

Notes and sources for the 2026 Ethical Consumer Climate Gap report

This document is designed to explain the sources and methods used to create the twelve bar charts in the four Report Cards that appear in Ethical Consumer's 2026 Climate Gap report.

The main report appears on our website at www.ethicalconsumer.org/climate-gap-report

In previous year's Climate Gap reports notes and sources appeared as an appendix within the main document.

The Climate Gap report series is sponsored by the Ecology Building Society.

Share of total UK emissions across the four report cards

Food: 26%. Assessed for our first report, estimates of food impact vary most widely, from as low as 13% (not including land use change) to as high as 30% (including land use change). We have gone for a mean point of the figures that include land use change. These figures are to give us a broad understanding of relative impact in this area.

Heating: 14%. Calculated from DEFRA, 2021, Consumption Emissions, and Final UK greenhouse gas emissions national statistics: 1990-2019. The CCC, 2025, Seventh Carbon Budget, also states that residential buildings account for 14% of total UK emissions in 2025. These figures are to give us a broad understanding of relative impact in this area.

Transport: 25%. Calculated from DEFRA, 2021, Consumption Emissions, and Final UK greenhouse gas emissions national statistics: 1990-2019. It also states, "Most transport emissions in the UK come from road vehicles". The CCC, 2025, Seventh Carbon Budget, also states that in 2023, surface transport accounted for 24% of UK emissions. These figures are to give us a broad understanding of relative impact in this area.

Consumer Goods: 10%. Annual greenhouse gas emissions relating to UK consumption in the following categories: clothing; footwear; furnishings, carpets etc; household textiles; household appliances; telephone and telefax equipment, audio-visual, photo and info processing equipment. In our first report, they made up 26 million tonnes of CO₂e which was only 3.6% of total emissions (of the 703 million tonnes total in 2018). However, because the larger dataset contains some other large elements (like miscellaneous goods and services, other recreational equipment, other major durables for recreation and culture etc) which would take the total well above 10% this is the number we have chosen for a broad understanding of relative impact in this area. In time, we may be able to discover more about these elements, which would allow us to include them in our measurements with more confidence.

1. Food report card: notes and sources

1.1 Targets

11% reduction in meat consumption and 12% reduction in dairy consumption (in weight of product per person) targets are taken from CCC, 2025, Seventh Carbon Budget, Table 8.1, page 303. Previously we used a CO₂ reduction target but are now aligning to the units of the data we are able to collect. We are applying the CCC % reduction targets, to the meat and dairy data we have collected which is different to the data the CCC is using. So we have removed the grams from the column on the graph, but it shows the % reduction target.

For food waste, we have adjusted the CCC target of a 39% reduction from 2021, to show the reduction needed since 2018. From 8 million tonnes per year (2018 figure) to the 5.6 target is a 30% cut.

1.2 Year on year figures

Meat: For the 2026 Climate Gap report, data was extracted from the OECD Data Explorer using the following filters: UK, meat (beef and veal, pigmeat, poultry meat, sheep meat), human consumption, kg per person. (Per capita consumption is expressed in edible retail weight equivalent basis and relevant conversion factors for each meat is therefore used. Carcass weight equivalent to edible retail weight equivalent conversion factors are 0.67 for beef and veal, 0.73 for pig meat, 0.6 for poultry meat and 0.66 for sheep meat). This data was then converted to g per person per week to match the CCC data target. [https://data-explorer.oecd.org/vis?df\[ds\]=dsDisseminateFinalDMZ&df\[id\]=DSD_AGR%40DF_OUTLOOK_2024_2033&df\[ag\]=OECD.TAD.ATM&df\[vs\]=1.1&dq=GBR%2BWXOECD.A.CPC_EX_SH%2BCPC_EX_PT%2BCPC_EX_PK%2BCPC_EX_BV.FO_PC.T_CO2E%2BG_PS_D%2BKG_PS.&pd=2019%2C2024&to\[TIME_PERIOD\]=false&vw=tb](https://data-explorer.oecd.org/vis?df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_AGR%40DF_OUTLOOK_2024_2033&df[ag]=OECD.TAD.ATM&df[vs]=1.1&dq=GBR%2BWXOECD.A.CPC_EX_SH%2BCPC_EX_PT%2BCPC_EX_PK%2BCPC_EX_BV.FO_PC.T_CO2E%2BG_PS_D%2BKG_PS.&pd=2019%2C2024&to[TIME_PERIOD]=false&vw=tb)

Dairy: OECD data as above. All is counted at 1:1 apart from cheese which is counted at 10 grams of milk for each gram of cheese.

