

SCAPE Carbon Emission 2023/24

Gleeds Advisory Ltd
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Executive Summary

Gleeds has undertaken an independent review of carbon emissions data provided by SCAPE for financial year 2023/24. Data provided covers SCAPE's Scope 1 and 2 emissions, and some elements of its Scope 3 emissions. This includes business travel, waste production, water and paper consumption and some elements of construction materials procured for its contract works. A full schedule of Scope 3 footprint included and excluded from the reported carbon emissions is given in **Table 2** in the main body of the report.

Gleeds confirms that SCAPE verified carbon emissions for 2023/24 based on the data provided are:

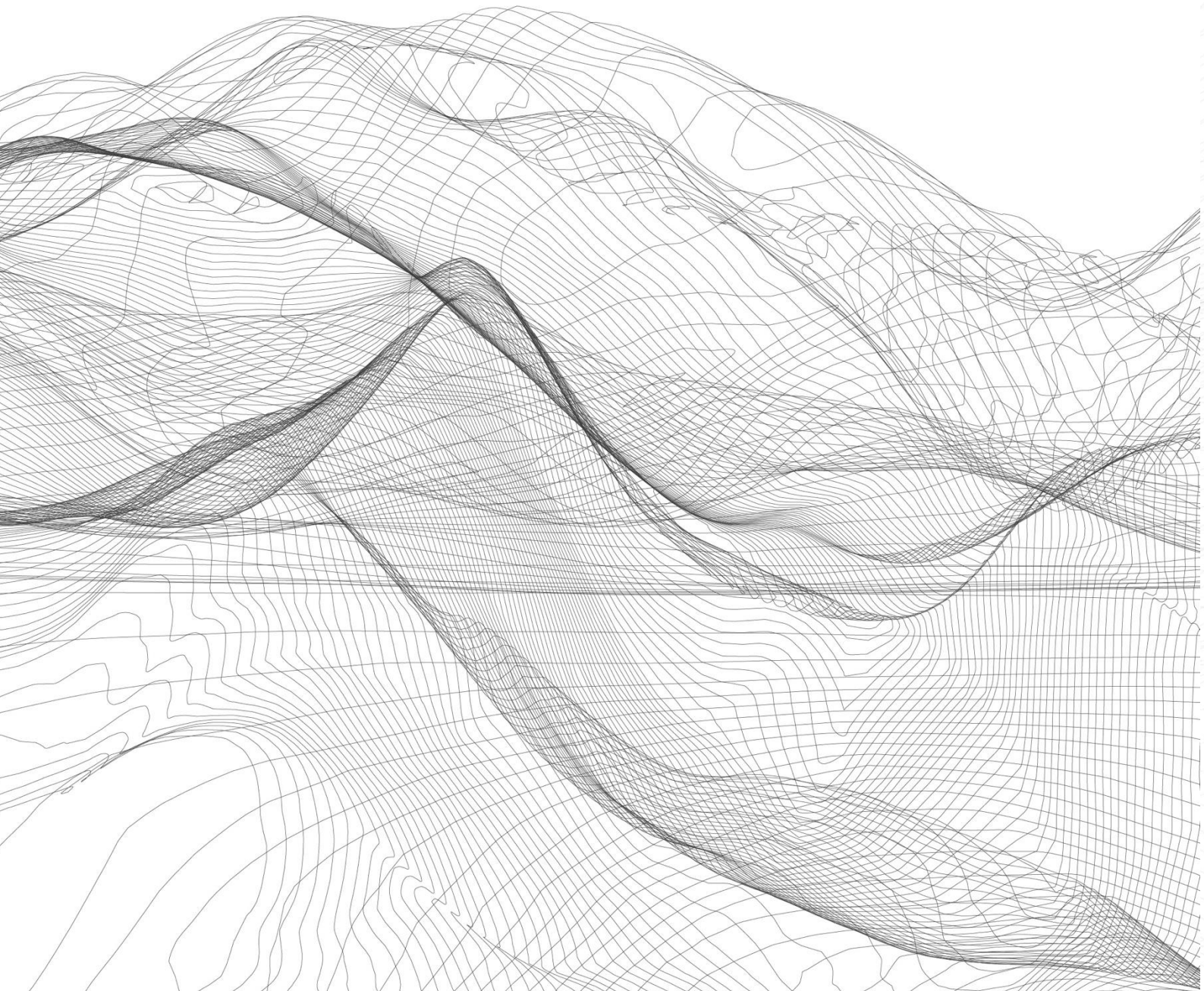
Table 1 - SCAPE 2023 / 24 verified carbon emissions

