



# **Methodology Report**

**2026 Update**

# Executive summary

## About Count Your Carbon

*Count Your Carbon* is a free carbon calculator designed specifically for schools, colleges, and nurseries across the UK. Developed by **Keep Britain Tidy** in partnership with the **Eco-Schools programme** and other expert organisations (more information on the development team can be found in section 9.1), the tool helps education settings measure their greenhouse gas emissions, understand their main impact areas, and identify opportunities to reduce their footprint.

It is simple, accessible, and aligned with international standards such as the **Greenhouse Gas Protocol**, while tailored to the practical realities of school life.

## Purpose of this report

This **Methodology Report** explains how the calculator works, what data sources and assumptions underpin it, and how results should be interpreted. It is designed to give educational settings, sustainability leads, and wider stakeholders confidence in the robustness of the tool.

## Key methodology updates in Version 1.3 (2026/27)

A core principle of the *Count Your Carbon* calculator is that any methodological changes are communicated clearly and consistently. This ensures schools can interpret results with confidence and make fair comparisons over time. In line with the **GHG Protocol**, all updates that affect reported emissions are documented, and—where possible—historical results are recalculated so that year-on-year comparisons remain valid.

For 2026/27, the following updates have been introduced:

### Major changes

- **Individual report dashboard** - The dashboard has been expanded to include per pupil emissions intensity and a new breakdown of emissions by GHG Protocol scope, giving schools more ways to interpret and contextualise their results.

- **One report per reporting year** - Schools now hold a single carbon footprint report for the reporting year, which can be edited at any point as better data becomes available. This gives each setting one clear figure per year and strengthens both year-on-year comparison and the dataset underpinning benchmarks.
- **School trips** - Data is now entered by mode of transport across the reporting year, rather than trip by trip, reducing the reporting burden and improving data consistency.
- **Benchmarking improvements** - Benchmarks have been rebuilt on 3,316 reports from 2,976 settings submitted between 2023 and June 2026, using a revised statistical treatment. Averaging is now performed per report, plausibility limits are set on intensity ratios, and outliers are handled by the Winsorisation method. The result is a more reliable set of values, but one that sits on a different statistical basis from the 2025 benchmarks and should not be read as a year-on-year movement against them.

## Minor adjustments

- **Emission factors** - All activity-based factors (energy, transport, waste, water) have been refreshed using 2026 UK Government GHG Conversion Factors. Spend-based categories updated using EEIO factors adjusted for inflation.
- **Electricity reporting** - The renewable tariff question has been reworded, and supporting guidance added, so that schools understand how their answer determines whether electricity emissions are calculated using the market-based or the location-based method.
- **Presentation of figures** - A consistent rounding convention has been applied throughout the report. All emissions figures are rounded to the nearest whole number, with per pupil figures presented to two decimal places.

## Looking ahead

These updates reflect ongoing feedback from schools, partners, and advisors, ensuring that *Count Your Carbon* remains both practical and technically robust. More detail on the methodology updates is provided in Section 8, while common user queries are addressed in Appendix A.

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# 1. Introduction

## 1.1. Purpose of this report

The purpose of this methodology report is to explain how the **Count Your Carbon** calculator has been designed and how it works. It aims to:

- Improve confidence in the calculations.
- Explain why each piece of data is requested.
- Justify why the chosen calculation approach has been taken over other possible methods.
- Reduce repeated queries by addressing common questions directly.

By providing a transparent overview of the methods and data sources, the report allows educational settings and stakeholders to understand the reasoning behind the tool and to trust the results it produces.

## 1.2. Intended audience

This report has been written for a wide audience, including:

- **Policy makers and funders** – who need assurance that the methodology is credible, robust, and aligned with national guidance.
- **Technical reviewers and carbon specialists** – who may wish to examine the methods and data sources in more detail.
- **Sustainability leads** – who may be looking for more technical information to guide decision-making.
- **School staff** – who want to understand how their results are generated and how to use them for learning and action planning.

## 1.3. What's new in Version 1.3

The 2026/27 release of **Count Your Carbon** (Version 1.3) introduces several updates designed to improve accuracy, usability, and transparency.

### Major changes include:

- **Individual report dashboard** - The carbon footprint report has been expanded to give schools more ways to interpret their results. Average emissions per pupil are now shown on the '*Your total carbon footprint*' tab, and a tCO<sub>2</sub>e per pupil column has been added to the table on the '*Breakdown by operational area*' tab. These intensity metrics allow schools of differing sizes to be compared on a like-for-like basis and give a more meaningful measure of progress where pupil numbers change between reporting years. A new '*Breakdown by scope*' tab has also been added, presenting emissions grouped by Scope 1, Scope 2, and Scope 3 in line with the GHG Protocol. This supports settings that need to report against wider frameworks, such as SECR for multi-academy trusts, and reinforces the link between the calculator's operational areas and formal carbon accounting boundaries.
- **A single report per reporting year:** Schools now hold a single carbon footprint report for year. The report can be revisited and edited at any point, for example where better data becomes available or an error is identified, and results update to reflect the change. Where more than one submission exists against previous reporting years, users may delete all but one in order to retain a single report per year for comparison purposes. This keeps a school's reporting history clear, removes duplicate records from the dataset at source, and supports reliable year-on-year comparison as well as the quality of the data underpinning benchmarks. Schools should refer to the current version of a report when quoting or comparing results, as a figure taken from an earlier download may no longer match the report held in the dashboard.
- **School trips** - The trips question set has been restructured so that schools report activity by mode of transport across the reporting year, rather than entering each trip individually. The calculation method is unchanged, but the revised structure reflects how schools were already reporting when inputting recurring trips. This reduces the administrative burden, and lowers the risk of trips being omitted or double counted.

- **Benchmark datasets** – Benchmarks have been rebuilt using submissions from three reporting periods, covering 2023 to 2026. Drawing on a longer run of data gives a larger sample for each school type, reduces the influence of any single year, and improves the reliability of benchmark values, particularly for smaller groups such as SEND and PRU settings.

**Other adjustments and improvements include:**

- **Emission factors** – All categories have been updated with the 2026 UK Government GHG Conversion Factors, with procurement values refreshed using updated Environmentally Extended Input-Output (EEIO) data.
- **Electricity** – The renewable tariff question has been reworded, and supporting guidance added, to make clear how a school's answer determines the way its electricity emissions are calculated. Answering 'Yes' applies the market-based method and reports purchased electricity emissions as zero, and should only be selected where the school purchases 100% renewable electricity backed by a Renewable Energy Guarantee of Origin (REGO), or generates 100% of its electricity on site from renewable sources. Answering 'No' applies the location-based method and the UK Government grid average factor, reflecting the carbon intensity of the national grid. The earlier wording did not make this distinction clear, and the revised question and guidance give schools a more informed choice as well as a more defensible basis for the market-based figure.
- **Presentation of figures** – A consistent rounding convention has been applied across the dashboard and downloadable report. All emissions figures are rounded to the nearest whole number, and per pupil figures are shown to two decimal places throughout.
- **Decarbonisation guidance** – The former *Carbon Reduction Guide* and *Action Planner* have been updated, taking the total number of carbon-cutting actions available to schools to over 100. New actions have been added across all operational areas, and the accompanying guidance has been improved to help settings prioritise the actions most relevant to their own footprint and build these into a decarbonisation plan.
- **Data gathering resources** – The data collection sheet has been updated for the 2026/27 reporting year to reflect the revised question set.

## 1.4. Scope of the calculator

The *Count Your Carbon* calculator is designed specifically for nurseries, schools, and colleges in the UK. **It does not include universities.** The tool covers the major operational activities (discussed further in section 3.5.2) that fall within a school's greenhouse gas (GHG) reporting boundary, aligned with the **GHG Protocol** (WRI and WBCSD, 2026).

**Table 1-1. CYC reporting categories, activities, and GHG Protocol coverage.**

| CYC reporting category          | Included operational activities                                                                                                                                                                           | GHG Protocol emissions categories covered      |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>Energy, waste, and water</b> | <ul style="list-style-type: none"><li>• Electricity</li><li>• Gas</li><li>• Other fuels</li><li>• On-site renewable energy</li><li>• Waste generated on site</li><li>• Water use &amp; disposal</li></ul> | Scope 1<br>Scope 2<br>Scope 3.3<br>Scope 3.5   |
| <b>Transport</b>                | <ul style="list-style-type: none"><li>• School vehicles</li><li>• Staff commuting</li><li>• Pupil travel</li><li>• School trips</li></ul>                                                                 | Scope 1<br>Scope 3.3<br>Scope 3.6<br>Scope 3.7 |
| <b>Food<sup>1</sup></b>         | <ul style="list-style-type: none"><li>• School-provided hot meals</li></ul>                                                                                                                               | Scope 3.1                                      |

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<sup>1</sup> Cold meals and packed lunches are excluded from the current version (1.2) of Count Your Carbon. This is something that is being considered for future versions.

|                          |                                                                                                                                                                                                                                                                                                                                                                         |                                   |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <p><b>Purchasing</b></p> | <ul style="list-style-type: none"> <li>• Cleaning supplies &amp; PPE</li> <li>• Computer &amp; electronic products</li> <li>• Furniture</li> <li>• Machinery &amp; equipment</li> <li>• Textiles</li> <li>• Other manufactured goods</li> <li>• Building services</li> <li>• IT services</li> <li>• Security services</li> <li>• Other professional services</li> </ul> | <p>Scope 3.1</p> <p>Scope 3.2</p> |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

### 1.4.1. Exclusions and contextual questions

While the *Count Your Carbon* calculator covers the main operational activities under a school's control, some sources are either reported separately or excluded from the total footprint. These exclusions are consistent with the **GHG Protocol** and are explained in more detail in Section 8.2 (Key changes affecting comparisons) and Section 10 (Exclusions, limitations and future developments).

- **Uniform** – Reported separately as contextual information but excluded from the total footprint, in line with GHG Protocol boundaries.
- **Cold meals and drinks** – Currently excluded; planned for inclusion in future versions.
- **Packed lunches** – Considered household emissions, not under the school's operational control.
- **On-site renewable generation** – Reported separately as contextual information but does not reduce grid-purchased electricity totals (to avoid double counting).<sup>2</sup>

<sup>2</sup> In line with the GHG Protocol, avoided emissions from grid displacement are not included in the school's total.

- **Avoided emissions** – Benefits from recycling or energy recovery are excluded, as these are attributed to the next user of recovered materials, not the school.<sup>3</sup>
- **Embodied emissions of infrastructure** – Emissions from building construction, renewable installations, or large-scale capital projects are not included.

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<sup>3</sup> In line with the GHG Protocol, emissions from waste treatment are included up to the point of disposal. Avoided emissions are attributed to the next user of recovered materials or energy.

## 2. Overview of the calculator

### 2.1. Background and development history

*Count Your Carbon* was developed in response to the Department for Education's Sustainability and Climate Change Strategy, which required all schools to appoint a dedicated Sustainability Lead and publish a Climate Action Plan by 2025.

The tool was co-designed with extensive input from teachers, head teachers, catering staff, bursars, caretakers, local authorities, and multi-academy trusts (MATs). Stakeholder engagement ensured that the questions asked, and the design of the tool, were practical, relevant, and accessible for schools.

#### Development timeline:

- **2024 (Feb):** *Count Your Carbon* launched following pilot testing and early stakeholder engagement.
- **2024 (Apr):** Funding awarded by *Let's Go Zero* to support development of "The Playground" resource.
- **2024 (June):** First updates released in response to user feedback, including refinements to the question set and reporting outputs.
- **2024 (Nov):** Surpassed 1,000 school sign-ups and 500 completed carbon footprint reports.
- **2025 (Mar):** Surpassed 2,000 school sign-ups and 1,300 completed carbon footprint reports.
- **2025 (Apr):** *Playground* resource launched. New visual identity introduced, alongside major user experience improvements including a redesigned dashboard.
- **2025 (Aug):** Closed the academic year with 3,300 school sign-ups and 2,400 completed footprint reports. (February 2023 – August 2025)
- **2025 (Sept):** *Count Your Carbon* Version 1.2 launched, introducing significant methodological and reporting updates (see Section 1.3 and Section 8).
- **2026 (Jan):** First *Count Your Carbon* statistics report published. School Group Dashboard launched, allowing local authorities, multi-academy trusts, and other school groupings to access aggregated data.

- **2026 (Aug):** Closed the academic year with 2500 new school sign-ups and 2200 completed footprint reports. (September 2025 – August 2026)
- **2026 (Sept):** *Count Your Carbon* Version 1.3 launched, introducing the methodological and reporting updates set out in Section 1.3 and Section 8.
- **2027 (Sept):** Planned release of *Count Your Carbon* Version 2.

## 2.2. User journey

### 2.2.1. Creating a user account

- Anyone who wants to use *Count Your Carbon* must first create a user account by visiting <https://calculator.countyourcarbon.org/register>, entering their details, and verifying their account via a link emailed to them.

### 2.2.2. Registering a school

- Once verified, users are invited to register a school.
- To register a school, the user must provide key information including school name and address, school type, local authority, and whether the school is part of a multi-academy trust. Once this information is confirmed, the school is registered, and a calculation can be started.
- A single user can register multiple schools. To register additional schools, users should click on the 'Register additional schools here' link from either the schools list or the school dashboard.
- If registered to multiple schools, users are presented with the option to select a school upon logging in. They can also switch between schools using a drop-down menu on the school dashboard.

### 2.2.3. Managing users

- Additional users can be added to any school via the 'Manage users' page, accessible from the school dashboard. There are three user roles available:
  - **Reviewer** – Can view existing results and download reports but cannot generate new ones.
  - **Contributor** – Can generate new reports and update a subset of the school's details.

- **Administrator** – Can generate new reports, update the school's details and manage user access by adding or removing other users.

#### 2.2.4. Completing a calculation

- Before starting a calculation, users are advised to follow the data gathering guidance and use the '**Data Collection Sheet**' to collect the required data. This can be found at: <https://www.countyourcarbon.org/gathering-your-data/>
- To begin a calculation, the user should click on '**Start calculation**' from the school dashboard.
- They will then be required to confirm some key information about the school they are completing the calculation for, such as number of staff and students, number of weeks open per year, and number of days open per week.
- Following this, the user is taken through a linear sequence of questions, covering the following categories:
  - Fuel
  - Electricity
  - Water
  - Waste
  - School vehicles
  - School trips
  - Staff and student commuting
  - Food
  - Purchasing
  - Uniform
- Users should input as much data as possible. Where information is unavailable, they have the option to 'select the average', which uses benchmark data to generate a partially estimated footprint report.
- Once all questions are completed, users are invited to review their answers before clicking 'Complete'.

### 2.2.5. Carbon footprint report

- Once the calculation is complete the user is directed to the report dashboard, which provides:
  - A total carbon footprint figure in tCO<sub>2</sub>e
  - Average emissions per pupil in tCO<sub>2</sub>e
  - Emissions broken down across the operational areas in tCO<sub>2</sub>e, including a tCO<sub>2</sub>e per pupil figure for each area. Emissions broken down by percentage of the total footprint
  - Emissions grouped by **GHG Protocol** scope (Scope 1, Scope 2, and Scope 3)
  - Scope labels against each of the emissions categories
  - A stacked bar chart indicating carbon footprint over time

All emissions figures presented in the dashboard and downloadable report are now rounded to the nearest whole number, with the exception of per pupil figures, which are given to two decimal places. This avoids implying a level of precision that the underlying data cannot support, while retaining sufficient resolution for per pupil values, which are typically small, to remain useful for comparison and progress tracking.

## 2.3. Intended outcomes

*Count Your Carbon* was created in response to the urgent climate challenges we face, with a clear mission: **to help educational settings reduce their carbon emissions by 50% by 2030.**

Aligned with the **Department for Education's Sustainability and Climate Change Strategy** (UK Gov, DfE, 2023) - which called for all schools to appoint a dedicated Sustainability Lead and to have a **Climate Action Plan** by 2025 - *Count Your Carbon* offers tools and guidance to help educational settings meet these expectations and drive meaningful change across the sector.

### 2.3.1. Support with climate action planning

By 2025, DfE expected all schools to have a Climate Action Plan and a Sustainability Lead (UK Gov, DfE, 2023). The areas of focus for climate action plans, as outlined by the DfE are Adaptation and Resilience, Biodiversity, Climate Education and Green

Careers, and Decarbonisation. With the tools and guidance provided through *Count Your Carbon*, educational settings are **supported to generate the decarbonisation section of their climate action plans**. Schools can measure their carbon footprint, create a tailored decarbonisation plan, and track their progress as they implement carbon-cutting actions. As schools return to measure their footprint each year, we hope they will begin to see a significant reduction in their carbon emissions and move closer to net zero.

### **2.3.2. Carbon literacy and climate education**

Through *Count Your Carbon* and our classroom tool, *The Playground*, we're **fostering carbon literacy and inspiring climate action amongst staff and students in educational settings across the UK**. With the Department for Education's Sustainability and Climate Change strategy setting out decarbonisation targets for schools in England, and many local authorities and multi-academy trusts declaring climate emergencies, it's clear that collective action is essential, and this begins with education. Individual schools can make a big impact - but when many schools act together, the results are transformative.