Food waste: The Waste and Resources Action Programme (WRAP) published the latest update in July 2025, drawing on data from 2021 and 2022 (Data for HaFS, manufacture, and retail relate to 2021; data for households related to 2022). <https://www.wrap.ngo/sites/default/files/2025-06/WRAP-UK-Food-Waste-and-Food-Surplus-Key-Facts-July-2025-v5.pdf> Note: WRAP once again included on-farm waste, 1.6Mt but also noted the uncertainty around this figure “with WRAP estimating this figure at 0.9 – 3.5 million tonnes (Mt) and WWF providing an estimate of 3.3 Mt “. It also did not include the approximate 43,000 tonnes of food waste from wholesale (data from 2015), and around 100,000 tonnes of food waste in litter (data from 2012). The UK also does not have estimates for food waste from non-food businesses (e.g., food waste from offices).

The CCC did not appear to include on-farm waste in its targets and so we deducted 1.6Mt from the total to get 8.6Mt.

1.3 Priority actions for government

Eating Better Alliance. 10 actions for government identified: www.eating-better.org/better-by-half/government/

Food Rise (formally known as Feedback) lay out policy regulations for mandatory food waste reporting, firm policies that tackle food waste from farm to fork and reforming public procurement to support healthy diets and nature recovery foodrise.org.uk/campaigns/food-waste/

1.4 Priority actions for companies

Eating Better Alliance. 15 actions for producers, retailers and manufacturers, food service, financial institutions and investors. www.eating-better.org/better-by-half/

2. Heating report card: notes and sources

2.1 Targets

Emissions: CCC, 2025, Seventh Carbon Budget, Chart 7.2.2 gives historical emissions for residential buildings of 63.8Mt in 2019, with a 2030 target of 51.4Mt, a reduction of 20%. This has changed from 23% target previously, presumably due to the CCC's adjusting to a 'slower initial pace' due to delays in low-carbon technology roll-out such as heat pumps.

Heat pumps: CCC 2026 Progress Report charts and data 3.4.

Insulation: CCC 2026 Progress Report charts and data 3.4.

2.2 Year on year figures

Residential emissions: Data was restated for all years drawing on CCC 2025 Progress Report Charts and Data tab 1.3 (as no temperature adjusted figures were available for the latest year in the 2026 progress report). A reduction of 1.6% was applied for 2026, as stated in the text of the 2026 Progress Report.

Heat pumps: CCC 2026 Progress Report charts and data 3.4.

Insulation: CCC 2026 Progress Report charts and data 3.4

2.3 Priority actions for government

All these actions and targets are inferred from the discussion in the CCC Progress Reports.

'Make electricity cheaper' was the top key action in the 2026 Progress Report.

Decarbonising public sector buildings was also recommended.

2.4 Priority actions for companies

Installing technologies in commercial buildings is common sense.

Develop creative funding instruments was an explicit request of the Heat Pump Federation (www.hpf.org.uk/campaigns) but is widely discussed elsewhere, such as www.local.gov.uk/financing-green-ambitions-full-report

Skills gaps are explicitly referred to in all CCC's Progress Report to Parliament, including in the 2026 Progress Report.

3. Transport report card: notes and sources

3.1 Targets

Surface Transport Emissions. CCC, 2025, Seventh Carbon Budget states 33% emissions cut from 2023 to 2030 for surface transport, to 68.6Mt, Table 3.4, page 73. Getting to 68.6Mt from the 2019 figures (113.9Mt) given in CCC 2025 Progress Report, supporting chart 1.3, line 19, is a c.40% cut.

