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DO WE NEED TO REPORT?

1. Why are we being asked to reduce our footprint and set Net Zero targets?

The UK government, effectively on behalf of all business and individuals, have committed to reach Net Zero by 2050. Increasingly, public and private sector organisations are demanding their suppliers commit to carbon reductions. For example, the government's Procurement Policy Note 06/21, or the commitment that by 2030 NHS will not procure from any supplier that does not have its own net zero target.

2. What are the benefits of calculating and reporting a carbon footprint?

- Meet tender requirements (e.g. NHS Net Zero Supplier Road Map, UK Government Social Value Act, PPN 06/20, PPN 06/21)
- Legal compliance requirement for some organisations (e.g. [*SECR, which applies to quoted companies, large businesses and LLPs](#))
- Meet stakeholder expectations
- Market leadership and improved reputation
- Manage climate related risks and opportunities
- Demonstrate a commitment to continual improvement (supports ISO 14001/iiE)
- Identify opportunities for financial savings
- Meet investor expectations and enhanced access to capital
- Support commitment to Corporate Social Responsibility
- Enhance staff engagement, recruitment and retention
- Moral responsibility – take action on climate change

3. How will you use our carbon footprint data?

Regardless of if you choose to report via the free or full account option, your client will only see your headline data via their supplier dashboard (e.g. they will see total scope 1 and 2 figures, but not any activity data information that was entered for the calculation process). The data you enter will be kept confidential and is only accessible to your client via password secure access. The data will be used in an aggregated way to enable your client to view the total scope 1 and 2 tCO₂e across the full supplier portfolio (which will be added into their scope 3 results). The client will be able to view the total by supplier and by spend code category. They client will also be able to see direction of travel over time as the supplier dashboard will track the absolute and intensity carbon performance of each supplier annually.

The SmartCarbon application is cloud based and all data is hosted by Microsoft in its UK data centres. We use industry standard SSL encryption to encrypt all data transferred between you and our servers –look for the padlock in your browser. We also employ encryption-at-rest on the data stored on the servers. Backups of the data are taken every 10 minutes and are retained for two weeks. We chose Microsoft as their experience and reputation inspire confidence in their ability to keep your data safe and secure. By using their Azure platform, we are guaranteed that our servers and firewalls are always up to date. Security patches are applied automatically without the need to shut down or restart the servers hosting SmartCarbon. For detailed information, please refer to our Terms & Condition on our webpage.



Frequently Asked Questions

4. We already calculate and report our carbon footprint; do we need to use this platform?

Yes, your client has chosen the SmartCarbon platform for collecting supply chain emissions information. This platform allows your client to collate supply chain emissions in real time and without requiring to manually collect information from each of their suppliers.

If your organisation has already measured your GHG emissions performance, you can use the free supply chain portal to report those figures. However, if you prefer to use the easy and streamlined GHG emissions data collection and reporting tool that allows you to seamlessly report your emissions to your client as well as generate SECR compliant report, you may utilise the paid version of SmartCarbon at discounted rate.

5. We publish our carbon footprint data, why can't you access the information you need from our website?

The number of suppliers and service providers for a client could run into thousands. Collecting information from the individual suppliers and service providers from reports, emails and websites would require significant time and resources. By using a supply chain reporting portal enables your client to collect and collate data conveniently and with minimum efforts.

Organisations may choose to publish report their carbon footprint in a manner which is unique to their business, for example, in the form of intensity metrics only or grouping different scopes together. Such figures may not be compatible with other suppliers, hence cannot be used by your client.

6. Our carbon footprint is very small, do we still need to report our footprint?

Yes, individually your organisation's footprint may appear small, however collectively it adds up to your client's Scope 3 supply chain footprint.

Organisations will often find that micro businesses and SMEs make up the biggest proportion of their supplier base so collectively this can be significant. If your client spends money with you, this will be converted to tonnes of carbon and it is more accurate to capture your reported performance.