### **2.3.3. Driving sector-wide climate action**

We're **building the most comprehensive dataset on carbon emissions in the UK education sector**. With more settings using the platform, we hope that very quickly our data will show areas that need to be addressed at scale and drive sector-wide climate action. This will paint a powerful picture for policy makers, the Department for Education, local authorities, and education leaders. We will use all our relationships and influence to bring about the biggest change possible, supporting the sector to maximise its carbon reduction potential.

### 3. Methodology principles

The *Count Your Carbon* calculator has been designed to balance technical accuracy with ease of use in a school setting. The following principles guide how the methodology has been developed and how future updates will be made:

- **Transparency**
- **Balancing simplicity and accuracy**
- **Minimising data burden**
- **Alignment with standards**

#### 3.1. Transparency

Transparency is central to building confidence in the tool. The methodology report explains how each calculation is made, what data sources are used, and what assumptions are applied. Where estimates are required, these are clearly described, and the rationale for each approach is provided. Schools and stakeholders can therefore understand not only the results of the calculator, but also the reasoning behind them.

#### 3.2. Balancing simplicity and accuracy

Carbon accounting can be highly technical and sometimes overly complex. However, the *Count Your Carbon* calculator is designed for educational settings, many of which have limited time and resources to collect detailed data. The methodology therefore prioritises approaches that are **accurate enough to give meaningful results**, but simple enough to keep the tool usable by non-specialists.

This balance means that, in some areas, **average or spend-based emissions factors** are used instead of more complex activity data, and **benchmarks** are available where schools cannot provide primary data. While this may reduce precision, it ensures that schools can complete their footprint without facing an **unrealistic data burden**.

#### 3.3. Minimising data burden

The calculator has been built with teachers and school staff in mind. Every question has been carefully considered to ensure it is:

- Relevant to the school's operational activities.
- Accessible using information typically available from bills, records, or simple estimates.
- Proportionate to the accuracy and/or material value gained from the response.

Where possible, questions have been simplified, combined, or replaced with benchmarks so that schools can complete the tool in a reasonable time without specialist support. This also makes the tool more inclusive, enabling all schools to participate regardless of resources. Following completion of a calculation, no matter how much data a school can provide, resources are supplied to support settings to generate a decarbonisation plan.

### 3.4. Alignment with standards

The methodology is aligned with the **Greenhouse Gas Protocol** (WRI and WBCSD, 2026), the most widely used international framework for greenhouse gas accounting. Scope 1, Scope 2, and Scope 3 categories are defined in accordance with the protocol. **UK Government GHG Conversion Factors** (UK Gov, DESNZ, 2026) are used wherever possible, with supplementary datasets (e.g. IEA, Ecoinvent, EXIOBASE) applied where national factors are unavailable.

The approach also aligns with wider UK school sustainability initiatives, ensuring that results can be understood in the context of **Department for Education's** (DfE) sustainability and climate change guidance (UK Gov, DfE, 2023) and initiatives such as **Eco-Schools** (Keep Britain Tidy, 2026) and **Let's Go Zero** (Ashden, 2026).

### 3.5. Methodology reporting boundaries

The **GHG Protocol** requires organisations to define clear reporting boundaries so that it is transparent which emissions are included, and which are excluded, in a footprint calculation. These boundaries are set in two ways:

- **Organisational boundaries** – defining the organisational unit (e.g. individual school, trust, local authority) for which the footprint is being reported.
- **Operational boundaries** – defining which emission sources and scopes (1, 2, and 3) are included.

The *Count Your Carbon* calculator applies these principles as follows.

### 3.5.1. Organisational boundaries

#### GHG Protocol definition:

Organisational boundaries determine which entities, sites, or operations are included in the footprint. This is usually based on ownership or control (financial or operational).

(WRI *et al.*, 2004)

#### Application to educational settings in the UK:

The *Count Your Carbon* calculator is built for nurseries, schools, and colleges in the UK. It does **not** include universities. At present, the calculator captures emissions at the individual school level.

In practice, the majority of schools in the UK are “owned, controlled, or funded” by larger entities such as:

- Multi-Academy Trusts (MATs)
- Local authorities
- Government
- Faith schools
- Private schools

While reporting remains school-level for the 2026/27 academic year, future updates will expand functionality to allow reporting at group/parent entity level (e.g. for MATs or local authorities). The School Group Dashboard, launched in January 2026, allows representatives from local authorities, multi-academy trusts, and other school groupings to access aggregated data from their own user accounts. This supports consistency across governance structures, while ensuring comparability between individual schools is maintained.

### 3.5.2. Operational boundaries

#### GHG Protocol definition:

Operational boundaries define the direct and indirect activities that generate greenhouse gas emissions, categorised into:

- **Scope 1:** Direct emissions from owned or controlled sources (e.g. gas use, school vehicles).
- **Scope 2:** Indirect emissions from purchased energy (e.g. electricity).
- **Scope 3:** Other indirect emissions in the value chain (e.g. commuting, procurement, waste).

(WRI *et al.*, 2004)

#### Application to educational settings in the UK:

The calculator includes all relevant sources across Scopes 1, 2, and 3 that a school can reasonably report on. The table below outlines how the Greenhouse Gas Protocol (GHGP) boundaries apply to the *Count Your Carbon* categories:

**Table 3-1. Alignment of CYC categories with GHG Protocol scopes**

| GHGP scope     | Related GHGP subcategory                                                        | CYC categories                                                                                                                                       |
|----------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope 1</b> | Category also covers <b>Scope 3 Cat 3</b><br>- Fuel & energy related activities | <ul style="list-style-type: none"><li>• Building fuel use (e.g. gas, heating oil)</li><li>• Fuel use from school-owned/controlled vehicles</li></ul> |
| <b>Scope 2</b> | Category also covers <b>Scope 3 Cat 3</b><br>- Fuel & energy related activities | <ul style="list-style-type: none"><li>• Purchased grid electricity</li></ul>                                                                         |
| <b>Scope 3</b> | <b>Cat 1</b> - Purchased goods & services<br><b>Cat 2</b> - Capital goods       | <ul style="list-style-type: none"><li>• Food and drink</li><li>• Purchases</li></ul>                                                                 |
|                | <b>Cat 5</b> - Waste generated in operations                                    | <ul style="list-style-type: none"><li>• Waste</li><li>• Water (including supply &amp; wastewater treatment)</li></ul>                                |
|                | <b>Cat 6</b> - Business travel                                                  | <ul style="list-style-type: none"><li>• School trips</li></ul>                                                                                       |
|                | <b>Cat 7</b> - Employee commuting                                               | <ul style="list-style-type: none"><li>• Staff and student commuting</li></ul>                                                                        |

|                     |     |                                                                         |
|---------------------|-----|-------------------------------------------------------------------------|
| <b>Out of Scope</b> | n/a | <ul style="list-style-type: none"> <li>• Uniform<sup>4</sup></li> </ul> |
|---------------------|-----|-------------------------------------------------------------------------|

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<sup>4</sup> Uniform emissions are excluded from the school's operational footprint because, under the GHG Protocol, they fall outside the defined organisational and operational boundaries. Uniform purchases are made by households, not the school itself, and are therefore not attributable to the school's direct or indirect operations. For further detail, see Section 8.2.1 Treatment of uniform emissions

## 4. Emissions categories and calculation methods

### 4.1. Energy, waste, and water

Accurate reporting in this category is particularly important because these activities fall directly under a school's **operational control**<sup>5</sup>.

**Electricity and fuel use (including gas)** are classified as **Scope 1 and Scope 2 emissions** under the *Greenhouse Gas Protocol* (WRI et al., 2004). These represent the most significant and directly measurable sources of a school's carbon footprint, making them the highest priority for accurate data collection.

**Waste and water** are categorised as **Scope 3 emissions**, but they remain valuable indicators in a school context. From a wider environmental perspective, they are essential metrics for understanding sustainability performance and are highly relevant for engaging pupils in environmental education.

Unlike the other emission categories, energy, waste, and water are all areas where mitigation actions are tangible and easy to conceptualise, from reducing energy consumption to cutting down food waste and conserving water. Refer back to 3.5 (Methodology reporting boundaries) for more information on the accounting boundaries defined for *Count Your Carbon*.

#### 4.1.1. Category inclusions: Energy, waste, and water

This category covers emissions from energy use in school buildings (electricity, gas, and any on-site fuel use), waste generation (general waste, recycling, food, and garden waste), and water supply and treatment. These are typically the most consistent and well-understood sources of emissions for schools and are directly under the school's operational control.

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<sup>5</sup> Refer to section 3.5 Methodology reporting boundaries for more information on accounting boundaries defined for *Count Your Carbon*.

#### 4.1.2. Table 4-1. Methods used - Energy, waste, and water

| Emissions source                                | Chosen method                                                                                                                                                | Rationale for chosen method                                                                                                                       | Alternative methods considered                                                                                                                           |
|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Fuel use</b>                                 | <b>Fuel-based</b><br><i>quantity of fuel consumed<br/> <math>\times</math> emission factor</i>                                                               | <ul style="list-style-type: none"> <li>• Direct, accurate measure of consumption</li> <li>• Data widely available from utility bills</li> </ul>   | <ul style="list-style-type: none"> <li>• Supplier-specific calorific values</li> <li>• Site-level monitoring</li> </ul>                                  |
| <b>Purchased electricity</b>                    | <b>Activity-based</b><br><i>consumption<br/> <math>\times</math> emission factor</i>                                                                         | <ul style="list-style-type: none"> <li>• Provides accurate, site-specific data that is easy to collect from bills or meters</li> </ul>            | <ul style="list-style-type: none"> <li>• Supplier-specific emissions factors</li> <li>• Half-hourly meter data</li> <li>• Full dual reporting</li> </ul> |
| <b>On-site renewable electricity generation</b> | <b>Activity-based</b><br>$\sum$ <i>electricity generated</i>                                                                                                 | <ul style="list-style-type: none"> <li>• Aligns with GHG Protocol</li> <li>• Prevents double counting</li> </ul>                                  | <ul style="list-style-type: none"> <li>• Avoided emissions accounting</li> </ul>                                                                         |
| <b>Waste (general/recycling/garden/food)</b>    | <b>Waste-type specific</b><br>$\sum$ <i>waste produced<sup>6</sup> <math>\times</math><br/> waste type and waste treatment<br/> specific emission factor</i> | <ul style="list-style-type: none"> <li>• Captures disposal-related impacts across treatment routes</li> <li>• Aligns with GHG Protocol</li> </ul> | <ul style="list-style-type: none"> <li>• Supplier-specific method</li> <li>• Material-specific waste segregation</li> </ul>                              |
| <b>Water use</b>                                | <b>Activity-based</b><br><i>consumption (<math>m^3</math>) <math>\times</math><br/> water supply &amp; treatment emission factors</i>                        | <ul style="list-style-type: none"> <li>• Straightforward to collect from bills</li> </ul>                                                         | <ul style="list-style-type: none"> <li>• Local area-specific water treatment data</li> </ul>                                                             |

<sup>6</sup> Waste produced is based on volume estimates from bin sizes which is converted into average mass (in tonnes) for each bin type and size.

### 4.1.3. Key Assumptions - Energy, waste, and water

- **Fuel:** No major assumptions; fuel use is reported directly in kWh or litres. Conversion uses UK Government conversion factors.
- **Electricity:**
  - The calculator applies a hybrid Scope 2 approach, combining elements of the location-based and market-based methods in line with the **GHG Protocol Scope 2 Guidance**.
  - From *Version 1.3* (2026/27), the tariff question has been reworded to: *"Does your school purchase 100% of its electricity from a certified renewable or 'green' tariff backed by a REGO certificate?"* Responses remain 'Yes' or 'No', and the answer determines which method is applied.
  - **Answering 'Yes' (market-based):** emissions from purchased electricity are reported as zero. 'Yes' should only be selected where the school purchases 100% renewable electricity backed by a REGO certificate, or generates 100% of its electricity on site from renewable sources.
  - **Answering 'No' (location-based):** emissions are calculated using the UK Government grid average factor, reflecting the carbon intensity of the national grid. 'No' should be selected where the school does not hold a renewable tariff, or where it holds a REGO-backed tariff but would prefer its emissions reported on a grid average basis. The previous wording asked only whether electricity was *"purchased on a renewable or 'green' tariff"*, without explaining the consequence of each answer. Schools interpreted it inconsistently, and in some cases answered 'Yes' on the basis of a supplier's general environmental claims rather than certified supply. Referring explicitly to REGO certification aligns the response with the contractual instrument test in the GHG Protocol Scope 2 Guidance.
  - Future versions of the calculator will report both market-based and location-based emissions side by side, in line with GHG Protocol best practice.
  - On-site renewable generation is reported separately as contextual information but does not reduce grid-purchased electricity totals. Embodied emissions from renewable equipment are excluded.

- **Waste:**

- Bin volumes are converted into estimated weights using Biffa's published bin specifications.
- Assumed bin fill levels: general and food waste bins = 75% of maximum; recycling bins = 50% of maximum.
- Collections are assumed to occur consistently for 52 weeks per year (e.g. "twice per week" = 104 collections annually).
- 100% of general waste is assumed to be disposed of via incineration with energy recovery.
- 100% of recycling is assumed to be disposed of via open-loop recycling.
- Waste emissions factors include both transport to treatment facilities and the disposal process itself.

- **Water:** No additional assumptions beyond national emission factors.

#### **4.1.4. Limitations - Energy, waste, and water**

**Fuel:** Data quality depends on the accuracy of school meter readings or supplier billing. Errors in billing periods or unit conversions may introduce inaccuracies.

**Electricity:**

- The calculator applies a hybrid Scope 2 approach, so a school sees either a market-based or a location-based figure for purchased electricity, not both. Full dual reporting is planned for a future release, at which point schools will be able to compare the two directly.
- The market-based figure relies on the school confirming that its supply is certified. The calculator cannot verify REGO certification independently, so the accuracy of the market-based result depends on the school answering the tariff question correctly.
- Partial or mixed tariffs cannot be reflected, as the tariff question is answered 'Yes' or 'No'. A school purchasing part of its electricity on a certified renewable tariff must answer 'No' and will be reported wholly on the grid average factor.
- The calculator does not account for embodied emissions associated with installing or maintaining renewable generation systems.

**Waste:**

- Recycling streams are consolidated, meaning material-specific differences (e.g. paper vs plastics vs metals) are not captured.
- Assumed bin weights (50-75% of maximum) may not accurately reflect every school's actual waste generation, particularly in schools with irregular collection patterns or seasonal variations.
- Emissions from food waste diverted to anaerobic digestion are not explicitly reported in the current version.

**Water:** Local variations in water supply and treatment emissions are not captured, as UK Government factors are national averages. Schools in regions with higher or lower treatment intensities may therefore see results that do not fully reflect their local conditions.

#### **4.1.5. Relevant FAQs - Energy, waste, and water**

**Q.a: *"Why aren't recycling bins segmented by material?"***

At present, recycling is consolidated into a single category. This is because not all schools can separate waste streams, and many waste providers sort materials after collection. Including material-specific options would increase reporting complexity and create inconsistent data. This may be introduced in future versions when reliable factors and data collection practices are available.

**Q.b: *"Is the transport of waste included in the footprint?"***

Yes. For general waste, emissions factors cover the full lifecycle from collection and transport through to disposal ("gate to grave"). For recycling, factors include transport to an energy recovery or materials reclamation facility only, in line with GHG Protocol guidance.

**Q.c: *"Why do my energy emissions not decrease if we install solar panels?"***

On-site renewable electricity generation is reported separately as contextual information. The emissions from purchased grid electricity are still based on your billed consumption. This avoids double counting and ensures results are consistent with GHG Protocol guidance.

**Q.d: *"What happens if we buy 100% renewable electricity?"***

If your school purchases 100% renewable electricity through a recognised green tariff, your emissions from purchased electricity are reported as zero in the calculator

under the market-based method<sup>7</sup>. However, figures may differ if you compare them to the location-based method (UK grid average), which reflects actual grid supply. Future versions of the calculator will report both market-based and location-based results side by side, in line with GHG Protocol best practice.

***Q.e: "What if we don't know our exact energy, waste, or water use?"***

Where primary data is missing, the calculator uses benchmarks based on averages for your school type. These benchmarks provide a reasonable estimate, but schools are encouraged to input actual data wherever possible, as this improves accuracy.

***Q.f: Should wastewater/sewerage charges be included in water usage?***

Yes. Report the total charges on your bill, covering both supply and treatment, as the factors account for both services.

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<sup>7</sup> Refer to section 10.2 for more information on Location Vs Market-based reporting for electricity.

## 4.2. Transport

Transport-related emissions cover all school-operated vehicles, school trips, and commuting by staff and students. These are key Scope 3 categories, representing significant but highly variable sources of emissions depending on location, transport provision, and school policies.

Accurate data collection in this category is important because it provides insight into both direct transport operations (such as school minibuses) and indirect impacts (such as daily travel by students and staff). From an educational perspective, transport is a highly visible aspect of sustainability that schools can use to engage pupils in behaviour change, such as promoting active travel or public transport.

### 4.2.1. Category inclusions: Transport

This category captures three major sub-sections:

- **School vehicles** – emissions from fuel consumption, mileage, and spend on vehicles directly operated by schools.
- **School trips** – emissions from organised trips, both domestic and international, reported by mode of transport across the reporting year.
- **Commuting (staff and students)** – emissions from daily travel to and from school, disaggregated by mode of transport.

