



# **TBLA Environmental Impact Report: Year End 2023**

#### **TBLA Mission Statement:**

Triple Bottom Line Accounting supports clients in achieving financial success alongside positive social and environmental impact.

#### **TBLA Vision Statement:**

To be a leading force in transforming accountancy, inspiring SMEs to embrace a triple bottom line approach and collectively build a more sustainable and equitable future.

### **Executive Summary**

Triple Bottom Line Accounting (TBLA) has made significant strides since 2021 towards our goal of becoming a leading force in sustainable accountancy. This report outlines our major achievements, ongoing efforts, and future strategies in pursuit of our mission to empower clients with innovative, sustainable accounting practices and lead the transition of small and medium accountancy firms into sustainability practices and services.

### **Key Achievements:**

- Attained Net Zero status for Scopes 1 and 2 emissions, marking a major milestone in our sustainability journey.
  - Achieved B Corp certification, validating our commitment to balancing profit with purpose.
- Expanded our sustainability services, including Carbon Accounting, Net Zero Advisory and ESG Advisory to a broader client base.
  - Appointed by The Norse Group to advise on their ESG strategy a 12-month contract that commenced to August 2024
    - Advanced employee education with multiple team members completing high-level sustainability certifications.
  - Offset 60 tonnes of Scope 3 emissions through strategic investments in Norfolk tree planting and rewilding projects.
- Involved in numerous initiatives to bring about change in the accountancy profession, focused on education and leading by example: proving theory through practice.





#### **Industry Leadership:**

- CEO appointed to the AIA council as the sustainability lead and judge for the 2023 Accountancy Excellence Awards in the ESG category.
  - TBLA co-founded "Leading finance to 2024," a group dedicated to advancing sustainability in accountancy.
    - TBLA became a member of the Capitals Coalition and the Carbon Accounting Alliance.
  - Delivered multiple webinars and workshops, reaching hundreds of accountants and businesses with sustainability education.
    - CEO represented Accountancy practices for the Quality Assurance Agency benchmark review of Accountancy degrees
- CEO became an advisory to the Accountancy Stream project (to change accounting education (we also wrote the chapter on Carbon Accounting))
  - CEO appointed as the Technical Moderator for the new ICAEW Sustainability and Ethics module.

### **Client Impact:**

- Provided carbon literacy training to over 80 companies and conducted 14 net zero assessments.
- Expanded our client base of purpose-driven organizations, now serving 40 charities, 47 Community Interest Companies plus other purpose driven companies, making a total of nearly 200 clients in the sustainability and social change space.

### **Operational Improvements:**

- Implemented a sustainable purchasing policy and began migration to more eco-friendly technology solutions.
  - Leased two electric vehicles and utilize a workplace designed on Passivhaus principles.

Looking Ahead: While we've made substantial progress, we acknowledge ongoing challenges such as data collection complexities for Scope 3 emissions. We remain committed to our long-term goal of achieving Net Zero emissions across all scopes by 2040. Our focus for the coming year includes further expansion of our sustainability services, continued advocacy within the accounting industry, and targeted efforts to reduce our Scope 3 emissions.

This report demonstrates TBLA's unwavering commitment to transforming accountancy and building a more sustainable, equitable future.

We invite you to explore the detailed sections that follow, which provide in-depth insights into our environmental impact, strategies, and vision for the future.





