



Environmental sustainability round-up

This round-up is a brief update on the latest developments in environmental sustainability in the NHS and the wider finance profession. It includes signposts to further information that may be of interest.

Previous editions of the HFMA's *Environmental sustainability round-up* are available on the [HFMA website policy and guidance page](#). If you have any references or updates you think should be included in the next round-up, please contact desiree.robitalle@hfma.org.uk.

In the news

Crown Commercial Service partnership with NHS England

The Crown Commercial Service [announced a partnership](#) with NHS England to centralise energy purchasing. The transition to centralised purchasing will enable value for money efficiencies and allow the NHS to reinvest into frontline services and patient care.

Mental health unit is the first in the country to be all-electric

Set to open its doors in 2024, Greater Manchester Mental Health NHS Foundation Trust have constructed the nation's [first all-electric mental health unit](#).

Health and Care Professions Council (HCPC) environmental sustainability statement

In September 2023, the HCPC published a [sustainability statement](#) setting out its commitment to become an environmentally sustainable regulator.

HFMA Awards 2024

The [2024 awards](#) are now open! Nominations are accepted until Friday 27 September and we want to provide you with all the [hints and tips](#) to make your entry stand out. This is the third year of the environmental sustainability award and we would love to hear all about your good practice!

We received a number of exceptional submissions in 2023 with a number of [shortlisted entries](#), the winner Leeds Teaching Hospitals, was announced at the HFMA's annual conference 2023 for the exceptional work they have done to streamline their procurement and distribution operations in support of their goal to achieve net zero carbon emissions by 2040. Details of the 2023 award winners can be found [here](#).

Events

HFMA Environmental sustainability series 2024

From 1 – 3 July the HFMA will be hosting [a series of online morning webinars](#) to showcase good practice in the NHS, and to emphasise the range of benefits that embedding environmental and social sustainability into models of prevention and care offers. The programme for the event includes:

- **Developing a green emergency department (greenED):** This session delivered by Kirsty Wavish, University Hospitals Plymouth NHS Trust, explores the work undertaken by the trust whilst working closely with ambulance and pharmacy colleagues to support their GreenED programme. Kirsty will touch on the keys to success, areas for improvement, and where financial savings have been made.

- **Championing carbon champions:** The Royal Berkshire NHS Foundation Trust was one of our esteemed shortlisted entries for the HFMA 2023 environmental sustainability award. We are joined by Lynn Bushell, communication and engagement lead, from the trust to discuss how they have utilised staff engagement and carbon champions to drive environmental projects.

Registration for this event is open and you can book your place [here!](#)

A4S Summit 2024

The [A4S Summit 2024](#), 3 July 2024 brings together members of the finance and accounting community to catalyse action on sustainability. Coinciding with the 20th Anniversary of A4S, the Summit sessions focus on how finance leadership is making a difference and the ways that the nature-positive and net-zero emission economy can be fast-tracked. [Registration](#) for the event is open and the sessions for registered participants are available on demand following the event. This means you won't have to choose between attending the Summit or the HFMA Environmental sustainability series, offering the best of both worlds!

Register now

- [HFMA members' summer series, 18 – 20 June 2024](#)
On day two of the online event ICAEW is holding a session on sustainability, data analytics and qualification info.
- [NHS England: Net Zero and Sustainable Procurement Team webinar programme](#), upcoming events: **28 June 2024, 11 July 2024, and 16 July 2024**
NHS England webinars led by members of the Net Zero and Sustainability Procurement Team. Previous sessions are available on demand through FutureNHS or YouTube.
- [HFMA environmental sustainability series 2024, 1 – 3 July 2024](#)
Online series of morning webinars highlighting good practice in the NHS and the benefits of embedding environmental and sustainability into models of prevention and care.
- [A4S Summit 2024, 3 July 2024](#)
Sessions focus on how finance leadership is making a difference and the ways that the nature-positive and net-zero emission economy can be fast-tracked. Sessions for registered participants are available on demand following the event.
- [HFMA environmental sustainability and financial savings 2024, 19 November 2024](#)
This one day in-person event focuses on the environmental sustainability challenges faced by the NHS, with an emphasis on the role of finance teams in supporting and driving the sustainability agenda.