Aviation: Target 33mt, 2026 CCC Progress report, charts and data, 2.3, line 29.

Electric cars: Target of 94% of registrations, 2026 CCC Progress Report, charts and data, 3.2, line 11.

3.2 Year on year figures

Surface transport: CCC 2026 Progress Report, page 13, stated “Emissions in surface transport increased by 2.7% in 2025, according to provisional estimates.”

Aviation: CCC 2026 Progress Report, page 13, “Emissions in aviation fell slightly, by 0.5%, in 2025”.

Electric cars: CCC 2026 Progress Report, page 77.

3.3 Priority actions for government

CCC 2025 Report: Develop policy to ensure that the aviation industry takes responsibility for its emissions reaching Net Zero by 2050. As part of this, it needs to consider managing demand. Halt airport expansion and aviation tax reform were part of the CCC’s 2021 recommendations and should still be considered.

A frequently flyer levy has been raised by the CCC previously and is widely supported: www.theguardian.com/world/2024/oct/17/tax-on-europes-frequent-flyers-could-raise-64bn-a-year-study <https://www.ipsos.com/en-uk/38-say-they-would-be-willing-pay-more-reduce-their-carbon-emissions-produced-their-flight>

Added in 2024: Introduce climate statutory duty for councils is called for by Climate Emergency UK, and the UK100: <https://climateemergency.uk/blog/press-release-climate-emergency-uk-calls-for-action-on-climate-to-be-a-legal-duty-for-councils/>

www.uk100.org/press-release/2024/06/councils-want-new-climate-duty-part-relationship-reset-next-government-new

3.4 Priority actions for companies

In 2026 we replaced ‘Sell more electric vehicles’ with ‘Phase out sale of combustion engine cars’.

Reduce the need for workplace travel. Consider developing travel policies that 'ground' your organisation. stay-grounded.org/organisations/change-travel-policy/

Take responsibility for aviation emissions, including reduce demand, increase the use of sustainable aviation fuel, make flying cover costs of low carbon technology development and wider impacts - see recommendation in CCC 2025 Progress Report.

4. Selected consumer goods report card: notes and sources

4.1 Targets

Clothing, furnishings and electrical footprint: In the first Climate Gap report, we decided to apply the CCC's targets for territorial emissions, also to imported emissions. The CCC's scenarios included interim targets (on the way to net zero by 2050) of a 68% cut by 2030 on 1990 levels and 78% by 2035. In the Seventh Carbon Budget they still reference this 68% cut. Previously, they mapped out territorial emissions falling from 522 million tonnes in 2019, to 316 in 2030, in other words, a cut of 40% by 2030. However, the Seventh Carbon Budget supporting chart 1.3 lines 12,13 appear to show that they are now mapping only a 30% cut by 2030, dropping from 491 to 345 tonnes. We have decided to stick with the 40% target.

Other sector specific programmes, such as that from WRAP for textiles, have set similar targets. WRAP's is for a 50% reduction by 2030. wrap.org.uk/media-centre/press-releases/changingclothes-reduce-climate-change-textiles-2030

Supply chain emissions (was carbon disclosure): For the second time we have searched for the total scope 3 emissions of the UK's 40 biggest consumer goods companies - most of whom are manufacturing overseas. In previous years we had just been measuring the proportion who were reporting their emissions publicly at all.

We had hoped that 100% of these companies would be reporting their scope 3 emissions, including supply chain, by 2025. Although we did notice an increase (from 37% to 80% between 2021 to 2024) we thought it best not to wait until the 100% target had been met. The combined CO₂e emissions figure was expected to provide the best indication of likely progress. Our target across the consumer goods sector was for a 40% reduction by 2030. 2024 was to be our baseline year for this measurement. However, the set of companies reporting has changed again, and methodologies also change year on year meaning companies restate previous figures, but not always further back than the year before. This makes it hard to show progress on a bigger scale than year on year. We also removed Toshiba from the total snapshots this year as its figures have fluctuated wildly year on year and its emissions are so large that these fluctuations have material impacts on the appearance of the wider dataset.

