

Streamlined Energy and Carbon Reporting (SECR)

I Care GB Limited

2023



Reporting Entity

Organisation: I Care GB Limited

Reporting Period: 2023 (12 months)

Reporting Range: 01/04/2022 to 31/03/2023

Total Annual Turnover: £16,709,977

Total Fulltime Employees: 788

Operating companies reported on

Operating Company	SECR emissions Included	Reporting Period
I Care GB Limited	Yes	01/04/2022 to 31/03/2023

Introduction

Catalyst Commercial Services (CCS) supports organisations across the UK in measuring and reporting their greenhouse gas emissions in a way that is accurate, transparent, and practical.

Our methodology is aligned with the **Greenhouse Gas Protocol** and compliant with **Streamlined Energy and Carbon Reporting (SECR)** requirements.

Our Measurement Principles

CCS applies four core principles across all carbon reporting engagements:

- Accuracy First** We always prioritise the most direct, reliable data available.
- Transparency** Every assumption, factor, and calculation is documented and traceable.
- Pragmatism** We work with the data clients have today while helping them improve data quality for tomorrow.
- Consistency** We use recognised UK Government emissions factors and maintain version controlled datasets.

Organisational boundary

The organisational boundary for this report has been defined using the operational control approach, in line with the Greenhouse Gas Protocol Corporate Standard. All legal entities and operational sites over which the Group exercised operational control during the reporting period have been included within the emissions inventory. This approach ensures consistency between Scope 1, Scope 2 and Scope 3 reporting.

Emission Scopes

Organisational emissions are classified in three Scopes, as defined by the Greenhouse Gas Protocol Corporate Standard. This methodology is a standard used across the sector and is common in nearly all emissions reporting and measurement approaches. The three scopes are defined as follows:



The emissions directly under your control



Emissions resulting from electricity, heat and steam



Other emissions which are not under your direct control

Calculation methodology

To calculate organisational greenhouse gas emissions in accordance with the Greenhouse Gas Protocol and SECR reporting requirements, this section sets out the methodology and tools CCS use throughout the process.

Data Hierarchy

CCS apply a structured hierarchy to determine the most accurate method for calculating emissions. This ensures consistency across all clients and aligns with the hierarchy as set out in this reporting document.

Level	Data Type	Description (example)	Accuracy
1	Direct Measured Data	Metered energy, fuel purchased, refrigerant losses, waste weights, metered water	Highest
2	Activity-Based Data	Miles travelled, nights stayed, passenger type, vehicle class	High
3	Modelled or Assumed Data	Average vehicle, average passenger, default disposal method, logic used from direct measured and or activity based data within a category to provide assumptions for missing or unavailable data (logic matrix)	Medium
4	Spend-Based Data	Emissions estimated from financial spend	Lowest

Data Collection processes

All client data is collected and maintained in a logical and consistent format within a dedicated, secure Microsoft Teams environment, with access only provided to CCS and the clients nominated data controllers.

This process allows for all data to be accounted for, verified and audited to maintain reporting accuracy.

Emissions Factors and Data Sources

CCS uses the most recent available emissions factors from:

- UK Government GHG Conversion Factors 2023 (published 2023 DEFRA/BEIS)

EaaS Carbon – emissions calculations

CCS uses EaaS Carbon as its client facing carbon emissions calculation and reporting tool. The cloud based tool provides transparent access for clients to review all the reporting data they have provided throughout the data capture process, to drive collaboration and targeted emission reduction initiatives.

EaaS Carbon maintains up to date carbon emissions factors and data sources aligned to CCS's methodology and provides system generated calculations to reduce manual errors when delivering an operational based annual emissions report.

