

Environment Report: April 2022 – March 2023

Final Report

eftec

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Disclaimer

Whilst eftec has endeavoured to provide accurate and reliable information, eftec is reliant on the accuracy of underlying data provided and those readily available in the public domain. eftec will not be responsible for any loss or damage caused by relying on the content contained in this report.

Document evolution

Final	05/2024	Reviewed by Ece Ozdemiroglu
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This report is based on eftec's Version 3 – November 2021 report template.



eftec offsets its carbon emissions through a biodiversity-friendly voluntary offset purchased from the World Land Trust (<http://www.carbonbalanced.org>) and only prints on 100% recycled paper.

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1. Introduction

This document presents eftec's Environment Report in which we assess our emissions for the 12-month period from 1st April 2022 to 31st March 2023 using the latest available company information for this period.

To calculate our carbon emissions, we uploaded the relevant data in each of our impact areas to the [World Land Trust's](#) carbon calculator tool, which converted our usage to tCO₂e (tonnes of carbon dioxide equivalent) using the latest [BEIS conversion factors](#) and the [GHG Protocol Standards](#).

We aim to continue to produce annual Environment Reports covering the 12 months from April to March until March 2024, then revert to producing these reports for the financial year of the company 1 Feb – 31 Jan.

This report is designed to help us take a proactive approach to 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.

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](#). We take a proactive approach to ensuring that the company's consumption is 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 we have made an effort to reduce both our total emissions and our 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 we do not have a biodiversity or conservation policy as such, but we consider the impacts on nature of our policies, practices, and purchasing decisions in our day-to-day operations. Whenever possible, we spend our away / team building days on environment-themed events. Most recently, eftec spent a volunteer day in June 2023 maintaining Hampstead Heath, a public park in London.

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: 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;
- Considering the environmental impacts of products and services we purchase, giving priority to products that have lower impacts and/or greater transparency in their supply chain;
- Encouraging our subcontractors and suppliers to utilise sound environmental practices and sustainable resources;
- Turning off all electrical equipment (computers, monitors, printers) 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 through allowing frequent homeworking for staff, using trains instead of planes 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;
- 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 small service sector SME, eftec's main environmental impacts are indirect, and our key impacts relate to resource consumption and GHG emissions. Of these, the most important impact, and therefore the focus of measurement in this report, are GHG emissions. Other impacts are not assessed separately, either because they are reflected in the calculation of GHG these emissions, or because eftec lacks data and control over their provision due to the nature of our office premises.

Greenhouse gas (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 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.

Compared to previous iterations, this year's report will only account for market-based emissions calculated by the World Land Trust methodology.

2.1 System boundaries

2.1.1 Reporting period

This report covers the emissions generated from eftec's activities from 1st April 2022 to 31st March 2023.

2.1.2 Organisational boundaries

Defining the organisational boundary determines the approach used to consolidate GHG emissions. For corporate reporting, two distinct approaches can be used: the equity share approach and the control approach. The boundaries in this account were defined following the operational control approach. Under this approach, a company accounts for 100% of the GHG emissions from operations over which it has operational control. It should be emphasized that 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. We have chosen to report all three scopes as part of our ambition to become a net-zero business.

Scope 1

These 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.

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 emission sources considered in Scope 2 and the status of these emission sources in this account.

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

Activity	Description	Status
Purchased electricity	Emissions from purchased electricity	Included - no emissions*
Purchased heat	Emissions from purchased heat not generated on-site (e.g., district heating)	Included
Purchased steam	Emissions from purchased steam	Not applicable

*Our energy is purchased from a 100% renewable energy provider.

Scope 3

Scope 3 accounts for the emissions that are a consequence of the activities of the company, but occur from sources not owned or controlled by the reporting company. 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.	Not applicable
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	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

* Only emissions from commuting to and from project work are included

2.2 Data collection

We inputted transaction data from the period into the World Land Trust's online carbon calculator, which converted this activity data into emissions data. 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, and the size and energy mix of these homes. This data was collected through employee survey and financial accounting records.

eftec did not collect data on fugitive emissions from refrigerators and AC systems or employee commutes (distinct from the employee commuting category, which includes homeworking). The fugitive emissions from the refrigerator and AC systems are presumed to be below the threshold at which emissions are considered to be materially relevant¹ (i.e. 5% of emissions) (WBCSD and WRI, 2004).

