terre des hommes schweiz
Perspektiven für Jugendliche

Climate Action Accelerator

terre des hommes schweiz

Carbon Footprint Report 2019

October 2022

Table of contents

Introduction

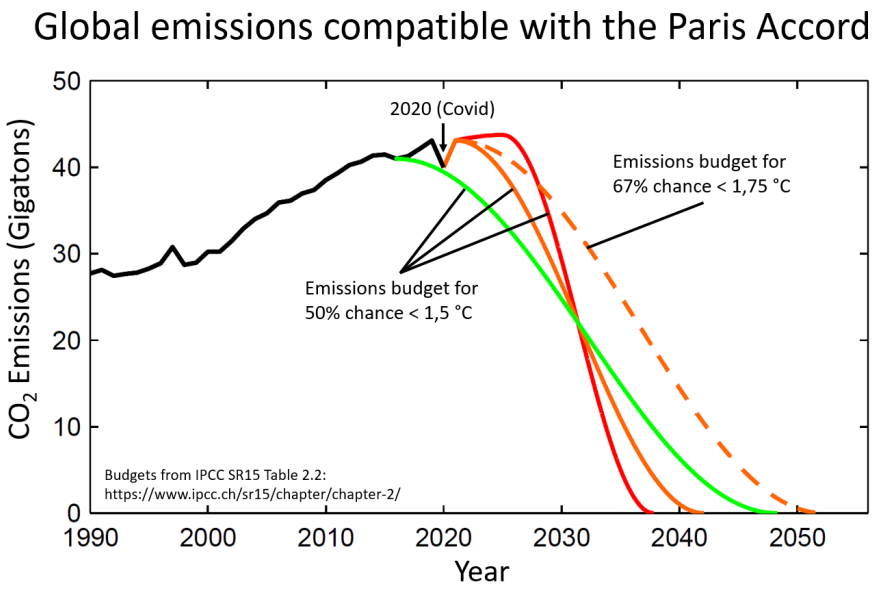
terre des hommes schweiz (tdh schweiz) empowers young people in Africa, Latin America, and Switzerland. Together with them, the organisation fights poverty, violence, and discrimination and stands up for the rights of children and young people and just North-South relations. terre des hommes schweiz is committed to climate justice and supports young people in Switzerland and in project countries in their commitment. In Switzerland, it is a member of the Climate Alliance and internationally, as a member of the Ethos Foundation, it supports the Carbon Disclosure Project, which requires listed companies to reduce their greenhouse gas emissions.

As a partner of the Climate Action Accelerator, terre des hommes schweiz has committed to halving its CO_2 emissions by 2030, in line with the Paris agreement, to limit the rise in temperatures to 1.5 degrees Celsius.

This report provides a detailed account of the carbon footprint of the headquarters (IC) and national coordinations (NCs) of terre des hommes schweiz. It will be used as a reference to identify and measure the main sources of the organisation's emissions in order to help define a roadmap to limit its environmental impact.

tdh schweiz commits to science-based targets compatible with the Paris Agreement.

The graph below serves as a reminder and a presentation of the objectives of the Paris Agreement (COP21), i.e., the need for a 50% reduction in emissions by 2030 to achieve carbon neutrality by 2050 in order to limit global warming to below +1.5°C. terre des hommes schweiz's pledge reflects this global ambition and urgency for drastic emissions reductions.



Methodology

The methodology chosen for this assessment of terre des hommes schweiz' carbon footprint complies with the international standard on the matter (ISO 14064) and follows the Greenhouse Gas (GHG) Protocol methodology, particularly with regards to relevance, comprehensiveness, consistency, transparency, and accuracy. Carrying out a GHG assessment allows an organisation to:

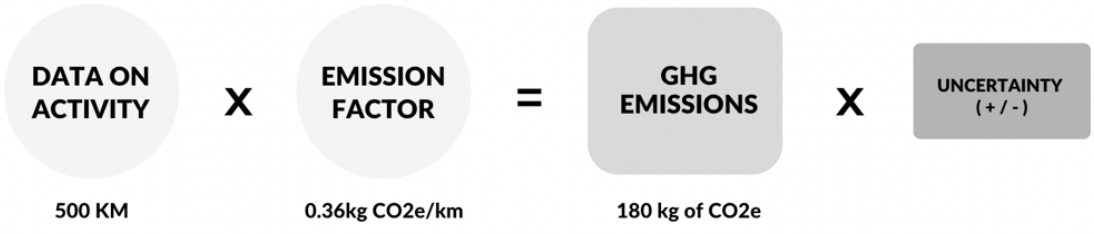
- Structure its environmental policy
- Identify actions to reduce its energy costs and overall impact
- Assess its vulnerabilities
- Stand out as an example
- Comply with regulations (if subject to them)
- Engage with its employees and partners

What is a greenhouse assessment?

The main objective of a GHG assessment is to give a global overview of an activity with an indicator that is not economic (CHF or Euros), but climatic (emissions expressed in tonnes of CO_2). The greenhouse gases and their impacts are defined in the Kyoto Protocol (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6). In addition to these, there are a number of so-called "non-Kyoto" gases, including halocarbons (similar to HFCs, PFCs), which are found in air conditioning systems, which are relevant here as they are emitted through tdh Schweiz activities.

Methodology for calculating emissions

To calculate tdh schweiz's GHG emissions, we collected activity data (€, km travelled, litres of fuel consumed, etc.) and multiplied them by an emission factor[1] to calculate their equivalence in terms of the quantity of CO_2 emitted[2].



[1] Emission factors are developed by measuring the life-cycle emissions of products or services, i.e.,the emissions required for their manufacture, operation and disposal.
[2] GHG emissions are always expressed in Kgs or tonnes of CO_2 equivalent (CO_2e).

Boundaries of the evaluation

Determining the boundaries of the evaluation is a crucial step. It determines the scope and comprehensiveness of the study as well as the period covered. It must certainly include all the entities and activities that enable the organisation to carry out its social mission. Once the scope has been defined, it is validated by the organisation.

