Environment Report: February 2023 – January 2024

Final Report

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Disclaimer

Document evolution

Draft	04/2025	Reviewed by Karli Jeffery

This report is based on eftec's Version 3 – November 2021 report template.

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1. Introduction

This document presents eftec's Environment Report where we assess our emissions for the 12-month period from 1st February 2023 to 31st January 2024 using the latest available company information for this period. To calculate our carbon emissions, relevant data was uploaded to the World Land Trust's carbon calculator tool, which converted eftec's usage to tCO_2e (tonnes of carbon dioxide equivalent) using the latest GHG reporting conversion factors and the GHG Protocol Standards.

It is important to note that this year we entered a new reporting period, changing from April - March to February - January. This change was made to align our emissions reporting with our financial year end, which will improve our monitoring of emissions and prevent data availability delaying future reporting.

This report is designed to help eftec take a proactive approach to monitoring and reducing our environmental impacts by improving our transport, consumption, and energy choices, and the efficiency of our use of energy, water, and materials. The key actions taken by eftec are summarised in Box 1.1.

All eftec employees are made aware of the company's sustainability policy during their induction, which is included in the 'sustainability' section of our Corporate Social Responsibility Policies. eftec takes a proactive approach to ensuring that the company's operations are as sustainable as possible. The social and environmental consequences of eftec's decisions are considered at every level of the company, and we try to ensure that the company has a net positive impact on the environment. Over the years, the company has taken action to reduce both total emissions and emissions per full-time employee, with several successes such as transitioning to purchasing renewable energy and reducing the frequency of short-haul flights.

As an office-based company with no direct impact on land use eftec does not have a biodiversity or conservation policy as such, but the company considers the impacts on nature of our policies, practices, and purchasing decisions in our day-to-day operations. Whenever possible, eftec spends team building days on environment-themed events.

We offset our carbon emissions through a biodiversity-friendly voluntary offset purchased from the World Land Trust. eftec has considered a similar domestic source of bio-carbon credits in previous years, but found the supply was not available in small enough units to make a purchase efficient – even when offsetting emissions from multiple years of activity.

Box 1.1: Actions taken to implement eftec's environmental policy

- Purchasing renewable energy;
- Recycling of paper, plastic bottles, glass, cardboard, printer cartridges, etc.;
- Provision of cutlery and crockery in office to limit plastic and paper waste;
- Purchase of fair-trade, organic, reusable, and/or low-carbon supplies, such as refreshments and food where it is cost-effective to do so and if available;
- Prioritising the purchase of products that have lower impacts and/or greater transparency in their supply chain;

- Encouraging subcontractors and suppliers to utilise sound environmental practices and sustainable resources;
- Turning off all electrical equipment (lights, monitors) when not in use for long periods during the day, and overnight;
- Use of recycled paper and other products made with recycled materials (where possible);
- Maximising the use of digital documents and, when printing is unavoidable, using double-sided and multiple-page printing;
- E-submission of final reports (where possible) to reduce paper consumption;
- Use of eco-labelled cleaning products;
- Minimising travel impact by allowing frequent homeworking for staff, using trains instead of planes when travelling for work purposes where possible, and conducting most meetings online. If in-person meetings are organised, staff are encouraged to walk, cycle, or take public transport, and where possible several meetings are arranged at the same destination on the same day;
- Calculating and offsetting total carbon emissions related to business practices each year; and
- Ensuring that our staff training includes awareness of our environmental management policies and impacts.

2. Methodology

As a service sector SME, eftec's main environmental impacts are indirect, and the key impacts relate to resource consumption and greenhouse gas (GHG) emissions. Of these, the most important impact, and therefore the focus of measurement in this report, is GHG emissions. Other impacts are not assessed separately, either because they are reflected in the calculation of GHG emissions, or because eftec lacks data and control over their provision due to the nature of our office premises.

GHG emissions have been estimated and categorised according to Scopes 1, 2, and 3, in line with the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute's (WRI's) Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard (WBCSD and WRI, 2004) and the Corporate Value Chain (Scope 3) Standard (WBCSD and WRI, 2011).

A public GHG emissions report that is in accordance with the GHG Protocol Corporate Standard should include information on: the inventory boundary, including the organisational boundary; the chosen consolidation approach; the operational boundary; the reporting period covered; and the Scope 3 activities covered (if reporting on scope 3), all of which is detailed in Section 3. The standard also requires that, as a minimum, the emissions from Scope 1 and 2 are reported separately, as detailed in Section 3.

2.1 System boundaries

2.1.1 Reporting period

This account covers the GHG emissions generated from eftec's activities from 1st February 2023 to 31st January 2024.

This report is the first conducted during this reporting period – with previous iterations running from April 1st to March 31st. This change has been made to align our environment report with our financial reporting schedules, which will enable us to produce these reports more efficiently in the future.

As such, data from the first few months of this reporting period (February 1st 2023 – March 31st 2023) is also represented in our 2022 – 2023 report.

2.1.2 Organisational boundaries

Defining the organisational boundary determines the approach used to consolidate GHG emissions in an emissions accounting framework. For corporate reporting, two distinct approaches can be used: the equity share approach and the control approach. The boundaries in this emissions account were defined using the operational control approach. Under this approach, a company accounts for 100% of the GHG emissions from operations over which it has operational control. Nonetheless, having operational control does not mean that a company necessarily has authority to make all decisions concerning an operation, but it does mean that a company has the authority to introduce and implement its operating policies.

2.1.3 Operational boundaries

An operational boundary defines the scope of direct and indirect emissions for operations that fall within

a company's established organisational boundary. Direct emissions are those originating from sources owned or controlled by the reporting organisation. Indirect emissions are generated as a consequence of the reporting organisation's activities, yet they occur at sources owned or controlled by another entity. The *GHG Protocol* classifies direct and indirect emissions into three scopes. According to the GHG Protocol, companies are required to report their Scope 1 and 2 emissions, whilst reporting on Scope 3 emissions is optional. All three scopes are reported as part of eftec's ambition to become a net-zero business.

Scope 1

Scope 1 emissions are direct GHG emissions that occur from sources that are owned or controlled by the company. These include emissions from stationary combustion (e.g., gas boilers), mobile combustion (e.g., company cars), physical or chemical processing and fugitive emissions (e.g., fridges). Table 2.1 provides a description of the emission sources considered in Scope 1 and the status of these emission sources in this account.

eftec's only source of scope 1 emissions comes from the use of the gas boiler in the office. The office does have an air conditioner that is used in hot weather, however emissions from leakage are considered to be below the threshold to be materially relevant[1] (i.e. 5% of emissions) (WBCSD and WRI, 2004) so are excluded.

