



## 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 for the year ended 31 July 2020.

### 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<sup>st</sup> July 2020 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 University of Cambridge's Environmental Sustainability Report 2019/20 (the "Selected Information").

The Selected Information and the Reporting Criteria against which it was assessed are summarised and included in the University of Cambridge's *Environmental Sustainability Data Assurance Methodology Statement for the 2019/2020 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 University of Cambridge's Environmental Sustainability Report 2019/20.

<b>Selected Information</b>	<b>FY20 Value</b>
Total Scope 1 and 2 carbon emissions (energy and fuel use) (tCO <sub>2</sub> e)	53,931
Carbon emissions from water use (tCO <sub>2</sub> e)	419
Total Scope 1 and 2 carbon emissions per FTE staff and student (tCO <sub>2</sub> e/FTE)	1.7
Carbon emissions from water use per FTE staff and student (tonnes/FTE)	0.013
Total Scope 1 and 2 carbon emissions per total income (tCO <sub>2</sub> e/£1000)	0.048
Carbon emissions from water use per total income (tCO <sub>2</sub> e/£1000)	0.0004
Total water consumption (m <sup>3</sup> )	426,953
Total water consumption per FTE staff and student (m <sup>3</sup> /FTE)	13.7
Waste mass generated per FTE staff and students (tonnes/FTE)	0.20
Waste sent to landfill (tonnes)	72
Percentage of waste generated that is recycled or composted (construction and non-construction waste) (%)	73
Scope 3 emissions (water; commuting; business travel; waste) (tCO <sub>2</sub> e)	15,197
The percentage of new buildings that are certified at least BREEAM Excellent or equivalent (%)	50% (1 of 2)
External awards for sustainable construction/design	No awards
Percentage modal split for commuting by staff single occupancy car journey (%)	31
Percentage modal split for commuting by staff car share (%)	6
Percentage modal split for commuting by staff bus (%)	8
Percentage modal split for commuting by staff train (%)	8
Percentage modal split for commuting by staff cycle (%)	36
Percentage modal split for commuting by staff walk (%)	9
Percentage modal split for commuting by staff motorbike (%)	1
Percentage modal split for commuting by staff other (%)	1
Per capita carbon emissions from flights (tCO <sub>2</sub> e/FTE)	0.56
Number of awards won by Green Impact teams	46
Number of members of the Environment and Energy Coordinator Network	81

### **Professional standards applied and level of assurance**

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We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits and 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. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

### **Our Independence and Quality Control**

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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 provisions of the IESBA Code.

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 a team with experience in sustainability reporting and assurance.

### **Understanding reporting and measurement methodologies**

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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<sup>st</sup> July 2020.

### **Work done**

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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 analysing and visiting 3 buildings (2 physically, 1 virtually), 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.

### **University of Cambridge's responsibilities**

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The Council of the University of Cambridge are 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 2019/20.

### **Our responsibilities**

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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, to assist the Council in reporting the University of Cambridge's Environmental Sustainability performance and activities. We permit this report to be disclosed in the University of Cambridge's Environmental Sustainability Report 2019/20, 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 of the University of Cambridge for our work or this report except where terms are expressly agreed between us in writing.



**PricewaterhouseCoopers LLP**  
**Chartered Accountants**  
**Embankment Place**  
**London**

**16 February 2021**

<sup>1</sup>The 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.