

Greenhouse Gas Emissions Report

Mid Suffolk District Council

April 2025 to March 2026

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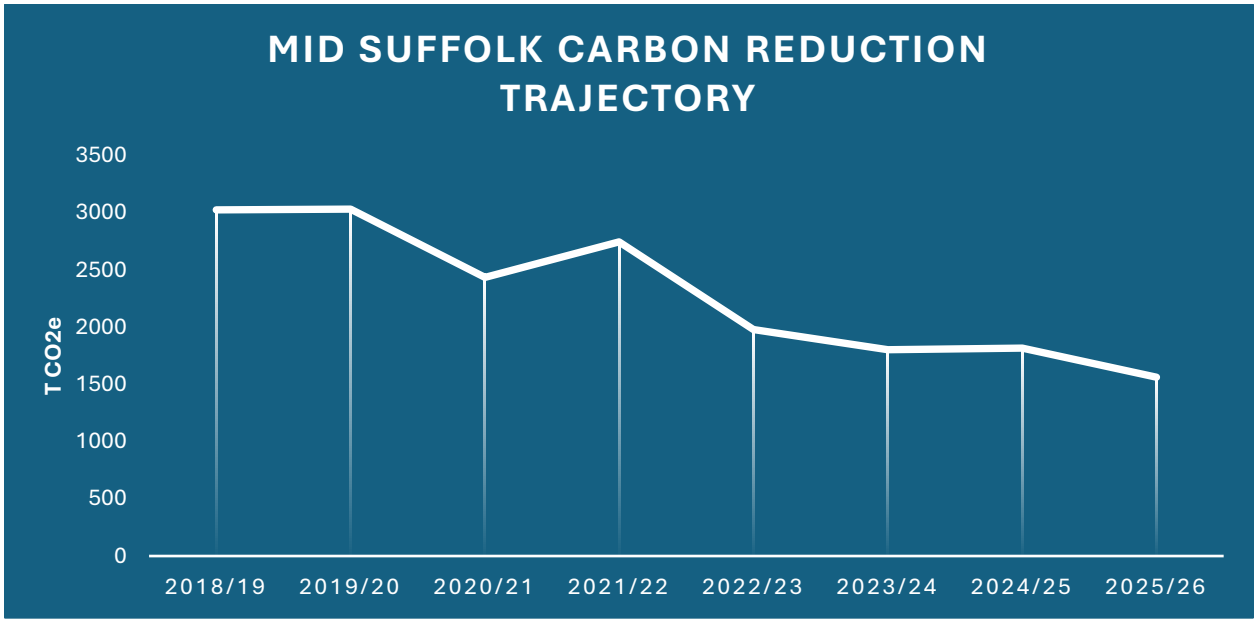
Executive Summary

This report sets out our council's Greenhouse Gas (GHG) emissions accounts and monitors progress towards our net zero goal. This annual analysis is crucial in identifying areas that need greater focus, as well as understanding the impact of measures implemented in previous reports. It provides transparency on the council's greenhouse gas emissions through standardised accounting methods and aims to include the widest possible impacts that data will support, not simply the emissions directly under council control and within the scope of our target.

This year we have improved our reporting process by adopting the Local Partnerships calculation tool[1]. With this new calculation approach, we have introduced wider reporting to be transparent on the upstream impacts of council activities in our footprint and is in line with our pledge to improve the quality and scope of our emissions accounting. This year the total footprint under the expanded scope is **2,019 tCO2e**, however when additional reporting for this year is removed, the total footprint is **1,563 tCO2e**. This represents a decrease on last year's emissions, explanations for which are documented in this report along with analysis of emissions and details of our methodology.

[1] Greenhouse gas accounting tool - Local Partnerships - the Greenhouse Gas Accounting Tool has been developed by Local Partnerships in collaboration with the **Local Government Association** (LGA) to provide councils with a straightforward and consistent approach for calculating their carbon baseline and annual emissions reporting

Graphic 1: Total emissions since 2018/19 (omitting Well-To-Tank figures)



