as it should be

Climate report, 2023-24

Prepared for the accounting year from 1 Jun 2023 to 31 May 2024.

Introduction

This is the second climate report from As It Should Be, comparing the company's 2023/24 accounting year against previous accounting years. Please note that this report includes more accurate figures from those shown in last year's report due to improvements made to our carbon accounting calculations.

The company is a micro business based in the UK with 1 full-time employee.

The purpose of reporting our greenhouse gas emissions is to:

- Uphold our commitment to working with transparency
- Increase our understanding of what is driving the company's emissions
- Set targets and identify actions to reduce them

The company is committed to halving its greenhouse gas emissions from a 2019/20 base year, and reach net-zero emissions before 2030.

Carbon footprint

Carbon accounting methodology

The greenhouse gas accounting is based on the <u>Greenhouse Gas Protocol</u>'s corporate and value chain standards.

The GHG Protocol defines emissions in three scopes:

- Scope 1: The company's direct emissions from vehicles, combustion, processes, or leakages
- Scope 2: The company's indirect emissions (electricity, heating, cooling) from energy purchased and consumed

 Scope 3: Greenhouse gas emissions that occur upstream and downstream in the company's value chain, as a consequence of the company's operations

Total greenhouse gas emissions are quantified in carbon dioxide equivalents (CO2e), which take into consideration that different greenhouse gases (Carbon dioxide, Nitrogen oxides, Methane, etc.) have different global warming factors.

Our greenhouse gas emission figures are calculated using the UK Government conversion factors, available here:

https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

Scope 1 emissions

This accounts for emissions that come directly from our operations.

Being a remote-first company, we very much work in the digital world. This means that we don't have a daily commute, and our client meetings are held online.

We do use gas to power our office heating, which comes from 100% biomethane green gas sources.

	2023/24	2022/23
Gas usage (kWh)	1096	789
GHG emissions (tonnes CO ² e)	0.0004 1 33%	0.0003
	↓ 100% on 2019/20 base year	

We note that this figure may not be an accurate representation of our actual usage. We currently attribute a percentage of home energy use to business based on the number of home rooms and amount of time attributed to business purposes, but this is not an accurate representation of business use. As an example, our home office is not gas heated, but we do use some gas for hot running water.

Scope 2 emissions

This accounts for emissions from purchased electricity.

	2023/24	2022/23
Electricity usage (kWh)	1312	922
GHG emissions (tonnes CO ² e)	0.2717 1 52%	0.1783
	1 13% on 2019/20 base year	

While these figures show an increase in usage, we have a problem in accurately measuring our Scope 2 emissions due it being difficult to separate electricity used by our main home office from use around the rest of the home. We currently attribute a percentage of home energy use to business based on the number of home rooms and amount of time attributed to business purposes, but this is not an accurate representation of business use. As an example of this, an electric vehicle is charged at the premises, which is not used for business purposes, yet it is responsible for a large and varying proportion of the electricity use at the premises.

Scope 3 emissions

Our Scope 3 emissions are mainly a measurement of emissions in our supply chain. They are therefore more difficult to estimate and based on average emissions by industry. Scope 3 emissions are also more difficult for us to control.

The table below includes more accurate figures from those shown in last year's report. The figures show that our Scope 3 emissions have increased each year, which we put down to the growth of the company and the associated purchase of assets and services from suppliers.

	2023/24	2022/23	2021/22
GHG emissions (tonnes CO ² e)	2.17 1 62%	1.34 1 52 %	0.88
		û 91% on 2019/20 base year	

Carbon intensity

We measure carbon intensity following the method used in B Corp certification, which is a measure of Scope 1 and 2 emissions as tonnes of CO²e per million US dollars in revenue. The figure should be below 100, and below 20 is a good level to achieve.

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We put the increased figure shown below for 2022/2023 down to the reduced revenue we saw in that year, otherwise our overall carbon intensity is decreasing.