There are 3 types of boundaries:

1. Organisational: Which entities depend on the organisation
2. Operational: Which categories of emissions are included
3. Temporal: What period of activity is concerned

Organisational boundary

The organisational scope identifies all the sites and facilities of the organisation that will be assessed; the present carbon measurement is applied to everything that is financially dependent on terre des hommes schweiz. Thus, this includes the Basel international coordination (IC) as well as all the countries where tdh schweiz carries out its activities (NCs) and has thus made an expenditure. This perimeter include:

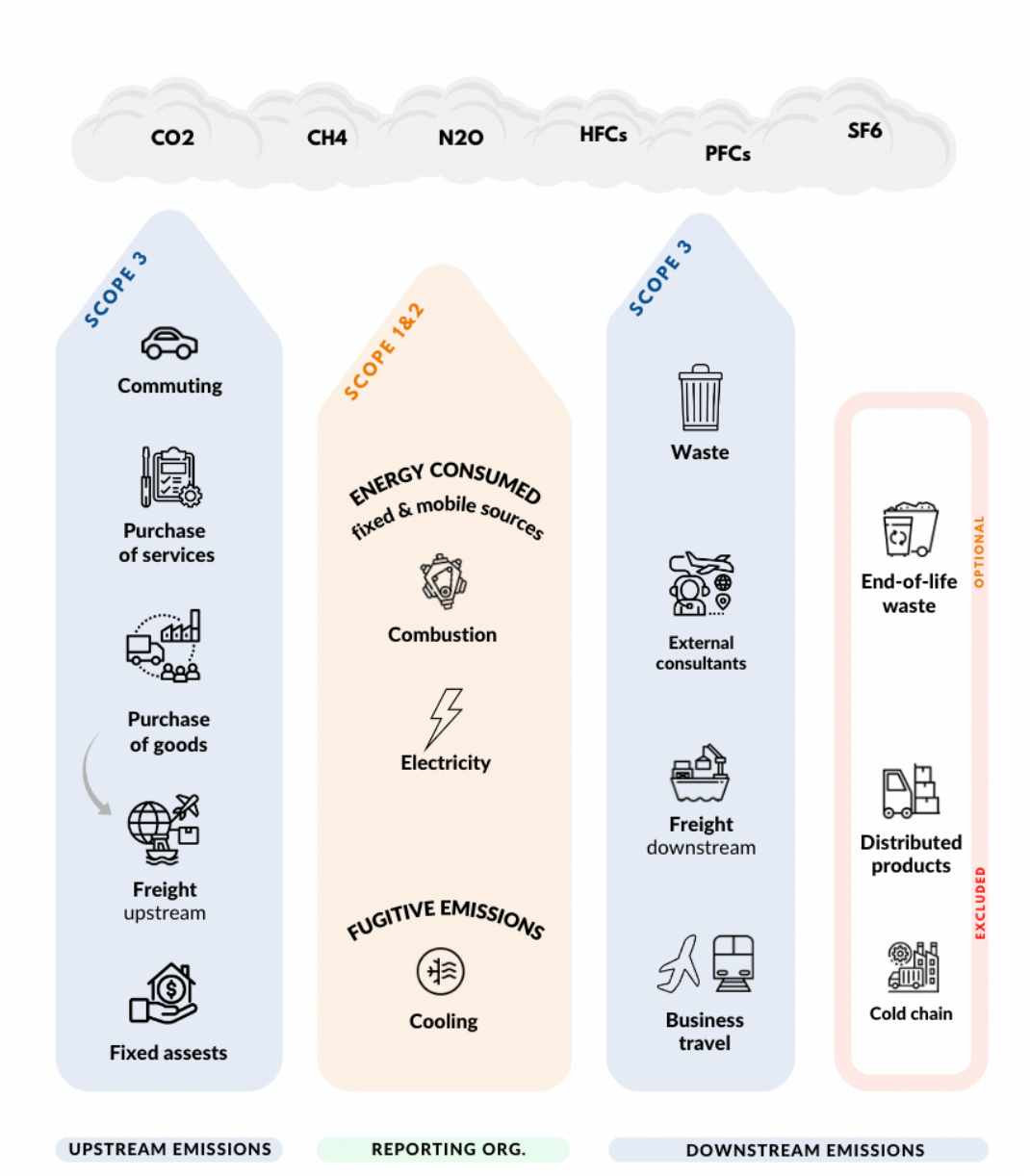
HQ	Basel, Switzerland
Field offices	Brazil, Colombia, El Salvador, Mozambique, Nicaragua, Peru, Tanzania, Zimbabwe
Employees	57 FTE
Budget	9.5 M CHF (3.8 M CHF excluding funding for operational partners)

Operational boundary

International carbon accounting classifies greenhouse gas emissions into three groups:

- Scope 1: direct emissions from the combustion of fossil fuels,
- Scope 2: indirect emissions associated with the consumption of purchased electricity, cooling and heating,
- Scope 3: all other indirect emissions.

The operational scope defines which processes of the organisation are included in the measurement. It includes all activities for which the organisation is considered responsible. In the case of terre des hommes schweiz's carbon footprint, the operational scope is as follows:



Selected emission sources

It was decided that all significant sources would be included in the scope of study.

- Scope 1 and 2:
    - Fuels for stationary and mobile use
    - Purchased electricity
- Scope 3:
    - Purchased goods and services
    - Fixed assets acquired in 2019
    - Transport services: freight, travel, and commuting

Excluded emission sources

- Scope 1:
    - Fugitive emissions: *refrigerant leakage from air conditioning will not be calculated for the initial footprint. They concern only a few national coordinations and are difficult to estimate for 2019. These emissions will have to be estimated for the following footprints.*

- Scope 3:
    - Waste: *the organisation's activities generate very little waste. It is mainly office supplies. It was difficult to estimate the volumes and to know the method of treatment, particularly for the national coordinations.*
    - Processing of distributed products: *not applicable*
    - Use of sold products: *not applicable*
    - End-of-life treatment of sold products: *not applicable*
    - Downstream leased assets: *not applicable*
    - Franchises: *not applicable*
    - Investments: *not applicable*

Limitations

This carbon footprint report does not include emissions from terre des hommes schweiz operational partners, although they represent 50% of the budget.

Temporal boundary

The measurement is for a full year and represents the year 2019, in order to define a baseline measurement for terre des hommes schweiz that does not consider the disruptions related to COVID-19. Indeed, the years 2020 and 2021 were strongly impacted, drastically reducing air travel in particular. The emissions retained are therefore those induced by expenditures actually made in 2019. Thus, products purchased at the end of 2019 and received in 2020 are accounted for in 2019. Similarly, products received in 2019 but purchased in 2018 are not included in this measure.[3]

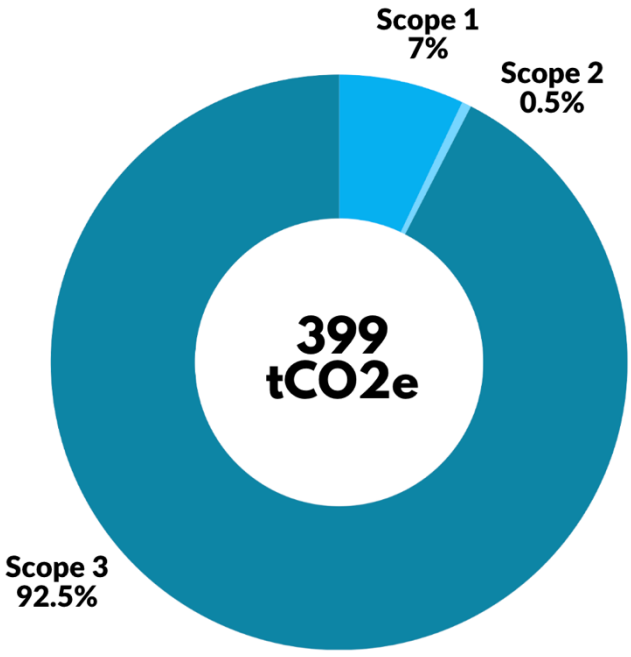
[3] For example, an electricity bill from 25 December 2018 to 25 January 2019 is included in the scope of the study because it is paid in 2019. However, the bill from 25 December 2019 to 25 January 2020 is not included. As it is not possible to discretise the electricity consumption by day, this assumption has been retained.