Table 2.1: Emission sources in Scope 1 and their status in this account. Source: (WBCSD and WRI, 2004)

Activity	Description	Status
Stationary combustion	Emissions from the generation of electricity and heat	Included
Mobile combustion	Emissions from company-owned vehicles	Not applicable
Physical or chemical processing	Process emissions from manufacture or processing of chemicals and materials	Not applicable
Fugitive emissions	Emissions leaked from the use of cooling systems	Excluded

Scope 2

Scope 2 accounts for GHG emissions from the generation of energy consumed by the company but generated at an external site. Table 2.2 provides a description of the scope 2 emission sources and the inclusion status of these emission sources in this account.

This report demonstrates the location and market-based emissions for eftec's scope 2 energy purchases. This is to reflect both the emissions generated from energy from the UK grid as well as carbon-neutral purchasing agreements with eftec's energy providers.

Table 2.2: Emission sources in Scope 2 and their status in this account. *Source: (WBCSD and WRI, 2004)*

Activity	Description	Status

[1] Information is considered to be material if, by its inclusion or exclusion, it can be seen to influence any decisions or actions taken by users of it.

Purchased electricity	Emissions from purchased electricity	Included
Purchased heat	Emissions from purchased heat not generated on-site (e.g., district heating)	Not applicable
Purchased steam	Emissions from purchased steam	Not applicable

Scope 3

Scope 3 emissions are a consequence of the company's activities that occur from sources not owned or controlled by the reporting company (eftec). The *Corporate Value Chain (Scope 3) Standard* categorizes Scope 3 emissions into 15 distinct categories detailed in Table 2.3.

Table 2.3: Emission sources in Scope 3 and their status in this account. *Source: (Table I, WRI and WBCSD, 2013)*

Activity	Description	Status
Purchased goods and services	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company.	Included
Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.	Included
Fuel- and energy-related activities not included in Scope 1 or Scope 2	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company, not already accounted for in Scope 1 or Scope 2.	Included
Upstream transportation and distribution	Transportation and distribution of products purchased by the reporting company.	Excluded
Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations.	Excluded
Business travel	Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company).	Included
Employee commuting and teleworking	Transportation of employees between their homes and their worksites and emissions from teleworking.	Included
Upstream leased assets	Operation of assets leased by the reporting company (lessee).	Not applicable
Downstream transportation and distribution	Transportation and distribution of products sold by the reporting company.	Not applicable
Processing of sold products	Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers).	Not applicable
Use of sold products	End use of goods and services sold by the reporting company.	Not applicable
End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company.	Not applicable
Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities.	Not applicable

Franchises	Operation of franchises in the reporting year, not included in Scope 1 and Scope 2.	Not applicable
Investments	Operation of investments (including equity and debt investments and project finance).	Not applicable

2.2 Data collection

The transaction data from the reporting period was inputted into the World Land Trust's online carbon calculator, which converted the activity data into emissions. The methodology followed by the World Land Trust in converting this data is stated to follow the *GHG Protocol* (World Land Trust, n.d.).

The activity data collected by eftec includes: electricity and gas consumption in the office, the type of goods and capital items purchased and their cost, the mode of transport and distance travelled for business travel, the number of days employees worked from home, the size and energy mix of these homes, and, for the first time, employee commuting practices. This data was collected through employee survey and financial accounting records.

3. GHG Emissions

3.1 Results for 1 February 2023 – 31 January 2024

From February 1st 2023 to January 31st 2024, it is estimated that eftec generated 26.55 tonnes of carbon dioxide equivalent (tCO_2e). Scope 1 and scope 2 emissions are partially offset by retired Renewable Energy Guarantees of Origin (REGOs), purchased by eftec's suppliers of natural gas and electricity). REGO is a UK scheme that verifies the source of energy produced as renewable and is used by energy suppliers to disclose the mix of fuels used to generate energy to their customers. Accounting for the purchase of certified carbon-neutral electricity and gas, eftec's emissions for offset certification is reduced to **21.08 tCO_2e.**

Emissions can be presented as location-based and market-based estimates. Location-based emissions refer to electricity and energy usage at a specific site, whereas market-based estimates reflect emissions associated with a company's purchasing choices, and can include renewable energy certificates or direct contracts. Location-based emissions in for 2023/24 were reported for scopes 1, 2 and 3, and market-based emissions were reported for scope 2 (as per GHG protocol guidance). A breakdown of scope 1, 2 and 3 emissions is shown in Table 3.1. Further analysis of emission activity is provided in subsequent sections.

Table 3.1: eftec's estimated emissions in 2023/24

Activity	Emissions (tCO_2e)	Share of total emissions (%)
Scope 1: Direct GHG emissions	**1.95**	**9%**
Natural gas consumption	5.42	26%
Carbon neutral gas (REGO retired by provider)	-3.47	-16%
Scope 2: Energy indirect GHG emissions	**0.00**	**0%**
Purchased electricity	2.00	9%
Carbon neutral electricity (REGO retired by provider)	-2.00	-9%
Scope 3: Indirect emissions	**19.13**	**91%**
Utilities transport and distribution	**1.58**	**7%**
Gas	0.90	4%
Electricity	0.66	3%
Water	0.03	0%
Purchased goods and services	**5.72**	**27%**
IT hardware	3.73	18%
IT server	0.92	4%
Paper and pulp	0.40	2%
Furniture	0.30	1%
Cleaning services	0.12	1%
Printing services	0.01	0%
Materials	0.11	1%
Chemicals	0.09	0%
Metal	0.03	0%
Accessories	0.02	0%
Teleworking and employee commuting	**6.84**	**32%**
Homeworking	4.58	22%
National Rail	1.24	6%
Underground	0.50	2%
Bus	0.31	1%
Car	0.21	1%
Business travel	**4.99**	**24%**
Rail	4.11	20%
Hotel stays	0.39	2%
Air	0.36	2%
Road	0.13	1%
Total emissions (excluding REGO offsets)	**26.64**	**-**
Total emissions offset for year 2023/24	**21.08**	**-**

