

PLEDGE TO NET ZERO

Guidance for Signatories

Overview

To become a signatory to the Pledge to Net Zero, companies shall commit to setting a science-based carbon reduction target.

- Including the organisation's buildings and travel as a minimum
- Aiming for a suggested average 2.5% reduction in carbon emissions per annum over the target period
- Including targets for both scope 1 and 2, and relevant or appropriate scope 3 emissions sources
- Achieving the minimum target reduction without the use of offsets
- Reporting the organisation's carbon footprint against this target year-on-year
- Playing an active role in advancing the industry's progress towards a net zero carbon economy
- Signatories are encouraged to set a target in line with a 1.5°C climate change scenario where possible

Background

The environmental services sector is at the heart of advising and developing solutions to deliver a sustainable and prosperous economy. It's a growing, ambitious sector, and one which will play a key role in delivering the UK's net zero greenhouse gas targets. Yet while the sector may be delivering world class advice and service to clients, it is sometimes less good at implementing its own advice in its operations.

In order to raise the bar in the environmental services sector, signatories to the Pledge to Net Zero shall commit to:

1. Set and commit to deliver a greenhouse gas target in line with either a 1.5°C (encouraged) or well below 2°C climate change scenario – covering buildings and travel as a minimum.
2. Publicly report greenhouse gas emissions and progress against this target each year
3. Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, signatories may choose to provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

The following guidance has been issued to support signatories in meeting the above mentioned commitments, and has been developed to be aligned with the [GHG Protocol Corporate Standard](#), the [SBTi Criteria and Recommendations](#) and the [UK Environmental Reporting Guidelines](#).

Step 1: Register commitment

Register your commitment via the website – pledgetonetzero.org. This includes identifying a member of your organisation who will be endorsing the commitment. This person should hold either an executive team or board member level position.

Step 2: Set a Science-Based Target

Set and commit to a science-based target. This should be signed off by the endorser identified in Step 1. Signatories should consider the following when setting targets:

<p>Scope</p>	<p>Organisational boundary: signatories should clearly define all operations that constitute the ‘company’ for the purpose of accounting and reporting on GHG emissions. In setting an organisational boundary, signatories should account for all emissions over which the company has <i>operational control</i>. For example, all corporate real estate and associated assets.</p> <p>Operational boundary: Based on the organisational boundary defined above, the operational boundary is the scope of direct and indirect emissions for operations, as defined by the GHG Protocol. Sources of emissions should be categorised as scope 1, scope 2 or scope 3:</p> <p>Scope 1: Direct GHG emissions that occur from sources that are owned and/or controlled by the signatory e.g. gas burnt on site, pool vehicles, HFC and CFCs in company real estate.</p> <p>Scope 2: Indirect GHG emissions from the generation of purchased electricity that is consumed by the company.</p> <p>Scope 3: All other significant indirect GHG emissions that occur as a consequence of the signatory’s activities, but that are from sources not owned or controlled by the company (e.g. business travel and commuting).</p> <p>Within this framework, companies should identify the relevant emissions sources and determine if they have control over the emissions (scope 1, scope 2, scope 3 business travel) and where they may have the ability to influence emissions from the activities of other stakeholders (e.g. scope 3 commuting).</p> <p>N.B. When setting targets, signatories should consider that these will include organic growth. However, if new assets are acquired, the carbon footprint and reporting will need to be re-baselined to reflect this.</p>
<p>Baseline</p>	<p>The base year for the target should be the most recent year for which a full set of data is available and should be consistent across all targets set by the same company (e.g. calendar or financial year).</p>
<p>Target</p>	<p>The SBTi recognises a variety of methods to help companies set emissions reductions targets based on climate science. However, it recommends that “...companies should use either the Sectoral Decarbonization Approach (SDA) or Absolute Emissions Contraction”. The SBTi provides a tool to help companies develop targets using either the Absolute Emissions Contraction or SDA method; this tool can be found here. N.B. this tool can calculate targets based on a number of emissions reduction scenarios; signatories to the Pledge to Net Zero will need to use the well below 2°C option (WB2C) as a minimum, with plans to revise targets in line with the 1.5°C scenario in line with SBTi guidance.</p> <p>Targets should be defined by a reduction in absolute emissions relative to the baseline year and include a target covering both scope 1 and scope 2 emissions as a minimum. Where scope 3 emissions account for more than 40% of the total emissions (this is often the case with consultancy/service-based businesses), a scope 3 target will also be required. It should also be noted that while net zero targets can include offsetting, science-based targets cannot.</p> <p>The specific target (as well as the approach taken to meet the target), will be individual to each signatory; however, an example is provided below.</p> <ul style="list-style-type: none"> ▪ reduce scope 1 and scope 2 GHG emissions by 25% by 2023 from a 2017 base year ▪ reduce scope 3 emissions by 10% by 2023 from a 2017 base year (N.B. this only needs to include emissions that the signatory has the ability to control or significantly influence

	e.g. business travel)
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Notes – targets that have already been achieved cannot be submitted as part of the pledge.

