



Independent Limited Assurance Report to the Council of the University of Cambridge

The Council of the University of Cambridge engaged us to provide limited assurance on the information described below and set out in the University of Cambridge's Environmental Sustainability Report 2020/21 for the year ended 31 July 2021.

Our conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 July 2021 has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of our report.

Selected Information

The scope of our work was limited to assurance over the information marked with the symbol \diamond in the University of Cambridge's Environmental Sustainability Report 2020/21 (the "Selected Information"). The Selected Information is summarised in the table below and the Reporting Criteria against which it was assessed are included in the University of Cambridge's Environmental Sustainability Data Assurance Methodology Statement for the 2020/21 reporting year as set out on the University of Cambridge's website <https://www.environment.admin.cam.ac.uk/Annual-Report>. Our assurance does not extend to information in respect of earlier periods or to any other information included in the Environmental Sustainability Report 2020/21.

Selected Information	FY21 Value
Total Scope 1 and 2 Location-based carbon emissions (energy and fuel use)	55,106 tCO ₂ e
Total Scope 1 and 2 Location-based carbon emissions per total income	0.048 tCO ₂ e/£000
Total Scope 1 and 2 Location-based carbon emissions per FTE staff and student	1.8 tCO ₂ e/FTE
Total Scope 1 and 2 Market-based carbon emissions (energy and fuel use)	30,141 tCO ₂ e
Total Scope 1 and 2 Market-based carbon emissions per FTE staff and student	1.0 tCO ₂ e/FTE
Total Scope 1 and 2 Market-based carbon emissions per total income	0.026 tCO ₂ e/£000
Percentage of energy generated from onsite renewable or low carbon sources	0.26%
Scope 3 emissions (water; commuting; business travel; waste)	4,055 tCO ₂ e
Scope 3 emissions (supply chain)	365,961 tCO ₂ e
Carbon emissions from water use	167 tonnes
Carbon emissions from water use per FTE staff and student	0.005 tonnes/FTE
Carbon emissions from water use per total income	0.0001 tonnes/£000
Total water consumption	424,785 m ³
Total water consumption per staff and student	13.5 m ³ /FTE
Waste sent to landfill	96 tonnes

Waste mass generated per FTE staff and students	0.22 tonnes/FTE
Percentage of waste generated that is recycled or composted (construction and non-construction waste)	73%
The percentage of new buildings that are certified at least BREEAM Excellent or equivalent	50% (1 of 2)
External awards for sustainable construction/design	0
Percentage modal split for commuting by staff single occupancy car journey	10%
Percentage modal split for commuting by staff car share	1%
Percentage modal split for commuting by staff bus	2%
Percentage modal split for commuting by staff train	1%
Percentage modal split for commuting by staff cycle	13%
Percentage modal split for commuting by staff walk	4%
Percentage modal split for commuting by staff motorbike	0%
Percentage modal split for commuting by staff other	69%
Per capita carbon emissions from flights	0.03 tonnes
Number of awards won by Green Impact teams	49
Number of members of the Environment and Energy Coordinator Network	71

Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our Independence and quality Control

We complied with the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of

integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the IESBA Code of Ethics.

We apply International Standard on Quality Control (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our work was carried out by an independent team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with the Reporting Criteria, which the University of Cambridge is solely responsible for selecting and applying. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 July 2021.

Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of the University of Cambridge's management, including the Sustainability team and those with responsibility for greenhouse gas emissions management and reporting;
- evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included visiting 3 buildings, selected on the basis of their inherent risk and materiality to the University, to understand the key processes and controls for reporting site performance data to the University team;
- performed limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

The University of Cambridge's responsibilities

The Council of the University of Cambridge is responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and
- the content of the Environmental Sustainability Report 2020/21.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Council of the University of Cambridge.

This report, including our conclusions, has been prepared solely for the Council of the University of Cambridge in accordance with the agreement between us dated 6 May 2021, in order to assist the Directors in reporting the University of Cambridge's environmental sustainability performance and activities. We permit this report to be disclosed in the Environmental Sustainability Report 2020/21 for the year ended 31 July 2021, to assist the Council in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the University of Cambridge for our work or this report except where terms are expressly agreed between us in writing.



PricewaterhouseCoopers LLP
Chartered Accountants
London
16 February 2022

¹The maintenance and integrity of the University of Cambridge's website is the responsibility of the Council; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information or Reporting Criteria when presented on the University of Cambridge's website.