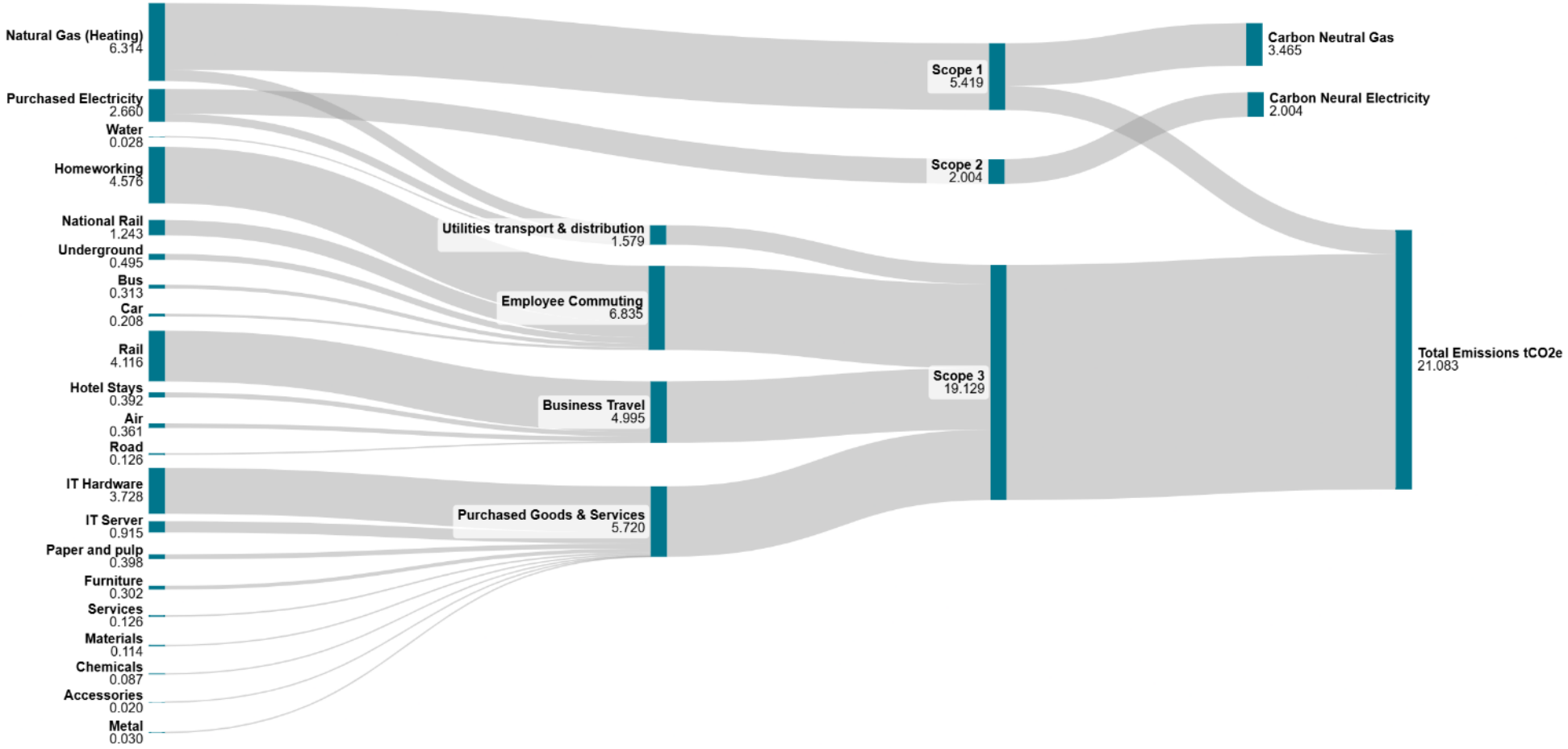


Figure 3.1: Emissions breakdown for February 1st 2023 - 31st January 2024, tCO_2e

3.2 Scope 1 Direct emissions

Scope 1 emissions in the service sector are typically attributed to the use of gas boilers in office buildings and fuel use by company owned vehicles. eftec does not own any company cars, so it does not generate any associated emissions. Scope 1 could also include fugitive emissions from air conditioning systems, which have not been accounted in this reporting period as they are presumed to be immaterial.

Consequently, the only source of eftec's direct emissions is the usage of the gas boilers in the office. It was estimated that 29,626 kWh of energy from gas was burned for heating during this reporting period. The emissions from this amounted to **5.419 tCO_2e**, around 27% of total emissions offset for year 2023/24.

3.2.1 Carbon neutrality in scope 1

From February to June 2023, all gas usage was purchased through Good Energy using a tariff which neutralised our emissions from gas usage. Good Energy verified the use of carbon neutral gas by supplying 10% of gas used to the UK grid as biogas and by offsetting the remaining 90% through Gold Standard projects over the reporting period[2]. This emissions offset was no longer applicable after June 2023, as eftec switched its supplier to Octopus energy.

Figure 3.2 shows the natural gas emissions offset as a proportion of total gas emissions for the reporting period 2023/24. Just under two thirds (64%) of emissions from the burning of natural gas (**18,943 kWh, or 3.465 tCO_2e**) were neutralised by Good Energy prior to June 2024, and is therefore not included in eftec's own offsetting to avoid double counting. Scope 1 emissions included in the offset will therefore be **1.954 tCO_2e**, which represents all scope 1 emissions from natural gas following the switch to Octopus Energy. Future reports will consider the costs and benefits of switching to Octopus Energy's super-green tariff, which would offset our gas usage.

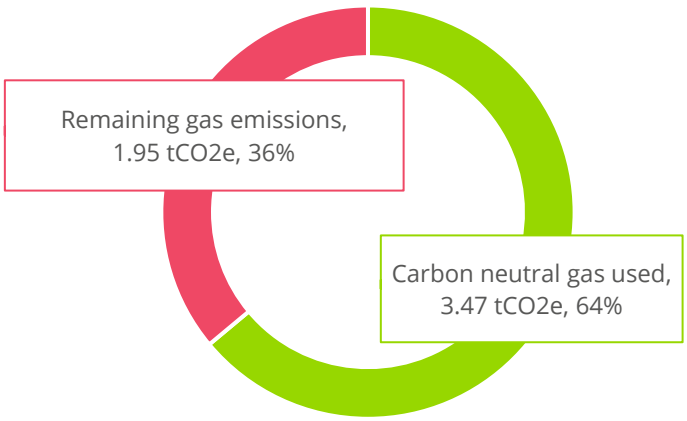


Figure 3.2: Direct GHG emissions from natural gas usage

[2] See: https://www.goodenergy.co.uk/our-energy/green-gas/

3.3 Scope 2 Indirect emissions from purchased energy

As stated in Chapter 2, scope 2 emissions are generated from the purchase of energy consumed by the reporting company. As recommended by the Greenhouse Gas Protocol, this section reports both the location and market-based emissions for eftec's scope 2 energy purchases (see Table 3.2). Location-based emissions from purchased energy refers to emissions from eftec's on-site electricity usage, whereas market-based emissions refers to emissions from purchased certificates.