**4.2.2. Table 4-2. Methods used - Transport**

| Emissions source | Chosen method                                                                                                                                                                                                       | Rationale for chosen method                                                                                                                                                                                                                                                                                                                                                    | Alternative methods considered                                                         |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| School vehicles  | <p><b>Distance-based</b> where mileage is reported</p> $\sum \text{Avg distance travelled by vehicle type} \times \text{emission factor}$ <p>or</p> <p><b>Spend-based</b> if <u>only</u> fuel spend is reported</p> | <ul style="list-style-type: none"> <li>• Prioritises average reported mileage for accuracy</li> <li>• Spend data provides a fallback method</li> <li>• Average assumptions ensure no school is excluded</li> </ul>                                                                                                                                                             | <ul style="list-style-type: none"> <li>• Telematics-based mileage reporting</li> </ul> |
| School trips     | <p><b>Distance-based</b></p> <p><i>Trip Emissions = round trip distance x average number of passengers x emission factor by mode</i></p> $\sum \text{International trips} + \text{Domestic trips}$                  | <ul style="list-style-type: none"> <li>• Provides emissions linked to actual trip activity</li> <li>• Factors applied per passenger</li> </ul> <p><b>2026/27 Change</b></p> <ul style="list-style-type: none"> <li>• Reflects how schools were already reporting trip data for recurring trips</li> <li>• Reduces the risk of trips being omitted or double counted</li> </ul> |                                                                                        |

|                          |                                                                                           |                                                                                                                                                                             |                                                                                                                             |
|--------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>Student commuting</b> | <b>Average/Distance-based</b><br><i>Split of transport type x average travel distance</i> | <ul style="list-style-type: none"> <li>• Based on direct school-provided data</li> <li>• Scalable across pupil population</li> </ul>                                        | <ul style="list-style-type: none"> <li>• Per pupil survey asking distance travelled and transport type</li> </ul>           |
| <b>Staff commuting</b>   | <b>Average/Distance-based</b><br><i>Split of transport type x average travel distance</i> | <ul style="list-style-type: none"> <li>• Based on direct school-provided data</li> <li>• More accurate than student-distance multiplier used in earlier versions</li> </ul> | <ul style="list-style-type: none"> <li>• Household travel surveys</li> <li>• HR payroll-linked commuting surveys</li> </ul> |

### **4.2.3. Key assumptions - Transport**

#### **School vehicles:**

- Emissions are calculated using fuel consumption (litres or kWh) where possible, or distance travelled multiplied by an appropriate vehicle factor.
- All journeys are assumed to be round-trips starting and ending at the school.
- Vehicle occupancy is not factored in; emissions are allocated in full to the school.

#### **Staff and student commuting:**

- Staff commuting distance is now collected separately; previously it was estimated as twice the student commuting distance.
- Student and staff commuting are based on average one-way distances, multiplied by the number of journeys per week and weeks per year.
- Journeys are assumed to be single occupancy (e.g. one student per car, one staff member per car). Car sharing is not yet accounted for.
- Where commuting data is missing, benchmarks are applied based on averages for school type and location.

#### **School trips:**

- From *Version 1.3 (2026/27)*, trip activity is reported by mode of transport across the reporting year rather than trip by trip.
- Distances are reported as round trips, multiplied by the average number of students travelling.
- Mode of travel (coach, minibus, rail, air) is selected by the school and matched to the relevant emissions factor.
- The number of trips undertaken continues to be collected for contextual and statistical purposes but does not feed into the emissions calculation.
- Trips made using school-owned vehicles remain reported under School Vehicles, to avoid double counting.

#### **Electric and hybrid vehicles:**

- New options have been added for battery-electric and plug-in hybrid vehicles.

- EVs charged at the school are assumed to draw electricity from the grid, using location-based emissions factors. Avoided emissions from renewable generation are not counted.
- Hybrids are assumed to operate in blended mode, using published average emissions factors.

#### 4.2.4. **Limitations - Transport**

- **Data availability:** Schools may not have accurate commuting data, particularly for students. Reliance on benchmarks in these cases may reduce precision.
- **Car sharing:** The calculator does not currently account for shared journeys (e.g. siblings travelling together or staff car-pooling), which may lead to an overestimate of commuting emissions.
- **Average distances:** Using average rather than precise journey distances simplifies data entry but may not capture variation across the school population.
- **Electric vehicles:** EV emissions depend heavily on charging behaviour (home vs. school, grid vs. renewables). These differences are not currently captured.
- **School trips:** Trip emissions are based on average occupancy assumptions, which may not reflect actual vehicle loading. From *Version 1.3*, activity is reported by mode of transport across the year rather than trip by trip, so the calculator cannot distinguish between a small number of long trips and a larger number of short ones within the same mode. Emissions from trips using school-owned vehicles are reported under School Vehicles rather than under trips, which may cause confusion.
- **Mode exclusions:** Cycling and walking are assumed to be zero-emissions and are not reported.

#### 4.2.5. **Relevant FAQs - Transport**

**Q.g:** *“Why have staff commuting results changed compared to last year?”*

Earlier versions of the calculator estimated staff commuting distance as twice the student distance. From September 2025 onwards, staff distance is reported separately, making results more accurate and better aligned with actual commuting

behaviour. This change may affect year-on-year comparisons (refer to section 8.2.3 for more information on this update).

***Q.h: "What if multiple staff or students share a car or taxi?"***

The current calculation assumes each student journey is made individually. Car-sharing is not yet included but may be considered in future updates if reliable data can be collected consistently.

***Q.i: "Why does my footprint increase when I add EVs?"***

In previous versions, schools sometimes excluded EVs because they could not select them. Including EVs now provides a more complete picture, though emissions will be lower than for petrol/diesel vehicles. If EVs are charged off-site, those emissions are accounted for in the transport section; if charged on-site, they are captured under electricity emissions.

***Q.j: "How do we report EVs that are charged on site?"***

If EVs are charged using the school's electricity supply, the emissions are already captured under the *Energy, Waste, and Water* category. To avoid double counting, **do not** also record them under School Vehicles. Future versions of the calculator may integrate energy and transport reporting more seamlessly.

***Q.k: "Do school trips really make that much difference?"***

Yes. A single long-haul international flight with many passengers can exceed emissions from all daily commuting combined. This is why the calculator collects specific data on school trips, even though it takes more effort to report.

***Q.l: "Should we include trips taken in school-owned vehicles in the trips section?"***

No. These are already captured in School Vehicles. Only include trips where external transport was used.

***Q.m: "What happens if we don't know the commuting distance or mode split?"***

If schools cannot provide data, benchmarks are applied based on averages for school type (Primary, Secondary, FE, etc.). While this provides a reasonable estimate, supplying school-specific commuting data is strongly encouraged to improve accuracy.

## 4.3. Food

Food is an important source of emissions for schools, driven mainly by the type and number of hot meals served. Meals containing meat and dairy generally have a higher carbon impact, while vegetarian and vegan meals are lower impact.

Although the calculator collects detailed inputs on meal types, the reporting output aggregates all results into a single “Food” category. At present, this category only includes meals. Drinks are not included, but their addition is being considered for future versions of the calculator.

### 4.3.1. Category Inclusions: Food

This category includes:

- The number of **omnivorous, vegetarian, and vegan meals** served weekly in schools.
- Additional contextual questions on **meat-free days** and **plant-based days**, are used for statistical tracking only and **do not contribute to the school’s carbon footprint**.
- Only hot meals are included in calculations. Cold meals and drinks are excluded for now, but may be included in future versions.
- Packed lunches are excluded as they fall outside the school’s operational boundary.

**4.3.2. Table 4-3. Methods used - Food**

| Emissions source                                                              | Chosen method                                                                                             | Rationale for chosen method                                                                                                               | Alternative methods considered                                                               |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>School-provided hot meals</b><br><b>(Omnivore/vegetarian/ plant-based)</b> | <b>Activity-based</b><br><i>Number of meals (omni/veg/plant)</i><br><i>x emission factor by meal type</i> | <ul style="list-style-type: none"> <li>Provides clear link between meal type and emissions</li> <li>Easy for schools to report</li> </ul> | <ul style="list-style-type: none"> <li>Item-level categorisation (future option).</li> </ul> |
| <b>Meat-free/plant-based days</b>                                             | <b>Contextual only</b><br>(not included in emissions)                                                     | <ul style="list-style-type: none"> <li>Captures cultural and policy initiatives for statistics and engagement</li> </ul>                  | n/a                                                                                          |
| <b>Drinks</b>                                                                 | <b>Currently excluded</b>                                                                                 | n/a                                                                                                                                       | n/a                                                                                          |
| <b>Cold food</b>                                                              | <b>Currently excluded</b>                                                                                 | n/a                                                                                                                                       | n/a                                                                                          |

### 4.3.3. Key assumptions - Food

#### **Meal type classification:**

- Meals are reported as *omnivore*, *vegetarian*, or *vegan*.
- Each meal type is assigned an average emissions factor from the ProVeg school meals dataset.

#### **Hot meals only:**

- All reported meals are assumed to be *hot meals provided by the school*.
- Cold meals are currently excluded but may be incorporated in future versions.

#### **Meal counts:**

- The number of meals served is reported by the school or estimated using benchmarks where data is missing.
- Meals are assumed to be standardised portions, without variation for portion size or ingredient sourcing.

#### **Packed lunches:**

- Packed lunches are excluded from the school's footprint as they are considered household emissions, outside the school's operational boundary.

#### **Avoided emissions:**

- No credit is given for avoided emissions (e.g. if schools increase plant-based meals, the benefit is reflected only in the lower meal factor, not as a separate "savings" calculation).

### 4.3.4. Limitations - Food

- **Granularity of data:** Emissions factors are averages and do not distinguish between specific ingredients (e.g. beef vs. chicken vs. pork). This may under- or over-estimate actual impacts depending on the school's menu.
- **Cold meals and drinks:** These are currently excluded, which may under-represent the full impact of school catering. Future updates aim to include these categories.
- **Packed lunches:** Excluding packed lunches means that a shift from packed lunches to school-provided meals may appear as an *increase* in school emissions, even if the overall system impact is reduced.

- **Local variation:** The emissions factors do not capture differences in sourcing (e.g. local vs. imported foods), catering style, or waste generation.
- **Portion sizes:** The methodology assumes standardised meals; variations in portion size are not reflected.

#### **4.3.5. Relevant FAQs - Food**

**Q.n: “Why don’t you split out beef, chicken, or other types of meat?”**

To reduce burden on schools, meals are grouped into broad categories: omnivore, vegetarian, and vegan. Splitting by ingredient (e.g. beef vs chicken) would require a level of menu detail that most schools cannot provide. Future versions of the calculator may explore this if practical methods become available.

**Q.o: “Do meat-free or plant-based days reduce my footprint in the tool?”**

No. These questions are collected for statistical and engagement purposes only and do not affect a school’s reported carbon footprint. They are used to track sustainability initiatives and trends across the sector.

**Q.p: “Why do my emissions increase if more pupils eat school meals?”**

Packed lunches are excluded from scope. This means that when more pupils eat school-provided meals, reported emissions increase, even if the meals are vegetarian or vegan. This should not be seen as negative; it may reflect positive changes such as healthier or more sustainable food provision. For more information on this topic, refer to section 10.3.

**Q.q: “Why are cold meals excluded?”**

Currently, only hot meals are included in the footprint. Cold meals are excluded to simplify data collection and because reliable emissions factors are not yet available. Future versions of the calculator may include cold meals once appropriate factors and assumptions are developed.

**Q.r: “Does Food include drinks?”**

No. At this stage, drinks are excluded from the footprint calculation. The category title reflects the intended scope, but drinks may be included in future versions as data and emissions factors become available.

**Q.s: *"What if we don't know our meal numbers?"***

Where data on meal counts is missing, the calculator applies benchmarks based on averages for the school type. These benchmarks provide reasonable estimates, but schools are encouraged to provide actual meal numbers wherever possible for improved accuracy.

## 4.4. Purchasing and uniform

Purchasing emissions represent all goods and services procured by schools over the course of a year. These emissions are estimated using a spend-based approach, which applies Environmentally Extended Input-Output (EEIO) factors to financial expenditure across a set of purchasing categories.

Uniform emissions are also estimated but, following the 2025 update, uniform no longer contributes to a school's total footprint figure. Instead, it is reported separately, and schools can choose to toggle this category on or off if they wish to view uniform-related emissions. This change brings methodology in line with the Greenhouse Gas Protocol, which defines school uniforms as out of scope for operational boundaries.

### 4.4.1. Category inclusions - Purchasing and uniform

This category includes:

- **Purchasing:** cleaning supplies, PPE, computer and electronic products, furniture, machinery and equipment, textiles, other manufactured goods, building services, IT services, security services, and other professional services.
- **Uniform:** standard school uniform items and sports kits purchased by pupils or households, collected as a separate category and excluded from the total footprint.

#### 4.4.2. Table 4-4. Methods used - Purchasing and uniform

| Emissions source                             | Chosen method                                                                               | Rationale for chosen method                                                                                                                                                                                   | Alternative methods considered                                                                                                                                  |
|----------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Purchases</b><br>(goods and services)     | <b>Spend-based (EEIO<sup>8</sup>)</b><br><i>£ spent x category specific emission factor</i> | <ul style="list-style-type: none"> <li>• Captures embodied emissions across a wide range of procurement categories</li> <li>• Data is simple for schools to provide</li> </ul>                                | <ul style="list-style-type: none"> <li>• Activity-based</li> <li>• Supplier-specific data</li> </ul>                                                            |
| <b>Uniform</b><br>(standard and sports kits) | <b>Hybrid method</b><br><i>estimated average cost x emission factors (textiles)</i>         | <ul style="list-style-type: none"> <li>• Allows schools to capture uniform-related impacts while recognising high uncertainty</li> <li>• Separated from total footprint to avoid overstating scope</li> </ul> | <ul style="list-style-type: none"> <li>• Detailed lifecycle assessments (LCA) per garment (not feasible at scale)</li> <li>• Supplier-specific data.</li> </ul> |

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<sup>8</sup> EEIO stands for Environmentally Extended Input-Output modelling. It links national economic data on spending in different sectors (e.g. textiles, IT, services) with environmental impact data to estimate the greenhouse gas emissions associated with each pound spent. It is widely used in carbon accounting when activity-based data is not available.

### 4.4.3. Key assumptions - Purchasing and uniform

#### **Spend-based approach:**

- All procurement categories are assessed using UK Government EEIO (environmentally extended input-output) conversion factors.
- Emissions are estimated by multiplying reported spend (£) by the relevant EEIO factor.
- Conversion factors are inflation-adjusted annually to ensure comparability over time.

#### **Category coverage:**

- Procurement categories include cleaning supplies, ICT, furniture, machinery, textiles, manufactured goods, building services, IT and security services, and other professional services.
- The categorisation aligns with available EEIO datasets but may not reflect school procurement classifications exactly.

#### **Uniform assumptions<sup>9</sup>:**

- Average spend figures are based on the Wrong Blazer Report (The Children's Society, 2020) and UK Gov textile conversion factors (UK Gov, DESNZ, 2026), covering raw material extraction, processing, manufacturing, transport, and packaging.
- Nursery & Primary: £243 average spend on uniform, £72 on sports kit.
- Secondary, All-Through, Prep & Middle: £252 average spend on uniform, £85 on sports kit.
- Uniform includes blazers, jumpers, ties, shirts, trousers, skirts, dresses, coats, bags, and school shoes.
- Sports kit includes t-shirts, shorts, jogging bottoms, skirts, sports shoes, and boots.
- Uniform is reported separately as contextual information and excluded from the school's total footprint, in line with GHG Protocol boundaries.

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<sup>9</sup> The uniform methodology is designed to provide an indicative estimate only. It does not imply that schools are directly responsible for uniform emissions, which fall outside the school's operational boundary under the GHG Protocol. To recognise stakeholder interest, uniform emissions are reported separately and excluded from the total footprint. Schools can toggle this category to view the indicative impact of uniform if they wish.

### **Second-hand uniform:**

- New questions collect data on the percentage of second-hand or re-worn uniform.
- Reported reductions are applied proportionally to the total uniform emissions figure.

#### **4.4.4. Limitations - Purchasing and uniform**

### **Spend-based methodology:**

- EEIO factors provide broad averages rather than product-specific data. This means emissions may not reflect actual supply chain differences (e.g. sustainable vs. conventional products).
- Inflation adjustments maintain comparability but may not capture real-world price volatility for specific items.

### **Data accuracy:**

- Schools may not have precise records of category-level spend, leading to approximations.
- Misallocation of spend to the wrong category may reduce accuracy.

### **Uniform:**

- Assumed spend figures may not reflect actual purchasing behaviour at every school.
- The approach does not account for variations in uniform quality, sourcing, or frequency of purchase.
- While second-hand purchasing is now captured, reliable emissions factors for reused textiles are limited, and reductions are therefore estimates.

### **Exclusions:**

- Indirect impacts such as packaging waste, transport from suppliers, or end-of-life disposal of goods are not captured under procurement.
- Uniform remains excluded from the total footprint, which may cause confusion when comparing year-on-year results (see Section 8.2.1).

