



Nature



Resource efficiency



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Aldersgate Group Carbon Footprint FY 23/24

Bioregional Carbon Footprint for Aldersgate Group
August 2024

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Introduction

Introduction

Aldersgate Group commissioned Bioregional to calculate its carbon footprint for the past financial year 2023/24.

The carbon assessment will help Aldersgate Group to quantify the greenhouse gas emissions associated with its operations and supply chain.

Analysing its carbon footprint allows Aldersgate Group to understand its environmental impact, identify areas for enhancement and integrate sustainable practices. This knowledge empowers Aldersgate Group to make informed decisions, reduce its carbon emissions, and demonstrate its dedication to environmental responsibility and sustainability.



Carbon footprint - explained

GHG Protocol reporting

What is a carbon footprint?

Every kilogram of greenhouse gas released into the atmosphere has an impact on our planet and is often associated with a business cost. This is commonly related to spending on energy, building operations and transport, but also to less tangible elements further up the supply chain such as product sourcing and the production practices of suppliers.

A carbon footprint is a measure of the total greenhouse gases (GHG) produced directly and indirectly by an organisation and its operations. It is expressed as a 'carbon dioxide equivalent' or CO₂e. A full carbon footprint is made up of three levels of emissions sources called the carbon 'scopes'.

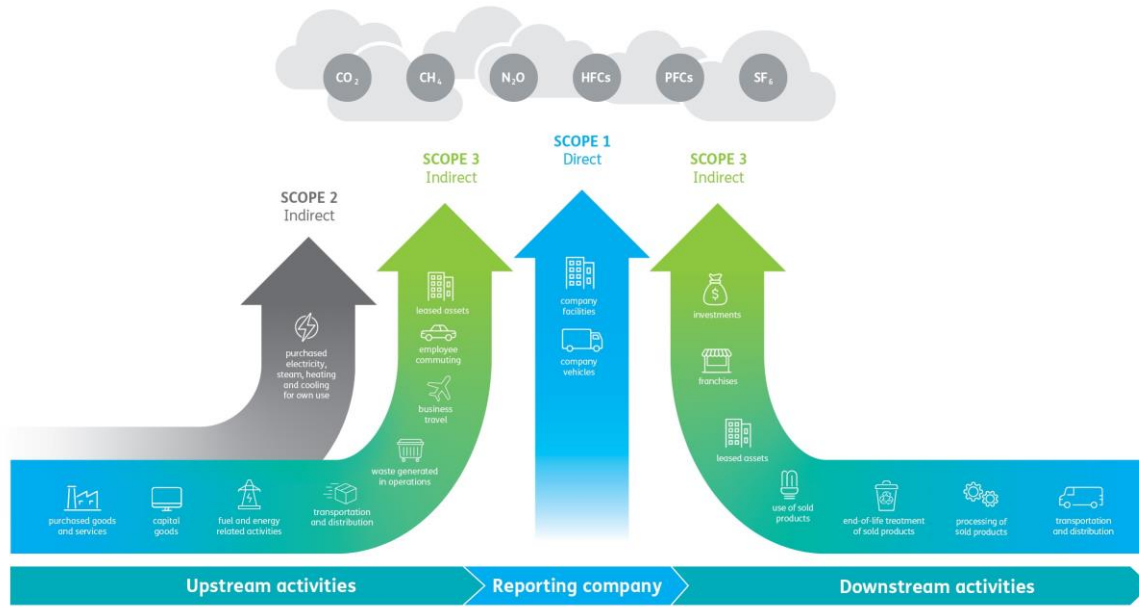


Figure 1. Levels of emission sources: scope 1, 2 and 3, and associated greenhouse gases

¹Carbon Company

Scope 1 - direct emissions from gas and other fuels

This includes emissions from activities owned or controlled by your organisation that release emissions into the atmosphere. Examples of scope 1 emissions include those from combustion in gas boilers and vehicle emissions from company-owned cars.

Scope 2 - indirect emissions from electricity

This includes emissions released into the atmosphere associated with your organisation's consumption of purchased electricity, heat, steam, and cooling. These are indirect emissions that are a consequence of your organisation's activities under your operational control, but which occur at sources you do not own or control. The most common example of scope 2 emissions is the electricity purchased from a supplier.

Dual reporting

The Greenhouse Gas Protocol Corporate Standard recommends dual reporting of electricity emissions. Therefore, we have calculated both the location-based and market-based emissions totals:

- Market-based approach – reflects the emissions from the electricity sources or products that the consumer has specifically chosen.
- Location-based approach – reflects the emissions from electricity coming from the national grid energy supply.

Scope 3 - other indirect emissions

While many companies report on emissions from their direct operations, emissions from an organisation's value chain – its scope 3 emissions – often have the biggest carbon impact. In many cases, scope 3 emissions can account for around 90% of an organisation's total carbon footprint¹.

Scope 3 emissions can be broken down into 15 categories of business activity, ranging from purchased goods and services to generated waste and employee commuting. More specific information is available in the methodology section of this report.

Reporting boundary

Aldersgate Group activities

Aldersgate Group's main activity is centred on triggering the change in policy required to address environmental challenges, by managing a politically impartial, multi-stakeholder alliance including some of the largest UK businesses, leading NGOs, professional institutes, and academic institutions.

A significant aspect of Aldersgate Group operating activity revolves around evidence gathering, policy development and targeted engagement with policy makers, putting forward practical policy solutions to deliver efficient investment in the natural environment.

The Group has over 65 member organisations and a permanent Secretariat. The carbon footprint refers to the Secretariat activities, employing 9 paid staff (for FY 23/24).

Reporting period

The carbon footprint calculations include scope 1, 2 and 3 GHG emissions for its own operations and value chain during the 2023/24 financial year (1 May 2023 to 30 April 2024).

Organisational boundary

Aldersgate Group use an operational control consolidation approach to account for its emissions.

Interpreting the results

For the purpose of this report unless stated otherwise percentages are reported as a portion of the total market-based footprint.



Carbon footprint results

Carbon footprint results - Summary

The Aldersgate Group's 2023/24 market-based footprint:

50.38 tonnes of CO₂e

This is the equivalent carbon footprint of around 6 UK households (covering heating, electricity, waste, car and aviation travel).¹

The analysis of the Aldersgate Group's carbon footprint categories, with a specific focus on scope 3 emissions, is of paramount importance in devising effective decarbonisation strategies. Figure 2 and Table 1 shows the breakdown of emissions by the GHG protocol scopes. The rest of the results of the footprint are reported by operational activity, please refer to Appendix A for further breakdown by category.

Scope 1 emissions are the Aldersgate Group's own activities including refrigerants for refrigeration and air conditioning units. The Aldersgate Group's scope 1 emissions account for 0.02% of total emissions.

