



LUDITALL LTD & SUSTAINABILITY SUITE

# IMPACT REPORT

2023-2024

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# A MESSAGE FROM OUR DIRECTORS

“We believe that businesses of all sizes have a crucial role in addressing climate change and our mission is to help them realise this responsibility. At The Green Accountants, we help clients navigate the financial challenges of their operations while embedding sustainability into their core practices. We show them why this is essential for them in the long term in a world of evolving climate issues and increasing regulations. Sustainability is no longer just a moral imperative; it’s a business imperative.”

**HANNAH PRIESTLEY**  
Director at The Green Accountants



“Sustainability is the key to resilience in today’s business world. At The Green Accountants, we specialize in helping businesses unlock the potential of greener practices - not just as a way to adapt to climate change, but as a strategic advantage for growth. We are here to guide those ready to take meaningful action, demonstrating that sustainable choices don’t just benefit the planet — they enhance business value, innovation, and long-term success.”



**MICK SEDDON**  
Director at The Green Accountants  
& Sustainability Suite

# OUR STORY SO FAR



## OUR MISSION

We believe accounting is about more than just numbers, it's about empowering businesses to grow and succeed. By providing proactive advice and support, we aim to propel businesses forward by giving them the tools and insights they need to achieve lasting growth and success. But our mission goes beyond financial performance. We recognise that today's businesses face a dual challenge: achieving financial success while addressing the urgent need to combat climate change. Businesses must integrate sustainability into their strategies from the outset to stay competitive and resilient in the long run. That's why we go beyond traditional accountancy services, offering tailored sustainability advice alongside financial guidance.

Through our Sustainability Suite, we offer expert-led courses and resources to help businesses cut emissions, adopt greener practices, and drive both sustainability and financial growth. By combining financial expertise with a commitment to sustainability, we empower businesses to not only succeed but to lead the way in building a greener, more sustainable future.

# 49%

OF BUSINESSES  
**BELIEVE ACCOUNTANTS**  
ACCOUNTANTS AS THE IDEAL  
PROFESSIONALS TO HANDLE THEIR  
**SUSTAINABILITY**  
**REPORTING**

<https://www.eenvery.co/blog/post/the-role-of-accountants-in-sustainability-for-small-businesses-2utm>

# OUR IMPACT ON THE ENVIRONMENT

Here at The Green Accountants, Green Tax Consultancy, and Sustainability Suite, we put the environment at the heart of all of our decisions. We aim to have as small an environmental impact as possible and to help others have as small of environmental impact as possible. Additionally, our environmental impact is woven into our business strategy, meaning we have detailed plans to become even more sustainable.

2024 FOOTPRINT

(Dec'23-Nov-24)

