annual emissions report

salt thinking
aug 23/24

carbon department

Certified B Corporation

This report was produced by Carbon Department on behalf of Salt Thinking.

Carbon Department.
A Perma Collective service.

The framework for this report is based on CDP (Carbon Disclosure Project) and SME Climate Hub recommendations,[1] and Greenly's Carbon Report Framework,[2] which aligns with the GHG (Greenhouse Gas) Protocol, ISO 14064-1 and CDP.

Food and drink accounted for 10% of total business emissions, 94% of which was business meals

67.4 tCO_2e

total annual emissions

EMPLOYEE AVERAGE COMMUTE EMISSIONS WERE **60% LESS** THAN THE GREENLY DATABASE AVERAGE

71%
of the meals eaten by employees while working were vegan or vegetarian

Salt's footprint averages 4.2 tCO_2e per employee, which is 51% less than the sector median average

Services purchased accounted for **65% of total business emissions**, with freelancers making up 69% of this

EMPLOYEE AVERAGE EMISSIONS PER MEAL WERE **37% LESS** THAN THE GREENLY DATABASE AVERAGE

100%
of office spaces were powered by renewable energy

Employee commuting accounted for 84% of travel and commute-related emissions, and 95% of journeys made were on foot or via public transport

Investments in climate and community projects globally represent **120%** of the emissions generated by the business

contents

introduction

Salt Thinking (Salt) is a strategic creative agency dedicated to the health sector. As a purpose-led, B Corp-certified business, it is committed to building human connections through strategy and creativity while minimising environmental impact. In line with their values, they also provide full funding and pro bono support to charity Salt of the Earth Community Foundation, to support projects where health and environmental efforts combine to benefit local communities.

Carbon Department has measured the carbon footprint of Salt's business activities, providing the company with a clear understanding of its impact. This insight enables Salt to plan effectively, set ambitious reduction targets and implement successful measures to minimise its footprint.

We use Normative's Carbon Legislation tracker [3] to guide on mandatory and voluntary requirements and frameworks.

For the year 23/24, Salt is not publicly listed on the stock exchange, has a turnover of less than £36 million and has fewer than 250 employees. Therefore there are currently no mandatory reporting requirements or frameworks that apply, and instead Salt should select a voluntary reporting framework to work with. We have recommended the SME Climate Commitment and reporting framework, which also aligns with the CDP (Carbon Disclosure Project) framework. Other voluntary frameworks include the TCFD (Task Force on Climate-Related Financial Disclosures), the SBTi (Science Based Targets Initiative) and the GRI (Global Reporting Initiative).

We recommend that Salt commits to annual public reporting of emissions data and progress towards targets, and that Salt's Annual Emissions Reports are made publicly available via the SME Climate Hub. This report aligns with SME Climate Hub and CDP SME requirements and guidance.[1]

This is the **first** Annual Emissions Report created for **Salt**.

Salt's financial year runs from August to July, so this report covers August 2023 to July 2024.

Salt's Base Year

(A base year is a year to which future emissions will be compared.)

aug 23 / 24

For **23/24**, Salt's **annual** revenue was **£1,800,000** and the company had **16 employees**.*

** Based on the SBTi definition of employee count: employee count is based on a headcount methodology that includes all individuals employed by the organisation, such as full-time, part-time and temporary staff. This count is often expressed in full-time equivalents (FTEs) to standardise the figures.[3]*

measur

CALCULATION METHODOLOGY

Carbon Department has measured Salt's business emissions using a **hybrid approach**, which combines spend-based analysis with activity-based analysis. We use the Greenly calculation platform to facilitate this.[5] Spend-based data is taken from Salt's accounting data, which is reviewed and categorised for accuracy. Activity-based data includes quizzes completed by employees, questionnaires completed by suppliers, company information, energy consumption, building information, travel inventory and IT inventory. The methodology prevents the occurrence of double counting.[6]

The activity data ratio was 77%.*

**Services considered as activity-based.*

ORGANISATIONAL AND OPERATIONAL BOUNDARY

This report is for Salt and covers all subsidiaries over which Salt has control.

All **Scope 1, 2 and 3** emissions have been included, covering all **7 GHGs** required by the GHG Protocol.[7] Emissions are quantified in **tCO_2e** (tonnes of carbon dioxide equivalent).

The **emissions factors** used are selected by Greenly, and the sources are listed in the appendix.[1]

Definitions of emission scopes used

Scope 1 emissions
Direct emissions generated by the business and its activities, such as combustion of fossil fuels.

Scope 2 emissions
Indirect emissions related to energy consumption, such as electricity used.

Scope 3 emissions
Emissions related to a business's upstream and downstream operations and activities, such as transportation, purchased goods and services.

Relevant emissions categories for
Salt for 23/24

Scope 1 emissions
Not relevant

Scope 2 emissions
2.1 electricity-related indirect emissions

Scope 3 emissions
3.1 purchased goods and services
3.2 capital goods
3.3 fuel and energy-related activities not included in Scopes 1 and 2
3.4 upstream transportation and distribution
3.5 waste generated in operations
3.6 business travel
3.7 employee commuting

scope 1, 2 and 3

emissions for

23/24

emissions for 23/24

Total emissions

67.4 tCO_2e

Scope 1 emissions / 0 tCO_2e
Scope 2 emissions / 0.2 tCO_2e
Scope 3 emissions / 67.2 tCO_2e

Carbon intensity

37.4 tCO_2e/ £million of revenue

This is equivalent to:

Flying 287,000 miles in a plane. Or **83 flights from London to New York**.[9] [10]

The annual emissions of **5 British people**.[8]

Driving 200,000 miles, or **8 times around the world** in a 2020 VW Golf.[11] [12]

