
The growing business' guide to managing carbon



Foreword

“This guide goes a long way to making a compelling case for small and medium-sized organisations as to why they should measure and reduce their emissions and giving them the information they need to get started”



Businesses – especially small and medium-sized ones, which are so important to our economic success and which in many cases are suffering under present economic conditions – need to see a strong commercial logic for action.

In many cases the arguments marshalled for sustainability are made in terms that are not immediately recognisable or meaningful to business managers. The effects are however real cost efficiency, resource constraint, improved processes and opportunity, which every business person understands.

In addition, people need to know where to begin and how to distil the high level arguments they hear and read about, into practical initial steps. Carbon Trust Standard and its parent, the Carbon Trust, seek to do just that and we are pleased to support their efforts.

This guide also represents a continuing relationship that we have built with the Carbon Trust Standard. In 2009 we published together a guide for finance directors to the Carbon Reduction Commitment Energy Efficiency Scheme (CRC) and followed that up last year with a series of seminars around the country.


Furthermore ICAEW conducted a survey of members and the results were published in December 2009 as the research report Managing Greenhouse Gas Emissions. It was scheduled to coincide with the fifteenth Conference of Parties (COP15) of the United Nations Framework Convention on Climate Change held in Copenhagen.

The question we asked ourselves was: how meaningful are such events to business? Specifically: how do they translate into sustainable business practice, especially at the small and medium-sized end of the market? Do such organisations have internal emissions targets? Do they measure and manage their greenhouse gas footprint? Do such businesses understand what is required of them if they want to contribute to the UK's own ambitions to reduce emissions? How could businesses actively get started?

Our survey addressed some of these issues. The results made two points that are relevant here: approximately 90% of Micro and Small businesses surveyed reported that they are not measuring greenhouse gas emissions; and around 50% stated they do not have sufficient information.

Because we take environmental stewardship so seriously and in order that we practise what we preach, ICAEW are working towards achieving a net positive impact on the environment. As part of our plan for that we are working with the Carbon Trust Standard to drive down our energy consumption and improve our efficiency. As such we are proud to announce that we have just been awarded the Carbon Trust Standard.

However, our commitment goes beyond our own good housekeeping to a vision for the profession at the centre of business sustainability practice and to influencing others through our buying decisions, our thought leadership and public policy work.



**Michael Izza,
Chief Executive**



The Institute of Chartered Accountants in England and Wales has recently been awarded the Carbon Trust Standard.

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Introduction

Carbon-cutting is imperative, whatever the size or shape of your enterprise, to counter rising energy prices and looming regulatory controls.

With businesses and transport accounting for more than 42% of all UK emissions¹, everyone has a vital role to play in the drive to cut carbon emissions and foster a low-carbon economy. Organisations that manage their carbon emissions responsibly can enhance their brand value and make themselves more attractive to potential customers and investors.

Reducing carbon makes sense, whether it's to cut costs, gain competitive advantage, meet supply chain requirements, or engage your customers and staff. Getting independent endorsement for your efforts is an easy and cost effective opportunity to benefit from the growing low-carbon economy.

¹ Department of Energy and Climate Change 2009 final UK greenhouse gas emissions, updated 1 February 2011.

Carbon footprinting

What is a carbon footprint?

A carbon footprint measures the total greenhouse gas emissions (GHG) caused directly and indirectly by a person, organisation, event or product.

The footprint considers all six of the Kyoto Protocol greenhouse gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF₆).

A carbon footprint is measured in tonnes of carbon dioxide equivalent (tCO₂e). This allows the different greenhouse gases to be compared on a like-for-like basis relative to one unit of CO₂.

This guide will focus on organisational carbon footprinting. An organisational or business carbon footprint measures the direct and indirect greenhouse gas emissions arising from all of an organisation's activities, including energy use from buildings, industrial processes and company vehicles.

Carbon footprints are broken down by three scopes, with Scope 1 and 2 accepted as the minimum reporting requirement.