	2023/24	2022/23
Revenue (\$M)	0.057819	0.018339
Scope 1 & 2 (tonnes CO ² e/\$M)	4.71 \$ 52%	9.74
Scope 1 & 2 & 3 (tonnes CO ² e/\$M)	42.24 \$\ \mathcal{1}\ 49%	82.81

Water use

After an initial increase in water use due to the lockdowns introduced during the height of the COVID-19 pandemic, our reduction in the use of the water supply has started to align with our targets.

	2023/24	2022/23
Water used (litres)	14,476 \$\ 7%	15,547

As our business water use is shared with a family household, the calculations use amortised amounts that attribute use of home office as a fair portion of the total household bill. We will continue to seek a reduction to achieve the targets. We have continued to fit more household rainwater harvesting storage to reduce the amount of main water being used in the garden.

Our climate action journey

Jun 2018: Switch web hosting provider to a company that uses 100% renewable energy.

Jun 2019: Switched all lighting in our home office to low energy LED lighting.

Jan 2020: Established a system for assessing suppliers against ESG measures.

Jan 2020: Made commitments to avoid unnecessary travel, and actively avoid flying.

Jan 2021: Began giving to Ecologi as part of our efforts to be planet positive, planting trees for long-term carbon drawdown and supporting other climate solution projects.

Jan 2021: Enrolled on a green pension scheme.

Jan 2021: Installed solar panels to power our home office.

May 2021: Installed energy efficiency & draught proofing measures in our home office.

Jun 2021: Switched energy supplier to get 100% low impact renewable energy, including 100% biomethane green gas.

Aug 2021: Installed a V2G/V2H energy system to power our home office at peak usage.

Oct 2021: Switched our online backup provider to one that is powered by 100% renewables, having asked our previous provider about the electricity used to power its servers – they were not willing to answer any questions.

Jan 2022: Made the SME Climate Commitment, committing to halve greenhouse gas emissions and reach net-zero emissions before 2030.

Mar 2022: We became a Certified B Corporation® – a Benefit Corporation – people using business as a force for good, meeting some of the highest standards of environmental and social performance around.

Mar 2022: Our founder was invited by Planet Mark to speak on a panel about Net Zero at the North Somerset Business Show.

Mar 2023: Launched our new low carbon website, rating A+ on the website carbon rating system, and becoming greener than 95% of web pages globally.

Oct 2023: Installed further draught proofing measures in our home office.

Future action

Over the next accounting year, we intend to:

- Improve the accuracy of our carbon accounting in measuring the actual electricity usage of the business so that we can better understand our Scope 2 emissions
- Work on better understanding our Scope 3 emissions in order to reach net-zero
- Review our water use and establish a target appropriate for a home office

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• Start monitoring waste production from business operations

Read more detail in our 2022-2024 impact report:

https://digitalasitshouldbe.com/impact/2022-2024/



About us

We exist to create a digital world that meets the needs of all people while working in harmony with our environment and the natural world.

Digital as it should be.

We help great teams make the digital world better for all people and for our planet. We do this by embedding knowledge, establishing sustainable strategies and providing support that help them to design and build digital products and services that don't exclude people or cost the planet.

We offer a range of digital accessibility and sustainability services that include coaching, training, testing, coding, technical research and help desk support.

We work best with purpose-led organisations, ethical brands and good causes because we love to help open up and amplify the good work that they do. We want everyone to be free to benefit from this good work.

We're proud to be a Certified B Corporation® and to give 2% of our revenue to non-profits working hard to protect our planet and improve people's lives.



Discover more about us on our website:

https://digitalasitshouldbe.com/about/

Meet our team:

https://digitalasitshouldbe.com/team/

Jon Gibbins, Managing Director

As founder and senior consultant, Jon is responsible for guiding the company in its mission and overseeing client relationships. He's passionate about accessibility, sustainability and business ethics, and is highly regarded in the field of digital accessibility, particularly as a leading expert on accessibility in iOS and Android apps.



Jon has worked with organisations of all sizes across a variety of sectors, from Atkins Réalis to Virgin, and has trained teams for brands worldwide.