Sector comparison

Salt averages
4.2 tCO_2e per employee

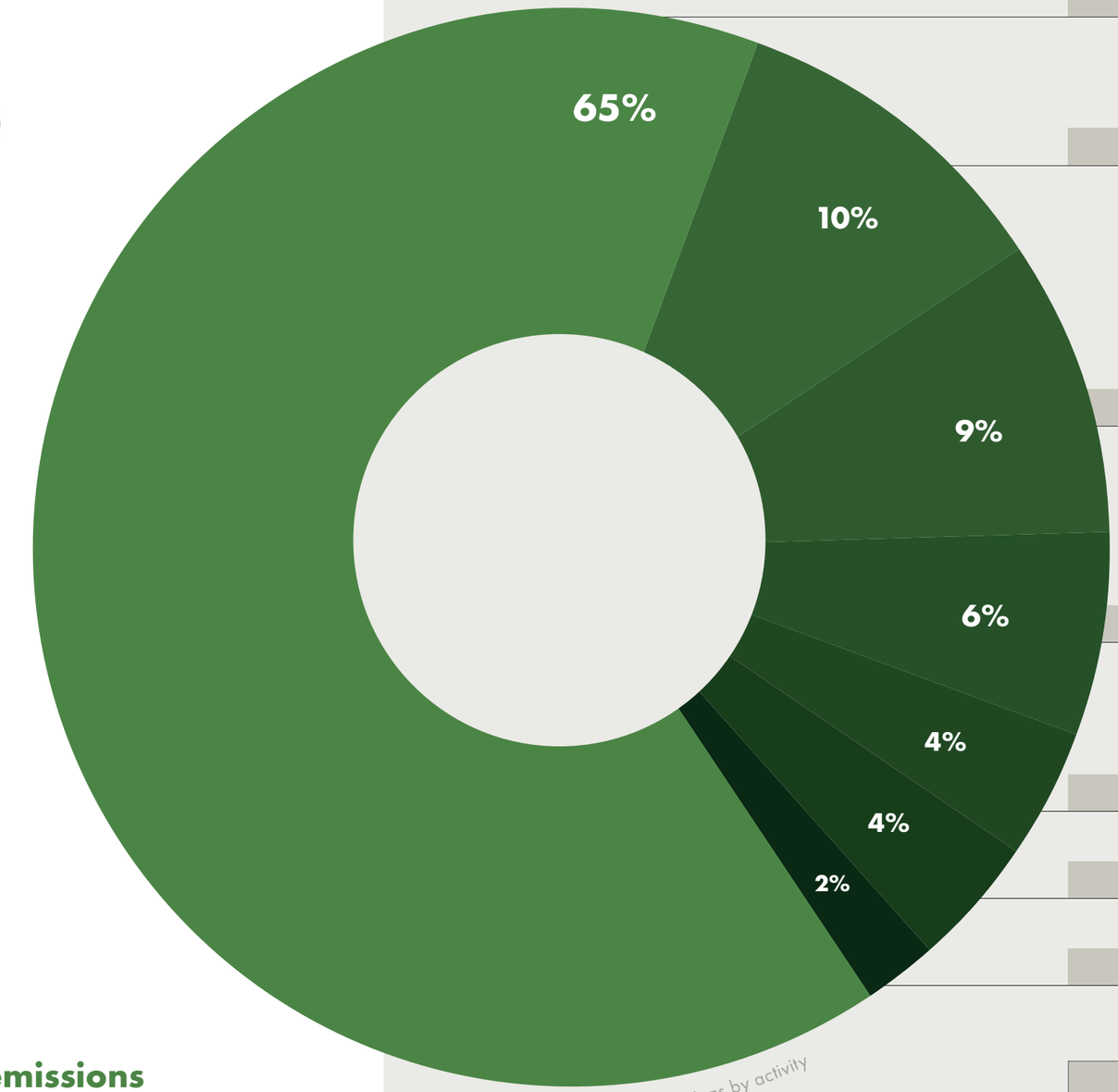
The sector median average* is
8.5 tCO_2e per employee

* *The sector is marketing and communications, and the other businesses within the sector are those on the Greenly platform.*

Salt's average emissions per employee were 51% less than the sector median average.

Total Salt scope 3 emissions by GHG Protocol category (tCO_2e)
See the appendix.[2]

Irrelevant emissions categories for Salt for Aug 23/24
Salt has no Scope 1 emissions. This is because it does not directly generate emissions from owned work space gas or oil consumption or owned vehicles.
See the appendix.[3]



Total emissions by activity

Activity	Percentage of total	Emissions in tCO_2e
Services purchased	65%	43.9 tCO_2e
Food + drink	10%	6.64 tCO_2e
Assets	9%	6.3 tCO_2e
Other*	6%	3.72 tCO_2e
Travel + commute	4%	2.85 tCO_2e
Digital	4%	2.74 tCO_2e
Energy	2%	1.2 tCO_2e
TOTAL	**100%**	**67.4 tCO_2e**

* *Other: waste, product purchases, activities and events, freight.*

emissions per quarter

Q1	**11.3 tCO_2e**	Q3	**16 tCO_2e**
Q2	**9.1 tCO_2e**	Q4	**23.4 tCO_2e**

Salt created the **most** emissions in **Q4** and the **least** in **Q2** (N/A, 7.6 tCO_2e).

focus on services purchased

Total emissions

43.9 tCO_2e

SUMMARY

This category includes emissions from energy and materials used by service providers during their work. Notably, 69% of the emissions in this category were generated by freelancers and contractors.

13% relates to recruitment fees, and 8% relates to intellectual services.

METHODOLOGY

Emissions relating to services purchased were measured using expense data (100%). *See Greenly for detailed measurement methodology and emissions factors.*[5]

WHAT'S INCLUDED IN THIS CATEGORY

CO_2 emissions from service purchases, covering professional services. Primarily from upstream energy/material use and energy consumed during service provision.