- **Scope 1** emissions are all direct emissions arising from an organisation's activities. This includes on-site fuel combustion (e.g. natural gas), owned or leased transport, process and fugitive emissions (e.g. refrigerant leakage).
- **Scope 2** emissions are all emissions related to an organisation's import of energy (most often electricity, heat or steam).
- **Scope 3** includes all indirect emissions, ranging from business travel, upstream supply chain emissions to downstream emissions and product use; the choice of which Scope 3 emissions to include is left to an organisation's discretion.

75%

of companies have yet to
measure their carbon footprint

Source: Carbon Trust Standard, August 2010

Figure 1: Definition of Scopes 1, 2 and 3

Scope 1: Direct	Scope 2: Utilities – indirect	Scope 3: Other indirect
Fuel combustion	Purchased electricity, heat and steam	Transport – business
Owned transport		Transport – purchased product
Process emissions		Transport – product distribution
Fugitive emissions		Waste disposal
		Transport – commuting
		Franchises and outsourcing
		Production of purchased materials
		Use of products

Based on GHG protocol terminology

Why should you measure your carbon footprint?

A proper measurement of your carbon footprint is the first step to managing, reporting and improving your organisation's environmental performance. The most common reasons for calculating an organisational carbon footprint are to help you manage and reduce your emissions and communicate the results.

Manage and reduce emissions

Reducing your organisational carbon footprint often leads to cost savings. Analysing your organisation's carbon footprint will help you to identify and prioritise areas for reducing emissions.

Reporting

A growing number of organisations want to be able to demonstrate their carbon footprint for reasons of:

- **Mandatory reporting requirements:**
Larger organisations are increasingly subject to climate change legislation that requires the reporting of carbon footprints, such as the Carbon Reduction Commitment Energy Efficiency Scheme (CRC) or EU Emissions Trading Scheme.

Corporate social responsibility (CSR):

Showing that you are behaving in a responsible and ethical way is becoming ever more important.

Responding to requests: Partners, customers and investors are increasingly interested in carbon emissions data. If you are going to disclose your carbon footprint publicly, you need to ensure it has been calculated properly. Most organisations follow the Greenhouse Gas Protocol Initiative and some even get the calculation independently verified.



How do you measure and monitor your carbon footprint?

Measuring and monitoring your carbon footprint is a straightforward process with six key steps:

- Method definition
- Boundary definition
- Data collection
- Converting energy use into CO₂ equivalent
- Verifying results (optional)
- Reporting the carbon footprint.

Method definition

You need a consistent method to get accurate results – especially if you have to rely on different people to collect and interpret data. It is important that you clearly define the process and it doesn't have to be overly complicated. There are a number of different publically available methodologies and guidance available to adopt or use as a reference.

Good sources of methodologies or guidance include:

- **Greenhouse Gas Protocol:** [Corporate Accounting and Reporting Standard](#). A high-level commonly cited methodology, often used as the basis for more detailed measurement and standards such as the Carbon Trust Standard.
- **Department for Environment, Food and Rural Affairs (DEFRA):** [Guidance on how to measure and report your greenhouse gas emissions](#). This guidance explains how businesses and organisations can measure and report their greenhouse gas emissions, as well as setting targets to help reduce them; accompanied by a Small Business User Guide.

- **Carbon Trust:** [A Guide to Carbon footprinting – the next step to reducing your emissions](#) (CTV043). An overview of carbon footprinting, including simple guidance and advice on how to calculate your carbon footprint.
- **Carbon Trust:** [Carbon Trust Standard Methodology](#). Specific guidance on the methodology required to certify a footprint and reductions, and how to achieve the Carbon Trust Standard.

Boundary definition

You will need to define:

Organisational boundaries

What parts of the organisation are included in the footprint? Is it the entire organisation, a division or subsidiary, or just a specific site? This can be complex for large organisations with many subsidiaries, joint ventures or leased assets.