Client data is added to the platform using the following unit types:

Unit Type	Where used as an example
Kilowatts (kWh)	Electricity and natural gas
Kilometres (km)	Company cars, employee owned vehicles, public transport, air travel, freighting
Miles	Company cars, employee owned vehicles, public transport, air travel, freighting
Tonnes	Waste, gaseous and solid fuels, biomass fuels, fugitive gases
Kilograms (kg)	Waste, gaseous and solid fuels, biomass fuels, fugitive gases
Litres	Fuels, biofuels, water supply, wastewater
Cubic meters (m3)	Water supply, wastewater
Spend (GBP)	Financial system spend
Per night	Hotel stays
Spend tCO ₂ e	Suppliers own measured carbon per £1m turnover emission factor

EaaS Pro – energy validation

CCS uses its EaaS Pro energy management platform to deliver more consistent and measurable emissions results for its clients.

CCS collects the client's energy supplier invoices for all the locations where they have operational control over the energy meter for their occupied buildings and then validates them against 100+ checks to make sure the supplier invoice is compliant. Any invoices which do not meet compliance are queried and rectified with the client's energy supplier, with a credit note generated and a new replacement invoice issued.

At the point of annual reporting, CCS generate cost and consumption reports from the EaaS Pro platform to provide accurate consumption data in kWh for electricity and natural gas. These system generated reports provide integrity and consistency to a client's energy reporting in scope 1 and 2 and remove human error from manually calculating supplier energy consumption from invoices.

Market vs Location based reporting for purchased electricity (Scope 2)

In the UK, businesses who are required to report under Streamlined Energy and Carbon Reporting (SECR) must disclose carbon emissions from purchased electricity under the "location based method".

The carbon emissions for purchased electricity within this report are calculated using the "location based method", therefore calculating the electricity kWh consumption used by the average grid emissions within the UK, not by the amount of renewable electricity (REGO Backed) I Care GB purchase.

Data

The following underlying data was provided by I Care GB to CCS for the purpose of calculating their annual emissions report.

Data description	Scope protocol	Unit type	Data source	Data type
Natural Gas	1	kWh	Supplier utility invoices	Direct measured
Fuels	1	litres	Fuelcard reports	Direct measured
Electricity	2	kWh	Supplier utility invoices	Direct measured
Electricity	2	kWh	Square meter calculations (landlord managed offices)	Modelled or Assumed Data

The data in the table specifically shows:

- Data description - A reference to the reporting category.
- Scope protocol - The scope protocol the data description has been reported within.
- Unit type - The unit of measurement assigned to the data source.
- Data source - The source and format the data was provided from for rating.
- Data type - The data hierarchy we have assigned to the data source.

Data mix versus total annual emissions

The following table shows the total annual emissions percentage from the unit types.

Unit type	Unit type % of total annual emissions
litres	58.40%
kWh	41.60%
Total	100.00%

Energy Efficiency Actions

The following energy efficiency actions took place in reporting period 2023:

- Motion censored lighting installed at our head office.
- Education of our staff around our energy saving measures policy at our 20+ business locations.

Emissions Summary

Organisation: I Care GB Limited

Reporting Period: 2023 (12 months)

The results in the tables below show the calculated annual emissions in tonnes of carbon dioxide equivalent (tCO₂e) for I Care GB Limited for the reporting period 2023.

Emissions have been calculated in line with the Greenhouse Gas Protocol and the UK's Environmental Reporting Guidelines (including SECR requirements) whilst using CCS's data hierarchy for consistency of results.

Annual emissions by scope

Scope Category	2023	2022	% Change
	Emissions (tCO ₂ e)	Emissions (tCO ₂ e)	
Scope 1 - Emissions directly under your control	141.11	150.271	-6.10%
Scope 2 - Emissions from electricity, heat & steam	89.947	110.242	-18.41%
Total emissions for the reporting period	231.055	260.513	-11.31%

Annual emissions by scope category

Scope	Emissions (tCO ₂ e)	% overall emissions
Scope 1 - Emissions directly under your control	141.11	57.68%
Scope 2 - Emissions from electricity, heat & steam	89.947	42.32%
Total emissions for the reporting period	231.055	100.00%

Annual energy consumption (kWh) for SECR

SECR Category	2023	2022	% change
	kWh	kWh	
Natural Gas	33,820	48,546	-30.33
Electricity	465,135	519,201	-10.41
Transport Fuels (company vehicles + grey fleet where fuel purchased)	559,543	596,890	-6.26
Total UK Energy Consumption (kWh)	1,058,498	1,164,637	-9.11%

Intensity ratios

A reporting organisation can provide their stakeholders and wider industry with a range of intensity ratios.