Water usage was estimated based on last year's figure, and upstream transport and distribution was excluded (except when specific delivery services were purchased) due to a lack of data.

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.

3. GHG Emissions

3.1 Results for 1 April 2022 – 31 March 2023

eftec is estimated to have generated 28.32 tonnes of carbon dioxide equivalent (tCO₂e) during the year April 1st 2022 – March 31st 2023. A breakdown of these emissions is shown in [Table 3.1](#).

Table 3.1: eftec's estimated emissions in 2022/23

Scope	Activity type	Activity	Sub-activity	Total emissions (tCO ₂ e)	% overall emissions
Scope 1	Direct GHG emissions			6.25	22.08
	Natural Gas consumption			6.25	22.08
Scope 2	Energy indirect GHG emissions			0.0	0.0
Scope 3	Indirect emissions			22.18	78.36
	Purchased goods and services			2.18	7.70
		Water supply and treatment		0.12	0.42
		IT services general		1.65	5.83
		Road Freight		0.2	0.71
		Stationery		0.07	0.25
		Metal		0.14	0.49
	Capital Goods			6.37	22.51
		Electrical items		0.92	3.25
		Laptops		0.92	3.25
		Monitors		1.86	6.57
		Office furniture		2.67	9.43
	Business travel			6.06	21.42
		<i>Rail</i>		<i>5.56</i>	<i>19.65</i>
			National Rail	5.43	19.19
			Underground	0.13	0.46
		<i>Road</i>		<i>0.48</i>	<i>1.70</i>
			Car not owned by business	0.37	1.31
			Buses	0.001	<0.1
			Regular Taxi	0.11	0.39
		<i>Hotels</i>		<i>0.02</i>	<i>0.07</i>
	Employee commuting			7.56	26.73
		<i>Teleworking/ Homeworking</i>		<i>7.56</i>	<i>26.73</i>
			Electricity consumption	3.89	13.76
			Natural gas consumption	3.52	12.37
			Water supply consumption	0.06	0.21
			Water treatment consumption	0.11	0.39
Total				28.32	100%

3.2 Scope 1 Direct emissions

Scope 1 emissions in the service sector can typically be attributed to the use of gas boiler heating in office buildings and fuel use in company owned vehicles. Since the previous reporting period, eftec has moved to an office where gas boilers are used. Emissions amounted to 6.25 tCO₂e.

eftec does not own any company cars so does not generate any associated emissions. Scope 1 could also include fugitive from AC systems, which have not been accounted for this year as they are presumed to be immaterial to this report.

Therefore, eftec's Scope 1 emissions for the reporting period amounted to **6.25 tCO₂e**, 22.08% of total emissions.

3.3 Scope 2 Indirect emissions from purchased energy

Scope 2 emissions are those generated from the purchase of energy consumed by the reporting company but not generated on site. The eftec office purchased 5,836 kW in the reporting year from 100% renewable energy suppliers, *Ecotricity* and *Good Energy*, which do not release emissions during energy generation.

In this reporting period, eftec's Scope 2 emissions amounted to **0 tCO₂e**.

3.4 Scope 3 Other indirect emissions

Scope 3 includes all the upstream and downstream emissions associated with eftec's activities, but 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 **22.18 tCO₂e**, 78.36% of total emissions. The breakdown of these emissions is provided in the following sub-sections.

3.4.1 Purchased goods and services

Information Technology Services

The emissions associated with IT services, namely external servers and cloud computing, are based on an electricity consumption of 3,329 kWh in the relevant reporting period. The electricity used to run these servers was purchased by our IT service providers from Npower whose emission factor for the period from April 2022 to March 2023 was 277 gCO₂e/kWh. The total emissions from IT services amounted to 1.65 tCO₂e for the reporting period.

Metal

A set of 15 new metal keys were purchased in the reporting period, equivalent to 0.49 tCO₂e.

Paper consumption

Due to the lack of available data on type and quantity of pulp used, WLT hasn't been able to estimate the associated CO₂e emissions. Average emissions from stationery spending have been calculated instead.

Road Freight

Through a spend based calculation, WLT estimated that our use of third-party Road Freight emitted 0.20 tCO₂e, or 20 kgCO₂e. This is mostly reflecting the office relocation in June 2022 and the transportation of goods across the offices.