The programme is designed to be fit for purpose for any size organisations and time and resource expectations are proportional to scale.

Measuring the collective supply chain footprint allows your client to plan and monitor their Net Zero ambitions. At a national level United Kingdom have committed to reach Net Zero by 2050 and that include all activities and organisations, big or small.

7. We are a distributor / service provider and have a very low carbon footprint. Do we need to report and reduce our footprint?

Your client is following a tiered approach of collecting supply chain footprint from direct suppliers / service providers (Tier 1) first before moving on to next levels. Every kilo of CO₂ matter and even the smallest of footprint contribute something to the overall emissions. Please see Our carbon footprint is very small, do we still need to report our footprint? In addition, you may report the footprint of manufacturer / transporter as your Scope 3 emissions, which in turn will help your client to identify the significant contributors or hotspots.



Frequently Asked Questions

8. Where can I find out about legal and governmental drivers (E.g. SECR, Social Value Model, PPN 06/20 and PPN 06/21) etc?

Social Value Act: <https://www.gov.uk/government/publications/social-value-act-information-and-resources/social-value-act-information-and-resources>

Procurement Policy Note 06/20 – taking account of social value in the award of central government contracts. <https://www.gov.uk/government/publications/procurement-policy-note-0620-taking-account-of-social-value-in-the-award-of-central-government-contracts>

Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts. <https://www.gov.uk/government/publications/procurement-policy-note-0621-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts>

Definitions for key terms, and links to more info, can be found in the glossary at this link: [Resources - Smart Carbon \(smartcarboncalculator.com\)](#)

9. We supply more than one NHS Trust; do we have to complete this multiple times?

No, you will be reporting once on the SmartCarbon platform. If you are reporting for multiple clients that use the SmartCarbon platform then, you will complete the basic information once, the only additional information you need to provide for each of your clients is the corresponding annual sales values and category of goods or services you provide. As mentioned, you will be able to provide all this information in a single page.

HOW TO REPORT/GUIDANCE ON THE PROCESS

10. Is there any guidance on how to calculate a carbon footprint?

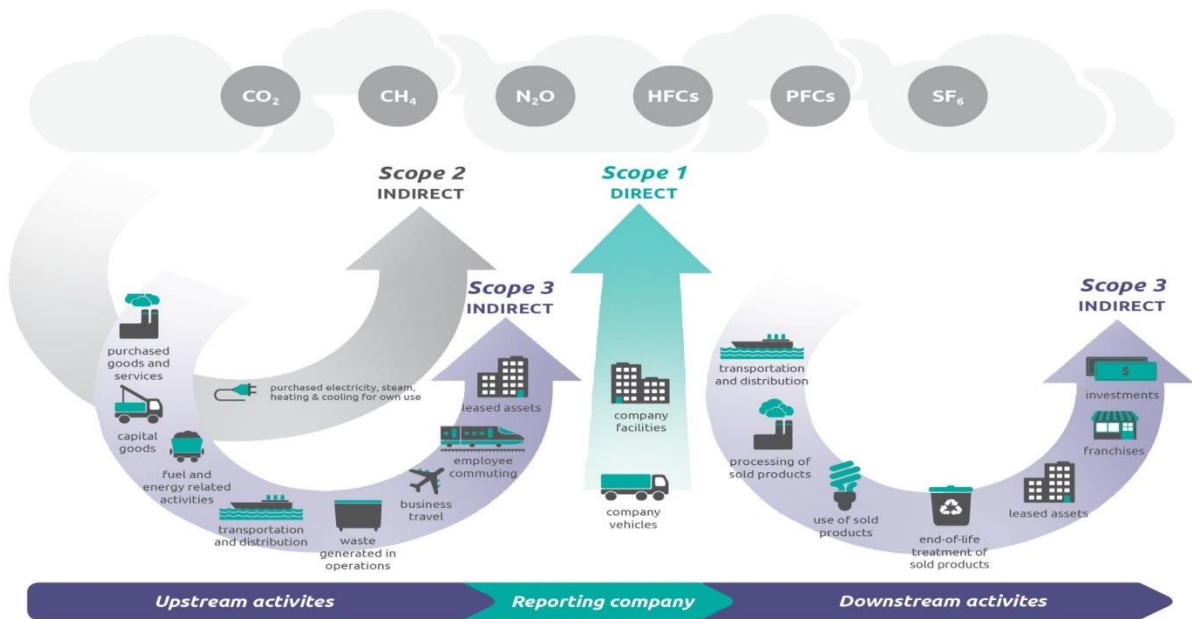
Carbon reporting factors are freely available at this location. [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK \(www.gov.uk\)](#).