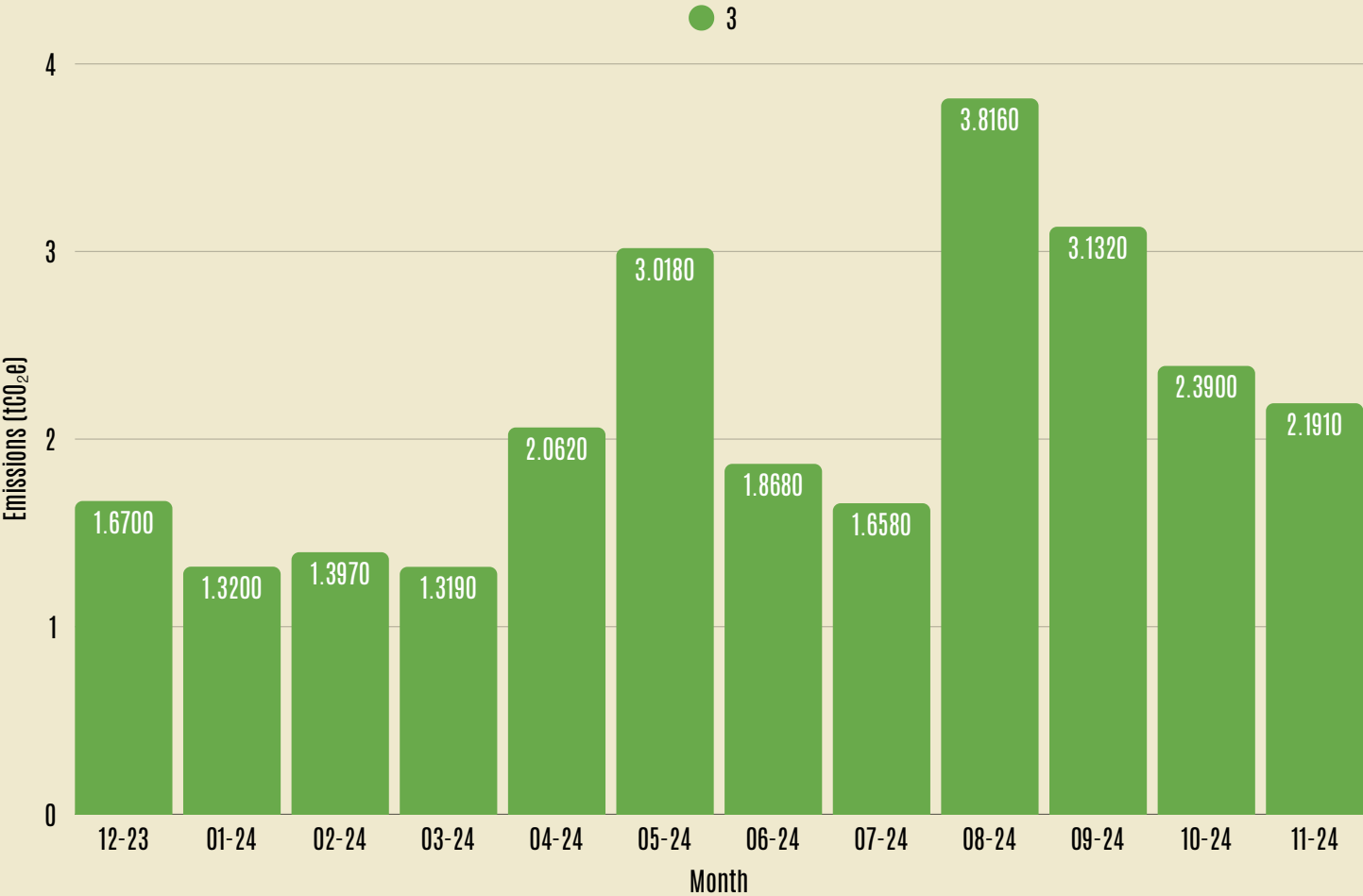
26.33

tCO<sub>2</sub>e

This section of the report presents a greenhouse gas (GHG) analysis for The Green Accountants and Sustainability Suite, covering the accounting year from December 2023 to November 2024. The purpose of this analysis was to identify the primary sources of GHG emissions across the company's operations, enabling targeted actions to reduce the organisation's carbon footprint and support sustainability objectives.

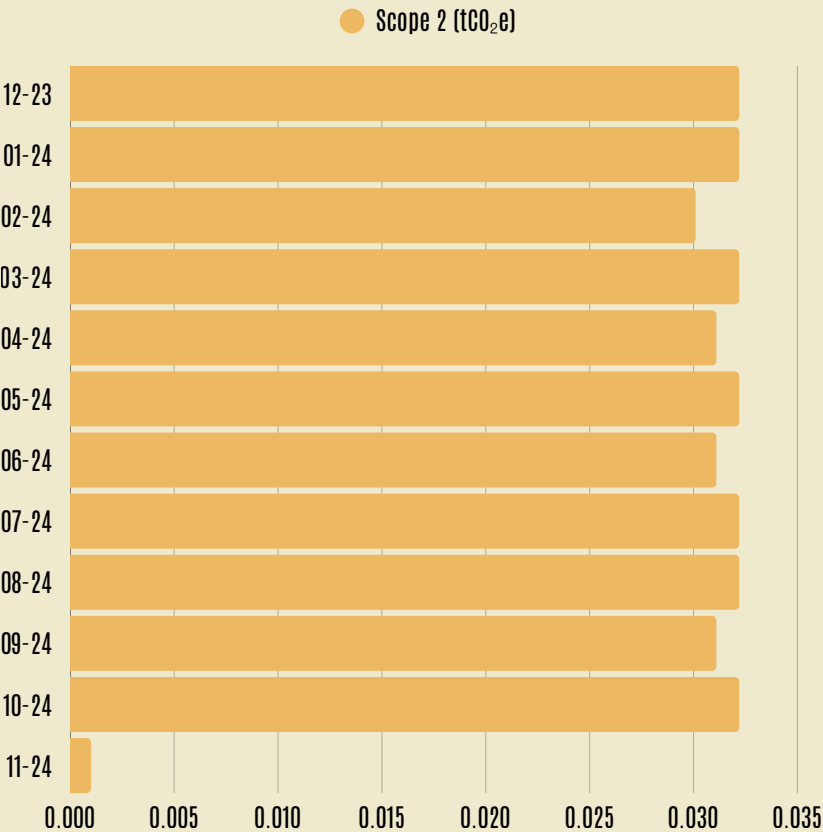
As shown above, our Carbon Footprint has increased this year compared to last year's report. This is because we have expanded the area of our analysis. We aim to make our Carbon Footprint as accurate as possible so we can paint an accurate picture of the companies and increase our awareness of high-emitting areas.

CO2 Emissions per Month  
Scope 1 Scope 2 Scope 3



The organisation recorded its highest emissions in August 2024, driven by the introduction of Sustainability Suite costs, peak admin expenses, and record subscription payments. Most data was collected using spend-based calculations, supplemented by employee self-assessments that enabled some activity-based analysis. These assessments revealed commuting by car as the largest emissions source. While most employees work from home, the few trips made to the office or meetings by car contribute disproportionately to overall emissions.