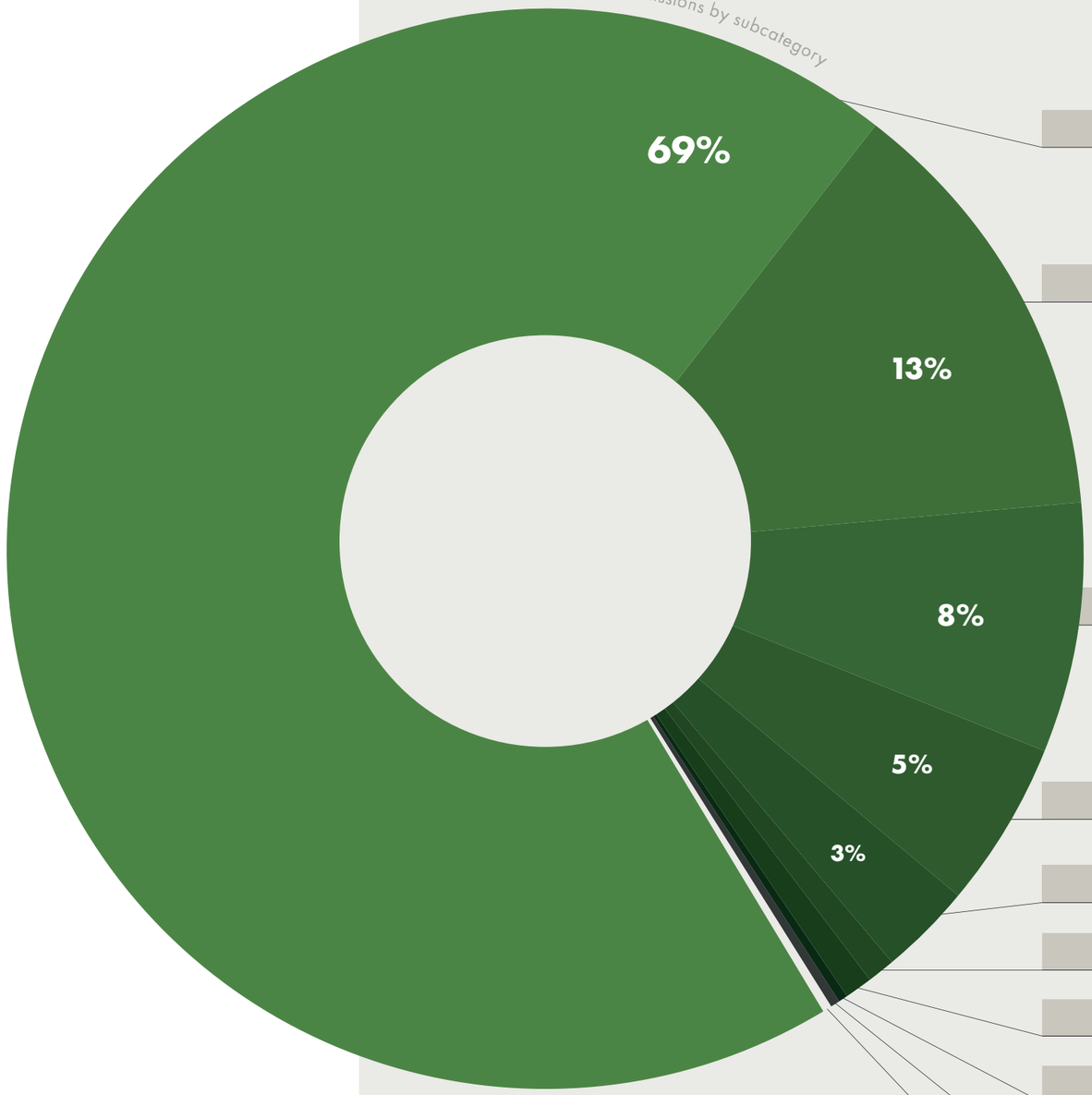
RECOMMENDATIONS FOR REDUCTION OF EMISSIONS

Sustainable supplier procurement.

Raise freelancer awareness on how to reduce environmental impact in the workplace (WFH and office spaces). Address both energy and material use.

69% of the emissions in this category were generated by freelancers and contractors.

Purchased service emissions by subcategory



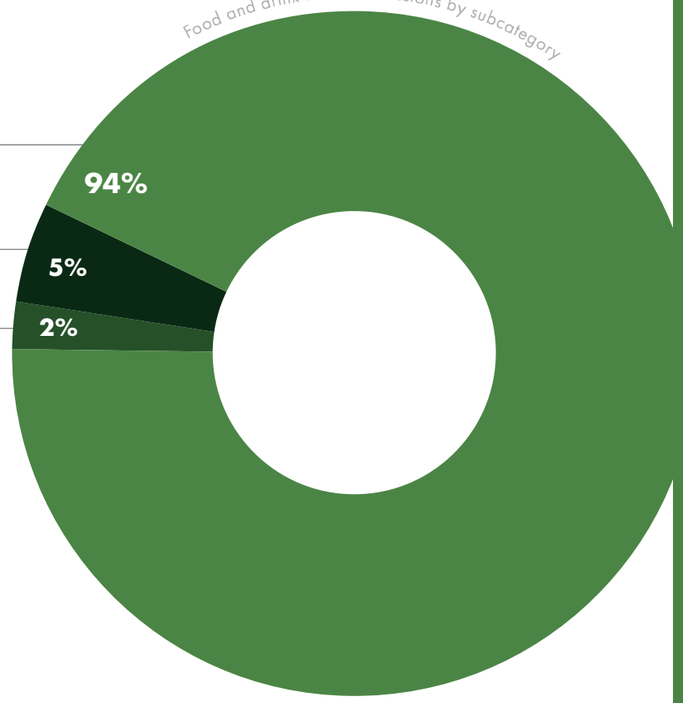
Activity	Percentage of total	Emissions in tCO_2e
Freelancers	69%	30.44 tCO_2e
Recruitment fees	13%	5.69 tCO_2e
Intellectual services	8%	3.31 tCO_2e
Advertising	5%	2.11 tCO_2e
Training/teaching	3%	1.28 tCO_2e
Insurance	1%	0.35 tCO_2e
Legal	1%	0.3 tCO_2e
Building maintenance	0%	0.17 tCO_2e
Vehicle rental	0%	0.11 tCO_2e
Working space rental	0%	0.08 tCO_2e
TOTAL	**100%**	**43.9 tCO_2e**

focus on food and drink

Total emissions

6.64 tCO_2e

Activity	Percentage of total	Emissions in tCO_2e
Business meals	94%	6.21 tCO_2e
Catering	5%	0.31 tCO_2e
Coffee	2%	0.11 tCO_2e
Other	0%	0.01 tCO_2e



94% of food and drink-related emissions were from business meals.

SUMMARY

This category accounts for restaurant meals, catering and food and drink purchases. 94% of food and drink-related emissions were from business meals.

METHODOLOGY

Emissions relating to food and drink were measured using expense data (100%). *See Greenly for detailed measurement methodology and emissions factors.*[5] This methodology does not account for the type of meal, so it does not reflect the impact of choosing vegan or vegetarian options over fish or meat-based meals. To assess this, activity data specific to meal choices would need to be collected.

WHAT'S INCLUDED IN THIS CATEGORY

CO_2 emissions from food and drink, covering production, processing, transportation and consumption. Includes agricultural practices and food waste management.

RECOMMENDATIONS FOR REDUCTION OF EMISSIONS

Choose vegan and vegetarian meals in restaurants.

Choose organic products where available.