Stationary

Emissions from average spending on stationary items has been calculated, from a total spending of £506.6, resulting in 0.07 tCO₂e.

Capital goods

WLT calculated the emissions from our purchase of capital goods using a mix of unit and spend-based conversions for computers, electrical items, monitors, and furniture based on the latest BEIS conversion factors.

Our total spend (or units where applicable), and associated emissions, for our capital goods purchased are as follows:

- 4 Laptops, resulting in 0.92tCO₂e, based on the conversion for 'average laptop';
- 4 Monitors, which were estimated to produce 1.86tCO₂e based on the conversion for 'average monitor';
- £1,642, resulting in 0.92 tCO₂e, spent on other electrical items. These items include accessories such as keyboards, mice, chargers, and cables, and
- £4,335 spent on furniture resulting in 2.67 tCO₂e. This furniture was made up of desks and chairs for home working and the office.

Our total emissions associated with purchases of capital goods are therefore **6.37 tCO₂e**, representing 22.51% of our emissions total.

3.4.2 Business travel

This reporting period, rail travel comprised the majority of our emissions, largely due to projects commuting.

Flights

No flight trips were reported in this reporting period.

Rail

This reporting year, it was not possible to calculate the emissions from all our national rail travel from kilometres travelled, so a spend based method was used instead. We spent £9,551.50 on national rail travel, which was converted by WLT to an estimate of 5.43 tCO₂e.

We also travelled a small distance on the London Underground for business, which produced 0.13 tCO₂e. Total emissions from rail travel were therefore 5.55 tCO₂e.

Road

Bus

This refers to the use of public bus usage for business purposes. As it hasn't been possible to estimate the per km estimate, a spending average of £25 has been calculated, amounting to 0.001 tCO₂e.

Car

This refers to the use of cars driven by eftec employees for business purposes and for furniture transport during the office relocation in June 2022. As we have no reliable data on the use of cars driven, the emissions from these journeys have been estimated by assuming that the car driven were average sized petrol cars. Total emissions were 0.37 tCO₂e.

Taxis

We were able to use spend-based estimations for £654.90 spent on UK taxis, for a total of 0.11tCO₂e.

Sea

No ferry trips were reported in this reporting period.

Hotels

A total of 2 nights were spent in hotels, in Brussels (Belgium). Estimated emissions account to 0.02 tCO₂e.

Total emissions for business travel were therefore **6.06 tCO₂e** or 21.42% of the total.

3.4.3 Employee commuting and homeworking

Commuting

We do not collect any data for employee's commuting into work. Nonetheless, we could collect data on commuting choices to include this in future reports. We are collecting office attendance data, which could be used alongside an employee survey of transport modes and distance to give a better estimate of these emissions for future reports.

Homeworking²

For homeworking, we gathered data on the days staff spent working at home throughout the year by deducting days of leave and days spent in the office (taken from the office rota) from total days worked.

A survey was sent to all eftec staff asking for their energy providers, property size, and fuel mix. The mode answer was applied to those who did not answer the survey or who no longer work at eftec, but were working during 2023/2023. These answers were inputted into an audit form provided by WLT, who estimated homeworking energy use for each employee in kWh. We then input this number, along with each employee's (or the mode) energy supplier's fuel mix, into the WLT carbon calculator. The results are as follows:

3.4.4 Electricity

The estimated consumption across all employees totalled 10,949kWh, of which 1,860kWh coming from renewable sources. The emissions from non-renewable energy sources, based on the UK grid electricity, amounts to 3.89 tCO₂e including direct and indirect use.

² Based on the GHG Protocol, the emissions from teleworking/homeworking are reported within the employee commuting activity category (WRI and WBCSD, 2013).

3.4.5 Gas

An estimated 16,424kWh of gas was consumed by employees during homeworking. This generated 3.52 tCO₂e from direct combustion and from well-to-tank (WTT) emissions.

3.4.6 Water

In the 2020 – 2021 report, an estimated 159.82 m³ of water was consumed by home workers over the reporting period. Supplying this water generated 0.06 tCO₂e and treating this water generated 0.11 tCO₂e, totalling 0.17 tCO₂e from water consumption. This year, changes in WLT’s system meant that no water emissions were calculated, so we have carried forward last year’s estimate and are confident that any difference to this relatively small final figure would be immaterial.