Scope 1	0 T CO ₂ e
Scope 2 (Location-based emissions)	18.11 T CO ₂ e
Scope 2 (Market-based emissions)	0 T CO ₂ e
Scope 3	411.94 T CO ₂ e
Total Carbon Footprint (Location-based emissions)	430.05 T CO ₂ e
Total Carbon Footprint (Market-based emissions)	411.94 T CO ₂ e

SCAPE has confirmed that the electricity supply to its office locations is a REGO-backed certified renewable energy contract. As such a market-based emission for electricity has been calculated.

SCAPE has reported and independently verified its carbon footprint for a number of years. This has typically used spend-based proxy data, in particular for Scope 3 emissions. A number of recommendations have been made in the report to help SCAPE improve the data quality and accuracy for future carbon disclosures and support it in managing and reducing its carbon footprint.

Project Brief, Scope and Methodology



Introduction

Project Background

SCAPE has engaged Gleeds Advisory Ltd to review and validate its carbon emissions for the fiscal year 2023/2024 based on their SECR Emission Report. The data collected for the carbon report is for the head office activities including events and marketing and associated business travel.

Carbon Emissions Scope

SCAPE has provided data on its calculated 2 and 3 carbon emissions, along with supporting evidence. The emissions included in each of the GHG Protocol scopes are detailed below.

Scope 1 Emissions (Direct Emissions)

SCAPE has confirmed that they do not have any activities or operations that generate direct GHG emissions falling under Scope 1.

Scope 2 Emissions (Indirect Emissions from Energy Consumption):

Scope 2 emissions in this carbon footprint are from the metered electricity consumption at the Head Office site.

Scope 3 Emissions (Other Indirect Emissions):

The Scope 3 carbon footprint verified is based on emissions from the activities identified as 'included' in **Table 2** below. As identified in **Table 2**, the Scope 3 disclosure is based on limited data and does not include all elements of Scope 3 emissions identified by the Green House Gas Protocol.

Table 2 - Scope 3 footprint scope

Scope 3 category	Included in the emissions footprint
1. Purchased goods and services	<ul style="list-style-type: none">• IT Products and services• Operations consultancy services• Printing/copying/postage• Marketing and recruitment• Entertainment and hospitality• Cleaning and FM

Scope 3 category	Included in the emissions footprint
2. Capital goods	Include in Category 1 above.
3. Fuel- and energy-related activities	Transmission and distribution losses associated with energy consumption
4. Upstream transportation and distribution	Not included
5. Waste generated in operations	Not included*
6. Business travel	Yes
7. Employee commuting	No
8. Upstream leased assets	Not applicable.
9. Downstream transportation and distribution	Not applicable
10. Processing of sold products	Not applicable
11. Use of sold products	Not included
12. End of life treatment of sold products	Not included
13. Downstream leased assets	Not applicable
14. Franchises	Not applicable
15. Investments	Not included

* Data has been provided on cleaning costs. It is assumed that waste is produced by office cleaning, and waste disposal is included within the cleaning costs. No specific waste generation data has been provided.