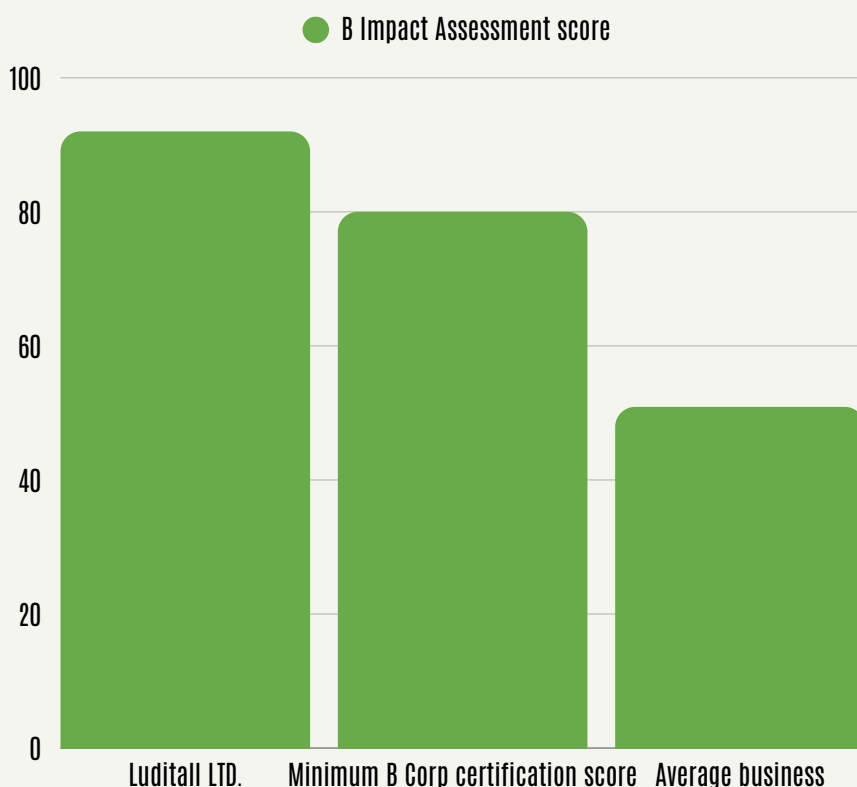
CO2 Emissions per Month  
Scope 1 Scope 2 Scope 3



# WHAT WE HAVE DONE IN 2024 Accreditations

## Luditall Ltd. are officially B Corp certified!

We are extremely excited to announce that this year, we have become B Corp certified! We spent 16 months working with the B Lab team to demonstrate our commitment to strong ESG values and become increasingly sustainable. Becoming B Corp certified means that our company meets the requirements to be considered a business that meets the highest standards of social and environmental impact.



**Certified**



**Corporation**

# B IMPACT SCORE BREAKDOWN

21.2

Governance

22.6

Workers

32.6

Community

12.4

Environment

3.0

Customers

Mission & Engagement 4.9

Ethics & Transparency 6.2

Mission Locked 10

*What is this? A company with an Impact Business Model is intentionally designed to create a specific positive outcome for one of its stakeholders - such as workers, community, environment, or customers.*

Financial Security 6.1

Health, Wellness, & Safety 4.0

Career Development 5.3

Engagement & Satisfaction 6.4

Diversity, Equity, & Inclusion 11.3

Economic Impact 10.7

Civic Engagement & Giving 3.8

Supply Chain Management 6.7

Environmental Management 2.8

Air & Climate 3.3

Water 0.0

Land & Life 1.0

Customer Stewardship 3.0

FIND OUT MORE  
**HERE**





# WE ARE ESGMARK CERTIFIED

Becoming B Corp certified wasn't the only accreditation we strived for this year, we also saw huge value in becoming ESGMark certified. Similar to B Corp, ESGMark helps us to demonstrate our strong ESG credentials. ESGMark has a focused approach to their network, aiding in the further development of our ESG policies and outcomes.



**“The Green Accountants embeds social and environmental responsibility throughout their work. We have been impressed with their thoughtful approach towards their environmental impact, employment practices, and their clear commitment to ongoing improvement. Their team cares about implementing and influencing best practice, by exemplifying sustainability in the accountancy sector and inspiring their clients to improve their environmental performance. We are very pleased to welcome The Green Accountants to the ESGmark® community!”**

**— Kayla Ellis,  
Community Development Associate,  
ESGmark®**

**CHECK OUT ALEX'S INTERVIEW WITH ESGMARK  
HERE**



# EMISSIONS SAVINGS

## FROM AT-HOME WORKING

Our team strives to work from home as much as possible to reduce both time and emissions associated with commuting to the office. To quantify the emissions saved by not commuting, we used the **Future Tracker commuter carbon footprint calculator**, which considers individual commuting distances and travel methods. This allowed us to calculate the emissions savings for each employee based on their unique commuting patterns. These results are displayed in Table 1:

Employee	Total work days per week	Work days - Office (per week)	Yearly emissions from office working (CO2e /year kg)	Yearly emissions if fully office-based (CO2e /year kg)	Annual CO2e savings (CO2e /year kg)
Mark Simpson	3	3	108.74	108.74	0
Alex Alvey	5	0.25	48.62	972.43	923.81
Fergus Abbott	5	0.25	48.62	972.43	923.81
Mick Seddon	5	1	48.62	243.11	194.49
Olivia Fisher	5	2	762.44	1906.10	1338.15
Samantha	5	2	355.81	889.51	533.7
Kathryn Walker	5	0.5	292.27	2922.69	2630.42
Hannah Priestley	5	2	787.19	1967.98	1180.79

*Table 1*

These calculations result in total yearly emissions savings of

**7,725.17kg CO2e. 9**

However, it's important to account for the emissions generated by working from home. **DEFRA's** emissions estimates for home working (2.7 kg/day) and office working (6.6 kg/day) are based on national averages and use different assumptions than the Future Tracker's commuting emissions calculations. This inconsistency makes it difficult to directly compare both sets of data to calculate emissions savings. To ensure consistency and accuracy, we calculated emissions for each employee in a different way: using DEFRA's averages for both home and office workdays. These results are displayed in Table 2:

Employee	Total work days per week	Work days -Office (per week)	Work days – Home (per week)	Yearly emissions from office working (CO2e /year kg)	Yearly emissions from working at home (CO2e /year kg)*	Total yearly emissions (CO2e /year kg)	Yearly emissions if fully office-based (CO2e /year kg)	Annual CO2e savings from at-home working (CO2e /year kg)
Mark Simpson	3	3	0	1029.6	0	1029.6	1029.6	0
Alex Alvey	5	0.25	4.75	76.56	595.08	671.64	1531.2	859.56
Fergus Abbott	5	0.25	4.75	76.56	595.08	671.64	1531.2	859.56
Mick Seddon	5	1	4	305.04	501.12	806.16	1531.2	725.04
Olivia Fisher	5	2	3	612.48	375.84	988.32	1531.2	542.88
Samantha	5	2	3	612.48	375.84	988.32	1531.2	542.88
Kathryn Walker	5	0.5	4.5	153.12	563.76	716.88	1531.2	814.32
Hannah Priestley	5	2	3	612.48	375.84	988.32	1531.2	542.88

*Table 2*

These calculations give a yearly savings of **4887.12kg CO2e**. This approach uses national estimates and incorporates emissions generated from working from home, although less specific to each employee's individual commuting patterns.