Operational boundaries

All scope 1 and scope 2 emissions should be included, but an organisation can choose which scope 3 emissions to include. This depends very much on the nature of your activities, as well as the availability of robust data.

When choosing a boundary, try to take into account how your organisation works, other reporting periods, legislative requirements and the practicalities of data collection.

Data collection

It is important to collect data as thoroughly and accurately as possible. The main sources of data are usually:

Gas and electricity

Measuring the consumption of gas or electricity can be done by reading the appropriate meter on your premises. Metered information is generally recorded in kWh (kilowatt-hour). If it's not possible to read your meter, bills from your utility supplier will provide this. However, be aware that bills are sometimes estimates and your actual consumption may vary greatly.

Other fuels, such as diesel, petrol or coal

If your organisation consumes any other fuels on-site – for use in heating, transportation, or manufacturing – you should also record its use, as it will affect your carbon footprint. Using procurement or purchase information over actual consumption is an acceptable method. Where specific consumption data does not exist, supplier invoices provide this in units of litres, kWh, MJ or times and price per unit.

Transport

If your organisation owns, operates, or leases any transportation for business use (e.g. company cars or delivery fleets) you should also include them in your carbon footprint. The preferred method of calculation is actual fuel use, but if this is not possible, an indirect calculation based on vehicle type, engine size and mileage is also acceptable.

Data gaps

It's not always possible to quantify every aspect of your activity in carbon terms, so it is important that when communicating your footprint you mention any data that is missing and why it is unavailable. You should also mention any assumptions that have been made when collecting the data for clarity and transparency.

Converting energy use into CO₂ equivalent

A carbon footprint is measured in tonnes of carbon dioxide equivalent (tCO₂e). This is calculated by using predefined emissions factors that convert your consumption data from a multitude of sources and units into tonnes of CO₂ equivalent. If you do the calculations yourself, you should always use conversion factors from credible sources, such as the Carbon Trust [Conversion Factors](#) or the more detailed list published by the [Department for Environment, Food and Rural Affairs](#).

Carbon footprinting tools, ranging from Excel spreadsheets to online calculators to dedicated carbon management software, are available. For example, the [Carbon Trust](#) has a number of tools to help you calculate your footprint and the Carbon Trust Standard's [Carbon footprint spreadsheet](#) offers a more advanced method. But don't be discouraged – a footprint is only as good as the data collection behind it and any footprinting tool will only do a good job if you input the correct information.

Verifying results (optional)

It is sensible for a third party to verify and certify your carbon footprint to add credibility and consistency. The Carbon Trust Standard Company is one such organisation that can help you to verify and communicate an accurate carbon footprint. More information about certification and the Carbon Trust Standard can be found in the [Certification](#) section of this guide and the Carbon Trust Standard [website](#).

Reporting the carbon footprint

Be sure to present your carbon footprint clearly and honestly. This means providing complete information about each of the steps above, including methods, footprint boundaries, data quality and assumptions. Try to keep a consistent approach over different years, explaining any changes in reporting or business structure that might impact the footprint.

Although you may not be ready to publish an annual environmental or sustainability report, many organisations choose to communicate their carbon footprint information (or an executive summary) on their website so that it is easily accessible to relevant stakeholders.

“The Carbon Trust Standard provides vital, independent verification of our carbon cutting credentials to clients and stakeholders”

Debbie Hobbs, Principal of Environ (London)

Carbon and energy management

What is a carbon or energy policy?

Effective carbon management starts with the communication of a statement by the most senior people in an organisation, usually in the form of an energy policy. An energy policy is a written document stating how the organisation will use energy and what targets it intends to achieve. The document should be meaningful and practical, detailing how the organisation intends to meet such targets, state what is expected of managers and staff, and plan for how it will continue to improve energy efficiency in the future.

Sample policies are available from the Carbon Trust in the publication [Energy Management Strategy](#) (CTV022). Alternatively, many examples can be found on the websites of organisations that have achieved the [Carbon Trust Standard](#).

Why should you have an energy policy?