Over the reporting period, eftec used 6,348 kWh of electricity on site. **Location-based scope 2 emissions for purchased energy were 2.004 tCO_2e,** estimated using 2024 emissions conversion factors used by the WLT carbon calculator**.**

The electricity used at the eftec office was supplied under a 100% renewable tariff by the two suppliers used during the reporting period: Good Energy until June and Octopus Energy afterwards. Good Energy is a reputable supplier, and there is reasonable confidence that that sufficient REGOs are retired to cover eftec's electricity consumption during the reporting period. Octopus energy's REGO retirement was confirmed in documentation received when they were procured as eftec's provider. Therefore, emissions from purchased electricity have been neutralised, making **market-based emissions for our purchased energy 0 tCO_2e.**

Table 3.2: eftec's indirect emissions from purchased energy

Method of estimation	Amount of energy used	Total emissions (tCO_2e)
Location-based	6,348 kWh	2.00
Market-based		0.00

In the purchase of our offset for this reporting period, we use the market-based figure for scope 2 and exclude the location-based figure. This is because; i) the emissions are already reputably offset through the activity of our energy suppliers; and ii) this avoids double-counting of carbon reductions.

3.4 Scope 3 other indirect emissions

Scope 3 includes all the upstream and downstream emissions associated with eftec's activities which are generated from sources not owned or controlled by eftec. eftec's Scope 3 emissions have been accounted and reported according to the Scope 3 categories listed in the GHG Protocol *Corporate Value Chain (Scope 3) Standard* (WRI and WBCSD, 2013).

In this reporting period, eftec's Scope 3 emissions amounted to **19.129 tCO_2e**. The breakdown of these emissions is provided in the following sub-sections.

3.4.1 Utilities transport and distribution

Table 3.3 presents a breakdown of eftec's emissions from the transport and distribution of utilities. The emissions calculations for each component were made using a unit-based approach (units purchased multiplied by an emission factor).

Table 3.3: eftec emissions from transport and distribution of utilities

Activity	Total emissions (tCO_2e)	Notes
Gas	0.90	Emissions from usage of natural gas for heating, estimated using the amount of natural gas (29626 KWH).
Electricity	0.66	Emissions from usage of natural gas for heating, estimated using the amount of electricity (6348 KWH).
Water	0.03	Emissions from usage of natural gas for heating, estimated using the amount of water used (161 M3).
Utilities transport and distribution	**1.58**	**Total scope 3 emissions for transport and distribution of utilities.**

3.4.2 Purchased goods and services

Table 3.4 presents a breakdown and accompanying information associated with eftec's emissions from purchased goods and services. The emissions calculations for each component were made using a spend-based approach (pounds spent multiplied by an emission factor) or a unit-based (units purchased multiplied by an emission factor) approach - depending on the data available. See Table 2.3 for a full summary of activity included in scope 3 reporting.

Table 3.4: eftec emissions from purchased goods and services

Activity	Total emissions (tCO_2e)	Notes
IT hardware	3.73	Emission estimates used a unit-based approach based on the purchase of technology, including electronic and optical products (0.621 tCO_2e), laptops (1.616 tCO_2e), monitors (1.396 tCO_2e) and an Apple tablet (0.095 tCO_2e).
IT server	0.92	Emissions estimates associated with IT services, namely external servers and cloud computing, were based on electricity consumption of 3,329 kWh over the reporting period. The electricity to run these servers was purchased by IT service providers from Npower, whose emission factor for the period from February 2023 to January 2024 was 277 gCO2e/kWh.
Paper and pulp	0.39	Paper consumption, which includes reams for the printer and certain documents, was calculated at 0.398 tCO2e, using a spend-based approach.
Furniture	0.30	Emissions from furniture purchased for the office were calculated using a spend based approach and includes office chairs, footrests and monitor stands.
Cleaning services	0.12	In line with workplace health and safety regulations, regular cleaning is conducted throughout the week. The emissions were calculated using a spend-based approach.
Printing services	0.01	Printing services, mostly associated with moving offices and social events (i.e. bulletin board information), was estimated using a spend-based approach.
Materials	0.11	Materials emissions were estimated using a spend-based approach. In prior years, 'stationary' was reported as a standalone category. This year, it is included in 'materials', which alongside stationary (0.040 tCO_2e) includes ink cartridges (0.031 tCO_2e), wooden products (0,038 tCO_2e), and toiletries (0.005 tCO_2e).

Chemicals	0.09	These are emissions associated with purchased of chemicals used for sanitary purposes, including cleaning products (0.014 tCO_2e) and soap (0.073 tCO_2e) using a spend-based approach.
Metal	0.03	Metal purchases of cutlery and miscellaneous items were around 0.30 tCO_2e using a spend-based approach.
Accessories	0.02	These emissions are associated with a 20L backpack, which was purchased for one of our staff members.
Purchased goods and services	**5.71**	**Total scope 3 emissions for purchased goods and services.**

3.4.3 Business travel

This reporting period, rail travel comprised most of our business travel emissions (82%), largely due to project-specific travel and some reimbursable travel for long-distance senior employees. The total emissions for business travel were **5.00 tCO_2e** or 24% of the total (see Table 3.5).

