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1 Introduction

In July 2021 Efeca joined the United Nation’s Race to Zero campaign.¹ Race to Zero is a global campaign to rally leadership and support from businesses, cities, regions, investors for a healthy, resilient, zero carbon recovery that prevents future threats, creates decent jobs, and unlocks inclusive, sustainable growth. It mobilizes a coalition of leading net zero initiatives, representing 1,049 cities, 67 regions, 5,235 businesses, 441 of the biggest investors, and 1,039 Higher Education Institutions. These ‘real economy’ actors joined 120 countries in 2021 in the largest ever alliance committed to achieving net zero carbon emissions by 2050 at the latest. Collectively these actors now cover nearly 25% global CO₂ emissions and over 50% GDP.

As a micro business, Efeca joined the Race to Zero through the UK’s SME Climate Hub, along with many other small and medium sized UK businesses. Efeca pledged to halve emissions before 2030 and achieve net zero emissions by 2040. The first step in this journey is to measure our baseline emissions.

This report contains the outcomes of our reporting baseline calculation of our GHG emissions. Its structure follows the GHG Protocol reporting template and includes information on our company, background on our choice of baseline year, information on our scope of reporting and methodologies, and information on our GHG emission totals (a full breakdown of our calculation is located in our GHG reporting excel). Companion reports will outline our goals for reaching net zero, our plan of action and our chosen KPI’s for reporting.

2 Descriptive information

The following gives an overview of Efeca: who we are, what we do, and what we are reporting on.

Table 1: Overview of Efeca

Descriptive information	Company response
Company name	Emily Fripp and Associates Ltd. – trading as Efeca
Description of the company	Efeca provides advice and support to develop, implement, monitor, evaluate and report on national and international policies, regulations and private sector commitments, both voluntary and mandatory, around the sustainable and legal sourcing of natural resources, with a focus on agricultural and forest commodities.

¹ <https://unfccc.int/climate-action/race-to-zero-campaign#eq-3>

Chosen consolidation approach (equity share, operational control or financial control)	Operational control
Description of the businesses and operations included in the company's organisational boundary	<p>A consultancy with 8.9 FTE employees (10 employees and 1 associate, 4 of which were part-time in this period).</p> <p>Hybrid office/home working.</p> <p>Three offices over the period due to a move between Avalon and Space House in Bournemouth in January 2020.</p>
The reporting period covered	April 2019 – March 2020
A list of scope 3 activities included in the report	<p>Business travel emissions</p> <p>Home working emissions – we elected to include home working emissions because home working is a significant part of our working style, even pre-pandemic. Post Covid-19 it has grown in proportion to office working.</p>
A list of scope 1, scope 2, and scope 3 activities excluded from the report with justification for their exclusion	<p>Scope 1</p> <p>Mobile Combustion – no vehicles owned by the company</p> <p>Refrigerants – unable to obtain this level of detail on air-conditioning in rented offices</p> <p>Scope 3</p> <p>Business travel – bus – data not captured</p> <p>Employee commute – unable to obtain this information accurately retrospectively. May collect this in future.</p> <p>Waste – negligible amounts</p>
The year chosen as base year and rationale for choosing the base year	<p>April 2019 – March 2020, according to our tax year. We chose this year as we believe it represented a more 'normal' year in terms of travel activity (pre pandemic).</p>
Once a base year has been established, the chosen base year emissions recalculation policy. If base year emissions have been recalculated, the context for any significant emissions changes that triggered the recalculation.	<p>Policy of recalculation – to be fully transparent in future reporting if we decide to recalculate or correct the baseline year.</p>

