

Flourish CSR Ltd Greenhouse Gas emissions (GHG) data sheet

Financial year 2023-24

Flourish CSR is an industry-leading responsible business consultancy to global retail brands and NGOs including Reiss, Harrods, Crew Clothing, White Stuff, Cascale and WRAP. Based in the UK, all Flourish CSR employees work from home, so no premises are owned or controlled by the company. This business model is conducive to a low carbon footprint; however, Flourish CSR is committed to continuously reducing its climate impact, in order to achieving net zero emissions by 2050. It is therefore appropriate to conduct a thorough emissions report to identify potential areas for reduction. The following report quantifies Flourish CSR's emissions for the financial year of 2023 from 6th April 2023 – 5th April 2024. This year will act as Flourish CSR's baseline year for GHG reporting.

Breakdown of emissions

Flourish CSR does not own or control any physical premises, therefore all homeworking (or teleworking) emissions are classed as Scope 3 due to their occurrence because of Flourish CSR's actions, rather than its ownership or control. Consequently, there are no scope 1 and 2 emissions to report. Alongside teleworking, Flourish CSR's scope 3 activities include business travel and the occasional use of freelance associates.

The total emissions calculated for 2023 are **1702.24** kg CO₂e, broken down as shown in Table 1 and Figure 1.

Table 1: Scope 3 GHG emissions categorised as kg CO₂e and % of total emissions

Scope 3 activity	kg CO ₂ e	% of total emissions
Teleworking	1328.13	78
Business travel	374.08	22
Associate days	0.03	≤1

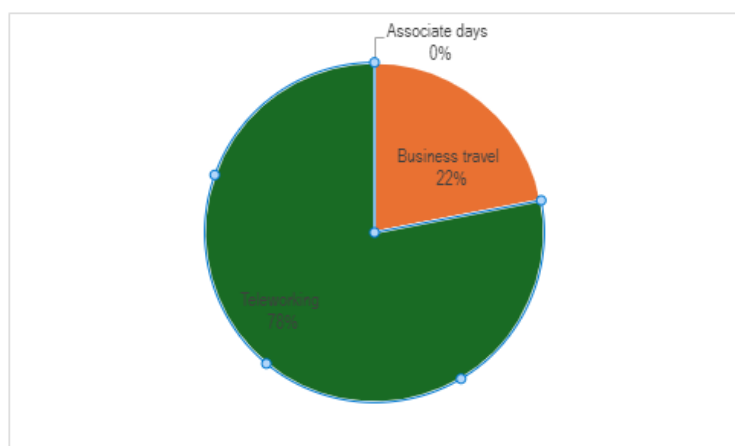


Figure 1: Percentage contribution of Scope 3 activities: teleworking, business travel and associate days

Teleworking accounts for the largest proportion (78%) of emissions so Flourish CSR's carbon reduction strategy should focus on this area. By analysing the emissions sources within the Scope 3 activities (Table 2 and Figure 2), it is evident that the use of heating oil at the Bath site accounts for the greatest proportion (57% of total emissions). Consequently, this is a key area for improvement moving forwards. The Bath site, however, does utilise on-site solar panels for electricity generation for use and export to the grid; resulting in reduced emissions from purchased electricity. Train travel from the Bath site also accounts for a high proportion of emissions so a review of Flourish CSR's business travel policy would also be pertinent. It should be noted that Flourish CSR is already utilising electric cars for business travel purposes.

Table 2: Kg CO2e by emissions source and location

Activity	Emissions source	Location	Kg CO2e
Teleworking	Heating oil	Bath	972.87
		Amersham	-
	Natural gas	Bath	-
		Amersham	221.04
	Electricity	Bath	32.56
		Amersham	83.66
Business travel	Train	Bath	334.20
		Amersham	24.82
	London Underground	Bath	7.23
		Amersham	1.11
	Car	Bath	-
		Amersham	6.71
Associate days	N/A	N/A	0.03