Methodology

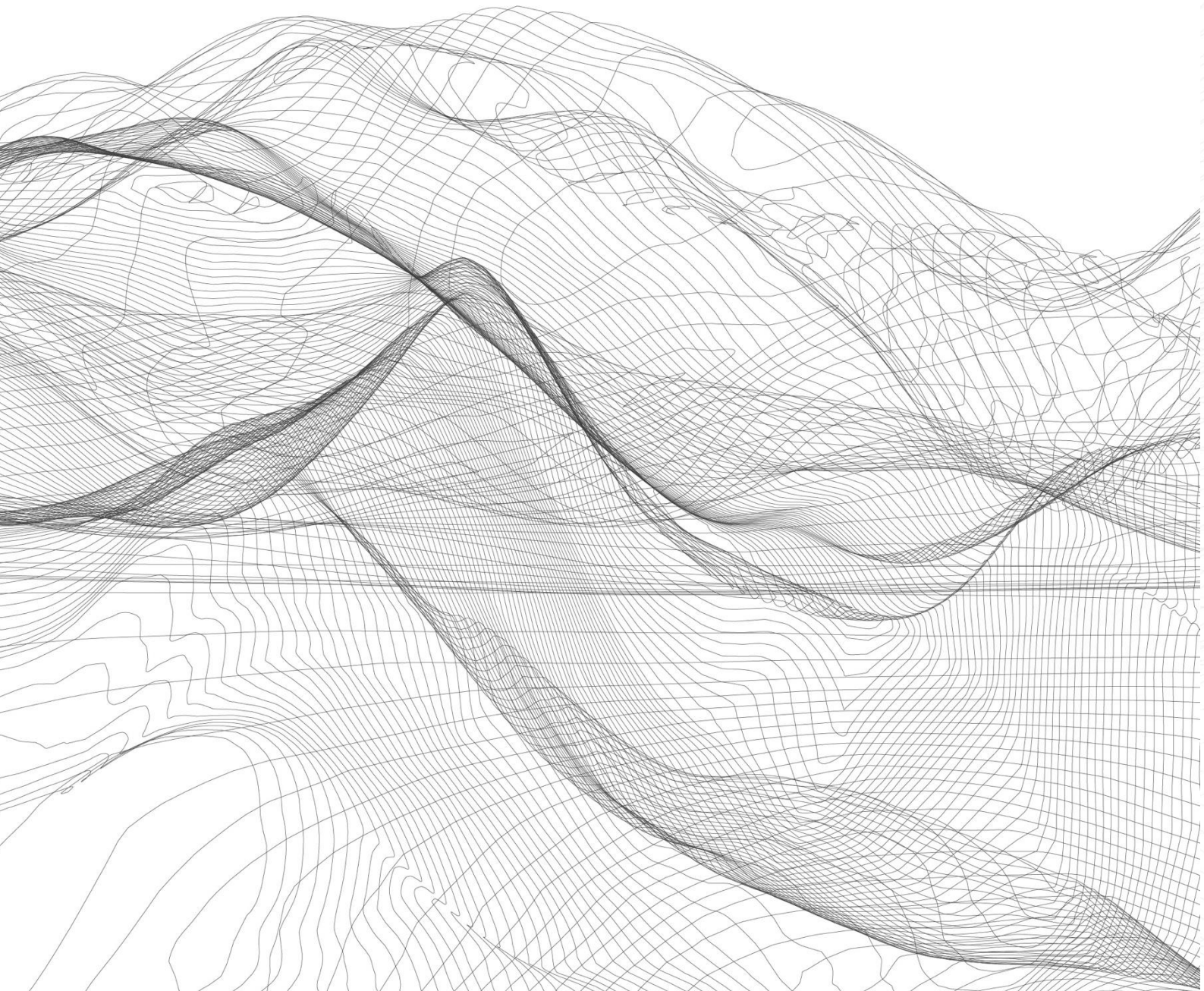
Gleeds has undertaken a comprehensive review of the carbon emission spreadsheets provided by SCAPE and supporting evidence used to create the summarised data.

The assessment of SCAPE's carbon emission report followed a structured approach for each factor, incorporating detailed scrutiny and validation measures:

- **Unit of Measurement:** Confirmation that the units used in SCAPE's report are appropriate and consistent with the elements being assessed.
- **Scope of Data:** Verification that the scope of data aligns with the information provided by SCAPE, for example ensuring data was reported on all buildings in the estate.
- **Examination of Evidence:** Supporting evidence provided by SCAPE was reviewed and validated against the summary information. This included examining raw data, supporting documents, and any other relevant materials provided. Data was verified to ensure summary data provided was consistent with the raw data, and that the data sources are credible and that the data collection methods were robust. Any discrepancies found are clarified with SCAPE, and adjustments are made accordingly.
- **Assessment of Carbon Factors:** Carbon factors used by SCAPE were checked against published figures of 2023/24 and were updated as necessary. This included verifying the source of these factors and ensuring they comply with latest standards and guidelines. Gleeds ensured that the same carbon factors were applied consistently across all relevant calculations.
- **Identification and Rectification of Errors:** Gleeds identified any discrepancies or errors in the data and calculations. When errors were found, clarifications were raised with SCAPE or, where possible Gleeds made necessary adjustments (for example on simple arithmetic errors).
- **Final Validation Report:** Upon completing data verification process, a final report was produced for SCAPE with a validation statement that summarises our findings, provides the verified Scope 1, 2 and 3 carbon emissions within scope and certifies the accuracy of the carbon emission report. Recommendations

were made for improvements in SCAPE's data collection, reporting processes, and methodologies for future carbon emission reporting.