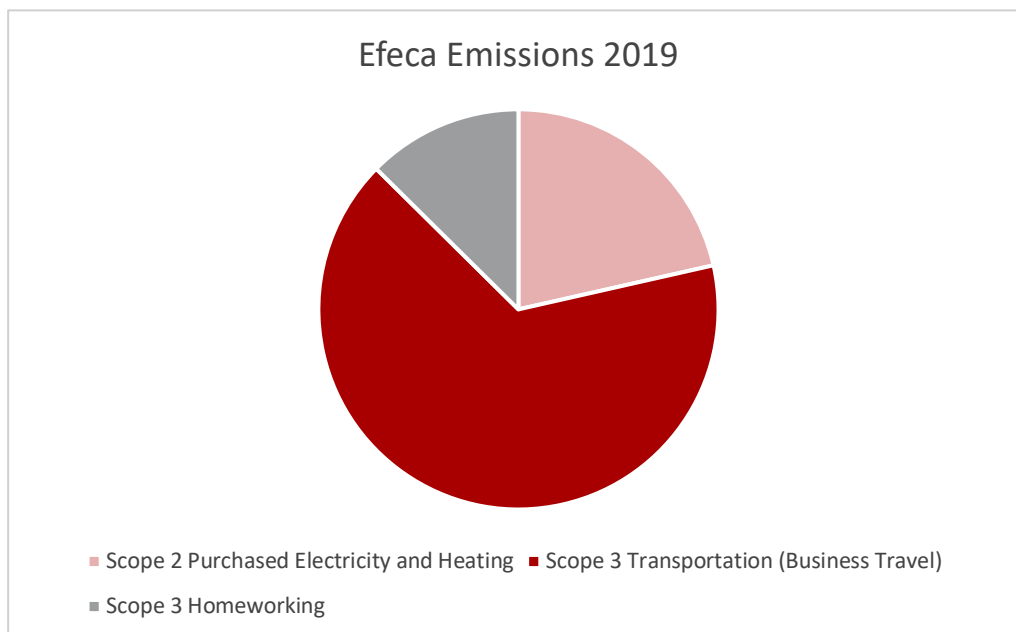
3 Greenhouse gas emissions data

The below outlines our overall carbon footprint, and provides detail on our energy use, business travel and per capita footprint.

Table 2: Efeca’s overall carbon footprint for 2019-2020

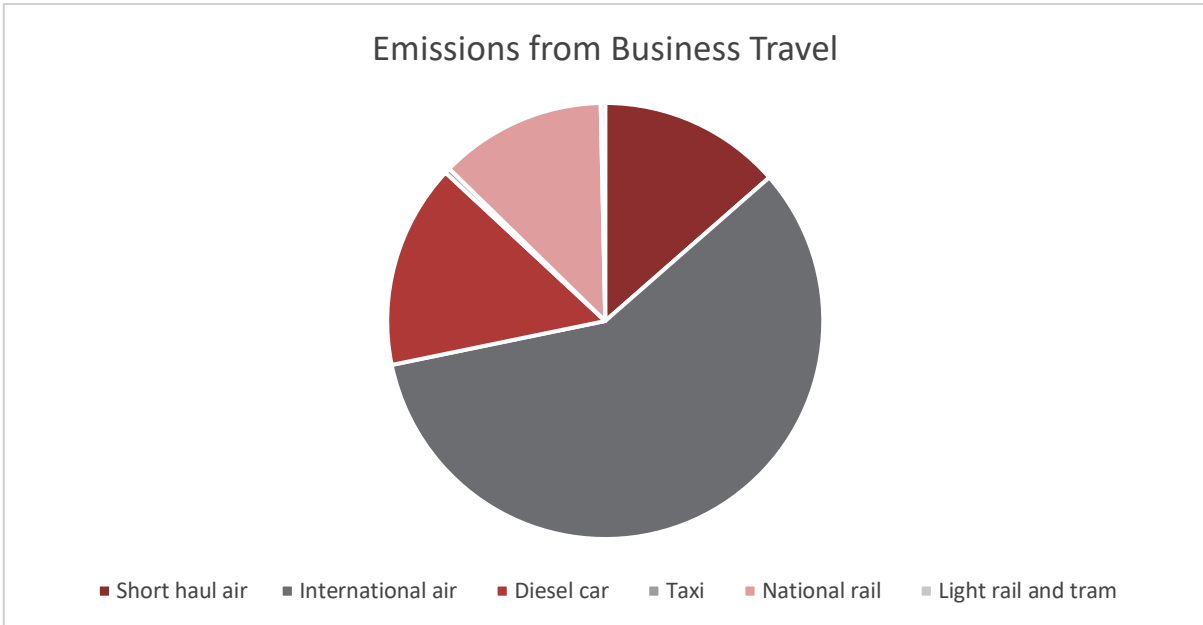
Scopes and categories	Metric tons CO ₂ e
Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling	3.73
Scope 3: Business travel	11.47
Scope 3: Working from home	2.19
TOTAL	17.39

Efeca’s per capita footprint in our baseline year was 1.95 tonnes per FTE (8.9 FTE).



