

CAG Carbon Footprint Report 2023-24

Commitment to achieving Net Zero

CAG Consultants has pledged to achieve net zero emissions by 2030, through the SME Climate Hub, and is counted in the UN Climate Change High Level Champion's Race to Zero campaign.

About our footprint

CAG Consultants is a co-operative business, made up of consultants. There is one CAG employee who is the office manager, and the consultants are all Partners in the business.

The CAG partners and CAG's employee are all home-based and the company owns no vehicles, so CAG has no Scope 1 emissions. Although electricity is used in home offices, the purchase of this electricity is not by CAG. CAG therefore has no Scope 2 emissions either.

Emissions	tCO ₂ e	% of total
Scope 1	0.00	0%
Scope 2	0.00	0%
Scope 3	13.26	100%

Table 1: Scope 1, 2 and 3 emissions for 2023-24

CAG has reported all scope 3 emissions – including business travel, room hire, hotel stays and company consumption such as computer software and postal services.

Although reporting emissions from employee homeworking is optional, we have included it here due to its relative significance within our overall carbon footprint (homeworking is 43% of our emissions).

This report is for April 2023- March 2024 and includes a comparison with the footprint from previous years: 2019-20, 2020-21, 2021-22 and 2022-23.

The tables below show CAG's carbon footprint for 2023-24. **The biggest contributor to the footprint is 'spending on products and services' (60%),** and the second biggest contributor is homeworking (30%).

Homeworking	4.02	30%
Business travel	1.15	9%
Hotel stays	0.15	1%
Room hire	0.04	0%
Spending on other products and services	7.90	60%
Total	13.26	100%

Table 2: Scope 3 breakdown

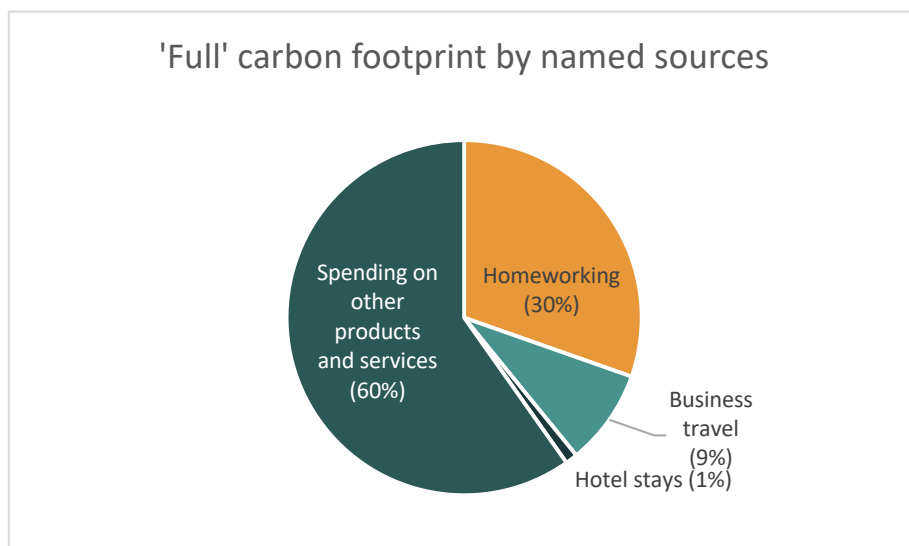


Figure 1: Full carbon footprint by named sources

As 'products and services' is the biggest contributor, this is broken down further in the table below. The majority of the emissions are from 'computer software'.

