



Advanced
CCA

Greenhouse Gas Inventory Report

Base Year 2023-24
Scopes 1, 2, 3

February 2025

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This inventory has not been verified by an accredited third party.

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1. Introduction

This report is the baseline greenhouse gas (GHG) emissions¹ inventory report for Advanced Child Care Assessment Limited (ACCA). The inventory is a complete and accurate quantification of the amount of GHG emissions that are directly attributable to ACCA operations within the declared boundary and scope for the specified reporting period and has been prepared in accordance with the requirements of the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

2. Statement of intent

This inventory underpins ACCA's commitment to measure, monitor, reduce, and report its GHG emissions to achieve near-term carbon reduction targets and net zero before 2050.

ACCA is committed to energy-efficient operation and recognises its carbon management as the main component of its environmental objectives and sustainability strategy. ACCA aims to establish itself as an environmentally responsible organisation and a staunch contributor to national and global carbon reduction targets. By fostering an energy-conscious culture within the company, ACCA aims to balance its business objectives with environmental and other sustainable development goals towards the triple bottom line – people, planet, profit.

3. Organisation description

The Advanced Child Care Assessment Limited is part of the handl Group of companies. ACCA has a turnover of approximately £ 4m, employs less than 15 permanent staff, and has its main operational center in the North West. The company's core activities are providing expert witness assessment reports within the health / social care setting.

ACCA acknowledges that its operations will have a direct impact on the environment, so makes environmental management an integral part of its management system and is working towards implementing of a formal environmental management system (EMS) in accordance with the ISO 14001 standard.

The reporting period covered by this inventory is ACCA Group's business year 01/06/2023-31/05/2024, which also forms the base year for reporting.

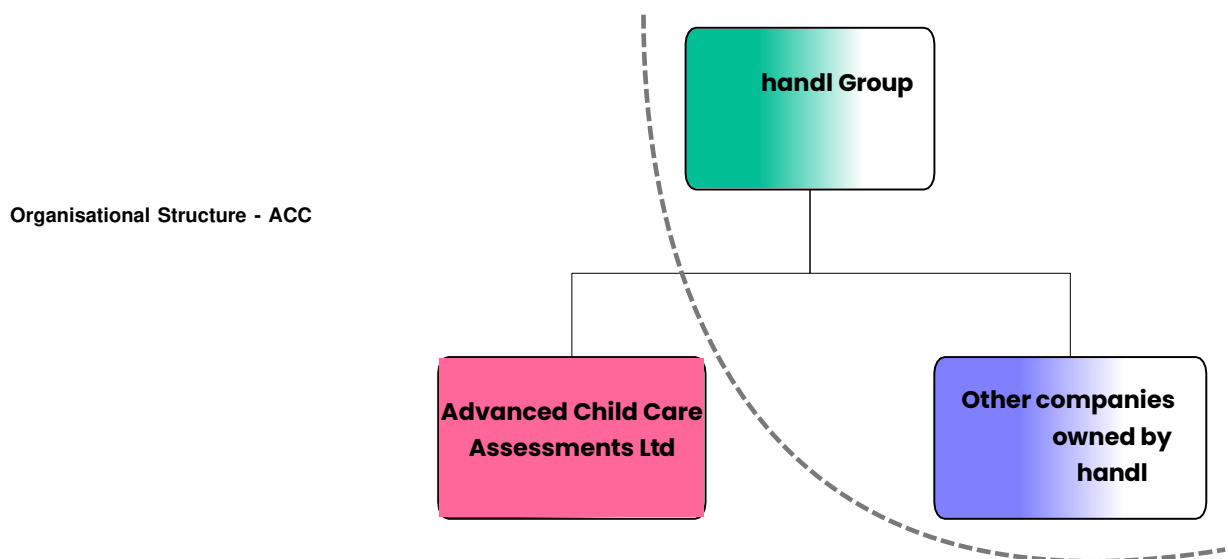
¹ Throughout this document 'emissions' means greenhouse gas emissions

4. Organisational boundaries included for this reporting period.

Organisational boundaries were set in accordance with the methodology described in the GHG Protocol. The GHG Protocol outlines two distinct approaches to consolidate GHG emissions: the equity share and control approaches, the latter defined by operational or financial control.

