


Think Ahead

ACCA

Carbon accounting for small businesses





Alpine
glaciers
affected by
global
warming



Head of Marketing, Corporate Communication and CSR Paddy Weerasekera receiving the sustainability award on behalf of Expolank Holdings PLC at a gala ceremony held at Cinnamon Grand Hotel



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Think Ahead



Transport



 **Green Accountancy**
Chartered Certified Accountants and Environmental Advisers

Carbon accounting stages

1. Decide business objectives
2. Determine which parts of the business are to be included
3. Identify the business activities that are to be accounted for
4. Decide on the start and periodicity of data acquisition
5. Set up appropriate systems

Carbon accounting stages

6. Collect base period data and convert to carbon equivalents
7. Evaluate the outcome and decide future carbon reduction targets
8. Take steps to achieve the targets
9. Monitor progress against the base year

The Example Business
Environmental Report for the year to 31 December 20xx

	20xx	Base year
	CO₂e kg	CO₂e kg
Electricity	20,640	18,780
Gas	5,800	5,340
Travel:		
Commuting	7,670	8,410
Business (non-air)	4,320	4,110
Air	0	6,400
	<hr/>	<hr/>
	11,990	18,920
Paper use	1,680	1,650
Water	50	52
Gross total emissions (CO ₂ e kg)	<hr/>	<hr/>
	40,160	44,742
Green tariff electricity	-5,800	0
PV Solar electricity generated	0	0
Carbon offsetting expenditure (CO ₂ e kg)	0	0
Net total emissions (CO ₂ e kg)	<hr/>	<hr/>
	34,360	44,742
Turnover £1,000,000 (base year £900,000)		
	CO₂e kg per	CO₂e kg per
	£1000	£1000
	turnover	turnover
Gross total emissions	40.16	49.71
Offsetting (Green tariff)	-5.80	0
Net total emissions	34.36	49.71

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ACCA Past President, Brendan Murtagh

‘ACCA believes that our members’ accounting and financial reporting skills have a key role to play in the transition to and management of the low carbon economy. By providing additional green accounting skills . . . professional accountants will have a pivotal position measuring and managing carbon emissions.’