#### **4.4.5. Relevant FAQs - Purchasing and uniform**

**Q.t:** *Why is uniform excluded from the total footprint?"*

School uniform emissions are outside the school's operational boundary under the Greenhouse Gas Protocol. Uniform is purchased by households, not by the school

itself. To recognise stakeholder interest, the calculator still estimates uniform emissions, but these are reported separately and excluded from the school's total footprint. Schools can toggle this category on or off in their results.

***Q.u: "How are uniform emissions calculated?"***

Uniform emissions are estimated using average spend assumptions (e.g. ~£243 per pupil at Primary, ~£252 at Secondary, plus sports kit costs), multiplied by DEFRA EEIO emission factors for textiles. This approach is based on averages and external sources such as The Wrong Blazer Report (The Children's Society, 2020), so results are indicative rather than precise.

***Q.v: "What about second-hand uniform purchases?"***

The calculator allows schools to record second-hand uniform, but there are currently very few reliable emissions factors available for refurbished or re-used clothing. At present, these data are collected for information only. Future versions may introduce appropriate factors or considerations of avoided emissions<sup>10</sup> for second-hand uniform.

***Q.w: "Why do you use spend-based data for purchases instead of item-level data?"***

Spend-based EEIO modelling links expenditure to average environmental impacts across economic sectors. It is practical for schools to report (all schools track spend), whereas item-level or supplier-specific data would be too complex and inconsistent. EEIO methods are widely used in corporate carbon accounting.

***Q.x: "Do fluctuations in spend affect my results?"***

Yes. Because the calculation is based on spend, factors such as inflation, bulk purchasing, or unusual one-off expenses may affect results year-to-year. This is a limitation of the EEIO method, but over time results still give a good indicator of procurement-related impacts.

***Q.y: Why don't you ask about second-hand purchases in other categories?***

Reliable factors for refurbished goods (e.g. ICT, furniture) are limited. The tool may expand to include these in future versions.

***Q.z: "What if we don't know our exact spend?"***

If spend data is missing, the calculator applies benchmarks based on average spend per pupil for each school type. These benchmarks ensure that schools can still

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<sup>10</sup> Refer to section 10.1 for more information on avoided emissions.

produce a complete footprint, though accuracy is lower than when using actual spend data.

## 5. Emissions factor sources

### 5.1. List of data sources

The calculator uses a range of established emissions factors (EFs) drawn from national and international datasets. These provide the conversion values needed to translate school activity data (e.g. kWh of electricity, litres of fuel, £ of spend) into greenhouse gas emissions (kgCO<sub>2</sub>e).

The table below summarises the **primary data sources used in each calculator category**.

**Table 5-1: Summary of emission factor sources by category**

| Calculator category                                                  | Emission factor source                             | Notes                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Energy</b><br>(fuel, gas, electricity, renewables <sup>11</sup> ) | UK Government GHG Conversion Factors (DESNZ, 2026) | <ul style="list-style-type: none"><li>• Updated annually</li><li>• Includes fuel combustion by fuel type and grid-purchased electricity (market based and location-based)</li><li>• Purchased electricity is reported using a hybrid Scope 2 approach, with a market-based factor of zero applied where a certified renewable tariff is confirmed and the grid average factor applied in all other cases.</li></ul> |
| <b>Waste</b>                                                         | UK Government GHG Conversion Factors (DESNZ, 2026) | <ul style="list-style-type: none"><li>• Updated annually</li><li>• Includes waste-type and waste treatment method<sup>12</sup> (e.g., landfill, recycling, incineration, composting,</li></ul>                                                                                                                                                                                                                      |

<sup>11</sup> Emissions from on-site renewable generation (e.g. solar PV) are reported separately as contextual information. In line with the GHG Protocol, the calculator does not account for avoided emissions from grid displacement. These benefits are attributed to the wider electricity system and end users of the displaced grid power, not directly to the school generating it.

<sup>12</sup> Emissions factors for waste treatment reflect the direct impacts of collection, transport, and processing (e.g. landfill, recycling, incineration, composting, anaerobic digestion). In line with the GHG Protocol, the calculator does not include avoided emissions from recycling or energy recovery. These benefits are attributed to the next user of the recovered materials or energy, not the school producing the waste.

|                                                         |                                                                    |                                                                                                                                                              |
|---------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                         |                                                                    | anaerobic digestion) and water supply & treatment                                                                                                            |
| <b>Water</b>                                            | UK Government GHG Conversion Factors (DESNZ, 2026)                 | <ul style="list-style-type: none"> <li>• Updated annually</li> <li>• Includes water supply &amp; treatment</li> </ul>                                        |
| <b>Transport</b><br>(school vehicles, commuting, trips) | UK Government GHG Conversion Factors (DESNZ, 2026)                 | <ul style="list-style-type: none"> <li>• Updated annually</li> <li>• Factors by vehicle type and passenger km for road, rail, air, and sea.</li> </ul>       |
| <b>Food</b>                                             | Proveg UK dataset (school meal factors)                            | <ul style="list-style-type: none"> <li>• Not updated annually</li> <li>• Provides average emissions per meal type (omnivore, vegetarian, vegan).</li> </ul>  |
| <b>Procurement</b><br>(purchases)                       | UK EEIO Conversion Factors (2018-2026, by SIC Code)                | <ul style="list-style-type: none"> <li>• Spend-based</li> <li>• Inflation-adjusted to 2026 prices</li> <li>• Covers goods and services categories</li> </ul> |
| <b>Uniform</b>                                          | DEFRA EEIO textile factors + <i>The Wrong Blazer Report</i> (2020) | <ul style="list-style-type: none"> <li>• Based on assumed average spend per pupil</li> <li>• Reported separately from totals.</li> </ul>                     |
| <b>Supplementary sources</b> (where DEFRA gaps exist)   | IEA, Ecoinvent, EXIOBASE                                           | <ul style="list-style-type: none"> <li>• Used selectively where national factors are unavailable.</li> </ul>                                                 |

## 5.2. Update process and frequency

The *Count Your Carbon* calculator relies on published emissions factors to ensure results remain credible and up to date. These factors are reviewed and updated annually, in line with the release of new datasets.

- **UK government GHG conversion factors (DESNZ):** Updated every year, historically between June - August. These are applied to energy, fuel, transport, waste, and water categories. The calculator is refreshed to use the latest version at the start of each academic year.
- **ProVeg school meals dataset:** Provides emissions factors for omnivore, vegetarian, and vegan meals. This dataset is currently static but will be reviewed periodically. If improved meal-based datasets become available, they will be adopted.

- **UK EEIO conversion factors:** Used for spend-based purchasing categories. These are updated less frequently than activity-based factors but are adjusted annually for inflation to ensure comparability over time.
- **Supplementary sources (IEA, EXIOBASE, Ecoinvent):** Where *UK Gov GHG Conversion Factors* does not provide a relevant factor, the most recent version of these datasets is used. These are reviewed at the same time as the annual update.

In practice, this means that each September (aligned with the school year), the calculator is refreshed with the most up-to-date emissions factors available. This ensures schools always use the latest science and data available.

### 5.3. Quality assurance

Before new emissions factors are published in the tool, they undergo a structured quality assurance process:

1. **Source verification** – Values, units, and scope are cross-checked against the published datasets.
2. **Consistency checks** – Year-on-year changes are reviewed, with explanatory notes added where shifts are significant.
3. **Model integration** – Sample data is tested to confirm correct unit conversions and multipliers in the calculator’s underlying model.
4. **Implementation testing** – Once loaded into the online tool, the development team<sup>13</sup> carries out a dedicated testing period to confirm factors are correctly applied across all categories. Details for the development team can be found in Section 9.1 (Development Team and Partners).
5. **Peer review** – Final factors and assumptions are reviewed internally by PNZ Advisory before release. Material changes are highlighted in the methodology report and communicated to the client.

This process ensures that all emissions factors used in *Count Your Carbon* are robust, transparent, and traceable.

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<sup>13</sup> Details for the development team can be found in section 9.1 - Development team and partners.

## 6. Benchmark methodology

Benchmarks are an essential feature of the calculator, as they provide a fallback where primary data cannot be supplied. The methodology for generating benchmarks is robust and transparent, ensuring they reflect realistic conditions across the UK school sector. For details of the emissions factors underpinning benchmarks, see Section 5.

### 6.1. Key Changes to methodology for 2026/27 reporting year

The 2026 cycle differs from 2025 in several material respects. The changes are improvements made possible by a larger and more mature dataset; they are not corrections of the 2025 approach, which was appropriate for the data available at the time.

**Table 6-1. Summary of changes between 2025 and 2026**

| Area                | 2025 approach                                       | 2026 approach                                                                                                                                                                       |
|---------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Outlier treatment   | Values outside expected ranges flagged and reviewed | Winsorisation at the 5th and 95th percentiles, applied per benchmark group after threshold and manual review                                                                        |
| Floors and ceilings | Set against average absolute activity data          | Set on intensity ratios (e.g. per pupil, per unit), so school growth or contraction is normalised                                                                                   |
| Averaging basis     | Pooled across the dataset                           | Per report. Pupil numbers, staff numbers and opening days are taken from the report itself, so a school reporting in more than one year contributes a separate data point each year |
| Duplicate handling  | Latest complete report per school only              | Most complete report per school per academic year; reports in different years are retained as separate data points                                                                  |
| Data window         | Single reporting period                             | 2023 to June 2026 combined, giving a larger pool of primary data points                                                                                                             |
| Emission factors    | 2025 DEFRA conversion factors                       | 2026 DESNZ / DEFRA conversion factors                                                                                                                                               |
| Fuel                | All reported fuel types                             | Natural gas only; secondary and supplementary fuels excluded from the                                                                                                               |

| Area         | 2025 approach                                                                                              | 2026 approach                                                                                                           |
|--------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
|              |                                                                                                            | benchmark (90% of schools consume natural gas)                                                                          |
| School trips | Average trip activity, the number of trips, distance and people carried, by school type and transport mode | Emissions per pupil, applied as pupil count multiplied by the benchmark. UK and international still reported separately |

Because the statistical treatment has changed, the 2026 benchmark figures are not directly comparable with those published in 2025. Movement between the two years reflects the change in method as much as any change in school operations.

## 6.2. Data collection and timing

Benchmarking begins with a raw data export from the Count Your Carbon tool, covering all user-submitted reports from schools across the UK. The export is taken annually, timed to the release of the DESNZ / DEFRA conversion factors in the summer, so that refreshed benchmarks are in place before the tool is reopened for the September academic year.

- **Window:** The 2026 export covers November 2023 to June 2026. Reports from 2023-24 and 2024-25 were joined to the 2025-26 data to widen the pool of primary data points. The 2025-26 export alone contained 1,998 reports.
- **Structure:** Three sheets, Schools (registration data: URN, location, pupil and staff numbers, trust, local authority), Reports (calculator output by emissions category) and Answers (the underlying question responses).
- **Audit position:** The raw export is retained unaltered, and all cleansing is applied to a separate working copy.

## 6.3. Data cleansing and validation

Cleansing runs in four sequential stages, each recorded in a change log capturing the date, the category and records affected, the action taken, the rule applied and the reason for it, with every exclusion logged separately. Where a single value cannot be reconciled with the setting's size or circumstances, that value alone is excluded from its category average and the rest of the report is retained, so genuine data elsewhere in the same report still contributes.

### 6.3.1. Volumes

**Table 6-2. Reports at each stage of cleansing**

| Stage                                  | Reports | Note                                                          |
|----------------------------------------|---------|---------------------------------------------------------------|
| Raw export, November 2023 to June 2026 | 4,358   | Before any treatment                                          |
| After SEND and PRU separated out       | 4,076   | Specialist settings benchmarked separately, see Section 6.5.2 |
| Removed as duplicates or test entries  | 760     | 744 duplicates plus 16 test or dummy entries                  |
| Retained for benchmarking              | 3,316   | Representing 2,976 individual schools; multi-year reporting   |

The population behind each benchmark varies by category, since benchmark-derived entries are set aside for the category they affect rather than for the whole report. The number of settings behind each published figure is recorded alongside it.

### 6.3.2. Stage one - duplicate removal

The intent is that each school holds one complete report per reporting period. Where a school submitted more than once within the same academic year, the most complete report was retained. Reports submitted in different academic years are not duplicates and were all kept.

- Resubmissions were grouped by proximity, close (30 days or fewer apart), mid-gap (31 to 90 days) and wide-gap (over 90 days), and resolved category by category rather than by a blanket rule.
- Where a school had genuinely improved a report, for example replacing a benchmarked gas figure with primary data, the report holding the primary data was kept.
- A materiality assessment was run alongside the cleanse to confirm that removal was not discarding genuine data or moving the benchmark materially.

### 6.3.3. Stage two - floor and ceiling thresholds

The current version of the calculator applies no data validation, so a school can enter any figure and still receive a report. Monthly consumption entered as annual, wrong

units and mistyped values are all common. The thresholds are, in effect, validation applied retrospectively.

- Thresholds were set per category, fuel, electricity, water, school vehicles, school trips, staff and student commuting, food, purchasing and uniform, against published UK figures for typical consumption per person or per unit.
- All thresholds are expressed as intensity ratios rather than absolute figures. For school vehicles this is average mileage per vehicle, which remains an intensity metric.
- Hard limits remove the entry. Softer limits flag it for manual review against headcount and school size, with a decision note recorded, since a school with multiple buildings or a large site can legitimately sit above or below a typical range.

The full threshold table is set out in Appendix D and a worked example of a manually reviewed entry in Appendix E.

#### **6.3.4. Stage three - removal of benchmark-derived entries**

Any entry where the school used a calculator benchmark rather than its own data was removed at category level, so that the 2026 benchmarks are built only on primary data. Benchmark-derived values are marked as not applicable rather than zero, so they are excluded from averaging rather than dragging the mean down.

This produces a useful statistic in its own right, reported in Section 6.3.6 (Primary data against benchmark use).

#### **6.3.5. Stage four - Winsorisation**

Once thresholds and manual review were complete, Winsorisation was applied. This is a recognised statistical treatment for outliers in which values below a chosen lower percentile and above a chosen upper percentile are set aside. Here the 5th and 95th percentiles are used as parameters rather than as replacement values: entries outside the range are excluded from the benchmark, so the resulting figure reflects the day-to-day operations of a typical school of that type.

- Percentiles are calculated within each benchmark group, not across the dataset as a whole.
- Retention is also expressed as a percentage of the reports entering the process for each group, which shows whether one group provides usable data more reliably than another.

### 6.3.6. Primary data against benchmark use

The cleansed dataset is analysed to establish the proportion of primary data against benchmark use in each section of the calculator. This identifies where reliance on defaults is heaviest and where data quality most needs improvement. Much of the iterative development of the calculator, including additional guidance, supporting spreadsheets and simplified questions, has been aimed at moving schools away from relying on benchmarks.

The analysis looks at two things: how that reliance is reported, and where it would be expected across the categories:

- **Basis:** Reported by academic year as a percentage rather than a count, so that growth in the number of reports does not distort the trend.
- **Expectation:** Waste is expected to show the heaviest benchmark reliance, with vehicles and water also high.

### 6.3.7. Sectional benchmarking

The dataset is segmented by calculator category so that each is benchmarked independently. Categories are fuel, electricity, waste, water, school vehicles, school trips, staff and student commuting, food and purchasing.

The count of primary data entries behind each benchmark value is tracked, so the robustness of the sample sitting behind each published figure is visible.

### 6.3.8. Exclusions from the 2026 published benchmarks

- **Non-natural gas fuels:** Excluded from the benchmark. Natural gas accounts for around 90% of schools reporting fuel use, and it is reasonable to assume that a school which does not know its fuel type is likely consuming gas. Secondary and supplementary fuels such as wood logs and pellets are in many cases supplementary rather than primary heating, and including them skewed the statistical treatment. All fuels are converted to kWh, so averages for alternative fuels can still be reported in the statistics.

## 6.4. School trips benchmark

Trips changed more than any other category this cycle. Settings still input transport type, distance and passengers, however the level of detail requested has changed: from Version 1.3 (2026/27), schools enter total distance and average passengers per transport type, rather than logging trips individually or combining them at their

own discretion. UK and international trips were reported separately in 2024-25 and continue to be.

- **What 2023-26 measured:** Average trip activity, the number of trips a setting made, the distance of each and the number of people on the trip, broken down by school type and mode of transport. The calculator rebuilt a setting's emissions from those averages.
- **What 2026-27 measures:** Emissions per pupil, applied as pupil count multiplied by the benchmark, published separately for UK and international travel. No combined benchmark is issued; the calculator applies the two separately.
- **Why the unit changed:** Between the 2025-26 and 2026-27 emissions versions the trips question changed from average distance per trip to total pooled distance across each trip type. Trip-level activity therefore sits on two different bases within the dataset and cannot support an activity-based benchmark. The emissions output of each report is calculated consistently across both versions and is used instead.
- **Why the emissions split is new:** The calculator previously held a single combined trips emissions total per setting, so a split of emissions between UK and international travel was not derivable even though the questions were separate. The 2025-26 emissions-version export separates them for the first time.
- **Trip count:** A trip count is still collected. It is no longer used where the benchmark applies, because a per-pupil benchmark does not require one. This is a deliberate consequence of the change in unit, not a missing field.

#### 6.4.1. Two bases are published

- **"All Schools - Other":** A trimmed mean across every included setting, with settings reporting no trips counted as zero. This was used to set the benchmark.
- **Trip takers only:** The same trimmed mean across only those settings that actually travelled. This was used within the statistics report for a more granular view of trips.

