Willow Alexander

FOR YOUR HOME, YOUR GARDEN, YOUR WORLD©

Carbon Footprint Report 2023

Published: September 2024

Contents

1. Introduction ……..……..……..……..……..……..……..……..……..……..3

2. Carbon Footprint Methodology…….……..……..……..……..……..……..…4

- Footprint Boundary
- Activities / Emissions included in footprint
    - Scope 1
    - Scope 2
    - Scope 3
    - Footprint Calculation Method
        - Emissions factors
        - Assumptions and/or Omissions

3. Carbon Footprint.……..……..……..……..……..……..……..……..……..8

- Sources of CO2e by emissions activity
- Sources of CO2e by GHG Protocol Scope
- Footprint Detail
    - Carbon Footprint YoY comparison
    - Carbon Footprint breakdown
- Carbon credit retirement
- The Carbon Neutral Now Initiative

4. Carbon Management Plan……..……..……..……..……..……..……..…..14

- Emissions reduction targets

Appendix……..……..……..……..……..……..……..……..……..……..…16

- Certification badges
- Certificate of Carbon Neutral Standard
- Certificates of Verified Carbon Unit Retirement

1. Introduction

Willow Alexander Ltd is a home and garden service provider based in the South-East. Since 2016 the company has been making climate-conscious decisions in terms of equipment purchased and used to carry out its services, as well as operating a carbon positive workforce and switching suppliers to natural and organic solutions wherever possible.

In 2021 Willow Alexander opted to formalise these steps, gaining Carbon Neutral status across Scope 1, 2 and 3 emissions with One Carbon World and joining the UN's Carbon Neutral Now initiative*. As part of this Willow Alexander also put in place reduction targets with the goal of being net zero by 2030 and reducing emissions by 50% of baseline by 2026, or by 10% per year.

In 2022, Willow Alexander underwent a period of transition to set the foundations for significant growth in 2023 and beyond. This involved expanding beyond the existing garden maintenance and design studio to create a nationwide home services platform and marketplace where they could sell the best in planet-first home & garden products alongside their maintenance services. In 2023 Willow Alexander invested significantly in building an offsetting platform to complement these services and offer a scalable B2B solution to drive awareness and change.

This report details Willow Alexander Ltd's carbon footprint for 2023 and the ways this footprint has been rebalanced. The activities included in the carbon footprint were agreed in consultation between Willow Alexander Ltd and One Carbon World**. The calculation of the footprint was undertaken by One Carbon World after a desktop review of data provided by Willow Alexander Ltd.

Willow Alexander Ltd's Carbon Neutral certification meets the requirements of the Green House Gas (GHG) Protocol Corporate Standard*** and is compatible with international standards ISO 14064 and PAS 2060.

*https://unfccc.int/
**https://www.onecarbonworld.com
***https://ghgprotocol.org/

2. Carbon Footprint Methodology

Name:	Willow Alexander Ltd
Address:	5 Roberts Mews, Orpington, Kent BR6 0JP
Description:	Garden design and maintenance
Footprint boundary:	All activities under operational control, covered under Scopes 1, 2 and 3 of the Green House Gas (GHG) Protocol Corporate Standard required to deliver the Willow Alexander Ltd services as detailed within this report.
Footprint period:	01/01/2023 to 31/12/2023

Activities/Emissions included in footprint:

- Agriculture
- Commuting
- Logistics – Non-Owned Vehicles
- Materials
- Purchased Goods & Services
- Waste
- Water
- Fuel & Energy

Emissions Summary:
Total carbon footprint of activities measured = 368.24 tonnes CO2e

- Scope 1 emissions = 0.04 tonnes CO2e
- Scope 2 emissions = 0.81 tonnes CO2e
- Scope 3 emissions = 367.39 tonnes CO2e

The GHG Protocol Corporate Standard requires reporting a minimum of scope 1 and scope 2 emissions.