Scope 2 emissions include electricity for use by the Aldersgate Group's Secretariat and accounts for 0.8% of total emissions.

Scope 3 emissions typically make up the highest percentage of all reporting scopes. These emissions accounts for 99.18% of the Aldersgate Group's total footprint and include emissions from business travel, commuting and working from home, operational waste, water consumption and treatment, procurement, and capital goods.

¹.Committee on Climate Change

Footprint by Scope. Market-based Emissions

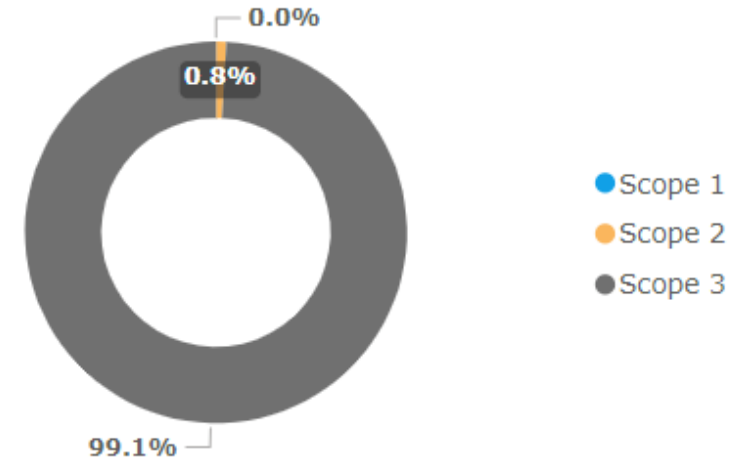


Figure 2. Total GHG footprint

Scope	Market-based tCO ₂ e	Location-based tCO ₂ e
Scope 1	0.01	0.01
Scope 2	0.41	0.96
Scope 3	49.97	49.64
Total	50.38	50.61

Table 1. Aldersgate Group's footprint by scope and reporting approach

Unless stated otherwise, Bioregional reports on a market-based approach.

Carbon footprint results - Summary

Emissions by category and hotspots

Total emissions by category and FTE

Purchased Goods and Services (Scope 3 Category 1) accounts for 87.14% of the total carbon footprint. Emissions per FTE enable the Aldersgate Group to have a sense of their emissions' intensity and compare accordingly when needed. For the Secretariat, this intensity rate raised to 5.6 tCO₂e during the FY 23/24.

All emissions by category (tCO₂e)

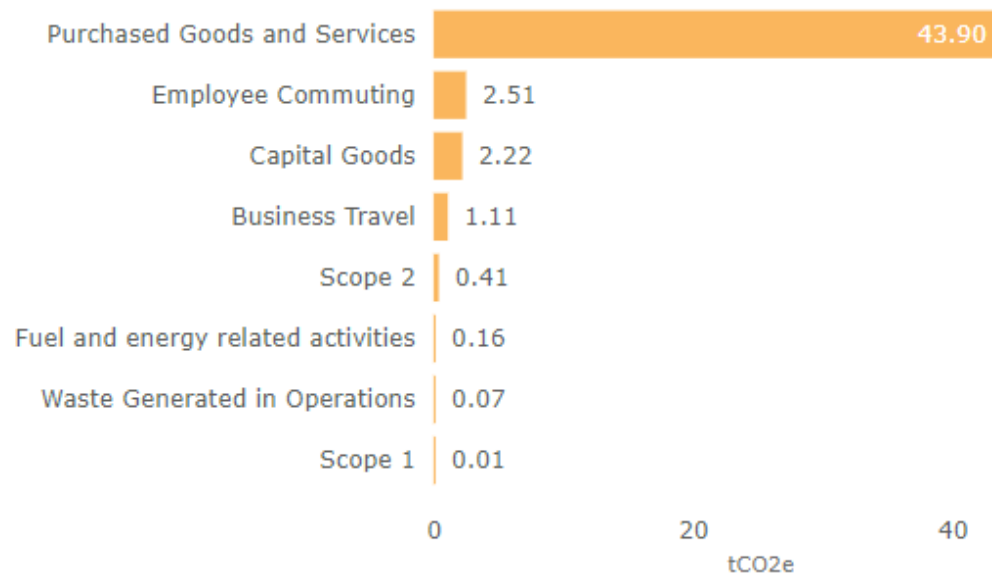


Figure 3. Emissions by GHG Protocol reporting categories

Total emissions by hotspot

Carbon footprint analysis looks for high-emitting categories, known as 'hotspots'. These can act as a guide to the Aldersgate Group as focus areas when developing a future decarbonisation strategy. Table 2 ranks the top eight emission contributors (i.e., all above 1 tCO₂e) based on the Aldersgate Group's market-based footprint and lists the amount of emissions per category for FY 23/24, in tonnes of CO₂e, and the percentage share of the total footprint for each category.

Rank	Hotspot	Emissions (tCO ₂ e)	% of total footprint
1	External consultants	28.17	55.9%
2	Staff training	4.02	8%
3	Report Design and Printing	2.29	4.6%
4	Capital goods ¹	2.22	4.4%
5	General expenses ²	1.99	4%
6	Homeworking	1.98	3.9%
7	Business travel ³	1.11	2.2%
8	Subscriptions	1.01	2%

Table 2. Emissions hotspots and hotspot share of total market-based footprint

1. Laptops, monitors, keyboards and mouse
2. Mainly related to food and drinks expenditure
3. Includes travel and hotel stays

Carbon footprint results – YoY comparison

Comparison with carbon footprint 2022/23

	2022/23	2023/24
FTE	9	9
tCO ₂ e/FTE	0.37	5.6

Table 3. Emissions by FTE

Total emissions by category and FTE



The Aldersgate Group decided to outsource its carbon footprint work to ensure quality, independence, consistency and accuracy of the methodology, assumptions and results. Due to significant methodological changes incurred during 2023/24 compared to previous years, results are not directly comparable. Nevertheless, it is useful to understand what was modified and the effects this had on the final emissions estimation. The key change was that in 2023/24 the Aldersgate Group carbon footprint adhered to the green gas accounting standard Green Gas Protocol (GHGP) Corporate Accounting and Reporting Standard developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), which is the global standard for calculating corporate GHG emissions. Table 4 contain more details on the differences between 2022/23 and 2023/24 approaches.