Table 3.5: eftec emissions from business travel

Activity	Total emissions (tCO_2e)	Notes
Rail	4.12	Rail travel was estimated mostly using a spend based calculation, apart from where information for the kilometres travelled was available. The journeys which are accounted here are made up of: (i) Domestic rail travel (2.759 tCO_2e); (ii) International rail travel (1.357 tCO_2e).
Hotel stays	0.39	A total of 2 nights were spent in hotels in the Netherlands, for which emissions were estimated using a spend-based approach.
Air	0.36	One domestic UK flight was taken from London to Scotland. Emissions based on the number of passengers and kilometres travelled. There was no suitable rail alternative for this journey.
Road	0.13	The emissions from road travel were estimated using a spend based approach (i.e. cost of fuel / taxi). While the bus journeys were immaterial, total emissions from driving were 0.078 tCO_2e while from UK taxis was 0.048 tCO_2e.
Business travel	**5.00**	**Total business travel emissions**

3.4.4 Employee commuting and homeworking

For the first time, this report calculates emissions from employee commuting practices. This is in addition to emissions used when working from home, which are also included in the 'employee commuting' category (see Table 3.6).

To estimate these emissions, data was drawn from two sources:

1) The office rota, which allows records the total days spent working from home across the company

2) An employee survey, which gathered information on employee's homes, home energy supply, and commuting practices.

Where data from the survey was not available (i.e. for employees who had left before they could be surveyed or otherwise could not respond) averages were used. In the case of home sizes and energy mixes, national averages were used. In the case of commuting distances and practices, an average was calculated using existing data from employees who were able to respond to the survey.

Table 3.6: eftec emissions from home working and employee commuting

Activity	Total emissions (tCO_2e)	Notes
Homeworking	4.58	In line with WLT carbon calculator, emissions from homeworking were calculated using a unit approach (i.e. number of days employees worked from home).
National Rail	1.24	A total of 5 employees used national rail to commute to work, and they account for 55% of the total emissions from staff commuting.
Underground	0.50	A total of 14 eftec staff use the London TFL underground service to commute to work, accounting for 22% of the total commuting emissions.
Bus	0.31	Three eftec employees use the TFL bus service to commute to the office, accounting for 14% of the total commuting emissions.
Car	0.21	One eftec employee uses a car to get to work, accounting for 9% of the total commuting emissions.
Teleworking and employee commuting	**6.84**	**Total emissions from teleworking and employee commuting**

3.5 Comparison with Previous Years

This section compares the differences between values in this report and those in 2022/23, and discusses changes per full-time employee (FTE) and total emissions dating back to 2013. Comparison with previous years should be made with caution, as methodological changes were made throughout the years. This year calculating the impact of homeworking has changed, due to addition of homeworking as an activity on the carbon calculator.

3.5.1 Comparison with 2022/23

The comparisons made will fall into the categories of total emissions, purchased goods and services, business travel, direct GHG emissions and teleworking and employee commuting. These areas have been chosen as they are the five subsections which make up most of our emissions. Table 3.7 provides a detailed breakdown of the emissions in 2022/23 and 2023/24 to provide a comparison between the two years. Figure 3.3 shows a visual representation of this comparison between the two periods across five subsections which make up eftec's emissions.

Table 3.7 Scope 1, 2, and 3 emissions from 2022/23 and 2023/34

Activity	2022/23 Emissions (tCO_2e)	2023/24 Emissions (tCO_2e)	Change
Scope 1: Direct GHG emissions	**6.25**	**1.95**	↓
Natural gas consumption	6.25	5.42	↓
Carbon neutral gas (REGO retired by provider)	0	-3.47	↓
Scope 2: Energy indirect GHG emissions	**0**	**0**	↔
Purchased electricity	1.19	2	↑
Carbon neutral electricity (REGO retired by provider)	-1.19	-2	↓
Scope 3: Indirect emissions	**22.18**	**19.13**	↓
Utilities transport and distribution	**0.12**	**1.58**	↑
Gas	N/A	0.9	N/A
Electricity	N/A	0.66	N/A
Water	0.12	0.03	↓
Purchased goods and services	**8.56**	**5.72**	↓
IT hardware	3.7	3.73	↑
IT server	1.65	0.92	↓
Paper and pulp	N/A	0.4	N/A
Furniture	2.67	0.3	↓
Cleaning services	N/A	0.12	N/A
Printing services	N/A	0.01	N/A
Materials	0.4	0.11	↓
Chemicals	N/A	0.09	N/A
Metal	0.14	0.03	
Accessories	N/A	0.02	N/A
Teleworking and employee commuting	**7.56**	**6.84**	↓
Homeworking	7.56	4.58	↓
National Rail	N/A	1.24	N/A
Underground	N/A	0.5	N/A
Bus	N/A	0.31	N/A
Car	N/A	0.21	N/A
Business travel	**6.06**	**4.99**	↓
Rail	5.56	4.12	↓
Hotel stays	0.02	0.39	↑
Air	N/A	0.36	N/A
Road	0.48	0.13	↓
Total emissions (excluding REGO offsets)	**29.62**	**26.55**	↓
Total emissions to offset for year 2023/24	**28.43**	**21.08**	↓

Notes: (1) Figures may not add exactly due to rounding. (2) N/A indicates the activities for which data was not collected. (3) Where arrows show a change year-on-year, but numbers are the same, this is due to rounding of the figure. (4) The 22/23 report uses a different methodology for materials and their emissions, which are included in the "Furniture" category. (5) Pulp and paper included in the average stationary emissions. (5) The previous reporting period included other activities which are not recorded in this table.

