnes CO<sub>2</sub>e</b>
Scope 2	<b>178.62 tonnes CO<sub>2</sub>e</b>
Scope 3	<b>6,247.23 tonnes CO<sub>2</sub>e</b>
<b>Total</b>	<b>6,979.67 tonnes CO<sub>2</sub>e</b>

### Breakdown of Scope 1, 2 and 3 Emissions:

Global GHG emissions and energy use data for period 1 <sup>st</sup> April 2023 – 31 <sup>st</sup> March 2024		
<b>Scope 1</b>	Emissions from combustion of gas used at offices	<b>21.13 tonnes CO<sub>2</sub>e</b>
	Emissions from combustion of gas used at communal areas	<b>130.21 tonnes CO<sub>2</sub>e</b>
	Emissions from combustion of gas used by communal/district heating systems	<b>174.94 tonnes CO<sub>2</sub>e</b>
	Emissions from combustion of fuel for transport purposes	<b>227.53 tonnes CO<sub>2</sub>e</b>
<b>Scope 2</b>	Emissions from purchased electricity at offices (location-based)	<b>29.95 tonnes CO<sub>2</sub>e</b>
	Emissions from purchased electricity at communal areas (location-based)	<b>148.67 tonnes CO<sub>2</sub>e</b>
<b>Scope 3</b>	Emissions from generation of electricity that is consumed in a transmission and distribution system which the company does not own or control	<b>15.45 tonnes CO<sub>2</sub>e</b>
	Emissions from employee business travel which the company does not own or control	<b>22.59 tonnes CO<sub>2</sub>e</b>
	Emissions from leased assets, franchises, and outsourced activities (regulated emissions from homes managed) The regulated emissions from individually heated homes managed far outweighs operational emissions and are therefore reported here on a voluntary basis.	<b>6,209.19 tonnes CO<sub>2</sub>e</b>





## Reporting in Scopes

Scope 1, Scope 2 and Scope 3 carbon reporting come from the GHG Protocol Corporate Accounting and Reporting Standard and are adopted by the UK Government in the Environmental Reporting Guidelines.

### Scope 1:

- Direct emissions from controlled or owned sources, which includes those from combustion of fuel and operation facility.
- This includes emissions from activities owned or controlled by the organisation that release emissions into the atmosphere.
- For a housing association this will include emissions from gas used at offices, from fuel used in company pool cars, from fuel used by the in-house maintenance fleet, by any gas or other fuels used in communal areas and communal heating systems owned/managed by the organisation (even if this is recharged to residents), as well as potentially any fuels bought by the organisation itself for use at construction sites.

### Scope 2:

- Indirect energy emissions from the generation of purchased electricity.
- These include emissions released into the atmosphere associated with your consumption of purchased electricity, heat, steam and cooling. These are a consequence of the organisation's activities, but the emissions do not occur at sources you own or control.
- For social landlords, this will include electricity bought for offices, community hubs, depots and for communal areas (even if recharged to residents).

### Scope 3:

- This relates to emissions that are a consequence of the organisation's business/actions, which occur at sources you do not control.
- It is not a requirement to report on emissions associated with inputs into your company (e.g., from the supply chain) or linked with outputs from your company (i.e., emissions from your products when they're used by customers). In a social landlord's case this may relate to products bought for the construction and maintenance of homes as well as the emissions from homes when they are occupied by residents.
- Government Environmental Reporting Guidance states you should consider reporting these separately to give a wider picture of your organisation to investors and shareholders and where these expose the reporting company to material risks, opportunities, or financial impacts.
- For social landlords this would include business mileage that occurs in employee-owned vehicles. Other examples include public transport travel, transmission and distribution losses associated with UK electricity, contracted maintenance fleet emissions etc.
- Emissions from lead assets (housing stock) have been included as voluntary Scope 3 emissions, although we do advise all our clients to report the regulated emissions from their housing stock as your core product.



## SHIFT Environment

SHIFT carries out a full range of environmental reporting, specialising in the social housing sector.

We do:

- SHIFT – environmental reporting and accreditation for existing homes, new build and offices
- SECR and ESG reporting services
- Environmental road mapping and strategy development – creating a path from a baseline to a truly sustainable housing stock whilst maximising financial benefits to the landlord
- Post-Occupancy Evaluation – comparing actual performance in retrofit and new build with design performance
- Related consultancy

SHIFT services are delivered by Suss Housing Ltd.

Please be in touch for a free consultation on any of the above. Contact Richard on 07718 647117 or [richard@SHIFTenvironment.co.uk](mailto:richard@SHIFTenvironment.co.uk)

[www.SHIFTenvironment.co.uk](http://www.SHIFTenvironment.co.uk)

