



CARBON REDUCTION INSTITUTE



Carbon Audit Report Highview Accounting

May 2008

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Executive Summary

The task of minimising the impact of human induced climate change will be one of the major challenges of the 21st Century. With this in mind Highview Accounting has started the process of reducing its impact on the climate. The purpose of this report is to define and quantify the greenhouse emissions identifiable to Highview Accounting so that they can then be reduced and offset.

The first aim of this report is therefore to identify all the carbon emissions that are caused by Highview Accounting's activities. These emissions are split into three main categories (or scopes) as per the Greenhouse Gas Protocol¹. Scope 1 refers to the emissions the company directly causes, through onsite fuel usage and the usage of transport fuel in company owned vehicles. Scope 2 refers to the emissions made due to the electricity demands of the company (i.e. the fossil fuels burnt to generate purchased electricity). Scope 3 refers to the emissions that are indirectly generated, through embedded emissions in products that are consumed or services hired. To be truly carbon neutral all emissions over the three scopes must be offset.

Through the work carried out for this report it has been determined that Highview Accounting's total emissions are 170.87 tonnes of CO₂ equivalent gasses (CO₂e) over the last year. The breakdown for the sources of these emissions can be seen in Figure 1.

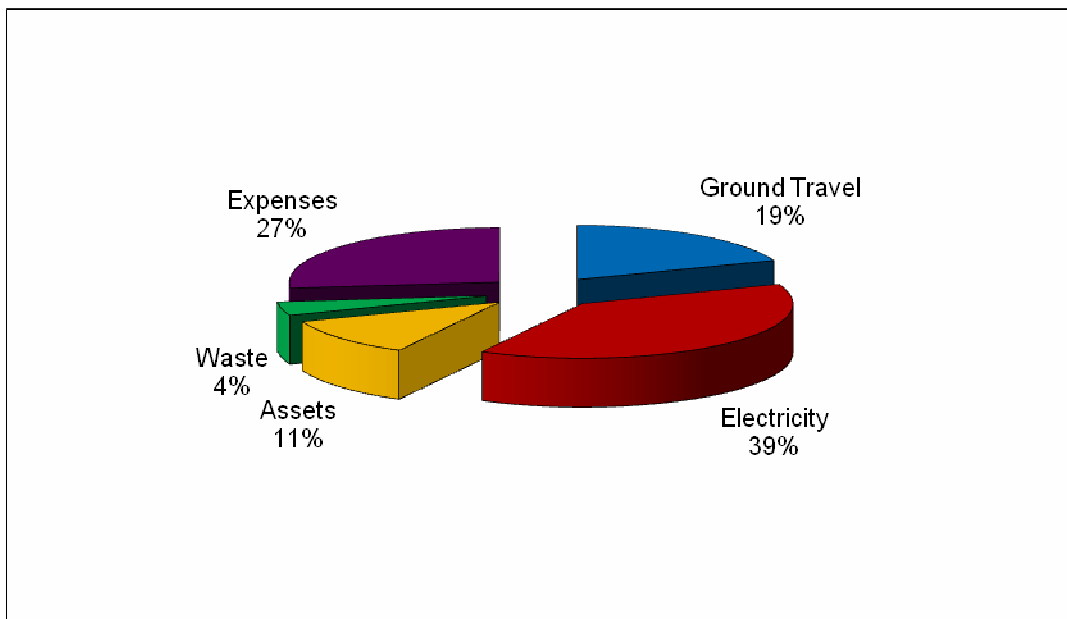


Figure 1: Breakdown of Highview Accounting's emissions

As can be observed the largest category of emissions is the electricity used by Highview Accounting. As such CRI recommends that the energy efficiency measures are undertaken.

¹ World Business Council of Sustainable Development and World Resources Institute, (2004), *The Greenhouse Gas Protocol*, , Conches-Geneva, Switzerland. Available online: <http://www.ghgprotocol.org>