gleeds

SCAPE Carbon Emission 2024/25

Gleeds LLP
GASE0227
Version: 1
Date: August 2025

Document control

Project name	Carbon Verification Report	Project number	
Date of Issue	August 2025	Version number	
Reason for issue	Draft		

Document author	Ramona Lai	Grade	Consultant
Signature			
Contributors	Dave Wakelin		
Approved by	Dave Wakelin	Grade	Director
Signature			
Security classification	Unrestricted		
Distribution to	John Logan		
Related project documents	Not Applicable		

gleeds

Contents

Executive Summary

Gleeds has undertaken an independent review of carbon emissions data provided by SCAPE for financial year 2024/25. Data provided covers SCAPE's Scope 1 and 2 emissions, and some elements of its Scope 3 emissions. This includes business travel, and purchased goods and services. 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 2024/25 based on the data provided are:

**Table 1 - SCAPE 2024 / 25 verified carbon emissions**

Scope	Annual emissions (t CO2e)	Normalised emissions (t CO$_2$e / £1m turnover)*
Scope 1	0	0.00
Scope 2 (Location-based emissions)	16.38	1.29
Scope 2 (Market-based emissions)	0	0.00
Scope 3	449.72	35.48
Total Carbon Footprint (Location-based emissions)	466.10	36.77
Total Carbon Footprint (Market-based emissions)	449.72	35.48

* total SCAPE Group turnover, excluding Arc Partnership has been used for normalisation. The 2024/25 turn over figure uses is £12,676,453

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
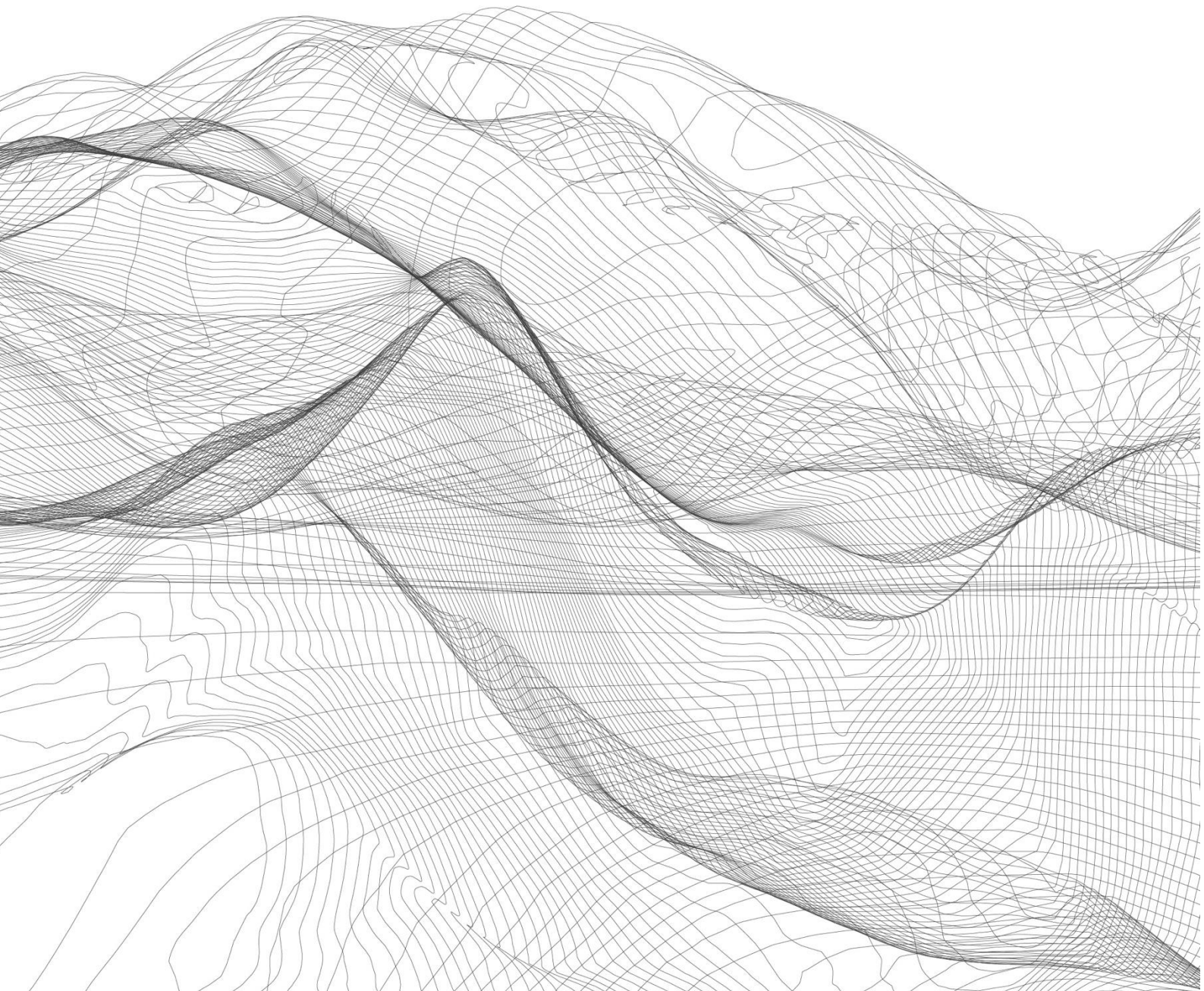
Introduction

