



Institute of Internal Communication Emissions Report

Includes:

- Baseline for 2023
- Proposed Roadmap

Prepared July 2024





Aim & Scope

The purpose of this report is to provide the Institute of Internal Communication (IOIC) with

- 1. Baseline Measurement: Which is an accurate representation of its emissions for Scopes 1 and 2 and categories 1, 2, 6, 7, 8 & 10 from Scope 3 in compliance with the Greenhouse Gas (GHG) Protocol.
- **2. Transition Plan:** A plan for the remainder of 2024 including approach and timeline.



BACKGROUND

IOIC is the leading, independent professional body representing the internal communication(IC) profession and industry.

IOIC understands that its purpose, role and representation of its members within business and industry means that it has a unique and critical role to play in relation to the goals to limit global warming to 1.50 as outlined in the Paris Agreement.

IOIC is increasing its understanding of the needs and challenges facing its members via research and is gradually rolling out support to help its members better communicate climate and related issues such as nature and biodiversity internally.

IOIC is also focused on increasing awareness of the importance of the role of IC to the successful delivery of any company's net zero strategies.

To do this successfully, IOIC knows it must also walk the talk, lead by example by measuring and reporting on its own operating emissions, put policies and mid-to-long term transition plans in place to reduce emissions, communicate its plans to operate sustainably.

IOIC Existing **PRACTICES**

IOIC has already implemented a range of sustainability practices, albeit informally, internally that has supported its emissions reduction to date. They include:

- Formation of a net zero working group.
- Appointment of Jennifer Sproul as Carbon Champion to lead the drive and journey for IOIC.
- Joined CAFA to assist in the movement and motivation to understand GHG emissions and become a more sustainable organisation.
- In communication with landlord to gather consumption data around electricity, gas and water usage.
- Office although fully serviced has been refurbished to high quality sustainable standard to include LED lighting, double glazing with EPC rating of 36B.
- Commuting survey completed.
- Supply chain analysis completed.

IOIC is now moving towards a more structured set of plans and policies to measure and reduce its organisational footprint.



Emissions REPORT



Organisation: Institute of Internal Communication

Reporting period: 01 January 2023 - 31 December 2023

Emissions Source	Data Quality	Total (tCO ₂ e)
Scope 1	*N/A	0
Scope 2	*N/A	0
Total Scope 1 & 2 Emissions		0
Scope 3		
Category 1 (purchased goods and services)	Spend based	108.79
Category 2 (Capital Goods)	Primary	2.39
Category 6 (business travel)	Based on expense data	6.87
Category 7 (work from home)	Survey	6.58
Category 8 (Upstream leased assets)	Extrapolated	1.10
Category 10 (Processing of sold goods)	Spend based	7.53
Total Scope 1, 2 & 3 Emissions		133.27

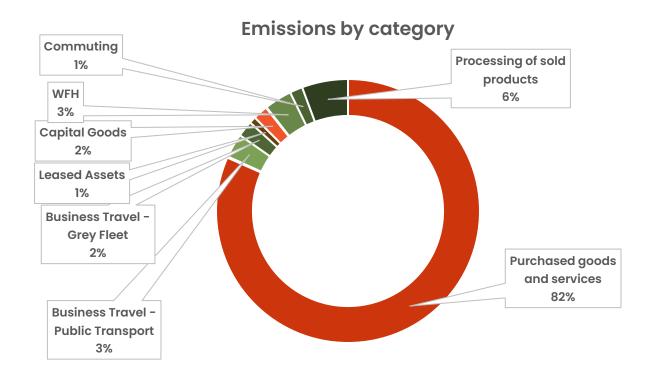
Notes: For 01 Jan 2023 to 31 Dec 2023 the number of Full-time equivalent employees (FTE) was 7 and the Turnover was GBP UNKNOWN.

- *Office is fully serviced, resulting in no scope 1 or 2 emissions.
- Category 8 has been calculated using % space occupied taken from service charge budget, and EPC data for building emissions per m2.

Emissions ANALYSIS



IOIC's carbon footprint is 133.27 tonnes of total CO₂ equivalents and its carbon intensity per FTE is 19.04 tCO2e. IOIC's largest source of emissions is Scope 3, with the majority coming from Purchased Goods and Services.