An energy policy can be used to:

- communicate the commitment of senior management to everyone in the organisation
- raise awareness throughout the organisation
- demonstrate commitment externally to key stakeholders (such as investors, customers and suppliers)
- provide a foundation for the organisation's energy strategy
- provide a structure for the implementation of the strategy.

How do you create a meaningful energy policy?

A good energy policy takes account of the current business context and presents workable guidelines and principles for an organisation's energy strategy. It encourages action and commitment to finding solutions. Most policies comprise two sections:

- **High-level statement.** The first part contains the guidelines and principles that the business is committing to. It should highlight explicit support from senior management and provide the framework for the delivery of energy savings.
- **Objectives and targets.** The second part is often a more detailed discussion, setting out specific energy management objectives and targets, along with the methodology for

achieving these. It should provide clear information about who is responsible for the delivery of the policy, detail of actions and a timeframe for review.

“The Carbon Trust Standard certification enables us to communicate our environmental credentials with integrity to those that matter”

Simon Harvey, Managing Director, Benchmark Software

What other areas are there to consider?

Good carbon management principles and practice go beyond the creation of an energy policy. Based on 10 years of experience in this field, the Carbon Trust has identified nine additional areas of carbon management to consider. This includes everything from assigning responsibility within your organisation to considering the wider carbon impacts of your products and services.

Responsibility

It is important that responsibility for carbon management is led on a strategic level by a member of the management team, board committee, or other executive body. Day-to-day management and responsibility for the review of carbon data may fall to another member of the organisation.

Reporting and communications

Do you report your environmental or carbon performance to organisational stakeholders? Increasingly, organisations are being asked about their footprint, not only by their customers, but also their potential investors. It is also



important to communicate your performance internally to justify employees' hard work and further motivate them.

When discussing your carbon footprint, remember to include details of your boundary, a breakdown of your emissions to aid transparency and promote accountability, as well as a discussion on your progress towards reduction goals.

Accounting process

Are there procedures for preparing, quality checking and documenting an accurate carbon footprint? What method have you used to calculate it? Have you made any improvements to your recording or calculation over time?

Monitoring

Does your organisation have systematic procedures for actively monitoring and controlling energy and fuel consumption throughout the year?

Targets

Once you have measured your carbon footprint, it is then possible to set general or specific energy reduction targets. Think about why you have chosen these targets. Did you compare your performance against any external benchmarks? Are you a member of a programme or group with specified aims? Have your customers or other stakeholders asked for particular targets to be met? You should strive to set reasonable yet challenging targets.

Reduction programmes

After setting your targets, it's time to create an action plan on how to achieve them. What sort of key actions will be taken to minimise emissions? These could include creating new operating instructions, making maintenance changes, implementing best practice or setting up systems for staff feedback. Is there a process for correcting programmes which go off track?

Investments

What capital investments will be required as part of your reduction programmes? These investments could be very straightforward, such as upgrading lighting, or more complex, such as modifying procurement policies to incorporate low-carbon goals or moving to more energy efficient office space. The Carbon Trust has published a guide, [Making the business case for a carbon reduction project](#) (CT039), to help you with these types of investments. Loans are also available for qualifying organisations to help fund this investment.

Training

Do you provide any training in energy management to keep staff aware and motivated? While not all staff need to be experts in energy management or carbon footprinting, it is important to provide context for the low-carbon culture you are building in your organisation. Have they attended any specific environmental training? Are they required to do so as part of induction? What sort of professional development takes place in relation to carbon and energy? This could range from attending a conference to pursuing a formal environmental certification.

Products and services

Making changes to your products or services (and related Scope 3 emissions) could help you make the greatest positive environmental impact. Have you analysed what goes into your products, from sourcing the raw materials through to their end use? Do you use your position in the supply chain to influence other organisations on their own carbon management?