CATEGORY	2022/23 (tCO ₂ e)	2023/24 (tCO ₂ e)	COMMENTS
Scope 1	0.683 (should be 0)	0.01	In 2022/23 no gas/fuels or electricity-related emissions were reported from office operations (i.e., 100% renewable tariff). The 0.683 tCO ₂ e accounts for homeworking gas and electricity consumption, hence, should be considered under Scope 3 Category 7 instead as the Aldersgate Group has a hybrid homeworking policy, not a fully remote one (i.e., Employee Commuting & Homeworking). Emissions were calculated based on a mix of actual gas and electricity consumption from staff and estimations using the Typical Domestic Consumption Values (TDCV) from Ofgem (likely an underestimate as these values were updated in 2020 and so do not reflect the changes to home working which resulted from the pandemic). In 2023/24 refrigerants top-ups were included as part of Scope 1, which were not considered in 2022/23, the office electricity consumption was estimated based on desks' occupancy and number of days worked in the office whereas in 2022/23 it was estimated based on floor area (although no emissions reported due to renewable tariff).
Scope 2		0.41	
Scope 3 C1	0.0091	43.9	In 2022/23 there were no emissions formally reported as procurement-related. To compare both footprints, Bioregional categorised the emissions reported as "Data" (i.e., emissions related to Microsoft services used) under Category 1 Purchased Goods and Services. These emissions were estimated by using the Private Best Practice conversion factor from the 2012 Guide of Carbon Emissions Of Server Computing For Small - To Medium-Sized Organizations developed by WSP Energy & Environment and LLC Natural Resources Defence Council (likely outdated). In 2023/24 a similar approach was followed, reporting Microsoft-related emissions (i.e., data and storage) separately under C1 but based on Terabyte per hour (i.e., TB.h) data and Compare Your Footprint emissions factor. Moreover, in 2023/24 all other spend-related emissions were estimated and included in the footprint, which was not done in 2022/23.

Carbon footprint results – YoY comparison

Comparison with carbon footprint 2022/23

Total emissions by category and FTE

CATEGORY	2022/23 (tCO ₂ e)	2023/24 (tCO ₂ e)	COMMENTS
Scope 3 C2	1.11 (0.2+0.91)	2.22	In 2022/23 there were no emissions formally reported as CAPEX-related. To compare both footprints, Bioregional categorised the emissions reported as “Computer equipment” (i.e., laptop, mouse, screen, keyboard, lamp, headset, webcam, chair, laptop stand) under Category 2 Capital Goods. This figure is composed by new equipment (i.e., purchased during the financial year 2022/23 – 0.2 tCO ₂ e) and old equipment (i.e., purchased in previous years up to a total of five years – 0.91 tCO ₂ e). This approach does not comply with the GHGP guidance (i.e., the full cost of a purchase should only be attributed to the financial year it is purchased in). The emissions were estimated based on publicly available products’ carbon footprints or carbon data, but items for which it was not possible to find suitable data were left aside of the assessment (i.e., webcam, lamp, headset). In 2023/24 an updated approach was followed, reporting emissions related to electrical items (i.e., laptop, monitor, keyboard, mouse, headset) either under Category 1 if these were classified as “Computer and Office Equipment” in the Aldersgate Group purchase ledger, or under Category 2 if these were classified as “Computers Capex” in the ledger. These emissions were estimated using publicly available products’ carbon footprints or carbon data, and for the items which it was not possible to find suitable data, emissions were estimated based on weight data to fill any gaps.
Scope 3 C3	0	0.16	In 2022/23 emissions from fuel and energy related activities were not included (ultimately correct as the scope 1 and 2 emissions reported should be considered under Category 7 instead, and there were no emissions related to office’s gas and electricity consumption). In 2023/24 these emissions were estimated and included as part of the footprint.
Scope 3 C5	0	0.07	In 2022/23 emissions from operational waste and water treatment were not included due to lack of data. This gap was filled in 2023/24.
Scope 3 C6	0.57	1.11	A similar approach was followed both years, estimating emissions based on activity data for travel and hotel stays.
Scope 3 C7	0.91	2.51 (0.53+1.98)	Based on the first comment in this table (i.e., Scope 1 and 2), the 2022/23 figure should be 1.593 instead (0.91+0.683). A similar approach was followed both years to estimate employee commuting emissions (0.91 vs 0.53), based on activity data shared by staff (in 2023/24 through formal survey). Homeworking emissions (0.683 vs 1.98) were estimated following different methodology approaches. As previously mentioned, TDCV values used for 2022/23 footprint were outdated and likely to result in an underestimation, whereas the methodology used for 2023/24 footprint was published in November 2021 and has been updated. Data collected in 2023/24 through employee commuting and homeworking survey was more granular and appropriate to estimate related emissions.
TOTAL	3.36	50.38	SIGNIFICANT METHODOLOGICAL CHANGES. MORE ROBUST METHODOLOGICAL APPROACH IN 2023/24

Table 4. Emissions hotspots and hotspot share of total market-based footprint

Carbon footprint results – In detail

Procurement and capital expenditure: 46.12 tCO₂e, 91.5% of the footprint

Indirect emissions from procurement & capital expenditure

This section covers emissions from products and services purchased by the Aldersgate Group that are recorded on its procurement and capital expenditure ledger, including water supply. Bioregional assigned emissions factors to each spend code and grouped the items under spend categories to allow the Aldersgate Group to analyse the data further. Activity data was used instead of spend to estimate the emissions for some spend categories (i.e., water supply, Microsoft services, electrical items for which brand and model details were provided, and CAPEX). Please refer to Appendix D for further details.

Emissions estimated based on spend data

● Market-based emissions ● Spend (£)



Figure 4. Emissions from procurement by category (only spend data)

Figure 4 and Table 3 show the emissions only associated to spend, broken down by spend category and code. These emissions raise to 43.28 tCO₂e (85.9% of the total footprint), led by spend on External Consultants primarily providing environmental consulting services (i.e., WPI Economics, Frontier Economics, and UCL). These services led on emissions due to expenditure rather than carbon intensity. External Consultants has an intensity of 0.19 kgCO₂e/£, which is like Report Design and Printing and Subscriptions (0.21 kgCO₂e/£), whereas Staff Training and General Expenses have an intensity of 0.41 kgCO₂e/£, both linked to food and drinks expenditure. Food and drink products are carbon intensive due to their supply chains (i.e., production, transportation and processing), associated to agricultural processes, international movements, and carbon intensive packaging such as glass bottles.

Category	Spend code	Spend (£)	Emissions (tCO ₂ e)
Business Services	External Consultants	147,111.66	27.37
Business Services	Staff Training	9,722.85	3.97
Business Services	Report Design and Printing	10,777.00	2.29
Food and Drink	General Expenses	3,042.55	1.23
Business Services	Subscriptions	4,752.35	1.01
Business Services	Staff Support HSF	2,123.02	0.81
Information Technology: Software	External Consultants	1,967.72	0.77
Information Technology: Software	IT and Software	7,032.44	0.55
Business Services	Team Building	1,840.13	0.54
Business Services	Recruitment Exp	10,081.43	0.53
Business Services	Public Affairs	2,132.90	0.49
Total		218,664.54	43.28

Table 5. Emissions from procurement by spend code (only spend data)

Carbon footprint results – In detail

Procurement and capital expenditure: 46.12 tCO₂e, 91.5% of the footprint

Figure 5 and Table 4 show the emissions reported under categories 1 and 2 that were estimated using other type of data than spend. In table 4, spend is shown as reference for Capital Goods and Electrical Items, but the emissions considered in the footprint come from products' carbon footprints published by manufacturers (please refer to Appendices B and E for further details). These emissions raise to 2.83 tCO₂e (5.6% of the total footprint), led by electrical items accounted as CAPEX.