Project Background

SCAPE has engaged Gleeds Advisory LLP to review and validate its carbon emissions for the fiscal year 2024/20254 based on its end of financial year accounts. 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 Scope 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	- IT Products and services - Operations consultancy services including audit, accountancy and legal services - Printing/copying/postage - Marketing and recruitment - Entertainment and hospitality

Scope 3 category	Included in the emissions footprint
	- Cleaning and FM, including security - Insurance - Training
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 2024/25 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
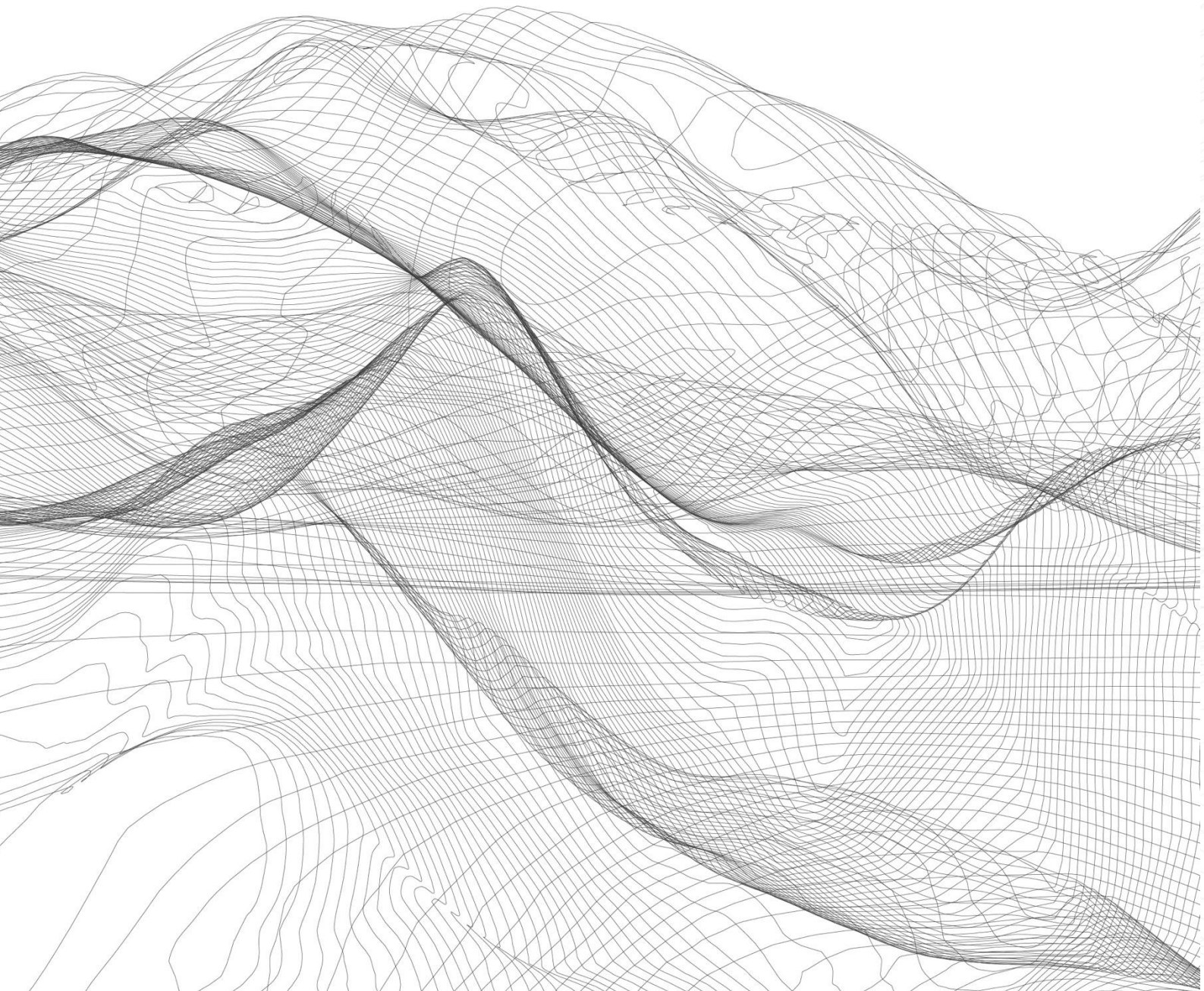
Data verification and adjustment