Data verification and adjustment



Data verification and adjustment

Initial Queries and Adjustments

Following a comprehensive review of the data provided, an initial list of queries was raised with SCAPE to clarify the data provided. Initial adjustments were made to data, for example updating carbon factors to the correct reporting year where discrepancies or errors in the data were identified. Queries raised and adjustments made are provided below in Table 3. Carbon emissions factors were extracted from the [2024 DEFRA GHG conversion factors](#).

Table 3 - Initial queries and adjustments

Scope	Category	Queries Raised	Initial Adjustment
Scope 2	Electricity Consumption	Clarification of consumption for missing period.	Adjusted GHG emission factor used for 2024
Scope 3	Fuel and Energy Related Activities	Clarification of consumption for missing period.	Adjusted GHG emission factor used for 2024
	Business Travel	Confirmation of fuel types.	Adjusted GHG emission factor used for 2024
	Business Travel	Clarification on flight class	Adjusted GHG emission factor used for 2024
	IT	Clarification on how laptops/desktop and IT equipment have been accounted for.	Adjusted SIC Code emission factor used for 2021.
	Venues and Accommodation	Clarification on location.	Adjusted SIC Code emission factor used for 2021
	Stationery	Clarification over categorisations and what is included within each.	Adjusted SIC Code emission factor used for 2021
	General Materials	Clarification of what is included.	Adjusted SIC Code emission factor used for 2021

Verified Data and Final Adjustment

Final amendments have been made to the 2023/24 carbon emissions based on the responses to queries provided by SCAPE. The following section details the final adjustments made.

Scope 1

No Scope 1 emissions have been reported.

Scope 2

Electricity UK

SCAPE has confirmed the apportionment of the head office is split between SCAPE and Arc Partnership based on leased net lettable area. SCAPE occupies 55.2% of the leased space by area. Electricity consumption for the SCAPE demise has been calculated by multiplying the total consumption by the area leased to SCAPE. No direct metering is in place for the SCAPE demise. The pro-rated consumption figure does not take into account differences in office occupation or usage between SCAPE and Arc Partnership...

The electricity invoice covering 01/04/2023 to 25/04/2023 has now been provided and has been included in the latest calculations.

Scope 3

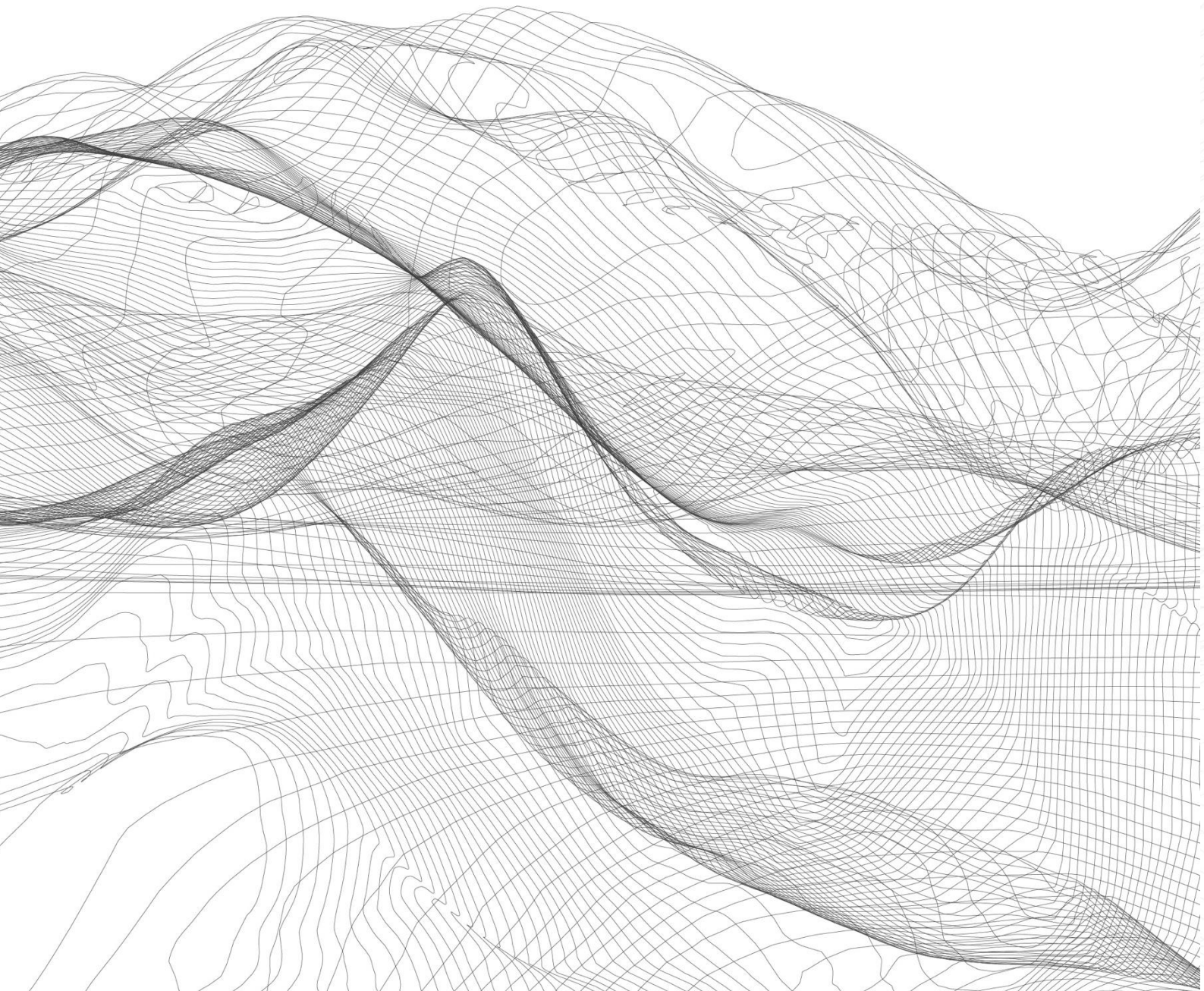
Business Travel Land - Business Travel by car

