



Independent Limited Assurance Report to the Council of the University of Cambridge on environmental sustainability data

The Council of the University of Cambridge engaged us to obtain limited assurance on the specified environmental sustainability data (together the “Subject Matter Information”) as defined below and marked with the symbol **A** on page 36 in the University of Cambridge’s Environmental Sustainability Report 2021-22 for the year ended 31 July 2022 (the “Report”).

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Report including any images, audio files or videos.

Our limited assurance conclusion

Based on the procedures we have performed, as described under the ‘Summary of work performed as the basis for our assurance conclusion’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information marked

with the symbol **A** on page 36 in the University of Cambridge’s Environmental Sustainability Report 2021-22 for the year ended 31 July 2022, has not been prepared, in all material respects, in accordance with the Reporting Criteria referenced on pages 34 and 36 of the Report and referenced in the ‘Subject Matter Information and Reporting Criteria’ section below.

Subject Matter Information and Reporting Criteria

The Subject Matter 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 Reporting Criteria is included in the University of Cambridge’s Environmental Sustainability Data Assurance Methodology Statement for the 2021/22 reporting year as set out on the University of Cambridge’s website [University of Cambridge Reporting Criteria 2021/22](#)¹.

The Subject Matter Information is set out in the table below:

Subject Matter Information	Year ended 31 July 2022
Total Scope 1 and 2 Location-based carbon emissions (energy and fuel use) (tCO ₂ e)	49,124 tCO ₂ e
Total Scope 1 and 2 Location-based carbon emissions per total income (tCO ₂ e/£000)	0.044 tCO ₂ e/£000
Total Scope 1 and 2 Location-based carbon emissions per FTE staff and student (tCO ₂ e/FTE)	1.5 tCO ₂ e/FTE
Total Scope 1 and 2 Market-based carbon emissions (energy and fuel use) (tCO ₂ e)	24,766 tCO ₂ e
Total Scope 1 and 2 Market-based carbon emissions per FTE staff and student (tCO ₂ e/FTE)	0.8 tCO ₂ e/FTE

Total Scope 1 and 2 Market-based carbon emissions per total income (tCO ₂ e/£000)	0.022 tCO ₂ e/£000
Percentage of energy generated from onsite renewable or onsite zero/low carbon sources (%)	0.27 %
Scope 3 emissions (water, commuting, business travel, waste) (tCO ₂ e)	11,325 tCO ₂ e
Scope 3 emissions (supply chain) (tCO ₂ e)	310,742 tCO ₂ e
Carbon emissions from water use (tCO ₂ e)	145 tCO ₂ e
Carbon emissions from water use per FTE staff and student (tCO ₂ e/FTE)	0.005 tCO ₂ e/FTE
Carbon emissions from water use per total income (tCO ₂ e/£000)	0.0001 tCO ₂ e/£000
Total water consumption (m ³)	367,600 m ³
Total water consumption per staff and student (m ³ /FTE)	11.5 m ³ /FTE
Waste sent to landfill (tonnes)	148 tonnes
Waste mass generated per FTE staff and students (tonnes/FTE)	0.12 tonnes/FTE
Percentage of waste generated that is recycled or composted (construction and non-construction waste) (%)	56 %
The percentage of new buildings that are certified at least BREEAM Excellent or equivalent (%)	100 % (1 of 1)
External awards for sustainable construction/design (An award received)	One
Percentage modal split for commuting by staff single occupancy car journey (%)	14 %
Percentage modal split for commuting by staff car share (%)	3 %
Percentage modal split for commuting by staff bus (%)	2 %
Percentage modal split for commuting by staff train (%)	3 %
Percentage modal split for commuting by staff cycle (%)	23 %
Percentage modal split for commuting by staff walk (%)	6 %
Percentage modal split for commuting by staff motorbike (%)	1 %
Percentage modal split for commuting by staff other (%)	48 %
Per capita carbon emissions from flights (tCO ₂ e/FTE)	0.33 tCO ₂ e/FTE
Number of awards won by Green Impact teams (An award received)	43
Number of members of the Sustainability Champions Network (An individual)	83

¹ 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 Subject Matter Information or Reporting Criteria when presented on the University of Cambridge’s website

Inherent limitations

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, evaluation and measurement techniques that can affect comparability between entities and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Responsibilities of the Council of the University of Cambridge

As explained in the Management Statement on page 36 of the Report and page 2 of the Reporting Criteria, the Council of the University of Cambridge are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to the University of Cambridge and the intended users of the Report;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over information relevant to the evaluation or measurement of the Subject Matter Information, which is free from material misstatement, whether due to fraud or error, against the Reporting Criteria; and
- producing the Report, including underlying information and a statement of Council responsibility, which provides an accurate, balanced reflection of the University of Cambridge's performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Report.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter 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.

Professional standards applied

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.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales 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 International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

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.

Summary of work performed as the basis for our assurance conclusion

In carrying out our limited assurance engagement we:

- considered the suitability in the circumstances of the University of Cambridge's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;
- through inquiries with the University of Cambridge's management, including the Sustainability team and those with responsibility for environmental sustainability reporting, obtained an understanding of the University of Cambridge's control environment, processes and systems relevant to the preparation of the Subject Matter Information;
- evaluated whether the University of Cambridge's methods for developing estimates are appropriate and had been consistently applied;
- undertook site visits at three buildings; we selected these sites based on their inherent risk and materiality to the University.
- performed limited substantive testing on a selective basis of the Subject Matter Information to check that underlying information had been appropriately evaluated or measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Subject Matter Information.

Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities, testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the University of Cambridge's estimates. Nor did we perform procedures on financial information extracted from the audited accounts of the University of Cambridge and used in the calculation of intensity metrics using 'total income' as the calculation denominator.

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.

Other information

The other information comprises all of the information in the Report other than the Subject Matter Information and our assurance report. The Council are responsible for the other information. As explained above, our assurance conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Use and distribution of our report

This report, including our conclusion, has been prepared solely for the Council of the University of Cambridge in accordance with the agreement between us dated 28 September 2022 (the “agreement”). Our report must not be made available to any other party save as set out in the agreement. To the fullest extent permitted by law, we do not accept or assume responsibility or liability 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.

A handwritten signature in dark ink that reads "PricewaterhouseCoopers LLP". The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP
Chartered Accountants
Watford
27 February 2023