Observations

WFH emissions for 2023 have been included in baseline figures to gain context. Supply Chain accounting for 82% is normal, however accuracy needs improving.







IOIC 2024/25 ROADMAP

The following tables present a proposed roadmap of actions and further data collection for IOIC's 2023 reporting year measurement areas.

We propose the commencement of measurement 2024 emissions and run a comparison against 2023 data where possible. This will support interim reduction target setting.

We also propose the commencement of measurement of at least one IOIC event which we will include in IOIC's 2024 final reporting period.

IOIC 2024/25 PLAN



Date	Actions (Suggested Actions in Red)
2024	Baseline data for 2023 calculated. – completed
April- Mar 2024	Gather data and calculate emission for reporting period Jan – Dec 2023. – completed
April 2024	Survey employees for commuting methods (category 7) – completed
July 2024	 Issue certificate and joint statement of progress to date Discuss interim and long-term reduction targets for IOIC Discuss offsetting Prepare and embed sustainable travel policy (category 5) to ensure that emissions and environmental factors form part of the travel decision making process. Prepare and embed sustainable/environmental policy (governance) Discuss and agree scope 3 categories for calculation (see next page) Select an upcoming IOIC event to begin to assess
September/October 2024	 Quarterly check in Approach top 80% of IOIC suppliers in writing (by value), to ascertain whether they are measuring, calculating, and reporting their emissions. Internal presentation/workshop of IOIC emissions report and progress to date to employees, Council and other key stakeholders. Agree additional
	 Implementation of an open-door policy for sustainable suggestions to encourage new ideas.
	Review magazine printing and distribution emissions.
January / February 2025	 Quarterly check in Begin to gather data for new reporting year Jan 2024 – Dec 2024 and perform comparison of reporting year 2023 baseline.
March /April 2025	 Present 2024 emissions report Show comparisons Set/review interim targets Year 2 CAFA Service renewal
April 2025 +	 Continue to measure all Scopes and categories, with the intention to increase the accuracy of data. Continue to implement and communicate change and implement policies Track progress against targets

IOIC Scope & Category Area MEASUREMENT



Emissions	Timing	Approach
Scope 1	Q2 2024	Serviced office so no Scope 1 emissions. This is covered in Scope 3, Category 8
Scope 2	Q2 2024	Serviced office so no Scope 2 emissions. This is covered in Scope 3, Category 8
Scope 3		
Category 1. Purchased Goods & Services	Q3 2024	CAFA supply chain sustainability audit to assess availability of accurate data.
Category 2. Capital Goods	Q2 2024	Equipment purchased in the reporting year as defined by financial reporting.
Category 3. Fuel & Energy Related Activities		N/A - No energy has been generated; therefore, this category is not applicable.
Category 4. Upstream Transportation & Distribution		N/A
Category 5. Waste Generated in Operations.		N/A
Category 6. Business Travel	Q2 2024	Continue to record.
Category 7. Employee Commuting	Q2 2024	Continue to record.
Category 8. Upstream Leased Assets	Q2 2024	Continue to record.
Category 9. Downstream Transportation & Distribution		N/A
Category 10. Processing of Sold Goods	Q3 2024	Review magazine 'Voice' production and distribution methods. Communicate with fulfilment company for data.
Category 11. Use of Sold Goods		N/A
Category 12. End of Life Treatment of Sold Goods.	Q4 2024	Review how magazine if disposed of? Size, weight and usual disposal method (e.g. recycled). Review of any other sold good disposal. To discuss.
Category 13. Downstream Leased Assets		N/A
Category 14. Franchises		N/A
Category 15. Investments		N/A



METHODOLOGY

Assumptions & Definitions



Definitions & REFERENCES



For the purposes of this report, Greenhouse Gas Protocol definitions have been used to determine the following:

Scope 1: Direct emissions from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces, and vehicles; and emissions from chemical production in owned or controlled process equipment.

Scope 2: Energy indirect emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam, and cooling. These indirect emissions are a consequence of your organisation's energy use but occur at sources you do not own or control.

Scope 3: Other indirect emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases and emissions as a result of your annual events programme. Deciding if emissions from a vehicle, office, or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

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Carbon footprint: The total set of GHG emissions caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO2e).

Emissions footprint: The total set of greenhouse gas emissions (GHG) caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO2e).

Residual emissions: GHG Emissions that remain after taking all possible actions to reduce emissions.

