

Verification statement

To the stakeholders of University of Manchester

EcoAct was engaged by the University of Manchester at The University of Manchester, Oxford Road Manchester, M13 9PL to provide independent third-party verification of its direct (Scope 1) and indirect (Scope 2) greenhouse gas emissions as detailed in the company's carbon footprint calculation for the period 01 August 2023 to 31 July 2024.

OBJECTIVE & RESPONSIBILITIES

The objective of this verification was to confirm whether the GHG statements as reported in University of Manchester's *UoM Scope 1 2 Carbon Emissions 2023-2024 (updated on 7 Oct 2024)* file was fairly stated and free from material error or omission in accordance with the criteria outlined below.

University of Manchester are responsible for the organisation's emissions sources and GHG related information as well as the development and maintenance of records and procedures in accordance with its reporting requirements. The EcoAct verification team's responsibility is to express an independent verification opinion on the accuracy of the GHG emissions reported by University of Manchester and supporting processes and procedures in place to aggregate and analyse data.

CRITERIA

Criteria against which the verification assessment was undertaken:

- Calculation methodology: World Resources Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition (the GHG Protocol);
- Reference methodologies: UK Government Conversion Factors for greenhouse gas (GHG) reporting 2023 and 2024 (BEIS – Department for Business, Energy & Industries Strategy)

LEVEL OF VERIFICATION AND MATERIALITY

A limited level of verification aligned with the ISO 14064-3:2019 standard with specification and guidance for the verification and validation of greenhouse gas statements was conducted.

The organisational boundary of University of Manchester was established as including its operation sites in FY24. University of Manchester uses the operational control approach for the consolidation of its emissions totals. The verification team reviewed the source data from University of Manchester's GHG Emissions report, to identify emissions sources material to the carbon footprint.

VERIFICATION OPINION

Based on the data and information provided by University of Manchester and the processes and procedures followed, nothing has come to EcoAct's attention to indicate that the GHG emissions totals reported for FY24 are not fairly stated and free from material error.

The final, verified emissions total was **47,458 tCO₂e**.

UoM carbon emissions sources	FY24 emissions (tCO ₂ e)
Scope 1 Emissions ^{1,2}	29,506
Scope 2 Emissions (location-based)	17,952
Total (location-based)	47,458

DESCRIPTION OF ACTIVITIES

In accordance with the Limited Verification requirement, EcoAct selected and verified sufficient and appropriate level of evidence and data calculations to form the basis for our verification opinion.

Selected data for verification included: Scope 1 emissions (combustion of fuels and natural gas) and Scope 2 emissions (electricity).

The verification of University of Manchester's emissions related information was conducted through the review and testing of its emissions calculations and selected primary evidence. We have also conducted interviews with stakeholders involved in data gathering and reporting to discuss systems, processes and methodologies used to compile the GHG report for FY24.

RECOMMENDATIONS

University of Manchester should:

- Consider creating an emission factor table with references that can be updated on an annual basis.
- Calculate emissions from activities in a single file/document, using the emission factor table mentioned above. This enables a consistent calculation approach across emission sources.
- To improve transparency, develop a comprehensive GHG summary document, clearly outlining calculation methodologies, assumptions, and emissions across Scope 1, 2 and 3.
- For the allocation of fuel consumption to months, consider using the transaction dates rather than the current invoice dates on the fuel reports.
- Incorporate the calculation of emissions from refrigerant usage.
- Consider using a consistent approach for reporting Gas Oil emissions, aligned with good practice.
- Assess renewable energy consumption to be able to report a market-based Scope 2 figure.

Further detailed findings and recommendations about University of Manchester's emissions data have been made to the management of University of Manchester throughout the verification.

Verified by



Tom IJsselmuiden
Senior Consultant
EcoAct,
Haarlem, 9th December 2024

Independent review



Frankie Bright
Principal Consultant
EcoAct,
London, 9th December 2024

¹ Scope 1 - Refrigerant emissions are not included in verified Scope 1 emissions.

² Scope 1 - Gas oil emissions are not included in verified Scope 1 emissions.

STATEMENT OF INDEPENDENCE

EcoAct is an independent carbon management company. Our team has extensive experience in the verification of carbon data, information, systems and processes.

The data required for the greenhouse gas calculations described herein were compiled by University of Manchester. No member of the EcoAct team has a business relationship with University of Manchester, its Directors or Managers beyond that required of this assignment. To our knowledge there has been no conflict of interest.