# OFFSETTING

We understand that offsetting is by no means a fix for emissions. In fact, we educate others on the benefits/negatives of offsetting. However, we see a benefit to offsetting any remaining tonnes of CO<sub>2</sub>e that we have been unable to reduce.

Here is how we offset our emissions



PLAY IT  
GREEN

Play It Green look to help reduce tonnes of Co<sub>2</sub>e via education and tips before they offset using credible schemes. Additionally Play it Green are also B Corp certified



2244  
Trees

CO<sub>2</sub>e 181.9  
TONNES



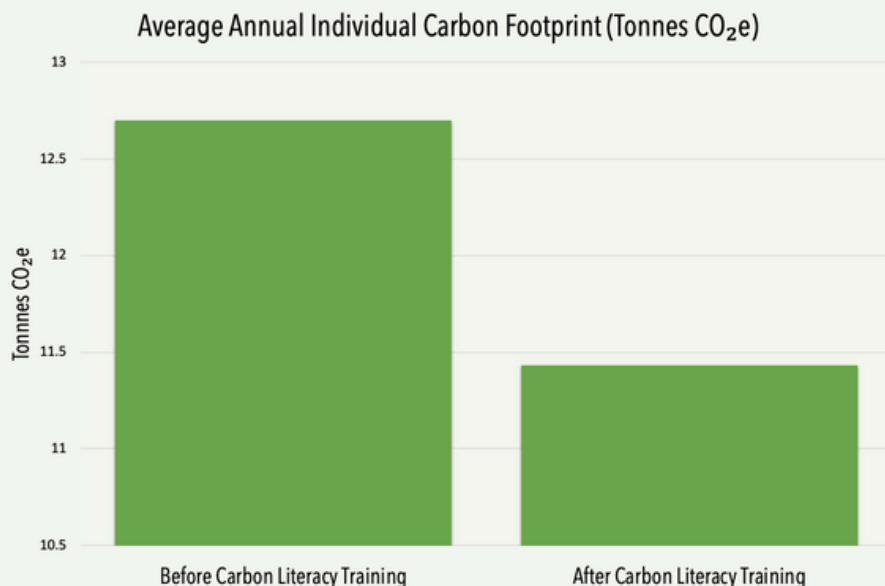
£96.00  
to Good Causes



30 Months  
Reducing Carbon Footprints

## How Our Carbon Literacy Training Impacts an Individual's Carbon Footprint

The average annual carbon footprint per individual in the UK is estimated to be 12.7 tonnes CO<sub>2</sub>e (Pawprint, 2020), however, according to the Carbon Literacy Foundation, becoming carbon literate can reduce an individual's carbon footprint by 5-15% (Carbon Literacy Project, 2019). Based on an average reduction of 10%, the annual carbon footprint, if trained, decreases from 12.7 tonnes CO<sub>2</sub>e to an estimated 11.43 tonnes CO<sub>2</sub>e. By mid-way through the year, we had successfully delivered carbon literacy training to 70 individuals, resulting in a total annual carbon footprint reduction of 88.9 tonnes CO<sub>2</sub>e. This is equivalent to:



- **7,187,278 number of smartphones charged.**
- **226,389 miles driven by an average gasoline-powered passenger vehicle.**
- **18.5 homes' electricity use for one year.**

(EPA, 2015)

# CARBON LITERACY TRAINING

Carbon Literacy  
Project



Becoming Carbon Literate is an awareness of the carbon costs and impacts of everyday activities, and the ability and motivation to reduce emissions, on an individual, community, and organisational basis. Sustainability Suite developed two Carbon Literacy courses alongside The Green Accountants and ex-PWC consultants.

The Carbon Literacy Project is a UN-endorsed training accreditor, meaning our courses have been certified to an extremely high level.

To date, we have been responsible for over 70 people becoming Carbon Literate. We only launched our first sessions at the start of October. We have aspirational targets to put over 10,000 people through this process in the coming years. The Carbon Literacy Foundation believes that becoming Carbon Literate reduces an individual's carbon footprint between 5% and 15%.



## Carbon Literacy Training for Accountants & Advisors

Our Carbon Literacy course empowers accountants to lead the way in driving positive change, helping clients get ahead of fast-approaching net-zero regulations. By guiding businesses towards sustainable practices, you'll not only foster growth for your clients but also strengthen your own service offerings. Set yourself apart in a competitive market by equipping yourself with the skills to future-proof your career and become a key advisor in the transition to a greener economy.

As mentioned above, each individual who becomes Carbon Literate is likely to reduce their CO<sub>2</sub>e by between 5% - 15%. Our course helps alumni offer advice to their clients. Therefore, we strongly believe that the Carbon savings from our alumni are higher than the 5%-15% that the Carbon Literacy Foundation estimates.