Repair and reuse: If rates of repair and buying secondhand are increasing then this should be reducing consumer demand for new products. Averaged rates of repair and reuse for a range of goods assessed and combined were 19.7% in 2022. In that year we restated the target as a 40% cut on the remaining 80% bought new, which on top of the current rate of repair and buying secondhand, brought that rate up to about 52%. Although this will not, on its own, lead to a 40% reduction in the carbon impact of consumption it will make a contribution, and hedge against producers failing to meet their own 40% target.

4.2 Year on year figures

Clothing, furnishings and electrical footprint: Annual greenhouse gas and carbon dioxide emissions relating to UK consumption in the following categories: clothing; footwear; furnishings, carpets etc; household textiles; household appliances; telephone and telefax equipment, audio-visual, photo and info processing equipment.
<https://www.gov.uk/government/statistics/uks-carbon-footprint> – UK full dataset 1990 – 2023. Including conversion factors by SIC code...using the Summary Product tab and the table for CO₂e.

Ktonnes CO₂e

	2017	2018	2019	2020	2021	2022	2023
Clothing	9,288	9,709	9,936	8,341	7,144	10,895	10,471
Footwear	1,493	1,311	1,362	1,146	1,476	1,550	1,493
Furnishings, carpets etc	10,907	11,144	11,620	10,133	10,984	14,191	13,375
Household textiles	5,690	5,157	4,872	4,764	4,685	5,277	5,168
Household appliances	4,084	4,992	4,918	4,354	5,229	6,987	7,840
Telephone and telefax equipment	1,832	1,816	1,997	1,508	1,351	2,044	1,960
Audio-visual, photo and info processing equipment	4,810	4,911	5,011	4,624	5,153	7,264	7,602
Total for Graphs	38,104	39,039	39,715	34,867	36,022	48,209	47,909

Supply chain emissions: Ethical Consumer research into the combined total of Scope 3 (supply chain) emissions reported by the 40 largest consumer goods companies (clothing, furniture, electricals and household) operating in the UK.

Figures taken from companies annual sustainability reporting.

Electrical

Company	Latest reporting year	Scope 3 emissions ktCO ₂ e	Previous year Scope 3 emissions	% difference
Amazon	2025	61740000	51620000	19.60%
Apple	2025	14710000	14600000	0.75%
Dell Technologies	fy26	41441200	31063600	33.41%
HP	2025	16282000	17199000	-5.33%
Lenovo Group	2025/26	18169695	17731678	2.47%
LG	2025/26	71617583	72759601	-1.57%
Microsoft	fy25	18243000	16,290,000	26.53%
Panasonic	fy26	139226000	144246000	-3.48%
Samsung Electronics	2025	103388000	100703000	2.67%
Sony	2025	13416000	17112000	-21.6%

- Amazon included only emissions relating to its own brands.

White goods

Arcelik	2025	41425077	38790093	6.79%
BSH	2025	311100000	312200000	-0.35%
Electrolux	2025	43450000	41604000	4.44%
Haier	2025	11261599	11182566	0.71%
Miele	2024	9427503	9564681	-1.43%
Toshiba	fy2024	95260000	220080000	-56.72%
Whirlpool	2025	41877204	42124150	-0.59%

- BSH were now reporting.
- Whirlpool figures included 'use of sold product' only but this was 88% of its Scope 3.

Global apparel brands

Adidas	2025	6236869	5248523	18.83%
Inditex	2025	12611193	13477958	-6.43%
Nike	fy25	7378805	8257236	-10.64%

Clothing companies

Arcadia/ASOS	fy25	1043203	1207551	-13.61%
Asda	2024	31976936	25639199	24.72%
H&M	2025	6813000	7786000	-12.50%
JD sports Fashion	25/26	4365183	3325230	31.27%
John Lewis	incomplete			
Marks and Spencer	24/25	7600000	7100000	7.04%
Next	25/26	2441253	2322486	5.11%
Primark Stores	2025	5993000	6211000	-3.51%
Sports Direct/ Fraser's Group	incomplete			
TK Maxx	incomplete			

- JD Sports was now reporting consecutive years with the same methodology.
- John Lewis, Fraser's Group and TKMaxx still did not include supply chain emissions.