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	Electricity invoices were requested to validate the Engie consumption spreadsheet provided.	Consumption figures updated to match invoiced data for both meters as these did not match the Engie consumption report spreadsheet.
Scope 3	Business Travel	Confirmation of how carbon factors for individual vehicles were established.	No amendments made
	Business Travel	Confirmation on whether vehicle mileage was recorded in miles or kilometres	Carbon emissions factors per vehicle adjusted to g/CO_2e / mile and figures re-calculated.
	Business Travel	Confirmation of whether the MIPIM account code in the trial balance included the cost of flights.	MIPIM cost centre spend reduced by the cost of flights to MIPIM to avoid double counting flight emissions.

Verified Data and Final Adjustment

Final amendments have been made to the 2024/25 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.

Scope 3

Business Travel Land - Business Travel by car
SCAPE has provided mileage data for each individual who has claimed mileage for business travel. SCAPE has confirmed that vehicle emissions per vehicle are collected by asking for registration details for each vehicle then checking emissions data against the DVLA database.

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
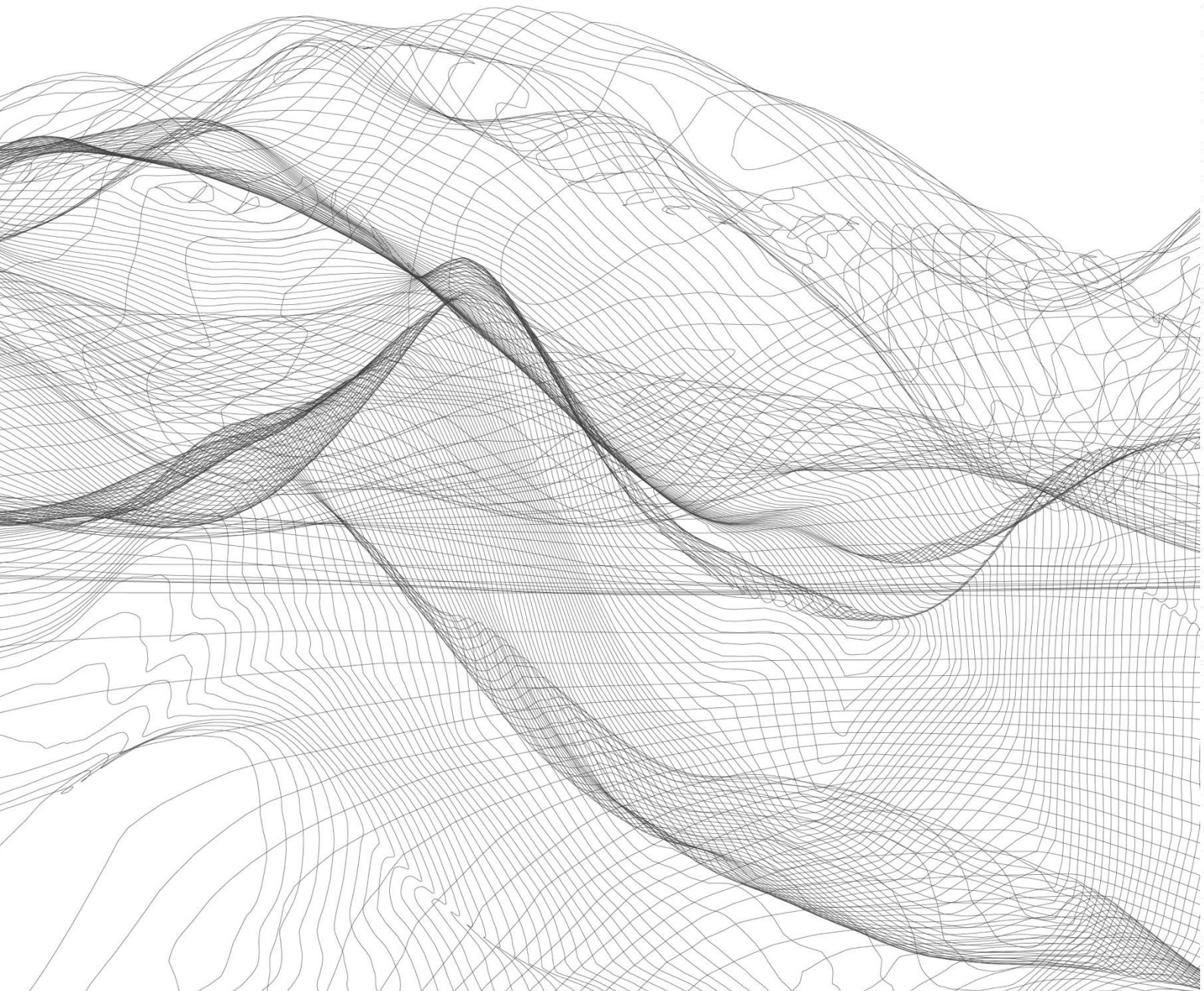
Verified Carbon Footprint