1 Introduction

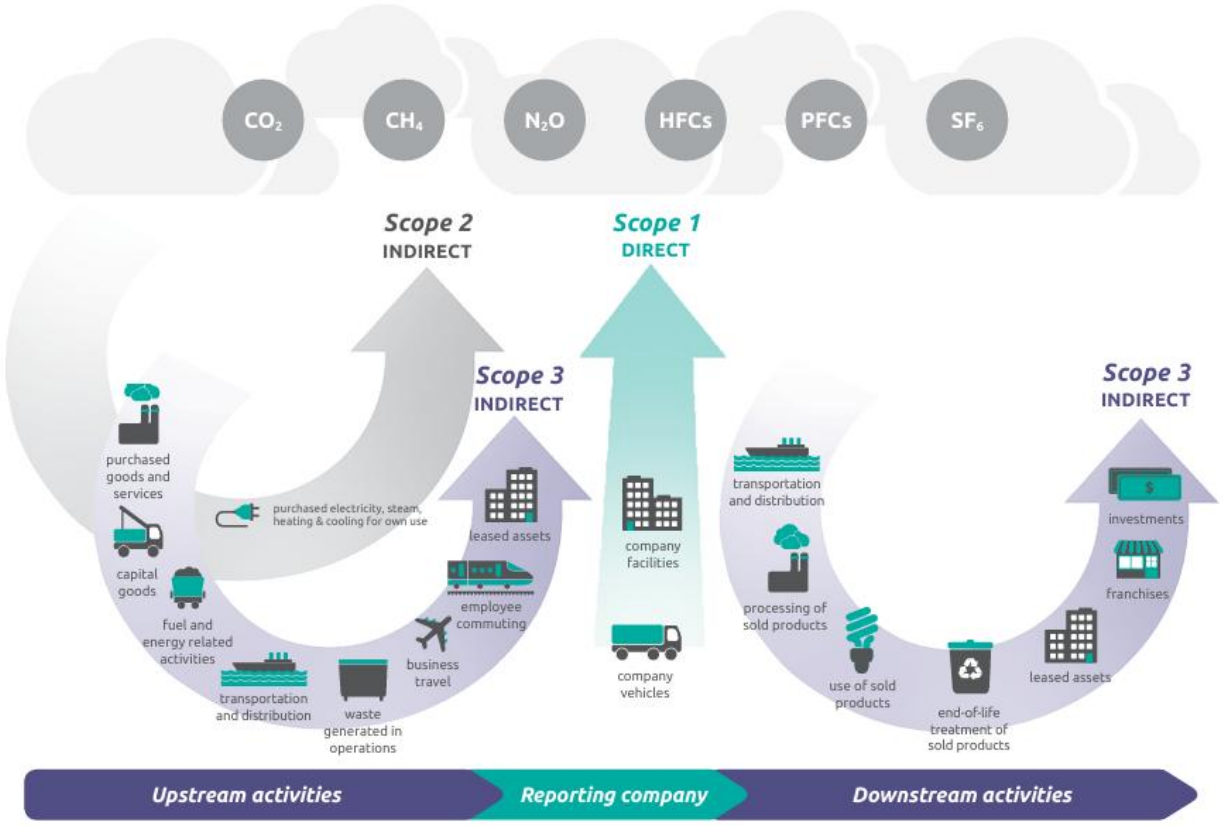
This Greenhouse Gas report for Mid Suffolk is for the fiscal reporting year 2025/26. It is a statement of emissions accounts according to national best practice methodologies. For information on work completed, please see the Council's Annual Climate Report. For planned work and priorities, please see the Climate Action Plan – copies of both can be found at https://www.Mid Suffolk.gov.uk/what-we-are-doing-to-combat-climate-change .

This report primarily focuses on energy, water, and travel emissions because of the difficulty in obtaining data from other activities and therefore quantifying aspects of our other Scope 3 emissions (e.g. emissions from suppliers). This is a problem experienced by all organisations, however, the Council is working to address information gaps and support the improvement of emissions from its suppliers.

2 Methodology and approach

2.1 Scope 1, 2 and 3 emissions

This Greenhouse Gas report primarily focuses on Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased energy) as those are completely within our control. Scope 3 emissions are reaching far across the Council's up- and down-stream activities, as shown in Graphic 2 below, including Well To Tank emissions which we are reporting for the first time.



Graphic 2. Overview of GHG Protocol scopes and emissions across the value chain (source: GHG protocol).