Carbon Offsets: Emission reduction or removal resulting from an action outside the organisation's boundaries. Represented by credits, offsets must be verified to an approved standard. Only offsets that remove emissions can be used to achieve Net Zero.

Carbon Neutral: Is achieved when scopes 1 and 2 are offset with a robust reduction plan.

Net Zero: Is achieved when scopes 1, 2, and all relevant parts of scope 3 reduced to the greatest extent possible with the residual emissions being offset.

*Note: The Greenhouse Gas Protocol regulations are followed on leased offices. Should a lessee not have ownership or financial control over their office, emissions associated with fuel combustion fall under a scope 3 analysis which is not covered in this report.

Reference: Categorizing GHG Emissions Associated with Leased Assets Appendix F to the GHG Protocol Corporate

Methodology



For the purposes of this report, Greenhouse Gas Protocol definitions have been used to determine the following:

The IOIC has adopted an operational control approach to establishing its reporting boundary.

The methodology used is in line with the Greenhouse Gas Protocol¹ and the BEIS Environmental Reporting Guidelines². The calculations were completed on the SmartCarbonTM Calculator³ by Beyond Procurement⁵ on behalf of CAFA using the UK Government emissions factors⁴ and in line with CAFA's best practice framework⁶ for membership organisations which was developed as a companion for associations to the ISO Net Zero Guidelines⁷.

CO2e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF6) and nitrogen trifluoride (NF3). Different activities emit different gases. Using CO2e allows all greenhouse gases to be measured on a like-for-like basis.

Data Estimations/Assumptions Used:

- IOIC's footprint under Scopes 1 and 2 is zero because it operates from a leased office with little access to and control over energy data and consumption.
- Work from Home emissions were calculated using ONS data, and number of FTE employees working from home.

References:

- 1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development.
- 2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment and Industrial Strategy.
- 3. SmartCarbon Calculator: https://www.smartcarboncalculator.com/
- 4. Greenhouse gas reporting: conversion factors Full set (for advanced users). More at this link:

 https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
- 5. CAFA Net Zero and Sustainability team is led by <u>Beyond Procurement</u> who work with CAFA as an extension of the team to undertake the data collection, analysis and reporting of emissions data.
- 6. CAFA Net Zero Programme aligns to <u>CAFA's Best Practice Framework</u> and climate commitment principles for membership organisations.
- 7. CAFA works with team at BSI and aligns activity with <u>ISO Net Zero Guidelines</u>. CAFA sits on the ISO Net Zero Standard development committee.

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Emissions Source	Units	kWh	Carbon (kgCO2e)	Carbon (tCO2e)			
Scope 1							
Scope 2							
Total Scope 2			0	0			
Total Scope 1 & 2			0	0			
Scope 3							
Category 1 - Purchased Goods and Services							
Top 75% os spend	£712,041		108,790.69	108.79			
Category 2 - Capital Goods							
Dell Opiplex 3000 Series	6		2052	2.05			
Dell Vostro 3510 Laptop	1		342	0.342			
Category 6 - Business Travel							
Average car (unknown fuel)	15,689 km		2,616.07	2.62			
Flights (short-haul, with RF)	1,049 km		195.03	0.20			
Regular Taxi	209 km		43.53	0.04			
Local Bus	24 km		1.89	0.00			
International Rail	805 km		3.59	0.00			
National Rail by spend	£4,419		3888.72	3.89			
Hotel Stay by spend	£2,036		122.16	0.12			
Category 7 - Employee Commuting							
Work From Home	7 FTE		4486.00	£4			
Commuting average car	12,585 km		2098.43	£2			
Scope 8 - Upstream leased assets							
Serviced office m2	108.35		1101.88	£1			
Category 10 - Processing of sold goods							
Printing	£94,065		7525.18	7.53			
Total Scope 3			133,267	133.27			
Total Scope 1, 2 & 3			133267	133.27			
Total tCO2e per *FTE on gross Scope 1,2 & 3				19.04			
Total tCO2e per *£m Turnover on gross Scope 1,2 & 3							





Data Table:

UK GHG emissions and energy use data for period 01 Jan 2023 to 31 December 2023.

*Notes: For 01 January 2023 to 31 December 2023 the number of Fulltime equivalent employees (FTE) was 7 and the Turnover was GBP Unknown