ACCA has used an **operational control** consolidation approach in its GHG accounting. [Figure 1](#) shows the legal structure of the organisation. handl Group and its other subsidiaries are shown for transparency of the organisational boundary, to show the relationship to the parent company.

Figure 1: Organisational Boundaries



The reporting structure for Advanced Child Care Assessments Limited is based on the distribution of the physical sites between the business units, as shown in [Figure 1](#). Site unit data are rolled up to a business unit level and business unit data to corporate level.

5. Operational Boundaries

The GHG emissions sources included in this inventory were identified with reference to the methodology in the GHG Protocol and classified under the following categories:

- **Direct GHG emissions (Scope 1):** emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Scope 2):** emissions from the generation of purchased electricity consumed by the company.
- **Scope 3 emissions are not included** in this base year inventory but will be included in subsequent years. [Table 1](#) shows the emissions sources included in the ACCA GHG emissions inventory.

Table 1: GHG emission sources included in the inventory.

GHG emission source	GHG emissions level scope	Data source	Data collection unit	Uncertainty (description)
Electricity	Scope 2	Consumption reports from electricity suppliers	kWh	The consumption reports are generated from both estimated and actual readings, which have been compared to provide as accurate measurements as possible.

6. Information on Emissions – Base Year 2023-24

Table 2: Information on emissions (mt = metric tonnes)

Emissions	TOTAL (mtCO _{2e})
Scope 1	N/A
Scope 2	1.45

In the UK, the carbon intensity of electricity varies depending on the energy mix. According to UK government data, the average emission factor for electricity in 2022 was around 0.193 kg CO₂ per kWh.

Calculation:

Using the UK emission factor (0.193 kg CO₂ per kWh):

$$7494.25 \times 0.193 = 1446.99 \text{ kg CO}_2$$

$$7494.25 \times 0.193 = 1446.99 \text{ kg CO}_2$$

Convert kg to metric tons:

$$1446.99 \div 1000 = 1.45 \text{ metric tons CO}_2$$

Table 3: Emissions disaggregated by source type.

Emissions	CO ₂		Total
	mt CO ₂	mt CO ₂ e	
Scope 1			mt CO₂e
Natural Gas	0	0	0.00
Petrol	0	0	0.00
Diesel	0	0	0.00
Scope 2			
Purchased Electricity	1.45	1.45	1.45

Table 4 : Base year ratio performance indicators.

Indicator	Scope 1 mtCO ₂ e	Scope 2 mtCO ₂ e	Total mtCO ₂ e
Emissions per FTE	N/A	0.11	0.11

7. Additional Information

7.1 [Table 4](#) shows key ratio performance indicators for the base year 2023–24. ACCA will also be measuring, monitoring, and publicly reporting these and additional performance indicators (7.1.4 and 7.1.5) in following years:

7.1.1 Emissions (mtCO₂e) per employee and change over time compared to base and previous years.

8. Data collection and uncertainties

[Table 1](#) gives an overview of how data were collected for each GHG emissions source, the source of the data and an explanation of any uncertainties or assumptions made during the calculation.

9. Methodologies and emission factors

The calculation methodology used for quantifying the emissions inventory is as described in the GHG Protocol using the Estimate Emissions approach.

ACTIVITY DATA X EMISSION FACTOR = METRIC TONNES OF EMISSIONS

METRIC TONNES OF EMISSIONS X GLOBAL WARMING POTENTIAL (GWP) =
CARBON DIOXIDE EQUIVALENT (CO₂e) OF EMISSIONS

All emission factors were sourced from the UK government's Greenhouse gas reporting conversion factors 2022. These factors incorporate the GWP for each GHG, therefore, to identify the disaggregated emissions for each GHG, CO₂e was divided by the GWP used by the authors, drawn from the IPCC Fourth Assessment Report.

10. References

World Resources Institute and World Business Council for Sustainable Development (2004) *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition)*. Available at: <https://ghgprotocol.org/corporate-standard>.

Department for Energy Security and Net Zero (2022) *Greenhouse gas reporting: Conversion factors 2022: full set*. Available at: <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022>.

Solomon, S. et al (2007) *Climate Change 2007: The Physical Science Basis. Contribution of Working Group I to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change*. Available at: https://archive.ipcc.ch/publications_and_data/ar4/wg1/en/contents.html.