Well-to-tank (WTT) emissions are the total greenhouse gas emissions generated during the extraction, processing, refining, and delivery of a fuel or energy source before it reaches a vehicle or site. Scope 3 emissions are not all directly under the council's control but can be influenced to varying degrees. Work by the procurement team to include emission reduction clauses in contracted work and selection of suppliers actively working on their own emissions reduction continues and is discussed further in our methodology section but is not currently part of our accounting.

__Table 1__: The Mid Suffolk emissions included in each Scope as defined in Graphic 2.

Scopes	Included sources	Explanation and changes from last year	Excluded data and why
Scope 1	• Fuel used for heating • Mid Suffolk proportion of Endeavour House heating • Diesel and HVO (Waste trucks)		Any gas or fuel usage in social housing stock where energy is the responsibility of the tenant. Temporary accommodation is included where the council has responsibility for paying energy bills, but some sites will be excluded.
Scope 2	• Endeavour House electricity • Street lighting • Sheltered Housing electricity • Depot electricity • Sewage treatment works • EV charging (public use of our charge points) • Leisure Centre electricity	Leisure centre operator is purchasing their own electricity however calculation tool requires us to record electricity use within scope 2. Transmission & Distribution emissions remain in scope 3.	Any electricity usage in social housing stock where energy is the responsibility of the tenant. Temporary accommodation is included where the council has responsibility for paying energy bills, but some sites will be excluded.
Scope 3	• Business travel – councilors and employees • Homeworking emissions • Water supply and treatment • Transmission and Distribution of electricity • Leisure center gas	Leisure Centre operator took on direct responsibility for gas billing where previously they were recharged by the council.	Purchased Goods and Services. Capital Goods. Upstream transportation and distribution. Waste generated in operations. Employee commuting. Upstream leased assets. Downstream transportation and distribution.

	• WTT emissions (not in the Council target)		Processing of sold products. Use of sold products. End of life treatment of sold products. Downstream leased assets. Franchises. Investments.

2.2 Calculation methodology

The methodology to monitor, measure and report the council's Greenhouse Gas Emissions follows the HM Government Environmental Reporting guidelines[2], along with the GHG Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard). Our aim is to expand our accounting to report on the widest possible footprint of council activities, going beyond the sources of emissions within our Net Zero Target. This is documented in Table 1 above, with any sources included but not in our target labelled clearly as well as documenting sources we don't include in our target.

The council has moved from its own in-house calculations model to using the Local Partnerships GHG Accounting Tool for local authorities. Local Partnerships is wholly owned by the LGA and Treasury and provide tools, guidance and assurance on many aspects of local government including the environment and energy. Using their calculation tool provides reassurance regarding robust methodology and consistency with other authorities. The most recently updated version (29th July 2026), available from Greenhouse gas accounting tool - Local Partnerships, was used to ensure the newest emission conversion factors were used. Further details of the tool and its alignment to standard methods can be found on the website.

This accounting tool has made it easier to perform and repeat calculations and expand into new reporting areas such as so-called 'Well-To-Tank' emissions. These are the unseen associated emissions that happen upstream from our use of fossil fuels and electricity, for

[2] Sustainability Reporting Guidance 2023-24 - GOV.UK (www.gov.uk)

example refining and transportation of oil and gas. While we cannot influence these items directly as they are beyond our control, we can reduce our share of these emissions by, for example, using less fuel and energy through improved efficiency and our own generation of electricity.

For each council-operated service delivery activity, we assess both direct and indirect energy consumption including electricity, gas and water usage (where available) in council buildings; fuel consumption for council-owned vehicles and mileage of private (and leased) cars used for council business.

Most utility data is generated by Vertas who provide utility bill validation services to the council. Directly billed utility data is provided by the accounts team, and mileage data is provided in-house and our business partners such as Serco provide fuel consumption data.

2.3 Data Gaps and Reliability

Accurate GHG reporting is often dependent on third parties providing building energy consumption data, which can lessen control, for example in leased buildings or with contractors.

The gas, water and electricity arising from office usage in Endeavour House have been provided by Suffolk County Council. Babergh and Mid Suffolk District Councils utilise 14% of the building area, so we have proportioned the overall total and then divided by two to reflect Mid Suffolk's share of the space. Shared spaces, such as communal areas, the canteen and toilets, are included in this calculation, although it is not possible to determine our usage of these areas.

