

Shred Station Limited

2022 Greenhouse Gas Assessment

On behalf of Climate Impact Partners

714534R01



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RSK GENERAL NOTES

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1 CARBONNEUTRAL® CERTIFICATION SUMMARY

1.1 CarbonNeutral® Company

Table 1 displays the CarbonNeutral® certification scope and emissions to be offset.

Organisat	ion:	-	Shred Station Limited			
CarbonNe	eutral® certificatio	n:	CarbonNeutral® Company			
Reporting	period:		1st January 2022 to 31 st December 2022			
Consolida	tion approach:			Operational cont	rol	
Scope	Emissions sou	rce category		Required or recommended	Included?	tCO ₂ e
1	Direct emissions controlled statio emit fugitive gas	s from owned, leas nary sources that ses	sed or directly use fossil fuels or	Required	\checkmark	2.3
	Direct emissions controlled mobil	s from owned, leas e sources	sed or directly	Required	\checkmark	2,623.8*
2	Emissions from the generation of purchased electricity, heat, steam, or cooling		Location-based	Pequired	.(258.5
2			Required	v	204.5	
	Purchased goods and services (water and consumable supplies only)			Recommended	\checkmark	0.9
	Capital goods	Printers, laptops, computers etc.		Recommended	х	-
		Upstream emissions from purchased fuels		Recommended	х	-
3	Fuel and energy related	Upstream emissions from purchased electricity		Recommended	Х	-
(Up-		Transmission and distribution (T&D) losses		Required	√	23.6
stream)	Upstream	Upstream Outbound courie packages		Recommended	х	-
	transportation and distribution related goods		portation and nd production-	Recommended	х	-
	Waste	Wastewater		Recommended	\checkmark	0.2
	operations Other waste			Required	\checkmark	0.3

Table 1: CarbonNeutral® Company certification summary



Organisat	ion:		Shred Station Limited			
CarbonNe	eutral® certification	on:	CarbonNeutral® Company			
Reporting	Reporting period:			1st January 2022 to 31 st December 2022		
Consolida	Consolidation approach:			Operational control		
Scope	Emissions source category		Required or recommended	Included?	tCO₂e	
	Business travel	All transport by air, public transport, rented/leased vehicle, and taxi	Required	~	3.3	
		Emissions from hotel accommodation	Recommended	х	-	
	Employee commuting	Employee transport between home and places of work	Recommended	Х	-	
		Emissions arising from employee homeworking and remote work	Required	\checkmark	1.8	
3 (Down-	Downstream transportation and distribution	Third-party transportation and storage of sold products	Required	х	-	
stream)	Use of sold products		Recommended	х	-	
Overall compliance: location-based scope 2					2,914.7	
Overall c	Overall compliance: market-based scope 2				2,860.8	
Total for	offset (tCO ₂ e)				237*	

1. $\sqrt{2}$ denotes that the organisation has opted to assess their emissions for that category.

'X' denotes that the organisation has opted out of assessing emissions for that source category. 'N/A' denotes that the organisation considered that the emissions source category was not relevant to their operations.

2. Purchased goods and services category has been assessed for paper and water consumption only.

* Direct emissions from owned, leased or directly controlled mobile sources are included within the CarbonNeutral® Fleet certification, and therefore not included within the CarbonNeutral® Company certification for offset, to ensure the emissions are not double counted.



1.2 CarbonNeutral® Fleet

Table 2 displays the CarbonNeutral® certification scope and emissions to be offset:

Table 2: CarbonNeutral® Fleet Certification	Summarv
	Guilliary

Organisation:	anisation: Shred Station Limited				
CarbonNeutral® certification:	CarbonNeutral®	Fleet			
Reporting period:	1st January 2022 to 31 st December 2022				
Consolidation approach:	Operational control				
Emissions Source Category	Required or Recommended	Included?	tCO ₂ e		
All direct emissions from mobile sources used to deliver the activity	Required	\checkmark	2,623.8		
Emissions from consumption of purchased electricity (including transmission losses) and/or steam used to deliver the activity	Required	~	0.12		
Overall compliance 🗸					
Total for offset (tCO ₂ e)			2,624		



2 CONTEXT

2.1 Why measure greenhouse gas emissions?

Greenhouse gas (GHG) emissions assessments quantify the total GHGs produced directly and indirectly from a business' or organisation's activities. GHG assessments may also be conducted for products or services. Colloquially known as a "carbon footprint", a GHG assessment is an essential tool in the process of monitoring and reducing an organisation's climate change impact as it allows reduction targets to be set and action plans formulated.