3.1 Business travel

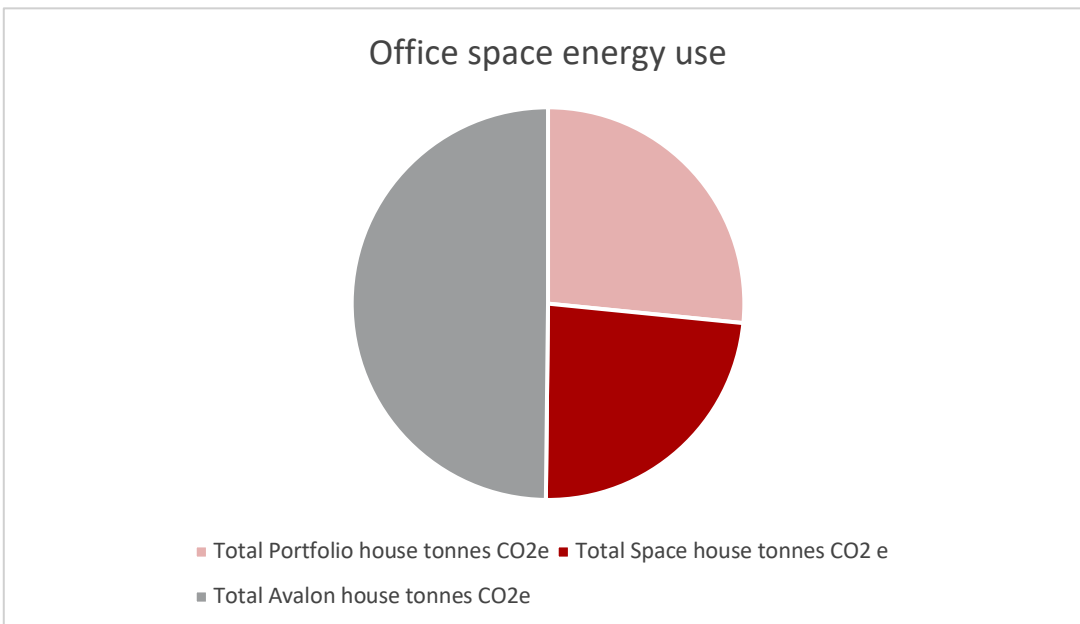
Efeca’s greatest source of emissions in 2019 (pre-pandemic) stemmed from business travel, specifically international travel required to deliver on client projects (not marketing). This encompassed trips to Colombia, Turkey and South-East Asia from the UK.



(Light rail/tram and taxi are so small that they are not visible on graph)

3.2 Energy use

In terms of Scope 2, purchased heat and electricity, the greatest source of emissions came from our office space in Avalon House, where the majority of our team spent the majority of the year.



4 Description of methodologies and data used

The below table describes the methodologies we used to measure emissions in Scope 2 and 3.

Table 3: Scope and methodologies / data sets used to calculate emissions

Scope	Methodologies used to calculate or measure emissions, providing a reference or link to any calculation tools used
Scope 2	<p>Facility 1 (Avalon House, Bournemouth): used floorspace of office and meter readings to apportion Efeca usage. Then used average UK grid emissions rate, including T&D. Building uses a Brook Green RE tariff, but a location based approach was used for the emissions factor.² Building does not use gas.</p> <p>Facility 2: (Portfolio House, Dorchester office): used total Electricity consumption in kWh from energy bills and UK average emissions factor. The tariff purchased from Eon has a much lower impact (0.074 kg CO₂e) but as above a location based approach was used.</p> <p>Facility 3 (Space House, Bournemouth): used floorspace and building emission rate (kgCO₂/m² per year) issued by the UK Government on the building's Energy Performance Certificate, pro-rated for occupancy, in the absence of energy bills for our occupancy from the building owner. This included both gas and electricity.</p>