Emissions estimated based on other type of data

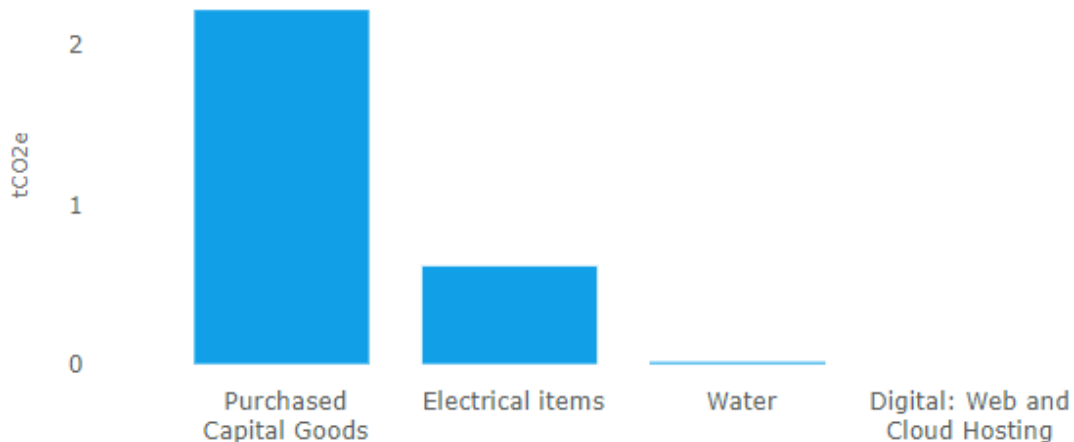


Figure 5. Emissions from procurement and capital goods by spend area (not spend data)

Category	Spend code	Consumption	Consumption Metric	Emissions (tCO ₂ e)
Purchased Capital Goods	Capital Goods	2,908.50	£ Spend	2.22
Electrical items	Computer and Office Equipment - Emissions	496.83	£ Spend	0.56
Electrical items	Computer and Office Equipment - Weight	0.00	tonne	0.05
Water	Water supply	19.00	m3	0.00
Digital: Web and Cloud Hosting	Microsoft	0.00	TBh	0.00

Table 6. Emissions and consumption by spend area (not spend data)



Carbon footprint results – In detail

Employee commuting and homeworking: 2.51 tCO₂e, 5% of the footprint

Emissions from commuting and homeworking

Employee commuting accounts for 0.53 tCO₂e and homeworking for 1.98 tCO₂e, 1.1% and 3.9% of the total footprint, respectively.

The employee commuting and homeworking survey results illustrated that all the commuting is done by rail (either National Rail or underground). Figure 6 details the total distance travelled by transport mode, and the electricity and gas consumption estimated based on the answered related to homeworking. Figure 6 summarises the commuting and homeworking emissions, broken down by emission source.



Electricity (kWh)

2.24K

Heating (kWh)

4.14K

National rail (km)

6.52K

Underground (km)

6.92K

Figure 6. Commuting distance travelled and homeworking electricity and gas consumption

Commuting and homeworking emissions

Emissions source ● Electricity: UK grid ● National rail ● Natural gas ● Underground

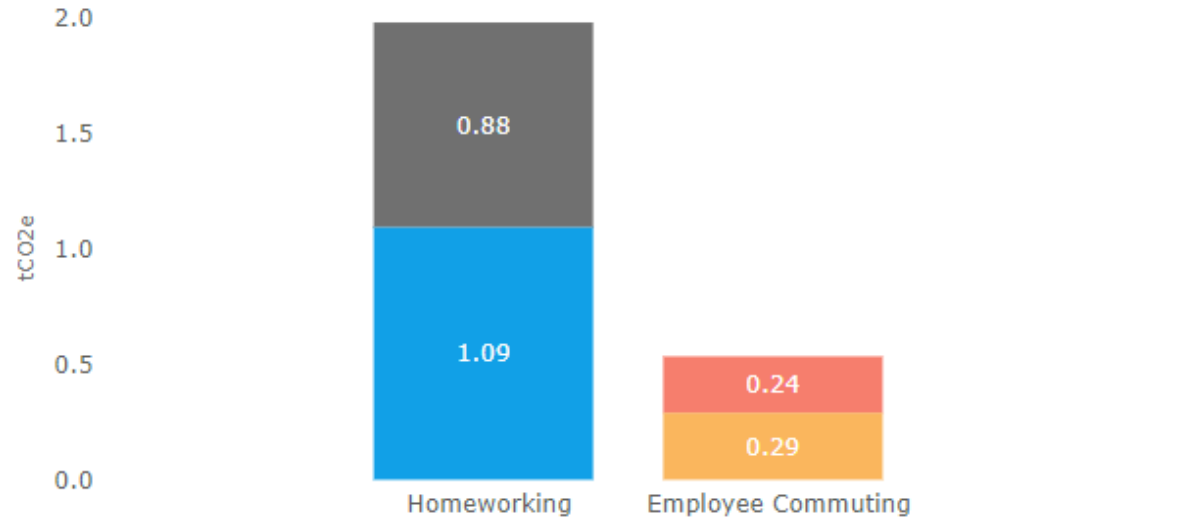


Figure 7. Summary of commuting and homeworking emissions

Carbon footprint results - In detail

**Business travel: 1.11 tCO₂e,
2.2% of the footprint**

Most of business travel emissions are from employees travelling by rail. Figure 7 details the emissions based on how the data was received and processed. It was possible to identify and analyse the majority of spend related to business travel, splitting it out by either actual travel or accommodation, and then by transport mode (i.e., distance per mode) and accommodation location (i.e., number of hotel nights in London and across the UK), which impact on the emissions factors used. Only travel done by an event speaker and a board member was reported using spend data instead of activity data. For more details, please refer to Appendix D.