The methodology we recommend is the [Greenhouse Gas Protocol Corporate Standard](#).

Greenhouse Protocol Reporting Principles:

- **RELEVANCE** Ensure the GHG inventory appropriately reflects the GHG emissions of the company and serves the decision-making needs of users – both internal and external to the company.
- **COMPLETENESS** Account for and report on all GHG emission sources and activities within the chosen inventory boundary. Disclose and justify any specific exclusions.
- **CONSISTENCY** Use consistent methodologies to allow for meaningful comparisons of emissions over time. Transparently document any changes to the data, inventory boundary, methods, or any other relevant factors in the time series.
- **TRANSPARENCY** Address all relevant issues in a factual and coherent manner, based on a clear audit trail. Disclose any relevant assumptions and make appropriate references to the accounting and calculation methodologies and data sources used.
- **ACCURACY** Ensure that the quantification of GHG emissions is systematically neither over nor under actual emissions, as far as can be judged, and that uncertainties are reduced as far as practicable. Achieve sufficient accuracy to enable users to make decisions with reasonable assurance as to the integrity of the reported information.

Frequently Asked Questions



More info: <https://ghgprotocol.org/corporate-standard>

11. Does this process align to any recognised standards?

- The SmartCarbon platform structure, process and output reports are aligned to:
 - The Greenhouse Gas Protocol – Corporate Reporting Standard
 - UK Streamlined Energy and Carbon Regulations (SECR) 2019
 - UK Government’s Environmental Reporting Guidelines: Including streamlined energy and carbon reporting (SECR) guidance.
 - UK Government Procurement drivers such as the Social Value Model, PPN 06/20 and PPN 06/21
 - NHS Net Zero Supplier Roadmap and Evergreen Framework
 - Also compatible with ISO 14064 – part 1, PAS 2060, CDP and CDSB standards
- The platform has options to report organisational carbon footprint across scope 1, scope 2 and scope 3, including all 15 subcategories of scope 3 (i.e. complete value chain)
- All 6,500 + UK Government BEIS Defra carbon factors are available and updated annually.
- Additional factors include Working From Home (WFH), employee compute and sector specific factors (e.g. health care and construction)
- International energy agency factors available where relevant
- Dual reporting options for green tariff electricity. Option to upload bespoke factors (e.g. green tariff electricity).

12. Where can I find definitions for key words referenced? (E.g. tCO₂e, Scope 1, 2, 3)

Definitions for key terms, and links to more info, can be found in the glossary Section at the end of this document/at this link: [Resources - Smart Carbon \(smartcarboncalculator.com\)](https://www.smartcarboncalculator.com/resources)



Frequently Asked Questions

13. Where can I find the free emissions sources?

Carbon reporting factors are freely available at this location. Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK (www.gov.uk). These are updated annually. Alternatively, all factors are available within the SmartCarbon Calculator platform.