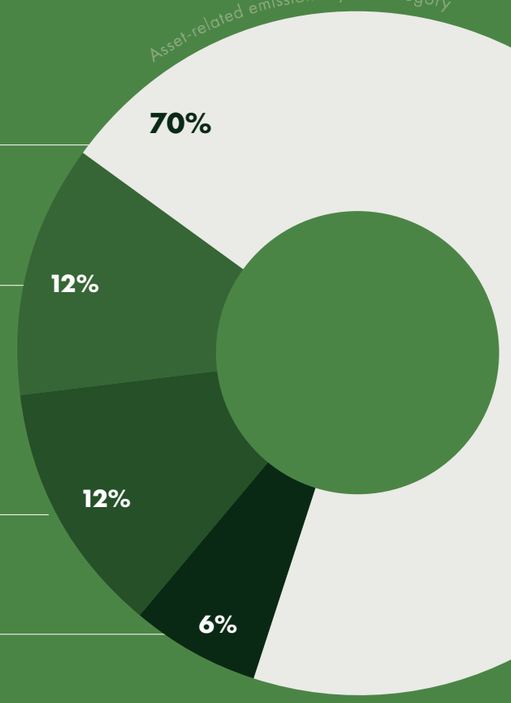
Raise employee and freelancer awareness of the carbon footprint of different food choices.

focus on assets

Total emissions

6.3 tCO_2e

Activity	Emissions in tCO_2e	Percentage of total
Furniture	70%	4.44 tCO_2e
Macbook Air	12%	0.74 tCO_2e
Screens	12%	0.73 tCO_2e
Macbook Pro	6%	0.39 tCO_2e



SUMMARY

The majority of emissions in this category (70%) relate to furniture purchased for the new office space. The other assets are IT purchases – 2 x screens and 6 x laptops.

METHODOLOGY

Emissions related to assets were measured using expense data (71%) and activity data – IT inventory (29%). *See Greenly for detailed measurement methodology and emissions factors.*[5]

WHAT'S INCLUDED IN THIS CATEGORY

CO_2 emissions from capital assets, covering construction, operation and maintenance. Excludes energy consumption during use and end-of-life emissions.

RECOMMENDATIONS FOR REDUCTION OF EMISSIONS

Limit the renewal of IT equipment.

Favour refurbished/second-hand assets.

Maintain and repair equipment to extend its lifetime.

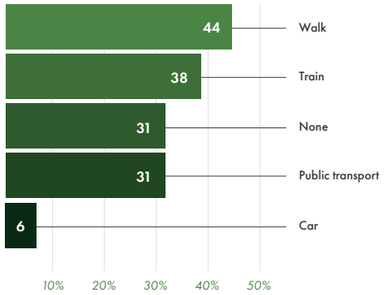
focus on travel and commute

Total emissions

2.85 tCO_2e

LOOKING AT EMPLOYEE COMMUTING IN MORE DETAIL

Employee commute transport modes



Greenly comparison

Salt average yearly commute emissions **141.4 $kgCO_2$ per employee.**

Equivalent to each of your employees doing 0.4 Paris–Madrid round trips (economy class flight) per year.

Greenly database average **353.2 $kgCO_2$ per employee.**

Salt's average yearly commute emissions per employee were **60%** less than the Greenly database average.

Employee commuting is included in the Salt business footprint, even when it is not paid for by Salt, in line with the GHG Protocol. Information on employee commuting was gathered using employee quizzes.

There are no emissions associated with walking or cycling. Commuting is defined as the travel between one's home and place of work on a regular basis.

SUMMARY

Travel and commute emissions relate to employee commuting and business travel. **Employee commuting accounts for 84% of the emissions generated in this category, and 95% of journeys made were done on foot or using public transport.** Employee average commute emissions were 60% less than the Greenly database average.

METHODOLOGY

Emissions related to travel and commute were measured using activity data – employee quizzes (98%) and expense data (2%). *See Greenly for detailed measurement methodology and emissions factors.*[5]

WHAT'S INCLUDED IN THIS CATEGORY

CO_2 emissions from travel and commuting, covering various transportation modes. Includes direct fuel combustion and indirect fuel production emissions.

RECOMMENDATIONS FOR REDUCTION OF EMISSIONS

Continue to favour walking and public transport for employee commuting.

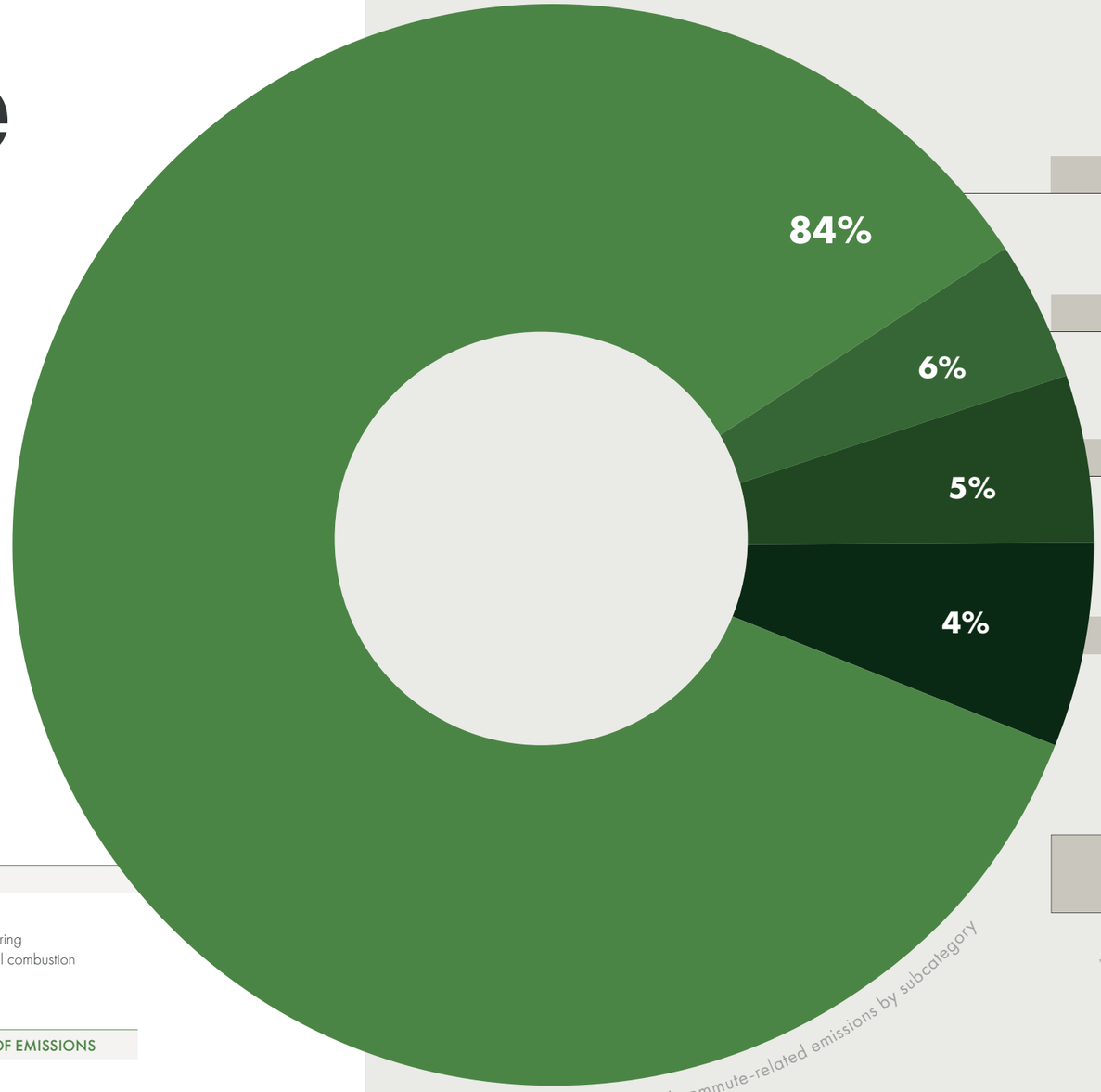
Continue to favour public transport for business travel.