terre des hommes schweiz 2019 Carbon Footprint

The results of this carbon footprint will be presented in two forms:

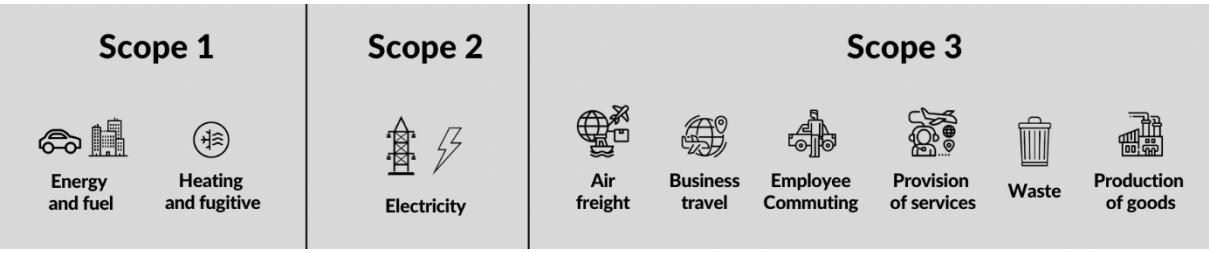
1. An analysis by Scope 1, 2 and 3 in accordance with the GHG Protocol
2. An analysis by emissions category: the analysis by emissions categories and sub-categories will be more detailed as it allows a more synthesised reading.

Global footprint by scopes



terre des hommes schweiz's greenhouse gas emissions in 2019 total 399 tCO_2e, as shown above. Direct emissions from scope 1 represent 6.9% of the total footprint. Scope 2 emissions account for only 0.5%, and finally, Scope 3 emissions account for 92.5%.

Considering the level of uncertainty in this measurement, which is 60%[4], the estimated footprint of 399 tonnes of CO_2e could in fact be found within in a lower or higher range, between 159 and 640 tonnes of CO_2e.



[4] Although the level of uncertainty seems high, it is not uncommon to reach this level. On average, the level of uncertainty of a carbon footprint is around 50%.

Analysis of Scope 1, 2 and 3

Scope 1: 7% or 28 tCO2e

This scope accounts for the organisation's direct emissions generated by the combustion of fossil fuels (such as oil, gas for heating or fuel for the vehicles owned by the organisation). tdh schweiz's scope 1 is mainly related to the combustion of fossil fuel used for heating the Headquarter based in Basel (IC). Combustion of fossil fuel emitted 26 tCO_2e, representing 94% of Scope 1's emissions. The rest concerns emissions generated at National Coordinations level and are related to fuel combustion used for vehicles and generators.

Scope 2: 0.5% or 2 tCO2e

Scope 2 includes indirect emissions related to the consumption of purchased energy: in this case, the consumption of electricity from the grid. As tdh schweiz's do not use any steam or cooling networks, tdh schweiz's scope 2 consists exclusively in electricity purchase. Local networks electricity purchase therefore represents 100% of scope 2 and 0.5% of the total footprint. We can note that 32% (0,67 tCO_2e) of scope 2 emissions come from Headquarters based in Basel (IC) and 68% (1,41 tCO_2e) from the National Coordinations (NCs) representing 8 country offices.

Scope 3: 92.4% or 369 tCO2e

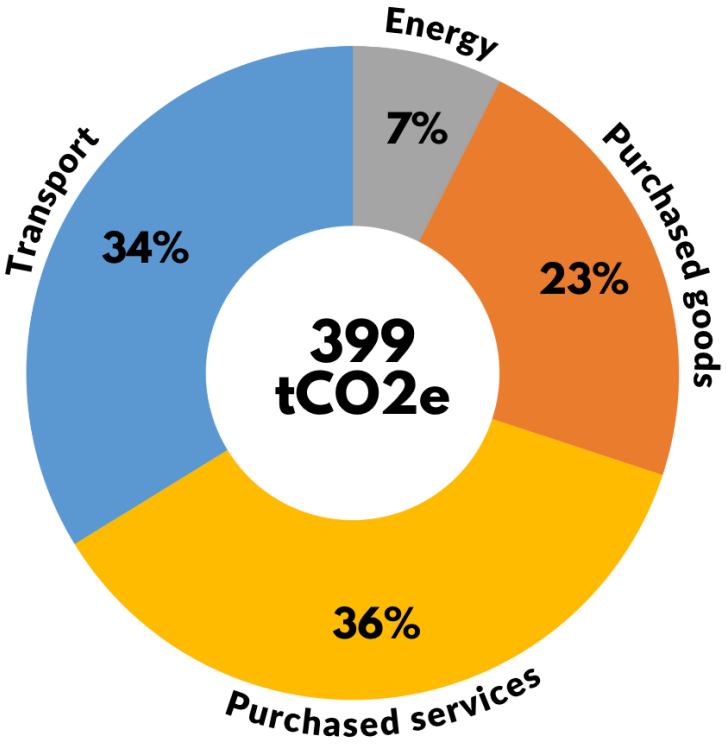
Scope 3 includes all other indirect emissions induced by the organisation's activity, such as: emissions from purchased goods and services, business travel and employee commuting. The posts of emissions from Scope 3 are as follows:

- Purchase of services: **39 %** of Scope 3 – 144 tCO_2e
- Travel: **36 %** of Scope 3 - 135 tCO_2e
- Purchase of goods: **24 %** of Scope 3 – 90 tCO_2e

Emissions from tdh schweiz's activities are heavily dependent on Scope 3. A more detailed description for each emission category is provided in the section "Details of emission sources by category". Nevertheless, we can briefly observe that within the Scope 3, emissions are almost equally distributed between National Coordinations (NCs) and HQ in Basel (IC):

% of emissions - Scope 3	Total tCO_2e	IC	NCs
Purchased of goods	90	49%	51%
Purchased of services	144	44%	56%
Travel	135	53%	47%