## Carbon Literacy Training for SMEs

Carbon Literacy for SMEs is designed to help your business lead on sustainability, capturing new customers, cutting costs, and future-proofing operations. By delivering practical guidance to navigate climate action, meet growing regulatory demands, and more, your business can seize a competitive edge in a rapidly changing market. By acting on the strategies discussed within this course, you can boost efficiency and position your brand as a leader in sustainability.

# CONSULTING SERVICES

Sustainability Site, the Green Accountants & The Green Tax Consultancy offer strategic advice regarding climate change effects on business. We are very confident that our expert advice aids in our clients reducing their output of Co2e.



[CLICK HERE](#)

**Vehicle Fleet**  
**100% Electric**



# OUR PLANS TO BECOME EVEN BETTER

## 1) Further the depth of our CO<sub>2</sub>e baseline.

Last year, we completed our first Carbon Footprint/scope 1,2 & 3 analysis. At the time, we were happy with the figures we produced. On reflection, we have found ways to make the figure even more accurate. Due to this, our annual 'Tonnes of Carbon Dioxide equivalents' may be higher than last year. This should not be construed as our business practices emitting more CO<sub>2</sub>e, this should be seen as a reflection of our increased carbon footprinting knowledge/skillset.

## 2) Tech Recycling

Last year, we completed a tech recycling scheme. After the initial tech recycle, we planned to make this an annual event. Although we still support this idea, we didn't have enough tech waste this year to warrant a recycling program. However, in the year 2025, we will hold a tech recycling event again. This should be considered a success of our new tech usage policies, whereby we try to extend the lifetime of all of our technology in order to reduce our environmental impact. We plan to host another tech recycling event in 2026, but this time we'll encourage businesses that share the building to participate.

## 3) Increase our offering of Carbon Literacy Training.

As mentioned earlier within this report, we have been offering certified Carbon Literacy Training. We have seen the huge benefits these programs bring to our industry and wider stakeholders. In the year 2025, we have set targets to put thousands of people through the Carbon Literacy Training process.



## **5) Increase our engagement with the stakeholder advisory board.**

One area that we want to improve on is our engagement with our stakeholder advisory board. We didn't engage with the board enough in 2024, and we feel that we are missing out on valuable insights into our company.

## **6) Sustainability Suite Membership.**

We are committed to continuously enhancing our services to drive greater sustainability impact. Our plans include expanding our carbon literacy training for SMEs, accountants, and advisors, and introducing a new membership package. This package combines CLT training with additional guided sessions aimed at helping businesses integrate sustainability into their operations. We will also be introducing a new membership package for students with a focus on equipping them with foundational knowledge in carbon literacy and sustainability while enhancing their career prospects. This package will offer practical training and insights to students interested in various fields across finance, accounting, sustainability, and consulting. By offering this membership, we aim to empower the next generation of professionals to build sustainability into their careers from the start, ensuring they are well-prepared for the growing demand for sustainability expertise in the job market. This initiative not only supports students' career development but also contributes to the broader goal of fostering a climate-conscious workforce for the future.

## **7) Reduction of Carbon Footprint.**

In the year 2025, we want to reduce our footprint by 10% (This may be affected by growth; therefore, we have to do this as a 10% if the current footprint is applied to additional people)

## **8) Improve rates for volunteering schemes.**

Last year, we set key performance indicators regarding our volunteering scheme uptake. We did not hit these targets. This year, we aim to hit them.



# OUR IMPACT SOCIALY

This year we have partaken in many activities that have had a positive impact on our local community and our wider stakeholders. Some examples include;

## FREE CARBON LITERACY TRAINING FOR STUDENTS GROUPS

We have offered student groups free entry (other than a £10 certification fee that goes directly to the Carbon Literacy Foundation). We did this as we see huge value in young people understanding climate change and inspiring them to work within the environmental movement



## LOCAL NETWORKS

We have been active with our local networks over the last year, attending events, supporting the networks in new projects, and asking them to join our stakeholder advisory board.



# PAID VOLUNTEERING SCHEME



This was the second year of our paid volunteering scheme, where we allow all members of staff to take up to 2 days per year to volunteer. Last year, we did a team litter picking walk around Rivington Pike. We had such a positive experience that we did the same this year.

We started our paid volunteering scheme for a couple of reasons.

- 1) We wanted to increase our charitable impact
- 2) We wanted our team to feel that they work for a company that sees the causes that matter to them as important



## CASE STUDY MARK CHAMPIONING AUTISM SUPPORT

Mark, our specialist tax advisor, has been working in a training capacity with autism support groups. This year, Mark used his second volunteering day working within autism support. We are committed to supporting our team in their charitable projects that they are passionate about. This is why we offered a flexible working scheme to mark with days off throughout the week. This has allowed him to balance working with us and with his autism support group, training to pass along his knowledge to others within his support group!

Additionally, over the next year, Mark wants to become a Carbon Literacy facilitator.



“ I have greatly enjoyed attending the courses I have been involved with so far and look forward to my future active role in presenting our sustainability material. ”

-MARK SIMPSON, GREEN TAX CONSULTANCY

# BUY ONE GIVE ONE

This year we partnered with B1G1, making charitable impacts when we meet new leads.



We often exhibit throughout the year, instead of giving out merchandise or gifts, which often have negative impacts on the environment, we invite those who attend our stand to make a charitable impact.