Favour direct flights and choose economy class when booking flights.

Stop air travel when a 6-hour train alternative is available.

Choose hotels powered by renewable energy. For example, Premier Inn.

Continue to work remotely to reduce the need for commuting.



Travel and commute-related emissions by subcategory

Activity	Percentage of total	Emissions in tCO_2e
Employee commute	84%	2.4 tCO_2e
Other*	6%	0.182 tCO_2e
Train	5%	0.146 tCO_2e
Plane	4%	0.115 tCO_2e
TOTAL	**100%**	**2.85 tCO_2e**

** Other: hotel, car, hybrid, public transport.*

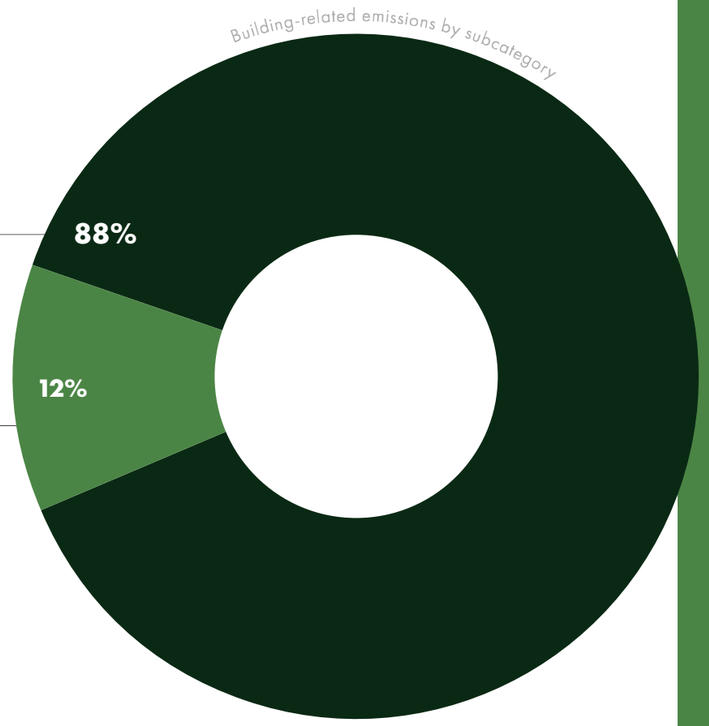
Employee commuting accounts for 84% of the emissions generated in this category, and 95% of journeys made were done on foot or using public transport.

focus on buildings

Total emissions

1.7 tCO_2e

Activity	Percentage of total	Emissions in tCO_2e
Waste	88%	1.5 tCO_2e
Electricity	12%	0.2 tCO_2e



SUMMARY

Between Aug 23 and Jul 24, Salt leased 2 office spaces: Clerkenwell Workshops and Exmouth House. Both spaces were powered by 100% renewable energy and employed electric heating.

METHODOLOGY

Building-related emissions are calculated using estimations (88%) and activity data (12%). *See Greenly for detailed measurement methodology and emissions factors.*[5]

1. Emissions linked to heating and energy use are calculated by multiplying the building's electricity or gas consumption by an emission factor.
2. Waste-related emissions are estimated on the basis of the number of employees.

WHAT'S INCLUDED IN THIS CATEGORY

Electricity consumption and waste disposal.

RECOMMENDATIONS FOR REDUCTION OF EMISSIONS

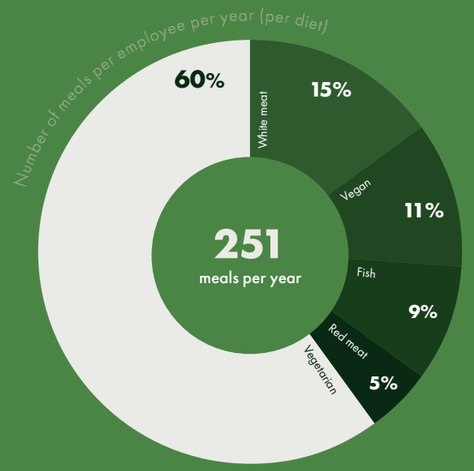
Raise employee and freelancer awareness on how to minimise energy usage and material waste in the office.

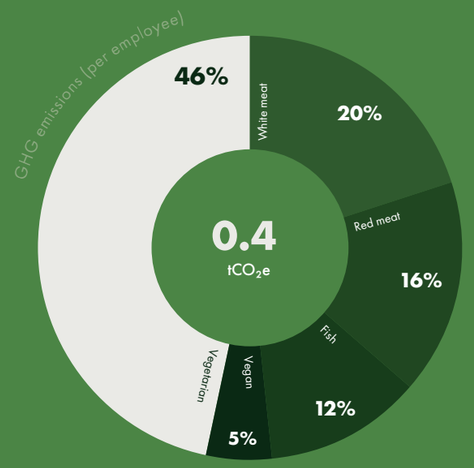
focus on employees

100% of Salt's employees completed a quiz asking questions about meals, commuting and remote working. Remote work-related emissions have been included in Salt's Scope 3 energy emissions, and employee commute is included in its travel and commute emissions. Meal-related emissions are not included in its business footprint, but have been measured to help raise awareness of the impact of the food choices of employees.

Remote work emissions: 1.3 tCO_2e
Commute emissions: 2.4 tCO_2e
Meal emissions: 6.4 tCO_2e

Employee meals





Greenly comparison

Salt average emissions per meal
1.51 $kgCO_2$ per employee.

Greenly database average
2.4 $kgCO_2$ per employee.

Average benchmark: 2kgCO_2 (source: ADEME).

Salt's employee average emissions per meal were 37% less than the Greenly database average.

SUMMARY

71% of the meals eaten by Salt employees while working were vegan or vegetarian. Only 5% were red meat, which is the meal type with the biggest impact. Employee average emissions per meal were 37% less than the Greenly database average.

