



# FAQs

**Prepared by Carbon Responsible**

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## FAQs

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These FAQs are designed to help a company understand its reporting obligations, if any, and what is required. This is a 2 minute read with links to more information where relevant.

### **Do I need to report my emissions?**

If your company meets two of the following criteria, it has 250 employees, a net turnover in excess of £36 million or a balance sheet in excess of £18 million it will need to report. Equally if your company is listed on the UK stock exchanges you will need to report your emissions from Scope 1 and Scope 2, for the financial year ending March 2020. [To see full requirements click here.](#)

If you are a smaller company you are not legally required to report emissions, but voluntary reporting is advisable for its wider commercial, social and environmental benefits. There is no requirement for individuals to report their emissions, but they can use our products for free to see calculate emissions impact.

### **What do I need to report?**

You need to report your greenhouse gas emissions for all energy use where you buy and use fuel, for example in vehicles or plant and machinery. Additionally, you need to report all purchased electricity, steam and heat that you use in the operation of your business.

Reporting of business travel for large companies is required as a financial impact value but for all companies Scope 3 emissions are optional. However, for many business they will comprise the largest impact and are valuable to report as part of impact assessment and reduction plans.

[To see full reporting guidelines click here.](#)

### **Do I just report carbon emissions values?**

You will need to report carbon emissions equivalent values. These include other key greenhouse gases apart from carbon dioxide, which is the largest component of greenhouse gases. Otherwise abbreviated to CO<sub>2</sub>e, these are the values that are needed to reflect your company's full climate impact. You should also report your emissions as a carbon intensity ratio, commonly your emissions divided by products produced, revenue or FTE.

### **What data do I need?**

You will need data for all types of fuel used in your own vehicles, or those leased by your company. This includes heating oil, petrol, gas, diesel, CNG which are measured in either litres or cubic metres. Electricity values in kwh or gas by cubic metres can be found in your supplier bills or obtained from landlords for shared offices. For travel you will need from and to journey points which can be supplied by your travel provider, if you have one, or enter the journeys manually with relevant passenger numbers. Most of the data is usually accessible via finance teams.

### **What methodology do you use to calculate emissions values?**

We use the UK Government's DEFRA reporting methodology, which is recommended for UK companies. This reporting standard uses UK national data. For some transport types like air travel it is an average number that may not exactly reflect your journey. More precise calculations are available, but these should be used for information and not combined with the reporting methodology provided by DEFRA. Users of DEFRA conversion factors for transport will find their results compatible with the GHG Protocol standard.

### **Where do I report my emissions?**

These main results of your CO2e impact, including intensity ratios and energy usage in kwh are submitted with your annual report for financial performance, where your company size requires reporting. A link to your full report and or the report itself can be inserted in your sustainability report along with relevant targets. Smaller companies may provide composite results on a voluntary basis.

### **What is the value of showing my results?**

There are many reasons for voluntary reporting, including for your employees and consumers, but also to help inform your reduction targets and highlight any reduction performance to date. Increasingly larger companies are requiring their suppliers to report and disclose their emissions results. This is because these results help to inform larger company Scope 3 or indirect impacts, which they are encouraged to report and form part of their procurement process.

### **What happens if my business expands?**

Expanding businesses can, through their growth, emit more greenhouse gases year on year. For this reason, part of the reporting process is to use either financial or operational metrics, such as FTEs or revenue numbers to contextualise emissions performance and enable assessment by activity.