Scope 1 – Direct GHG Emissions

Scope 1 (direct emissions) emissions are those from activities owned or controlled by an organisation. Direct emissions are principally the result of the following types of activities:

- Generation of electricity, heat, or steam. These emissions result from combustion of fuels in stationary sources, e.g. boilers, furnaces, turbines
- Transportation of materials, products, waste, and employees. These emissions result from the combustion of fuels in company owned/controlled mobile combustion sources (e.g. trucks, trains, ships, airplanes, buses and cars)
- Fugitive emissions. These emissions result from intentional or unintentional releases, e.g., equipment leaks from joints, seals, packing, and gaskets; methane emissions from coal mines and venting; hydrofluorocarbon (HFC) emissions during the use of refrigeration and air conditioning equipment; and methane leakages from gas transport
- Physical or chemical processing. Most of these emissions result from manufacture or processing of chemicals and materials, e.g. cement, aluminium, and waste processing

Scope 1 Emissions data supplied and included in footprint:

- Total Material use : Chemicals : Fertilizer - Direct Emissions : Per kgN

Scope 2 - Indirect GHG Emissions

Scope 2 (indirect) emissions are those released into the atmosphere that are associated with the consumption of purchased electricity, heat, steam and cooling. These indirect emissions are a consequence of an organisation's energy use, but occur at sources not owned or controlled.

Scope 2 Emissions data supplied and included in footprint:

- Total UK electricity : Electricity generated : Electricity: UK kWh

Scope 3 – Other Indirect GHG Emissions

Scope 3 (other indirect) emissions are a consequence of actions that occur at sources not owned or controlled and not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by an organisation, waste disposal, or materials or fuels an organisation purchases. Deciding if emissions from a vehicle, office or factory are Scope 1 or Scope 3 may depend on how operational boundaries are defined.

Scope 3 Emissions data supplied and included in footprint:

- Total WTT- UK & overseas elec
    - WTT UK electricity (T&D) : Electricity: UK kWh
    - WTT- UK electricity (generation) : Electricity: UK kWh
- Total WTT- freight : WTT- HGV (all diesel) : All rigids tonne.km : Average laden
- Total WTT- pass vehs- land
    - WTT- cars (by size) : Small car km : Petrol
    - WTT- bus : Average local bus passenger.km
- Total Water treatment : Water treatment / cubic metres
- Total Water supply : Water supply / cubic metres
- Total Waste disposal : Refuse
    - Organic: garden waste tonnes : Composting
    - Commercial and industrial waste tonnes : Combustion
- Total Transmission and distribution : T&D- UK electricity : Electricity: UK kWh
- Total Money Value to CO2e
    - Wholesale and retail trade and repair services of motor vehicles and motorcycles / costs
    - Wearing apparel / costs
    - Telecommunications services / costs
    - Services to buildings and landscape / costs
    - Security and investigations services / costs
    - Printing and recording services / service costs
    - Postal and courier services / costs
    - Other professional, scientific and technical services / costs
    - Office administrative, office support and other business support services / costs
    - Manufacture of cement, lime, plaster and articles of concrete, cement and plaster costs.

- Total Money Value to CO2e / cont.
    - Machinery and equipment n.e.c. / costs
    - Legal services / costs
    - Insurance, reinsurance and pension funding services, except compulsory social security & pensions / costs
    - Glass, refractory, clay, other porcelain and ceramic, stone and abrasive products - 23.1-4/7-9 / costs
    - Forestry products / costs
    - Financial services, except insurance and pension funding / costs, except insurance and pension funding
    - Education services / costs
    - Agriculture products : Crop Costs
    - Advertising and market research services / service costs
    - Accounting, bookkeeping and auditing services / costs
    - Chemicals : Fertilizer – In-direct emissions : per kgN
    - Freighting goods : HGW (all diesel) : All rigids tonne.km : Average laden
    - Commuting travel – land : Cars (by size) : Small car km : Battery
    - Electric Vehicle
    - Commuting travel – land : Bus : Average local bus passenger.km

Footprint Calculation Method

The most common approach for calculating GHG emissions is through the application of documented and approved GHG emissions conversion factors. These factors are calculated ratios that relate GHG emissions to a proxy measure of activity at an emissions source.

Further detail on emissions factors and the methodology behind them can be found at https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

The activity data or amount of 'resources' used are multiplied by the relevant emissions factors to calculate total Greenhouse Gas equivalent (CO2e) emissions.

GHG emissions = activity data x emission conversion factor

There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6) and nitrogen trifluoride (NF3). Different activities emit different gases and an organisation should report on the Kyoto Protocol GHG gases produced by its activities.