Both are needed. Where most settings declare no trips, the trim removes the entire non-zero tail and the all-schools figure collapses towards zero, at which point it stops being informative. Nursery and primary international travel is the clearest case. Neither figure is wrong; they answer different questions. A participation rate is

published alongside every figure, so expected group emissions can also be read as the trip-takers figure multiplied by the participation rate.

### 6.4.2. Confidence ratings

Every trips figure carries a confidence rating based on the number of settings that actually travelled: acceptable at twenty or more, low between five and nineteen, very low below five. Below twenty takers the 5% trim removes nothing, so the figure is in effect an untrimmed mean set by one or two settings. This information will be published in the latest statistics report.

### 6.4.3. Documented departures from the standard basis

- **Primary international:** Published on the trip-takers basis rather than the all-schools basis. Only a small share of primary settings travel internationally, and the trim removes that entire group, returning zero. A published zero would direct the calculator to estimate nil international emissions for every primary setting. This is the only departure from the standard basis in the set.
- **PRU international:** Not derivable. No pupil referral unit in the dataset recorded an international trip, so the figure is absent rather than zero.
- **Combined figures:** A combined figure is calculated for comparison against the 2024-25 set only, and is not part of the published benchmarks. It is derived on a true combined basis, with each setting's UK and international emissions summed before trimming, so adding the two published benchmarks together does not reproduce it.

### 6.4.4. Movement against the 2025-26 figure

For the cohort of all phases except nursery and primary, the combined trips figure has risen from 0.090 tCO<sub>2</sub>e per pupil in the 2025 statistics report to 0.131 tCO<sub>2</sub>e per pupil for 2025-26, an increase of 46%. The increase is a consequence of measurement, not of settings travelling further, and no conclusion about year-on-year travel behaviour should be drawn from it.

- **Principal driver:** International travel accounts for 87% of the combined figure for this cohort. The UK-only component is 16.5 kgCO<sub>2</sub>e per pupil, which sits below the 90 kgCO<sub>2</sub>e per pupil published in 2025-26. A setting that travels only within the UK is therefore not held to a tougher standard than before.
- **Concentration:** Of the 232 settings in this cohort, the highest five account for 23% of international emissions per pupil and the highest twenty for

57%. A single long-haul flight carries more carbon than a year of coach travel.

- **Benchmark-derived entries:** Reports where the setting did not supply its own trip data no longer feed the calculation. Leaving them in was circular, as the benchmark was partly derived from itself.

**Table 6-3 Sensitivity of the non-nursery and primary cohort figure to the averaging basis**

| Averaging basis             | kgCO <sub>2</sub> e per pupil | tCO <sub>2</sub> e per pupil | Note                                                                       |
|-----------------------------|-------------------------------|------------------------------|----------------------------------------------------------------------------|
| Untrimmed mean              | 190.6                         | 0.191                        | Distorted by a small number of long-haul settings                          |
| Trimmed mean, 5% each tail  | 131.0                         | 0.131                        | The published 2025-26 benchmark                                            |
| Trimmed mean, 10% each tail | 99.5                          | 0.099                        | A more aggressive trim, close to the 2024-25 figure                        |
| Median                      | 45.6                          | 0.046                        | The typical setting, but understates the sector total by ignoring the tail |

#### 6.4.5. Population and its limits

- Coverage: The trips benchmarks rest on 1,263 reports for UK travel and 1,258 for international travel, drawn from the 2,508-report benchmark population, because the emissions split exists only for the 2025-26 reporting period. This is a like-for-like change of method but not a like-for-like population, and the figures will firm up as more reports come through on the new basis.
- Thin samples: International figures for further education, middle schools, preparatory schools and the Other type each rest on fewer than twenty settings that travelled, and are rated accordingly. The benchmark group aggregate should be preferred for these types.

## **6.5. School type classification and benchmark groupings**

School types follow the classification held in the calculator, which aligns with the Department for Education's Get Information About Schools (GIAS) records: nursery, primary, middle, secondary, all-through, preparatory, further education, and Other. Each type is assigned to one of four benchmark categories, three mainstream and one for specialist settings, as set out below.

### 6.5.1. Benchmark groupings

**Table 6-4. Benchmark categories as published in the delivered benchmark set**

| Benchmark category          | School types within it                    | Note                                                           |
|-----------------------------|-------------------------------------------|----------------------------------------------------------------|
| Nursery & Primary           | Nursery, primary                          | Both types carry the same value                                |
| Secondary, All-through & FE | Secondary, all-through, further education | All three types carry the same value                           |
| Other                       | Preparatory school, middle school, Other  | Despite the label, this category covers these three types only |
| SEND & PRU                  | Settings flagged as SEND or PRU           | Both carry the same value, except school trips                 |

The category names above are those used in the benchmark set and cannot be changed, as the calculator requires the same structure it used in 2025-26.

The categories carry forward unchanged from 2025-26. Benchmarks are calculated at individual school type level and aggregated to the category, so that a figure remains available where an individual type is too thinly represented to stand on its own.

Within each category, every school type carries the same value; the exception is school trips, where a value is published for each school type individually. This means there is no separate nursery benchmark outside trips, and nurseries take the nursery and primary figure, 85% of which is drawn from primary schools. Grouping was originally necessary because of small sample sizes, and separating nursery from primary is a candidate improvement for the next version of the tool.

### 6.5.2. SEND and PRU

Special Educational Needs and Disabilities (SEND) schools and pupil referral units (PRUs) are separated out at the first stage of cleansing, before any mainstream benchmark is calculated, and carry their own benchmark category. Their staffing ratios, building use, pupil numbers and transport patterns differ materially from mainstream settings, and pooling them into a mainstream average would inflate it.

The scale of the difference is the justification and is visible in the published set displayed in further detail in Appendix F.

Across energy, water and waste the specialist figure sits between roughly twice and three times the mainstream equivalent. A single pooled average would therefore understate specialist settings and overstate mainstream ones.

- **How they are identified:** Identified by the SEND and PRU flags carried in the export, not by the school type reported.
- **One category, one value:** SEND and PRU share a single category and a single value in every category except school trips, where a separate value is published for each. The shared value reflects the small number of pupil referral units reporting; splitting them elsewhere would rest on too thin a sample.
- **Where the split applies:** Fuel, electricity, water supply, water treatment, waste and school trips. Water spend, school vehicles, staff and student commuting, food and purchasing carry a single figure with no split by school type at all, so specialist settings take the same value as every other setting for those categories.
- **Basis of calculation:** These settings are removed from the mainstream population before cleansing, so their benchmarks are calculated from their own records. For school trips this meant building the figures directly from the source export using its own pupil counts, as the reports sit outside the cleansed mainstream set. The specialist figures are internally consistent but are not a like-for-like comparison against the mainstream rows.

Confidence in these benchmarks is lower than for the mainstream categories. Fewer specialist settings have reported to date, and in some categories the population is small enough that a single setting moves the figure materially. This will improve as more specialist settings report.

### 6.5.3. Benchmark emission factors

The 2026 benchmarks use the 2026 UK Government (DESNZ / DEFRA) greenhouse gas conversion factors, applied in line with the GHG Protocol and ISO 14064. All non-monetary kgCO<sub>2</sub>e values in the calculator model have been cross-referenced against the published 2026 factor set and reconcile. See Section 5 for the full list of emission factor sources.

### 6.5.4. Additional metrics

Supporting averages are calculated for each benchmark group to normalise emissions data and improve comparability: number of pupils, number of staff, teaching days per year and teaching weeks per year.

Under the per report approach these are taken from each report rather than from a single school-level record, so a school that grows or contracts between years is reflected accurately.

#### **6.5.5. Benchmark integration in the calculator**

Benchmarks are embedded in the Count Your Carbon calculator so that schools unable to supply primary data can still complete a report. Schools are encouraged towards primary data wherever possible, and every instance of benchmark use is tracked so that year-on-year reliance can be observed.

- The September 2025 release removed several benchmark options to reduce dependence on them, starting with yes or no questions where the benchmark could be avoided. As schools gain experience with the tool the number of benchmarks available may be reduced further, while the underlying data continues to be collected for reporting and statistical analysis.
- Benchmark use data helps establish whether low completion in a category stems from the calculation method or from the school's own data collection.

#### **6.5.6. Annual updates and versioning**

Benchmarks are refreshed annually, timed to the release of the government conversion factors, and integrated into the current version of the calculator. Schools reporting historic data but selecting a benchmark receive the latest available benchmark rather than one from the reporting year.

Because the statistical approach changed this cycle, the 2026-27 figures represent a new baseline. Future cycles should be comparable with 2026-27 provided the method holds.

#### **6.5.7. Known limitations of the benchmarks**

- The school trips benchmark is derived from reported emissions rather than trip activity data, and rests on a smaller population than other categories because the UK and international emissions split exists only for the most recent emissions version. International figures for the smaller school types rest on very few settings that travelled and are rated accordingly.
- Confidence in the SEND and PRU benchmarks is lower than for mainstream groups because of smaller sample sizes, and they are

calculated on their own basis rather than as a like-for-like comparison against mainstream figures.

## 7. Data handling

### 7.1. Treatment of missing data

In line with the principle of transparency<sup>14</sup>, the *Count Your Carbon* calculator has been designed to ensure that schools can complete their carbon footprint assessment even where some activity data is unavailable. Where a school cannot provide data for a required question, the calculator applies a **benchmark value** in place of missing information.

These benchmarks are derived from aggregated and cleansed datasets of school submissions across the UK (see Section 6), incomplete or poor-quality reports are excluded from this process to maintain integrity. The use of benchmark data is systematically tracked within the tool, allowing both the development team and end users to understand how much of a school's footprint is based on school-specific data versus sector averages.

This approach provides schools with immediate feedback on the quality of their data and encourages continuous improvement in future assessments. For further detail on how benchmarks affect year-on-year comparisons, see Section 8.2.5.

### 7.2. Data storage and processing

#### 7.2.1. Personal data

**Keep Britain Tidy** is committed to protecting the privacy<sup>15</sup> and security of your personal information. Our privacy notice (Keep Britain Tidy, 2025) describes how we collect and use personal information about you, during and after your working relationship with us, in accordance with the UK General Data Protection Regulation (UK Government, 2016).

*Count Your Carbon* captures the following pieces of personal data:

- Name
- Email address
- Phone number (optional).

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<sup>14</sup> Refer to section 3 for more information on the methodology principles.

<sup>15</sup> To read more about how personal data is handled, view the Keep Britain Tidy Privacy Policy: <https://www.keepbritaintidy.org/privacy-policy> - (Keep Britain Tidy, 2025)

This information is used only to update schools on the tool, their results, and related campaigns.

### 7.2.2. Data sharing

To help us advocate for change at a regional and national level, **Keep Britain Tidy**, the data controller, may share the following information provided in the *Count Your Carbon* tool with local and national government:

- Details about your setting including school name, address, and type of setting
- Number of pupils
- The response to each question about carbon usage
- Your setting's carbon footprint
- No personal data will be shared

If you are an Academy setting, the above may be shared with your trust as well as local and national government.

### 7.2.3. Data storage

All data is managed within the *Count Your Carbon* system by **Carbon Creative**<sup>16</sup>. Storage is on Amazon AWS cloud services (Elastic Compute EC2 and Relational Database Service RDS). All servers are located in the EU-WEST Amazon AWS region. No data is transferred outside of the UK or EU.

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<sup>16</sup> For more information on the development team, please refer to section 9.1

## 8. Comparability over time

### 8.1. Guidance for year-on-year comparison

The *Count Your Carbon* calculator is updated annually to reflect improvements in data quality, emissions factors, and methodology. While these updates strengthen the accuracy and robustness of results, they also mean that direct year-on-year comparisons can sometimes be challenging.

Each year, certain questions may be amended, simplified, or removed based on stakeholder feedback<sup>17</sup> and developments in carbon accounting best practice. Even minor changes in wording or calculation logic can result in small changes to a school's, previously reported, carbon footprint.

Emission factors are also updated annually, and the factors themselves change from year to year independently of any change in a school's activity. A school that consumed exactly the same amount of electricity, fuel, and water in two consecutive years may therefore still see a different reported figure. Where the movement in factors is material, this is noted in Section 8.3.1.

**Schools should therefore use results primarily to track overall trends and areas of high impact, rather than expecting identical comparability across different versions of the calculator.**

It is important to recognise that **all carbon accounting is inherently an estimate**. Emissions can **never be measured with 100% accuracy**, as they rely on data availability, assumptions, and emissions factors that change over time.

The aim of *Count Your Carbon* is to **provide the most accurate estimate possible with the information schools can realistically provide**.

This sometimes means results may change between reporting years as methodology is refined and accounting practices are updated.

#### 8.1.1. Ensuring comparability

To support fairer comparison across reporting years:

All historic reports generated in *Count Your Carbon* (CYC) have been retrospectively updated (as of September 2025) to remove uniform from the total footprint and

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<sup>17</sup> More information on how stakeholder feedback is considered can be found in section 9.3.

present it separately. This means that schools using the latest version of CYC will see consistent totals across both past and future reports.

Schools should therefore always refer to the latest version of their report when comparing year-on-year performance. Older reports (downloaded prior to September 2025) may show totals that include uniform and should not be used for direct comparison.

When communicating results, schools are encouraged to clarify whether figures “include uniform” or “exclude uniform”, particularly if they are referencing older materials. See also Section 3.5.2 on operational boundaries and Section 4.4 for uniform methodology.

### Key Message for Schools

The annual updates are designed to improve accuracy and alignment with best practice. While this can occasionally lead to differences in results, the Count Your Carbon team is committed to providing transparent explanations of changes. Schools should focus on the relative size of different emissions sources and the direction of change over time, rather than treating the footprint as a fixed and unchanging number.

## 8.2. Key changes affecting comparisons

### 8.2.1. Treatment of uniform emissions

A specific area of change in *Version 1.2*<sup>18</sup> related to how school uniforms are treated within the methodology:

- In *Version 1.1* (2024/25), uniform emissions were included in schools total carbon footprint. This approach was originally adopted to highlight the additional environmental impact of clothing purchased specifically for school use.
- Following expert review, stakeholder feedback, and global carbon accounting guidelines<sup>19</sup>, uniform has now been recognised as **outside the operational boundary<sup>20</sup> of the school.**

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<sup>18</sup> *Version 1.2* was launched in September 2025 for the academic year 2025/26.

<sup>19</sup> See *Section 3.4* for more information on accounting standards used in this methodology.

<sup>20</sup> Refer to *Section 3.5* for further information around operational boundaries.

- Emissions from uniform purchasing technically sit with the **individual or household**, not the school. However, because some schools require specific uniform to be worn, the calculator continues to account for these emissions, but they are now reported separately from the school's total footprint.
- From *Version 1.2* (2025/26) onwards, uniform emissions will no longer be included in a school's total footprint. Instead, they will be reported separately as contextual information to support transparency.

### Key Message for Schools

Uniform emissions are still calculated but are reported separately from the school's footprint. Always check whether figures "include" or "exclude" uniform before making comparisons.

### 8.2.2. Addition of battery/hybrid electric vehicles

- Earlier versions of the calculator did not allow schools to report use of battery electric or hybrid vehicles.
- From *Version 1.2* (2025/26) onwards, these vehicle types can be selected, improving accuracy in transport-related emissions.
- This change will generally result in a **decrease in reported totals** for schools that had previously recorded these vehicles as petrol or diesel vehicles, since electric and hybrid vehicle have lower associated emissions.
- For schools that had previously excluded battery or hybrid vehicles altogether (due to the lack of an option), totals may **increase slightly**, as these journeys are now properly accounted for rather than omitted.

### 8.2.3. Staff and student commuting data

- **Prior to December 2024**, the calculator asked:  
*"In the last 12 months, what was the **furthest distance**, in miles, a student might travel to get to school?"*
- This was changed to:  
*"In the last 12 months, what was the **average distance**, in miles, a student might travel to get to school?"*
- The change impacted both student and staff commuting emissions, as the staff distance was previously estimated as 2x student distance.

- In *Version 1.2* (2025/26), the calculator now includes a specific question for staff commuting distance. This provides a more accurate estimate, as staff travel patterns often differ substantially depending on the school type, age group, or location.

#### 8.2.4. Removal of composting questions

- In earlier versions of the calculator, schools were asked whether they composted food or garden waste on-site, and to estimate the proportion of waste managed in this way. However, these questions have now been removed in Version 1.2 (2025/26).
- This decision was taken for two main reasons:
  - **Confusion for users** – Schools were uncertain how to record composting activity, particularly where food waste was collected by a contractor for industrial composting or anaerobic digestion. Some schools interpreted “on-site composting” as meaning zero bins collected, while others reported both bins and 100% composting. This led to inconsistent and unreliable data.
  - **Negligible impact on results** – The emissions associated with on-site composting are very small compared to other waste treatment routes. Furthermore, UK Government published emissions factors apply to industrial-scale composting, not small-scale school compost heaps, meaning that applying these factors would not give a representative result.

For these reasons, composting has been removed from the question set until a more robust and user-friendly approach can be implemented. Schools are still encouraged to compost as part of good environmental practice, but this is no longer included in the carbon footprint calculation.