GHG assessment results can also allow organisations to be transparent about their climate change impacts through reporting of GHG emissions to customers, shareholders, employees, and other stakeholders. Regular assessments allow clients to track their progress in achieving reductions over time and provide evidence to support green claims in external marketing initiatives such as product labelling or Corporate Social Responsibility (CSR) reporting.

2.2 The Kyoto Protocol GHGs

GHG assessments quantify the Kyoto Protocol greenhouse gases, as applicable, and are measured in terms of tonnes carbon dioxide (CO₂) equivalence, or tCO₂e, where equivalence means having the same warming effect ('global warming potential', or GWP) as CO₂, typically measured over 100 years (see Section 2.3).

The six original Kyoto Protocol gas groups are CO_2 , methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF₆) and perfluorocarbons (PFCs); nitrogen trifluoride (NF₃), a chemical released in certain high-tech industries, was added in 2013. The global warming potential (GWP) of each is presented in Table 3.

Greenhouse gas/group	Chemical formula	GWP (CO ₂ e)
Carbon dioxide	CO ₂	1
Methane	CH ₄	25
Nitrous oxide	N ₂ O	298
Hydrofluorocarbons	HFCs	Depends on specific gas
Sulphur hexafluoride	SF ₆	22,800
Perfluorocarbons	PFCs	Depends on specific gas
Nitrogen Trifluoride	NF ₃	17,200

Table 3: Kyoto Protocol GHGs and their global warming potential (GWP)



2.3 Methane's GWP

Methane (CH₄) is the most abundant GHG after CO₂. It has a higher heat-trapping potential than CO₂ but remains in the atmosphere for a shorter period (typically ~12 years). This means that its GWP depends on the reporting timeframe and can lead to ambiguity. When reporting their GHG emissions, an entity can choose to report the 20- or 100-year timeframe multiplier for methane; if the 100-year timeframe is used – as stipulated by the Greenhouse Gas Protocol Corporate Standard – this can underestimate the short-term warming potential considerably. It has therefore been suggested that governments and corporations should report short-lived climate-forcers like methane separately to emissions of longer-lived GHGs to avoid underestimation.

There is also evidence that methane leaks from the oil and gas industry in the USA could be up to 60% higher than official USEPA estimates (Alvarez *et al.*, 2018), which will increase short-term atmospheric methane emissions. Again, this is not reflected in current official emissions factors.

The practical upshot is that the climate mitigation potential for any reductions in natural gas (and to some extent all fossil fuel) consumption may be considerably higher than reflected in figures using official 100-year CO_2e emissions factors.

2.4 Calculating emissions

GHG assessments use client-supplied activity data (e.g., kWh of electricity or litres of fuel combusted), from which GHG emissions estimates are quantified by applying the most relevant emission factor(s) from published reputable sources.

An emission factor is a representative value that relates the quantity of a pollutant released to the atmosphere with an activity associated with the release of that pollutant. An emissions factor is a representative value that attempts to relate the quantity of a pollutant released to the atmosphere with an activity associated with the release of that pollutant pollutant.

Factors are typically available from government publications, independent agencies, and scientific research journals; however, the quality and accuracy of factors can vary. Factors can differ depending on the research body and/or underlying methodologies applied. It is therefore good practice to apply factors from reputable sources, such as the UK's Defra.

2.5 Reporting standards

GHG assessments are generally carried out in accordance with one of two recognised standards for accounting and reporting corporate GHG emissions. The best-known is the *"Greenhouse Gas Protocol Corporate Accounting and Reporting Standard"* (GHG Protocol, 2011) developed in a partnership of the World Business Council for Sustainable Development (WBCSD) and the World Resource Institute (WRI).



The International Organization for Standardization (ISO) also produced the *ISO14064*¹ specification series, detailing specification and guidance for the organisation and project levels, as well as for the validation and verification of emissions.