14. At our business we mostly work from home, how do we measure our footprint?

SmartCarbon can help you measure your GHG emissions for home working in simple steps. All you need is to provide is the number of people or hours working from home. The full features of SmartCarbon are available at a very reasonable rate which proportional to the business sizes. In addition, a 10% further discount is available if you are a part of supply chain. For more information refer to our website www.smartcarboncalculator.com or contact us at info@smartcarboncalculator.com

15. We are a multinational company; do I report our global emissions or UK emissions?

Ideally you should report for the entity that is providing the goods or services to the client. However, if you do not have the report at entity level, you may use the global emissions provided that you report the global turnover. You should consistently apply the same boundary to the reported tCO₂e as to the annual turnover then the SmartCarbon platform will use the value of sales figure to calculate a representative proportion of total emissions.

16. We are carbon neutral, how will you use our results?

We acknowledge that some suppliers/members will see value in a carbon neutral status, achieved via offsets. The platform will prompt you to report your full carbon footprint (scope 1 and 2) before offsets have been deducted, there will also be the option to reference any offsets purchased and a request to upload offset certificates, but this will not be deducted from the figures that are reported at client level.

17. We offset our emissions, how will this information be used?

The NHS has not published a position on carbon offsets.

The Science Based Targets Institute's Net-Zero Standard requires that an organisation should aim for emission reductions of at least 90-95%, allowing for a maximum 5 -10% offsetting. This a good indication of stakeholder expectation that, if used, offsets should make up a small proportion of the portfolio of actions and that effort should be focused on eliminating and reducing emissions ahead of offsetting.

18. How do I report green tariff electricity?

The UK [Environmental Reporting Guidelines](#) recommend reporting of the emissions from green tariff / REGOs (Renewable Energy Guarantees of Origin) by location based method. That means you should report such emissions using the national grid factors while providing your Scope 1 & 2 emissions to us. If you wish you may provide the link to your published report based on dual reporting or market based method.

19. Is there any guidance on developing a Net Zero Target?

- We recommend the [Pathways to Net Zero: Using the IEMA GHG Management Hierarchy November 2020](#)
- If you require further help in formulating your Net Zero strategy and plans, SmartCarbon can help you with its 3-step programme. For more information refer to: www.smartcarboncalculator.com or contact us at info@smartcarboncalculator.com.

20. Is there any guidance on developing a Carbon Reduction Plan?

A CRP is a requirement under PPN 06/21 for the procurement of major central government contracts.

These Carbon Reduction Plans must:

- Be published on the supplier's website
- Be signed off at an appropriate level within 12 months of the date of the procurement
- Confirm the supplier's commitment to achieving Net Zero by 2050 (at the latest)
- Detail the supplier's Greenhouse Gas emissions
- Detail the environmental management measures that can be applied in the delivery of the contract.

Carbon Reduction Plans should include UK emissions for Scope 1 and Scope 2, along with a subset of five Scope 3 emissions categories:

- Business travel
- Employee commuting
- Waste generated in operations
- Upstream transportation and distribution
- Downstream transportation and distribution.

Full details of the reporting requirements for Carbon Reduction Plans can be found in the Technical standard for Completion of Carbon Reduction Plans

[Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts – GOV.UK \(www.gov.uk\)](#)