Carbon footprint results by emission category

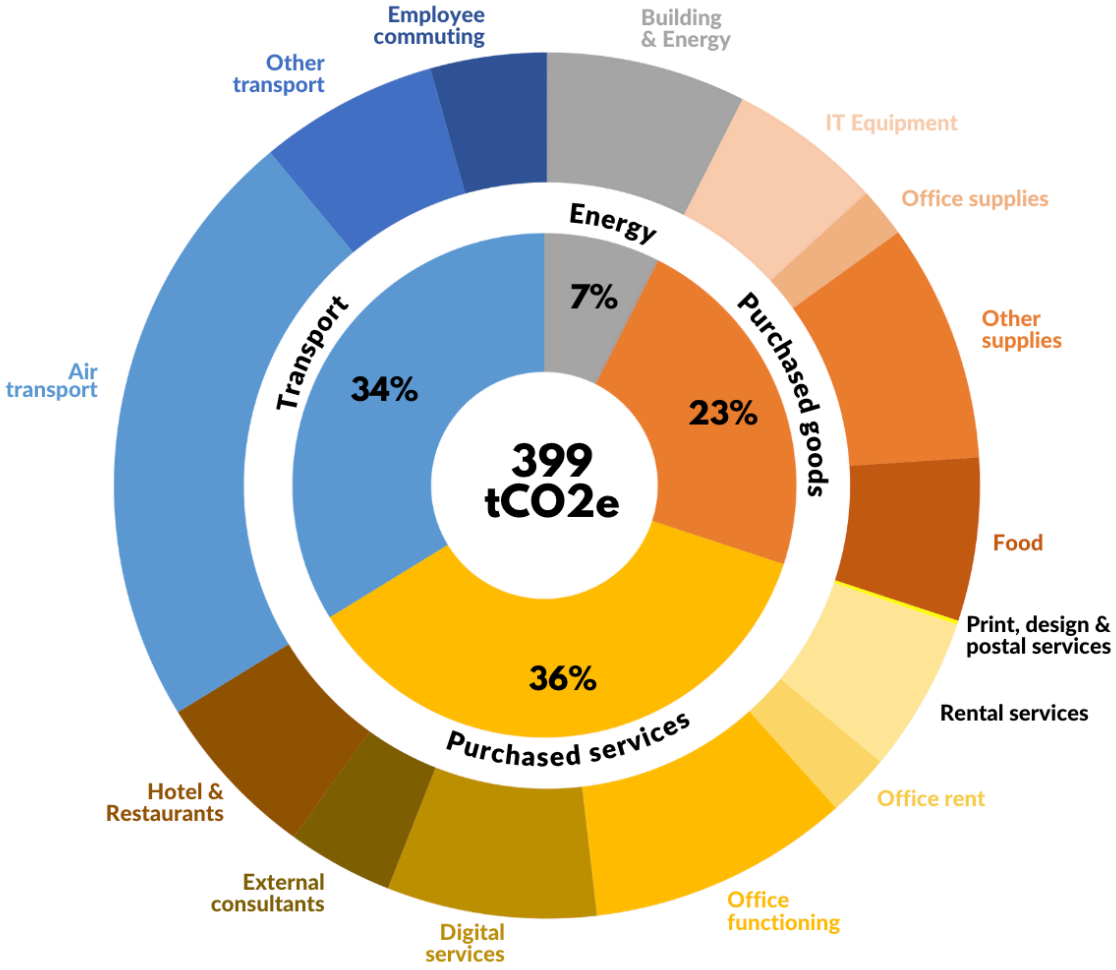


This breakdown, proposed in particular by the humanitarian sectoral recommendation drawn up by the ICRC, provides a more operational overview of the composition of terre des hommes schweiz's carbon footprint. The carbon footprint is divided in 4 distinct categories and is particularly concentrated in two of them: purchase of services and transport. These two account for 70% of the organisation's emissions.

Description of the categories of emissions in descending order:

- **Purchase of services represents 36% of the footprint or 144 tCO_2e.** This covers the emissions associated with the provision of services required for the successful functioning of offices and the programmes.
- **Travel represents 34% of the footprint or 135 tCO_2e.** This represents business travel (by air and road) and employee commuting.
- **Purchases of goods: represent 23% of the footprint or 90 tCO_2e.** This is composed of the emissions associated with the purchase of food, IT and other equipment, office, and miscellaneous supplies.
- **Energy represents 7% of the footprint or 30 tCO_2e.** This category comprises the emissions related to the energy consumption of buildings (heating, generators, and electricity).