Gleeds confirms that SCAPE's verified carbon emissions for 2024/25 based on the data provided are:

Table 4 - SCAPE 2023 / 24 verified carbon emissions

Scope	Annual emissions (t CO2e)	Normalised emissions (t CO$_2$e / £1m turnover)*
Scope 1	0	0.00
Scope 2 (Location-based emissions)	16.38	1.29
Scope 2 (Market-based emissions)	0	0.00
Scope 3	449.72	35.48
Total Carbon Footprint (Location-based emissions)	466.10	36.77
Total Carbon Footprint (Market-based emissions)	449.72	35.48

* total SCAPE Group turnover, excluding Arc Partnership has been used for normalisation. The 2024/25 turn over figure uses is £12,676,453

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 2024/25 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 CO_2e
UK electricity	Electricity Generated	kWh	79,112.03.	0.207	16.38
Total					**16.38**

Scope 3 emissions

Table 6 below provides the detailed breakdown of SCAPE's 2024/25 Scope 3 carbon emissions.

Table 6 - SCAPE Scope 3 verified emissions data

Category	Description	Verified Factor applied	Verified Quantity	Verified Unit	Verified Conv. Factor	Verified TCO_2e
1 – Purchased Goods and Services	Rent	Actual rentals paid by tenants (COICOP 2021 - 4.1.1)	364,512.36	£	0.1246	45.42
	Rates	Actual rentals paid by tenants (COICOP 2021 - 4.1.1)	164,619.84	£	0.1246	20.51
	Premises Recharges to ARC	Actual rentals paid by tenants (COICOP 2021 - 4.1.1)	-316,600.00	£	0.1246	-39.45
	Travel & Subsistence	Passenger transport by railway and road (COICOP 2021 - 7.3.1_2)	56,209.25	£	2.0163	113.33
	Office Stationery	Paper and paper products (SIC 2021 - 17)	13,313.12	£	0.7556	10.06
	Print - Marketing	Printing and recording services (SIC 2021 - 18)	2,602.29	£	0.4337	1.13
	Printing	Printing and recording services (SIC 2021 - 18)	0.00	£	0.4337	0.00
	Photocopiers	Printing and recording services (SIC 2021 - 18)	3,425.40	£	0.4337	1.49
	IT Infrastructure	Computer, electronic and optical products (SIC 2021 - 26)	3,556.64	£	0.4038	1.44
	Monitors & Docking Stations	Computer, electronic and optical products (SIC 2021 - 26)	12,811.58	£	0.4038	5.17
	Ancillaries & Accessories	Computer, electronic and optical products (SIC 2021 - 26)	11,444.83	£	0.4038	4.62