METHODOLOGY

Analysis is based on the employee survey, which obtained a 100% response from employees to whom the questionnaire was sent (16 responses).

The emissions factors used to calculate meal-related emissions are from the French Agency for Ecological Transition (ADEME). *See Greenly for detailed measurement methodology and emissions factors.*[5]

WHAT'S INCLUDED IN THIS CATEGORY

Employee remote working impact, which includes energy usage and waste generated, and employee commuting. Employee meals are not included in the business footprint.

RECOMMENDATIONS FOR REDUCTION OF EMISSIONS

Increase employee awareness of the varying environmental impacts of different food choices.

energy and water usage

Energy and water usage have been calculated for both leased office spaces and remote working. Energy use in the leased offices is based on meter readings in kWh, while remote working energy use is estimated based on the number of employees and days worked.

Water usage is estimated based on number of employees and number of days worked in the office and remotely. ***For the calculator methodology, see the appendix.***[4]

Leased office space energy usage

838.8 kWh

Estimated employee remote work energy usage

3,897.60 kWh

Estimated leased office space water usage

37,120 litres of water

Estimated employee remote work water usage

162,400 litres of water

total energy usage
4,736.40 kWh

total water usage
199,520 litres

Percentage of leased office space energy used that is from renewable sources: 100%

Total leased office space electricity used from renewable sources: 838.8 kWh

Impact change index
As this is Salt's base year, we have not produced an impact change index for this year. Following years will show how emissions have changed over time and will explain what behaviour changes have resulted in this change.

targets and plans for reduction

TARGETS

Targets set need to be in line with the global ambition to **keep climate change below 1.5 degrees Celsius**. Setting a target aligned with this demonstrates commitment and provides a framework for future reduction.[13]

SALT'S LONG AND NEAR TERM TARGETS

Base year 23/24

Salt's **Scope 1 emissions are 0**, and its **Scope 2 emissions** represent only 0.03% of its total footprint so are considered **near zero**. Its Scope 2 emissions relate to energy usage in leased office spaces, used in conjunction with remote working to minimise business emissions, and electricity was 100% renewable.

Salt's **targets and action** should focus on reducing **Scope 3** emissions, which make up 99.97% of the total business emissions. These should look to reduce emissions relating to suppliers and employees, using **subsidiary targets** to drive targeted action, with the aim of reaching **residual emissions**.

Residual emissions: GHG emissions that cannot currently be eliminated with available technology or practices without causing disproportionate cost or compromising the ability to operate as a business.

As a UK-based SME with near zero Scope 1 and 2 GHG emissions and near residual Scope 3 emissions, SBTi guidance is to set a maintenance target for Scopes 1 and 2 and commit to measure and reduce scope 3 GHG emissions, working to reach residual emissions which can then be neutralised using investment in high quality carbon removals.[14] Once residual GHG emissions have been reached, SMEs must continue to work to review and reduce these further.

Salt commits to take action immediately to:

Maintain zero Scope 1 emissions and near zero Scope 2 emissions.

Measure and reduce annual Scope 3 emissions

Reach net zero by 2050

Report progress on an annual basis

Invest in carbon removal/avoidance projects annually, representing at least 100% of total annual emissions generated.

This target will be reviewed annually in light of progress made and new climate science and global goals.

Salt is a proud signatory of the SME Climate Commitment via the SME Climate Hub, aligning its climate action with the UN Race to Zero campaign.

SME Climate Hub COMMITTED 2024

subsidiary targets and action plan

Subsidiary targets look at specific emissions categories in more detail and drive targeted action. Using the emissions data presented in this report, we have defined KPIs for reduction, which will be reviewed, reported on and updated annually.

A KPI (key performance indicator) is a specific and measurable metric that helps a business to set and achieve impact reduction goals. All KPIs must be SMART (specific, measurable, achievable, relevant and time-bound).

REVIEW OF PREVIOUS YEAR REDUCTION KPI PROGRESS (23/24)

As this is Salt's first year of measurement and target setting, there are no previous KPIs to review progress towards in this report. This section will be completed in the next Annual Emissions Report.

Salt are committing to the following reduction KPIs for 24/25

CATEGORY	STATUS	TARGET (KPI)
Food and drink	94% of food and drink-related emissions were from business meals. Vegan or vegetarian meals reduce carbon impact by around 79%. **Calculated using AdGreen carbon calculator.* Raise employee awareness of the carbon footprint of different food choices.	**100% of food paid for by Salt to be vegan or vegetarian.** **100% of employees and freelancers to receive information on the impact of food choices.**
Assets	9% of asset-related emissions were from IT equipment purchases.	**Repair and buy refurbished or second-hand equipment where appropriate or buy high spec to extend life where not.**
Travel and commute	4% of total emissions relate to business travel or commuting.	**Introduce a sustainable travel and accommodation policy recommending public transport for business travel where practical.**
Digital	4% of total emissions relate to Salt's digital footprint (excluding AI – to be tracked separately).	**Introduce a sustainable digital policy to minimise Salt's digital footprint by changing practice and raising employee awareness of digital impact.**

To help Salt achieve residual emissions, carbon department recommends working towards the following reduction actions and KPIs:

services purchased

65% of total emissions

43.9 tCO_2e

DESCRIPTION	AIM	WHY	HOW	TARGET (KPI)
Freelancer work space impact awareness – 69% of services purchased were related to freelancers.	Reduce freelancer GHG emissions to reduce Scope 3 emissions.	Giving freelancers information on how they can reduce their environmental impact in their home and office work spaces helps to reduce business footprint and allows engagement with freelancers and the starting of conversations around sustainability.	Share information with freelancers on how they can minimise their work space impact as part of the procurement process. Include a recommendation to choose a green energy tariff. Address both energy and material use. Recommendation to record activity data to be able to track this.	**100% of freelancers engaged with Salt to receive information on reducing work space environmental impact.** **Collect impact data from 100% of freelancers engaged by Salt, covering energy usage, meals and commuting.**
Sustainable supplier procurement.	Monitor and reduce supplier GHG emissions to reduce Salt's own Scope 3 emissions.	Gives a better understanding of supplier carbon maturity and helps with making informed choices when trying to prioritise sustainable suppliers. It can also inspire others and start to normalise this within the industry.	Share the supplier questionnaire link with new and existing suppliers. Set a boundary for this – for example, top 20 most emissive suppliers.	**Top 20 most emissive suppliers in 23/24 to receive a supplier questionnaire link to assess climate maturity, enabling sustainable procurement and more accurate measurement.**