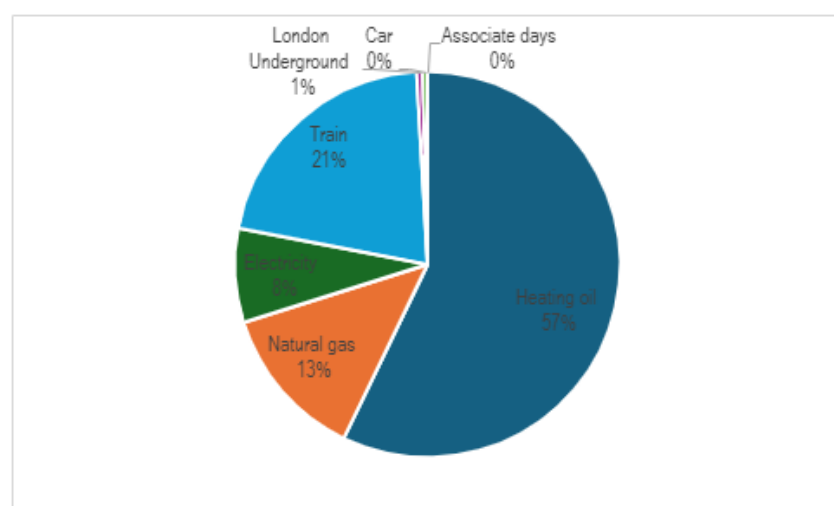


Figure 2: Percentage contribution of Scope 3 emissions sources

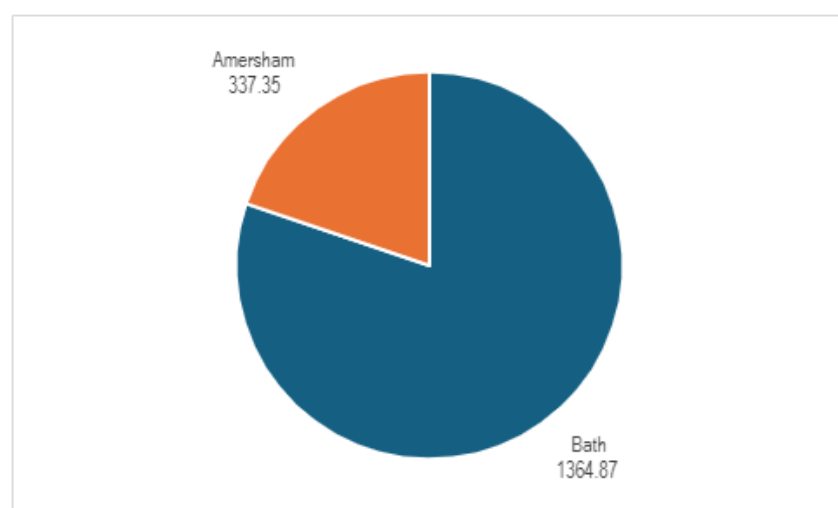


Figure 3: Kg CO2e contribution of the two sites, Bath and Amersham, used for employee teleworking

It is not unexpected that the Bath site accounts for a higher proportion of emissions as the employee at this site works a greater number of working hours than the employee at the Amersham site. As a result, carbon reduction strategies should prioritise the Bath site in the first instance.

Methodology

This report was calculated according to the Greenhouse Gas Protocol. The organisational boundary was determined as the two control approach (operational control). Data was collated by an independent sustainability associate to enable manual calculation of GHG emission using 2023 emissions factors sourced from the UK Department for Business, Energy & Industrial Strategy. Assumptions were used when data was missing, however these have been clearly outlined below.

- Energy use for each employee was estimated in line with financial accounting
- Emissions factors relating to calendar year 2023 were used as these span the greatest amount of raw data and emissions factors for financial year are not available

Data excluded from the report and reasons why are outlined below. See the following section 'key recommendations for future GHG reporting' for details how improvements to these areas could be made in future reports.

- Water and wastewater: these are not typically included in a ghg report for a business that has no physical premises
- Waste: Flourish CSR is a paperless business and there was no Waste Electrical and Electronic Equipment recycling in the data period, consequently, waste is negligible and currently no data is available
- Purchased goods and services: scope 3 emissions from activities such as hospitality gifts, data usage and contracted services like accountancy or postal forwarding have not been included due to lack of data availability

Key recommendations for future GHG reporting

As this is the first GHG emissions report published by Flourish CSR, there is potential to expand the data collection and improve data accuracy used in future reports. Below are key recommendations to facilitate this goal:

- Expand data collection and calculation to include the following:
 - Water and waste emissions where applicable
 - Purchased goods and services such as hospitality gifts, data usage and contracted services such as accountancy and postal forwarding
- Improve accuracy of teleworking calculations by basing the calculations on equipment energy use rather than estimated % energy use in line with financial accounting

Future commitments

1. Write a business travel and teleworking policy (with a focus on energy and data use)
2. Explore alternatives to heating oil for the Bath site
3. Formally commit to supporting an environmental initiative focussed on carbon reduction