CO2e is the universal unit of measurement to indicate the global warming potential (GWP) of GHGs, expressed in terms of the GWP of one unit of CO2. The GWPs used in the calculation of CO2e are based on the Intergovernmental Panel on Climate Change (IPCC) Fourth Assessment Report (AR4) over a 100-year period (this is a requirement for inventory/national reporting purposes).

All conversion factors used in this report are in units of kilograms of carbon dioxide equivalent (kg CO2e).

Emissions factors used in footprint calculation:

- DEFRA Conversion Factors Full Set for Advanced Users 2023
- Defra / One Carbon World
- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

Assumptions and/or Omissions:

- Owned vehicles: electric vans charged on-site and therefore associated emissions are captured within electricity use.
- Waste – Other: allocated as combustion for energy recovery.
- Logistics – Inbound: assumed to be average laden consolidated delivery.
- Fertilizer: liquid fertilizer converted into N based on 3.6% N content. Soil conditioner converted to N based on 4.1% N content.
- Emissions associated with the application of fertilizers has been calculated using the 2019 Refinement to the 2006 IPCC Guidelines for National GHG Inventories: Chapter 11" methodology. Due to the unavailability of more recent and site-specific fertilizer emission factors, confidence in the emissions totals for fertilizers is low.
- Conversion of P to P205 and K to K20 taken from the referenced source*.
- Electricity was confirmed to be covered by REGOs however these were not available from the energy supplier therefore the most recently published supplier mix (2022/23) has been applied**. Discussions should be held on purchasing of renewable energy to ensure that REGOs are available so that electricity consumption can be reported as zero.
- Outside of scopes emissions are also included in the footprint calculations.
- Outside of scopes emissions account for the direct carbon dioxide (CO2) impact of burning biomass and biofuels. The emissions are labelled 'outside of scopes' because the Scope 1 impact of these fuels has been determined to be a net '0' (since the fuel source itself absorbs an equivalent amount of CO2 during the growth phase as the amount of CO2 released through combustion). Full reporting of any fuel from a biogenic source should have the 'outside of scopes' CO2 value documented to ensure complete accounting for the emissions created.

*https://www.yara.co.uk/crop-nutrition/farmers-toolbox/conversion-calculator
**https://www.opusenergy.com/fuel-mix-disclosure/

3. Carbon Footprint

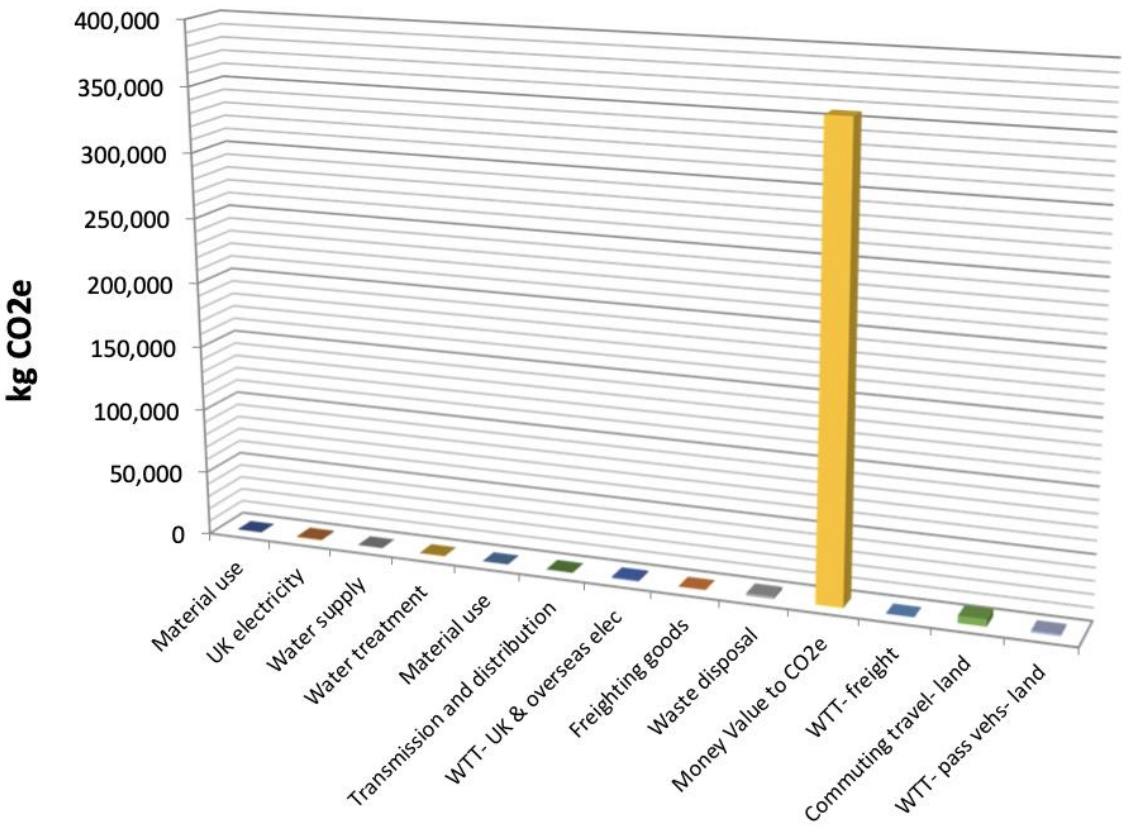
Location based:
The Total Carbon Footprint of the activities measured = **372.28 tonnes CO2e**