If target setting follows an approach that differs with the above guidance, this should be explained.

Step 3: Reporting

All signatories will need to publicly report greenhouse gas emissions and progress against their targets each year. A separate guide outlining how to calculate a carbon footprint for a typical consultancy, including a worked example, is provided [here](#). As a minimum, this will need to cover both scope 1 and scope 2 emissions in full, as well as a screening assessment of scope 3 emissions. If scope 3 emissions account for more than 40% of the total emissions, as would typically be the case for consultancies/service-based businesses, a full scope 3 inventory should also be completed. (N.B. the most recent greenhouse gas inventory should be no more than two years older than the year of reporting).

Signatories are also encouraged to include some detail about the steps taken and future plans to achieve their target in order to encourage the sector as a whole to take a more proactive and collaborative approach.

Please note that there is some flexibility in reporting and the figures included in your report do not always have to be the final, verifiable figures. If you have any queries about reporting progress against your targets, please contact pledgetonetzero@wsp.com

Step 4: Advancing the field

To advance progress towards science-based emissions reductions, all signatories will be required to publish at least one piece of research or thought-leadership per year on the topic of practical steps to delivering science-based targets in support of a net zero carbon economy. This is intended to support the organisation's own thinking in this area and be an opportunity for active engagement with stakeholders to encourage a broader uptake of science-based targets. Signatories can also choose to support smaller consultancies by providing mentoring and assistance with target setting, carbon reporting and research development as part of the pledge. All signatories are also encouraged to commit to professional advancement through the use of standards and industry accreditations.

Step 5: Assurance

In order to ensure commitments are credible and the pledge remains robust all targets, GHG reports and research/thought leadership pieces shall be submitted to the administrator within the timelines specified below. In addition, signatories will need to include a statement of assurance, provided here below, to be signed by the endorser identified in Step 1.

I, endorser name, confirm that the data contained in this report for company name, is to the best of my knowledge an accurate representation of our performance as of date. The data in this report covers the period from starting date to end date inclusive, and has been produced in accordance with the guidance issued by the Pledge to Net Zero.

Signatories may additionally choose to have targets and reports externally verified by a third party but this is not a requirement of this commitment.

Timelines

Cohort 1

Organisations that made the pledge **before** the 31st January 2020 (OR after this date but before the 31st May 2020 and made the choice to join cohort 1) submitted their first science-based target in May 2020 and will now move on to the next stage – the annual reporting. Please meet the following timeline:

Submit i) carbon footprint, ii) progress against target and iii) first published article/ evidence of mentoring and support – between 6th November 2020 and 31st January 2021.

Cohort 2

Organisations making the pledge **after** the 31st January 2020 (excluding exceptions, as noted above), should follow the timeline listed below:

Submit first science-based target – 15th May 2021

Submit i) carbon footprint, ii) progress against target and iii) first published article/ evidence of mentoring and support – between 6th November 2021 and 31st January 2022.

Pledging windows

There are four pledge signatory windows throughout 2021 to maximise opportunity for organisations to make the pledge, with dates scheduled around key environmental events.

Please [make the pledge](#) by one of the following pledging window deadlines:

2nd February (World Wetlands Day)

22nd April (Earth Day)

5th June (World Environment Day)

12th November (End of UN Climate Change Conference, COP26)

Advice, Guidance and Support

In addition to this document, you can find additional guidance on calculating a carbon footprint and setting a target on [our dedicated guidance webpage](#).

We also hold webinars to help organisations meet the pledge requirements. The first of these, *A Guide to Pledging*, provided an overview of how to pledge, while the second, *'A Guide to Setting a Science-based target'*, put the spotlight on three organisations who have made the pledge; exploring why the initiative matters to them and steps they have already taken to reduce their emissions and set science-based targets. The recordings of both webinars can be accessed for free [here](#).

In addition, in line with the spirit of collaboration inherent in the Pledge to Net Zero initiative, we are keen to encourage organisations who have made the pledge and are on the road to reducing their emissions to share

advice and guidance with others. [Click here](#) to view the latest case studies and advice from some of those who have made the pledge.

If you would like to highlight your organisation as a source of advice for others via the [Pledge to Net Zero website](#), or would like to speak to the co-founders of the initiative to receive advice and guidance on your plans, please contact pledgetonetzero@wsp.com.

We are aware of the challenges that the COVID-19 pandemic poses to organisations. Therefore, if you have reservations about meeting the pledge requirements, please do contact us via pledgetonetzero@wsp.com