Heating includes sheltered property, depots, central office and temporary accommodation but excludes general needs housing (who source and pay for their own fuel). Authority fuel use is all fuel types used by our own vans and refuse vehicles. Electricity is across all our property assets (excluding general needs housing) and T&D is the associated transmission and distribution of that electricity (The National Grid).

For Scope 3 emissions we are reliant on the provision of accurate vehicle mileage and so assumptions have been made about vehicle sizes and fuel types that affect the conversion factors. Missing or incorrect data/assumptions could therefore lead to a margin of error. Therefore, the figures in this report should not be taken as absolute figures. Whilst there will

always be a need for some assumptions, it is anticipated that over time this could be reduced by improvements in energy data management and general data collection.

The use of a standardized and recognized reporting accounting tool for local authorities should reduce the chance of calculation errors and make it easier for replication across years, as well as providing assurance.

2.4 Future improvements to accounting

Additional data fields to document environmental accreditations and to collate the emissions per £ of our supplier spend have been added to the Council's Contracts Register. Where suppliers have an environmental accreditation, they will have emissions reporting in place. Contract managers supported by the Procurement Team have been asked to populate the data, so reporting can start on the Procurement Dashboard regarding progress from the 1st April 2026. This provides a basic benchmark for the council to have oversight of our contractors' progress to reduce emissions, whilst providing a basic KPI for our contract managers to use when working with our supply chain. This approach provides a measure of the supplier's emissions rather than the emissions of our individual contracts. However, using a simple approach enables the data to be collated for all contractors who are measuring emissions.

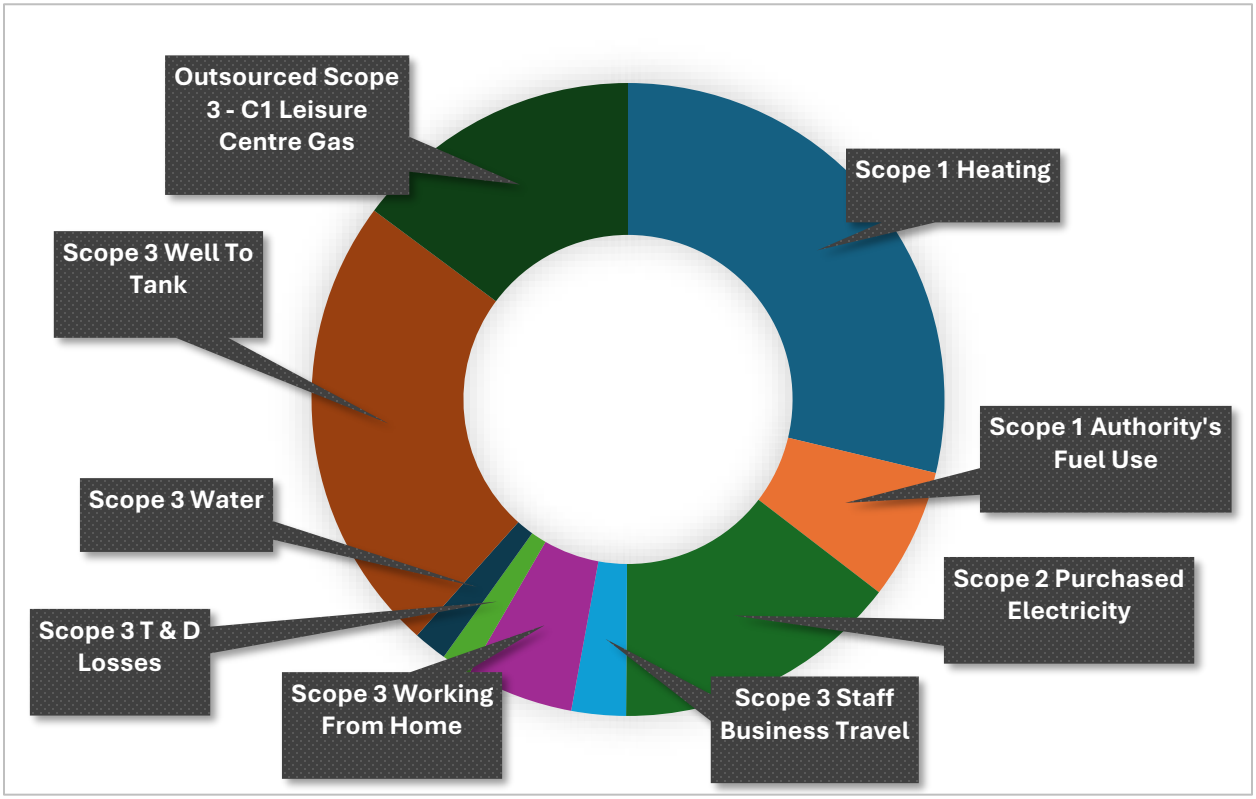
The Council's service contract terms and conditions require contractors to have emissions reporting in place as an organisation within the first year of the contract. There are free basic tools available for suppliers to use, such as the carbon calculator on the Carbon Charter website, that offer support for suppliers to measure emissions.