food and drink

10% of total emissions

6.64 tCO_2e

DESCRIPTION	AIM	WHY	HOW	TARGET (KPI)
Restaurant food choices – 94% of food and drink-related emissions were from business meals.	Choose vegan and vegetarian meals in restaurants.	Choosing vegan or vegetarian meals over fish or meat-based can significantly reduce food and drink-related emissions. For example, choosing vegan or vegetarian over beef-based reduces meal impact by around 79%. **Calculated using AdGreen carbon calculator.*	Introduce a policy whereby all meals paid for by Salt should be either vegan or vegetarian.	**100% of meals paid for by Salt to be vegan or vegetarian.**
Employee food impact awareness.	Raise employee awareness of the carbon footprint of different food choices.	To reduce business food and drink emissions, employees need to be helped to make more sustainable choices when choosing business meals. Providing them with the impact data for various choices helps them to make informed decisions.	Share information with employees on the varying impacts of their business meal choices and explain that Salt records business meal types through the employee quiz. Include advice on choosing organic products where available.	**100% of employees and freelancers to receive information on the impact of food choices.**

assets

9% of total emissions

6.3 tCO_2e

DESCRIPTION	AIM	WHY	HOW	TARGET (KPI)
IT equipment renewal – 29% of asset-related emissions were from IT equipment purchases.	Limit IT equipment renewal.	Making sure staff don't have more equipment than necessary, choosing good quality equipment that will last and only renewing when necessary reduces e-waste, reduces the equipment requiring charging and reduces business emissions.	Include renewal guidance in a sustainable digital policy encouraging limitation of renewal and suggesting purchase of good quality equipment that will last when necessary purchases are made. Assess existing equipment to ensure it is all necessary.	**Introduction of a sustainable digital policy.**
IT equipment maintenance and repair.	Ensure that equipment is maintained to extend its lifetime and favour repair and upgrade over renewal.	Extending the lifetime of equipment prevents the manufacture of new equipment (and the use of new raw materials), reducing related emissions.	Share information with employees on how to extend the life of their equipment and reduce their digital workplace footprint.	**100% of employees and freelancers to receive information on digital footprint reduction and how to keep their IT equipment healthy.**
Refurbished/ second-hand assets.	Favour refurbished/second-hand assets.	Choosing to purchase refurbished or second-hand assets instead of new decreases use of fossil and mineral resources and reduces CO_2 emissions and waste generation.	Develop a purchase policy outlining a recommendation to favour purchase of refurbished or second-hand assets over new.	**Introduce a purchase policy and include a recommendation to consider refurbished/ second-hand assets ahead of purchasing new.**

travel and commute

4% of total emissions

2.85 tCO_2e

DESCRIPTION	AIM	WHY	HOW	TARGET (KPI)
Direct economy flights – 4% of travel and commute emissions relate to flights.	Favour direct and economy flights when air travel is essential.	Direct flights emit less carbon than flights with stopovers because they don't require the plane to take off and land multiple times. Economy class flights produce 3 times less emissions than business class (and 9 times less than first class).[15]	Introduce a sustainable travel policy for employees, including choosing direct flights and choosing economy flights for trips of less than 9 hours.	**Introduce a sustainable travel and accommodation policy with recommendations on air travel.**
Choosing trains over flights.	Stop air travel when a 6-hour train alternative is available.	The emissions from a train journey are typically less than 20% of the emissions from a flight covering the same distance. **Calculated using AdGreen carbon calculator.*	Include a recommendation in the sustainable travel policy to choose a train alternative to a flight when the train is 6-hours or less.	**Introduce a sustainable travel and accommodation policy with a recommendation to choose train over plane when a 6-hour train alternative is available.**
Employee commuting – 84.4% of travel and commute emissions related to employee commuting.	Continue to favour walking and public transport for employee commuting.	Salt's employees are already utilising green travel methods such as walking and public transport for their commute. Action should therefore focus on maintaining and celebrating this and improving on it where possible.	Employee commute behaviour is measured using the employee quizzes. Share the results with the team so they can see the difference their choices are making. Work together to meet the KPI. Share information with them on travel footprint reduction.	**100% of employees and freelancers to receive information on reducing their travel and accommodation footprint, including supplier recommendations.**
Business travel – 13% of the emissions in this category relate to business travel.	Continue to favour public transport for business travel.	Emissions relating to business travel only make up 0.7% of total emissions. Most of the journeys made were done using public transport.	Ensure continuation of business travel journeys to be done using public transport by including a recommendation for this in a sustainable travel and accommodation policy.	**Introduce a sustainable travel and accommodation policy with a recommendation to favour public transport for business travel.**
Hotel bookings – 2% of the emissions in this category relate to hotel bookings.	Favour hotels powered by renewable energy.	70% of the carbon footprint of a hotel stay comes from energy usage.[16] So choosing a hotel that is powered by renewables is a good way to reduce the footprint of accommodation bookings.	Add a recommendation to the sustainable travel and accommodation policy suggesting that hotels booked are powered by renewables. Premier Inn is a useful one to use. Track in the travel inventory.	**Introduce a sustainable travel and accommodation policy with a recommendation to choose hotels powered by renewable energy.**

digital

4% of total emissions

2.74 tCO_2e

DESCRIPTION	AIM	WHY	HOW	TARGET (KPI)
Digital footprint.	Minimise Salt's digital footprint by raising employee awareness of digital impact.	Wholegrain Digital offer a very useful overview of the digital footprint of a business and guidance on how to minimise.[17]	Use the Wholegrain Digital Declutter guidance to build a sustainable digital policy.	**Introduce a sustainable digital policy.**

employee energy use

2% of total emissions

1.2 tCO_2e

DESCRIPTION	AIM	WHY	HOW	TARGET (KPI)
Employee energy use.	Reduce energy-related emissions from employees in WFH and office work spaces.	Reducing employee energy use in the office space reduces business Scope 3 emissions. Encouraging employees to choose a green tariff also reduces Salt's Scope 3 emissions.	Raise employee awareness on how to minimise energy usage and material waste in the office and encourage employees to choose a green tariff where it's in their control.	**100% employees and freelancers to receive information on reducing work space environmental impact.** **Introduce an employee green energy incentive scheme following gathering information on current employee WFH work space energy tariffs.**

stakeholder engagement

EMPLOYEE ENGAGEMENT

Employees complete a questionnaire via the Greenly platform on an annual basis, which helps us to better understand their impact and target action and gives them access to information on their impact, targeted recommendations for reduction and relevant training modules.

SUPPLIER ENGAGEMENT

To aid sustainable supplier procurement, top grossing suppliers have been invited to complete a sustainability quiz and are given a rating based on their carbon maturity. They're also able to access information on their impact and targeted recommendations for impact reduction.

CLIENT ENGAGEMENT

SME Climate Hub suggests that businesses ask all clients and suppliers to join them in committing to the UN-backed Race to Zero campaign.