Product or service carbon footprinting is one way to communicate your commitment to carbon leadership. Accurately calculating the footprint will yield insight into your process or supply chain "hot spots", illustrating areas of greatest carbon intensity and highlighting opportunities for further carbon (and cost) reduction. Having these footprints certified to a globally recognised standard (e.g. PAS 2050) by a company like the [Carbon Trust Footprinting Certification Company](#) will allow you to communicate your footprint with consistency and integrity, while giving you the opportunity to use the [Carbon Reduction Label](#) to enhance your brand reputation and promote your carbon reduction on-pack.

Emissions reduction

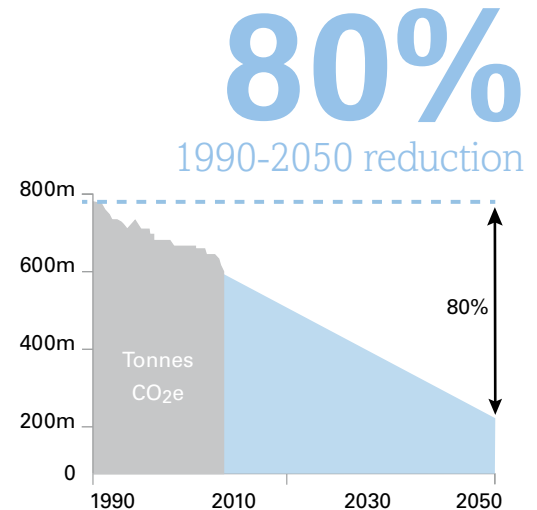
Why should you reduce your emissions?

By cutting carbon emissions, your organisation can achieve energy cost reductions and enjoy an enhanced reputation. Other benefits include satisfied and motivated employees and stakeholders, the ability to proactively manage regulatory compliance, and competitive leadership through business innovations.

You don't have to invest lots of money or make big changes to your business to save on your energy bills. The right combination of small changes – many cost-free – can reduce your energy bill by thousands of pounds and set you on the road to becoming a low-carbon organisation.

How do you reduce your emissions?

There are a number of ways to reduce your energy use and carbon emissions, ranging from simple 'no cost' changes, such as turning off unneeded lighting, to more expensive measures, such as upgrading heating or cooling systems. The ability to undertake these different steps could depend on your size or sector. Good advice is available from [Business Link](#), while a series of '[top tips](#)' and more specific advice is available from the [Carbon Trust](#). It may also be worthwhile looking online for local or sectoral initiatives where you may be eligible for free on-site advice and support.



From 1990 to 2050 the UK's target is to reduce its annual carbon emission by 80%

Source:
Carbon Trust Standard Company – Cut Carbon Campaign
<http://www.carbontruststandard.com/pages/cutcarbon>
Climate Change Act 2008

A great first step is to carry out an office energy walkaround. This will allow you to identify the biggest opportunities for energy savings across your organisation. It will also get staff involved with energy management and monitoring energy use and savings. The Carbon Trust has published a series of [sector-focused walkaround checklists](#) to help you get started.

Walk around checklist: CTO08

Business Activities (office based)

walk around checklist

Use this walk around checklist to help identify key low or no cost energy saving opportunities within your organisation. Conducting regular housekeeping walk arounds will help form the basis of an action plan to reduce your energy use and carbon footprint.

This checklist should be read in conjunction with the [Business Activities Sector Overview \(CTW007\)](#), downloadable from the website, which provides further detail on most of the topics outlined below.