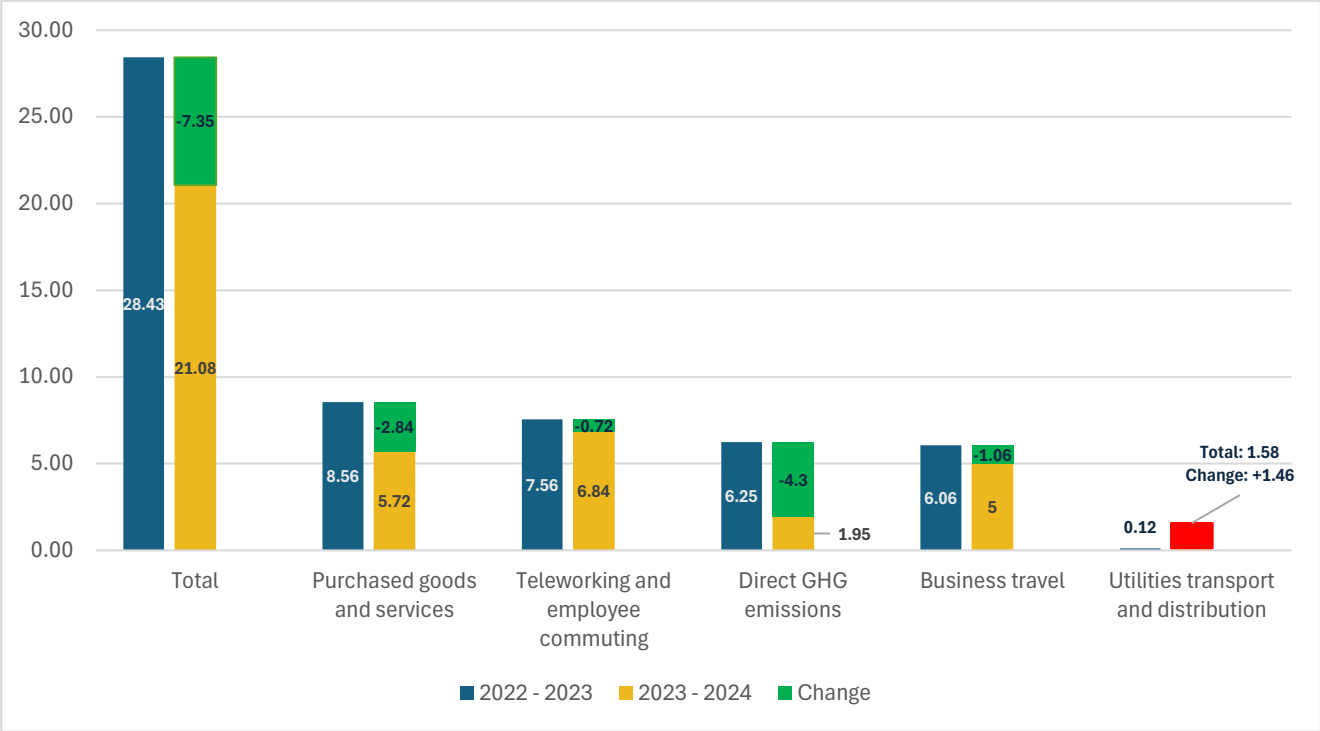


Figure 3.3: Emissions comparison between 2022/23 and 2023/24

The period 2023/24 reported 7.35 tCO_2e fewer emissions compared to the previous period. This was a result of a decrease in total emissions across all purchased goods and services, teleworking and employee commuting direct GHG emissions and business travel (see Figure 3.3). The reduction in eftec's emissions is a result of several factors:

- **Carbon offsetting by energy providers:** The largest decrease in emissions, 4.30 tCO_2e was a result of direct GHG emissions from eftec's activities, associated with natural gas consumption. This decrease was a result of carbon offsetting by Good Energy for 64% of this reporting period. This would have occurred in the previous period but was not accounted for.
- **Change in methodology**: Methodological changes were made to WLTs carbon calculator, especially around emissions from homeworking, which are no longer calculated by considering emissions from utilities but rather number of days eftec employees worked from home. Additionally, this report estimates the carbon emissions from employee commuting, which was not possible in the previous reporting period due to lack of data.
- **Change in reporting period:** As mentioned, eftec changed the reporting period for this statement to align with the financial schedule. As a result, some of the emissions included in the previous report are also included in this report (specifically, those from 1 Feb 2023 to 31 March 2023).
- **Office move:** eftec moved its operations during the previous reporting period, resulting in a spike in overall emissions resulting from the purchase of new office furniture and equipment.

Purchased Goods and Services and Capital Goods

In the 2023/24 reporting period, emissions from purchased goods and services were (2.84 tCO_2e lower

when compared with the previous year. While differences are recorded between the activities which are accounted for, 84% of the change (2.37 tCO2e) is attributed to lower emissions from purchases of furniture, which is most likely due to the office move throughout June 2022 (the previous period).

IT services emissions are approximately 56% lower in 2023/24 compared to the previous reporting year. The hardware and energy usage has not changed, therefore the only reasons for reduction in emissions could be: 1) a change in the fuel mix (from Npower) supplying the server, and 2) changes in the reporting methodology – particularly as this year was the first that we were able to record this usage in the WLT carbon calculator as 'Digital cloud computing services'.

For IT hardware, there was a modest increase of 0.03 tCO_2e when compared with the previous year, while in all other categories we saw decreases in emissions (see Table 3.7).

Teleworking and employee commuting

Overall, this category represents a decrease in emissions of 24% (1.85 tCO_2e). As previously mentioned, methodological changes to the calculation of emissions from homeworking were implemented this reporting period – this is the first year that the calculation was performed by WLT's carbon calculator. The reduction in homeworking emissions is primarily due to employees spending more time working in the office than in the previous period.

In addition, emissions from employee commuting were recorded this year for the first time. This makes the overall reduction in emissions in this area even more significant. It is clear that, due to the relatively low-carbon intensity of employee's commuting practices, travelling to work in the office (and therefore using less energy at home) reduces total emissions during working hours.

