

Coastline Housing SECR Statement 2025/26



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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 3rd party verified SECR statement, compared to the previous financial year's energy usage, for use in Coastline Housing's annual reporting. All emissions throughout this report are displayed in terms of carbon dioxide equivalents (CO₂e) and have been rounded to 2 decimal places.

Coastline Housing provides over 4,700 affordable homes across Cornwall. It is responsible for ensuring that its residents live in homes that are of a good quality and are 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 2025/26 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 2025/26 financial year (1st April 2025 – 31st March 2026):

- 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 st April 2025 – 31 st March 2026		
	Current reporting year 1 st April 2025 – 31 st March 2026	Comparison year 1 st April 2024 – 31 st March 2025
Emissions from combustion of gas tCO ₂ e (Scope 1) [mandatory]	245.00 tonnes CO₂e 15.15 tonnes CO ₂ e office usage 61.05 tonnes CO ₂ e communal areas 168.79 tonnes CO ₂ e heat networks	357.57 tonnes CO₂e 21.48 tonnes CO ₂ e office usage 74.14 tonnes CO ₂ e communal areas 261.95 tonnes CO ₂ e heat networks
Emissions from combustion of fuel for transport purposes (Scope 1) [mandatory]	262.15 tonnes CO₂e	204.57 tonnes CO₂e
Emissions from business travel in rental cars or employee-owned vehicles where company is responsible for purchasing the fuel (Scope 3) [mandatory]	30.85 tonnes CO₂e	28.73 tonnes CO₂e
Emissions from purchased electricity (Scope 2, location-based) [mandatory]	188.17 tonnes CO₂e 26.59 tonnes CO ₂ e office usage 161.58 tonnes CO ₂ e communal areas <i>See below for transmission and distribution losses</i>	181.51 tonnes CO₂e 31.27 tonnes CO ₂ e office usage 150.24 tonnes CO ₂ e communal areas <i>See below for transmission and distribution losses</i>
Total gross CO ₂ e based on above [mandatory]	726.16 tonnes CO₂e	772.37 tonnes CO₂e
Energy consumption used to calculate above emissions: kWh [mandatory] – optional to provide separate figures for gas, electricity, transport fuel and other energy sources	Gas: 1,339,068 kWh Electricity: 1,063,105 kWh Transport fuel: 1,010,032 kWh Business travel: 126,845 kWh Total: 3,539,050 kWh	Gas: 1,954,965 kWh Electricity: 876,636 kWh Transport fuel: 805,451 kWh Business travel: 170,517 kWh Total: 3,807,569 kWh
Intensity ratio: tCO ₂ e gross figure based on mandatory fields above [mandatory]	142.89 kg CO ₂ e per home managed (excluding office emissions) Office intensity: 25.39 kg CO₂e per m²	154.53 kg CO₂e per home managed (excluding office emissions) Office intensity: 32.08 kg CO₂e per m²
Methodology [mandatory]	SHIFT methodology SECR Reporting SHIFT Environment	



	Using Defra 2025 Conversion Factors in line with Environmental Reporting Guidelines (2019) as the majority of the financial year falls into the calendar year 2025. Comparison data from the previous year's SECR used Defra 2024 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 ₂ 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 ₂ 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 ₂ 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 6,623.98 tonnes¹ CO₂e in total, or 1.41 tonnes CO₂e tonnes per home managed (excluding homes on heat networks).	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 5,810.32 tonnes CO₂e in total, or 1.28 tonnes CO₂e per home managed (excluding homes on heat networks).
Emissions from electricity related to extraction, production, and transportation of fuels consumed in the generation of electricity which the company does not own or control (Scope 3): tCO ₂ e [optional]	Not reporting	Not reporting
Emissions from purchase of electricity that is sold to an end user which the company does not own or control (Scope 3): tCO ₂ e [optional]	Not reporting	Not reporting

¹ The increase in estimated emissions reflects updated asset data and improved accuracy of stock records and affects comparability with prior year. Despite the increase in reported emissions, the average SAP rating of our housing stock improved during the reporting period.