Heating, ventilation and air conditioning (HVAC)	Complete	Actions/comments
Check that radiators and other heating surfaces are unobstructed.		
Are windows and doors closed where possible when heating or air conditioning is operating?		
Check thermostat settings. The recommended temperature for an office is 19°C. A 1°C drop in average space temperature can cut fuel consumption by about 8%.		
Check thermostatic radiator valve (TRV) settings on radiators. Comfortable temperatures of 19°C are usually maintained when TRVs are set to '3'. If the valve is kept at '8' or 'max', there is no control over the amount of heat emitted from the radiator.		
Undertake regular checks on air conditioning control settings. Air conditioning should not be switched on until temperatures reach 24°C.		
Ensure HVAC time switches are adjusted to match occupancy patterns. Most systems use 7-day time controllers, so varying occupancy patterns can be catered for. Moreover, sufficient heat is often held in the building fabric and radiators to enable heating to be switched off a couple of hours before staff go home.		
Ensure hot water is switched off and time and temperature controls are adjusted over holiday periods. There is no need for water to remain at temperature during this time.		
Check boiler operation during summer walk arounds. In large offices, there are often several boilers for space heating and many of those can be switched off during the summer to save energy.		
Does the office have frost thermostats? These should be tamper-proof and checked regularly. Typically, internal thermostats are set to 4°C and external to 1°C.		

“Integral to our approach to reducing our carbon emissions is the trust we have built with our customers based on our commitment to deliver what we promise and the real sense of ownership that our Partners have in our business success”

Charlie Mayfield, Chairman, John Lewis Partnership

Certification

What is carbon footprint certification?

With only 7% of consumers believing a company's claims of action on climate change¹, gaining independent verification will add valuable credibility to your environmental claims.

This entails working with a respected organisation, such as the Carbon Trust Standard Company, to help you measure and communicate your carbon footprint. Depending on your direction and aims, you can verify your footprint, or your reduction, or both.

Why should you certify your carbon footprint?

Certifying your carbon footprint allows you to communicate the results with confidence and integrity. Pursuing certification will also help you to:

- gain external recognition of your organisation's performance
- win business by differentiating yourself from competitors and enhancing your profile with customers
- enhance your organisation's reputation
- foster involvement with your employees.

66%

of the public question
authenticity of company
climate change claims

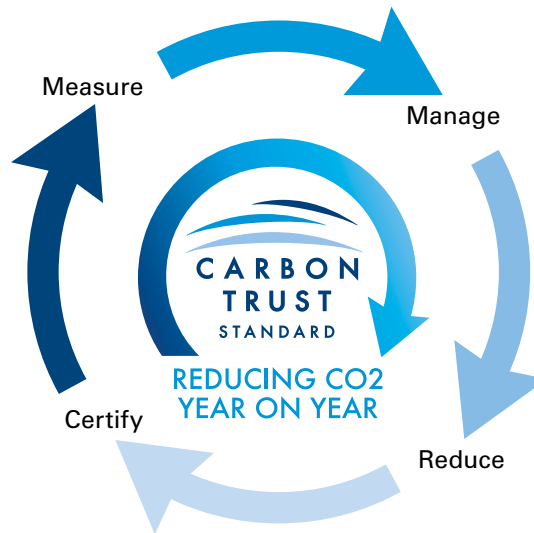
Source: Carbon Trust Standard, March 2011

¹ Source: Carbon Trust Standard research, March 2011.

The Carbon Trust Standard

What is the Carbon Trust Standard?

The Carbon Trust Standard is a mark of excellence that recognises organisations for real carbon reduction. It is awarded to organisations that have genuinely measured, managed and reduced their carbon footprint in line with an open and consistent methodology and have committed to making further reductions year on year.



3.6%

reduction p.a.

Standard Bearers are
reducing their carbon
emissions at an average
of 3.6% p.a.

Source: Carbon Trust Standard Company – Cut Carbon Campaign www.carbontruststandard.com/pages/cutcarbon

Why should you achieve the Carbon Trust Standard?

Benefits of achieving the Standard include:

- Trusted, independent endorsement of your environmental credentials.
- Demonstration of real action on reducing your carbon emissions.
- Ability to meet environmental procurement requirements.
- Improve investors' view of your organisation's future.
- Retain and attract an increasingly environmentally-aware workforce.
- Prepare yourself for compliance with existing and future legislation, such as the Carbon Reduction Commitment Energy Efficiency Scheme (CRC).
- Be positioned as a leader in this field.

How do you achieve the Carbon Trust Standard?