Market based:
The Total Carbon Footprint of the activities measured = **368.24 tonnes CO2e.**

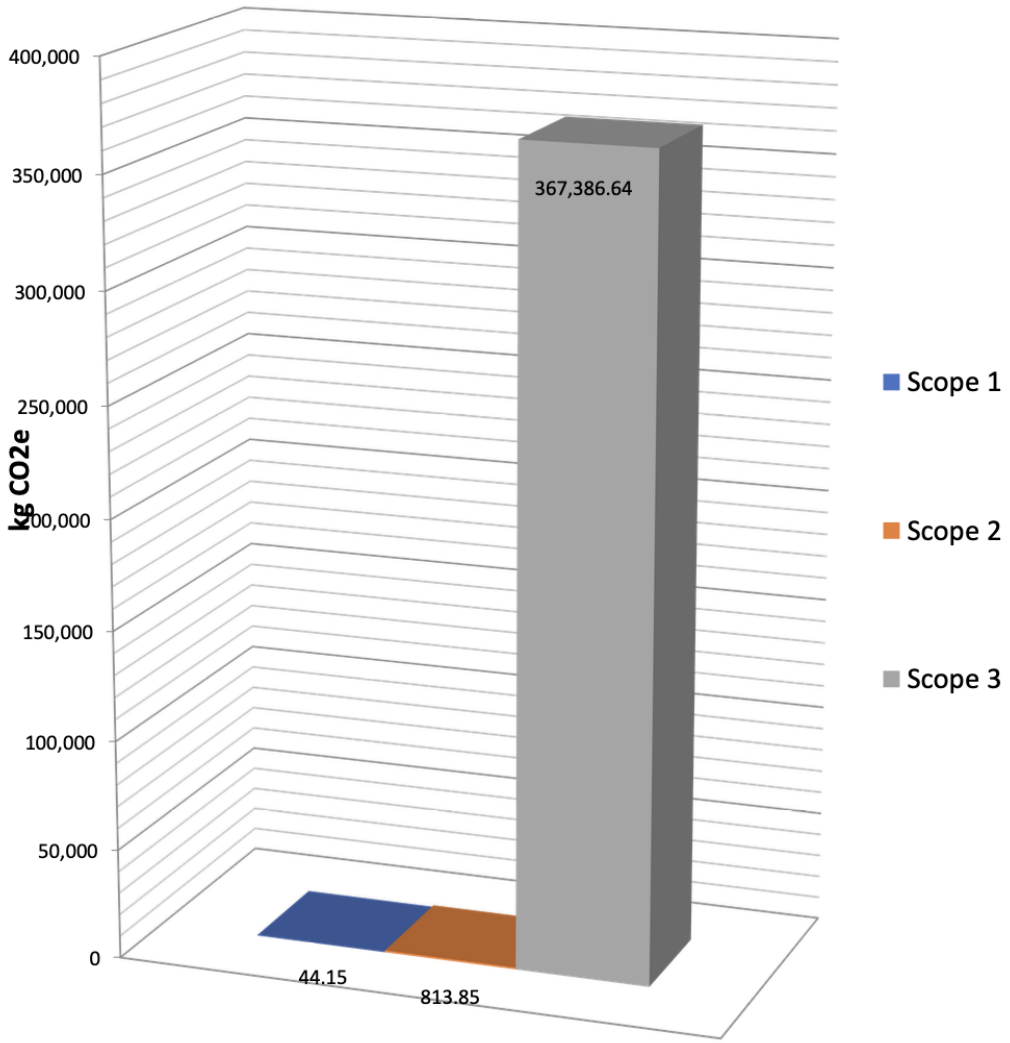
This figure is reflected in the graphs and tables within this report.