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 ₂ e [optional]	19.70 tonnes CO₂e <i>Transmission and distribution (T&D) losses associated with UK electricity</i>	16.04 tonnes CO₂e <i>Transmission and distribution (T&D) losses associated with UK electricity</i>
Emissions from transportation of purchased fuels which the company does not own or control (Scope 3): tCO ₂ e [optional]	Not reporting	Not reporting
Emissions from transportation of waste out of financial / operational control (Scope 3): tCO ₂ e [optional]	Not reporting	Not reporting
Emissions from transportation of sold products which the company does not own or control (Scope 3): tCO ₂ 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 ₂ e [optional]	0.28 tonnes CO₂e	0.06 tonnes CO₂e
Emissions from employees commuting to and from work which the company does not own or control (Scope 3): tCO ₂ e [optional]	Not reporting	Not reporting
Emissions from leased assets, franchises, and outsourced activities (Scope 3): tCO ₂ 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 ₂ e [optional]	Not reporting	Not reporting
Emissions from disposal of waste generated in production of purchased materials and fuels which the company does not own or control (Scope 3): tCO ₂ e [optional]	Not reporting	Not reporting
Emissions from disposal of sold products at the end of their life which the company	Not reporting	Not reporting



does not own or control (Scope 3): tCO ₂ e [optional]		
Total gross Scope 3 emissions: tCO ₂ e [optional]	6,674.80 tonnes CO₂e	5,855.15 tonnes CO₂e
Total gross Scope 1, Scope 2 [location/market] & Scope 3 emissions: tCO ₂ e [optional]	7,370.12 tonnes CO₂e	6,598.79 tonnes CO₂e
Carbon offsets: tCO ₂ e [optional]	Not reporting	Not reporting
Domestic Carbon Units (e.g., Woodland Carbon Code, Peatland Carbon Code): tCO ₂ e [optional]	Not reporting	Not reporting
Total annual net emissions: tCO ₂ e [optional]	Not reporting	Not reporting
Additional intensity ratio: tCO ₂ e net figure [optional]	1.54 tonnes CO₂e per home managed for total Scope 1, 2 and 3 emissions recorded	1.42 tonnes CO₂e per home managed for total Scope 1, 2 and 3 emissions recorded
Third Party verification [optional]	SHIFT Environment	

Energy efficiency action statement:

During the reporting period, ECO4 retrofit works were completed on 315 homes, with all properties receiving solar PV alongside loft insulation, ventilation improvements, and heating upgrades where required.

Additional targeted improvement measures included:

- 106 heating system upgrades
- 39 loft insulation top-ups
- 11 ventilation upgrades
- 7 draught-proofing measures.

In addition to the purchased electricity consumption at our Redruth office, the on-site photovoltaic (PV) system generated 134,099 kWh during the reporting period. Of this, 119,843 kWh was consumed on site, reducing grid electricity demand, while 14,256 kWh was exported to the grid.



Summary of Emissions

As well as providing emissions in a complete SECR format, we report emissions separately in terms of Scope to enable Coastline Housing 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.

Total Emissions from Scope 1, 2 and 3:

Global GHG emissions and energy use data for period 1 st April 2025 – 31 st March 2026	
Scope 1	507.15 tonnes CO₂e
Scope 2	188.17 tonnes CO₂e
Scope 3	6,674.80 tonnes CO₂e
Total	7,370.12 tonnes CO₂e

Breakdown of Scope 1, 2 and 3 Emissions:

Global GHG emissions and energy use data for period 1 st April 2025 – 31 st March 2026		
Scope 1	Emissions from combustion of gas used at offices	15.15 tonnes CO₂e
	Emissions from combustion of gas used at communal areas	61.05 tonnes CO₂e
	Emissions from combustion of gas used by heat networks	168.79 tonnes CO₂e
	Emissions from combustion of fuel for transport purposes	262.15 tonnes CO₂e
Scope 2	Emissions from purchased electricity at offices (location-based)	26.59 tonnes CO₂e
	Emissions from purchased electricity at communal areas (location-based)	161.58 tonnes CO₂e
Scope 3	Emissions from generation of electricity that is consumed in a transmission and distribution system which the company does not own or control	19.70 tonnes CO₂e
	Emissions from business travel in rental cars or employee-owned vehicles where company is responsible for purchasing the fuel	30.85 tonnes CO₂e
	Emissions from employee business travel which the company does not own or control and where not responsible for purchasing the fuel	0.28 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.	6,623.98 tonnes CO₂e in total 1.41 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 heat networks 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 use of sold products and services which the company does not own or control (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

www.SHIFTenvironment.co.uk