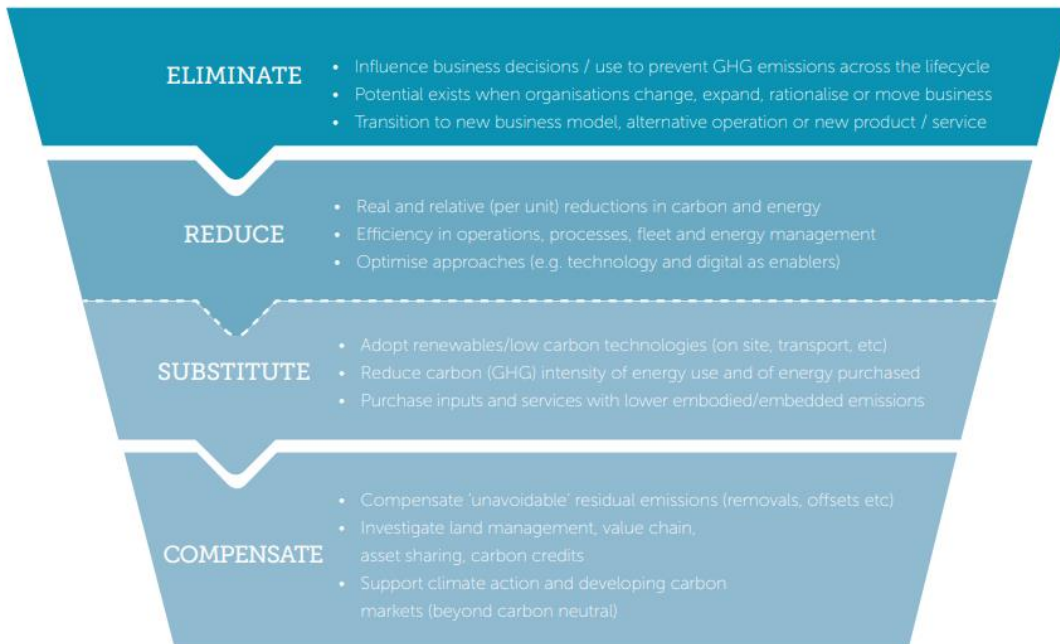
We recommend you use the template available at this link:

<https://www.gov.uk/government/publications/procurement-policy-note-0621-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts>

We recommend you implement the IEMA Greenhouse Gas Hierarchy available at this link:

<https://www.iema.net/resources/reading-room/2020/11/26/pathways-to-net-zero-using-the-iema-ghg-management-hierarchy-november-2020>

IEMA Greenhouse Gas Management Hierarchy (updated 2020)



Updated from original IEMA GHG Management Hierarchy, first published in 2009

COSTS

21. How much does it cost?

You have the option to choose between a free reporting account or subscribing to a full account at a discounted rate.

- If you already are calculating your footprint and just wish to report the results, then it is free to use.
- If this is the first time you will be measuring your carbon footprint or wish to improve upon your existing calculation tool / method, then the full account provides you with an easy to use simple but versatile platform to measure your carbon footprint utilising the up-to-date emissions factors and seamlessly report to your client with minimum efforts.

You are eligible for 10% discount on the annual subscription rate, as long as you maintain the supplier link to at least one company. If you are an NHS organisation, you are eligible for 20% discount. Please refer to the below rate list before applying the discount.

Costs to use SmartCarbon Calculator reporting platform (www.smartcarboncalculator.com)

Free or full version	Organisation size	Size criteria	Annual fee + VAT
Free - report only version	Any size	Any size organisation	Free (Only as part of supply chain)
Full Calculation & Reporting	Micro	Up to 10 employees / £2 million turnover	£345
Full Calculation & Reporting	Small	> 10 employees / > £2million turnover	£700
Full Calculation & Reporting	Medium	> 50 employees / > £10 million turnover	£1,250
Full Calculation & Reporting	Large	>250 employees/ > £36 million turnover	£2,250
Full Calculation & Reporting	Quoted	>500 employees / Listed on Stock Exchange	£3,500
Full Calculation & Reporting	Enterprise	> 5,000 employees / FTSE 500	£5,000

NOTES:

- *Carbon intensity metrics are calculated based on FTE and turnover, so this information must be provided by the organisation
- * If an organisation meets criteria in two different bands, the higher price bracket will apply
- * Platform support is included, but additional consultancy and training available at cost, if requested
- All prices are for UK only operations. If required, international factors attract an additional fee of £1,250 per annum
- * Supply chain dashboard (feeds supplier data to scope 3) additional fee of £1,000
- * NHS suppliers eligible for a discount of 10% p.a.
- * NHS organisations eligible for a discount of 20% p.a.
- * Only one discount rate can be applied

22. What is the difference between the free and full account options?

The free reporting portal allows you to report your figures if you already have calculated your footprint. Whereas, if this is the first time you will be measuring your carbon footprint or wish to improve upon your existing calculation tool / method then the full account provides you with an easy to use simple but versatile platform to measure your carbon footprint utilising the up-to-date emissions factors and seamlessly report to your client with minimum efforts.