Emission sources by category and sub-category

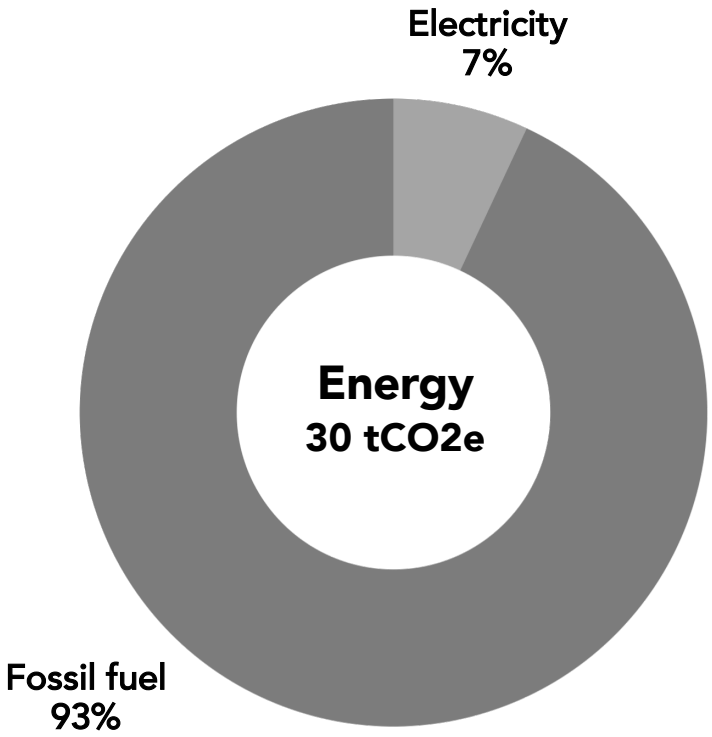


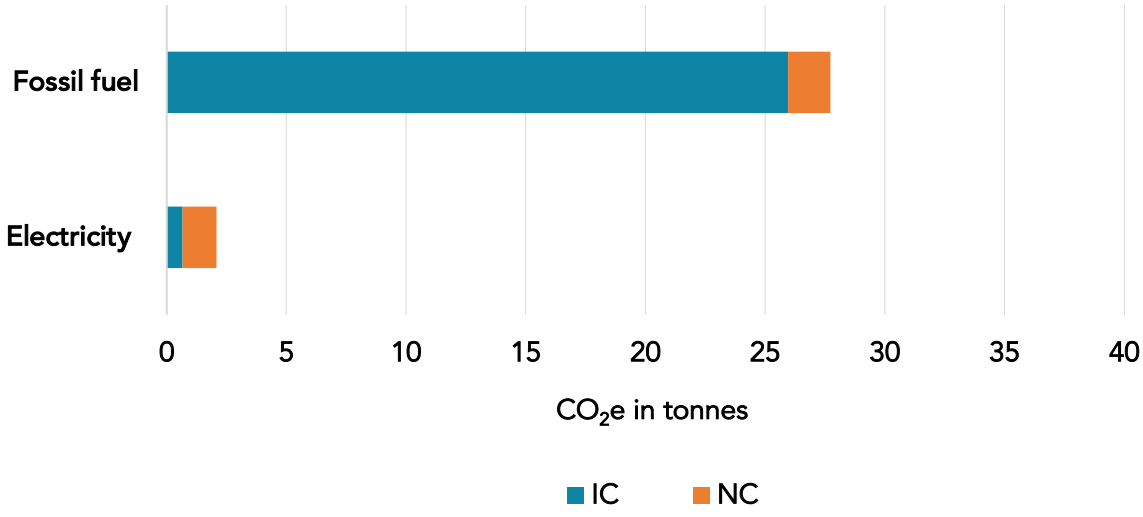
Details of emission sources by category

The categories below are each represented in detail, in the order that they are appear in the footprint diagram above (clockwise):

Energy

Energy accounts for 7.5% of the total footprint with 30 tonnes of CO_2.





Energy: analysis

Energy, with 7.5 % of total footprint emissions and 30 tCO2e emitted is the organisation's fourth largest GHG emission source. This category includes emissions related to electricity and fossil fuel consumption.

Most of the CO2 emissions comes from IC, representing 89% of CO2 emissions in this category (27 tCO2e). National Coordination Offices contributes to 11% of CO2 emissions in this category (3 tCO2e).

- Fuel used mainly for heat production at the IC (HQ based in Basel): 28 tCO_2e or 93% of this category

Fossil fuel emissions represent 28 tonnes of CO_2 and are mainly related to the heating system of the headquarters. Data from National Coordinations (NCs) and their fossil fuel consumption for heating and generators is available but represents low values; 3,41tCO2e for all of the 8 National Coordinations offices (NCs) combined (6% of emissions in this category).

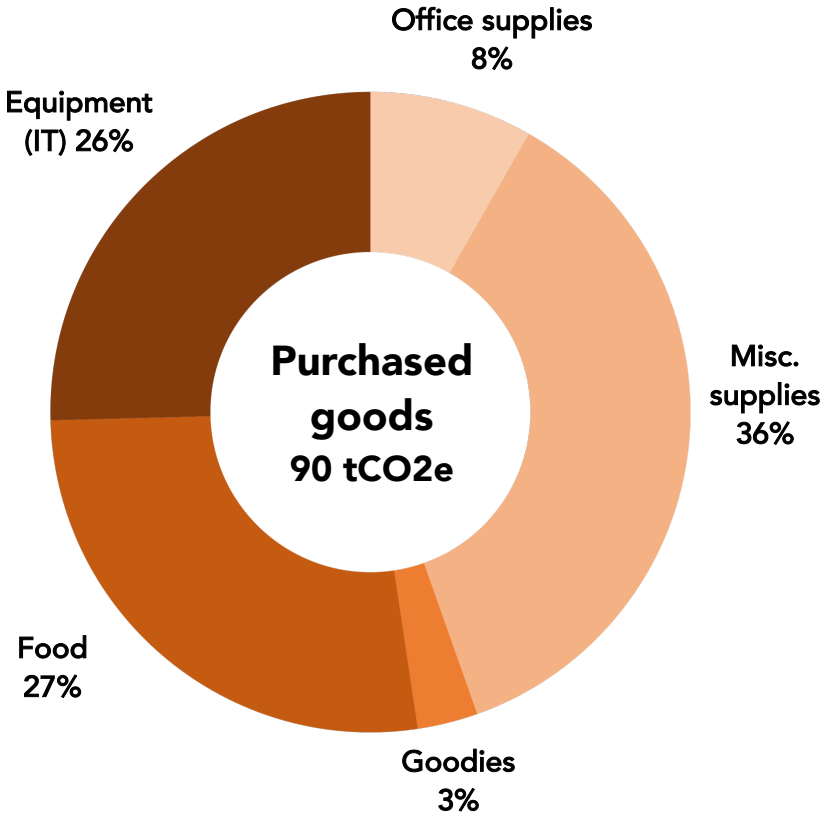
- Electricity accounts for 2,08 tCO_2e, 7% of this category

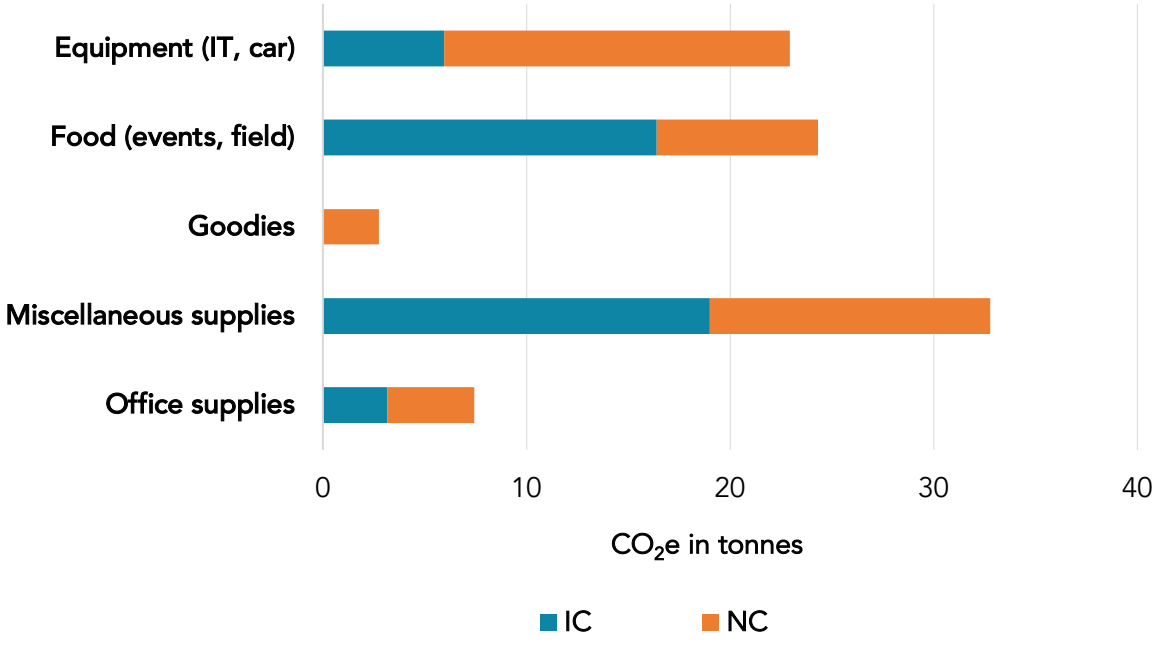
Both the headquarters and NCs consume electricity from the local grid. CO_2 emissions inducted from electricity represent 0,67 tCO_2e for the IC (22 employees) and 1,41 tCO_2e for NCs (35 employees). The use of purchased electricity is mainly to run office equipment and lighting; for some NCs it is also used to run air conditioning.