The CarbonNeutral® Protocol developed by Climate Impact Partners (CIP) is an additional layer on top of the GHG Protocol and describes the requirements for achieving specific CarbonNeutral® compliant certifications (i.e., CarbonNeutral® 'Company', 'Product', 'Event' etc.).

2.6 Emissions scopes

The standards break down emission sources into three distinct categories, known as scopes.

2.6.1 Scope 1

Scope 1 accounts for direct emissions released from sources that are owned or controlled by the reporting company and may include corporate car fleets, on-site power generation, fuel combustion for heating and power, and any process emissions such as refrigerant gas losses.

2.6.2 Scope 2

Scope 2 accounts for indirect emissions associated with off-site generation of purchased electricity, heat and steam and cooling.

In 2015, the GHG Protocol published its Scope 2 Guidance, an amendment to the Corporate Standard. These guidelines state that any operations in markets providing product- or supplier-specific data in the form of contractual instruments shall report scope 2 emissions in two ways: one based on the location-based method, and one based on the market-based method, with each result labelled according to the respective method. This is also termed 'dual reporting'.

2.6.2.1 Location-based reporting

The location-based method reflects the average emissions intensity of grids on which energy consumption occurs. This method applies to all locations where grids are used for the distribution of energy, where electricity demand causes the need for energy generation and distribution. Grid-average emission factors are used, which are based on statistical emissions information and electricity output, aggregated, and averaged within a defined geographic boundary and a defined time frame. This includes regional/subnational grid averages and national production grid averages.

2.6.2.2 Market-based reporting

The market-based method reflects proportional emissions from specific electricity tariffs that companies actively select in the market. Under this method of scope 2 accounting, an energy consumer uses the emissions factor associated with the qualifying contractual

¹ 'ISO 14064 – Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.'



instruments it owns. Markets differ as to what contractual instruments are commonly available or used by companies to purchase energy or claim its specific attributes, but can include Energy Attribute Certificates (RECs, GOs, I-RECs), Power Purchase Agreements (PPAs) and green electricity products purchased from energy suppliers.

As per The CarbonNeutral® Protocol, zero emissions may only be awarded when doublecounting is avoided. Any businesses seeking to make a scope 2 reporting declaration in support of CarbonNeutral® certification must complete and sign a disclosure form provided by Climate Impact Partners, which outlines the contractual instrument(s) purchased, the total consumption covered (MWh), and the reporting period it applies to.

If a company either does not have any such contracts or its instruments do not meet the quality criteria, then a residual mix factor is applied representing the untracked or unclaimed energy and emissions for that region. If the residual mix is not available, then the location-based method is applied, utilising either regional / sub-national grid averages or national grid averages. In this case, the reported market-based scope 2 total will be the same as the location-based total.

2.6.3 Scope 3

Scope 3 includes all other indirect emissions sources not accounted for within scope 1 and 2. The precise sources applicable will depend on a reporting organisation's activities but might include business travel, staff commuting, goods and services procured, waste disposal, emissions from use of company-derived products or materials, and outsourced activities such as deliveries.

The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI and WBCSD, 2011) groups scope 3 emissions into 15 distinct categories to provide companies with a framework to organise, understand and report their emissions from wider upstream and downstream impacts.

The GHG Protocol describes the quantification of scope 1 and 2 as mandatory, whereas scope 3 emissions are optional. However, the CarbonNeutral® Protocol requires inclusion of certain scope 3 emissions (typically waste and business travel) depending on the certification targeted. Other scope 3 sources may be included at the discretion of the client.

Depending on the nature and remit of an organisation, scope 3 activities can contribute a significant proportion of overall emissions. To gain a proper understanding of an organisation's GHG emissions it is thus advisable to include all relevant sources.

2.7 Homeworking emissions

Many businesses have adopted more flexible working practices since the Covid-19 pandemic, offering staff opportunities to work from home as well as the office. Thus, from 2020 onwards, homeworking emissions must be included within Carbon Neutral® Company assessments as a required emissions source. As it not realistic for primary data to be widely available, RSK has benchmarked typical homeworking energy use, accounting for IT, lighting, and HVAC (heating, ventilation, and air conditioning). This has been applied to contracted and Covid-related homeworking staff.