3.5 Comparison with Previous Years

Here we compare this report with the 2021-2022 report and discuss changes, before comparing emissions per full-time employee (FTE) and total emissions dating back to 2013.

3.5.1 Comparison with 2021-2022

The comparisons made will fall into the categories of total emissions, purchased goods and services, capital goods, business travel, and employee commuting (which includes homeworking). These areas have been chosen as they are the four subsections of Scope 3 which make up most of our emissions.

Table 3.2 provides a detailed breakdown of the emissions in 2022/2023 and 2021/22 to provide a comparison between the two years. **Figure 1** shows this same comparison in a column chart for total emissions, purchased goods and services, capital goods, business travel, and employee commuting (homeworking).

Table 3.2: Scope 1, 2, and 3 emissions from 2020/21 and 2022/23

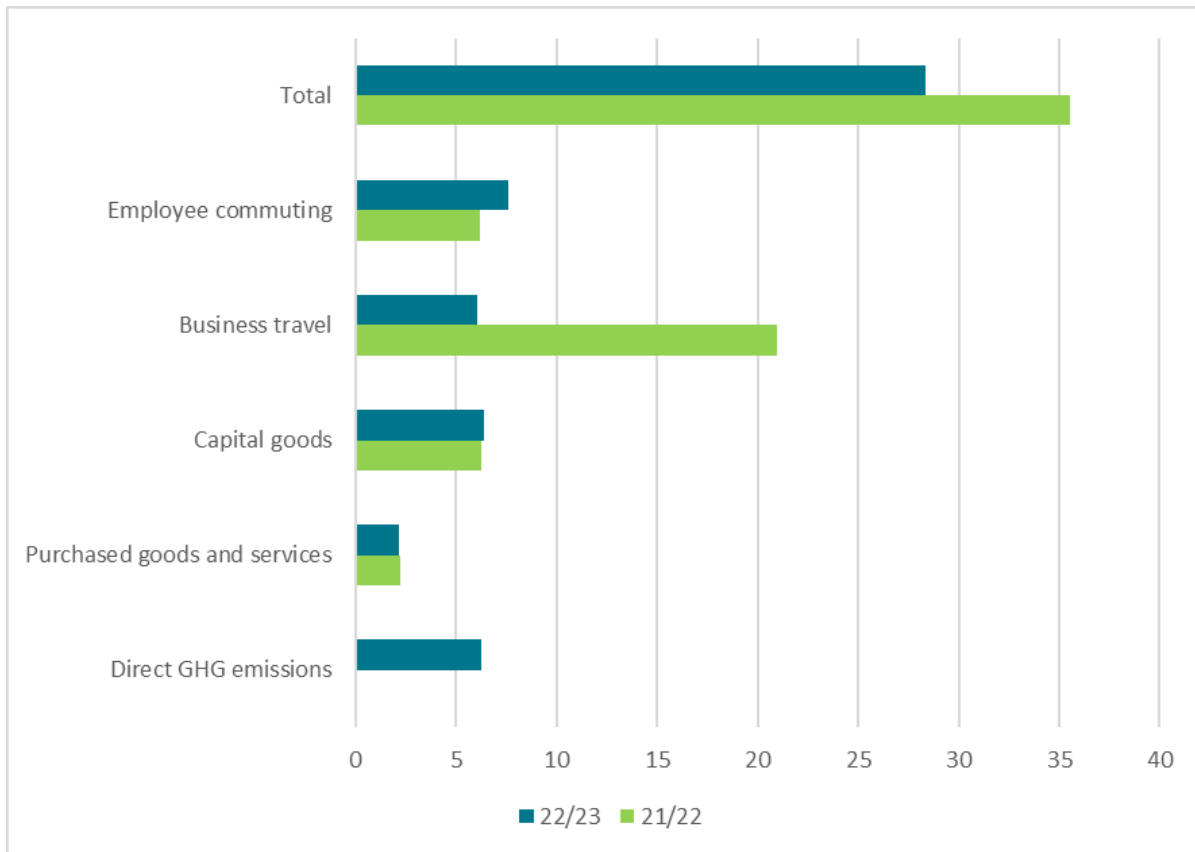
Scope	Activity	Sub-activity	Total emissions (tCO ₂ e) ¹		Change
			2021/22	2022/23	
Scope 1	Direct GHG emissions		0.0	6.25	↑
		Natural Gas consumption	0.0	6.25	↑
Scope 2	Energy indirect GHG emissions		0.0	0.0	↔
Scope 3	Indirect emissions		35.57	22.18	↓
	Purchased goods and services		2.20	2.18	↓
		Water supply and treatment	0.0	0.12	↑
		IT services general	0.97	1.65	↑
		Road Freight	0.39	0.20	↓
		Metal	0.40	0.14	↓
		Plastic ⁴	0.03	N/A	N/A
		Stationary	0.03	0.07	↑
		Textiles ⁴	0.26	N/A	N/A
		Pulp and Paper ⁵	0.14	N/A	N/A