3 Analysis

3.1 Emissions by scope

Graphic 3 shows that Mid Suffolk's emissions are dominated by heating within Scope 1 at 29% & Scope 3 activities which account for more than 50% of the total. This includes sources such as heating sheltered housing and depots along with fuel used for work purposes by staff or our own fleet. Scope 3 encompasses all the activity required to enable gas and other fuels to be consumed at the point of use, known as Well-to-Tank (WTT) as well as working at home and business travel. As our leisure center operator is responsible for paying for gas directly, their gas emissions move from Scope 1 to Scope 3 under reporting guidelines.

Graphic 3: *Pie chart showing the split of emissions in Mid Suffolk by Scope*



Scope 3 emissions, generally those that are beyond our immediate control, are a significant contributor to the total emissions footprint at 53%. Outsourced scope 3 include emissions from the leisure centers which are operated by a third party (the Council is not directly responsible for the purchase of gas, water and electricity at these locations). The two types of scope 3 are listed separately to help illustrate the level of influence and control the Council has.

3.2 Analysis of emissions

Overall emissions are 1,563 tCO2e (ignoring WTT emissions) which is 253 tCO2e less than last year (1,816 tCO2e). Gas consumption within leisure centers and the wider estate is lower than last year, representing 100 tonnes of the reduction, and electricity use has reduced counting for a further 88 tonnes of CO2e.

Scope	Emissions Source	Emissions (tCO_2e)	Percentage of Total Emissions
Scope 1	Heating	591.17	29.3%
Scope 1	Authority's Fuel Use	137.73	6.8%
Scope 2	Purchased Electricity	221.16	11.0%
Scope 3	Staff Business Travel	57.18	2.8%
Scope 3	Working From Home	112.75	5.6%
Scope 3	T & D Losses	23.15	1.1%
Scope 3	Water	35.41	1.8%
Scope 3	Well To Tank	455.57	22.6%
Outsourced Scope 3 - C1	Contract Total	385.58	19.1%
Total		**2,019.69**	**100.0%**

In the year 2025/26 there have not been any installations of renewables or significant changes to plant and equipment, as a result, the emissions profile has been consistent in recent years.

3.3 Pathway to Net Zero

Our baseline emissions in 2018/19 were 3,025 tCO_2e and our most recent calculations using the sources and scope emissions we have designated as being our Net Zero Target is 1,563 tCO_2e. This figure, which excludes the WTT emissions, is a reduction of 253 tCO2e from last year. To achieve our 2030 target, a purely linear year-on- year reduction would need to be in the order of 390 tCO2e.

With significant measures already in place for renewable generation, fleet replacement and other areas such as lighting and heating and ventilation systems, future decarbonisation will rely upon large scale electrification of heat and transport, improving the efficiency of buildings and improved management of utilities, amongst other activities. Many, if not most, of the easier to implement measures have already been achieved. Those that remain will be more challenging.

The required interventions will vary in complexity, and some may require preparatory works in one year in readiness for the next. The most effective and cost-efficient time to undertake works is usually when an asset requires other work e.g. gas boiler reaching end of life or roof requiring replacement. However, with the 2030 target date fast approaching, a more opportunistic approach may no longer be possible to meet this goal.

There needs to be swift and careful consideration of the costs versus the benefits of carbon reduction and whether it is prudent to spend large sums of money on ageing assets, versus more beneficial interventions elsewhere. A review is being undertaken by the asset and housing teams in Autumn 2026, the results of which will help identify those properties where we are confident of the long-term value an investment in their decarbonisation will bring.