2.8 GHG accounting principles

RSK's approach to carbon accounting is to follow the GHG Protocol's core principles where possible:

- Relevance: selecting an appropriate inventory boundary that reflects the GHG activities of the company and serves the decision-making needs of users.
- Completeness: accounting for all emission sources within the chosen inventory boundary, with any specific exclusions disclosed and justified.
- Consistency: aiming to collect meaningful and consistent data over time whilst transparently documenting any significant changes to data quality and/or format.
- Transparency: addressing all relevant issues in a coherent and clear manner.
- Accuracy: minimising uncertainty and avoiding systematic over- or underquantification of emissions, and ensuring any necessary estimates or assumptions required are conservative and guided by industry standards.

2.9 Data quality and accuracy

The accuracy of a GHG assessment is directly related to the quality of the activity data provided. Primary data should be used where available: this represents actual activities during the reporting period (such as metered kWh of electricity consumed).

Secondary data – in the form of estimates, extrapolations and/or industry averages – may be used when primary data is not available. Assessments based largely on secondary data should only be viewed as an estimate of GHG emissions impact, and actual emissions may vary significantly.

Although comprehensive primary data may not always be available for all emissions sources, in general it is good practice to look to continually improve the proportion of primary data over time.



3 METHODOLOGY

3.1 Introduction

Shred Station Limited (hereafter "Shred Station") provides secure confidential waste destruction and disposal services and employs 155 full-time equivalent (FTE) staff across three sites (Norwich, Harlow and Denton), including a number of home workers and fleet drivers. This GHG assessment has been prepared by RSK, on behalf of Climate Impact Partners, to estimate GHG emissions associated with the operations of Shred Station during the reporting period 1st January 2022 to 31st December 2022.

Table 4 details the sites assessed in this report.

Office name, location	Floor area (m²)	Staff
Norwich	1,301	44
Harlow	1,858	13
Manchester	1,301	10
No Office Location	N/A	88
Total	4,459	155

Table 4: Office locations

3.2 Approach

On project commencement, RSK completed a quality assurance form to review all activity data provided. Conservative benchmarks and assumptions were used where necessary in line with good practice.

GHG emissions were then quantified by applying the most relevant emission factors. GHG emission factors relating to the 2022 reporting year are predominantly sourced from the Defra and BEIS 2022 *UK Government GHG Conversion Factors for Company Reporting* (September 2022). See **Appendix A** for details of all GHG emissions factors used in this assessment.

Results within the tables of this report are accurate to the number of significant figures presented. Any inconsistencies in totals versus individual values are due to rounding and should not be viewed as erroneous.

Emissions resulting from the purchased goods and services category are limited to office paper use and water consumption only.



3.3 Operational boundary and data quality

Table 4 shows the operational boundary applied for this assessment along with an overview of the quality of data provided by the client. Total primary data used for this assessment was 99.5%.

Scope	Emissions source	Requirement	Data provided and quality	Suggested action
	Refrigerant gas losses	Required	< Not applicable	N/A
1	Stationary sources	Required	< Mains gas usage was only available for 8 out of 12 months of the year. Data for the remaining 4 months was estimated based on available data	Regularly review onsite meter readings or extract from billing (m ³ or kWh)
	Mobile sources	Required	< Primary data available in terms of litres of diesel for vans, lorries and short hire lease vehicles. Secondary data provided in terms of miles travelled by petrol and plug-in hybrid cars	Track litres of petrol and kWh of electricity purchased
2	Electricity consumption	Required	< Primary data provided in terms of kWh of energy consumed	-
	Water	Recommended	< Primary data provided for water consumption for two sites, water usage for one site was estimated	Request data from building managers in terms of m ³
	T&D losses ²	Required	< See electricity consumption	N/A
	Upstream electricity (WTT³)	Recommended	< Not applicable	N/A
3	Wastewater	Recommended	< Primary data provided for wastewater for two sites, and estimated for the third site	Request data from building managers in terms of m ³
	Waste	Required	< Primary data provided in terms of kg of waste recycled Secondary data provided in terms of litres of waste recycled and	Aim to collect primary data in terms of mass per waste stream

Table 5:	Operational	boundarv	and	data	quality
Table J.	Operational	boundary	anu	uala	quanty

 ² Transmission and Distribution (T&D) losses refer to the scope 3 emissions associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it).
³ Well-to-Tank (WTT) emissions refer to the impact of the extraction, refining and transportation of primary fuels before their use in the generation of electricity.