Outside of Scopes:
The Total Outside of Scopes of the activities measured = **2.69 tonnes CO2e.**

Sources of CO2e by emission activity



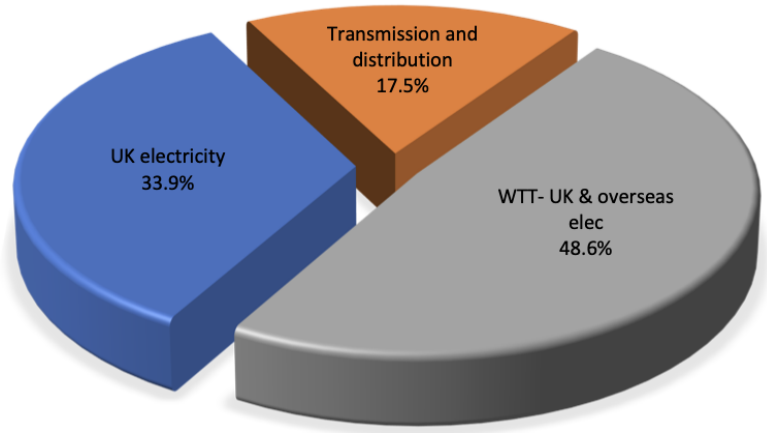
Sources of CO2e emissions by GHG Protocol Scope



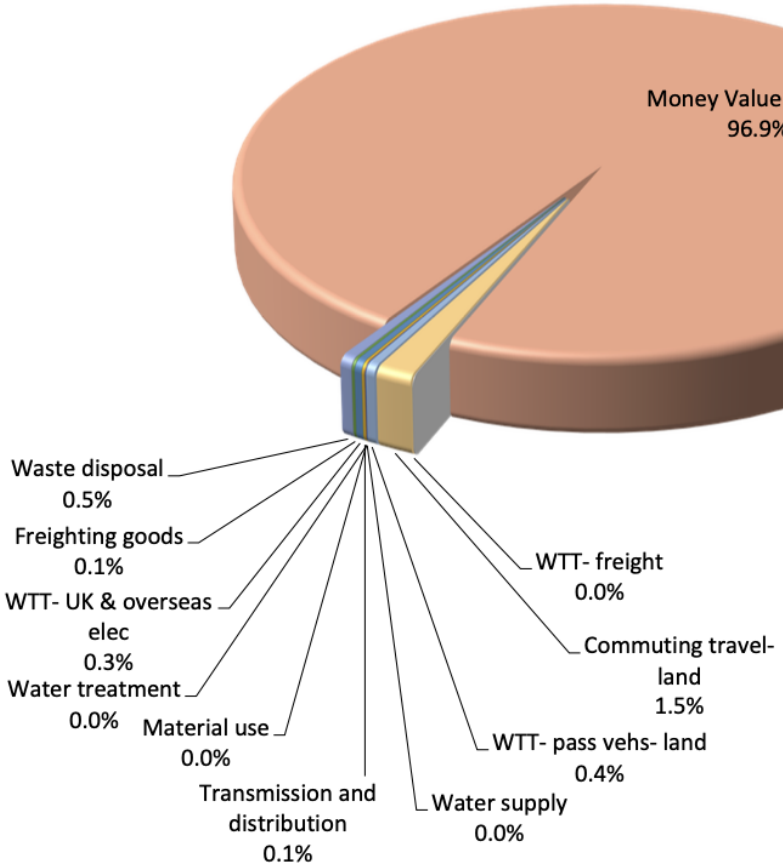
This figure shows the distribution of Willow Alexander Ltd's emissions between Scope 1, 2 and 3. Emissions directly controlled by Willow Alexander have been minimised to best practice with 44.15kg CO2e of Scope 1 emissions and 813.85kg of Scope 2 emissions. Scope 3 is significantly higher, accounting for over 99% of all emissions.