It is important to note that the electricity purchased by the Geneva headquarters is produced from hydraulic power stations which means that it is considerably less emissive that in the majority of the countries of intervention. Indeed, emissions from electricity will be directly linked to the context of the country and the energy source of its local electricity production.

Purchase of goods

Purchased goods account for 23% of the total footprint with 90 tonnes of CO_2.





Purchase of goods

Purchases of goods accounts for 23% of the total footprint with 90 tCO2e. This is the third post of emissions. The most emissions-intensive goods purchased are goods for "miscellaneous supplies" which represent 36% of this category, followed by food 27% and equipment with 26%.

- Miscellaneous supplies accounts for 37%, i.e., 33 tCO_2e. (8,30% of the total footprint) and is related to the purchase of furniture and equipment other than office supplies. In this section HQ in Basel (IC) emitted 19 t CO_2e and National Coordinations (NCs) 14 tCO_2e.

- Food accounts for 27%, i.e., 24 tCO_2e. (i.e., 6,20% of the total footprint) and is related to the purchase of goods concerning food for events, conferences, or other activities. In this section IC emitted 16 t CO_2e (representing more than 60% of the emissions in this category), National Coordination (NC) emitted 8 t CO_2e.

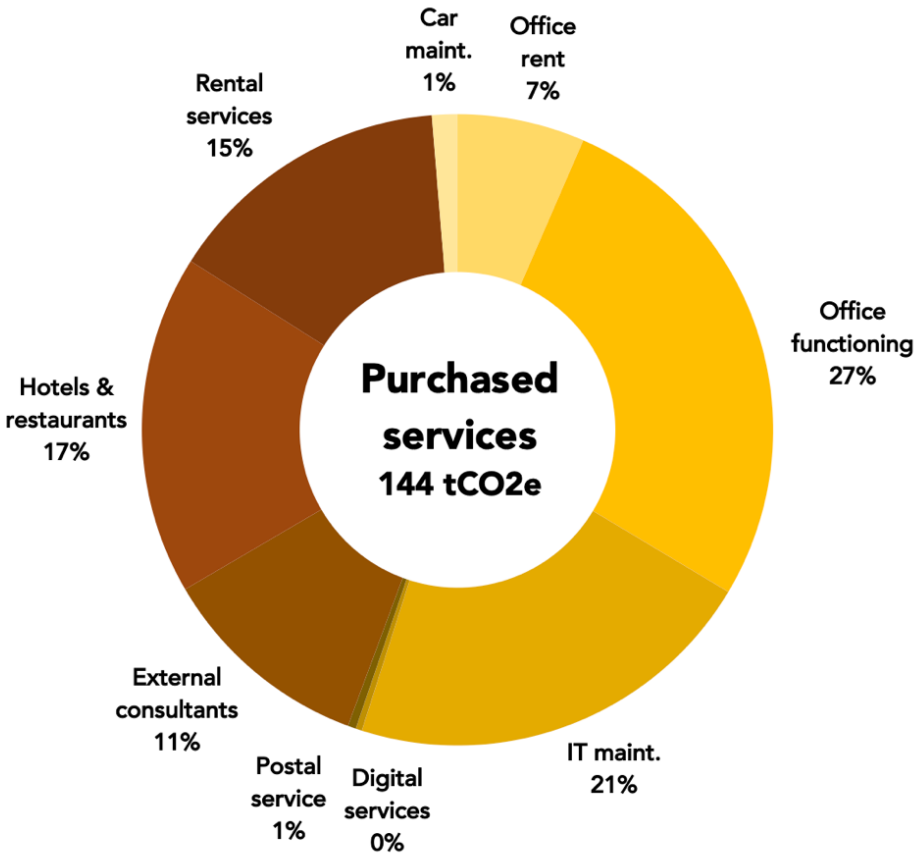
- Equipment accounts for 26%, i.e., 23 tCO_2e. (i.e., 5,80% of the total footprint). It concerns all the emissions related to the purchase of informatic equipment and furniture's used in order to support office's activities (laptop, smartphone, printer etc.). In this section IC emitted 6 tCO_2e and National Coordinations (NCs) 17tCO_2e representing 73% of CO_2 emissions in this category.
  It is important to note that this sub-category only accounts for equipment purchased in 2019. The methodology for calculating carbon emissions does not take into account equipment that has already been purchased.

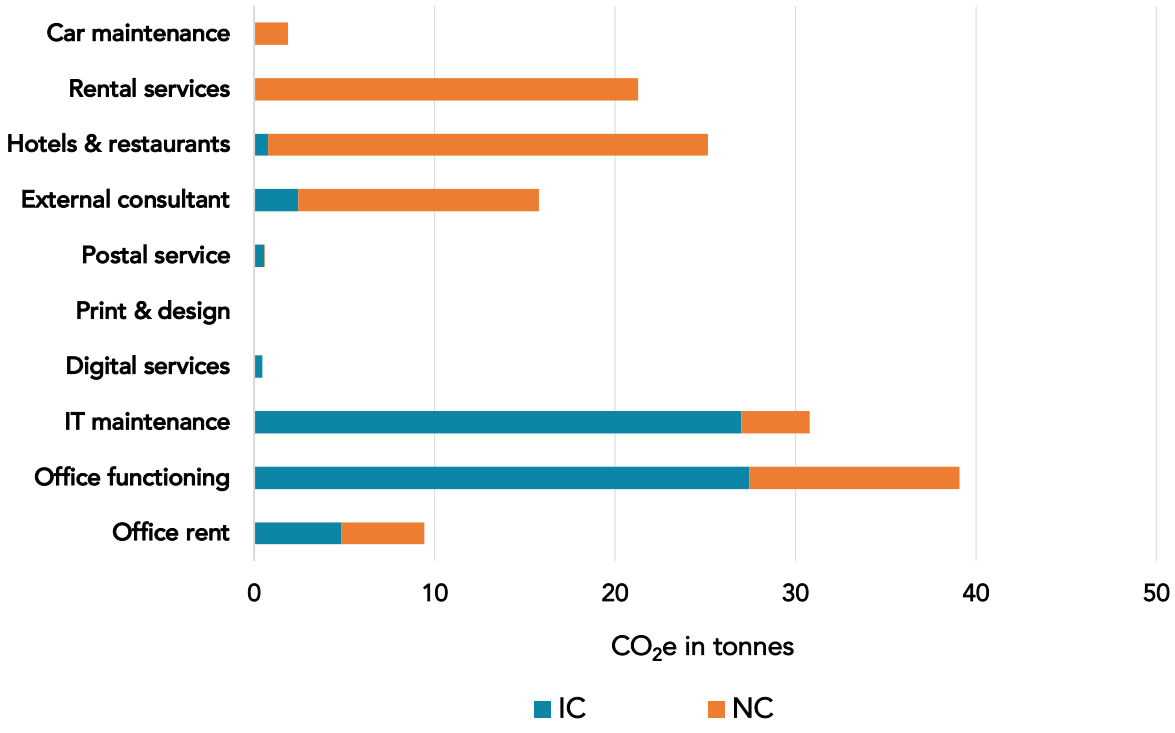
- Office supplies accounts for 8%, i.e., 7 tCO_2e. (i.e., 1,90% of the total footprint) and is related to the purchase of office supplies (paper, toner, pen…). In this section IC emitted 3 t CO_2e and National Coordination (NC) 4 tCO_2e.