Scope	Activity	Sub-activity	Total emissions (tCO ₂ e) ¹		Change
			2021/22	2022/23	
	Capital goods		6.26	6.37	↑
		Electrical items	1.19	0.92	↓
		Laptops	1.15	0.92	↓
		Monitors	3.72	1.86	↓
		Office furniture	0.19	2.67	↑
	Business travel		20.95	6.06	↓
		<i>Rail</i>	<i>0.74</i>	<i>5.56</i>	↑
		National Rail	0.74	5.43	↑
		Underground	0.0	0.13	↑
		<i>Road</i>	<i>0.30</i>	<i>0.48</i>	↑
		Car not owned by business	0.20	0.37	↑
		Regular taxi	0.11	0.11	↔
		Bus	0.0	0.001	↔
		<i>Air</i>	<i>14.03</i>	<i>0</i>	↓
		<i>Sea</i>	<i>0.04</i>	<i>0</i>	↓
		<i>Hotels</i>	<i>5.85</i>	<i>0.02</i>	↓
	Employee commuting		6.16	7.56	↑
		<i>Travel</i>	<i>N/A</i>	<i>N/A</i>	N/A
		<i>Teleworking/ Homeworking⁶</i>	<i>6.16</i>	<i>7.56</i>	↑
		Electricity consumption	2.81	3.89	↑
		Natural gas consumption	3.15	3.52	↑
		Water supply consumption	0.06	0.06	↔
		Water treatment consumption	0.11	0.11	↔
Total Scope 1, 2 and 3 emissions			35.57	28.32	↓

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.

Figure 1: Emissions comparison between 2021/22 and 2022/23



Total Emissions, Business Travel

Figure 1 shows a comparison of the total emissions and emissions from each of the Scope 3 categories that have been analysed for 2020/21 and 2022/23. Immediately of note is the reduction in total emissions resulting from the reduction in business travel emissions, which accounted for more than half of last year’s emissions.

This drop in business travel emissions is positive, although it is entirely due to the fact that an unusually high number of flights were taken last year and none were taken in this period. The reduction in flights was matched by a significant increase in travel by rail this year, which raised rail associated emissions by 751% year-on-year (from 0.74 tCO₂e to 5.56 tCO₂e), but still resulting in a significant drop in overall emissions.

Purchased Goods and Services and Capital Goods

This year, emissions from purchased goods and services were mostly equal with the previous year (with a very slight decrease). There was a lack of data in some categories reported this year (plastic, IT services, and textiles) due to how they were inputted into the calculator (**Table 3.2**). Excluding IT services, the spending of these categories has been calculated with average spending for “Stationery” or “Furniture”, meaning the total figure for purchased goods and services is still comparable between the years.

IT services emissions are higher this year than the previous reporting years, given a change in reporting methodology. This year’s emissions are calculated solely on market-based emissions, which WLT estimated to be higher than location-based.

For Capital Goods, we saw a modest increase of 6.26 tCO₂e to 6.37 tCO₂e. This increase came from an increase in spending for office furniture as a direct result of the office move in June 2022. In all other categories (electrical items, average computers, monitors), we saw decreases.

Employee Commuting (homeworking)

Employee commuting includes homeworking, which makes up all the emissions we have reported in this category. We have not collected data on employee's commutes, but this could be done in the future.

This category represents an increase in emissions reported between this period and the 2021-2022 period, from 6.16 tCO₂e to 7.56 tCO₂e. This reflects an increase in full time staff, from an average of 20 employees in 2021/22 to an average of 28 in 2022/23.