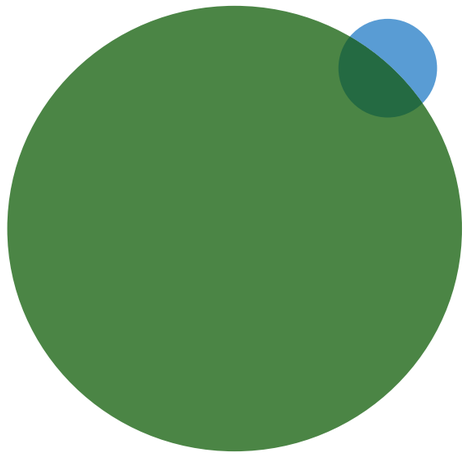
We recommend that Salt **invests in accredited climate solutions projects**, representing **at least 100% of total annual emissions** generated.

Salt has chosen to work with UK-based, B Corp business **Ecologi**, investing in accredited global nature-based carbon avoidance and afforestation carbon removal projects.

Salt's investments for 23/24 total £1,045.40 and represent 120% of its total business emissions.

Ecologi

climate solutions



management and strategy

Climate strategy and action and climate risk are discussed at board level on a quarterly basis, and actions are set and reviewed 6-monthly. The meeting is attended by the company owners.

Carbon Department reviews Salt's strategy and recommendations for measurement, conversion, target setting and legislation to ensure they're aligned with the latest climate science on an annual basis.

Salt has integrated climate into its mission statement.

SALT MISSION STATEMENT

Salt was created as a profitable business that makes a difference in societal health, creating a positive impact on people and planet. Our ultimate goal is to create communications that do good, by understanding the human insight in the areas of health where we work and using this to inspire effective, creative solutions that engage people and improve lives. We will do so with a focus on ethical practice throughout our full supply chain.

SHARED, NOT SECRET

Learnings are shared with Salt's wider network via:

Social media
Sharing this report with all clients
Sharing this report with all significant suppliers
Sharing this report with all freelancers and contractors

CHALLENGES AND OUTLOOK

This year is Salt's base year, against which future years will be measured. Salt is therefore not yet able to track emissions over time or progress towards targets and KPIs.

As the business grows, it would expect emissions to increase. We will track carbon intensity, which looks at emissions against revenue, and use other metrics such as impact per employee to better understand how effective strategies aimed at impact reduction have progressed despite growth.

appendix

01 EMISSIONS FACTOR SOURCES

Emissions were calculated from activity and accounting data using the Greenly platform.[4] The Greenly platform multiplies activity metrics by emissions factors to get the related emissions totals. The emissions factors they use are from ADEME, CDP, IEA, Eurostat, Agribalyse, Defra, Exiobase, Fraunhofer, European Commission Joint Research Centre and the Department for Business, Energy and Industrial Strategy.

02 TOTAL SALT EMISSIONS BY GHG PROTOCOL CATEGORY (tCO_2e)

SCOPE	DESCRIPTION	SCOPE	EMISSIONS
2.1	Electricity-related indirect emissions	2	0.2 tCO_2e
3.1	Purchased goods and services (upstream)	3	55 tCO_2e
3.2	Capital goods (upstream)	3	6 tCO_2e
3.3	Fuel and energy-related activities not included in Scopes 1 and 2 (upstream)	3	0.05 tCO_2e
3.4	Upstream transportation and distribution	3	0.06 tCO_2e
3.5	Waste generated in operations	3	1 tCO_2e
3.6	Business travel	3	0.4 tCO_2e
3.7	Employee commuting	3	4 tCO_2e

03 IRRELEVANT EMISSIONS CATEGORIES FOR SALT FOR 23/24

The following sources of emissions were not relevant to your business.

Scope 1
1.1 Generation of electricity, heat or steam
1.2 Transportation of materials, products, waste, and employees
1.3 Physical or chemical processing
1.4 Fugitive emissions

Scope 2
2.2 Steam, heat and cooling-related indirect emissions

Scope 3
3.8 Upstream leased assets
3.9 Downstream transportation and distribution
3.10 Processing of sold products
3.11 Use of sold products
3.12 End-of-life treatment of sold products
3.13 Downstream leased assets
3.14 Franchises
3.15 Investments

04 ENERGY AND WATER USAGE CALCULATIONS METHODOLOGY

Office energy usage was calculated using meter readings. Office water usage and WFH energy and water usage were calculated using benchmark estimations. These calculations are based on the estimated number of days worked by Salt employees and whether these were worked in the office or from a WFH space. Benchmarks used by industry experts Albert and AdGreen were used to calculate the energy and water used, and recorded data is used to track waste produced during these days.

WFH Energy Usage
EcoAct Homeworking Emissions Whitepaper.
Office equipment 140 W
Lighting 10 W

Workstation kWh = 140w x number of hours worked per year / 1000
Lighting kWh = 10w x number of hours worked per year / 1000

WFH Water Usage
50 litres/employee/day worked

As per Albert calculator methodology.
(www.wearealbert.org/wp-content/uploads/2022/10/albert-Carbon-Calculator-Methodology-paper-2022.pdf)

South Staffordshire Water, 2012.
(www.south-staffs-water.co.uk/media/1509/waterusebusiness.pdf)

Office Water Usage
50 litres/employee/day worked

South Staffordshire Water, 2012.
(www.south-staffs-water.co.uk/media/1509/waterusebusiness.pdf)

sources

[1] https://cdn.cdp.net/cdp-production/cms/guidance_docs/pdfs/000/002/852/original/SME-Climate-Framework.pdf?1637746697

[2] https://greenly.earth/en-gb

[3] https://normative.io/carbon-legislation/?utm_source=google&utm_medium=cpc&utm_campaign=GBR-EN|SKAG&utm_term=carbon%20accounting&gl=1*1w4iqem*_up*MQ..&gclid=Cj0KCQiAqL28BhCrARIsACYJvkfKZyRqyRVX_ysJGEK2oxeqkJFwKWiuVk8MOSh5_93Ef3tpZOlhXBEaAkHBEALw_wcB

[4] https://files.sciencebasedtargets.org/production/legacy/2020/07/SME-Frequently-Asked-Questions_July-2020.pdf

[5] https://greenly.earth/en-gb

[6] https://greenly.earth/en-gb

[7] https://ghgprotocol.org/tags/standards#:~:text=The%20standard%20covers%20the%20accounting,and%20nitrogen%20trifluoride%20(NF3)

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[17] www.wholegraindigital.com/digitaldeclutter/

thank you

carbon department

Certified B Corporation

Carbon Department.
A Perma Collective service.