CAG Carbon Footprint Report 2022-23

Introduction

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.

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 202w- March 202e and includes a comparison with the footprint from previous years: 2019-20, 2021-21 and 2022-23.

The tables below show CAG's carbon footprint for 2022-23. The biggest contributor to the footprint is 'spending on products and services' (56%), and the second biggest contributor is homeworking (36%).

Homeworking	3.81	36%
Business travel	0.43	4%
Hotel stays	0.07	1%
Room hire	0.35	3%
Spending on other products and services	6.05	56%
Total	**10.72**	**100%**

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	£58	16.40	0.02
8.3.1 Telephone account	0.174	£144	25.12	0.03
8.3.3 Mobile phone account	0.174	£155	27.00	0.03
8.4 Internet subscription fees	0.760	£207	157.53	0.16
9.3.2.1 Computer software and games cartridges	1.502	£3,702	5561.65	5.56
9.4.4.2 Social events and gatherings	0.423	£623	263.39	0.26
12.5.2.1 Bank building society fees	0.001	120	0.12	0.00012
			Total	**6.05**

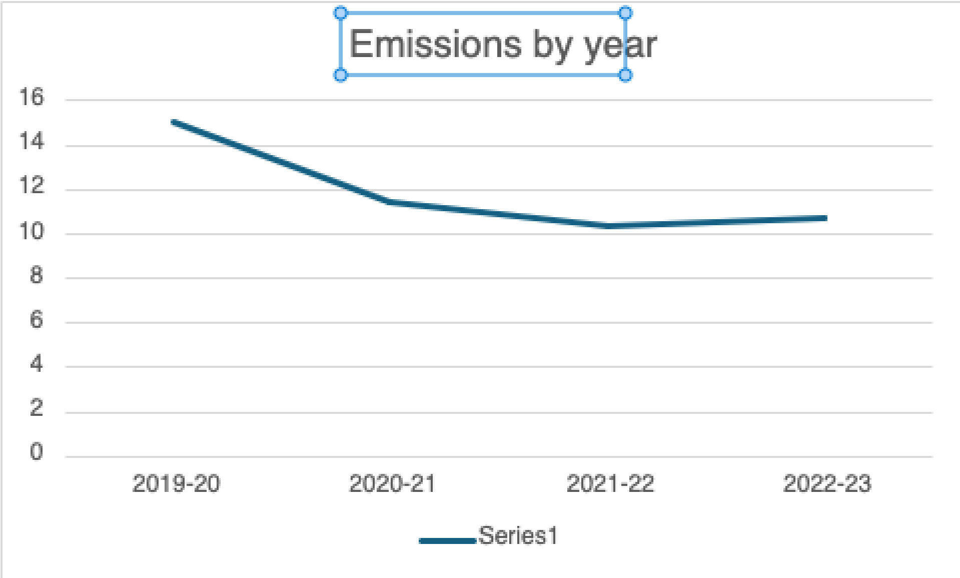
Homeworking is the second biggest contributor. In this carbon footprint (and the previous years' footprints), CAG has used the Base Case methodology in the Homeworking emissions whitepaper (ecoact 2020)[1] to calculate homeworking emissions.

Changes in CAG's footprint over time

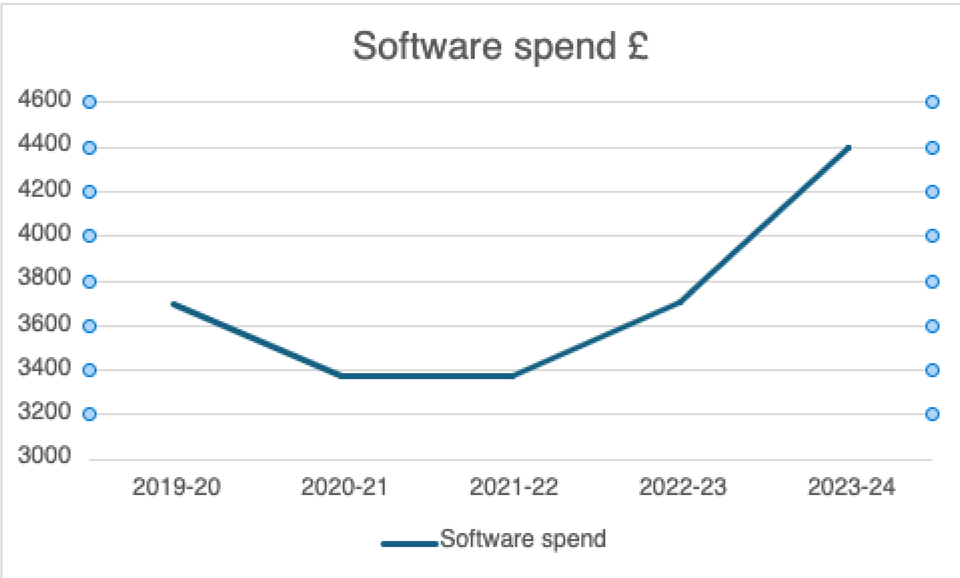
As shown in the graph and table below, CAG's emissions are falling year on year. This reduction is mostly due to a decrease in the number of partners, and also due to a decrease in some of the Government emission factors for gas and electricity used in homes.

	2019-20	2020-21	2021-22	2022-23
Homeworking	7.05	5.75	4.43	3.81
Business travel	0.66	0.06	0.17	0.43
Hotel stays	0.21		0.06	0.07
Room hire	0.17	0.03	0.14	0.35
Spending on other products and services	6.97	5.56	5.56	6.05
CAG footprint (tonnesCO2e)	**15.06**	**11.40**	**10.36**	**10.72**

Our emissions have increased this year, compared to the previous year.



While homeworking emissions have decreased, there has been an increase in spend on computer software as shown in the chart below, which has led to an increased carbon footprint. Travel emissions have also increased, due to projects during this year having a requirement for long distance travel, the majority of which was undertaken by train.



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. 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
Total emissions for the year (tCO2e)	15.06	11.34	10.37	10.72
# employees / partners	11	9	9	8
Total FTE employees / partners	10.8	8.8	8.4	7.1
Emissions per FTE employee full year (tCO2e)	1.39	1.29	1.23	1.51
Emissions per employee / partner (tCO2e)	1.37	1.26	1.15	1.34

This shows the emissions per partner / employee (blue row) have increased slightly this year. The emissions reductions per FTE (orange row) have also slightly increased compared to the previous years.

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 2023-24, we will focus on measures to reduce emissions from our principal sources:

- 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.
- 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.
- IT products: We will also aim to reduce emissions from computer software by reducing the amount of storage required for our files.

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 standard[2] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[3].

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) Standard[4].

The Homeworking emissions whitepaper methodology has been used to estimate homeworking emissions[5].

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: …23 June 2024…………………….……….