- Goodies represents 3% of this subcategory with 3 tCO_2e (i.e., 0,70% of the total footprint emissions). These emissions are only related to IC.

Purchase of services

Purchased services account for 36% of the total footprint with 144 tonnes of CO_2.





Purchase of services:

Purchase of services account 36% of the total footprint, with 144 tonnes of CO_2. It is the organisation's first largest GHG emission source: 63 tCO_2e are emitted by Headquarters (IC) in Basel and 81 tCO_2e by the National Coordinations (NCs).

Office functioning and IT Maintenance are the two biggest sources of emissions in this category accounting for 50% of CO2 emission with 70 tCO_2e emitted.

Main emission items for purchases of services in order of importance:

- Office functioning accounts for 27% of this category with 38 tCO_2e (i.e., 9,8% of the total footprint emissions). This category includes the following activities: recruitment and temporary staff agencies, financial and insurance services, telecommunication, staff training. Over 70% of these emissions are attributed to the headquarters IC, amounting to 27 tCO_2e. National Coordinations (NCs), generate less than 30% of emissions in this subcategory with 11 tCO_2e emitted.

- IT maintenance accounts for 21% of this category with 31 tCO_2e (i.e., 7,7% of the total footprint emissions). This subcategory of emissions covers the emissions associated with maintenance of IT and telecommunication equipment and may also include some IT development. Over 85% of these emissions are attributed to IC, amounting to 27 tCO_2e. NCs generate less than 15% of emissions with 4 tCO_2e.

- Hotels and restaurants accounts for 17% of this category with 25 tCO_2e. The costs of short stays, including hotels and restaurants, have an impact of 25 tCO_2e, i.e., 6,3% of the total footprint emissions. NCs generate 96% of emissions with 24 tCO_2e emitted.

- Rental services accounts for 15% of this category with 21 tCO_2e (i.e., 5.3% of the total footprint emissions). Emissions here totally attributed to NCs. This data is used to estimate greenhouse gas emissions from the use of vehicles not owned or operated by the organisation. It includes rental services used for passenger transport but also all the rentals necessary for the organization of the events (tents, sound system). It does not include official mobiles sources owned by the organisation (these emissions are detailed below in the transport section).

- External consultant accounts for 11% of this category with 16 tCO_2e, (i.e., 4% of the total footprint emissions). This subcategory of emissions covers the fees associated with

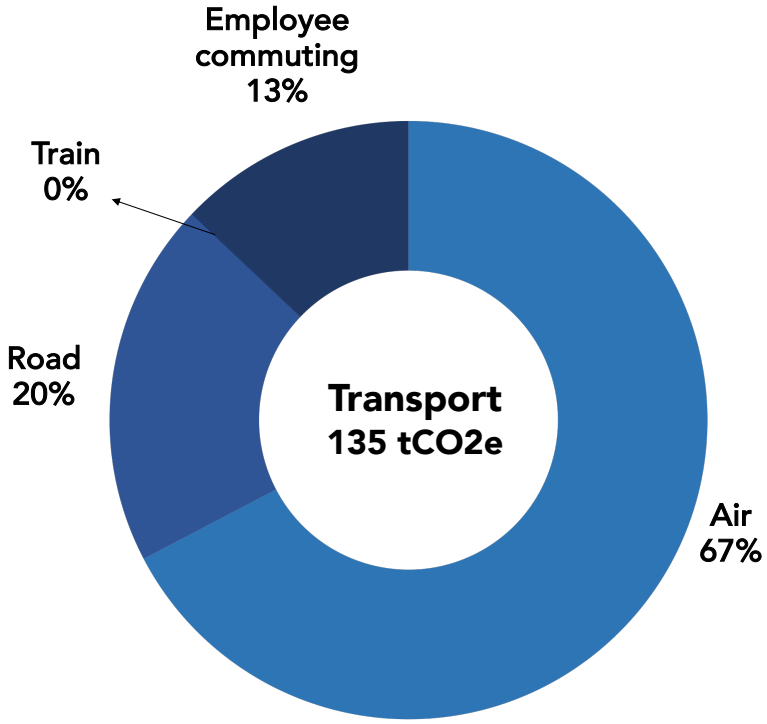
consultants or external project managers (audits for studies, translation, etc.). Within this category, NCs are responsible for 13 tCO_2e, (representing 87% of CO2 emissions in this category), whereas IC accounts for 2 tCO_2e.

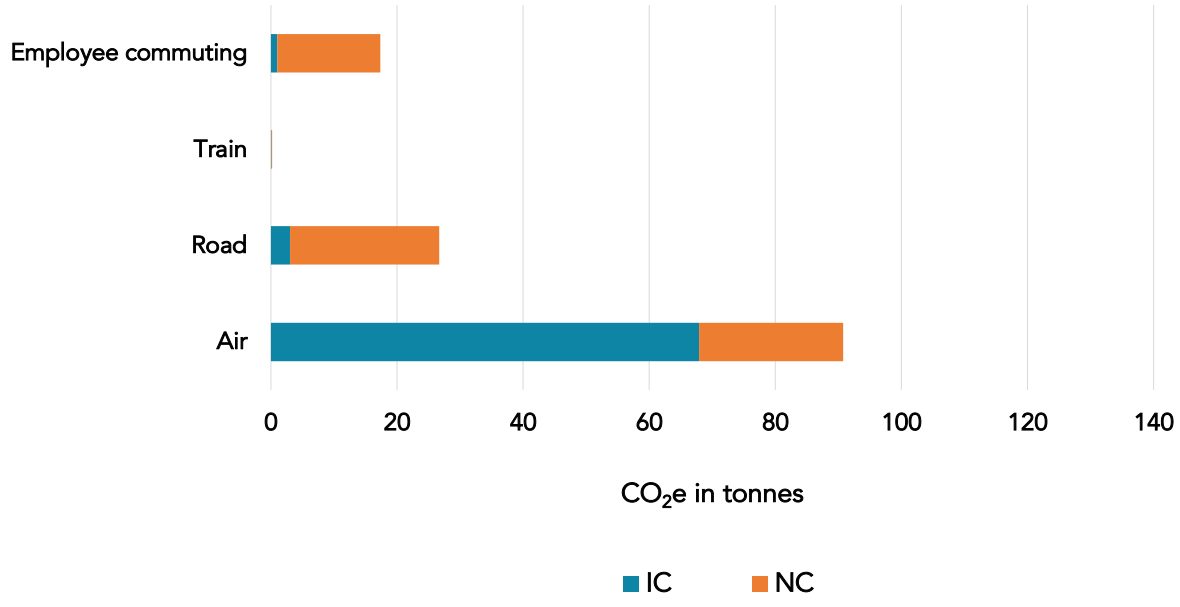
- **Office rent accounts for 7% of this category with 9 tCO_2e** (i.e., 2,4% of the total footprint emissions). This calculation is an estimate of the depreciation of the construction of the leased premises. This includes construction and maintenance of premises. This section is well distributed between IC and NCs. Calculation shows that NCs and IC are responsible both for 5 tCO_2e, i.e.,55% of emissions in this category.