Footprint Detail:

Sources of CO2e emissions by Energy & Fuel Use

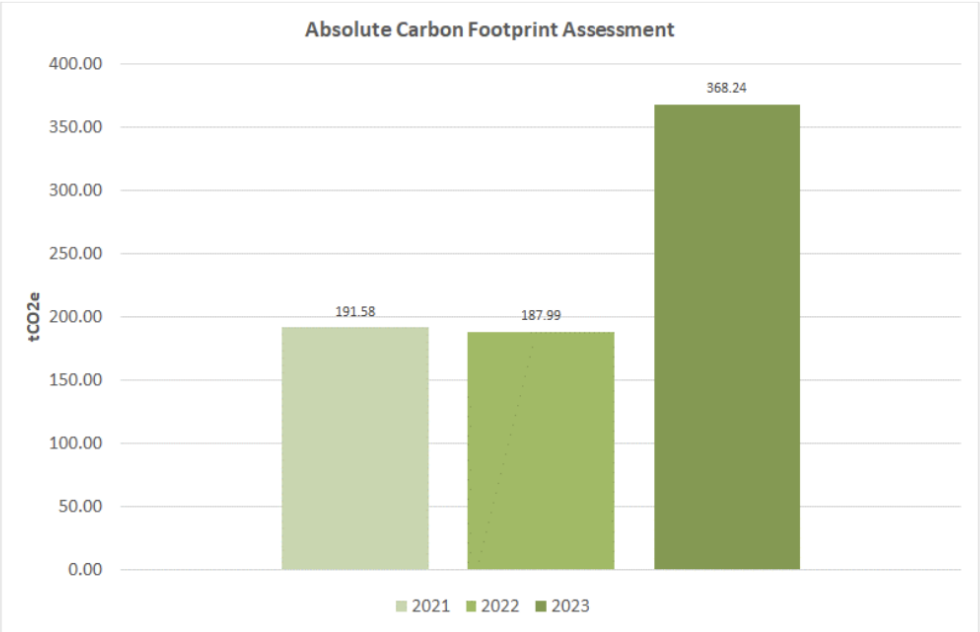


Sources of CO2e by Indirect Emissions (Scope 3)

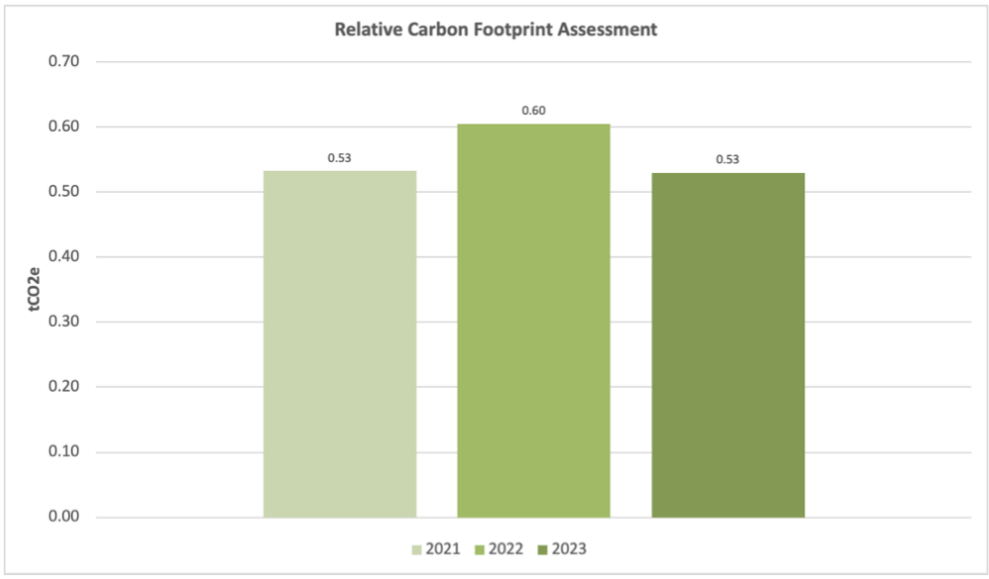


Footprint Detail:

Carbon Footprint Year on Year Comparison



On an absolute basis, the total aggregated emissions in 2023 were stated as 368.24 tCO2e (+96%) compared with 17.99 tCO2e in 2022. This is due to the increased operational activity as reflected in the next graph when looking at emissions on a relative basis.