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

Intensity ratios express GHG impact per unit of physical activity or unit of economic output (WBCSD and WRI, 2004). In 2022/23, eftec employed 28 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 2 shows the emissions released per full time employee (FTE) for the previous eight reporting periods and this report. Reports up to and including the 2019-2020 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 2, accounted for business travel, energy use, paper use, and water use only. Besides 2021-22, which can be considered an outlier (as explained in last year's report), emissions per FTE remained below average during the 2022-23 reporting year, as shown in

Figure 2.

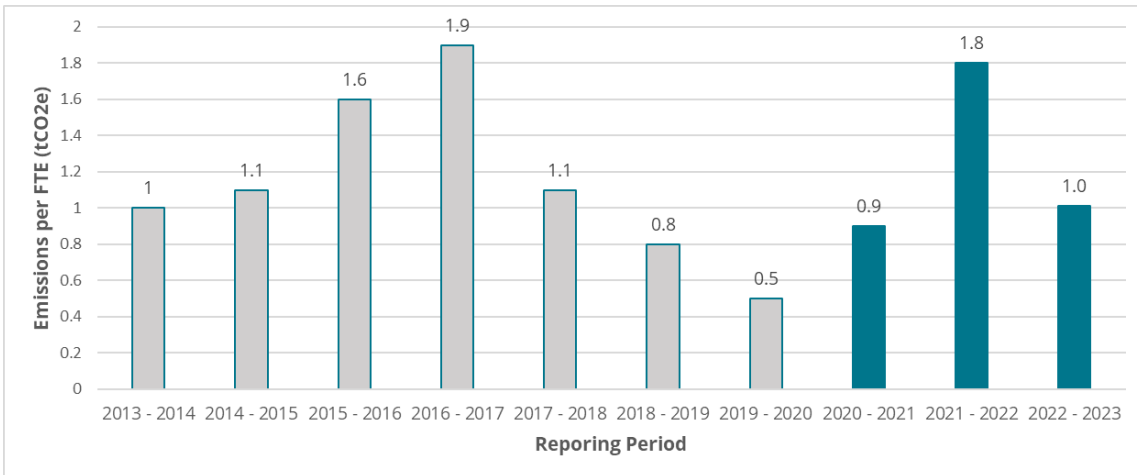


Figure 2: Comparison of Emissions per Full Time Employee (FTE) from 2013-2022

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

With the caveats above,

Figure 2 shows this period to be one of our lowest for emissions per FTE on record, even with the increased scope of the account.

