Streamlined Energy and Carbon Reporting (SECR) Summary: Basis of Preparation and Methodology

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Civil Aviation Authority
Aviation House
Beehive Ring Road
Crawley
West Sussex
RH6 0YR

Enquiries regarding the content of this publication should be addressed to: content@caa.co.uk

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SECR Summary: Basis of Preperation and Methodology

This summary is intended to provide a concise description of the basis of preparation and methodology applied for SECR reporting. Detailed calculation methodologies, data sources and internal working papers are maintained by the CAA for internal management and assurance purposes.

Purpose of this document

This document provides a high level summary of the basis of preparation and methodology used to calculate the Civil Aviation Authority's (CAA's) energy use and greenhouse gas (GHG) emissions reported under the Streamlined Energy and Carbon Reporting (SECR) framework.

It is intended to support transparency and understanding of the figures disclosed in the Annual Report and Accounts (ARA). Detailed narrative on performance, drivers of change, governance and targets is set out in the ARA and is not repeated here.

Reporting standards applied

The CAA's SECR disclosures have been prepared in accordance with:

- The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018; and
- The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

Greenhouse gas emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e) using UK Government greenhouse gas conversion factors applicable to the reporting year. Energy consumption data underpinning these emissions is also reported in megawatt hours (MWh).

Reporting boundary

The reporting boundary is aligned with the CAA's financial reporting boundary and is based on an **operational control** approach.

The boundary includes the Civil Aviation Authority and its UK based subsidiaries where activities are undertaken on UK premises and under CAA operational control. Operations outside the UK are excluded.

Further detail on organisational scope is provided in the Annual Report and Accounts.

Scope of emissions reported

The CAA reports emissions from activities over which it has direct operational control within the UK.

- **Scope 1:** Direct emissions from fuel combustion for space heating and from company owned or controlled vehicles.
- **Scope 2:** Indirect emissions from purchased electricity consumed in offices and by plug in hybrid and electric company vehicles.
- **Scope 3:** Selected categories currently include business travel (road, rail, air) and waste generated in operations.

The scope of reported emissions reflects materiality, data availability and the maturity of data systems. Scope 3 coverage will continue to develop over time.

Baseline year

From the 2025/26 reporting year, all reported emissions are presented against a **single baseline year of 2023/24.**

The selection of the baseline year, and the rationale for re baselining, are explained in detail in the Annual Report and Accounts. The baseline has been established in line with accepted greenhouse gas accounting practice to support consistent and meaningful comparison over time.

Recalculations of emissions

The CAA will recalculate its baseline emissions where a change meets a defined significance threshold, to ensure emissions remain consistent and comparable over time.

Recalculations may be undertaken following material structural changes, the correction of significant errors, or changes in reporting boundaries, including the expansion of Scope 3 coverage. Any recalculation will be clearly disclosed in the Annual Report and Accounts, with an explanation of the reason for the change and its impact.

Restatement of emissions information

The CAA will restate previously reported emissions where amendments are required to maintain completeness and consistency. This may include the correction of material errors or the retrospective inclusion of additional emissions sources, such as new material Scope 3 categories, where feasible.

Any restatement will be transparently disclosed in the Annual Report and Accounts, including the periods affected and the impact on reported emissions. Restatements do not reflect changes in underlying performance and are distinct from baseline recalculations.

Measurement and calculation approach

Emissions are calculated using activity data collected from primary sources where available, including energy consumption data for offices, company vehicle information, and business travel and waste data provided by third party service providers and internal systems.

Where complete primary data is not available, reasonable estimates are applied using consistent and transparent assumptions. The use of estimation is limited and does not materially affect the overall emissions profile.

All activity data is converted to greenhouse gas emissions using UK Government conversion factors relevant to the reporting year.

Use of estimates and limitations

Estimates are used only where data is unavailable or incomplete and are applied consistently year on year. Any known limitations or data quality considerations that could materially affect interpretation of the reported figures are disclosed in the Annual Report and Accounts.

Assurance and internal controls

The emissions and energy metrics reported in the Annual Report and Accounts have been independently assured through a limited assurance engagement in accordance with the International Standard on Assurance 3410 “Assurance Engagements on Greenhouse Gas Statements” (ISAE 3410).

Further detail is provided in the assurance statement published alongside the ARA.