Watch on demand

- [HFMA pre-accounts planning 2024, 21 – 22 February 2024](#)
On-demand recording (found under day 2 of session 2) of the reporting requirement session discussing what is needed to start to apply the Task Force on Climate-Related Financial Disclosure recommendations.
- [HFMA integrated care series 2024, 12 – 16 February 2024](#)
Presented by Shona Metcalfe, Kent and Medway ICB, this on-demand recording (Tuesday session) looks at how environmental sustainability can be embedded at the core of system strategy, the common challenges and barriers faced when working collaboratively across the region, and the role of the finance community in driving best practice across the NHS.
- [HFMA South Central Branch environmental sustainability lunch and learn session, 18 January 2024](#)
Hosted by HFMA Chair Nicky Lloyd and colleague Lynn Bushell, The Royal Berkshire NHS Foundation Trust, this session discusses the impact that staff engagement has made to the trusts in their goal to reach net zero by 2030.
- [Net zero clinical care conference, 10 October 2023](#)
Conference recordings with sessions focused on reducing the carbon impact of clinical services across the care system and the role of healthcare professionals in delivering a net zero health service. Notable sessions include: [decarbonising specialties at scale](#), [optimising health for Greener NHS](#) and [clinical pathway transformation](#).

National reports and guidance

Sustainability reporting in the NHS 2023/24 and beyond

As part of the HFMA's suite of material to support members during the year-end accounts and audit, we have updated our [briefing on sustainability reporting](#). This briefing sets out the NHS environmental sustainability commitments and reporting requirements across the United Kingdom, what NHS organisations must report in 2023/24, and good practice in sustainability reporting for NHS organisations in 2023/24 and beyond.

New to the requirements this year, NHS bodies that have more than 500 full-time equivalent employees or have a total operating income of more than £500m will be required to comply with the first of three phases of the Task Force on Climate-related Financial Disclosures (TCFD). These requirements have been incorporated into the Department of Health and Social Care (DHSC) [Group Accounting Manual \(GAM\) 2023/24](#) and [NHS foundation trust annual reporting manual 2023/24](#) updates.

NHS audit committee handbook

In March we published the [NHS audit committee handbook](#). Chapter 20.4 discusses the developments in environmental, social and corporate governance for monitoring.

To highlight the key changes from previous editions and why it is of use to audit committees and finance colleagues a short podcast episode was produced, listen [here](#).

On the subject of TCFD...

We have also commented on [HM Treasury's phase two exposure draft for TCFD](#) with a specific focus on the areas of the draft that relate to NHS bodies. Phase two of the application guidance sets out the recommended disclosures for risk management and metrics and targets pillars of the TCFD framework. Largely, we support the changes to better reflect the public sector contexts overall, are broadly supportive of the exposure draft, and welcome consistency and clarity over sustainability reporting in the public and private sector

For further reading please see our [Year-end reminders 2023/24](#) designed to be read in conjunction with our [Financial reporting watching brief 2023/24 and beyond](#) which discusses financial reporting more broadly.

Sustainability is critical for future proofing the NHS

The BMJ published an [article](#) discussing the importance of placing sustainability at the core of the NHS to deliver better services, support healthier populations and save costs. Six recommendations for a sustainable NHS were made:

- 'Develop and invest in data, metrics, and research that drive NHS sustainability and integrate climate risk'
- 'Implement transparent, accountable national adaptation strategies'
- 'Implement sustainable interventions across infrastructure, technology, transport, food, and waste'
- 'Educate, embed, and build networks for sustainability through the NHS workforce'
- 'Promote nature and action on the environmental determinants of health'
- 'Ensure decisive and visionary NHS leadership, governance, and investment'

Regarding educating, embedding and building networks for sustainability through the NHS workforce...

The IEMA and Nature Positive have launched some practical [guidance and tools](#) to help non-executive directors (NEDs) understand the sustainability risks and challenges that face the NHS and how sustainability can be incorporated into their role.

A key issue for sustainability in the NHS is climate change and decarbonisation

In February, The Department for Energy Security and Net Zero [announced](#) that Phase 4 of the Public Sector Decarbonisation Scheme (PSDS) would be delivered by Salix Finance with a funding pot of £1.17 billion for public sector decarbonisation. Published guidance for phase 4 is expected later this summer.

As reported by NHS England's [Carbon reduction plan and net zero commitment requirements for the procurement of NHS goods, services and works](#), from April 2024 the NHS has proportionately extended the

Carbon Reduction Plan (CRP) requirements to cover all new procurements through a two tiered approach – a full CRP and a net zero commitment. Please see their report for further details.

Last updated in May 2024, to estimate their net carbon footprint, including direct and indirect emissions, the Welsh Government provide a public sector net zero [reporting guide and reporting spreadsheet](#).

Coming soon!