# **Progress and review of environmental impact targets:**

Area	Targets declared in	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
	2022 impact report				
Greenhouse gas emission reduction targets	TBLA is Net Zero in Scopes 1 and 2 with a target to be Net Zero in Scope 3 emissions by 2040  Annual carbon footprint reports are published on website footer and shared with stakeholders	Scope 3 reductions: Awaiting improved data bases of supplier's greenhouse gas emissions by product or service.	Work on rationalising our spending and make sure that we continue to use the most sustainable options as per our sustainable purchasing policy.	Team meeting identified 3 priority areas for scope 3 emissions reductions and actions shared for reductions  Purchased Goods and services, Employee commute, Business travel: see below	
Scope 3: Purchased Goods and Services	Follow our sustainable purchasing policy and lobby suppliers to start their net zero journey and share sustainability progress.	Sustainable purchasing policy reviewed, updated and accepted by team February 2023.	Sustainable purchasing policy reviewed, updated and accepted by team June2024 Supplier survey drafted and to be piloted by end of 2024 with key suppliers	To be rolled out to most significant current suppliers and to all new suppliers Sent to six highest cost suppliers 20 <sup>th</sup> November 2024	
Scope 3: Sustainable purchasing of software	Cancel Dropbox and migrate cloud storage to secure Microsoft SharePoint.	Migration from Dropbox to MS SharePoint achieved	Migration of Google suite account actioned for Feb 2025	Full rationalisation of software to be completed by end of March 2025 at the latest. Then ongoing reviews needed	





Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
Scope 3: Commuting (Scope 3 emissions)	Poll employees about commuting habits and incentives to change	Not achieved in 2023 (but previously achieved for year-end 2020, 2021 and 2022)	All employees have completed the online Trace employee survey and actions discussed November 2024	To be repeated annually when calculating our carbon footprint using the Trace platform  Report on improvements	
Scope 3: Working from Home Emissions	Continue to encourage use of renewable energy suppliers and sharing of information on choices	Information on best energy suppliers shared regularly	Team reminded of renewable energy suppliers and offered financial help with purchasing energy efficiency measured for home.	Continue to monitor, encourage and incentivise energy efficiency at home in team newsletters and meetings.	
Scope 3: Business Travel			November 2024 Team meeting - choosing sustainable travel and accommodation options and mark up expense claims so that we can move to activity-based emissions calculations	Business Travel expense claims will be temporarily withheld until carbon emissions are not marked up – to reinforce the new policy	
Offset	Any offset project to be verifiable and not used to claim 'Carbon Neutrality'	New target: Research valid carbon offset credit for annual emissions that also has a biodiversity impact in locality	Year End 2023 emissions offset by planting trees on a Norfolk Conservation site – via Make It Wild.	Team Away Day to be arranged to carry out conservation volunteer work on this site: Spring 2025	





Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
Waste management	Certified Norfolk Net Zero Waste Champion Purchased recycling bin for plastic waste that is not recycled in Norfolk	Continue to purchase bin for mixed plastics	encouraged appropriate use of all the recycling facilities onsite including shared the food waste caddy and the ReFactory mixed plastics collection bin in the office.	Periodic reminders on the carbon emissions of waste and appropriate monitoring of waste	
Sustainability Policy Statement			New target: Draft a policy statement formally documenting our commitment to the environment that sits as an umbrella policy for existing policies	To be completed and ratified by team early 2025. (FE) Draft completed 20 <sup>th</sup> November 2024 and filed in Staff Handbook folder	
Energy & Resource Efficiency (Scope 1 and 2)	Collect data from The Enterprise Centre Estates team to quantify energy and water consumption	Repeated every year and used in the environmental impact reports since 2020	New target: Annually request data from the building management about any conservation or efficiency improvements that have led to energy savings from consumption of electricity, heating and hot water.	Ongoing annually	





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Staff Training	Enrol more employees on the ICAEW or ACCA Sustainability Certificate. Peter Ellington, CEO awarded the ICAEW Sustainability certificate in December.  Consider other sustainability CPD including carbon accounting and carbon literacy	TBLA Senior Manager, Tatiana Blana, started the ACCA Sustainability certificate  TBLA sustainability director, Fran Ellington, certified carbon literate by the Carbon Literacy Project	Tatiana Blana awarded ACCA Sustainability certificate and promoted to director within the company. Richard Newell has started the ICAEW Sustainability Certificate.  Rhianna Ellington, Customer Relations Manager, awarded a Cambridge University Institute for Sustainability (CSIL)award in Sustainable Marketing, Media and Creative.	Every accountant to complete the Trace Fellowship course by the end of 2024.  As of August 2024: 6 employees have completed the course Option to complete the new Trace advanced fellowship course in 2025  5 more to complete course starting in February 2025  Fran Ellington to complete the new Beyond the Basics: A Deep Dive into the B Corp Movement to help other businesses become more sustainable but also to help improve the TBLA overall ESG impact.	





Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
In House Training	Ongoing employee education on climate change science, mitigation, and the role of accountants including an induction session with all new employees.	Carbon Literacy and the principles of carbon accounting are fully embedded into the induction process. Whole team education is renewed annually during an extended team meeting.  13 <sup>th</sup> July 2023	Presentation from Behavioural Insights Team (BIT) to TBLA on changing behaviour on sustainability (using EAST framework – Easy, Accessible, Social and Timely)  Team update on climate change and TBLA environmental impact 6 Nov 2024.	To be repeated at least annually and on induction of new employees  Annual Trace Employee Survey will inform and encourage personal emissions reductions	
Product development	Involve more senior accountants in the Net Zero Service and Impact Measurement Service.  Market carbon accounting and net zero consultancy to current clients with help from the account managers.	Account managers (and trainees) working with clients using Sage Earth and Ecologi Zero.  Newsletters sent at regular intervals including links to blogs explaining how this is achieved.	TBLA partners with Trace aiming to launch carbon accounting to a larger proportion of our clients.  Trace will help us market our partnership Spring 2025 and identify key moments to contact clients. FE Email to team on how to position Carbon Accounting service in client conversations. (12.8.2024)	Ongoing marketing of carbon accounting and net zero advisory services. Appointing Yawn Marketing as a mentor to assist TB to be more involved in marketing to clients	





Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
Sustainability client contracts	Fran Ellington completed work on the Colbea (Colchester Business Enterprise Agency) Contract providing Carbon literacy training 48 companies and producing 10 carbon reduction plans in collaboration with Alasdair Wilcock.	FE works on ESG and net zero with the 3 major sustainability clients:	FE works on ESG, Biodiversity improvement and net zero with 4 major sustainability clients:  TBLA appointed by Norse Group July 2024, to set ESG strategy. Peter Ellington is Lead Consultant. FE to advise. Andrea Finegan (who consults on ESG committees for investments funds), is appointed as advisory support partner for contract.	TBLA will use successful stories from ESG clients to take ESG advisory products to market. As of August 2024, we are discussing employing Yawn Marketing to assist in getting the marketing right.	





Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
Purpose-led Client Base			40 Charities and 47 CICs as clients. Total clients considered as purposeful = 183  For full list see supporting client listing.	Expand our client base of purpose-driven organisations helping them achieve their purpose while remaining financially secure.	
Governance	Attain B Corps status with a verified B Impact Assessment.	B Corp certification achieved September 2023	Stakeholder Impact Report to be published Autumn 2024 (after SMT extended meeting 12/11/2024)	Annual stakeholder impact reporting maintained with a view to improving impact year on year.	
Lobbying Professional Accountancy bodies (Vision Statement see page 1)		Peter contacts ACCA ICAEW and AIA to adopt compulsory sustainability-related CPD. Target to keep up the momentum and expand this this group encouraging	TBLA commissions Pathos PR to produce article "Carbon Accounting Where Are the Accountants" in International Business News (UK).  Peter commissions second Article on IFAC International Sustainability Standards arguing that CPD needs to be including. To be published in Success.com	Advocacy for separate Sustainability module in Professional Accounting education may have helped encourage new ICAEW Sustainability and Ethics at Cert level. Peter Ellington also appointed as Technical	
		partnership over competition amongst SMPs		Moderator for the module.	





Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
Further Advocacy for Change (TBLA Vision Statement see page 1)	Collaborate with other Accountancy Practices and become an exemplar for more practices to certify as B Corp or adopt similar sustainability principles	See appendix listing actions pages 18 - 21  Peter Ellington appointed to the AIA Council as the sustainability lead.  Peter Ellington responds to ISSB future agenda on behalf of AIA  Peter Ellington appointed as judge for the 2023 Accountancy Excellence Awards: Environmental, Social, and Governance Award. Appointment repeated in 2024.	2024: appearances at Accountex and the Digital Accounting Show (DAS). CEO sitting on the QAA for embedding sustainability into university accounting education.  Peter Ellington responds on behalf of AIA on International Accounting Education Standards on Sustainability advocating for the standards to be more explicit and for CPD to be included.	Work towards the TBLA vision: "To be a leading force in transforming accountancy, inspiring SMEs to embrace a triple bottom line approach and collectively build a more sustainable and equitable future."  Peter Ellington advising the new QAA curriculum for university accounting education to incorporate sustainability issues across the board.	



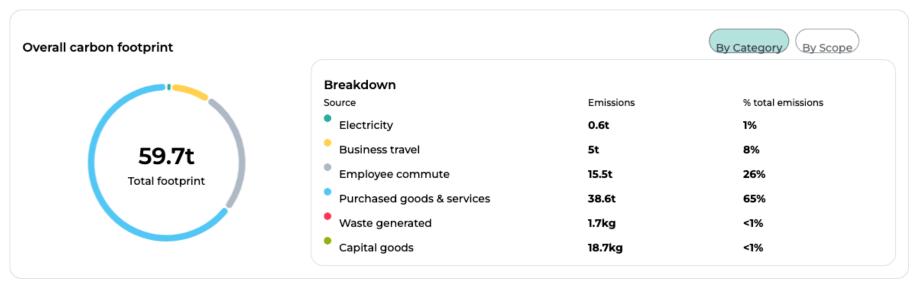


Area	Targets declared in 2022 impact report	Achievements 2023	Ongoing 2024	New targets for 2024/2025	2026
TBLA mission statement (see page 1)		Agreed our new mission statement and shared in a team workshop focusing on individual roles:	Senior Management Team – Luke, Tatiana and Richard present the Vision and Mission to rest of team at away day. Team workshop followed to identify how the different roles incorporate the stated purpose.	Embedding the mission and vision and values into all services, training and recruitment.  Starting with job descriptions, individual objectives and annual reviews possibly with help from outsource HR experts	
Research	Continue to research new carbon trackers and calculators for more accurate estimations.	The first published report comparing carbon trackers is now updated at least annually – see link from our website: https://triplebottomlineaccounting.com/wp-content/uploads/2023/06/Carbon-trackers-compared-June-2023.pdf	June 2024: email sent to various platforms to update the information. https://triplebottomline accounting.com/wp-content/uploads/2024/0 9/TBLA-Carbon-trackers-that-integrate-with-accounting-packages-September-2024.pdf	To be reviewed annually	





### **CARBON FOOTPRINT REPORT 2023**



Carbon intensity by employee = 5 tonnes of CO2e

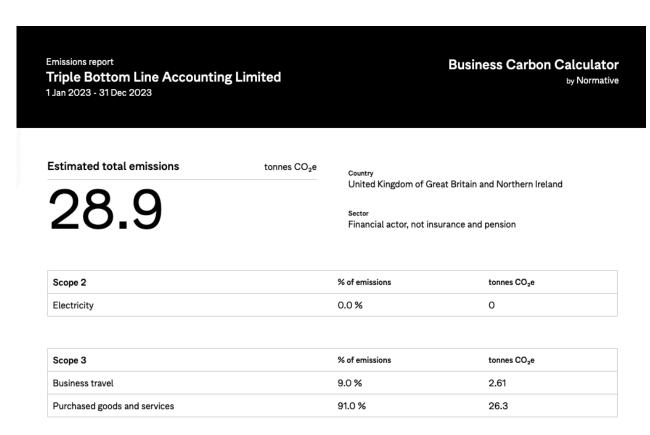
The full TBLA Carbon Footprint Report for 2023 can be found on our website here

https://triplebottomlineaccounting.com/wp-content/uploads/2024/08/TBLA-Carbon-Report-fro-Year-End-2023.pdf