#### 8.2.5. Revised electricity tariff question

- Prior to *Version 1.3*, the calculator asked: *"Was the electricity from your energy supplier purchased on a renewable or 'green' tariff?"*
- From *Version 1.3* (2026/27) this has been changed to: *"Does your school purchase 100% of its electricity from a certified renewable or 'green' tariff backed by a REGO certificate?"* Responses remain 'Yes' or 'No'.
- The calculation method is unchanged. A 'Yes' response applies the market-based method and reports purchased electricity emissions as zero. A 'No'

response applies the location-based method and the UK Government grid average factor.

- What has changed is the clarity of the question and the guidance provided alongside it. Schools are now told directly that their answer determines which Scope 2 method is used, that 'Yes' requires either REGO-backed supply or 100% on-site renewable generation, and that 'No' may be selected deliberately where a grid average figure is preferred.
- Some settings that previously answered 'Yes' will now answer 'No', because the earlier wording was sometimes answered on the basis of an uncertified supplier claim. Those settings will see an increase in reported Scope 2 emissions relative to previous years.
- Any such increase reflects a more accurate application of the **GHG Protocol Scope 2 Guidance** (WRI and WBCSD, 2015) rather than a change in the school's actual electricity procurement, and should not be read as a deterioration in performance. Schools that can confirm REGO-backed supply are unaffected.

**Your answer to the electricity tariff question decides how your electricity emissions are calculated**, so it is worth checking before you answer.

Select **'Yes'** only if your school purchases 100% renewable electricity backed by a REGO certificate, or generates all of its electricity on site from renewable sources.

If your supplier cannot confirm REGO certificates, select **'No'**.

*If you answered 'Yes' in a previous year without certified supply, your reported electricity emissions will rise this year, and it is worth noting the reason alongside your results.*

### 8.2.6. Restructuring of school trips reporting

- In earlier versions of the calculator, schools reported school trips individually, entering the distance, mode of transport, and number of passengers for each trip undertaken during the reporting year.
- Schools have always been advised that recurring trips, or a high volume of trips, could be combined into a single entry. A review of submissions across recent assessment cycles found that many schools were already doing this in practice. The question set has therefore been restructured from Version 1.3 (2026/27) so that combining trips is now the required format: schools

enter total distance and average passengers for each transport mode across the year, rather than combining at their own discretion.

- The underlying calculation method is unchanged. Distance is still multiplied by the number of passengers and the relevant mode-specific emission factor, so no change to reported emissions arises from the restructuring itself.
- Questions on the number of trips undertaken remain in the question flow but no longer feed into the emissions calculation. They are retained to support sector-level statistics and engagement, in the same way as the meat-free and plant-based day questions in the Food category.
- Schools may nonetheless see movement in reported trip emissions where the revised structure captures activity that was previously under-reported, particularly settings running a large number of trips. Trip data cannot be carried forward directly from earlier versions.
- Trips made using school-owned vehicles continue to be reported under School Vehicles rather than under School Trips, to avoid double counting.

**Grouping trips by mode of transport is quicker than entering each trip line by line, and makes it less likely that a trip is missed or counted twice.**

If your trip emissions have materially changed compared with last year, it is possible that the new structure has captured activity that was previously left out, rather than because your school has travelled more.

### **8.2.7. One report per reporting year**

- In earlier versions, a school could generate more than one carbon footprint report covering the same period, which made a school's reporting history difficult to interpret and introduced duplicate records into the dataset used for benchmarking.
- From *Version 1.3* (2026/27), schools hold a single carbon footprint report for the year. The report can be revisited and edited at any point, for example where better data becomes available or an error is identified, and the results update accordingly.
- Where a school has completed multiple reports in a previous year, these will remain on the account, however we recommend removing all reports but the one to be used for comparison going forward.

- Because an edited report replaces the previously reported total for that year, a figure taken from an earlier download may no longer match the report held in the dashboard. Schools should always refer to the current version of a report when quoting or comparing results.

**You now hold one report per reporting year, and you can go back and improve it whenever better data comes to hand.**

If you have already shared a figure externally and then edit that year's report, remember that the figure in the dashboard is the current one, and be clear which version you are quoting.

### 8.2.8. Rebuilt benchmark datasets

- Benchmarks are applied where a school cannot provide primary data for a question. In earlier versions, benchmark values were recalculated each year using the most recent year of school submissions.
- From *Version 1.3* (2026/27), benchmarks have been rebuilt on 3,316 reports from 2,976 settings submitted between 2023 and June 2026. This is the largest pool of primary data the programme has drawn on, and its size has allowed a fuller statistical treatment than was possible in previous cycles.
- Three aspects of the method have changed:
  - **Averaging** is now performed per report rather than pooled across the dataset, so a setting reporting in more than one year contributes a data point for each year.
  - **Plausibility limits** are set on intensity ratios rather than absolute activity, so a setting that has grown or contracted is treated consistently.
  - **Outliers** are handled by Winsorisation at the 5th and 95th percentiles within each benchmark group. The methodology is set out in full in Section 6.3.
- Because the statistical treatment has changed, the 2026 benchmark figures sit on a different basis from the 2025 set and are not directly comparable with them. Movement between the two reflects the change in method as much as any change in school operations.
- Three categories depart from the previous treatment. Most significantly, the school trips benchmark has moved from average trip activity to emissions

per pupil, published separately for UK and international travel. Section 6.2.6 sets out the change and its consequences.

- Schools that relied on benchmarks in a previous assessment will therefore see movement in those categories, even where their own activity and data have not changed. Schools that provided primary data for all questions are unaffected.

**Benchmarks are estimates used where you could not provide your own data.**

They have been rebuilt this year on a larger dataset and a revised statistical method, so they are more reliable, but they have also moved.

**If a category you left to the benchmark has changed, that reflects the improved dataset rather than anything your school has done.**

Providing your own figures wherever possible remains the best way to get an accurate result and a comparable trend.

### 8.3. Adjustments to methods, factors, and question sets

Alongside the major changes outlined above, *Version 1.3* (2026/27) introduces several smaller refinements that improve accuracy, usability, and future readiness of the calculator. These adjustments do not fundamentally alter the scope of reporting but are important for maintaining consistency and reliability.

#### 8.3.1. Emission factor updates

All activity-based categories (energy, transport, waste, and water) have been refreshed with the 2026 UK Government GHG Conversion Factors. Spend-based categories have been updated with the latest EEIO factors, inflation-adjusted to 2026 values, ensuring that results remain comparable over time.

#### 8.3.2. Refinements to benchmarking

Benchmarks are refreshed annually as part of the update cycle. The 2026/27 refresh is more extensive than usual, as both the underlying dataset and the statistical method have changed. Because this can move reported figures for schools that have relied on benchmarks, it is documented as a key change affecting comparisons in Section 8.2.8, with the full methodology in Section 6.1.

### **8.3.3. Simplification of question sets**

Where question wording has changed materially in Version 1.3 the change is documented individually. The revised electricity tariff question is covered in Section 8.2.58.2.6, and the restructured school trips question set in Section 8.2.6. Biodiesel HVO has been added as a fuel type in response to user requests, extending coverage of the fuels used across the school estate. Settings using HVO can now report it directly rather than recording it under an alternative fuel type or omitting it, so reported fuel emissions will be more complete. Beyond these, minor wording changes have been made across several categories to reduce ambiguity and improve consistency. These adjustments do not change how emissions are calculated, but they reduce the risk of misinterpretation and support a smoother user experience.

### **8.3.4. Presentation of figures**

A consistent rounding convention has been applied across the dashboard and downloadable report. All emissions figures are rounded to the nearest whole number, and per pupil figures are shown to two decimal places. This does not alter any underlying calculation, but small differences may be visible where a previously reported figure was shown to a different level of precision.

### **8.3.5. Reporting enhancements**

Average emissions per pupil and a breakdown of emissions by GHG Protocol scope have been added to the report dashboard. These are new presentations of existing data rather than changes to the calculation, so a school's total footprint is unaffected.

#### **Key Message for Schools**

These refinements are designed to improve data quality and usability without significantly altering reported totals. Schools can therefore interpret results with confidence while benefiting from a more streamlined user experience.

## 9. Governance and quality assurance

### 9.1. Development team and partners

The credibility of the *Count Your Carbon* calculator is underpinned by a collaborative development model, bringing together expertise in sustainability, education, digital design, and stakeholder engagement. Each partner organisation plays a defined role in ensuring that the tool remains accurate, user-friendly, and trusted across the UK education sector.

#### 9.1.1. Keep Britain Tidy

*Count Your Carbon* is brought to you by Keep Britain Tidy (KBT), the nation's leading environmental charity. KBT works with individuals, schools, businesses, and local authorities to reduce waste, improve places, and help people live more sustainably. Its education programmes reach thousands of schools each year, helping embed environmental action into learning.

##### Role in Count Your Carbon

Project lead and overall custodian of the tool. KBT is responsible for aligning the calculator with its wider environmental education initiatives and ensuring that it meets the needs of schools nationwide.

#### 9.1.2. Eco-Schools England

Eco-Schools is the world's largest environmental schools programme, delivered in over 100 countries. In England the programme has been operated by Keep Britain Tidy since its inception in 1994. Over 50% of schools nationally are registered with the programme, with over a million pupils attending active schools annually. The programme empowers young people to take environmental action and provides schools with a structured framework for sustainability.

##### Role in Count Your Carbon

Provides direct engagement with teachers and pupils, helping to integrate Count Your Carbon into classroom learning and supporting its role as an educational resource.

### 9.1.3. PNZ Advisory

PNZ Advisory (formerly Arete Zero Carbon) is part of the PNZ Group, a national leader in net zero strategy and carbon management. PNZ Advisory brings extensive expertise in greenhouse gas accounting, benchmarking, assurance, and net zero planning. With over 25 years of combined experience, its team supports businesses, schools, and public bodies in meeting carbon reduction targets aligned with the GHG Protocol and UK guidance.

#### Role in Count Your Carbon

Technical partner providing carbon accounting expertise. PNZ Advisory is responsible for the methodological design of the calculator, emissions factor selection, benchmarking approach, and assurance that the tool aligns with the GHG Protocol and wider UK guidance.

### 9.1.4. Carbon Creative

Carbon Creative is the design and digital agency responsible for building, maintaining, and developing the *Count Your Carbon* tool. With a track record in creating user-friendly digital solutions for environmental and social impact, they ensure that the platform is both technically robust and accessible to all schools.

#### Role in Count Your Carbon

Digital development partner responsible for the online platform. Carbon Creative ensures that the calculator is technically robust, accessible, and regularly updated in line with new methodological developments.

### 9.1.5. Let's Go Zero

Let's Go Zero is a national campaign uniting schools, teachers, pupils, and parents to drive action towards net zero by 2030. The campaign provides schools with practical support to cut carbon, delivers national advocacy, and represents school voices to government.

#### Role in Count Your Carbon

Advocacy and campaign partner, supporting the promotion of the tool across the UK and helping to embed it within the Department for Education's Sustainability and Climate Change Strategy.

This partnership model ensures that *Count Your Carbon* is grounded in carbon accounting best practice while remaining accessible and relevant to schools of all sizes and types.

## 9.2. Methodology review process

The methodology behind *Count Your Carbon* is subject to both internal and external review to ensure it remains robust and relevant. Internal checks are carried out by the development partners (see Section 5.3 for details on quality assurance of emissions factors and data). External review is provided through consultation with stakeholders and expert advisors (see Section 9.3).

This process ensures that the methodology is transparent, evidence-based, and aligned with best practice in carbon accounting.

## 9.3. Stakeholder feedback

Stakeholder feedback is an essential component of the *Count Your Carbon* update cycle. Each year, the development team gathers and evaluates input from schools and partners to ensure that the tool continues to meet user needs and reflects best practice. Feedback is collected through several channels:

- **Feedback sessions** – Targeted online workshops are held at the start of each update cycle, engaging groups such as MAT and faith-group Sustainability Leads, external advisors (including Let's Go Zero Climate Action Advisors and Climate Ambassadors), and school staff. These sessions provide opportunities to test new proposals and gather practical insights.
- **Feedback log** – Comments and suggestions received by email or through other informal channels are recorded in a central log. These are reviewed systematically during the scoping phase of each update cycle to determine feasibility and priority.
- **Surveys** – Where significant changes to methodology or user experience are under consideration, surveys are distributed to a broad group of schools and partners. This ensures a representative view is captured before major developments are implemented.

### 9.3.1. Assessing feedback

When assessing feedback, the development team considers:

1. Whether the issue requires urgent resolution or can be addressed in the next update cycle.

2. Whether the feedback requires digital development, and if so, whether this can be incorporated into the current version or must be built into a future release.
3. Whether the concern can be addressed through supporting guidance or copy changes.

Feedback is then categorised and either actioned immediately, scheduled for the next update, or logged for inclusion in a future version. This systematic approach ensures that *Count Your Carbon* evolves in response to user needs, while maintaining methodological integrity and consistency across reporting years.

# 10. Exclusions, limitations, and future developments

## 10.1. Avoided emissions

### 10.1.1. Definition

Avoided emissions are greenhouse gas (GHG) emissions that do not occur because a lower-carbon option is chosen instead of a more carbon-intensive one. In practice, they highlight the environmental benefit of choosing one activity over another.

For example, reusing second-hand uniforms instead of buying new ones avoids the emissions from producing new textiles. Similarly, offering more plant-based meals can avoid emissions linked to meat and dairy production.

### 10.1.2. Why they matter

Avoided emissions can be a useful way to illustrate the positive impact of sustainable choices. They are increasingly used in climate action planning to show how products, services, or behaviours can reduce future emissions compared to business-as-usual. The Carbon Trust notes that avoided emissions can help organisations explain the benefits of innovative solutions, provided that the assumptions behind them are transparent and realistic.

### 10.1.3. Why they are not included in Count Your Carbon

Despite their value for education and decision-making, avoided emissions are not included in the *Count Your Carbon* footprint results. This is because:

- **They fall outside a school's footprint** – avoided emissions occur in the wider system (e.g., factories making clothes), not in the school's own activities.
- **They rely on assumptions** – estimating avoided emissions requires guessing what would have happened otherwise, which may vary between schools and reduce comparability.
- **Standards recommend exclusion** – the GHG Protocol, ISO standards, and the Carbon Trust all state that avoided emissions should not be added into Scope 1, 2, or 3 reporting totals. They should instead be presented as separate, contextual information.

#### **10.1.4. How schools should use this information**

Although avoided emissions are excluded from the formal footprint, schools are encouraged to recognise and share them in other ways:

- Use them in case studies or class projects to highlight the benefits of reuse, recycling, or low-carbon diets.
- Treat them as an educational tool for raising awareness about everyday choices.
- Record them separately if useful, but keep them distinct from official Scope 1-3 footprint reporting.

In short, avoided emissions are a valuable concept for demonstrating progress and inspiring change, but they are not part of the measured carbon footprint within *Count Your Carbon*.

### **10.2. Renewable energy and zero emissions**

#### **10.2.1. Clarifying boundaries and limitations**

Renewable energy and zero-emission technologies are an important way for schools to cut their carbon footprint and demonstrate climate leadership. Examples include on-site solar panels, switching heating systems to heat pumps, or purchasing electricity from a renewable supplier.

However, there are important boundaries to keep in mind:

- The calculator currently only reports on the *operational* emissions from energy use. It does not include the “embodied” emissions from manufacturing or installing renewable equipment.
- Data quality varies. Some schools have detailed information about their systems, while others only know whether they have a “green” tariff. This makes comparisons difficult.
- For schools purchasing 100% of their electricity on a certified renewable tariff, emissions from purchased electricity are reported as zero under the market-based method. The underlying UK grid still has a carbon intensity, which is why standards such as the GHG Protocol encourage reporting both market-based and location-based figures.
- Data quality varies. From 2026/27 the calculator asks specifically whether a tariff is backed by a REGO certificate, which gives a firmer basis for the

market-based figure than the previous question, but the calculator relies on the school answering correctly and cannot verify certification independently.

Future versions of *Count Your Carbon* will look to improve reporting by offering both market- and location-based results, in line with international best practice. This will allow schools to demonstrate the value of renewable procurement while still meeting compliance requirements (e.g., SECR for multi-academy trusts).

### 10.2.2. Battery electric vehicles (BEVs) and Plug-in hybrid vehicles (PHEVs)

From Version 1.2 (2025/26), schools have been able to record journeys made using BEVs and PHEVs, both for school-owned vehicles and for staff and student travel. Earlier versions offered only petrol and diesel options, which meant that settings operating electric or hybrid vehicles either recorded them under the wrong fuel type or omitted them altogether. Reported transport emissions are therefore more accurate from 2025/26 onwards.

In *Version 1.2*, benchmark data for these vehicle types was too limited to generate a reliable value, and a placeholder assumption of zero was applied where a school selected the benchmark option. From *Version 1.3* (2026/27), submissions have been received, and the placeholder has been withdrawn. Schools selecting the benchmark option now receive an estimate based on reported activity across the sector. Settings that previously relied on the placeholder will therefore see an increase in reported transport emissions, as these journeys now carry a value rather than zero. This is covered further in Section 8.2.2

### 10.2.3. Location vs market-based emission reporting

The *Count Your Carbon* calculator currently applies a **hybrid approach** to electricity reporting, combining elements of both the *location-based* and *market-based* methods defined by the GHG Protocol.