Keep an eye out for our next issue of [Healthcare Finance](#) for the ‘Making a reality of environmentally and financially sustainable surgery’ roundup. In anticipation of the publication see some of the recommend readings raised or discussed during the roundtable:

- UK Health Alliance on Climate Change: [Green surgery report](#)
- Brighton and Sussex Medical School: [Reducing the environmental impact of medical devices adopted for use in the NHS](#)
- Nature: [The economic commitment of climate change](#)
- The Royal College of Surgeons Edinburgh: [Green theatre checklist](#)

Other reports and guidance since our last update

Centre for Sustainable Healthcare (CSH)

CSH have an active [blog](#) presence. Their May [post](#) highlighted that a [green team competition](#) was run in partnership with the Great Ormond Street Hospital for Children NHS Foundation Trust to improve the sustainability of services. The competition entries have an anticipated annual savings to the Trust of £284,098 and 4,797 kgCO₂e. The winning team – pharmacy’s [Kapsule Kids](#), which focused on empowering children to switch from liquid to tablet medications – projected to bring £258,255 in financial savings alone. The full impact report and detailed project summaries can be found [here](#).

Increasing cycling business mileage rates at Sheffield Children's NHS Foundation Trust

For Sheffield Children’s NHS Foundation Trust travel related activities account for 11% of their total carbon footprint. This [article](#) from Greener NHS explores the way the trust addressed this challenge by increasing the cycling mileage claim rates to match driving claim rates (56p/mile). Please note a FutureNHS login is required to access this article.

HFMA environmental sustainability guidance map

Updated in May, the [HFMA NHS environmental sustainability guidance map](#) brings together the key guidance, tools and examples to support the NHS in meeting its commitments to environmental sustainability.

Training

There are several sustainability training opportunities available including the following:

- **Net zero building standard training:** e-learning to support NHS estates and facilities teams and their supply chain to prepare for the UK government building requirements set out in the [Net zero building standard](#).
- **Carbon literacy project:** personal or organisation wide [training](#) to provide the skills and knowledge to bridge the gap between climate change policy and action. Until October 2026 NHS organisations in England can access the Healthcare [toolkit](#) material for free.
- **The Centre for Sustainable Healthcare (CSH):** CSH works with NHS trusts to integrate sustainability into quality improvement. CSH has freely available resources such as [net zero leadership training for boards](#); [step-by-step project resources](#); [educator pack](#); and a [30-minute introductory e-learning session](#).
- **Sustainability leadership for greener health and care programme:** The NHS Leadership Academy’s [sustainability leadership for greener health and care programme](#) is free for NHS staff and is designed to develop leadership abilities, giving leaders the tools and knowledge to build a greener, more sustainable health system.
- **ICAEW sustainability certificate:** The [ICAEW sustainability certificate](#) aims to equip finance professionals with the practical knowledge and skills to integrate sustainability reporting into their organisations.

- **ACCA certificate in sustainability for finance:** recognising that finance professionals have an important part in helping organisations adapt to sustainable practices the ACCA has a [certificate in sustainability for finance](#).
- **Environmental, social and governance (ESG) courses:** AICPA and CIMA have a [fundamentals of ESG certificate](#), to help accounting and finance professionals embrace ESG.

For further details on sustainability training opportunities please see our previous [roundup](#).

Coming autumn 2024

The LDN Sustainable Healthcare Academy

In collaboration with Greener NHS, the Centre for Sustainability and others, LDN Apprenticeships have built the [Sustainable Healthcare Academy](#). This academy was designed to enhance the skills and capability of NHS professionals who have an active role in NHS Green Plans and other sustainability initiatives.

Launching in the autumn, the apprenticeship programme has a curriculum tailored for the sector, and as it is levy-funded, there will be no commercial cost to learners or employers. The programme uses a cohort model where learners will collaborate with peers across the NHS ecosystem (finance, HR, procurement, pathology etc) and learning is offered through blended delivery - digital learning, 1-2-1 coaching and peer collaboration.

To learn more, register for one of their upcoming insight sessions!

- [Tuesday 2 July, 10.00](#)
- [Thursday 10 July, 12.00](#)

GreenED

GreenED is an [initiative](#) to measure and reduce the environmental impact of emergency departments and is the first sustainability framework designed specifically for the secondary care setting. Divided into levels the framework outlines evidence-based action and provides guidance and resources to contribute to net zero targets, create financial savings and maintain or improve patient care. The initiative is currently closed for registration, but capacity will be reviewed in September 2024.

About the HFMA

The Healthcare Financial Management Association (HFMA) is the professional body for finance staff in healthcare. For over 70 years, it has provided independent and objective advice to its members and the wider healthcare community. It is a charitable organisation that promotes best practice and innovation in financial management and governance across the UK health economy through its local and national networks.

The association also analyses and responds to national policy and aims to exert influence in shaping the wider healthcare agenda. It has particular interest in promoting the highest professional standards in financial management and governance and is keen to work with other organisations to promote approaches that really are 'fit for purpose' and effective.

The HFMA offers a range of qualifications in healthcare business and finance at undergraduate and postgraduate level and can provide a route to an MBA in healthcare finance. The qualifications are delivered through HFMA's Academy which was launched in 2017 and has already established strong learner and alumni networks.

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