# Like for like comparison with previous years calculated by Normative (no longer offering SME Climate Hub service)



**Carbon intensity = 2.4 tonnes per employee** 





### **Purpose of Greenhouse Gas Emissions Report and Reduction Plan**

All businesses must achieve a net-zero goal before 2050 to meet the global climate target adopted by 196 Parties at COP21 in Paris in 2015. The target is to limit global warming to 1.5 degrees above pre-industrial levels. The accounting profession has a significant role to play in this effort. Accountants in industry can collaborate with all their company departments to plan scenarios, adapt, and mitigate climate impact. For those of us in practice, we need to assess and reduce our operational carbon footprint and assist clients in accounting for theirs. This is the first step towards a net-zero strategy. TBLA has been calculating its greenhouse gas emissions annually since our 2020 baseline year. As a net-zero business for Scopes 1 and 2, we have set yearly targets to reduce our Scope 3 emissions, as detailed below. When smaller businesses begin to measure and decrease their emissions, the effects ripple through the value chain. We hope that our sustainability goals and strategies will inspire other businesses within our sector, as well as our clients, suppliers, and employees.

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### **Glossary**

### **Greenhouse gases (GHGs)**

GHGs are gases that trap heat in the Earth's atmosphere, contributing to global warming. Major GHGs include carbon dioxide, methane, nitrous oxide, and fluorinated gases. Human activities, like burning fossil fuels and deforestation, have increased GHG concentrations, leading to accelerated climate change.

#### CO2e Carbon dioxide equivalent.

Each greenhouse gas is given a relative factor based on its comparative global warming potential over a 100-year timeframe. For example, 1 tonne of methane is reported as 25 tonnes of CO2e.

#### **Carbon neutral**

A business can claim to be carbon neutral when it has measured its greenhouse gas (CO2e) emissions, offsets emissions annually, and has published a plan to reduce these emissions to net zero before 2050.

#### **Net zero**

According to the SBTi (Science Based Targets Initiative) most businesses can claim to be net zero once they have reduced their emissions by at least 90% from their baseline year. **Global net zero** will be achieved when the total amount of greenhouse gases (GHG) released, and the amount removed from the atmosphere is equal.

**Scope 1 emissions** Direct emissions from the combustion of fuel in assets that an organisation operates, such as fuel emissions from company-owned cars, diesel generators, gas boilers, and air-conditioning leaks.

**Scope 2 emissions** Indirect emissions from the generation of energy purchased from a utility provider, such as heating, cooling, steam, and electricity.

**Scope 3 emissions** All indirect greenhouse gas emissions that do not fall under scope 2 - upstream and downstream. The TBLA scope 3 emissions include upstream emissions from purchased goods and services, capital goods, upstream transport and distribution, and business travel, calculated from our expenses.





### Net Zero in Scopes 1 and 2

Our workplace at The Enterprise Centre, University of East Anglia, is designed on Passivhaus principles, reducing energy requirements while maximising thermal comfort and air quality. Heating and power are supplied by a renewable electricity provider.

The business neither owns nor leases any internal combustion engine vehicles (ICEVs). We lease two Electric Vehicles, a 2019 Nissan Leaf Tekna, and a 2023 Kia EV 6. The latter is charged mainly using solar energy and if not, it is charged at the driver's home using 100% renewably sourced energy (Octopus Go Tariff)

Employees occasionally work from home using gas central heating in winter. We provide ongoing education on energy efficiency measures, renewable energy providers, and alternative heating systems. "Working from home" is included in scope 3 emissions and has for the first time been included in our emissions statement for 2023.