	GHG (kgCO2e per £)	Spend (£)	kg CO2e	Tonnes CO2e
8.1 Postal services	0.283	£92	26.01	0.03
8.3.1 Telephone account	0.174	£144	25.12	0.03
8.3.3 Mobile phone account	0.174	£194	33.85	0.03
8.4 Internet subscription fees	0.760	£254	193.19	0.19
9.3.2.1 Computer software and games cartridges	1.502	£4,402	6612.72	6.61
9.4.4.2 Social events and gatherings	0.423	£2,120	896.67	0.90
11.1.4.1 Hot food and cold food	0.430	£213	91.81	0.09
12.4.1.2 Contents insurance	0.143		21.26	0.02
12.5.2.1 Bank building society fees	0.001	£149	0.14866	0.00014866
			Total	7.90

Table 3: products and services breakdown by spend and emissions

Homeworking is the second biggest contributor. In the 2022-23 carbon footprint (and the previous years' footprints), CAG has used the Base Case methodology in the Homeworking emissions whitepaper (ecoact 2020)¹ to calculate homeworking emissions. This is now used as the government's emission factor for homeworking.

Changes in CAG's footprint over time

As shown in the graph and table below, CAG's emissions have increased slightly over the last two years. This is mostly due to an increase in spend on computer software, and an increase in business travel (mostly by train), due to more CAG projects involving travel.

	2019-20	2020-21	2021-22	2022-23	2023-24
Emissions	tCO2e	tCO2e	tCO2e	tCO2e	tCO2e
Scope 1	0.00	0.00	0	0	0
Scope 2	0.00	0.00	0	0	0
Scope 3*	15.06	11.34	10.37	10.72	13.26

Table 4: changes in CAG's footprint over time

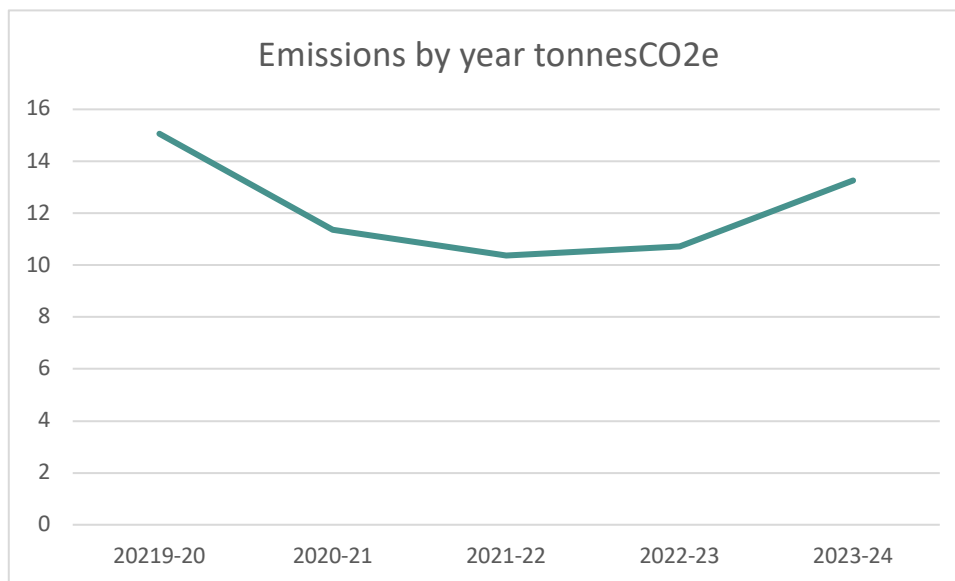


Figure 2: Emissions by year (tonnes CO2e)

