



## **Streamlined Energy & Carbon Reporting (SECR) y/e 31<sup>st</sup> Jan 2023**

**Walter Davidson & Sons Limited**

21-24 Wellmeadow, Blairgowrie, PH10 6AT

**Produced by ECO3 Partnership Limited (Account 0145)**

Compliance Period 2020 (1<sup>st</sup> February 2022 to 31<sup>st</sup> January 2023)

**25 June 2023**

# ECO3 notice

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This document has 7 pages including the cover.

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# 1. Introduction

A summary of the y/e 31/01/2023 Streamlined Energy and Carbon Reporting (SECR) report for Walter Davidson & Sons Limited (WDSL), is set out below. This is required under The Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. It considers:

- **Scope 1 direct emissions**
- **Scope 2 indirect emissions**
- **Scope 3 indirect emissions (SECR mandatory)** related to fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage).

The market-based method for calculating scope 2 emissions with respect to electricity consumption has been applied. Total emissions account for our efforts in purchasing zero-carbon electricity across our estate.

## 2. Organisational & operational boundary

The SECR report covers Walter Davidson & Sons Limited (WDSL), (Company Registration Number. SC029652), as an unquoted, large company. The definition of 'large' is the same as applies in the existing framework for annual accounts and reports, based on sections 465 and 466 of the Companies Act 2006.

All qualifying conditions are met by WDSL:

- at least 250 employees- **Qualified**
- an annual turnover greater than £36m- **Qualified**
- an annual balance sheet total greater than £18m- **Qualified**

Please refer to section 04 regarding energy efficiency measures taken in period.

We have assessed the requisite assets and our expanding branch portfolio, as shown below.



Figure 2-1 Branch map

## 3. Environmental Performance

Our reporting period covers **01<sup>st</sup> February 2022- 31<sup>st</sup> January 2023**.

### 3.1. Consumption

The energy consumption used to calculate our emissions was **1,717,775 kWh**.

|         |  | Unit       | y/e 31/01/2023<br>WDSL |
|---------|--|------------|------------------------|
|         | Company Facilities- Stationary combustion  | kWh        | 61,023                 |
|         | Company Facilities- Fugitive emissions   | kWh        | -                      |
| Scope 1 | Company Vehicles- Fuel   | kWh        | 484,830                |
| Scope 2 | Company Facilities- Purchased electricity  | kWh        | 943,165                |
| Scope 3 | Indirect emissions related to Fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage) | kWh        | 228,757                |
|         | <b>Total Consumption Reported</b>  | <b>kWh</b> | <b>1,717,775</b>       |

Table 3-1 Energy consumption

### 3.2. SECR data & emissions

The GHG emissions and intensity ratio for y/e 31<sup>st</sup> January 2023 are shown below and compared with our previous reporting years.

- The reported emissions (market-based) for this year are **210.55 tonnes CO<sub>2</sub>e**. This represents a 16% increase in year, driven by business growth and expansion, a short-term energy contract procured during the energy crisis which had higher emissions, and an increase in our grey fleet mileage.
- A historic comparison is provided between energy consumption, market-based & location-based emissions, as well as our intensity ratios.

Our intensity metrics are:

- Full-time equivalent (FTE), with a reference value of **600 FTE** in period.
- Revenue of **£60m**.

Our intensity ratios have seen minor fluctuations since our **base year**, as shown below.

| Scope    | Type               | Requirement    | Indicator name   | Unit                        | y/e 31/01/2023 | y/e 31/01/2022 | y/e 31/01/2021 |
|----------|--------------------|----------------|--|-----------------------------|----------------|----------------|----------------|
|          |                    |                | Company Facilities- Stationary combustion  | t CO <sub>2</sub> eq.       | 11.14          | 3.80           | 0.00           |
|          |                    |                | Company Facilities- Fugitive emissions   | t CO <sub>2</sub> eq.       | 2.92           | 2.63           | 2.50           |
|          |                    |                | Company Vehicles- Fuel   | t CO <sub>2</sub> eq.       | 115.58         | 128.25         | 136.85         |
| Scope 1  | Direct Emissions   | SECR mandatory | Scope 1 Sub-Total  | t CO <sub>2</sub> eq.       | 129.63         | 134.68         | 139.35         |
|          |                    |                | Company Facilities- Purchased electricity (location-based)   | t CO <sub>2</sub> eq.       | 182.39         | 271.21         | 171.00         |
| Scope 2  | Indirect Emissions | SECR mandatory | Company Facilities- Purchased electricity (market-based)   | t CO <sub>2</sub> eq.       | 27.31          | 0.00           | 0.00           |
|          |                    |                | Indirect emissions related to Fuel used in personal/hire cars on business use (including fuel for which the organisation reimburses its employees following claims for business mileage) | t CO <sub>2</sub> eq.       | 53.61          | 46.59          | 22.17          |
| Scope 3* | Indirect Emissions | SECR mandatory | Location-based   | t CO <sub>2</sub> eq.       | 365.64         | 452.48         | 332.52         |
|          |                    |                | <b>Total GHG emissions reported</b>  | <b>t CO<sub>2</sub> eq.</b> | <b>210.55</b>  | <b>181.27</b>  | <b>161.52</b>  |
|          |                    |                | Consumption equivalent   | kWh                         | 1,717,775      | 1,988,279      | 1,400,928      |
|          |                    |                | GHG intensity ratios   |                             |                |                |                |
|          | Market-based       | SECR mandatory | GHG emissions per £m revenue   | t CO <sub>2</sub> eq./£m.   | 3.50           | 3.43           | 3.45           |
|          |                    |                | GHG emissions per FTE  | t CO <sub>2</sub> eq./FTE.  | 0.35           | 0.38           | 0.37           |

Table 3-2 SECR data, emissions & intensity ratio

## 4. Energy Efficiency Actions

We continue to use our smart cloud-based energy and carbon monitoring system/portal which has allowed us to measure, manage and monitor our energy and carbon effectively. The management dashboard delivers a clear insight into our energy consumption across our entire portfolio of energy consuming assets, buildings processes and transport. We have commenced benchmarking our facilities against good practice and developed a consumption league.

In accordance with our ongoing property refit programme, we have continued to replace existing light fittings with LED lighting. During the reference period we carried out one major pharmacy refit which involved the use of LED lighting throughout the building.

We now operate three fully electric vehicles and four hybrid vehicles, to support the gradual decarbonisation of our vehicle fleet.

## 5. Methodology

The methodology used is the Greenhouse Gas Protocol, using UK Government conversion factors produced by the Department for Business, Energy & Industrial Strategy (BEIS 2022, updated 22<sup>nd</sup> September 2022).

Our report has been prepared in line with the UK Government's '*Environmental Reporting Guidelines including Streamlined Energy and Carbon Reporting guidance*' (dated March 2019).

The market-based method for calculating scope 2 electricity emissions has been applied. Our sites were supplied with a mixture of blue & standard (mixed generation) tariffs. A zero-carbon tariff only applied to 9 months of electricity consumption within this reporting period.

Assumptions made in our reporting were as follows:

- A previous survey of refrigeration equipment and plant was supplemented with assumptions made on refrigeration plant where no data was available from recent acquisitions. These stores will be reviewed as part of our forthcoming Energy Saving & Opportunities Scheme assessment.
- Air conditioning operational emissions have been assumed based upon refrigerant charge, engineering judgement and IPCC/BEIS/DEFRA recommendations.

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