In previous years we have used the free Business Carbon Calculator by Normative, confirming no scope 1 and 2 emissions and identifying scope 3 spend-based emissions for improvement. The Normative team were unable to include other uncategorised expenditures, so have decided to start again with Trace which is accounting for the previously omitted emissions such as working from home energy data, commuting, a greater percentage of our expenditure and more activity-based data. This has resulted in the unfortunate appearance of our emissions footprint growing rather than receding. This is the accidental result of incorporating better data collection.

Much of our emissions reduction measures have revolved around choosing sustainable suppliers. With much of our scope 3 measurements calculated on spend, this means that such reductions are not yet measurable. Otherwise, we maximise our "Scope X" impact: TBLA believes that by providing educational webinars and CPD sessions, writing articles, and sharing tools on social media, directed at our "competitors", we are "raising the playing field for all". Details of our Scope X activities can be explored in our appendix below.

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<sup>&</sup>lt;sup>1</sup> We prefer to refer to other accountancy practices as "partners" or "collaborators" in our attempt to accelerate climate change mitigation and a reversal of biodiversity loss.

<sup>&</sup>lt;sup>2</sup> "If a business leveraged every ounce of influence it has, to accelerate Net Zero, what would that look like? Businesses should consider their 'Scope X' emissions - entirely outside their own products and services but over which they may nonetheless have some influence. What norms and lifestyles are conveyed in their marketing, even in the background? What are their lobbying and advocacy aims? How do they try to bring competitors along to raise the playing field for all?





## Offsetting 60 tonnes of Scope 3 emissions:

This year we have offset our historic scope 3 emissions but investing in tree planting and rewilding for biodiversity. The 17 trees that have been planted for us, alongside others at the Sylvan Nature Reserve in Covenhithe, Norfolk, absorb carbon, produce oxygen and support insects, birds and small mammals - and will do so for decades to come! The team will spend a day volunteering at the site ine 2025 to help increase the biodiversity further and actively engage in a real offsetting project. We do not claim to be carbon neutral as a result of offsetting. We do claim to be making a small but positive environmental impact.







### Appendix: Climate and Sustainability Advocacy 2023: SCOPE X

### Company-wide

- 14 September: facilitated a workshop on the UN SDGs and how they relate to SMEs with 13 local businesses and organisations.
- 29 September: B Corp certification confirmed
- **2 October**: Fran Ellington joined a panel discussion for Norwich Businesses a half-day event of open conversations about climate change, Net Zero and how the business community of Norwich and beyond can drive for change individually and together, hosted by the Norwich Theatre Royal.
- **3 October:** TBLA was announced as the winner of <u>accountancy excellence awards</u> in recognition of "the firm's caring, progressive and professional approach while tripling its turnover in three years and growing from five employees in 2019 to 12 this year. Founded in 2009, TBLA is a role model for all accountants because it considers people and the planet alongside prosperity. While it offers the full range of traditional accounting services to businesses nationwide, it puts environmental and social justice at the top of the agenda. It is one of the first accounting practices to offer its clients Carbon Accounting and Net Zero Advisory services. It also provides SMEs with net-zero team workshops and shares best practices to help other accountants provide carbon accounting and ESG advisory services."
- **12 October**: TBLA presented a free webinar to any accountants subscribed to AVN accountants -How accountants can play a part in mitigating climate change: Carbon Accounting and Net Zero Advisory.
- October 2023: TBLA wins AVN award: Changing Lives
- **23 October:** Triple Bottom Line Accounting joined more than 125 companies, representing nearly \$1 trillion in annual revenue, supporting the <u>#FossilToClean</u> letter to global policymakers attending <u>#COP28</u>.
- Alongside companies large and small that span different industries and regions, we signed the letter to urge national governments to address the primary cause of climate change: burning fossil fuels. We Mean Business Coalition: https://bit.ly/45KAy6m
- **23 November:** Carbon Accounting and Net Zero advisory: The Accountant's Role: We presented this free webinar to the Accountex Virtual Summit. **426 accountants attended**, and 96% rated the webinar good or excellent.
- 23 November: TBLA joined the Newly Formed Carbon Accounting Alliance
- 25 November: TBLA sponsored a local event for Black History Month. "Way of Sankofa"