Category	Activity data	Consumption Metric
Hotel stay: UK	16.00	room.night
Hotel stay: UK: London	2.00	room.night
Local bus	50.00	passenger.km
National rail	17,974.00	passenger.km
National rail: UK	308.00	£ Spend
Regular taxi	124.00	passenger.km
Underground	167.00	passenger.km

Table 7. Summary of activity data related to business travel emissions

Travel emissions per transport mode and accommodation location

Emissions split by data source

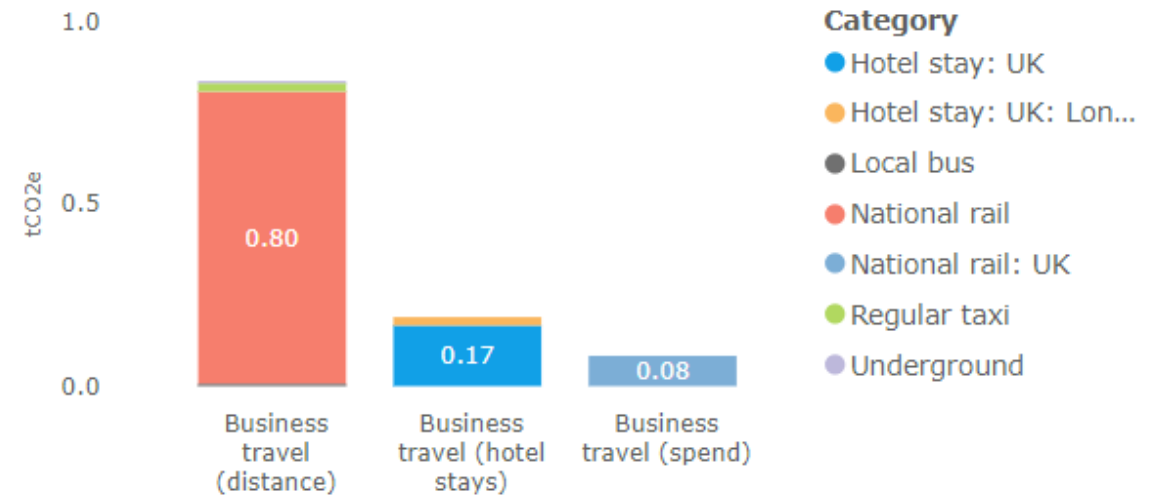


Figure 8. Summary of business travel emissions

Carbon footprint results – In detail

Own operations energy and fuel use: 0.41 tCO₂e, 0.82% of the footprint

Gas is not used for heating at County Hall / Sustainable Ventures, and the Aldersgate Group does not own any vehicles or consume any other type of fuel to operate, hence Scope 1 emissions are only related to the refrigerants' top ups for fridges and air conditioning units managed by Sustainable Ventures. These emissions accounts for 0.01 tCO₂e (0.02% of total footprint), associated to 0.009 kg of refrigerant top-ups during the reporting period (0.002 kg of refrigerant R134A used in fridges, and 0.007 kg of refrigerant R32 in HVAC system). For more details, please refer to Appendix D.

Market-based electricity emissions accounts for 0.41 tCO₂e (0.8% of total footprint), and location-based emissions for 0.96 tCO₂e (1.89% of total footprint). The difference is given by the emission factor applied. For market-based emissions, a supplier-specific factor was used, based on EDF's energy tariff, while for location-based emissions the average UK grid emission factor was used.

Total Emissions per refrigerant (tCO₂e)

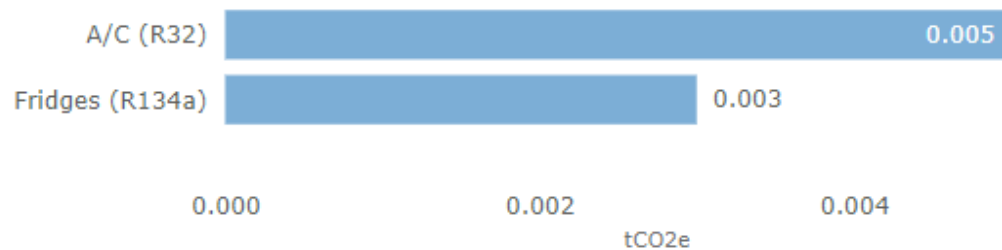
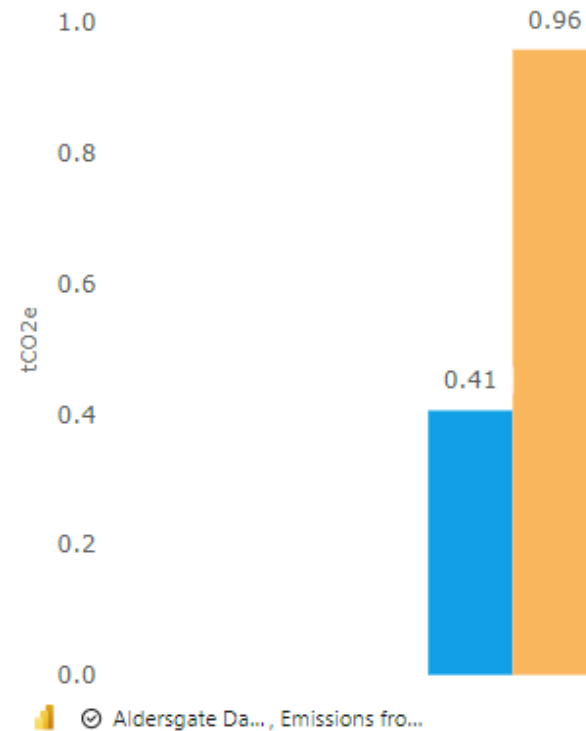


Figure 9. Summary of Scope 1 emissions

Emissions from electricity

● Market based ● Location based



Electricity consumption (kWh)

4.63K

WTT tCO₂e

0.16

WTT tCO₂e

0.31

Well-to-Tank (WTT) cover the extraction, production, and transportation of fuels and energy, these are part of your Scope 3 footprint (i.e., Category 3 “Fuel and Energy related Activities”)

Figure 10. Summary of Scope 2 emissions

Carbon footprint results – In detail

**Waste and water: 0.07 tCO₂e,
0.14% of the footprint**

General waste accounts for 0.067 tCO₂e (0.13% of total footprint), based on 0.75 tonnes of waste estimated to be generated by Aldersgate Group during FY 23/24.

Water treatment accounts for 0.004 tCO₂e (0.008% of total footprint). It was estimated that the Aldersgate Group consumed 19 m³ of water during the reporting period, and 95% of this consumption was considered to estimate the water treatment related emissions.

Waste and sewerage emissions

Category ● Waste (DMR) ● Waste (food and d... ● Waste (general ... ● Water trea...