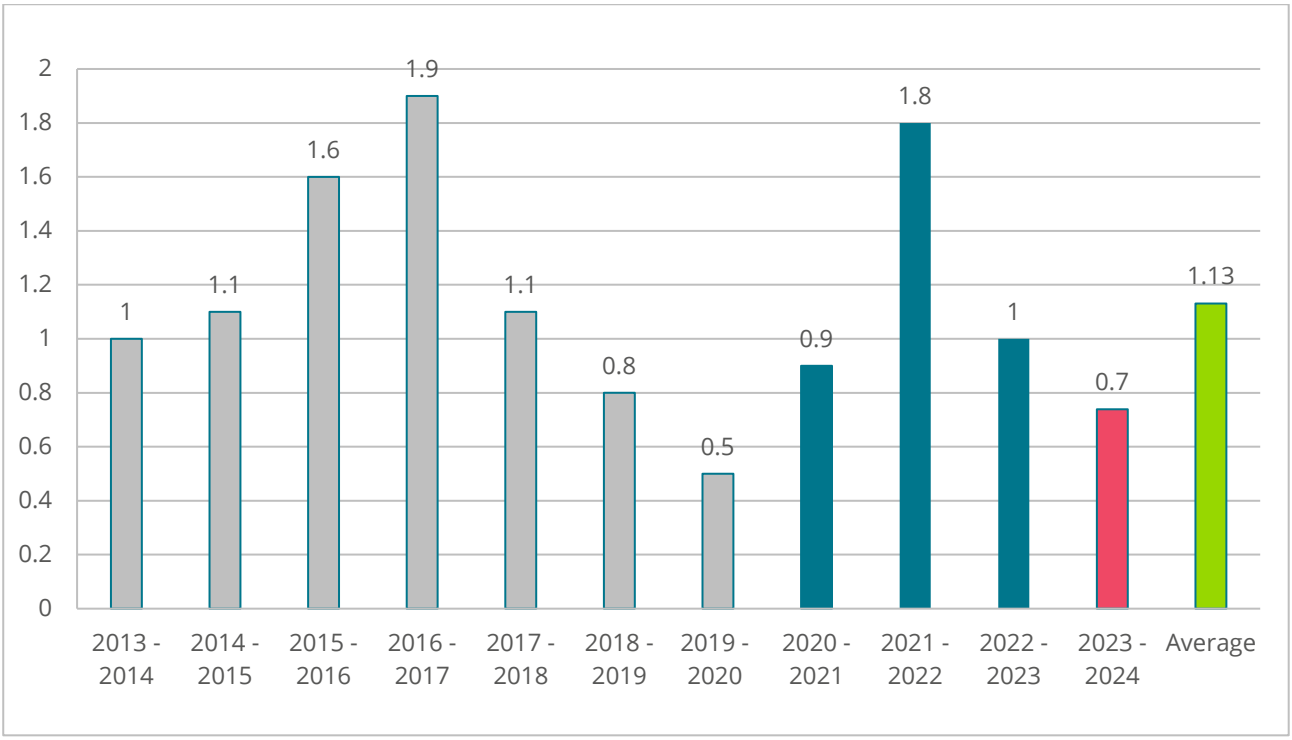
3.5.2 Comparison of Emissions per Full Time Employee from 2013 to 2022

Intensity ratios express GHG impact per unit of physical activity or unit of economic output (WBCSD and WRI, 2004). In 2023/24, eftec employed 27 people. eftec's overall GHG emissions have been divided by the number of employees each year to provide a consistent unit of the emissions intensity of the business.

Figure 3.4 shows the emissions released per full time employee (FTE) for the previous ten reporting periods, the values from this report as well as the annual average emissions. Reports up to and including the 2019/20 period did not follow as comprehensive a methodology as subsequent reports, in which thorough scoping was introduced and further scope 3 categories were added. These reports, shown as grey bars in Figure 3.4, accounted for business travel, energy use, paper use, and water use only.

Besides 2021-22, which can be considered an outlier due to an abnormal increase is business-related air travel to meet the needs of a specific project, emissions per FTE remained below average during the 2023-24 reporting year, as shown in Figure 3.4. With the caveats above, results show this period to be one of our lowest for emissions per FTE on record, even with the increased scope of the account.

Figure 3.4: Emissions per a full-time employee from 2013 to 2024



= reporting periods pre-methodology change

= reporting periods post-methodology change (account for more scope 3 emissions)

= reporting periods post reporting-period change (Feb-Jan rather than April – March)

= average over the last 10 years

3.5.3 Comparison of Total Emissions from 2013 – 2022

Figure 3.5 shows a comparison of total emissions since 2013 and is subject to the same caveats outlined above, namely that reports including and up to the 2019/20 report account for fewer emissions sources due to changes in methodology following the 2020/21 report.

Emissions year-on-year decreased in 2022/23 but increased compared to the average across the years. The main cause for the increase over the past few years is the growth in team size and the increased scope of our reporting. As shown in the previous section, however, emissions per FTE (0.8) are lower than the rolling average (1.1). The fluctuating results shows that they are sensitive to variations in methods used, employee numbers are key sources of emissions, particularly air travel.

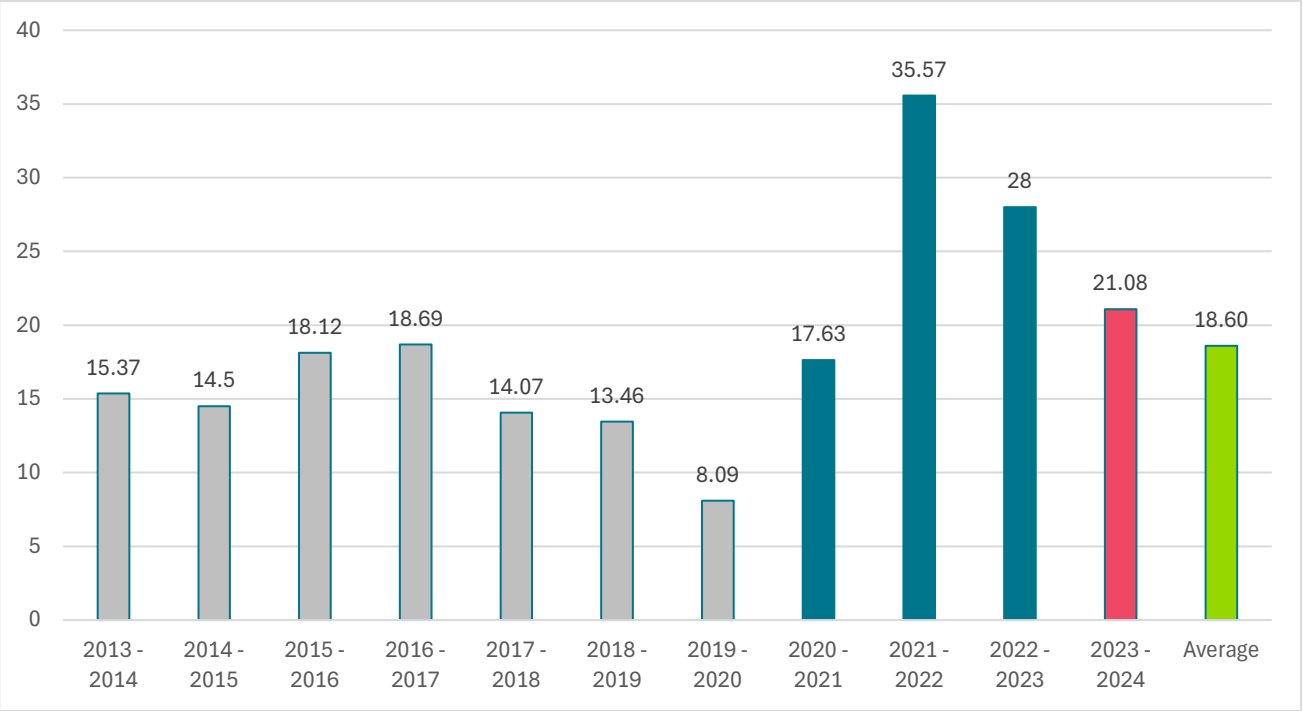


Figure 3.5: Comparison of total emissions from 2013-2024

= reporting periods pre-methodology change

= reporting periods post-methodology change (account for more scope 3 emissions)