Category	Description	Verified Factor applied	Verified Quantity	Verified Unit	Verified Conv. Factor	Verified TCO$_2$e
1 – Purchased Goods and Services	Equipment	Other manufactured goods (SIC 2021 - 32)	4,759.00	£	0.6168	2.94
	Other Materials	Other manufactured goods (SIC 2021 - 32)	9,734.59	£	0.6168	6.00
	Office Supplies & Services	Other manufactured goods (SIC 2021 - 32)	0.00	£	0.6168	0.00
	Office Repairs / Maintenance	Buildings and building construction works (SIC 2021 - 41.2)	3,824.28	£	0.3237	1.24
	Postage	Postal and courier services (SIC 2021 - 53)	592.21	£	0.2638	0.16
	Overnight Accommodation	Accommodation services (SIC 2021 - 55)	17,771.51	£	0.3406	6.05
	Staff Entertaining	Food and beverage serving services (SIC 2021 - 56)	20,889.29	£	0.3161	6.60
	Business Entertaining	Food and beverage serving services (SIC 2021 - 56)	49,843.42	£	0.3161	15.75
	Internal Meeting Costs	Food and beverage serving services (SIC 2021 - 56)	9,142.25	£	0.3161	2.89
	Advertising - Marketing	Food and beverage serving services (SIC 2021 - 56)	837.61	£	0.3161	0.26
	Refreshments	Food and beverage serving services (SIC 2021 - 56)	12,878.77	£	0.3161	4.07
	Telephony (Mobile)	Telecommunications services (SIC 2021 - 61)	37,339.16	£	0.1732	6.47
	Telephony (Fixed)	Telecommunications services (SIC 2021 - 61)	3,996.51	£	0.1732	0.69
	Phone & Leased Lines (Internet)	Telecommunications services (SIC 2021 - 61)	5,889.89	£	0.1732	1.02
	Software Licence (Subscription)	Computer programming, consultancy and related services (SIC 2021 - 62)	391,349.03	£	0.1533	59.99
	Software Licence (Perpetual)	Computer programming, consultancy and related services (SIC 2021 - 62)	425.14	£	0.1533	0.07
	ICT Managed Service Provider Charges	Computer programming, consultancy and related services (SIC 2021 - 62)	20,162.99	£	0.1533	3.09
	Health Insurance	Insurance, reinsurance and pension funding services, except compulsory social security (SIC 2021 - 65.1-2)	37,389.63	£	0.0882	3.30
	Office Combined Insurance	Insurance, reinsurance and pension funding services, except compulsory social security (SIC 2021 - 65.1-2)	25,468.68	£	0.0882	2.25
	Director's Insurance	Insurance, reinsurance and pension funding services, except compulsory social security (SIC 2021 - 65.1-2)	3,010.90	£	0.0882	0.27
1 – Purchased	PI Insurance	Insurance, reinsurance and pension funding	65,520.00	£	0.0882	5.78

Category	Description	Verified Factor applied	Verified Quantity	Verified Unit	Verified Conv. Factor	Verified TCO$_2$e
Goods and Services		services, except compulsory social security (SIC 2021 - 65.1-2)				
	Buildings Insurance	Insurance, reinsurance and pension funding services, except compulsory social security (SIC 2021 - 65.1-2)	10,878.86	£	0.0882	0.96
	Legal	Legal services (SIC 2021 - 69.1)	4,328.50	£	0.0681	0.29
	Audit Fees	Accounting, bookkeeping and auditing services; tax consulting services (SIC 2021 - 69.2)	3,505.00	£	0.1375	0.48
	Accountancy Fees	Accounting, bookkeeping and auditing services; tax consulting services (SIC 2021 - 69.2)	7,150.00	£	0.1375	0.98
	Tax Fees	Accounting, bookkeeping and auditing services; tax consulting services (SIC 2021 - 69.2)	6,721.24	£	0.1375	0.92
	Consultancy Fees	Services of head offices; management consulting services (SIC 2021 - 70)	127,374.32	£	0.1606	20.46
	External Support Services	Services of head offices; management consulting services (SIC 2021 - 70)	0.00	£	0.1606	0.00
	Professional Fees	Services of head offices; management consulting services (SIC 2021 - 70)	2,578.00	£	0.1606	0.41
	Events	Advertising and market research services (SIC 2021 - 73)	118,524.44	£	0.1241	14.71
	Awards	Advertising and market research services (SIC 2021 - 73)	4,664.00	£	0.1241	0.58
	PR Agency	Advertising and market research services (SIC 2021 - 73)	60,800.00	£	0.1241	7.55
	Website Design / Development	Advertising and market research services (SIC 2021 - 73)	46,780.98	£	0.1241	5.81
	Branding	Advertising and market research services (SIC 2021 - 73)	380.50	£	0.1241	0.05
	Marketing Research / Data	Advertising and market research services (SIC 2021 - 73)	1,800.00	£	0.1241	0.22
	Photography - Marketing	Advertising and market research services (SIC 2021 - 73)	509.90	£	0.1241	0.06
	SEO / Website Analytics	Advertising and market research services (SIC 2021 - 73)	2,256.19	£	0.1241	0.28
	License / Memberships	Advertising and market research services (SIC 2021 - 73)	73,430.33	£	0.1241	9.12
1 – Purchased	Copywriting	Advertising and market research services (SIC 2021 - 73)	3,188.82	£	0.1241	0.40