			composted, and number of bin bags incinerated	
	Paper consumption	Recommended	< Primary data provided in terms of kg of paper used	-
	Business travel	Required	< Secondary data provided in terms of spend and miles/km travelled	Aim to collect primary data within expenses claims
	Hotel stays	Recommended	< Not applicable	N/A
	Staff commuting	Recommended	< Not applicable	N/A
	Outbound courier deliveries of packages	Recommended	< Not applicable	N/A
	Third party distribution and storage of inbound production-related goods	Recommended	< Not applicable	N/A
	Third party transportation of outbound final products	Required	< Not applicable	N/A
	Homeworking	Required	< Primary data provided	-
Assessment emissions based on primary data			~99.5%	

3.4 Key assumptions

Upon completion of the quality assurance phase, the following assumptions were agreed with the client:

- For mains gas consumption, data was provided for 8 out of 12 months of the year. Usage for the remaining 4 months was estimated based on existing data. Manchester was the only office that consumed mains gas.
- Incinerated waste has been assumed to weigh 5kg per bin bag, and compromise 'average commercial waste'. Where shredded paper waste has been provided in litres, a waste density factor of 76 kg/m³ (US EPA, 2016) was applied for shredded paper (assumed not compacted/baled). Compost waste was assumed to have a waste density factor of 0.26 kg waste/litre waste (EA, 2014).
- Shred Station provided water consumption estimate for the Harlow site of 221 m³ per year (using average data from the Norwich and Denton sites). Similarly, wastewater treatment was estimated for Harlow of 221 m³ per year.



- Shred Station provided travel related spend data for business travel by rail. A conversion of £0.20 per km travelled was applied.
- It was estimated that 10% of company owned hybrid-electric vehicles were charged offsite.
- Emissions from purchased goods and services include water and paper only.



4 **RESULTS**

4.1 GHG emissions summary

Table 5 shows total GHG emissions estimated during the reporting year, together with emissions displayed using metrics related to company activities.

Absolute GHG emissions can vary over time and often correspond to the expansion or contraction of an organisation. It is therefore useful to use reporting metrics that take these effects into account to establish emissions intensity. Common emissions intensity metrics include tCO_2e by turnover, staff numbers, or occupied floor area.

Metric	GHG emissions (tCO ₂ e)
Total GHG emissions (market)	2,860.8
Total GHG emissions (location)	2,914.7
GHG emissions per FTE (155) (market)	18.5
GHG emissions per floor area (4,459 m ²) (market)	0.6

4.2 GHG emissions by scope

Table 6 and Figure 1 present GHG emissions by scope estimated for company activities.

Table 7: 2022 GHG market emissions by scope

Emissions scope	GHG emissions (tCO₂e)	
Scope 1 – Direct emissions	2,626.1	
Scope 2 – Indirect electricity emissions	204.5	
Scope 3 – Other indirect emissions	30.2	
Total	2,860.8	





Figure 1. Market-based GHG emissions by scope (tCO2e)

Scope 1 (direct emissions) represents the largest emissions scope (approximately 92%), predominantly from company owned vehicles, followed by scope 2 emissions (approximately 7%) from mains electricity consumption and plug-in hybrid electric vehicle charging. Scope 3 (other indirect emissions) accounts for the remaining 1% of the carbon footprint.

4.3 GHG emissions by source category

Table 7 and Figure 2 present GHG emissions by source relating to company activities.

Total GHG emissions attributed to Shred Station premises were 231.9 tCO₂e, business travel emissions were 3.3 tCO₂e, emissions from company owned vehicles were 2,623.8 tCO₂e, and emissions from homeworking were 1.8 tCO₂e.