On a relative basis, using the performance indicator for Willow Alexander Ltd the relative total emissions in 2023 were stated as 0.53 tCO2e per £'000 of turnover (-12%) compared with 0.60 tCO2e in 2022.

Carbon Footprint Breakdown:

Scope kg CO2e Summary Table

Activity	Total kg CO2e	Total Tons CO2e
Scope 1	44.15	0.04
Scope 2	813.85	0.81
Scope 3	367,386.64	367.39
Total	**368,244.64**	**368.24**

Activities / Emissions included in Footprint:

Activity Type	Total Tonnes CO_2e
CO_2e emissions from Commuting travel- land	5.63
CO_2e emissions from Freighting goods	0.43
CO_2e emissions from Material use	0.08
CO_2e emissions from Money Value to CO2e	356.05
CO_2e emissions from Transmission and distribution	0.42
CO_2e emissions from UK electricity (market-based)	0.81
CO_2e emissions from Waste disposal	1.94
CO_2e emissions from Water supply	0.07
CO_2e emissions from Water treatment	0.08
CO_2e emissions from WTT- freight	0.10
CO_2e emissions from WTT- pass vehs- land	1.47
CO_2e emissions from WTT- UK & overseas elec	1.17
Total Emissions tCO_2e	**368.24**
Neutralised by Carbon Credits from Projects tCO_2e	**369.00**
Total Net Emissions tCO_2e	**0.00**
Scope 1, Scope 2 and partial Scope 3 Result	**Carbon Neutral**

Carbon Credit Retirement

To achieve carbon neutrality 368.24 tCO2e has been offset through the retirement of 369 CERs from Certified Emission Reductions (CER) from UN projects in developing countries. Below are details of the project selected for 2023 from the United Nations Clean Development Mechanism.

Project 1: GHG emission reduction - Saving the ozone layer

Location: Western India

Origin: This project is part of the Clean Development Mechanism of the United Nations Framework Convention on Climate Change and has been authorised under article 12 of the Kyoto Protocol. It is the world's first industrial project certified by the CDM Executive Board and this project innovation is a result of an international technical collaboration between the UK, Switzerland, Netherlands, Italy, Japan, and India.

Aim: This project has the protection of the environment at its core and aims to deliver a cleaner, greener environment through the conversion of HFC gases into substances with lower or no global warming potential.
- To contribute to the global initiatives towards mitigation of climate change.
- The transfer of technology for CO2 abatement and reduction of greenhouse gas emissions and its testing and development.
- To contribute to the social development of the region.

Details: Fugitive emissions are among the most potent and long-lived ozone depleting substances and gases that can enter the Earth's atmosphere. Hydrofluorocarbon 23 (HFC23) is one of these and is a key material that is used in refrigeration and as a feedstock PTFE. The emission of HFC23 can be prevented but investment in technology is required. The project has developed and built facilities that now capture HFC gases into substances with no or lower global warming potential, reducing the impact that such gases would have on our climate if they were released.

Benefits:
- Social & Economic:
    - Contributes to the development of the local economy and job creation, particularly in rural areas.
    - Creation of employment opportunities to stem the mass exodus from rural to urban areas.
    - Indirectly increase income security of vulnerable sections of society.
- Environmental:
    - The activities linked to this project result in significant reductions in GHG emissions. In this sense the project originally contributes to the protection and preservation of the ozone layer, reducing the impact that such gases would have on our climate if they were released.
    - In light of water scarcity in the region, this project contributes to the construction of water management structures like check dams. This directly supports the mitigation of water and natural resources scarcity in and around the project area.

4. Carbon Management Plan

In 2023 Willow Alexander made the following changes to reduce its carbon footprint:

- Office – Willow Alexander moved to a new premises in 2022 which brought all business activities under the same roof and ensured greater control and streamlining of suppliers, deliveries, commuting etc. In 2023 the building no longer uses a gas supply.

