

## Coastline Housing SECR Statement 2024/25



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## Background

Coastline Housing has requested a Streamlined Energy and Carbon Reporting (SECR) statement to comply with the latest SECR Regulations (2019). This report presents a full 3<sup>rd</sup> party verified SECR statement, compared to the previous financial year's energy usage, for use in Coastline's annual reporting. All emissions throughout this report are displayed in terms of carbon dioxide equivalents (CO<sub>2</sub>e) and have been rounded to 2 decimal places.

Coastline Housing is an independent Cornish charitable housing association providing over 4,500 homes. They are responsible for ensuring their residents live in homes that are of a good quality and well maintained.

## SECR Regulations

Defra guidance to the regulations states that "large unquoted companies and large Limited Liability Partnerships (LLPs) are obliged to report their UK energy use and associated greenhouse gas emissions as a minimum relating to gas, electricity and transport fuel, as well as an intensity ratio and information relating to energy efficiency action, through their annual reports".

This is a useful exercise as it enables Coastline Housing to identify where carbon savings have been made upon last year's figures and where environmental performance has decreased, highlighting areas to focus on in the future.

The UK Government's Environmental Reporting Guidelines state that unquoted companies and LLPs in scope of their legislation are required to disclose energy and carbon information in their accounts and reports, including:

- UK energy use (minimum of purchased electricity, gas and transport)
- Associated greenhouse gas emissions
- At least one intensity ratio
- Previous year's figures for energy use and GHG emissions (except in the first year)
- Information about energy efficiency action taken in the organisation's financial year
- Methodologies used in calculations

Therefore, all of this information is reported in the SECR statement below. This statement shows energy use and carbon emissions for the 2024/25 financial year.



## SECR Statement

The following information is to be reported in either the Directors' Report or, in the case of charitable companies, the reporting should be in the combined Directors' and Trustees' Annual Report. It is assumed that Coastline Housing will produce one financial report relating to all (if applicable) subsidiaries it owns.

GHG emissions and energy use data for the 2024/25 financial year (1<sup>st</sup> April 2024 – 31<sup>st</sup> March 2025):

- No other energy purchased or used other than UK and offshore i.e., no global energy
- Previous usage is required for this year of reporting

SECR statement:

Reported emissions and energy use data for 1 <sup>st</sup> April 2024 – 31 <sup>st</sup> March 2025		
	Current reporting year 1 <sup>st</sup> April 2024 – 31 <sup>st</sup> March 2025	Comparison year 1 <sup>st</sup> April 2023 – 31 <sup>st</sup> March 2024
Emissions from combustion of gas tCO <sub>2</sub> e (Scope 1) [mandatory]	<b>357.57 tonnes CO<sub>2</sub>e</b> 21.48 tonnes CO <sub>2</sub> e office usage 74.14 tonnes CO <sub>2</sub> e communal areas 261.95 tonnes CO <sub>2</sub> e communal heating systems	<b>326.28 tonnes CO<sub>2</sub>e</b> 21.13 tonnes CO <sub>2</sub> e office usage 130.21 tonnes CO <sub>2</sub> e communal areas 174.94 tonnes CO <sub>2</sub> e communal heating systems
Emissions from combustion of fuel for transport purposes (Scope 1) [mandatory]	<b>204.57 tonnes CO<sub>2</sub>e</b> From in house maintenance fleet	<b>227.53 tonnes CO<sub>2</sub>e</b> From in house maintenance fleet
Emissions from business travel in rental cars or employee-owned vehicles where company is responsible for purchasing the fuel (Scope 3) [mandatory]	<b>28.73 tonnes CO<sub>2</sub>e</b>	<b>22.59 tonnes CO<sub>2</sub>e</b>
Emissions from purchased electricity (Scope 2, location-based) [mandatory]	<b>181.51 tonnes CO<sub>2</sub>e</b> 31.27 tonnes CO <sub>2</sub> e office usage 150.24 tonnes CO <sub>2</sub> e communal areas See below for transmission and distribution losses	<b>178.62 tonnes CO<sub>2</sub>e</b> 29.95 tonnes CO <sub>2</sub> e office usage 148.67 tonnes CO <sub>2</sub> e communal areas <i>See below for transmission and distribution losses</i>
Total gross CO <sub>2</sub> e based on above [mandatory]	<b>772.37 tonnes CO<sub>2</sub>e</b>	<b>732.43 tonnes CO<sub>2</sub>e</b> <i>Excludes Scope 3 emissions <sup>1</sup></i>
Energy consumption used to calculate above emissions: kWh [mandatory] – optional to provide separate figures for gas, electricity, transport fuel and other energy sources	Gas: 1,954,965 kWh Electricity: 876,636 kWh Transport Fuel: 805,451 kWh Business travel: 170,517 kWh  <b>Total: 3,807,569 kWh</b>	Gas: 1,783,639 kWh Electricity: 862,628 kWh Transport fuel: 951,580 kWh  <b>Total: 3,597,848 kWh<sup>2</sup></b>
Intensity ratio: tCO <sub>2</sub> e gross figure based on mandatory fields above [mandatory]	<b>154.53 kgCO<sub>2</sub>e per home managed (exc. office emissions)</b>	<b>145.00 kgCO<sub>2</sub>e per home managed (exc. office emissions)</b>

<sup>1</sup> Unlike the current reporting year, carbon emissions resulting from employee-owned vehicles was not included in the mandatory total for the comparison year.

