



Report 2: Race to Zero Carbon Footprint Report 2021-2022



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Efeca
Suite 2, First Floor,
Space House
22-24 Oxford Road
Dorchester

Table of Contents

1	Introduction.....	1
2	Descriptive information	2
3	Greenhouse gas emissions data	4
3.1	Energy use.....	4
3.2	Business travel	5
4	Description of methodologies and data used	6
4.1	How we calculated our homeworking emissions:	9

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 small 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 was to measure our baseline emissions, for the year 2019-2020.

This report contains the outcomes of our reporting calculation of our GHG emissions for 2021-2022. It 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.

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

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. – known 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, on the sustainable and legal sourcing of natural resources, with a focus on agricultural and forest commodities.
Chosen consolidation approach (equity share, operational control or financial control)	Operational control
Description of the businesses and operations included in the company’s organizational boundary	<p>A consultancy with 9 FTE employees. (10 employees and 2 Associates, 4 of which were part-time in this period).</p> <p>Hybrid office/home working.</p> <p>Two offices (Dorchester and Bournemouth).</p>
The reporting period covered	April 2021 – March 2022
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. In future this may reduce again but we still believe it is significant enough to measure.</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 Business travel – bus – data not captured Employee commute – unable to obtain this information accurately retrospectively. May collect this in future. Waste – negligible amounts</p>
<p>The year chosen as base year and rationale for choosing the base year</p>	<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). We are now measuring 2021-2022 (skipping 2020-2021) as operations have resumed more normalcy post pandemic.</p>
<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>	<p>Policy of recalculation – to be fully transparent in future reporting if we decide to recalculate or correct the baseline year.</p>

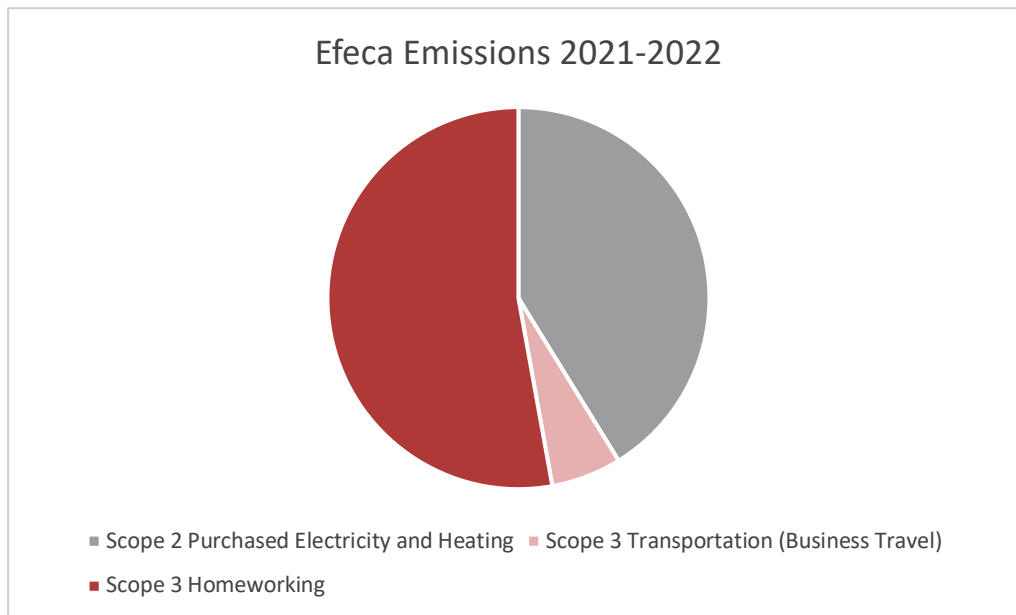
3 Greenhouse gas emissions data

The below graphs outline our overall carbon footprint, and provide 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	1.62
Scope 3: Business travel	0.23
Scope 3: Working from home	2.08
TOTAL	3.94