SCAPE has provided the breakdown on fuel type for business travel by car.

Water

Data for water consumption has not been provided and SCAPE has confirmed this is part of the service charge from the landlord.

Verified Carbon Footprint



Verified Carbon Footprint

Gleeds confirms that SCAPE's verified carbon emissions for 2023/24 based on the data provided are:

Table 4 - SCAPE 2023 / 24 verified carbon emissions

Scope 1	0 T CO ₂ e
Scope 2	18.11 T CO ₂ e
Scope 3	411.94 T CO ₂ e
Total Carbon Footprint	430.05 T CO₂e

Scope 1 emissions

SCAPE does not own or operate heating equipment that consumes fossil fuels, or have air conditioning equipment of its own. All heating and hot water is supplied by the landlord of the building via a service charge.

Scope 2 emissions

Table 5 below provides the detailed breakdown of SCAPE's 2023 Scope 2 carbon emissions.

Table 5 - SCAPE Scope 2 verified emissions data

Category	Reporting Items	Unit	Verified number Units	Applied carbon factor	Total Tonnes of CO₂e
UK electricity	Electricity Generated	kWh	87,479.36	0.21	18.11
Total					18.11

Scope 3 emissions

Table 6 below provides the detailed breakdown of SCAPE's 2023 Scope 1 carbon emissions.

Table 6 - SCAPE Scope 3 verified emissions data

Category	Reporting Items	Unit Measured	Verified number of units	Applied carbon factor	Total Tonnes of CO _{2e}
Category 1 - Purchased goods and services	IT General	£	6,829.99	0.40	2.76
Category 1 - Purchased goods and services	infrastructure	£	1,129.10	0.44	0.49
Category 1 - Purchased goods and services	IT - Cloud Computing	£	593,302.51	0.15	90.78
Category 1 - Purchased goods and services	IT Telecoms & Internet Services	£	47,046.32	0.17	8.14
Category 1 - Purchased goods and services	Supply Chain Consultancy Services	£	558,216.51	0.161	89.87
Category 1 - Purchased goods and services	Supply Chain Accommodation	£	100,924.78	0.34	34.42
Category 1 - Purchased goods and services	Entertainment & Hospitality	£	74,416.48	0.31	23.52
Category 1 - Purchased goods and services	Rent/Service Charge	£	84,904.85	0.10	8.07
Category 1 - Purchased goods and services	Cleaning & FM	£	15,119.82	0.19	2.92