- Suppliers – Willow Alexander has expanded its supplier network as the business has expanded and continues to prioritise and work with new partners who align with its own sustainability-centric vision. Willow Alexander has also worked within its existing supply chain to encourage partner businesses to examine their own sustainability initiatives and report on this.

- Team – The Willow Alexander team has expanded by over 400% in 2023 and this is reflected in the uplift in Scope 2 commuting footprint. Since operating a climate positive workforce via Ecologi it has since set up the infrastructure to bring this in-house through the development of B2B platform Sustainabli+.

- Operations – Willow Alexander has continued to seek ways to further reduce its footprint from an operational standpoint. It has developed a roadmap to ensure that as it expands those who work with them are contractually obliged to follow these guidelines.

In 2023 Willow Alexander has achieved best practice in Scope 1 and 2 emissions.

As in 2021 and 2022, the most significant sources of CO2e emissions identified are emissions arising from purchased goods, materials and services (now over 99% of total). Procurement of products used in operation is the element of operations over which Willow Alexander has least control, however, it remains an important support mechanism in delivering the overall Willow Alexander Ltd decarbonisation objectives.

While the Willow Alexander Ltd carbon footprint is very robust in terms of methodologies and data applied, emissions associated with purchased materials, goods and services have been based on procurement expenditure. This approach applies average emissions per monetary value of goods to calculate the associated carbon emissions. This is a recognised approach and helps to highlight ‘hot spot’ areas where emissions are the highest.

For this reporting period Willow Alexander’s primary ‘hot spot’ areas continued to be the purchasing of plants and soil, accounting for 84% of the total carbon footprint. This is a reduction of 2% from 2022, and 6% from 2021.

In 2024 Willow Alexander will continue to engage with core suppliers (specifically plant suppliers) to discuss whether carbon footprint data specific to their products is available. This will allow for a more accurate calculation of related emissions and the scope to pinpoint reduction tactics.

Emissions Reduction Targets

In 2023 Willow Alexander was able to reduce its relative carbon footprint by 12%. This is greater than the 10% set out as part of its 2022 reduction targets. Noting that 2023 was also year of expansion for the company including greatly increasing the staff head count and investing heavily in R&D, marketing and specialist professional services.

Willow Alexander's continues to set itself stringent goals as it continues to evolve and expand its business. These science-based targets align with the UN framework and will ensure that Willow Alexander Ltd supports global goals of limiting temperature increases to 1.5°C above pre-industrial levels.

Willow Alexander Ltd commits to:

- Maintain best practice in Scope 1 & 2 emissions
- Reduce its Scope 3 carbon footprint with an aim to being net zero by 2036
- Reduce Scope 3 emissions by 8% of baseline by 2025 and by 50% by 2030
- Develop and implement a strategy to achieve these short-, mid- and long-term targets, primarily engaging with Scope 3 suppliers
- Conduct an ongoing review of emissions against targets to track progress and ensure continued alignment with climate science

Appendix 1


CARBON NEUTRAL
TM
INTERNATIONAL STANDARD


CARBON NEUTRAL CERTIFIED
TM
2024
ONE CARBON WORLD
2024

Appendix 2

CARBON NEUTRAL
INTERNATIONAL STANDARD

this certificate is proudly presented to:

Willow Alexander

For achieving the One Carbon World Carbon Neutral International Standard Status by measuring (Scope 1 + 2 and 3 emissions) , reducing, and partially balancing their carbon footprint for the following period:
01/01/2023 to 31/12/2023

One Carbon World

20th August 2024
Date

Andrew Bowen
CEO I One Carbon World

Appendix 3

United Nations
Framework Convention on
Climate Change

Date: 18 SEPTEMBER 2024
REFERENCE: VC34609/2024

VOLUNTARY CANCELLATION CERTIFICATE

Presented to
Willow Alexander Ltd.

Project
Project for GHG emission reduction by thermal oxidation of HFC 23 in Gujarat, India.

Reason for cancellation
I want to contribute to climate action.

Number of units cancelled

369 CERs

Equivalent to 369 tonne(s) of CO_2

Start serial number: IN-5-175788069-1-1-0-1
End serial number: IN-5-175788437-1-1-0-1

The certificate is issued in accordance with the procedure for voluntary cancellation in the CDM Registry. The reason included in this certificate is provided by the canceller.