Intensity ratios can be provided using different metrics as a percentage of the reporting organisations annual emissions total and can be useful when comparing businesses within an industry sector.

They are also a useful metric when comparing the effectiveness of emission reduction initiatives, especially if an organisation is in a period of significant growth, which may lead to higher annual emissions due to increased turnover.

Using an intensity ratio for emissions per employee as a key performance indicator, can help you understand your emissions performance alongside any existing total overall emissions analysis.

Intensity ratios for I Care GB (reporting period 2023)

Emissions per employee

Employees	Annual Emissions (tCO ₂ e)	Emissions per employee (tCO ₂ e)
788	231.055	0.293

Emissions per £1m of annual turnover

Annual Turnover (£1m)	Annual Emissions (tCO ₂ e)	Emissions per £1m turnover (tCO ₂ e)
£16,709m	231.055	13.827

Intensity ratios compared to previous reporting period

Reporting Period	2023	2022
Reporting Range	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Annual Turnover	£16.709m	£17.097m
Full Time Employees	788	831
Total Gross Emissions (tCO ₂ e)	231.055	260.513
Emissions per employee (tCO ₂ e)	0.293	0.313
Emissions per £1m turnover (tCO ₂ e)	13.827	15.237

Streamlined Energy and Carbon Reporting (SECR)

For the year ended 31 March 2023

The companies greenhouse gas emissions and energy consumption are as follows:

	Current Reporting Year (2023)	Comparison Reporting Year (2022)
Energy consumption used to calculate emissions: kWh	UK and offshore	UK and offshore
Natural Gas (Scope 1)	33,820	48,546
Electricity (Scope 2)	465,135	519,201
Transport Fuels (company vehicles + grey fleet where fuel purchased) (Scope 1 & Scope 3.6)	559,543	596,890
Total UK Energy Consumption (kWh)	1,058,498	1,164,637
Emissions from combustion of gas tCO ₂ e (Scope 1)	6.174	8.892
Emissions from combustion of fuel for transport purposes (Scope 1)	134.934	141.379
Emissions from purchased electricity (Scope 2, location-based)	89.947	110.242
Total Gross Emissions (tCO₂e) based on above	231.055	260.513
Intensity ratio: tCO₂e per £1m turnover	13.827	15.237

Methodology

All emissions have been calculated and verified by Catalyst Commercial Services Limited.

Emissions have been calculated in line with the Greenhouse Gas Protocol and the UK's Environmental Reporting Guidelines (including Streamlined Energy and Carbon Reporting (SECR) requirements).

Emissions calculated using DEFRA/BEIS 2023 conversion factors.

Operational control boundary applied for all UK operations of I Care GB Limited.

Electricity emissions reported using the location-based method.

Emissions Performance

Our energy consumption used to calculate emissions has reduced by 106,139 kWh (9.11%) in 2023 compared to our previous reporting year (2022). A major contributing factor was the reduction in our gas consumption by 14,726 kWh 30.33%)

Our emissions reduced across all reported categories in 2023 compared to our previous reporting period, with an overall emissions reduction of 29.458 tCO₂e (11.31%)

Energy Efficiency Actions

Motion censored lighting installed at our head office.

Education of our staff around our energy saving measures policy at our 20+ business locations which has already resulted in a 10.41% electricity kWh annual consumption reduction compared to reporting year 2022.