= reporting periods post reporting-period change (Feb-Jan rather than April – March)

= average over the last 10 years

4. Conclusions, Offsets, and Our Carbon reduction Plan

Figure 4.1 shows the total carbon emissions for this reporting period by scope, which amounted to 21.08 tCO_2e. Scope 3 emissions account for the 83% of total emissions at 19.13 tCO_2e. Of scope 3 emissions, teleworking and employee commuting contributed the most (36%) at 6.84 tCO_2e, followed by purchased goods and services (30%) at 5.72 tCO_2e, business travel (26%) at 4.99 tCO_2e, and utilities, transport and distribution (8%) at 1.58 tCO_2e. An offset for these emissions has been purchased through World Land Trust, for which the certificate is available in Appendix 1.

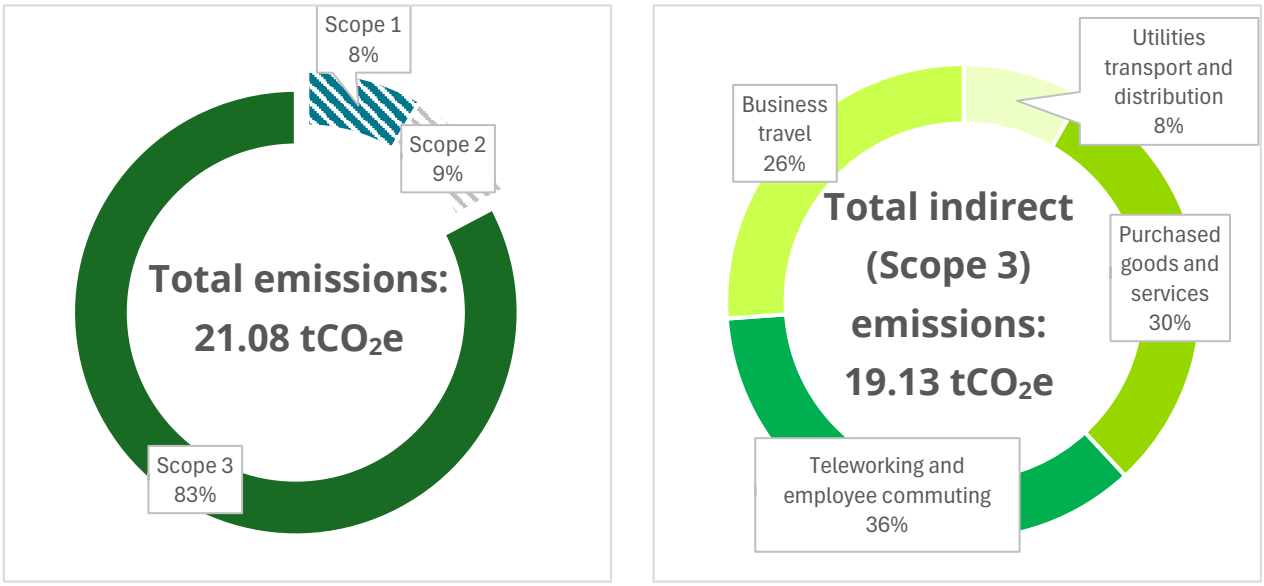


Figure 4.1: Left: Breakdown of total emissions by scope; Right: Breakdown of scope 3 emissions

Emissions in 2023/24 decreased 26% year-on-year, which can be attributed to relevant changes to the methodology, carbon offsets by natural gas providers, changes in the reporting period, as well as the previous year's office move.

During this reporting period, eftec's direct emissions (scope 1) declined due to efforts to purchase energy from carbon neutral suppliers. Efforts to keep indirect emissions from purchased energy (scope 2) to zero by purchasing entirely renewable energy sources were also continued. In this account, as per GHG Protocol standards, location-based emissions for these energy sources in section 3.3.

A significant part of eftec's strategy to manage and mitigate our emissions has involved enhancing the accuracy of our emissions tracking, particularly through better data collection on employee home energy use during teleworking. This has provided clearer insights into our progress towards our environmental goals. eftec will continue efforts to minimise our GHG emissions by maintaining our renewable energy purchases, minimising capital purchases, choosing minimal impact products, limiting the consumption of materials and travel, and encouraging suppliers to move to less polluting production and service provision. This, alongside a future development of Science-Based Targets for the reduction of our emissions, would enable eftec to reduce emissions and reduce reliance on carbon offsetting schemes.

4.1 Recommendations

Overarching recommendations

Based on this report and comparison with previous years, we recommend the following actions to further understand and reduce our emissions:

- Improve the system for estimating and tracking emissions from employee commuting, including the mode of transport and frequency of travel.
- Consider upgrades in our heating practices and ensure the boiler is run as efficiently and infrequently as possible. Further improvements also include ensuring energy efficiency of the office. This includes evaluating a switch to a super-green tariff offered by Octopus energy to offset emissions from gas usage.
- Maintain awareness among staff of our main emissions impacts.

Setting Science-Based Targets for emissions reduction

Setting science-based targets for emissions reduction may be difficult as we are a small organisation with low total emissions and little direct operational control over sources of most of our emissions (most are accounted for in scope 3). Most emissions come from necessary business activities and the company gradually growing, which makes reducing total emissions challenging. However, the processes for implementing science-based emissions reduction targets should be reviewed and implemented if deemed appropriate. Even if science-based targets are unsuitable for this context, eftec should and clarify goals for future emissions, as annual emissions accounting has been improved over the years.

Implementing these recommendations will help eftec further reduce its carbon footprint and maintain our commitment to sustainability. By making these operational changes, we can address some of our highest emissions sources and work towards reducing our dependence on carbon offsetting schemes.

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Appendix 1 Offset Certificate

CELEBRATING 30 ECONOMICS FOR THE ENVIRONMENT eftec

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