23. Are we eligible for the 10% supplier discount?

If you establish a supplier link with at least one organisation during the registration, you will be eligible for 10% discount on the annual subscription rate, as long as you maintain the link.

24. We are an NHS organisation; can we access the higher 20% NHS discount?

Yes, please contact us at info@smartcarboncalculator.com to receive your 20% discount code.

25. If we subscribe are there any additional/ hidden costs?

No, you only pay the cost shown to you upfront.

I NEED HELP/SUPPORT

26. I want to know more about the SmartCarbon Calculator platform

SmartCarbon programme supports businesses and organisations of any size or sector to calculate, report and reduce carbon emissions using our simple 3 Step Process. Organisations can choose to follow all 3 steps, do any steps in isolation, or request bespoke support based on any stage of the process. We have worked with hundreds of companies from large multinationals to one-person operations and worked with private, public and third sector organisations.

The benefits of the platform:

- The SmartCarbon platform structure, process and output reports are aligned to:
 - The Greenhouse Gas Protocol – Corporate Reporting Standard
 - UK Streamlined Energy and Carbon Regulations (SECR) 2019
 - UK Government’s Environmental Reporting Guidelines: Including streamlined energy and carbon reporting (SECR) guidance.
 - UK Government Procurement drivers such as the Social Value Model, PPN 06/20 and PPN 06/21
 - NHS Net Zero Supplier Roadmap and Evergreen Framework
 - Also compatible with ISO 14064 – part 1, PAS 2060, CDP
- Platform structure and price point options available to suit a wide range of organisational sizes and sectors (from micro businesses to multinationals, across private, public and third sector)
- The platform has options to report organisational carbon footprint across scope 1, scope 2 and scope 3, including all 15 subcategories of scope 3 (i.e. complete value chain)
- All 6,500 + UK Government BEIS Defra carbon factors are available and updated annually.
- Award winning scope 3 supply chain dashboard and engagement model.
- Additional factors include Working From Home (WFH), employee compute and sector specific factors (e.g. health care and construction)
- International energy agency factors available where relevant
- Dual reporting options for green tariff electricity. Option to upload bespoke factors (e.g. green tariff electricity).
- The platform is highly configurable and allows users to structure the account, calculations and reporting parameters to completely match the needs of the organisation and to allow clear insight as to how and where emissions can be reduced.
- Flexible account structure makes it easy to track performance and report at various levels (E.g. Group, sub divisional, departmental level).
- Options to recalculate base years and adjust for acquisitions, mergers, divestments, insourcing and outsourcing
- Variable user settings enable functionality and account access to be set as appropriate for different roles and functions (e.g. data input, edit, delete, audit etc)
- Intuitive and user friendly (with free on-boarding support from our dedicated team and user guides)
- Example checklists and procedures available
- Data import and export options
- Output graphs excel exports help identify hotspots and areas to prioritise for reduction
- Additional training and consultancy support available



Frequently Asked Questions

Please see testimonials and more info on website: www.SmartCarbonCalculator.com

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website www.smartcarboncalculator.com | contact us at info@smartcarboncalculator.com.

27. Are there any recommended courses in carbon footprinting?

We can recommend the following IEMA approved courses via Northumbria University. [Carbon Footprinting \(GHG Accounting\)](#), [Carbon Management and Carbon Reporting \(northumbria.ac.uk\)](#)

28. I need additional consultancy support, can SmartCarbon help me?

Yes of course! SmartCarbon programme supports businesses and organisations of any size or sector to calculate, report and reduce carbon emissions using our simple 3 Step Process. Organisations can choose to follow all 3 steps, do any steps in isolation, or request bespoke support based on any stage of the process. We have worked with hundreds of companies from large multinationals to one-person operations and worked with private, public and third sector organisations. For more information refer to our website www.smartcarboncalculator.com or contact us at info@smartcarboncalculator.com.