Category	Description	Verified Factor applied	Verified Quantity	Verified Unit	Verified Conv. Factor	Verified TCO₂e
Goods and Services	Graphic Design	Advertising and market research services (SIC 2021 - 73)	12,660.68	£	0.1241	1.57
	Social Media	Advertising and market research services (SIC 2021 - 73)	9,493.03	£	0.1241	1.18
	MIPIM	Advertising and market research services (SIC 2021 - 73)	26,411.45	£	0.1241	3.28
	Subscriptions	Other professional, scientific and technical services (SIC 2021 - 74)	5,486.50	£	0.1630	0.89
	Sundry Expenses	Other professional, scientific and technical services (SIC 2021 - 74)	6,440.48	£	0.1630	1.05
	Transformation Project Costs	Other professional, scientific and technical services (SIC 2021 - 74)	89,300.56	£	0.1630	14.56
	Recruitment	Employment services (SIC 2021 - 78)	31,507.50	£	0.1264	3.98
	Security	Security and investigation services (SIC 2021 - 80)	6,201.17	£	0.1121	0.70
	Cleaning	Services to buildings and landscape (SIC 2021 - 81)	20,824.73	£	0.1929	4.02
	Training	Education services (SIC 2021 - 85)	26,880.42	£	0.1884	5.06
3 - Fuel	T&D Losses	Transmission and distribution (DESNZ 2024)	79,112.03	kWh	0.0183	1.45
Business Travel	Air Travel (Domestic)	Air travel (domestic) (DESNZ 2024)	3,932	Person km	0.2726	1.07
	Air Travel (Short Haul Economy)	Air travel (short haul economy) (DESNZ 2024)	9,010	Person km	0.1829	1.65
	Air Travel (Long Haul - Business)	Air travel (long-haul business) (DESNZ 2024)	35,056	Person km	0.5803	20.34
	UK Rail	Trainhugger report				1.92
	Business Travel	Vehicle-specific emissions factors	156,058	miles		31.11
Total						**449.72**

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 3 – 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
IT equipment, including laptops, tablets, monitors, mobile telephones, servers / switches	Purchase order or invoice stating quantity of each material including make and model	Procurement
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). Money spent with maintenance contractors	Estates
Cleaning contracts (Cleaning & FM)	Money spent on office and depot cleaning contracts. Money spent on consumables (e.g. toilet paper, cleaning products etc).	Finance
Training materials	Quantity of and type of materials procured (where not printed on site using materials procured for the office)	Procurement

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 SCAPEs 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 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.

Category 7 – Employee Commuting

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

SCAPE has not reported emissions associated with home working. It is recommended that typical working patterns are established for permanent staff to determine the typical number of days per week employees work from home. Standard DESNZ factors for homeworking should be applied

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 may 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.