88

days of improved  
sanitation access  
were provided



68

meals were given



2

trees were  
planted



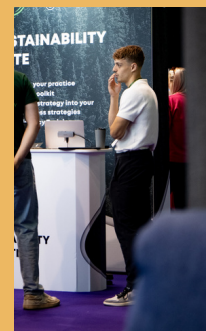
521

days of access to  
life-saving water  
were given



517

square meters of  
rainforest was  
protected



518

impacts created



173

impacts created



217

impacts created



173

impacts created

WANT TO SEE  
**B1G1**  
IN ACTION?





# COMFORT OGUNBOLA ADEYEMI FOUNDATION

The COA Foundation offers a variety of empowerment opportunities to poor and needy girls and women, including vocational, creative, and technical training and education. In May, we had the pleasure of attending one of the COA Foundation's fundraising events as a sponsor! Additionally, our Director, Mick, sponsored multiple girls to go through secondary school.



## MARKS VOLUNTARY WORK WITH THE **NHS**

Mark has been working as an autism peer mentor for almost 10 years. He is a qualified presenter on mental health and autism, and he, like his colleagues, was asked to present on this subject to his local community mental health team. There was only funding for one presenter, but both Mark and one of his colleagues wanted to present. Because Mark had a paid volunteering day, he was able to ensure his colleague was paid in full.



**Greater Manchester  
Mental Health**  
NHS Foundation Trust





# WORK EXPERIENCE SCHEME

We offer work experience opportunities to individuals aspiring to build a career in sustainability, providing insights into how the Sustainability Suite helps businesses enhance operations and meet climate goals. Participants gain experience in carbon footprint calculations, sustainability reporting and understanding how our carbon literacy training strengthens SME's environmental initiatives. Our aim is to inspire a new generation of sustainability innovators committed to driving sustainable economic growth.



Working with the Sustainability Suite is a great experience. The supportive team makes it easy to stay motivated, and I've loved working on different projects, learning about sustainability consultancy, and finding new ways to help businesses reduce their carbon footprints.



My work with Sustainability Suite has been a valuable experience, helping me understand how sustainability can be incorporated into business strategy and promoted to accountants and SMEs. It has been interesting to see how they emphasise and promote the importance of sustainability and make it accessible for smaller businesses. I have really enjoyed working on their projects and learning more about sustainability consultancy.



## APPRENTICESHIP SCHEME



Hi, my name is Olivia, and I have recently joined Sustainability Suite as a digital marketing apprentice. My current role consists of learning new things surrounding marketing and sustainability, to educate businesses about the importance of sustainable practices, and I love it! I am surrounded by like-minded individuals who are passionate about making a difference in the world.

The supportive environment at the Sustainability Suite not only encourages my personal growth but also inspires me to create a positive impact through this company.

Olivia, Digital Marketing Apprentice



# WHAT OUR TEAM THINK



Working for the Sustainability Suite has allowed me to, not only develop my professional skills in a truly supportive environment, but work for a company with incredibly strong values that match my own.

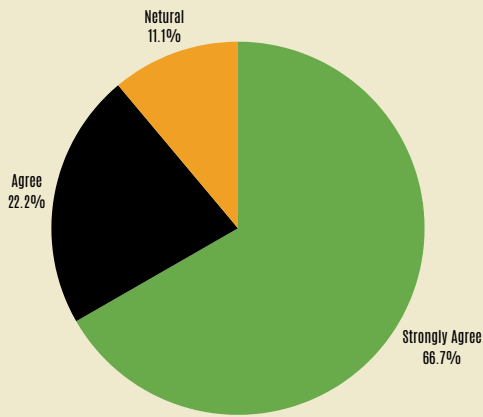
Fergus, Creative Lead



I am incredibly pleased with the direction that The Green Accountants, Sustainability Suite, and Green Tax consultancy has taken over the last year. I truly appreciate the chance to work at a value-led company and it is encouraging to see that businesses and employee prospects are approaching us based on, our environmental efforts.

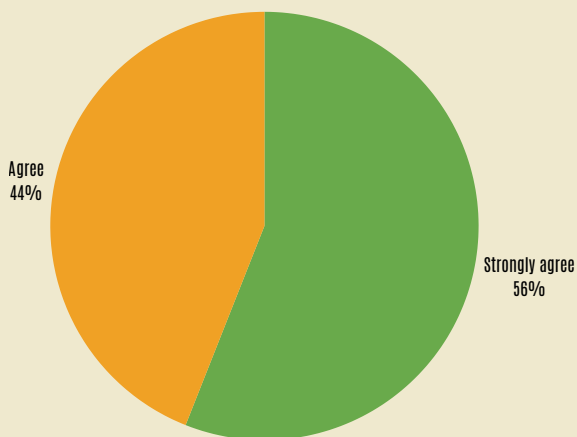
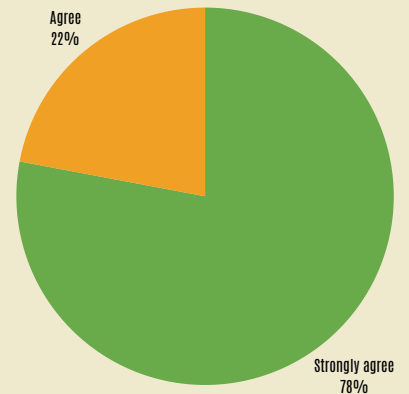
Alex, Head of Sustainability