² The Government's 'Environmental reporting guidelines' require that Scope 2 electricity emissions are reported using location-based grid average emissions factors. A market-based Scope 2 figure may optionally be reported but only in addition to the location-based figure. Market-based emissions reflect a contractual entitlement to claim an emissions rate, allowing for a reduced emission figure where, for example, a renewable energy tariff is backed by certificates to track attributes associated with energy generation. The location-based emissions reflect the average emission of the grid where the energy consumption occurs and is calculated using UK Electricity grid average factors. Organisations using a market-based figure may want to consider adding narrative information on whether their contractual arrangements cause additional renewable electricity generation. https://ghgprotocol.org/sites/default/files/Scope2_ExecSum_Final.pdf

Scope 3	<p>Business Travel - we were able to obtain information on trips taken and mode of travel from our business expenses. Mileage was calculated retrospectively. In future we will require all employees to input mileage when expenses are logged on a monthly basis.</p> <p>Home-working – Please see below for a full methodology on calculating home working emissions. We based our calculations on a methodology outlined by Eco Act in partnership with Lloyds banking group and Nat West. (https://info.eco-act.com/en/homeworking-emissions-whitepaper-2020) We refined our calculations by adapting the working hours more precisely to Efeca hours/holidays.</p>
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The below table outlines the types of data and data quality for our calculations.

Table 4: Type of data and data quality

Scope and category	Description of the types and sources of data used to calculate emissions	Description of the data quality of reported emissions	Description of the methodologies, allocation methods, and assumptions used to calculate emissions	Percentage of emissions calculated using data obtained from suppliers or other value chain partners
Scope 2	Energy bills used for Portfolio House and Avalon House, and Energy Performance Certificates used for Space House (pro-rated for floor space occupied).	Energy bills should be accurate. Had to extrapolate April 1st to July 4th 2019 period as data was not available for Portfolio House. Energy performance	Avalon House - Energy bills for entire building, in m ³ , then apportioned to floorspace percentage of Efeca workspace.	100%

		certificates represent an estimate, as energy usage and CO ₂ e intensity may have changed since they were issued. Also an average for the space.	For Portfolio House and Avalon House, we used UK grid emissions factor. For Space House, we used the energy intensity rating (kg CO ₂ e per m ²) issued on their Energy Performance Certificate, times the amount of floor space Efeca occupied.	
Scope 3 - Business travel	Captured business travel from our expenses log and credit card bills, and calculated mileage based on routes.	Data quality excellent. Had to estimate for light rail use (tube) as all stops not always detailed by employees.	Used GHG Protocol emissions calculation tool, using Defra emissions factors.	n/a
Scope 3 - Home working	Used the methodology outlined in the report “Homeworking emissions whitepaper” published by Eco Act in partnership with Nat West and Lloyds Banking Group.	Data on days per week spent working at home varied – for some employees, this was well known due to set scheduling and for others was estimated in hindsight.	Please see the GHG calculation spreadsheet for full detail on methodology used to calculate working time, electricity consumption per desk (computers and lights), and heating incremental. Summary also listed	n/a

			below. Used emissions factor from UK Gov for 2019.	
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4.1 How we calculated our homeworking emissions:

Our methodology on our homeworking emissions is outlined below.

- Firstly, we worked out the proportion of time we all spent at home (this may be in months, or percentage of the working week) and we then times it by 142 working hours per month and 10.6 working months (see calculation listed in Excel from EcoAct paper).
- For energy use at home – we times 150 Watts (total estimated per desk, including lighting and workstation) by the total hours worked at home, and divided that by 1000 to get kWh.
- For incremental heating use – we times 5 kWh by total hours worked at home. Then we divided this by 6/12 or 2 to take into account that heating is used 6 months of the year. We also took into consideration that some employees may not use heating (Florida) or may not have worked for Efeca in the heating period, or may not have worked at home in the heating period (we wrote our notes on working practices per employee in our working notes section). We had to divide this number again by 2 if the space is shared with someone else (or 3 if shared with 2 people, etc.)
- Finally, we used the all UK grid average emissions factors listed in Excel to calculate total emissions, ensuring we used different emissions factors for Florida.