<sup>2</sup> As above, energy consumption for business travel not included in the comparison year's total energy consumption.



	Office intensity: <b>32.08 kgCO<sub>2</sub>e</b> per m <sup>2</sup> <sup>3</sup>	Office intensity: <b>109.09 kgCO<sub>2</sub>e</b> per m <sup>2</sup>
Methodology [mandatory]	SHIFT methodology  <a href="#">SECR Reporting   SHIFT Environment</a>  Using Defra 2024 Conversion Factors in line with Environmental Reporting Guidelines (2019) as the majority of the financial year falls into the calendar year 2024. Comparison data from the previous year's SECR used Defra 2023 Conversion Factors.	
Emissions from other activities which the company own or control including operation of facilities (Scope 1) [optional]	Not reporting	Not reporting
Emissions from purchased electricity (Scope 2, market-based factor): tCO <sub>2</sub> e [optional]	Only reporting on location based	Only reporting on location based
Emissions from heat, steam and cooling purchased for own use (Scope 2) [optional]	Not reporting	Not reporting
Emissions from extraction and production of purchased materials and fuels which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from use of sold products and services which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	The regulated emissions from independently heated homes managed far outweigh Coastline Housing's operational emissions and are therefore reported here on a voluntary basis. Our SHIFT methodology estimated emissions at <b>5,810.32 tonnes CO<sub>2</sub>e</b> in total, or <b>1.28 tonnes CO<sub>2</sub>e</b> per home managed (excluding homes with communal heating systems).	The regulated emissions from individually heated homes managed far outweigh Coastline Housing's operational emissions and are therefore reported here on a voluntary basis. Our SHIFT methodology estimated emissions at <b>6,209.19 tonnes CO<sub>2</sub>e</b> in total, or <b>1.34 tonnes CO<sub>2</sub>e</b> per home managed.
Emissions from electricity related to extraction, production, and transportation of fuels consumed in the generation of electricity which the company	Not reporting	Not reporting

<sup>3</sup> Coastline provided updated office floor area, more than tripling the m<sup>2</sup> of office space reported last year, hence the lower office intensity ratio.



does not own or control (Scope 3): tCO <sub>2</sub> e [optional]		
Emissions from purchase of electricity that is sold to an end user which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from generation of electricity that is consumed in a transmission and distribution system which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	<b>16.04 tonnes CO<sub>2</sub>e</b> <i>Transmission and distribution (T&amp;D) losses associated with UK electricity</i>	<b>15.45 tonnes CO<sub>2</sub>e</b> <i>Transmission and distribution (T&amp;D) losses associated with UK electricity</i>
Emissions from transportation of purchased fuels which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from transportation of waste out of financial / operational control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from transportation of sold products which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from employee business travel which the company does not own or control and where not responsible for purchasing the fuel (Scope 3): tCO <sub>2</sub> e [optional]	<b>0.06 tonnes CO<sub>2</sub>e</b>	<b>0 tonnes CO<sub>2</sub>e</b>
Emissions from employees commuting to and from work which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from leased assets, franchises, and outsourced activities (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from disposal of waste generated in operations which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Emissions from disposal of waste generated in production	Not reporting	Not reporting





of purchased materials and fuels which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]		
Emissions from disposal of sold products at the end of their life which the company does not own or control (Scope 3): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Total gross Scope 3 emissions: tCO <sub>2</sub> e [optional]	<b>5,855.15 tonnes CO<sub>2</sub>e</b>	<b>6,247.23 tonnes CO<sub>2</sub>e</b>
Total gross Scope 1, Scope 2 [location/market] & Scope 3 emissions: tCO <sub>2</sub> e [optional]	<b>6,598.79 tonnes CO<sub>2</sub>e</b>	<b>6,979.67 tonnes CO<sub>2</sub>e</b>
Carbon offsets: tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Domestic Carbon Units (e.g., Woodland Carbon Code, Peatland Carbon Code): tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Total annual net emissions: tCO <sub>2</sub> e [optional]	Not reporting	Not reporting
Additional intensity ratio: tCO <sub>2</sub> e net figure [optional]	<b>1.42 tonnes per home managed</b> for total Scope 1, 2 and 3 emissions recorded.	<b>1.49 tonnes per home managed</b> for total Scope 1, 2 and 3 emissions recorded
Third Party verification [optional]	SHIFT Environment	

### Energy efficiency action statement:

In the 2024/25 financial year, Coastline Housing has completed the following energy efficiency works:

Air source heat pumps x5

Capital Heating installation works x 23

Heating installation: Full electric x17

Heating installation: Full gas x130

Heating installation: Full oil x47

Heating upgrade: System upgrade x 33

Replaced insulation x 134

Air conditioning unit servicing x4

Social Housing Decarbonisation Fund Works (Affordable Warmth) x447



## Summary of Emissions

As well as providing emissions in a complete SECR format, we report emissions separately in terms of Scope to enable Coastline to understand the sources of the emissions and to better suit social landlords. The tables below show the total emissions from Scope 1, 2 and 3 sources as well as a breakdown of emissions within the Scopes. For more information and definitions on Scopes see Reporting in Scopes.