Activity	GHG emissions (tCO ₂ e)	Subtotal (tCO ₂ e)		
Premises				
Mains gas	2.3			
Electricity, incl. T&D	228.2	231.9		
Water and wastewater	0.3			
Waste	0.3			
Consumables (paper only)	0.8			
Business travel				

Table 8: 2022 GHG market emissions by source category



Activity	GHG emissions (tCO ₂ e)	Subtotal (tCO ₂ e)	
Taxi - Regular	1.0		
National rail	0.4	33	
Car - unknown fuel	0.6	5.5	
Car - Plug-in Hybrid	1.3		
Company owned vehicles			
Van - diesel	2,613.2		
Car - petrol	7.0	2,623.8	
Car - plug-in hybrid	3.5		
Homeworking			
Homeworking	1.8	1.8	
Total		2,860.8	



Figure 2. CarbonNeutral® Company market-based GHG emissions by source (tCO₂e)



Regarding emissions sources, Shred Station's fleet vehicles (company owned vehicles) are the largest source (approximately 92%), followed by electricity consumption (approximately 7%) and associated T&D emissions (approximately 1%). Emissions from homeworking, mains gas consumption, business travel, waste, paper consumption, water and wastewater account for less than 1% each of the overall footprint.

4.4 Comparison of 2021 & 2022 GHG emissions

A comparison of GHG emissions from Shred Station's current (2022) and previous (2021) GHG assessments is provided in Table 8.

Emissions source category	GHG emissions (tCO₂e)				
	2021	2022	Change value	Change %	
Mains gas	1.6	2.3	0.7	46%	
Refrigerant gas losses	44.3	0.0	-44.3	-100%	
Electricity incl. losses	171.9	228.2	56.2	33%	
Water & wastewater	0.3	0.3	0.0	1%	
Waste	0.2	0.3	0.1	62%	
Consumables (paper only)	0	0.8	0.8	100%	
Company owned vehicles	2,001.7	2,623.8	622.1	31%	
Business travel	2.3	3.3	1.0	41%	
Homeworking	1.6	1.8	0.2	12%	
Total	2,224.0	2,860.8	636.8	29%	
Emissions per FTE staff	14.9	18.5	3.6	24%	
Emissions per sqm floor area	0.50*	0.64	0.14	29%	

Table 9: Comparison of 2021 & 2022 GHG emissions

*Floor area was incorrectly reported in previous historical assessments. For the purposes of comparison, the emissions per sqm of floor area for the 2021 assessment has been updated in this table using the corrected figure.

Overall, there has been an increase in total emissions between 2021 and 2022 of 636.8 tCO_2e , mainly due to an increase in emissions from company owned vehicles. There were no refrigerant gas losses reported this year which accounts for the 100% reduction



in emissions in this category. Paper consumption was not previously reported on and thus a new addition for 2022.



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APPENDIX A: APPLIED EMISSION FACTORS

Emissions source	Notes	Unit	EF	Reference
Heating and Fuels	Mains gas	kgCO ₂ e/m ³	2.01574	Defra 2022
	Diesel	kgCO₂e/l	2.5578	Defra 2022
	Petrol	kgCO₂e/mi	0.29724	Defra 2022
	Plug-in Hybrid	kgCO₂e/mi	0.10421	Defra 2022
	Market	kgCO2e/kWh	0.26100	N Power
	Market	kgCO2e/kWh	0.02500	Drax
Electricity	Market	kgCO2e/kWh	0.11600	British gas
	Location	kgCO₂e/kwh	0.19338	Defra 2022
	Plug-in hybrid EVs	kgCO₂e/mi	0.03126	Defra 2022
T&D	Electricity	kgCO2e/kwh	0.01769	Defra 2022
	Electricity for plug-in hybrid EVs	kgCO₂e/mi	0.00286	Defra 2022
Water	Supply	kgCO ₂ e/m ³	0.149	Defra 2022
	Treatment	kgCO ₂ e/m ³	0.272	Defra 2022
Waste	Recycled	kgCO ₂ e/t	21.280	Defra 2022
	Composted	kgCO ₂ e/t	8.911	Defra 2022
	Incinerated	kgCO ₂ e/t	21.280	Defra 2022
Business Travel	Car, Unknown Fuel, Av Size	kgCO₂e/mi	0.27465	Defra 2022
	Car, Plug-in Hybrid, Medium Size	kgCO₂e/mi	0.13834	Defra 2022
	Regular Taxi	kgCO2e/km	0.20826	Defra 2022
	National Rail	kgCO2e/pkm	0.03549	Defra 2022
Consumables	Paper	kgCO ₂ e/t	919.4	Defra 2022
Homeworking	Homeworking	kgCO ₂ e/days	1.002219293	RSK 2022

Notes

Defra 2022= UK Government GHG Conversion Factors for Company Reporting, Defra/BEIS, 2022 pkm = passenger kilometre