Category	Reporting Items	Unit Measured	Verified number of units	Applied carbon factor	Total Tonnes of CO ₂ e
Category 1 - Purchased goods and services	Office Maintenance Works	£	9,219.57	0.19	1.78
Category 1 - Purchased goods and services	Copy/Print/Po stage	£	897.31	0.26	0.24
Category 1 - Purchased goods and services	Marketing/PR	£	214,935.63	0.12	26.65
Category 1 - Purchased goods and services	Other Services	£	17,001.23	0.16	2.77
Category 1 - Purchased goods and services	Other Services	£	21,738.23	0.07	1.48
Category 1 - Purchased goods and services	Other Services	£	50,778.44	0.14	6.96
Category 1 - Purchased goods and services	Other Services	£	128,948.24	0.10	12.51
Category 1 - Purchased goods and services	Refreshments	£	12,405.52	0.28	3.49
Category 1 - Purchased goods and services	Newspaper	£	634.04	0.18	0.11
Category 1 - Purchased goods and services	Printing	£	2,272.97	0.43	0.99
Category 1 - Purchased goods and services	Office stationary	£	36,094.72	0.13	4.69
Category 1 - Purchased	Recruitment	£	35,719.13	0.12	4.50

Category	Reporting Items	Unit Measured	Verified number of units	Applied carbon factor	Total Tonnes of CO _{2e}
goods and services					
Category 3 - Fuel- and energy related activities	Electricity use - T&D losses	kWh	87,479.36	0.02	1.60
Category 6 - Business travel	Business Miles	Miles	12,163.44	0.23	2.74
Category 6 - Business travel	Business Miles	Miles	36,147.00	0.27	9.78
Category 6 - Business travel	Business Miles	Miles	11,822.10	0.33	3.94
Category 6 - Business travel	Business Miles	Miles	38,961.73	0.23	9.01
Category 6 - Business travel	Business Miles	Miles	42,457.50	0.29	12.11
Category 6 - Business travel	Business Miles	Miles	6,170.00	0.43	2.67
Category 6 - Business travel	Business Miles	Miles	1,015.00	0.18	0.19
Category 6 - Business travel	Business Miles	Miles	5,329.00	0.17	0.93
Category 6 - Business travel	Air Travel	Miles	7800	0.27	2.13
Category 6 - Business travel	Air Travel	Miles	10400	0.18	1.90
Category 6 - Business travel	Air Travel	Miles	17200	0.58	9.98
Category 6 - Business travel	Business Travel - Land (train)	£			27.84
Total					411.94

SCAPE Recommendation

Data Scope

SCAPE currently reports a wide range of Scope 3 carbon emissions. The products and services reported in Category 1 – purchased goods and services and Category 6 Business Travel is extensive. There is no data gathered in other categories.

The data currently gathered and reported is compliant with the requirements of the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 ('the 2013 Regulations') and the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, which are collectively known as the Streamlined Energy and Carbon Reporting regime (SECR). The reporting currently taking place covers the mandatory reporting requirements, and some elements of the voluntary reporting requirements. However, the reporting is not fully compliant with the Green House Gas Protocol or the Climate Change Act 2008 (as amended).

The following sections describe additional data that could be gathered on each of the Scope 3 categories that are incomplete or not reported.

Category 1 and 4 – Purchased Goods and Services and Upstream Transportation and Distribution

Table 7 below gives suggestions on additional purchased goods and services procured for SCAPE and its subsidiaries that should be included in its carbon disclosure in future years. This table also includes data required to support reporting of Category 4 Upstream transportation and distribution emissions.

Table 8 - Additional Category 1 & 6 Carbon Emissions

Goods or service	Data required	Responsible party
Venues and Accommodations	Hotel operators to provide emissions per bed per night to avoid the use of a spend-based proxy	Finance
Entertainment & Hospitality	Break down spend by food and beverage separately when bought for corporate events.	Finance
Refreshments	Break down spend by food and beverage when bought for the Office	Finance
Rent and Service Charge	Provide metered Data on water consumption for the Head Office	Finance
Office materials including pens, stationery, tea/coffee/milk/sugar	Purchase order or invoice stating quantity of each material	Procurement