4 Greenhouse gas mitigation

This section illustrates some of the quantified emissions reduction from council efforts to decarbonise our estate and replace energy sources with renewable ones. We do not yet quantify sequestration from our land management and nature recovery activities, which would help support our Net Zero goal. This will remain an aspiration for future years.

4.1 Solar Panel installations

In 2025/26, the solar panels across our estate that include leisure centers, depots and sheltered housing (but excluding those on individual dwellings), produced 205 MWh of electricity, mitigating 40 tCO2e emissions when compared to the equivalent electricity if sourced from the national grid.

For the purposes of greenhouse gas reporting, the energy generated by individual social housing does not contribute to the Council's Net Zero trajectory. However, it does contribute to a reduction in emissions within the district and supports council tenants with the cost of electricity.

The solar systems on our individual housing dwellings are estimated to have produced over 1,704 MWh and saved 333 tCO2e.

4.2 Electric Vehicle ChargePoints (EVCPs)

We have 52 EVCPs distributed across our district car parks. The electricity for which is purchased on a green tariff, meaning that the equivalent energy used is sourced from renewable generators. This year 102,242 kWh of energy was provided emitting 14t CO2e. Although not offsetting council emissions the increased use of EVs will have assisted in general emissions reduction and improved air quality for all residents.

5 Conclusion and next steps

This report highlights the progress towards achieving carbon net zero for the council by 2030; an urgent goal that poses a significant challenge. Substantial emission reductions are required to meet the Net Zero target, with a significant dependency upon the ability to electrify heat and transport, whilst simultaneously ensuring there is a reduction in the emissions intensity of electricity the council uses.

Over the past year, Mid Suffolk has continued to make progress in areas such as raising awareness among other departments through the champions group and enhanced carbon literacy training, having an environmental ask within procurement activities and consolidating utilities, removing redundant supplies and other improvements in how we manage energy across services. Reported emissions in our accounts have decreased for reasons documented above, however the total accounts show a larger increase due to the inclusion of Well to Tank emissions.

A few sources account for the main share of the emissions. Certain properties are more complex to decarbonise and any interventions require careful consideration alongside impacts upon service users, cooperation with operators, aligning to maintenance and other potential works required, and ensuring there are robust business cases to deliver the best value for money.

All service areas will be made aware of the energy used within their assets and supported to take responsibility for reducing consumption, recognising their direct impact on the council's ability to reach net zero by 2030. An internal cross-service utilities working group has been established. As carbon emissions correlate to energy expenditure, cutting emissions benefit both individual service areas and the council overall.

Reviewing assets to consider the short medium- and long-term requirements of the property, the future demand and the viability of maintaining and upgrading the assets to meet forecasted demands is essential to deep-decarbonisation planning and delivery. Once this exercise has been completed decarbonisation efforts can be focused on those where there is long term, economic confidence.

To ensure that the data is robust and as accurate as possible, it is essential that all service areas work collaboratively and are supported in taking ownership of their carbon emissions. Reducing carbon emissions is everyone's responsibility, and this has the added benefit of

reducing long-term costs and delivering co-benefits. The council will continue to invest in improving the quality and quantity of data to inform more accurate reporting and in support of informing decisions to reduce emissions.

A future area for exploration in Greenhouse Gas accounting will be carbon sequestration through tree and hedgerow planting and the impact of wider biodiversity and nature recovery work in terms of how much carbon is taken from the atmosphere. This would be in addition to estimating carbon stored in current council land.

The council's Climate Action Plan[3] provides context regarding work completed to date and what needs to be done now to enable action going forward.

[3] https://www.Mid Suffolk.gov.uk/what-we-are-doing-to-combat-climate-change

Glossary

Air-source Heat Pump	ASHP
Carbon Dioxide Equivalent Tonnes	tCO2e
Combined Heat and Power	CHP
Greenhouse Gas	GHG
Electric Vehicle	EV
Hydrotreated Vegetable Oil	HVO
Kilowatt Hour	kWh
Kilowatt Peak	kWp
Megawatt Hour	MWh
Global Warming Potential	GWP
Sheltered Housing Unit	SHU
Solar Photovoltaic	Solar PV
Methane	CH4
Nitrous Oxide	N20
F-gas hydrofluorocarbon	CFC
F-gas perfluorocarbon	PFC
Sulphur hexafluoride	SF6
Well to Tank	WTT