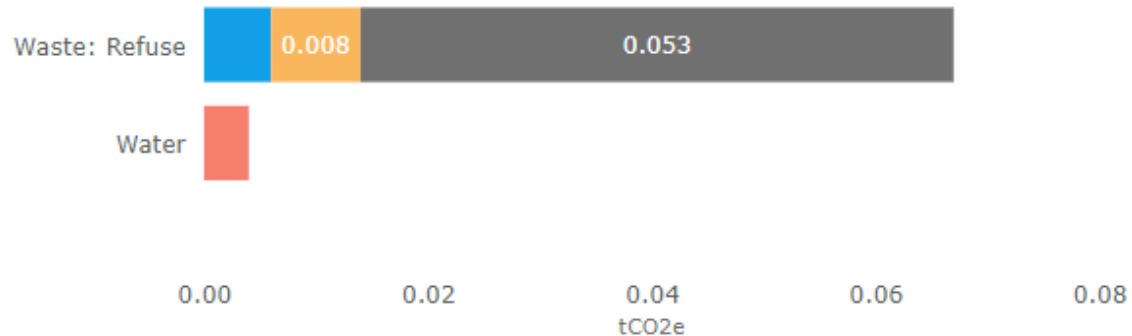


Figure 11. Summary of Scope 3 Category 5 emissions, divided in waste stream and water treatment



Appendices

Appendices

Appendix A: GHG Categories

Detailed table of results in descending emissions impact by GHG Protocol categories

GHG Category	Market-based emissions (tCO ₂ e)	Location-based emissions (tCO ₂ e)
⊕ Purchased Goods and Services	43.90	43.90
⊖ Employee Commuting	2.51	2.03
Homeworking	1.98	1.50
Employee Commuting	0.53	0.53
⊖ Capital Goods	2.22	2.22
Capital Goods	2.22	2.22
⊖ Business Travel	1.11	1.11
Business travel (distance)	0.84	0.84
Business travel (hotel stays)	0.19	0.19
Business travel (spend)	0.08	0.08
⊖ Scope 2	0.41	0.96
Electricity	0.41	0.96
⊖ Fuel and energy related activities	0.16	0.31
Electricity	0.16	0.31
A/C (R32)	0.00	0.00
Fridges (R134a)	0.00	0.00
⊖ Waste Generated in Operations	0.07	0.07
Waste (general waste)	0.05	0.05
Waste (food and drink)	0.01	0.01
Waste (DMR)	0.01	0.01
Water treatment	0.00	0.00
⊖ Scope 1	0.01	0.01
A/C (R32)	0.01	0.01
Fridges (R134a)	0.00	0.00
Total	50.38	50.61

Appendices

Appendix B: Approach

While the term ‘footprint’ can be used in various ways, Bioregional defines it as the sum of the direct and indirect GHG emissions that arise through Aldersgate Group’s activities, buildings and value chain.

The carbon footprint presented in this report is the Aldersgate Group 2023/24 financial year. The calculations are GHG Protocol compliant and include the Aldersgate Group’s scope 1, 2 and 3 GHG emissions.

Organisational boundaries

Organisations should select an approach for setting organisational boundaries for consolidating GHG emissions. These boundaries need to be consistently applied for the purpose of accounting and reporting GHG emissions. There are two approaches: the control approach or the equity share approach.

- **Control approach:** under the control approach, a company accounts for 100 percent of the GHG emissions from operations over which it has control. It does not account for GHG emissions from operations in which it owns an interest but has no control. Control can be defined in either financial or operational terms.
- **Equity share approach:** under the equity share approach, a company would account for the greenhouse gas emissions according to its share of equity.

The control approach is most appropriate for Aldersgate Group. Within the control approach there are two further distinctions - operational control and financial control. In most cases, these further distinctions do not make a difference in terms of what is included within the boundaries; for example, as subsidiary companies have a level of financial control and operational control, they would be included at 100% under both approaches.

Methodology

This carbon footprint is calculated in the units of carbon dioxide equivalent, or CO₂e. This

universal measurement is used to compare the emissions from different green gases based on their Global Warming Potential (a measure of how much heat the emissions of 1 tonne of green gas will absorb over a period of time compared to carbon dioxide). There are seven main green gases that are considered: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃).

The carbon emissions from company activities are calculated by multiplying activity data by the relevant emission conversion factor. This provides an estimate of the green gas emissions for different types of activity.

Most of the emissions factors used are sourced through the platform ‘Compare your footprint’. Compare Your Footprint (CYF) adheres to the green gas accounting standard Green Gas Protocol (GHGP) Corporate Accounting and Reporting Standard developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), which is the global standard for calculating corporate GHG emissions. The majority of the factors used in this assessment are sourced from the 2023 UK Government Greenhouse Gas Conversion Factors for Company Reporting published by the Department for Energy Security & Net Zero and the Department for Environment Food & Rural Affairs. For estimating supply chain emissions from purchased goods and services, and some business travel conversion factors using environmentally extended multi-regional input-output model (MRIO) developed by Small World Consulting (SWC) are used. MRIO combines economic information about the trade between industrial sectors with environmental information about the emissions arising directly from those sectors.

Emissions associated with working from home have been estimated using a bespoke survey of employee behaviour and calculating energy used using CYF’s homeworking methodology*.

*Homeworking Emissions Methodology

Appendices

Appendix C: Limitations and uncertainties

Data collection

Data collection was carried out through close coordination between Aldersgate Group and Bioregional. Data was provided by both organisations and validated by Bioregional.

- **Data from operations (Aldersgate):** business travel (distances, hotel nights, and spend), employee commuting and homeworking (based on survey results).
- **Data from procurement and spending (Aldersgate):** capital spending, purchases of a variety of professional services and general expenses, electrical items brand and models, and Microsoft data usage (storage).
- **Data from operations (Sustainable Ventures):** Energy (electricity), refrigerants, water consumption, and waste during the reporting period, covering operations in County Halls 3rd and 5th floor.

Limitations

Regardless of methodology, footprinting has its limitations. Therefore, it can only be used as a best estimate rather than an exact measure, and the figures in this report should be viewed in that context. Bioregional operates on the principle that it is more informative to make best estimates of even the least understood components of the footprint, and to detail the assumptions made, rather than omit this data from the study.

Uncertainties over conversion factors

The areas in which the relationship between consumption and carbon emissions is best understood is electricity consumption. The next most accurate group of conversion factors are those for travel and transport. There is greater uncertainty over supply chain emissions resulting from the purchase of goods and services. Best estimates have been made for the purposes of this report and should be viewed as a broad guide.

Uncertainties over data

Financial expenditure data was well understood within the Aldersgate Group and is thought to have a high degree of accuracy. However further elaboration of the expenditures covered by the accounts could increase the clarity of the results in the future reports. Additionally, adjusting nominal codes to better align with Standard Industry Classification (SIC) codes would improve accuracy. There is some uncertainty with the employee commuting data. An internal survey captured the travel mode and duration by employees travelling to their respective workplace, but distances might not be 100% accurate. Home working emissions use an industry standard method of estimation; however, this could be improved with more granular data with regards to home working. Lastly, there is some uncertainty over the own operations data gathered. As it is a co-workspace, all data provided by Sustainable Ventures (i.e., refrigerants, electricity, water, waste) is analysed and processed to get a consumption (or generation) rate per desk, per day, which is then applied to Aldersgate Group. It is complex to solve this issue, but ensuring accurate data from both, Aldersgate Group and Sustainable Ventures, on desk occupancy and days' worked in office by staff would help keep estimations in good shape.