Furniture

Argos (Sainsbury's)	23/24			
B&Q	25/26	18693785	20094184	-6.97%

DFS	fy25	254000	201400	26.12%
Dreams	incomplete			
Furniture Village	incomplete			
IKEA	no update found			
John Lewis	as above			
Oak Furniture Land	incomplete			
Poundland	fy25	380297	401266	-5.23%
SCS				

- Argos (Sainsbury's) now included supply chain emissions, as its new baseline.
- Poundland was now reporting.
- Dreams, Furniture Village, John Lewis, Oak Furniture and SCS still did not include supply chain emissions.
- IKEA stated "“GHG emissions over both FY25 and FY26 will be reported in the sustainability statement FY26”".

Repair and reuse:

Secondhand

Second Hand Sales 2024			
	New sales £m	2nd Hand £m	% spend
Clothes 2024	33,837	7,591	22.4
Furniture 2024	14,149	2,500	17.7
Average			20.1
Sources:	ONS Annual Business Survey: Retail sale of clothing in specialised stores; Retail sale of furniture, lighting equipment and other household articles in specialised stores		
	Shiply.com Furniture Industry Statistics		
	amazon.com Second Chance Impact Report 2024		

In previous years we were able to use third party market research reports to estimate average rates of repair and secondhand items purchased annually compared to new purchases of clothing, electrical products and furniture/furnishings. For the 2026 report, these reports were no longer being produced. Because of this we moved to calculate total spend on buying secondhand from the ONS's own datasets as described above.

Repair: Our own calculations:

Spending on repair	2023 £m	2024 £m
Repair of computers and personal household goods	7,014	7,477
Repair of communication equipment	1,068	1,050
Repair of consumer electronics	206	276
Repair of household appliances and home and garden equipment	549	515
Repair of furniture and home furnishings	220	218
TOTAL	9,057	9,536
Source: ONS Business Survey Section S		

For the bar chart in this year's report we are only using the repair spend data which shows little movement up or down. The data source change for secondhand sales did not have comparable data for the previous year.

4.3 Priority actions for government

Carbon pricing: Carbon pricing can also encourage a shift of production and consumption choices towards low carbon options. See e.g.: OECD June 2021: "Effective Carbon Rates 2021. Pricing Carbon Emissions through Taxes and Emissions Trading." This has the advantage of impacting all product supply chains simultaneously. It has the disadvantage that, without mitigating steps being taken, it can have the greatest impact on the poorest people.

Repair: A 'right to repair' law came into effect in the UK in July 2021. The Green Alliance particularly has been vocal in asking for improvements:
greenallianceblog.org.uk/2021/07/06/the-uks-new-right-to-repair-is-not-a-right-to-repair/

4.4 Priority actions for companies

Actions inferred from the targets

Spare parts: The pricing of spare parts was an issue raised by the Green Alliance.

5. Are we moving fast enough?

Our conclusions for each indicator:

Food

- Meat - Maybe - overall meat consumption slightly rising but CCC say the more carbon intensive beef and lamb are on track
- Dairy - Yes - consumption falling but CCC say support for alternative choices is needed
- Food waste - No - level is higher than baseline of 2018

Heating

- Residential emissions - Yes - not far from target, but CCC says progress on decarbonising heating needs to accelerate
- Heat pumps- No - a long way to go
- Insulation - No - increased but a long way to go and future uncertain

Transport

- Surface transport - No - increased and future uncertain
- Aviation - No - emissions fell slightly but action needed to meet targets
- EVs - No - share of sales apparently on track but a long way to go and needs to accelerate fast

Consumer Goods

- Consumer goods emissions - No - although they appear to be falling they are not falling fast enough
- Supply chain emissions - No - emissions are rising
- Repair and reuse - No - appears to be static

Food	Energy	Transport	Consumer goods
			
 Meat consumption	 Home heating emissions	 Aviation emissions	 Consumer goods footprint
 Dairy consumption	 Heat pump installations	 Road transport emissions	 Supply chain emissions
 Food waste	 Home insulation	 Electric vehicles	 Repair and reuse