To achieve certification against the Standard, your organisation will need to meet the requirements in three areas:

- **Measure your carbon footprint over one, two or three years.** The minimum footprint reporting requirements vary depending on the annual energy spend of your organisation. For example, large organisations with an energy spend greater than £500,000 are required to measure three years' worth of emissions due to regulatory requirements; while small and medium-sized enterprises (SMEs) with an energy spend below £50,000 may qualify with a single year's footprint, accompanied by evidence of carbon reduction projects.
- **Demonstrate a reduction in carbon emissions.** Your footprint must show either an absolute or relative reduction over the footprint period. While absolute reductions are encouraged, organisations which are improving their carbon efficiency may also achieve the Standard. Project reductions are allowed for SMEs.

- **Provide evidence of good carbon management.** This involves responding to questions about your energy management policies and practice as outlined earlier in this guide.
- **Assessment by independent, accredited assessors.** All organisations will be assessed and audited against the requirements outlined in the *Carbon Trust Standard Methodology* to achieve the Standard.

“As more enlightened companies take action on carbon, it goes without saying that they'll want to be associated with like-minded organisations”

Toby Robins,
Sustainable Development Director, Wiles Greenworld

How can we help you achieve the Carbon Trust Standard?

Having certified several hundred organisations, we appreciate that sometimes organisations need a little help in order to reduce their carbon emissions. The Carbon Trust Standard Company has developed a wide range of services from introductory training courses through to self-guided online assessments to help you along your carbon reduction journey.

Training

We provide regular training courses on the basic principles of organisational carbon footprinting. These one-day sessions are ideal for anyone with a responsibility for or interest in producing and reporting on their organisational carbon footprint and those considering assessment under the Carbon Trust Standard.

Gap Analysis

A Gap Analysis will give you a clear understanding as to whether you are able to proceed with a Carbon Trust Standard assessment, and if not, will identify what actions need to be put in place to enable an assessment to be carried out.

Footprint Verification

The Carbon Trust Standard Company is able to provide third-party independent verification and assurance of a single year's carbon footprint. This is a great step for organisations that are not yet ready to complete certification but would still like to communicate their carbon footprint with confidence.

Certification Only

If you have a straightforward footprint, all the information necessary and the evidence to support your application for the Carbon Trust Standard, you can complete your own assessment form and submit it to us.

Assisted Certification

If you think you need some help in collating, presenting the data and completing the assessment form required for Carbon Trust Standard certification, we can provide some additional support. An accredited assessor will work with you to help you complete the assessment form and assess compliance with the Standard.

Online Certification

Online Certification is available to organisations with an energy spend of £50,000 or less. Similar to a certification only, smaller organisations are able to complete their Carbon Trust Standard assessment via our online portal, providing the freedom to complete the assessment in your own time at your own pace.

Benchmarking

Benchmarking reports highlight and rank your performance in both the quantitative and qualitative portions of your assessment against the hundreds of other certifications across the globe, allowing you to identify areas of relative strength and weakness for your organisation.

For more information on our services please visit the Carbon Trust Standard website at:

www.carbontruststandard.com

Sources of further information

Related publications

For further information about energy management, carbon footprinting or climate change, please use the following links. The list is not comprehensive and by publishing a link the Carbon Trust and the Carbon Trust Standard Company do not endorse the content.

Carbon Trust

www.carbontrust.co.uk

Carbon Trust Footprinting
Certification Company

www.carbontrustcertification.com

Carbon Reduction Label

www.carbon-label.com

Carbon Trust Standard

www.carbontruststandard.com

Business Link

www.businesslink.gov.uk

Committee on Climate Change

www.theccc.org.uk

Department for Environment,
Food, and Rural Affairs (DEFRA)

<http://www.defra.gov.uk>

Department of Energy and Climate
Change (DECC)

www.decc.gov.uk

Greenhouse Gas Protocol

www.ghgprotocol.org

United Nations Framework
Convention on Climate Change

<http://unfccc.int>

www.carbontruststandard.com
0800 019 1443

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