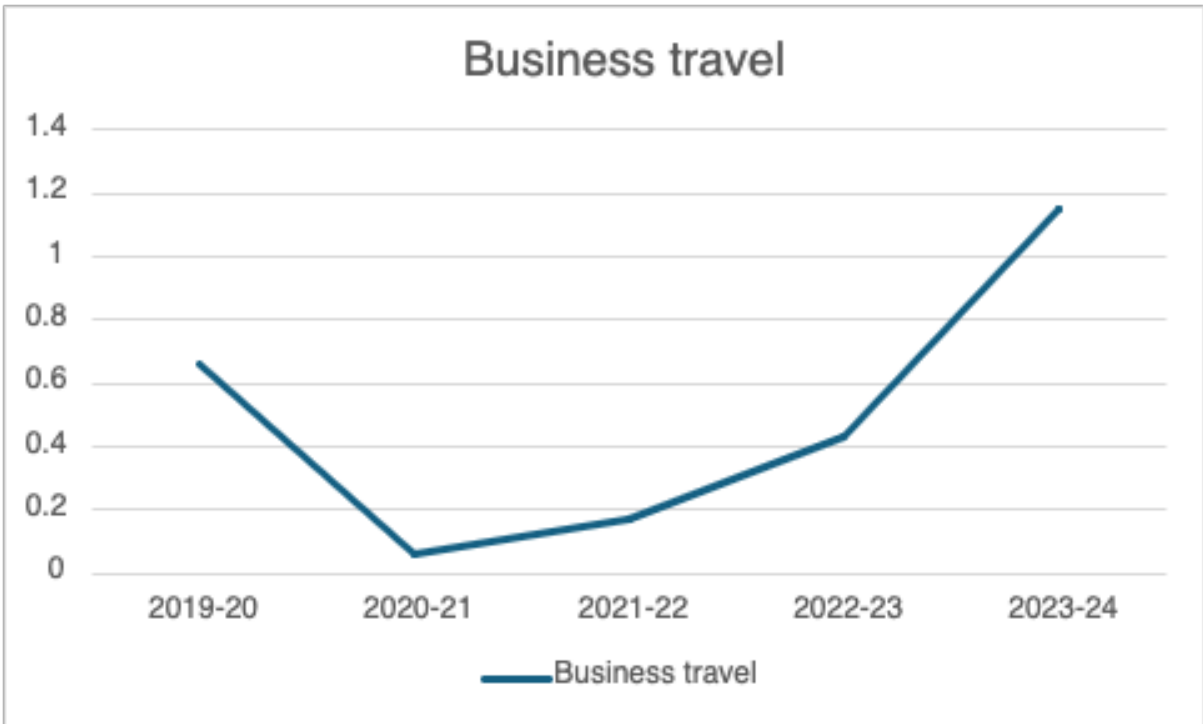


Figure 3: Business travel emissions (tCO2e/year)

As shown in Figure 3 above, most of the increase in business travel emissions was due to an increase in train travel.