- December 2023: Customer Relations Manager Rhianna Ellington was awarded a Cambridge University Institute for Sustainability (CSIL)award
  in Sustainable Marketing, Media and Creative
- February 2024: TBLA feature in Accounting Web as winner of Accountancy Excellence awards.
- 28th March: AVN webinar on: People, Planet, Prosperity: Welcome to a new way of accounting, Event by AVN Inspiring Accountants
- 8th April: Interviewed and featured in Accounting Web blog: Green growth: Net zero doesn't mean zero profits
- 24th April FreeAgent webinar: Going Green- Sustainability strategies for accountants and bookkeepers
- May 2024 Accountex panel for ESG and volunteering in the sustainability area
- August 2024: Interviewed by Accounting Web: What is Carbon Accounting as a service.
- October 2024: Main sponsor for the Norfolk Society Conference: "Adapting Our City for Climate Change"

### **CEO** and founder: Dr Peter Ellington

- 2023 Accountancy Awards: Environmental, Social, and Governance Award: Judge.
- Paul Shrimpling podcast: Harmonising the Numbers: Interview "Sustainability as a Service."
- My-CPE (250,000 users) –Delivered one hour of CPD on sustainability.
- A series of 5 sustainable accounting blogs on <u>Accounting Web</u>
- A series of three articles in International Accountant (AIA) on
  - How Accountants Can Save the World
  - Greenhouse Gas accounting and net zero advisory
  - Transforming Accountancy to Create a Sustainable Future: Winners in the New Economy
  - An article on the new ISSB reporting standards.
- Contributing to an article in Financial Accountant on Mapping and maximising opportunities to participate in a circular economy by Helen Hawkes
- Sharing teaching resources with other sustainable accountants seeing them as partners, not competitors evidence on request
- Author of the IFRS Future Agenda contribution from the AIA.
- Jan 2024: Peter appointed to Quality Assurance Agency benchmark review of UK Accounting degrees (review takes place every 7 years)





- May 2024: Peter resigns from UEA position of Associate Professor teaching on MBA programme, taking up unpaid Visiting Fellow status, so he can focus on passion for Sustainability and ESG work plus advocacy for change in Accounting Education through other roles.
- May 2024: Peter presents post-doctoral work to British Accounting and Finance Association Special Interest Group in Accounting Education and Leeds University education conference: Demonstrating that Environmental and Social justice can be a service line for accountancy practices.
- May 2024: Peter appointed as advisor to Accounting Streams project Resources for accountancy degrees that will change accountancy degrees away from traditional technical focused textbooks
- August 2024: Peter appointed as Technical Moderator for new ICAEW Sustainability and Ethics module.
- September 2024: Presented Carbon Accounting Chapter to Accounting Streams conference.

### Fran Ellington – Sustainability and Business Development Director

- My-CPE (250,000 users) delivered two modules to this international business audience:
- Calculating Carbon Footprints
- Implementing a Successful Net Zero Strategy
  - · Masterclass: Net zero for social enterprises to Make an Impact CIC
  - Fee webinar on Climate Change and Net Zero planning to New Energy (an international network of Shiatsu and New Energy practitioners)
  - · Carbon Accounting and Net Zero Strategy Workshop for SMEs: In-person Workshop at the Norfolk County Council Net Zero Business conference 20 June 2023
  - · Successfully applying for B Corporation certification gives TBLA third-party verified status as a force for good.
  - Three 1-hour webinars (3 different time zones) on Sustainability in Logistics for the Security Cargo Network, Inc. (SCN)
- 16 & 17th April 2024 Digital Accountancy Show Fran attends ESG and B Corp panels: How to become a B Corp Accounting Firm