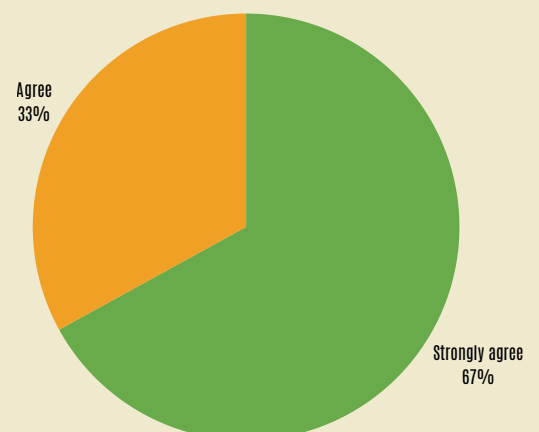
**I feel supported at work**

**I am treated well in the workplace**

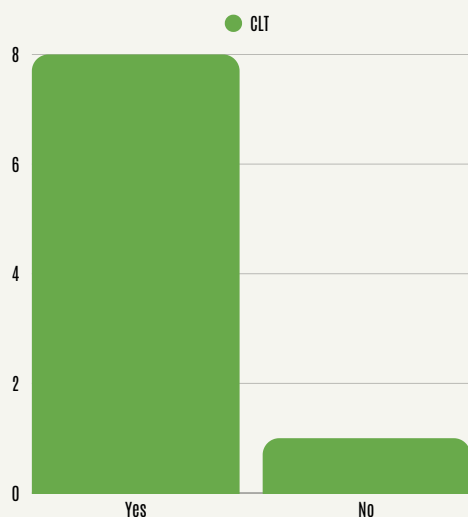


**I feel that I have opportunities for career growth**

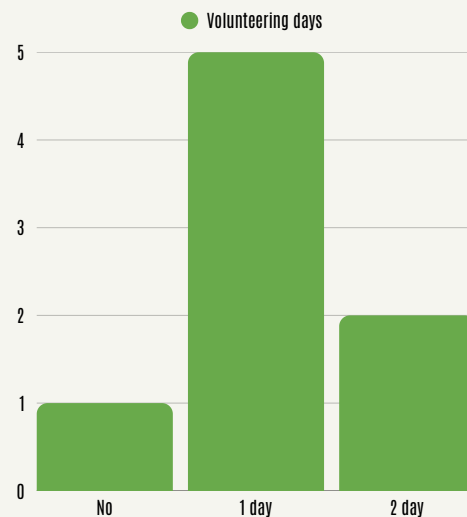
**I work in a friendly environment**



## HAVE YOU ATTENDED CPD THIS YEAR?



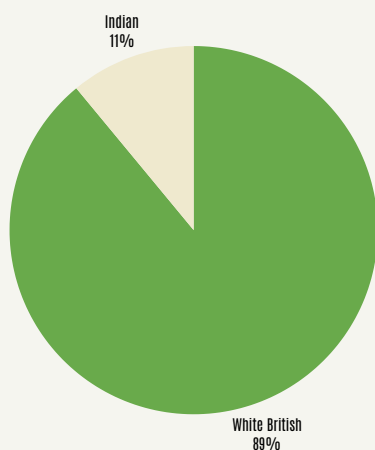
## PAID VOLUNTEERING DAYS USED



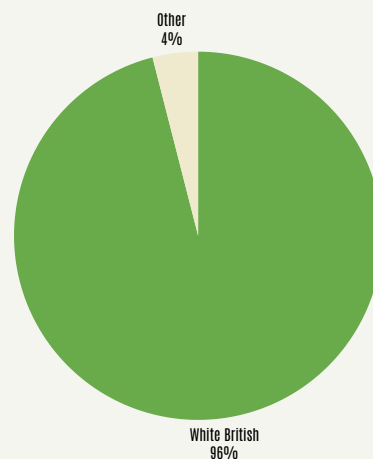
# DIVERSITY

We are very proud of our history of supporting a diverse workplace. Our board of Directors is made up of 2/3rds women. Therefore, the company is female-run. Additionally, in the last year, we have adopted multiple diversity and inclusion policies that aim to ensure that our businesses are run as ethically sound as possible.

## OUR DIVERSITY BREAKDOWN



## LEYLAND'S DIVERSITY



Although this may not appear to represent a broad cross-section of society, it actually exceeds the diversity rates of the area where we are based.



# GOVERNANCE

## AND DIRECTION

### AMENDMENTS TO THE COMPANIES ARTICLES OF ASSOCIATION

This year, as part of our B Corp and ESGMark certification process, we made large-scale amendments to the company's articles of association. These legally binding changes mean that we now have a legal commitment to our wider stakeholders and rather than shareholders. Additionally, we consider the environment to be a stakeholder within our business; therefore, our legal commitment extends to it.

### DIVERSITY POLICIES

This year, we have bolstered our diversity policies, commitments, and KPI's. Additionally, we have sent out literature to staff on diversity and inclusion in the workplace

### MATERNITY AND PATERNITY LEAVE

We have extended our maternity and paternity leave to be far greater than the statutory amount required by law.