### Total Emissions from Scope 1, 2 and 3:

Global GHG emissions and energy use data for period 1st Apr 2024 - 31st Mar 2025	
Scope 1	562.14 tonnes CO2e
Scope 2	181.51 tonnes CO2e
Scope 3	5,855.15 tonnes CO2e
<b>Total</b>	<b>6,598.79 tonnes CO2e</b>

### Breakdown of Scope 1, 2 and 3 Emissions:

Global GHG emissions and energy use data for period 1st Apr 2024 - 31st Mar 2025		
<b>Scope 1</b>	Emissions from combustion of gas used at offices	21.48 tonnes CO2e
	Emissions from combustion of gas used at communal areas	74.14 tonnes CO2e
	Emissions from combustion of gas used by communal/district heating systems	261.95 tonnes CO2e
	Emissions from combustion of fuel for transport purposes	204.57 tonnes CO2e
<b>Scope 2</b>	Emissions from purchased electricity at offices (location-based)	31.27 tonnes CO2e
	Emissions from purchased electricity at communal areas (location-based)	150.24 tonnes CO2e
<b>Scope 3</b>	Emissions from generation of electricity that is consumed in a transmission and distribution system which the company does not own or control	16.04 tonnes CO2e
	Emissions from employee business travel which the company does not own or control	28.79 tonnes CO2e
	Emissions from use of sold products and services which the company does not own or control. Regulated emissions from individually heated homes managed far outweighs operational emissions and are therefore reported here on a voluntary basis.	5,810.32 tonnes CO2e 1.28 tonnes per home managed





## Reporting in Scopes

Scope 1, Scope 2 and Scope 3 carbon reporting come from the GHG Protocol Corporate Accounting and Reporting Standard and are adopted by the UK Government in the Environmental Reporting Guidelines.

### Scope 1:

- Direct emissions from controlled or owned sources, which includes those from combustion of fuel and operation facility.
- This includes emissions from activities owned or controlled by the organisation that release emissions into the atmosphere.
- For a housing association this will include emissions from gas used at offices, from fuel used in company pool cars, from fuel used by the in-house maintenance fleet, by any gas or other fuels used in communal areas and communal heating systems owned/managed by the organisation (even if this is recharged to residents), as well as potentially any fuels bought by the organisation itself for use at construction sites.

### Scope 2:

- Indirect energy emissions from the generation of purchased electricity.
- These include emissions released into the atmosphere associated with your consumption of purchased electricity, heat, steam and cooling. These are a consequence of the organisation's activities, but the emissions do not occur at sources you own or control.
- For social landlords, this will include electricity bought for offices, community hubs, depots and for communal areas (even if recharged to residents).

### Scope 3:

- This relates to emissions that are a consequence of the organisation's business/actions, which occur at sources you do not control.
- It is not a requirement to report on emissions associated with inputs into your company (e.g., from the supply chain) or linked with outputs from your company (i.e., emissions from your products when they're used by customers). In a social landlord's case this may relate to products bought for the construction and maintenance of homes as well as the emissions from homes when they are occupied by residents.
- Government Environmental Reporting Guidance states you should consider reporting these separately to give a wider picture of your organisation to investors and shareholders and where these expose the reporting company to material risks, opportunities, or financial impacts.
- For social landlords this would include business mileage that occurs in employee-owned vehicles. Other examples include public transport travel, transmission and distribution losses associated with UK electricity, contracted maintenance fleet emissions etc.
- Emissions from lead assets (housing stock) have been included as voluntary Scope 3 emissions, although we do advise all our clients to report the regulated emissions from their housing stock as your core product.



## SHIFT Environment

SHIFT carries out a full range of environmental reporting, specialising in the social housing sector.

We do:

- SHIFT – environmental reporting and accreditation for existing homes, new build and offices
- SECR and ESG reporting services
- Environmental road mapping and strategy development – creating a path from a baseline to a truly sustainable housing stock whilst maximising financial benefits to the landlord
- Post-Occupancy Evaluation – comparing actual performance in retrofit and new build with design performance
- Related consultancy

SHIFT services are delivered by Suss Housing Ltd.

Please be in touch for a free consultation on any of the above. Contact Richard on 07718 647117 or [richard@SHIFTenvironment.co.uk](mailto:richard@SHIFTenvironment.co.uk)

[www.SHIFTenvironment.co.uk](http://www.SHIFTenvironment.co.uk)