- **Default (location-based)** – Where no renewable tariff is reported, or the school selects “No,” the calculator applies the *UK Government grid average emission factor*. This represents the carbon intensity of electricity supplied from the national grid, regardless of supplier.
- **Renewable tariff (market-based)** – If a school indicates that **100% of its purchased electricity** is from a certified renewable or “green” tariff, the calculator applies a *market-based factor of “zero emissions”*. This assumes that the supplier provides verified renewable electricity backed by Renewable Energy Guarantees of Origin (REGOs) or equivalent certification.

This approach allows schools to recognise their renewable electricity purchases, but it also creates some limitations:

- Partial or mixed tariffs cannot currently be reflected (i.e., the response is a simple Yes/No).
- The model does not yet distinguish between supplier-certified renewable electricity and on-site generation (e.g., solar PV), which is accounted for separately.
- As a result, schools answering “Yes” receive a net-zero total for purchased electricity, while those answering “No” receive a grid-average total.

In future versions, the calculator will move towards **dual reporting**, providing both:

- **Market-based** results, which recognise certified renewable procurement choices; and
- **Location-based** results, which remain consistent across all schools for comparability.

This improvement will enhance transparency, support alignment with the GHG Protocol Scope 2 Guidance, and help schools meet reporting obligations such as SECR (UK Gov, no date).

## 10.3. Packed lunches vs school meals

### 10.3.1. Why emissions may rise with more school-provided meals

When comparing emissions from packed lunches and school-provided meals, it is important to understand how the system boundaries affect results. Expanding the number of school-provided meals can sometimes increase reported emissions because:

- School meals may include carbon-intensive ingredients such as meat or dairy.
- Additional food waste may be generated if portions are not well matched to student appetites.

At the same time, school meals can also provide environmental benefits, including:

- Bulk purchasing, which often reduces packaging and transport emissions.
- Menu planning that can prioritise more plant-based or lower-carbon options.
- Greater oversight and opportunity to integrate sustainability into food choices.

### 10.3.2. Treatment in the calculator

Currently, the *Count Your Carbon* calculator includes hot meals provided by the school but does not include packed lunches. This exclusion reflects the wide variation in ingredients, portion sizes, and packaging across packed lunches, which makes it difficult to apply reliable or representative emission factors.

As a result, schools may see their emissions totals rise if they expand meal provision, even if the meals offered are vegetarian or plant-based. This does not mean sustainability has worsened—it reflects the fact that packed lunches are currently outside the reporting boundary.

### 10.3.3. Future developments

Future updates to the calculator will consider ways to include packed lunches (and cold meals more broadly) by developing more reliable emission factors and assumptions. Until then, schools should view increases linked to meal provision as contextual, and focus on the opportunity to influence pupil diets, reduce food waste, and promote sustainable food choices through the meals they provide.

#### Key message - packed lunches vs school meals

Increases in reported emissions from providing more school meals do **not** mean sustainability has worsened. Packed lunches are currently excluded from the calculator, so shifting pupils from packed lunches to school meals will raise totals even if those meals are lower carbon. Schools should view this as an opportunity to influence diets, reduce waste, and promote sustainable choices.

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# Appendix A - Frequently asked questions

## A.1. General methodology questions

Schools may approach the carbon calculator with various levels of experience in sustainability and carbon accounting. **The FAQ section is designed to answer common questions** that school staff, students, climate advisors or administrators might have about how the calculator works, what the results mean and how to utilise the findings to act in the future.

By providing clear explanations, the FAQs aim to make the calculator accessible to everyone in the school community and support confident decision-making.

| Question                                                           | Answer                                                                                                                                                                                 |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Who is Count Your Carbon for?</b>                               | Count Your Carbon has been designed for use by UK schools, colleges and nurseries.                                                                                                     |
| <b>Can Count Your Carbon be used for boarding schools?</b>         | No, Count Your Carbon is not designed for boarding schools. However, boarding schools can still use the tool to measure the carbon impact of their daytime, academic-based operations. |
| <b>Can Count Your Carbon be used by schools outside of the UK?</b> | No. Count Your Carbon has been designed specifically for use by schools in the UK only.                                                                                                |
| <b>Do we need to be an Eco-School to use Count Your Carbon?</b>    | No, although we do encourage schools looking to achieve a green flag to use Count Your Carbon as part of your Eco-Schools work.                                                        |

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| <p><b>Who should oversee calculating our carbon footprint?</b></p> | <p>Anyone with permission to collect and input data on behalf of the school – whether a Headteacher, Governor, invested parent, or volunteer, can complete Count Your Carbon. However, gathering the necessary information is a team effort.</p> <p>You'll likely need support from:</p> <ul style="list-style-type: none"> <li>• The school Finance Manager (or equivalent)</li> <li>• The school Site Manager (or equivalent)</li> <li>• The school administrative team</li> <li>• Your school's Catering Manager or company</li> </ul> <p>You will also need to carry out some surveys with both staff and students.</p> <p>If you are a local authority-maintained setting, or part of a Multi-Academy Trust, some of this information may be held centrally. If you are struggling to get hold of any of the information internally, we would recommend getting in touch with your local authority or trust contact.</p> |
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| <p><b>What if we're missing data for some of the questions?</b></p> | <p>We strongly encourage schools to provide primary data wherever possible. By contributing your data, you'll help improve the benchmarks, making future calculations more accurate for all schools. This collective effort will lead to a more reliable tool over time.</p> <p>Most of the questions provide the option to 'select an average'. This option uses data from over 2000 schools to estimate an answer, allowing you to complete your calculation.</p> <p>Please note:</p> <ul style="list-style-type: none"> <li>• The 'select an average' option is not available for questions which require a 'yes' or 'no' answer. In these cases, we recommend that you assume the answer is 'no'.</li> <li>• Using the 'select an average' option means that some areas of your footprint will be estimated. You should keep this in mind when reviewing your results.</li> <li>• If you use over 8 averages throughout your calculation, you will be advised to gather more data before completing your calculation. You can choose to continue, however your footprint will be highly estimated.</li> </ul> |
| <p><b>How often should we repeat the calculation?</b></p>           | <p>We recommend recalculating your carbon footprint at least every 12 months. This will allow you to track your progress as you implement carbon-cutting measures.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

**What emissions factors do you use?**

We use a combination of emissions factor databases, including but not limited to the UK Government GHG Conversion Factors, IEA, Ecoinvent, EXIOBASE, ICE, Rejoose, and Greenly Expert. These sources ensure the tool provides accurate and reliable calculations.

## A.2. Category-specific questions

In addition to general questions about how the calculator works, schools or individuals may have more detailed queries about specific categories of emissions. These categories – energy, travel, food, waste and procurement represent the main areas of school life where emissions are generated.

The category-specific questions are designed to provide practical guidance for schools in each of these areas. They help explain how data should be collected and why these activities matter for carbon accounting.

| CYC reporting category  | Question                                                                   | Answer                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Energy, waste and water | <b>What if we don't know our exact energy, waste, or water use?</b>        | Where primary data is missing, the calculator uses benchmarks based on averages for your school type. These benchmarks provide a reasonable estimate, but schools are encouraged to input actual data wherever possible, as this improves accuracy.                                                                                                                                           |
| Electricity             | <b>Why do my energy emissions not decrease if we install solar panels?</b> | On-site renewable electricity generation is reported separately as contextual information. The emissions from purchased grid electricity are still based on your billed consumption. This avoids double counting and ensures results are consistent with GHG Protocol guidance.                                                                                                               |
| Electricity             | <b>What happens if we buy 100% renewable electricity?</b>                  | If your school purchases 100% renewable electricity through a recognised green tariff, your emissions from purchased electricity are reported as zero in the calculator under the market-based method . However, figures may differ if you compare them to the location-based method (UK grid average), which reflects actual grid supply. Future versions of the calculator will report both |

|           |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                        |
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|           |                                                                            | market-based and location-based results side by side, in line with GHG Protocol best practice.                                                                                                                                                                                                                                                                                                         |
| Waste     | <b>Why aren't recycling bins segmented by material?</b>                    | At present, recycling is consolidated into a single category. This is because not all schools can separate waste streams, and many waste providers sort materials after collection. Including material-specific options would increase reporting complexity and create inconsistent data. This may be introduced in future versions when reliable factors and data collection practices are available. |
| Waste     | <b>Is the transport of waste included in the footprint?</b>                | Yes. For general waste, emissions factors cover the full lifecycle from collection and transport through to disposal ("gate to grave"). For recycling, factors include transport to an energy recovery or materials reclamation facility only, in line with GHG Protocol guidance.                                                                                                                     |
| Water     | <b>Should waste water/sewerage charges be included in the water usage?</b> | Yes. Report the total charges on your bill, covering both supply and treatment, as the factors account for both services.                                                                                                                                                                                                                                                                              |
| Transport | <b>Why does my footprint increase when I add EVs?</b>                      | In previous versions, schools sometimes excluded EVs because they could not select them. Including EVs now provides a more complete picture, though emissions will be lower than for petrol/diesel vehicles. If EVs are charged off-site, those emissions are accounted for in the transport section; if charged on-site, they are captured under electricity emissions.[                              |

|                              |                                                                                     |                                                                                                                                                                                                                                                                                                                                                               |
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| School vehicles              | <b>How do we report EVs that are charged on site?</b>                               | If EVs are charged using the school's electricity supply, the emissions are already captured under the Energy, Waste, and Water category. To avoid double counting, do not also record them under School Vehicles. Future versions of the calculator may integrate energy and transport reporting more seamlessly.                                            |
| School vehicles/school trips | <b>Should we include trips taken in school-owned vehicles in the trips section?</b> | No. These are already captured in School Vehicles. Only include trips where external transport was used.                                                                                                                                                                                                                                                      |
| School trips                 | <b>Do school trips really make that much difference?</b>                            | Yes. A single long-haul international flight with many passengers can exceed emissions from all daily commuting combined. This is why the calculator collects specific data on school trips, even though it takes more effort to report.                                                                                                                      |
| Staff commuting              | <b>Why have staff commuting results changed compared to last year?</b>              | Earlier versions of the calculator estimated staff commuting distance as twice the student distance. From 2025 onwards, staff distance is reported separately, making results more accurate and better aligned with actual commuting behaviour. This change may affect year-on-year comparisons (refer to section 7.2.3 for more information on this update). |
| Staff and student commuting  | <b>What happens if we don't know the commuting distance or mode split?</b>          | If schools cannot provide data, benchmarks are applied based on averages for school type (Primary, Secondary, FE, etc.). While this provides a reasonable estimate, supplying school-specific commuting data is strongly encouraged to improve accuracy.                                                                                                      |

|                             |                                                                          |                                                                                                                                                                                                                                                                                                                                                                  |
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| Staff and student commuting | <b>What if multiple staff members or students share a car or taxi?</b>   | The current calculation assumes each student journey is made individually. Car-sharing is not yet included but may be considered in future updates if reliable data can be collected consistently.                                                                                                                                                               |
| Food                        | <b>Why don't you split out beef, chicken, or other types of meat?</b>    | To reduce burden on schools, meals are grouped into broad categories: omnivore, vegetarian, and vegan. Splitting by ingredient (e.g. beef vs chicken) would require a level of menu detail that most schools cannot provide. Future versions of the calculator may explore this if practical methods become available.                                           |
| Food                        | <b>Do meat-free or plant-based days reduce my footprint in the tool?</b> | No. These questions are collected for statistical and engagement purposes only and do not affect a school's reported carbon footprint. They are used to track sustainability initiatives and trends across the sector.                                                                                                                                           |
| Food                        | <b>Why do my emissions increase if more pupils eat school meals?</b>     | Packed lunches are excluded from scope. This means that when more pupils eat school-provided meals, reported emissions increase, even if the meals are vegetarian or vegan. This should not be seen as negative; it may reflect positive changes such as healthier or more sustainable food provision. For more information on this topic, refer to section 9.3. |
| Food                        | <b>Why are cold meals excluded?</b>                                      | Currently, only hot meals are included in the footprint. Cold meals are excluded to simplify data collection and because reliable emissions factors are not yet available. Future versions of the calculator may include cold meals once appropriate factors and assumptions are developed.                                                                      |

|            |                                                                                  |                                                                                                                                                                                                                                                                                                                          |
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| Food       | <b>Does Food include drinks?</b>                                                 | No. At this stage, drinks are excluded from the footprint calculation. The category title reflects the intended scope, but drinks may be included in future versions as data and emissions factors become available.                                                                                                     |
| Food       | <b>What if we don't know our meal numbers?</b>                                   | Where data on meal counts is missing, the calculator applies benchmarks based on averages for the school type. These benchmarks provide reasonable estimates, but schools are encouraged to provide actual meal numbers wherever possible for improved accuracy.                                                         |
| Purchasing | <b>Why don't you ask about second-hand purchases?</b>                            | Reliable factors for refurbished goods (e.g. ICT, furniture) are limited. The tool may expand to include these in future versions.                                                                                                                                                                                       |
| Purchasing | <b>Why do you use spend-based data for purchases instead of item-level data?</b> | Spend-based EEIO modelling links expenditure to average environmental impacts across economic sectors. It is practical for schools to report (all schools track spend), whereas item-level or supplier-specific data would be too complex and inconsistent. EEIO methods are widely used in corporate carbon accounting. |
| Purchasing | <b>Do fluctuations in spend affect my results?</b>                               | Yes. Because the calculation is based on spend, factors such as inflation, bulk purchasing, or unusual one-off expenses may affect results year-to-year. This is a limitation of the EEIO method, but over time results still give a good indicator of procurement-related impacts.                                      |
| Purchasing | <b>What if we don't know our exact spend?</b>                                    | If spend data is missing, the calculator applies benchmarks based on average spend per pupil for each school type. These benchmarks ensure that schools                                                                                                                                                                  |

|         |                                                          |                                                                                                                                                                                                                                                                                                                                                                                                             |
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|         |                                                          | can still produce a complete footprint, though accuracy is lower than when using actual spend data.                                                                                                                                                                                                                                                                                                         |
| Uniform | <b>Why is uniform excluded from the total footprint?</b> | School uniform emissions are outside the school's operational boundary under the Greenhouse Gas Protocol. Uniform is purchased by households, not by the school itself. To recognise stakeholder interest, the calculator still estimates uniform emissions, but these are reported separately and excluded from the school's total footprint. Schools can toggle this category on or off in their results. |
| Uniform | <b>How are uniform emissions calculated?</b>             | Uniform emissions are estimated using average spend assumptions (e.g. ~£243 per pupil at Primary, ~£252 at Secondary, plus sports kit costs), multiplied by DEFRA EEIO emission factors for textiles. This approach is based on averages and external sources such as The Wrong Blazer Report (The Children's Society, 2020), so results are indicative rather than precise.                                |
| Uniform | <b>What about second-hand uniform purchases?</b>         | The calculator allows schools to record second-hand uniform, but there are currently very few reliable emissions factors available for refurbished or re-used clothing. At present, these data are collected for information only. Future versions may introduce appropriate factors or considerations of avoided emissions for second-hand uniform.                                                        |

### A.3. Planned future updates

The carbon calculator is designed to evolve. As new data sources and best practice standards become available, the tool will be refined to ensure optimum accuracy, usability, and relevance for schools. This section outlines the anticipated improvements that will strengthen the calculator, support more reliable reporting, and provide clearer insights for teachers, pupils, and administrators.

| Planned Update                          | Update Justification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <b>Methodology and questions review</b> | <p>A full review of the existing methodology and questions will take place with a view to providing users with more granular data, improving traceability of emissions, and enhancing overall usability. We will consider:</p> <ul style="list-style-type: none"><li>• Where it's possible to expand categories to allow for users to provide more granular data to receive a more detailed footprint report</li><li>• Where it's possible to improve data entry to reduce error margins, for example:<ul style="list-style-type: none"><li>○ Adding a multiplier field to allow users to more easily calculate mileage for schools trips</li><li>○ Allowing users to input commuting survey data directly into the tool, to remove the need to calculate percentages manually</li></ul></li><li>• Where we may be able to make questions optional to reduce the data collection burden on users</li><li>• Where we can implement 'fallback' methods e.g. allowing users to opt to use an alternative, less precise calculation method but still using their own data, as an alternative to using the built-in averages</li></ul> |

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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|                                               | <ul style="list-style-type: none"> <li>Expanding the reporting categories to include cold food, drinks and snacks, construction, summer clubs</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>User experience/interface improvements</b> | <ul style="list-style-type: none"> <li>The question flow will be more flexible, allowing users to enter data in whatever order they'd like. This will be facilitated by a menu interface which will allow users to enter individual calculator sections e.g. Electricity and answer the corresponding questions. Users will be able to revisit sections as often as they'd like before they submit their data to receive their report.</li> <li>A review section will allow users to review all their data on one page and revisit questions before completing their calculation. This will help to reduce incorrect data entry and improve accuracy.</li> <li>Clearer guidance and tooltips will support a smoother user experience.</li> </ul> |
| <b>Improved reporting</b>                     | <ul style="list-style-type: none"> <li>Reporting will be improved to feature more detailed charts and tables and provide footprint per pupil and per m2.</li> <li>Electricity reporting will be expanded to include both location-based and market-based emissions, allowing schools to demonstrate and track the impact of purchasing renewable/ green tariffs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Built-in decarbonisation planner</b>       | <p>Functionality for users to build a decarbonisation plan will be built into the tool, allowing users to map actions against their footprint report, track their progress in implementing them, and monitor their impact over time.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>School Group Dashboard</b>                 | <p>The School Group Dashboard will allow an admin overseeing school groups (for example individuals from MATs, local authorities, faith-groups and sustainability projects) to view and download combined data for schools.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