# OUR GOVERNANCE COMMITMENTS FOR B CORP AND ESGMARK



As part of our commitments for B Corp and ESGMark, we had to expand our governance documentation. This included :

- Whistleblowing policies and procedures
- Human Trafficking policies
- Continued professional development schemes
- Environmental tracking policies

21.2

Mission & Engagement 4.9

Ethics & Transparency 6.2

Mission Locked 10

*What is this? A company with an Impact Business Model is intentionally designed to create a specific positive outcome for one of its stakeholders - such as workers, community, environment, or customers.*

Coming to conclusions on environmental calculations can be extremely difficult to calculate accurately. These calculations are based on our accounting data for the year 2024 and data collected via self-assessment, & data tracking methods. The data used is accurate and has certainly not been manipulated to calculate a better score. Here at the Green Accountants, Sustainability Suite and Green tax consultancy, we are absolutely opposed to greenwashing practices. We have taken extensive measures to make sure that our calculations are as factual as possible. Below is the data on how we came to said conclusions. If you can offer suggestions on ways we can increase the accuracy of these calculations, please contact Alex at [alex.alvey@sustainabilitysuite.com](mailto:alex.alvey@sustainabilitysuite.com)

# Hot Spot Analysis

## **Executive Summary**

This report will identify the main sources, also known as hotspots, of greenhouse gas emissions for the Green Accountants and Suite, through a spend-based activity. The emissions will be grouped by Scope 1, 2, and 3 using operational and financial data for the year Dec 2023- Nov 24.

## **Introduction & Scope**

### ***Introduction***

This report presents a greenhouse gas (GHG) hot spot analysis for The Green Accountants and Sustainability Suite, covering the accounting year from December 2023 to November 2024. The purpose of this analysis is to identify the primary sources of GHG emissions across the company's operations, enabling targeted actions to reduce the organisation's carbon footprint and support sustainability objectives.

We expect to see our Carbon Footprint increase this year compared to last year's report. This is because we have expanded the area of our analysis. We aim to make our Carbon Footprint as accurate as possible so we can paint an accurate picture of the companies and increase our awareness of high-emitting areas.

### **Scope**

The Greenhouse Gas inventory is prepared in accordance with the GHG Protocol Corporate Standard, using EXIOBASE. EXIOBASE is a multi-regional environmental database that is used to estimate environmental impacts based on sector and geography. GHG Protocol Corporate Standard requires the reporting of carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF<sub>6</sub>); however, our report only accounts for CO<sub>2</sub> emissions from the following scopes:

### **Scope 1 (Direct Emissions):**

Emissions from company-controlled sources, specifically maintenance of any equipment used in the Leyland Office.

Method: Self-assessment - we do not expect significant scope 1 emissions.

### **Scope 2 (Indirect emissions from energy):**

Emissions from purchased electricity and gas used to operate the Leyland office.

### **Scope 3 (Other indirect emissions):**

Emissions resulting from business activities, not directly controlled by The Sustainability Suite. Rather than assessing all possible areas of scope 3, we have engaged with stakeholders to assess the most carbon-intensive areas of our scope 3. We have taken this approach as we would rather paint an accurate picture of our most carbon-intensive areas than an inaccurate picture of all areas of scope 3.

- Business Travel (public transport, reimbursed mileage)

Method: Spend-based calculation.

- Employee commuting (primarily working from home, estimated via self-assessment)

Method: Self-assessment (how often they work from home & distance/method of transport when commuting into the office), activity-based calculation. We will use SEAI estimations for working from home energy statistics.

- Purchased goods and services (admin expense, IT, subscriptions, and subcontractors)

Method: Spend-based calculation.

- Investments and data storage (cloud services and software subscriptions)

Method: Request data storage, in line with EU regulation, from the platforms that store the vast majority of our data (see section 'Data collection')

## **Operational Boundary**

The operational boundary for this inventory includes the Leyland Office, as the primary physical site, with staff mostly working remotely. Both office-based and remote activities have been included to ensure a comprehensive assessment of The Green Accountants and Sustainability Suites' GHG emissions.

## **Objective**

The objective of this report is to provide a clear breakdown and understanding of the company's emissions, highlight hotspots, and support informed decision-making for effective carbon reduction, in turn supporting the larger exercise of carbon accounting.

This report is designed to establish a baseline of ongoing measurable emissions that can be easily monitored, contributing to our improved environmental performance in line with best practices and recommended guidance, such as the GHG Protocol Corporate Standard.

## **Data Collection**

For this hot spot analysis report, data collection focuses on quantifying both traditional and digital operational activities with emphasis on cloud and software platforms. The following approach was used to ensure accurate accounting of carbon emission sources. Data was collected from both cloud service provider dashboards and company financial records. For cloud services, storage amounts were recorded and will be converted into carbon emissions using appropriate emission factors and replication assumptions.

### 1. Cloud and Data Storage

The Green Accountants and Sustainability Suite use a range of cloud-based platforms for data storage, communication and business operations. The primary services and their reported usage for the period ,:

Platform	Storage (GB)
Outlook (Employee 1)	5.37
Outlook (Employee 2)	1.35
Outlook (Employee 3)	6
Outlook (Employee 4)	6.32
Outlook (Employee 5)	6.96
Outlook (Employee 6)	7.61
Outlook (Employee 7)	6
Outlook (Employee 8)	6.32
<b>Total</b>	<b>45.93</b>
OneDrive	680
Windows	200
Zoho	2.827
Google Drive	10

Table 1

Usage data was obtained from admin dashboards and user accounts associated with each device/platform

## **2. Physical Office Data**

Financial documents and invoices for the Leyland office and business activities were used to gather information on office rent, utilities, business travel, and company operations.

## **3. Working from Home (WFH) Data**

Staff working from home were asked to complete a self-assessment survey reporting their home office energy use attributable to work activities.

## **References**

Leyland Diversity Figures -

[https://www.citypopulation.de/en/uk/northwestengland/lancashire/E63000947\\_\\_leyland/](https://www.citypopulation.de/en/uk/northwestengland/lancashire/E63000947__leyland/)

<https://www.eevery.co/blog-post/the-role-of-accountants-in-sustainability-for-small-businesses-?utm>