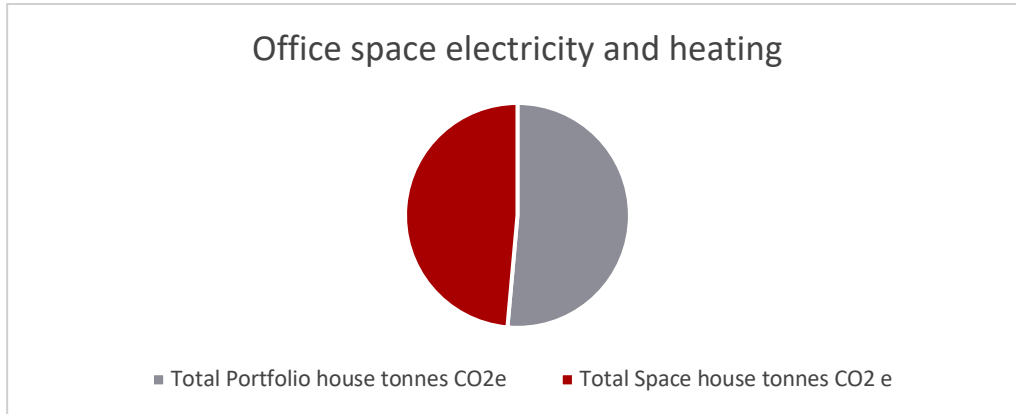
Efeca’s per capita footprint in this period was 0.44 tonnes per FTE. Our overall footprint of 3.94 tonnes was also significantly lower than our baseline year of 17.39 tonnes, due to the pandemic and a significant reduction in business travel and energy use.



As can be seen from the pie chart above, Efeca’s greatest source of emissions in 2021-2022 stemmed from homeworking, due to the pandemic.

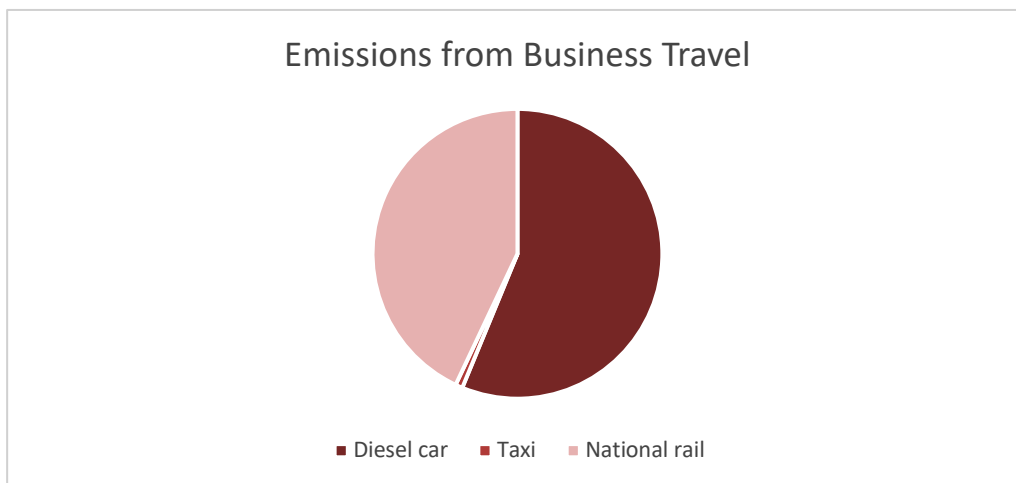
3.1 Energy use

Our Scope 2 indirect emissions from the use of purchased electricity, steam, heating, and cooling was 1.62 tonnes of CO₂e compared to 3.73 tonnes in our baseline year. We think this is due to the pandemic and the fact we were not in the offices all of the time.



3.2 Business travel

Business travel has reduced significantly since the pandemic began, and we undertook zero flights in this period.



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 (Portfolio House, Dorchester): used total Electricity consumption in kWh from energy bills and UK average emissions factor.</p> <p>Facility 2 (Space House, Bournemouth): used floorspace and total usage for Floor 1 (from building manager) to extrapolate our office use. This included both gas and electricity.</p>
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.</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 Efecsa hours/holidays.</p>

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 for Space House (pro-rated for floor space occupied).	Time period is April 21- March 22. Energy bills should be accurate.	Space House - Energy bills for entire building, in kWh, then apportioned to floorspace percentage of Efeca workspace. For both offices, used UK grid emissions factor.	100%
Scope 3 - Business travel	Captured business travel from our expenses log and credit card bills, and calculated mileage based on routes.	Data quality excellent.	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	Data on days per week spent working at home varied – for some employees, this was well known due to set scheduling and for	Please see the GHG calculation spreadsheet for full detail on methodology used to calculate working	n/a

	<p>Nat West and Lloyds Banking Group.</p>	<p>others was estimated in hindsight.</p>	<p>time, electricity consumption per desk (computers and lights), and heating incremental. Summary also listed below. Used emissions factor from UK Gov for 2021.</p>	
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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.