# Appendix B - Glossary of terms

## B.1. Core carbon accounting terms

To be able to understand and use the *Count Your Carbon* calculator effectively, it is important to be familiar with some key terms. These terms come from standard carbon accounting practices, and they provide the foundation for how emissions are measured, compared, and reduced.

| Term                                  | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <b>Greenhouse gases (GHG)</b>         | Greenhouse Gases (GHGs), as defined by the "Kyoto Protocol", refer to six specific gases that contribute to climate change due to their ability to trap heat when released into the atmosphere. These gases include Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur hexafluoride (SF <sub>6</sub> ).                                             |
| <b>Greenhouse gas emissions</b>       | Greenhouse Gas Emissions are identified as the release of specific gases into the atmosphere that contribute to climate change. They are categorised into two groups; direct emissions which are owned and controlled by an organisation (e.g. consumption of natural gas within boilers) and; indirect emissions which are emitted as a result of activities but are not necessarily owned or controlled by the organisation (e.g. staff and student commuting). |
| <b>Global warming potential (GWP)</b> | Global Warming Potential (GWP) is used to measure the impact of greenhouse gases in a standardised way. It measures how much energy is absorbed by 1 tonne of gas over a 100-year period (relative to CO <sub>2</sub> ).                                                                                                                                                                                                                                          |

|                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Carbon dioxide equivalent (CO<sub>2</sub>e)</b> | Carbon Dioxide Equivalent (CO <sub>2</sub> e) is the universal unit of measurement of each of the six greenhouse gases to indicate their global warming potential (GWP). Each of the six greenhouse gases are compared to carbon dioxide (CO <sub>2</sub> ) and expressed as CO <sub>2</sub> e to allow a measurement against a common basis. For example, 1 tonne of methane (CH <sub>4</sub> ) has a global warming potential of 28, meaning it traps 28 times more heat than carbon dioxide over a 100-year period. Therefore, 1 tonne of methane = 28 tonnes CO <sub>2</sub> e. |
| <b>Carbon emissions</b>                            | Carbon Emissions are the release of carbon dioxide (CO <sub>2</sub> ) into the atmosphere. This typically happens when fossil fuels are burnt which then releases CO <sub>2</sub> . For example, fuel used within cars can release this greenhouse gas into the air and over time this can affect the earth's climate.                                                                                                                                                                                                                                                              |
| <b>Scope 1</b>                                     | Scope 1 emissions are from directly combusted fuels. Within a school environment this can include fuel for heating buildings (natural gas, oil, wood, coal) and also for school owned transport (diesel, petrol etc.).                                                                                                                                                                                                                                                                                                                                                              |
| <b>Scope 2</b>                                     | Scope 2 emissions refer to energy purchased from third parties, such as electricity and steam. In a school setting, this typically relates to electricity. Although energy providers determine the type of fuel used to generate the electricity, the organisation remains the end consumer. This can be influenced by switching to a different supplier or opting for a green tariff.                                                                                                                                                                                              |
| <b>Scope 3</b>                                     | Scope 3 indirect emissions are from the supply chain. These are goods and services which are procured in order to deliver services (upstream). For a school this could include the buying of textbooks, stationery, and food and catering services. It also includes emissions that occur as a result of an organisation (downstream) such as the use of the bought textbooks and stationery but also waste disposal and recycling.                                                                                                                                                 |

|                                |                                                                                                                                                                                                                                                                                                                                 |
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| <b>Baseline</b>                | Baseline refers to emissions, typically over a 12-month period, that outlines the baseline emissions level before any improvements or changes are made. This allows organisations to measure any future emissions against the baseline to record any changes to greenhouse gases.                                               |
| <b>Emission factor</b>         | A factor allowing greenhouse gas emissions to be estimated from a unit of available activity data and absolute greenhouse gas emissions.                                                                                                                                                                                        |
| <b>Activity data</b>           | Emissions derived from activities that take place within an organisation.                                                                                                                                                                                                                                                       |
| <b>Operational boundary</b>    | An Operational Boundary determines the direct and indirect emissions associated with operations owned or controlled by the reporting company.                                                                                                                                                                                   |
| <b>Organisational boundary</b> | An Organisational Boundary outlines which parts of a company are counted when measuring its greenhouse gas emissions. It's determined by either the equity share approach, where emissions are reported in line with ownership, or the control approach, which focuses on the operations that an organisation manages directly. |
| <b>Net Zero</b>                | Net Zero refers to the balance between the amount of greenhouse gas produced and the amount of removed from the atmosphere. Net-Zero will be reached when the amount of greenhouse gases added to the atmosphere is no more than the amount taken away from the atmosphere.                                                     |
| <b>Avoided emissions</b>       | Avoided Emissions refer to the reduction of greenhouse gas emissions that would otherwise be released into the atmosphere if not for intervention from sustainable actions and practices.                                                                                                                                       |

|                              |                                                                                                                                                                                                                                                                                                                                |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Embodied carbon</b>       | Embodied Carbon refers to the greenhouse gas emissions generated throughout the lifecycle of building materials from extraction and processing to transport, construction, and eventual demolition. In a school context, this includes emissions linked to sourcing materials for classrooms and removing outdated structures. |
| <b>Carbon hotspot</b>        | A Carbon Hotspot is where a significant portion of upstream CO <sub>2</sub> emissions occur during the production of goods and services. Identifying these areas helps focus efforts on reducing the overall carbon footprint.                                                                                                 |
| <b>Benchmark</b>             | A Benchmark is applied when a school cannot provide specific data for certain activities, an estimation is then used based on information from a small sample of schools, Multi-Academy Trusts (MATs), and Local Authorities. This helps fill gaps and creates a starting point for schools to calculate emissions.            |
| <b>Carbon neutral</b>        | Carbon Neutral is a state where the amount of carbon emissions produced is balanced by removing the same amount from the atmosphere—often through actions like using renewable energy or supporting carbon offset projects.                                                                                                    |
| <b>Carbon/GHG accounting</b> | Carbon/GHG Accounting is a method employed for measuring and reporting greenhouse gas emissions. It helps organisations track emissions, ensure consistent and transparent reporting, and support reduction strategies and climate goals.                                                                                      |
| <b>Carbon footprint</b>      | A Carbon Footprint is the total amount of emissions emitted by an organisation across scope 1, 2 & 3.                                                                                                                                                                                                                          |
| <b>Carbon offsetting</b>     | Carbon Offsetting means reducing greenhouse gas emissions in one area to make up for emissions produced somewhere else. For example, if an organisation releases carbon emissions from natural gas                                                                                                                             |

|                            |                                                                                                                                          |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                            | consumption within boilers, they can support projects that reduce emissions elsewhere, like planting trees or investing in clean energy. |
| <b>Climate Action Plan</b> | A detailed plan to enable your education setting, or trust, to progress or commence sustainability initiatives.                          |
| <b>Sustainability Lead</b> | A group of people or an individual responsible for the development and implementation of a climate action plan.                          |

## B.2. Calculator-specific terms

Terms unique to *Count Your Carbon*.

| Term                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Count Your Carbon</b>        | Count Your Carbon is the nation's first free, full scope carbon emissions tool built for – and in collaboration with – nurseries, schools and colleges. It supports educational settings to calculate, understand, reduce and track carbon emissions.                                                                                                                                                                                                                                                                                                                                                       |
| <b>The Playground</b>           | Accessible via the Count Your Carbon dashboard upon completion of a carbon footprint report, The Playground is an educational tool intended to engage students with their school's decarbonisation journey. Using real data from your school's carbon footprint calculation, pupils can tinker and model the carbon impact of different actions across six key areas: fuel, electricity, commuting, water, food, and purchasing. Then, pupils are invited to take part in a vote, the results of which can be used to communicate to school leaders where they think their school should prioritise action. |
| <b>Energy, waste, and water</b> | One of the four sections of questions covered by the calculator. This section includes questions on: fuel, electricity, water, waste.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Transport</b>                | One of the four sections of questions covered by the calculator. This section includes questions on: school vehicles, school trips, staff and student commuting.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Food</b>                     | One of the four sections of questions covered by the calculator. This section includes questions on hot meals.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Purchasing and uniform</b>  | One of the four sections of questions covered by the calculator. This section includes questions on purchasing and uniform.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Data Collection Sheet</b>   | The 'Data Collection Sheet' is a spreadsheet intended to support you to gather your data in preparation for completing your carbon footprint calculation with Count Your Carbon. This can be downloaded from <a href="https://www.countyourcarbon.org/gathering-your-data/">https://www.countyourcarbon.org/gathering-your-data/</a>                                                                                                                                                                                                                                                                                                                           |
| <b>Carbon Footprint Report</b> | <p>Your 'Carbon Footprint Report' is accessible in two forms: in the Count Your Carbon dashboard, and as a PDF. By clicking on 'View/download reports' followed by 'view' on your chosen report, you'll be able to view your in-dashboard report. This provides:</p> <ul style="list-style-type: none"> <li>• The total carbon footprint for your setting</li> <li>• Your footprint broken down across 11 emissions areas</li> <li>• Your footprint over time</li> </ul> <p>Clicking 'download your report' from this page will allow you to download a PDF version. This contains the above, alongside further information on the calculator methodology.</p> |
| <b>Decarbonisation Guide</b>   | The 'Decarbonisation Guide' is an expertly produced PDF providing guidance on how to interpret your results and use the 'Decarbonisation Planner' to produce a Decarbonisation Plan for your setting. This becomes accessible once you have completed your carbon footprint report.                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Decarbonisation Planner</b> | The 'Decarbonisation Planner' is a spreadsheet containing approximately 110 carbon-cutting actions that you can choose to include within a Decarbonisation Plan for your setting. It contains the ability to filter and select actions to populate an action plan template. This becomes accessible once you have completed your carbon footprint report.                                                                                                                                                                                                                                                                                                      |

|                                    |                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Decarbonisation plan</b>        | A decarbonisation plan (or carbon reduction plan) is a strategy for reducing a school's carbon emissions.                                                                                                                                                                                                                                                                            |
| <b>Count Your Carbon dashboard</b> | <p>The Count Your Carbon dashboard is the interface you see upon logging into Count Your Carbon. It contains functionality to:</p> <ul style="list-style-type: none"> <li>• Start/continue a report</li> <li>• View previous reports</li> <li>• Access The Playground</li> <li>• Edit school details</li> <li>• Switch school (if user is registered to multiple schools)</li> </ul> |

## Appendix C - Full question list from the calculator

The full list of calculator questions can be downloaded here:

<https://www.countyourcarbon.org/wp-content/uploads/2026/09/Data-collection-sheet-26-27-V1-07092026.xlsx>

## Appendix D - Benchmark threshold table

The table below sets out the floor and ceiling thresholds applied at stage two of the benchmark cleansing process (see Section 6.3.3). All thresholds are expressed as intensity ratios. Hard limits remove the entry; soft limits flag it for manual review.

**Table D-1. Full threshold table applied in benchmark cleansing**

| Category          | Unit                     | Benchmark group             | Floor | Ceiling | Rule                     | Source of bound                                                         |
|-------------------|--------------------------|-----------------------------|-------|---------|--------------------------|-------------------------------------------------------------------------|
| Fuel, natural gas | kWh/pupil/yr             | Nursery & Primary           | 30    | 4,500   | Floor hard, ceiling soft | DfE Energy Survey, Spring 2022                                          |
| Fuel, natural gas | kWh/pupil/yr             | Secondary, All-through & FE | 30    | 6,800   | Floor hard, ceiling soft | DfE Energy Survey, Spring 2022                                          |
| Fuel, natural gas | kWh/pupil/yr             | Middle, Prep & Other        | 30    | 6,800   | Floor hard, ceiling soft | DfE Energy Survey, Spring 2022                                          |
| Electricity       | kWh/pupil/yr             | Nursery & Primary           | 30    | 1,750   | Floor hard, ceiling soft | Dataset maxima by school type, staff and pupil verified                 |
| Electricity       | kWh/pupil/yr             | Secondary, All-through & FE | 30    | 2,400   | Floor hard, ceiling soft | Dataset maxima by school type, staff and pupil verified                 |
| Electricity       | kWh/pupil/yr             | Middle, Prep & Other        | 30    | 2,400   | Floor hard, ceiling soft | Dataset maxima by school type, staff and pupil verified                 |
| Water supply      | m <sup>3</sup> /pupil/yr | All groups                  | 1     | 30      | Both soft                | MOSL school benchmark dashboard (24,448 schools); Greener Schools Index |
| Water spend       | £/pupil/yr               | All groups                  | 1     | 120     | Both soft                | MOSL school benchmark dashboard; Greener Schools Index                  |
| Waste, bin count  | bins, as collected       | All groups                  | 1     | 20      | Floor hard, ceiling soft | Merseyside WDA volume-to-kg conversion values                           |

| Category                        | Unit                         | Benchmark group     | Floor    | Ceiling                | Rule           | Source of bound                                                                     |
|---------------------------------|------------------------------|---------------------|----------|------------------------|----------------|-------------------------------------------------------------------------------------|
| School vehicles, count          | vehicles/school              | All Schools - Other | 0        | 50                     | Ceiling hard   | Dataset vehicle-per-pupil intensity range                                           |
| School vehicles, distance       | miles/school/yr              | All Schools - Other | 100      | 100,000                | Both soft      | Assumption of ~8,000 miles per vehicle per year                                     |
| School vehicles, distance       | miles/vehicle/yr             | All Schools - Other | 100      | 50,000                 | Both soft      | Assumption of ~8,000 miles per vehicle per year                                     |
| Student commuting               | miles/pupil/day              | All groups          | 0.3      | 30                     | Both soft      | Plausible daily journey range for a school-age pupil                                |
| Staff commuting                 | miles/staff/day              | All groups          | 0.3      | 50                     | Both soft      | Plausible daily commuting range for an employee                                     |
| Food                            | meals/occupant/wk            | All groups          | 0        | 7                      | Ceiling soft   | Assumed more than one meal per occupant per school day is not plausible             |
| Purchasing, 10 spend categories | £ per category, as collected | All groups          | 0        | Per category, see note | Ceiling soft   | DfE CFR and AAR published school spend returns; college financial benchmarking tool |
| School trips, UK                | kgCO <sub>2</sub> e/pupil    | All groups          | No floor | 800                    | Ceiling soft   | Dataset distribution, trips source tab                                              |
| School trips, international     | kgCO <sub>2</sub> e/pupil    | All groups          | 20       | 18,000                 | Both soft      | Dataset distribution, trips source tab                                              |
| Uniforms                        | %                            | All groups          | 0        | 100                    | Logical bounds | Percentage cannot fall outside 0 to 100                                             |

## Appendix E - Worked example of a manually reviewed entry

For the benchmarks, a soft bound does not exclude a return. It sends it to a review list, where the figure is checked against the setting's size and circumstances and a decision is recorded against the record. Two primary settings breached the same electricity ceiling of 1,750 kWh per pupil per year and were decided differently.

**Table E-1. Two returns breaching the same ceiling, reviewed against setting size and decided differently**

| Checks               | School A                                                                                                                                                    | School B                                                                                                                                                                                                          |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Setting type         | Primary                                                                                                                                                     | Primary                                                                                                                                                                                                           |
| Pupils on roll       | 509                                                                                                                                                         | 175                                                                                                                                                                                                               |
| Electricity reported | 898,974 kWh                                                                                                                                                 | 5,491,930 kWh                                                                                                                                                                                                     |
| Intensity            | 1,766 kWh per pupil per year                                                                                                                                | 31,383 kWh per pupil per year                                                                                                                                                                                     |
| Flag raised          | Above ceiling of 1,750                                                                                                                                      | Above ceiling of 1,750                                                                                                                                                                                            |
| Check applied        | 1% above the ceiling. A large primary site with extended community use can plausibly reach this level, and the figure is consistent with the setting's roll | Eighteen times the ceiling, and higher than a large secondary school would report. A primary of 175 pupils cannot consume this volume; the figure carries the signature of a whole-site or multi-year meter total |
| Decision             | Retained in the electricity benchmark                                                                                                                       | Excluded from the electricity benchmark                                                                                                                                                                           |

## Appendix F - Specialist settings benchmark comparison

*Table F-1. Selected benchmark values for SEND and PRU settings against each mainstream benchmark category*

| Benchmark                                   | Nursery & Primary | Secondary, All-through & FE | All Schools - Other | SEND & PRU |
|---------------------------------------------|-------------------|-----------------------------|---------------------|------------|
| Natural gas, kgCO <sub>2</sub> e per pupil  | 98.8              | 125.4                       | 114.9               | 300.0      |
| Electricity, kgCO <sub>2</sub> e per pupil  | 34.1              | 58.0                        | 35.4                | 110.7      |
| Water supply, kgCO <sub>2</sub> e per pupil | 0.95              | 0.83                        | 0.96                | 2.13       |
| Waste to combustion, kg per pupil per week  | 1.363             | 1.085                       | 1.128               | 2.903      |
| Waste to recycling, kg per pupil per week   | 0.475             | 0.337                       | 0.424               | 1.121      |