Comparison to previous years emissions

gleeds
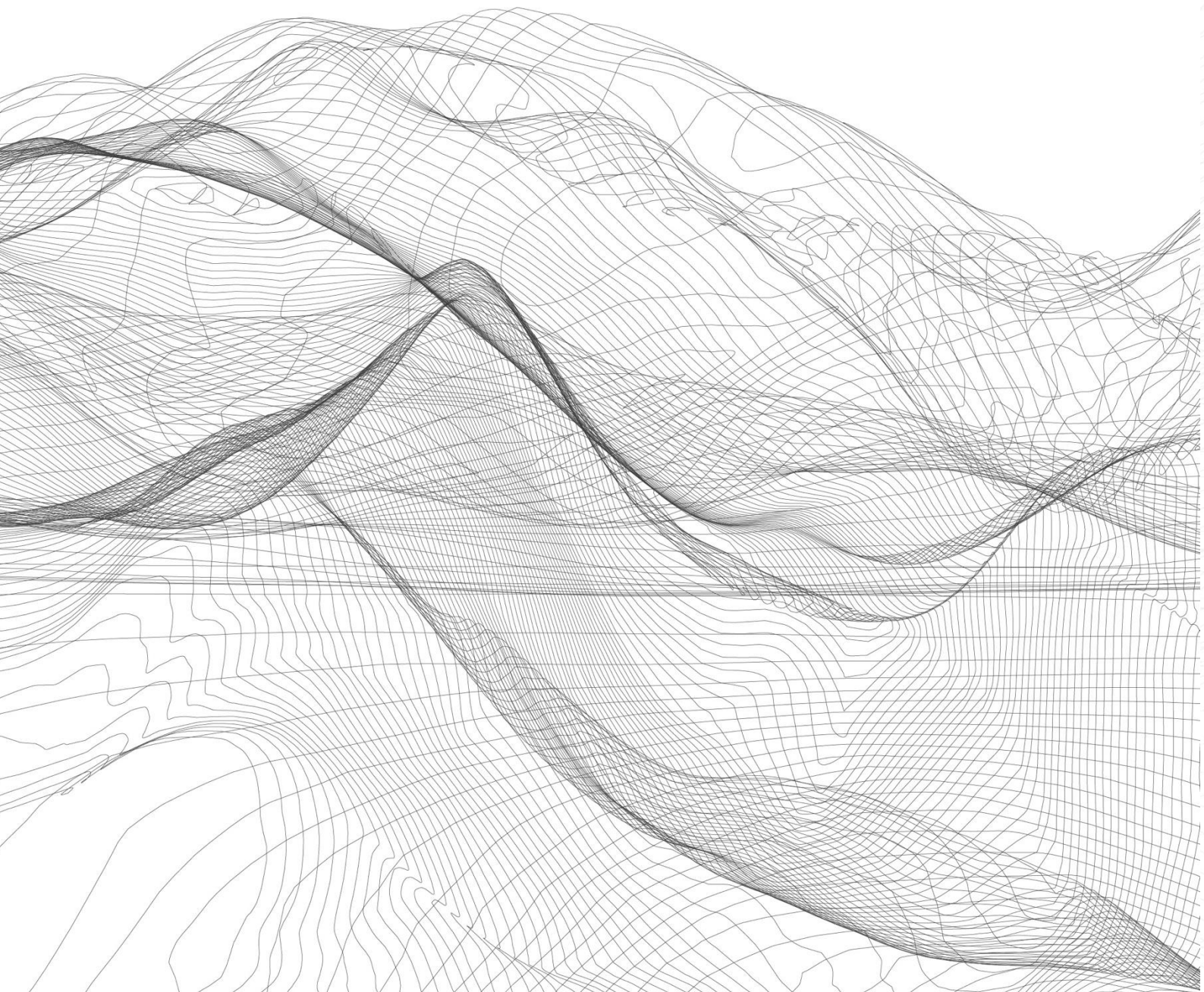
Like-for-Like Comparison

As detailed in the Carbon Emissions Scope section and **Table 2**, SCAPE has increased the scope of carbon emissions included within this verification report compared to FY 23/24.

A like-for-like comparison of emissions between FY23/24 and FY24/25 is given below **Table 9** to demonstrate the change in emissions between years for those elements reported in both years.

Table 9 - FY23/24 and FY24/25 like-for-like location-based emissions

			2023/24		2024/25	
Turnover			**£11,111,580**		**£12,676,453**	
			Absolute emissions (t CO$_2$e)	Normalised emissions (t CO$_2$e / £1m turnover)	Absolute emissions (t CO$_2$e)	Normalised emissions (t CO$_2$e / £1m turnover)
Scope 1	Natural gas		0.00	0.00	0.00	0.00
	Total		**0.00**	**0.00**	**0.00**	**0.00**
Scope 2	Electricity		18.11	1.63	16.38	1.29
	Total		**18.11**	**1.63**	**16.38**	**1.29**
Scope 3	Category 1 - Purchased goods and services	Rent	8.07	0.73	45.42	3.58
		Rates		0.00	20.51	1.62
		Security	2.92	0.26	0.70	0.05
		Cleaning		0.00	4.02	0.32
		Office Repairs / Maintenance	1.78	0.16	1.24	0.10
		Premises Recharges to ARC		0.00	-39.45	-3.11
		Print - Marketing	0.99	0.09	1.13	0.09
		Printing		0.00	0.00	0.00
		Software Licence (Subscription)	94.03	8.46	59.99	4.73
		Software Licence (Perpetual)		0.00	0.07	0.01
		ICT Managed Service Provider Charges		0.00	3.09	0.24
Scope 3		IT Infrastructure		0.00	1.44	0.11