3.5.3 Comparison of Total Emissions from 2013 – 2022

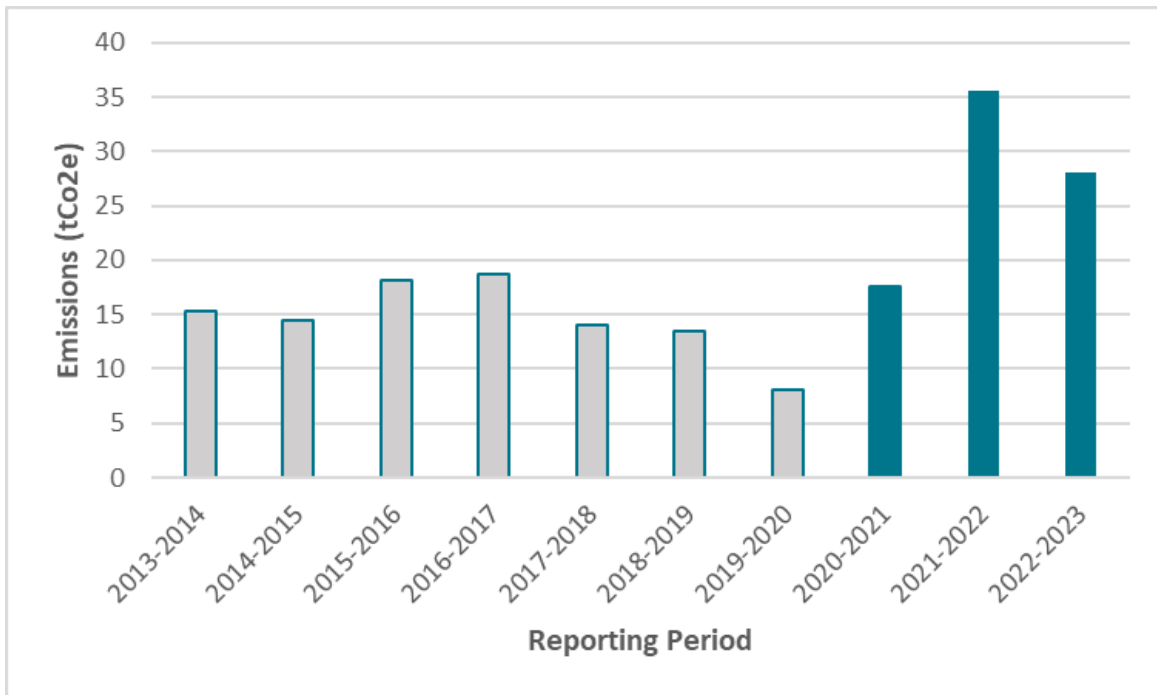


Figure 3: Comparison of Total Emissions from 2013-2022

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

Figure 3 shows a comparison of total emissions since 2013 and is subject to the same caveats as

Figure 2, namely that reports including and up to the 2019-2020 report include fewer emissions sources due to changes in methodology following the 2020 – 2021 report.

Emissions year-on-year decreased in 2022-23 but increased compared to the period 2013-2021. The main cause for the increase this year is the growth in team size and the increased scope of our reporting. As shown in the previous section, however, emissions per FTE are lower than the rolling average (1.17). The fluctuating results shows that they are sensitive to variations in methods used, employee numbers are key sources of emissions, particularly air travel.

4. Conclusions, Offsets, and Our Carbon reduction Plan

Total carbon emissions for the 2022-2023 report period were 28.32 tCO₂e. Notes on individual emissions are:

Scope 1 & 2: 6.25 tCO₂e, emissions, due to the Gas heating system in our new office

Scope 3: Emissions totalled 22.18 tCO₂e, which broke down into:

Purchased Goods and Services. 2.18 tCO₂e.

Capital Goods. 6.37 tCO₂e.

Business Travel. 6.06 tCO₂e.

Employee Commuting (including homeworking). 7.56 tCO₂e.

An offset for these emissions has been purchased through World Land Trust. The certificate is viewable in [Appendix 1](#).

Emissions in 2022/23 decreased 25% year-on-year, which is largely due to the 2021-2022 reporting year having higher business travel emissions as discussed in Section 3.5.1. Last year, more than half of the emissions were related to project travel, primarily from a single project.

If we compare the emissions of both years with business travel removed, a more nuanced picture emerges. Without business travel, the emissions per FTE for 2021/22 would have been 0.73 tCO₂e, whereas for 2022/23, the emissions would be 0.8 tCO₂e. This indicates that, excluding travel, there has been an increase in operational emissions, suggesting a rise in other activities.

During this period, our direct emissions (Scope 1) rose due to our move to a new office, in which we use gas heating. We also continued our efforts to keep our indirect emissions from purchased energy (Scope 2) to zero by purchasing entirely renewable energy sources. In this account, as per GHG Protocol standards, we have indicated the location-based emissions for these energy sources in section 3.3.

A significant part of our 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. We should also continue our plan to minimise our GHG emissions by maintaining our renewable energy purchase, minimising our capital purchases and choosing minimal impact products, minimising our consumption of materials and travel, and encouraging our 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

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

- Implement a better 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.
- Maintain awareness among staff of our main emissions impacts.

Assess the potential for 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 (due to them resting in scope 3). Most of emissions come from necessary business activities and we are slowly growing in size, which makes total emissions reduction challenging. However, the processes for implementing science-based emissions reduction targets should be reviewed and implemented if deemed appropriate. Even if we deem science-based targets unsuitable for our context, we should clarify our goals for future emissions now that we have established improved annual emissions accounting.

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



Charity Number 1001291

Saving land.
Saving species.

CERTIFICATE

THIS IS TO CERTIFY THAT



made a contribution of **£428.80** to World Land Trust's Carbon Balanced programme to mitigate the equivalent of:

28.32 tonnes of greenhouse gas emissions

associated with the carbon footprint of eftec relating to Scope 1, 2 and selected Scope 3 (market-based) during the period 1 April 2022 – 31 March 2023

The Carbon Balanced Programme protects threatened tropical forest habitats through our portfolio of projects, currently with partners in Ecuador, Guatemala and Mexico.

Thank you for taking positive action

September 2024

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