Appendices

Appendix D: Scope of work

The following tables show the scope and activity covered in Aldersgate Group’s carbon footprint undertaken by Bioregional. Scope 1 (i.e., fuels used in buildings and company cars), Scope 2 (i.e., electricity used in company cars), Scope 3 Category 1 (i.e., goods for resale, food and drinks for resale), Category 4 (i.e., upstream transportation and distribution), Category 5 (i.e., construction waste), Category 8 (i.e., upstream leased assets), Category 9 (i.e., downstream transportation and distribution), Category 10 (i.e., processing of sold goods), Category 11 (i.e., use of sold products), Category 12 (i.e., end of life treatment of sold products), Category 13 (i.e., downstream leased assets), Category 14 (i.e., franchises), and Category 15 (i.e., investments) were left out scope as are not relevant for Aldersgate Group’s Secretariat operations and value chain.

Emission areas	Description	Data required	Calculation method and assumptions
Scope 1 - Fugitive emissions - Refrigerants	Refrigerants for use in air conditioning and fridges	Refrigerant top-ups within the year (litres) by gas type	<p>Sustainable Ventures provided monthly carbon emissions internally estimated, related to refrigerants leakage from refrigeration and A/C units, detailing refrigerant types and emission factors used. May and June 2023 data covered floor 3 operations, July 2023 to April 2024 covered only floor 5 operations.</p> <p>Refrigerant consumption, per type and floor, was calculated based on the total emissions and emission factors provided. Then, a refrigerant consumption rate per refrigerant type, occupied desk and working day was estimated based on the total number of active desks in floor 3 and 5, and the latest UK average desk occupancy rate published by the ONS. Aldersgate's proportional refrigerant consumption was then estimated by multiplying these figures by the number of Aldersgate's employees per day in the office, and Aldersgate's average office working days (estimated using answers from the employee commuting survey). These figures were then uploaded into Compare Your Footprint.</p> <p><u>Source:</u> https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/articles/ishybridworkingheretostay/2022-05-23</p>
Scope 2 - Electricity - buildings	Consumption of electricity in buildings operated by the company	Activity data: kWh. Details on purchased renewables and/or electricity suppliers and tariffs. Please to April 2024 covered only floor 5 operations.	<p>Sustainable Ventures provided monthly electricity consumption from invoices, between May 2023 and April 2024. May and June 2023 data covered only floor 3 operations, July 2023 data covered floors 3 and 5 operations, and August 2023</p> <p>An electricity consumption rate per occupied desk and working day was estimated based on the total number of active desks in floor 3 and 5, and the latest UK average desk occupancy rate published by the ONS. Aldersgate's proportional electricity consumption was then estimated by multiplying this figure by the number of Aldersgate's employees per day in the office, and Aldersgate's average office working days (estimated using answers from the employee commuting survey). This figure was then uploaded into Compare Your Footprint, and a supplier specific emission factor was used to calculate corresponding emissions (provided by Sustainable Venture based on EDF's electricity tariff).</p> <p><u>Source:</u> https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/articles/ishybridworkingheretostay/2022-05-23</p>

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Appendix D: Scope of work

The following tables show the scope and activity covered in Aldersgate Group's carbon footprint undertaken by Bioregional.

Emission areas	Description	Data required	Calculation method and assumptions
Scope 3 Category 1. Purchased goods and services - procurement (excl. CAPEX and water)	This includes all services and products purchased. It will include all procurements (e.g. ingredients and stationery) and services (e.g. cleaning, IT)	Purchase ledger for agreed financial year. Exclusions: staff remuneration, business rates, CAPEX costs, rent and utilities (i.e., all spend for areas that have already been reported, or that can be reported more specifically in other upstream scope 3 categories - e.g., transportation and distribution, business travel).	<p>Aldersgate provided their procurement ledger summarised by nominal code, with the described exclusions removed. Bioregional reviewed and processed the data, leaving the following spend aside of the assessment:</p> <ul style="list-style-type: none"> - Computer depreciation for a value of -£1,711.33 - Diverse refunds which didn't have an exact positive match, for a value of -£3,479.61 - Receivable invoice related to the Nuclear Industry Association and a room hire for a value of -£162 - Insurance, and Microsoft and HubSpot prepayments for a value of -£4,072.48 - Accidental overpayment for a value of £70.44 - Railcard for a value of £60 <p>With the help of Aldersgate, Bioregional identified all spend related to Categories 6 (Business Travel) and 7 (Employee Commuting) and left it aside of the assessment as activity data was used instead. Only in the case of travel costs reimbursement for James Bevan and board member, spend was used as activity data was not provided. But this spend was reported under Category 6 as well.</p>
Scope 3 Category 1. Purchased goods and services - computer and office equipment			<p>Spend related to electronic products under nominal codes "Computer and Office Equipment" and "Computers Capex", and to Microsoft subscription was also left aside, as activity data was used instead and reported separately under this category.</p> <p>Expenditure was categorised based on nominal codes descriptions, and the data was uploaded into Compare Your Footprint applying suitable emissions factors to each code.</p> <p>Aldersgate provided brand and model details for all electronic products bought during the reporting period which were included under the nominal codes "Computer and Office Equipment" and "Computers Capex" (i.e., laptops, smartphones, monitors, keyboards, headsets). The products related to "Computer and Office Equipment" were reported separately under this category, based on products' carbon or weight data, following the same logic than in previous footprints.</p>
Scope 3 Category 1. Purchased goods and services - Microsoft data usage			<p>Bioregional was able to find relevant product carbon footprints for 5 products (i.e., iPhone 11, HP monitor, and Logitech keyboard and mouse kits), and these emissions were included directly in the assessment. It was not possible to find the same level of information for the remaining 4 products (i.e., Microsoft keyboard, HP laptop charger, Bose speaker, and JBL headset), therefore weight data from the products' specs was used instead, and uploaded to Compare Your Footprint.</p> <p>Aldersgate provided the total data storage usage related to Microsoft services (i.e., email, OneDrive, and SharePoint), in Gigabytes. This data was converted to Terabytes.hr and then uploaded to Compare Your Footprint, to be reported separately under Category 1, following the same logic than in previous footprints.</p>

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The following tables show the scope and activity covered in Aldersgate Group's carbon footprint undertaken by Bioregional.