		Absolute emissions (t CO$_2$e)	Normalised emissions (t CO$_2$e / £1m turnover)	Absolute emissions (t CO$_2$e)	Normalised emissions (t CO$_2$e / £1m turnover)
		2023/24		**2024/25**	
Turnover		**£11,111,580**		**£12,676,453**	
Category 1 - Purchased goods and services	Monitors & Docking Stations		0.00	5.17	0.41
	Ancilliaries & Accessories		0.00	4.62	0.36
	Telephony (Mobile)	8.14	0.73	6.47	0.51
	Telephony (Fixed)		0.00	0.69	0.05
	Phone & Leased Lines (Internet)		0.00	1.02	0.08
	Equipment	4.69	0.42	2.94	0.23
	Office Stationery		0.00	10.06	0.79
	Other Materials		0.42	6.00	0.47
	Office Supplies & Services		0.00	0.00	0.00
	Postage	0.24	0.02	0.16	0.01
	Overnight Accommodation	34.42	3.10	6.05	0.48
	Staff Entertaining	23.52	2.12	6.60	0.52
	Business Entertaining		0.00	15.75	1.24
	Refreshments	3.49	0.31	4.07	0.32
	Office Combined Insurance	12.51	1.13	2.25	0.18
	Director's Insurance		0.00	0.27	0.02
	PI Insurance		0.00	5.78	0.46
	Buildings Insurance		0.00	0.96	0.08
	Legal	1.48	0.13	0.29	0.02
	Audit Fees	6.96	0.63	0.48	0.04
	Accountancy Fees		0.00	0.98	0.08
	Tax Fees		0.00	0.92	0.07
	Consultancy Fees	89.87	8.09	20.46	1.61
Scope 3	Events	26.65	2.40	14.71	1.16

			2023/24		2024/25	
Turnover			**£11,111,580**		**£12,676,453**	
			Absolute emissions (t CO₂e)	**Normalised emissions (t CO₂e / £1m turnover)**	**Absolute emissions (t CO₂e)**	**Normalised emissions (t CO₂e / £1m turnover)**
	Category 1 - Purchased goods and services	Awards		0.00	0.58	0.05
		MIPIM		0.00	3.28	0.26
		SEO / Website Analytics		0.00	0.28	0.02
		License / Memberships		0.00	9.12	0.72
		Social Media		0.00	1.18	0.09
		Branding		0.00	0.05	0.00
		Marketing Research / Data		0.00	0.22	0.02
		Photography - Marketing		0.00	0.06	0.00
		PR Agency	2.77	0.25	7.55	0.60
		Website Design / Development		0.00	5.81	0.46
		Copywriting		0.00	0.40	0.03
		Graphic Design		0.00	1.57	0.12
		Subscriptions	0.11	0.01	0.89	0.07
		Recruitment	4.50	0.41	3.98	0.31
	Category 3 - Fuel- and energy related activities	T&D Losses	1.60	0.14	1.45	0.11
	Category 6 - Business travel	Air Travel (Domestic)	2.13	0.19	1.07	0.08
		Air Travel (Short Haul Economy)	1.90	0.17	1.65	0.13
		Air Travel (Long Haul - Business)	9.98	0.90	20.34	1.60
		Train Journeys (Emissions Data from Trainhugger)	27.84	2.51	1.92	0.15
		Small cars	11.75	1.06	9.91	0.78
		Medium cars	21.89	1.97	17.72	1.40
		Large cars	6.61	0.60	3.48	0.27
Scope 3	Category 6 - Business travel	Electric cars	1.12	0.10	0.00	0.00

![gleeds]

	2023/24		2024/25	
Turnover	£11,111,580		£12,676,453	
	Absolute emissions (t CO₂e)	Normalised emissions (t CO₂e / £1m turnover)	Absolute emissions (t CO₂e)	Normalised emissions (t CO₂e / £1m turnover)
Total	411.94		307.37	
Grand Total	430.05	38.70	323.75	25.54
Percentage reduction			25%	34%

SCAPE's like for like footprint has increased by 25% in real terms and 34% when normalised against business turnover. While this year's emissions have increased, it's important to note that this is a result of more extensive reporting based on last year's recommendations.