Goods or service	Data required	Responsible party
	Transport distance and mode of transport for products from the Tier 1 ¹ suppliers' location to the Arc delivery location	
IT equipment, including laptops, tablets, monitors, mobile telephones, servers / switches	Purchase order or invoice stating quantity of each material including make and model	Procurement
	Transport distance and mode of transport for products from the Tier 1 suppliers' location to the Arc delivery location	
Cloud data storage	Annual carbon emissions report for data host, including website hosting.	IT
Social media	Number of social media posts on each platform used.	PR / Comms
Building maintenance contracts and materials	Quantity of materials procured (e.g. paint, carpet tiles, plasterboard, ceiling tiles).	Estates
	Money spent with maintenance contractors	
	Transport distance and mode of transport for construction materials brought, and contractors staff attending sites.	
Cleaning contracts (Cleaning & FM)	Money spent on office and depot cleaning contracts.	Finance
	Money spent on consumables (e.g. toilet paper, cleaning products etc).	
	Transport distance and mode of transport for cleaning products from Tier 1 suppliers, and mileage and mode of transport for contract cleaning staff.	
Training materials	Quantity of and type of materials procured (where not printed on site using materials procured for the office)	Procurement
	Transport distance and mode of transport for products from the Tier 1 suppliers location to the Arc delivery location	
Business Travel – Land (Train)	The distance travelled by individual passenger in km	Finance

Category 5 – Waste Generated in Operations

Currently SCAPE does not report any waste related emissions. Waste disposal is currently accounted for under the cleaning contract. No measured data on the amount of waste and recycling produced by SCAPE's office or as a result of external events is captured.

It is recommended that the cleaning contractors are asked to measure and report the quantities of waste collected from 2 Tollhouse Hill and events hosted by SCAPE in

¹ Tier 1 suppliers are those suppliers that SCAPE places orders with. Travel distances are from the Tier 1 suppliers distribution centres to the SCAPE receiving location. For example, if paper and pens are ordered from Viking Office Supplies, Viking Office Supplies should be asked to provide the distance from their distribution site SCAPE's premises. They are not required to provide data on the distances each product has travelled to get to their distribution centre.

other locations. The data should record either the number of bags of waste and recycling removed and deposited in the building bins, or preferably the weight of general waste and recyclables removed. Data should be collated on a monthly basis. Waste should be categorised by European Waste Classification code. The method of disposal of waste should be noted. SCAPE should obtain full waste chain of custody documentation from the Landlord where waste is disposed of by them under the service charge.

SCAPE does not record the indirect construction waste produced by contractors procured using its framework. It is recommended that SCAPE encourages its framework contractors to report waste data for projects delivered under the SCAPE frameworks. It is recommended that SCAPE asks for standardised reporting of waste on all sub-contracts from its suppliers that provides monthly figures on:

- Tonnage of waste landfilled, split down by European Waste Classification (EWC) Code.
- Tonnage of waste incinerated, split down by European Waste Classification (EWC) Code.
- Tonnage of waste recycled, split down by European Waste Classification (EWC) Code.
- Tonnage of waste reused / repurposed, split down by European Waste Classification (EWC) Code.

SCAPE should request that its framework contractors collate and validate data monthly and host a central repository of data collected. A hosting portal, such as the [Construction Waste Portal](#) would help to collate and standardise data to improve reporting accuracy and efficiency.

Category 7 – Employee Commuting

SCAPE has currently estimated the emissions associated with homeworking. Emissions from employee commuting to and from work have not been calculated. Gathering detailed information can pose problems with GDPR, however it is recommended that a staff travel survey is conducted at 6 monthly intervals to capture basic information on staff travel patterns. The survey could be run using the company intranet, and be managed by the HR team. The survey should be short and simple to complete and not require participants to include personal details that might make their home location available to unauthorised users. Suggested questions are

- In a typical week, how many days per week do you travel from home to work?
- Approximately how many kilometres is your journey from home to work?
- How do you normally travel to work?
 - Single occupancy small car
 - Single occupancy medium car
 - Single occupancy large car

- Car share
- Motorbike
- Bus
- Train
- Tram
- Cycle
- Walk

Categories 10, 11 and 15 – Processing of sold products, Use of sold products and investments.

We do not recommend that SCAPE focusses on gathering data on Categories 10, 11 and 15 in 2024 / 25. The data required to calculate emissions will be extensive and in many cases beyond SCAPE's control. It is recommended that SCAPE reviews this position at the start of FY 2025/26 to determine whether data can be gathered and used meaningfully.