29. I cannot find the solution in the user guide, FAQs, and Glossary?

Please contact us at support@smartcarboncalculator.com and we will try our best to help you within reasonable range. All our paid subscribers of SmartCarbon receive one-to-one help with on-boarding and advice on platform setup to best reflect the organisation's needs and expectations. Consultancy and training packages are available if required.

If your question is related to the SmartCarbon and not resolved by the FAQs and User Guide, then please contact us at support@smartcarboncalculator.com and we will try our best to help you within reasonable range. If your question is related to your client procurement policies, then please contact them directly.

Definitions for key terms can be found in the glossary at this link: [Resources - Smart Carbon \(smartcarboncalculator.com\)](#)

30. Glossary

An extended glossary is available from the following link:

<https://www.smartcarboncalculator.com/resources/>

Carbon Budget

The cumulative amount of carbon dioxide emissions permitted over a period of time to keep within a certain temperature threshold.

Carbon Dioxide Equivalent (CO₂e)

Greenhouse gases can be expressed in terms of carbon dioxide equivalent, or CO₂eq. For a given amount, different greenhouse gases trap different amounts of heat in the atmosphere, a quantity known as the global warming potential. Carbon dioxide equivalent is a way of comparing emissions from all greenhouse gases, not just carbon dioxide.

Carbon 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). (Source: [Greenhouse Gas Protocol](#)).

Carbon Neutral

Having a balance between the amount of carbon emitted and the amount of carbon absorbed from the atmosphere.

Carbon offsets

The process of compensating for carbon dioxide emissions arising from industrial or other human activity, by participating in schemes designed to make equivalent reductions of carbon dioxide in the atmosphere. Note: it is recommended to use UN certified carbon credits.

Carbon Reduction Plan

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Carbon Reduction Plans should include UK emissions for Scope 1 and Scope 2, along with a subset of five Scope 3 emissions categories:

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Climate Emergency

There is no one internationally accepted definition for the ‘climate emergency’. The term is used to acknowledge humanity is facing an existential threat and that urgent action needed. The term is based on scientific consensus that we are at risk of passing climate tipping points and triggering feedback loops, which, if triggered are predicted to lead to excessive global warming and irreversible climate catastrophe.

In 2018, the Intergovernmental Panel on Climate Change (IPCC) released a dramatic report that stated that the world is completely off track for the international goal formalised in the Paris Agreement to cap the rise in global warming to under 1.5 degrees C above the pre-industrial base line. The report stated we are instead heading towards 3 degrees C and stressed that immediate action is needed, on an unprecedented scale, so that significant progress is made before 2030 to limit the risk of a climate change catastrophe.

Net Zero

“Any emissions would be balanced by schemes to offset an equivalent amount of greenhouse gases from the atmosphere.” Department for Business, Energy and Industrial Strategy

Developments in this field moved to differentiate Net Zero from Carbon Neutrality. For instance, The SBTi’s Corporate Net-Zero Standard includes guidance, criteria, and recommendations for companies to set science-based net-zero targets consistent with limiting global temperature rise to 1.5°C. The key requirements include the following statement:

A company is only considered to have reached net-zero when it has achieved its long-term science-based target. Most companies are required to have long-term targets with emission reductions of at least 90-95% by 2050. At that point, a company must use carbon removals to neutralize any limited emissions that cannot yet be eliminated.

<https://sciencebasedtargets.org/net-zero/>



Frequently Asked Questions

Scope 1

Scope 1 emissions (direct emissions) are those 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. (Source: [Greenhouse Gas Protocol](#)).

Scope 2

Scope 2 emissions (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. (Source: [Greenhouse Gas Protocol](#)).

Scope 3

Scope 3 emissions (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. 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. (Source: [Greenhouse Gas Protocol](#)).

An extended glossary is available from the following link:

<https://www.smartcarboncalculator.com/resources/>