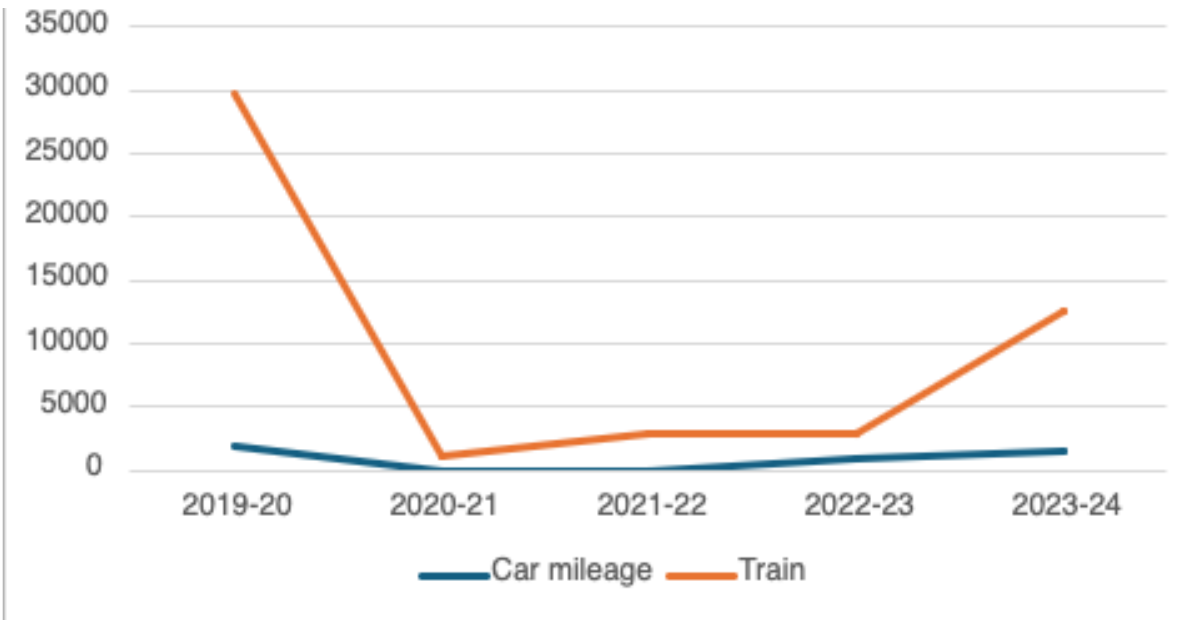


Figure 4: Train and car mileage each year

Emissions per FTE, and emissions per partner or employee

CAG's emissions are closely linked to the number of employees and partners in any given year, as a significant portion of our emissions are from homeworking, software and business travel, which tend to increase as the number of CAG partners increases.

CAG partners and employee numbers – and the number of days / week they work (FTE) – have changed year by year, so the table below shows emissions per FTE for each year (orange row) and emissions per employee / partner (blue row).

	2019-20	2020-21	2021-22	2022-23	2023-24
Total emissions for the year (tCO2e)	15.06	11.34	10.37	10.72	13.26
# employees / partners	11 .00	9.00	9.00	8.00	9.00
Total FTE employees / partners	10.80	8.8	8.40	7.10	7.80
Emissions per FTE employee full year (tCO2e)	1.39	1.29	1.23	1.51	1.70
Emissions per employee / partner (tCO2e)	1.37	1.26	1.15	1.34	1.47

Table 5: Emissions per partner / FTE

This shows the emissions per partner / employee (blue row) have increased in 22-23 and again 23-24. As mentioned before, this is due to increases in software spend and more projects requiring travel.

Emissions versus income

When you look at emissions compared to income per year, you can see that tonnes / £k income has decreased since the baseline year.

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Income (£k)	£973k	£712k	£705k	£768k	£1,046k
Emissions (tonnes)/income (£k)	0.015	0.016	0.015	0.013	0.013

Table 6: Emissions vs income

Emissions reduction plan

CAG is a low-emissions business by design with all staff working full-time at home. Other than running home offices, the principal sources of emissions are IT products and business travel. The opportunities for significant reduction are relatively limited because of the low emissions way in which the business operates.

In 2024-25, we will focus on measures to reduce emissions from our principal sources:

- IT products: We will also aim to reduce emissions from computer software by reducing the number of software packages used, and the amount of storage required for our files.
- Business travel: We will continue to seek to maximise the opportunities to avoid travel for meetings. Our use of transport policy will also be reviewed on an annual basis to ensure that emissions from vehicles are minimised.
- Homeworking: We will continue to engage with staff regarding improving the efficiency of equipment used, reducing emissions from the heating of home offices and sourcing energy from renewable sources. Some employees will be making energy efficient improvements to their home.

We anticipate that by 2030 at the latest, all significant opportunities for further reducing emissions will have been taken and net zero (via offsetting the residual emissions) will be feasible at that point.

Completed carbon Reduction Projects

CAG has a long-standing environmental management system, which is updated on an annual basis. Actions implemented as part of this process include LED lighting within home offices, reviewing and strengthening our use of transport policy and reviewing the environmental performance of meeting venues used.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard² and uses the appropriate Government emission conversion factors for greenhouse gas company reporting³.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard⁴.

The Homeworking emissions whitepaper methodology has been used to estimate homeworking emissions⁵.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:

Lucy Harbor.....

Date: 13th November 2024.....