

Technical Summary for Rebaseline of Emissions

The Council has undertaken a rebaseline of reported emissions to support this strategy. The emissions by Scope and service activity reported annually from 2019 to 2023 are shown in the table below.

Scope 1	Scope 2	Scope 3 Operational	Scope 3 Procured Goods & Services
Corporate Estate Heating	Corporate Estate Electricity	Staff Business Travel/Grey Fleet	
Schools heating (maintained/Laser supplied)	Schools electricity (maintained/Laser supplied)	Water supplies (where data available)	
Authority Fleet	Street lighting	T&D losses	
Landlord Supplies	Landlord Supplies (where categorised as central billed)	Working from home	
Leased assets (where categorised as central billed)	Leased assets	Waste fleet	
Sheltered housing	Sheltered housing	Highways fleet	
F Gas (not currently reported – data availability)			

A financial control boundary for reporting (as per the GHG Protocol) was selected, and within this boundary the schools portfolio, landlord supplies to Council housing portfolio and sheltered housing were reported under Scope 1 and 2 for the Council's operational activity.

The GHG Protocol outlines how material changes to a reporting boundary (including access to improved data) can [and should] trigger a rebaseline of reported emissions.

Since 2019, data collection and accuracy has improved for the corporate estate and the Council's fleet, as well as engagement and data collection from a selection of the Council's major suppliers/contractors. The Council has a greater understanding and data availability for wider estate and outsourced services since the baseline year.

An additional major trigger for the rebaseline is the schools' portfolio. The majority of the schools within MK are academy schools or procure energy supplies outside of the Council's energy supply contracts. This presents a challenge for data collection and accurate reporting of the schools' emissions, and provides the justification for reporting the schools emissions under Scope 3.

The updated emissions reporting boundary is set out below, and more accurately reflects the activities for emissions reduction that is within the control of the Council. No emissions sources are lost, or not reported (additional Scope 3 reporting will now be included) and this supports the move from carbon neutrality to net zero ambition.

The updated reporting boundary provides greater clarity on the priority interventions for delivery of the net zero 2030 ambition and supports a sharper focus on supply chain emissions and the Council's influencing role through the commissioning of services and procurement of goods.

Scope1	Scope 2	Scope 3 Operational	Scope 3 Procured Goods & Services
Corporate Estate Heating	Corporate Estate Electricity	Staff Business Travel/Grey Fleet	Waste
Authority Fleet	Street lighting	Water supplies (where data available)	Highways
F Gas (not currently reported – data availability)		T&D losses	Leisure Centres
		Working from home	Social Care
		Schools (maintained/Laser supplied)	Council Spend
		Landlord Supplies (where categorised as central billed)	
		Leased assets (council maintained/not maintained)	
		Sheltered housing	
		Staff commuting (forthcoming)	

Additional reporting proposed

- Staff commuting – data capture via staff travel survey
- Leased assets – commercial
- Leased community sites

Activities to be moved to Scope 3 (operations)

- Schools – maintained and Laser supplied where data is available
- Landlord Supplies
- Sheltered accommodation

Activities to retain in operational target

- Working from home
- Staff business mileage (grey fleet – requires data capture improvements)
- Water supplies to corporate estate (data cleanse and validation required)