Emission areas	Description	Data required	Calculation method and assumptions	Data gaps
Scope 3 - Category 1. Purchased goods and services - water		Water consumption (volume - litres or m3)	<p>Sustainable Ventures provided monthly water consumption from invoices, between May 2023 and April 2024. May and June 2023 data covered floor 3 operations, July 2023 to April 2024 covered only floor 5 operations. No invoices were received between July 2023 and January 2024, hence February figure was assumed for each of the missing months as this was a transition between un-metered and metered data. Until February 2024 water consumption was allocated to Sustainable Ventures by County Hall. The lower readings were potentially driven by a shared allocation approach decided centrally by County Hall, followed by meters being installed for CH5 separately in March 2024.</p> <p>A water consumption rate per occupied desk and working day was estimated based on the total number of active desks in floor 3 and 5, and the latest UK average desk occupancy rate published by the ONS. Aldersgate's proportional water consumption was then estimated by multiplying this figure by the number of Aldersgate's employees per day in the office, and Aldersgate's average office working days (estimated using answers from the employee commuting survey). This figure was then uploaded into Compare Your Footprint.</p> <p><u>Source:</u> https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemplotype/articles/ishybridworkingheretostay/2022-05-23</p>	No activity data for 7 months, which was estimated
Scope 3 Category 2. Capital goods	All fixed assets acquired within the year e.g. equipment, machinery, buildings, facilities, vehicles	Purchase ledger for CAPEX costs for agreed financial year. We need to attribute the full cost of a purchase to the FY it is purchased in, so data must be broken out accordingly. For example, if Organisation spent £10,000 on laptops for staff and logged this depreciating across the next 6 years, we would reflect the full £10,000 in the year of purchase and exclude in future years.	<p>Aldersgate provided their Capex ledger summarised by nominal code (i.e., "Computers Capex"), and also provided item descriptions (i.e., brands and models). Following the logic of previous footprints, products' data was preferred over spend to report emissions under this category.</p> <p>Bioregional was able to find relevant product carbon footprints for all 8 products (i.e., Lenovo laptops and pad, Dell and Acer monitors, HP laptop, and Logitech keyboard and mouse kit), and these emissions were included directly in the assessment.</p>	
Scope 3 Category 3. Fuel and energy related activities (not included in scope 1 + 2)	Extraction, production, and transportation of fuels and energy purchased or acquired: emissions from transmission and distribution; from well-to-tank.	Well-to-tank and Transmission and distribution emissions <u>Note this does not require any further data collection</u>	Calculated based on scope 1 and 2 data provided	

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The following tables show the scope and activity covered in Aldersgate Group’s carbon footprint undertaken by Bioregional.

Emission areas	Description	Data required	Calculation method and assumptions	Data gaps
Scope 3 Category 5. Waste generated in operations - operational waste	Disposal and treatment of waste generated	Operational waste: tonnage separated by material and waste stream (recycled, landfilled, composted, incinerated).	<p>Sustainable Ventures provided monthly waste generation from iRecycle reports, split by waste stream (i.e., general waste, dry mixed recycling, glass, and food), between May 2023 and April 2024. May and June 2023 data covered floor 3 operations, July 2023 to April 2024 covered only floor 5 operations. No waste reporting was shared by iRecycle from October 2023 onwards, hence an average between May 2023 and August 2023 for each waste stream was assumed for each of the missing months.</p> <p>A waste generation rate per waste stream, occupied desk and working day was estimated based on the total number of active desks in floor 3 and 5, and the latest UK average desk occupancy rate published by the ONS. Aldersgate's proportional waste generation was then estimated by multiplying this figure by the number of Aldersgate's employees per day in the office, and Aldersgate's average office working days (estimated using answers from the employee commuting survey). In the absence of waste treatment details per waste stream, the England's averages were assumed for general and food waste, and 100% recycling rate was assumed for DMR waste. These figures were then uploaded into Compare Your Footprint.</p> <p><u>Sources:</u> https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/articles/isahybridworkingheretostay/2022-05-23 https://www.gov.uk/government/statistical-data-sets/env23-uk-waste-data-and-management</p>	No activity data for 7 months, which was estimated
Scope 3 Category 5. Waste generated in operations - sewerage treatment	Disposal and treatment of waste generated - sewerage treatment	Sewerage by volume (preferred) otherwise spend on waste treatment for sewerage	<p>Calculated based on water consumption (i.e., 95% of the estimated water consumption is assumed as sewerage based on the Retailer Wholesaler Group (RWG) Customer Guidance 2020.</p> <p><u>Source:</u> https://www.business-stream.co.uk/images/uploads/general/Return-to-Sewer-Allowance-Customer-Guidance.pdf</p>	

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The following tables show the scope and activity covered in Aldersgate Group's carbon footprint undertaken by Bioregional.

Emission areas	Description	Data required	Calculation method and assumptions
Scope 3 Category 6. Business travel	Transportation of employees for business-related activities - all transport modes considered (in vehicles <u>not</u> owned or controlled by your company).	Activity data: <ul style="list-style-type: none"> • First priority - litres of fuel and fuel type • Second priority - km/miles travelled, vehicle type • Lowest priority - Spend data (GBP) 	Aldersgate provided relevant activity data for all travel during the reporting period (average distance per journey and travel mode, number of journeys per passenger, number of passengers, number of hotel night, and number of hotel rooms per night). Only in the case of travel costs reimbursement for James Bevan and board member, spend was used as activity data was not provided. Using these data points, Bioregional calculated the total distance travelled per mode, and the hotel usage in London and across the UK and uploaded the figures to Compare Your Footprint.
Scope 3 Category 7. Employee commuting	Transportation of employees between their homes and their worksites (in vehicles not owned or controlled by your company).	Specific distance travelled and mode of transport collected from employees, along with number of days commuted/worked	Bioregional provided an employee commuting survey that was shared with all Aldersgate staff. 8 responses were obtained (out of the 9 FTE). Distance (miles) per travel mode were calculated based on an estimation of Aldersgate's average office working days, and assuming 2 journeys per commuting day. These figures were then extrapolated to cover the total FTE during the reporting period and converted to km before being uploaded into Compare Your Footprint.
Scope 3 Category 7. Employee commuting - Home working	Employee homeworking emissions can be captured here as an <u>optional</u> data point	Activity data: Number of homeworking employees, Number of homeworking days per year	The number of hours worked from home was estimated based on the employee commuting survey answers, and electricity and gas consumption (kWh) was estimated using Compare Your Footprint Homeworking emissions methodology. These estimations included more details provided by the survey, related to heating patterns at home, and equipment used in home workstations. The estimated consumption was extrapolated to cover the total FTE during the reporting period, and then uploaded into Compare Your Footprint. <u>Source:</u> https://www.greenelement.co.uk/environmental-and-sustainability-ebooks/working-from-home-emissions/

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