- **Others posts of emissions**, all combined represent less than 3% of the organisation's total emissions (3 tCO_2e). This corresponds to:
    - Car maintenance accounts for 1% of this category with 2 tCO_2e.
    - Postal services accounts for 1% of this category with 1 tCO_2e.

Travel

Travel account for 34% of the total footprint with 135 tonnes of CO_2.





Travel: analysis

Travel is the second main source of the organisation's GHG emissions, accounting for 34% of total emissions with 135 tCO_2e. Air travel account for almost 70% of CO_2 emissions within this category and almost a quarter of the organisation's total emissions (23% of the total footprint).

The travel category is principally made up of emissions from air travel, while emissions related to road transport represents 20% with 27 tCO_2e and employee commuting 13% with 17 tCO_2e.

Main travel-related emissions:

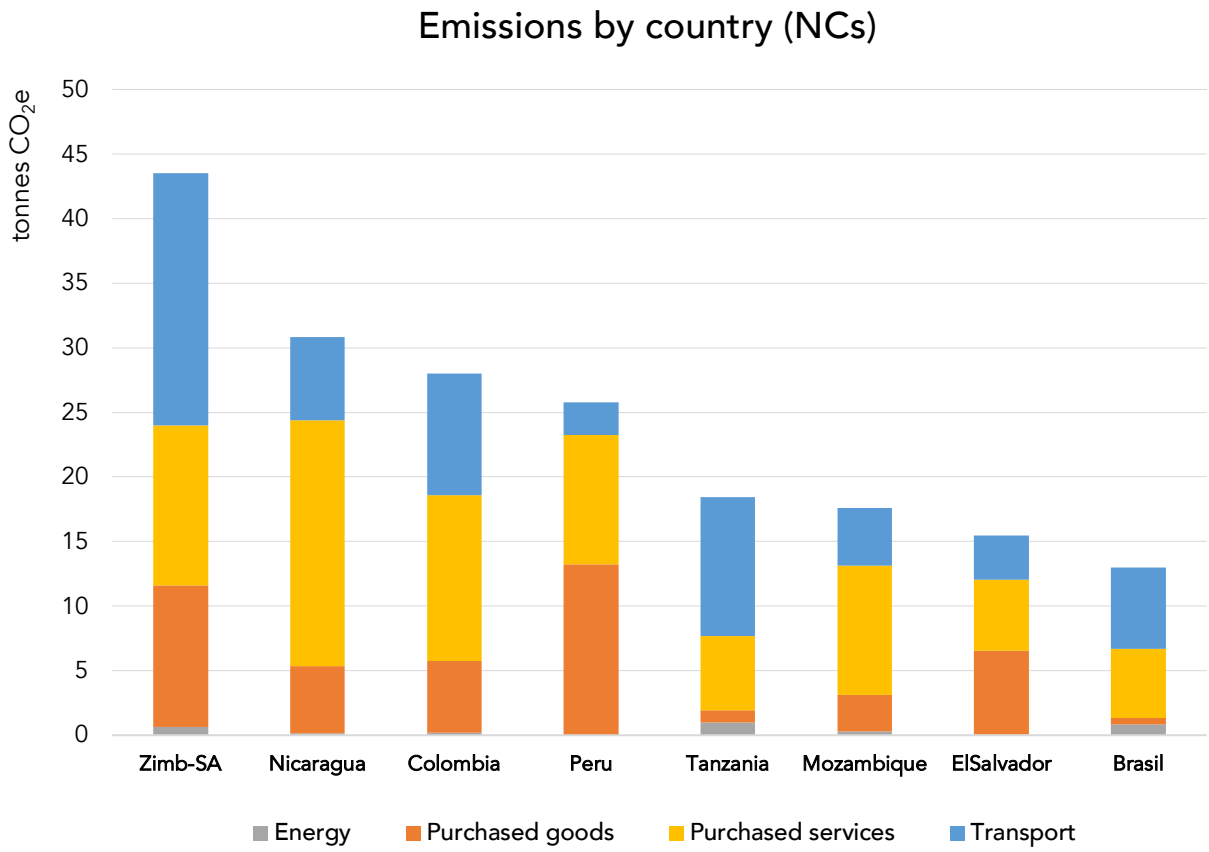
- **Air travel represents 67% of this category with 91 tCO_2e** (i.e., 23% of the organisation's total footprint). Within this category, NCs emitted 23 tCO_2e, whereas headquarters IC emitted 68 tCO_2e, representing 70% of this category.

- **Road travel represents 20% of this category with 27 tCO_2e** (i.e., 6,8 % of the organisation's total footprint). This emissions item concerns mainly NC's activities, accounting for 88% of CO_2 emissions within this category and 24 tCO_2e emitted.
  At NCs level, travel by car accounts for 21,2 tCO2e. Buses account for 2,4 tCO_2e. The rest of the emissions in this subcategory are linked to IC with 3 tCO_2e, representing 11% of road-related emissions (allocated between medium cars, buses, and mobile sources).

- **Employee commuting represents 13% of this category with 17 tCO_2e (i.e., 4,4% of organisation's total footprint).** Headquarter employees mostly use public transport or even cycling and walking, travelling 220,000 km per year and emitting 1 tCO_2e. The employees of the national coordination offices mainly use the car with a distance of 80,000 km per year and emissions of 16 tCO_2e, 90% of emissions in this subcategory.

	IC		NC	
	km	$KgCO_2e$	km	$KgCO_2e$
Car	400	93	59,832	13,881
Train / Subway	203,730	762	-	-
Buses	1,130	146	18,715	2,414
Subway / Tramway	11,020	41	-	-
Total	**216,280**	**1,042**	**78,547**	**16,295**

Emissions by country



It is possible to break down the footprint analysed through another lens, that is results by country of intervention. First of all, it is important to take into consideration that the emissions per country are closely linked to the context of intervention, i.e., the number of partners and their geographical location (urban, rural). We can therefore note the following regarding country emissions:

National coordinations:

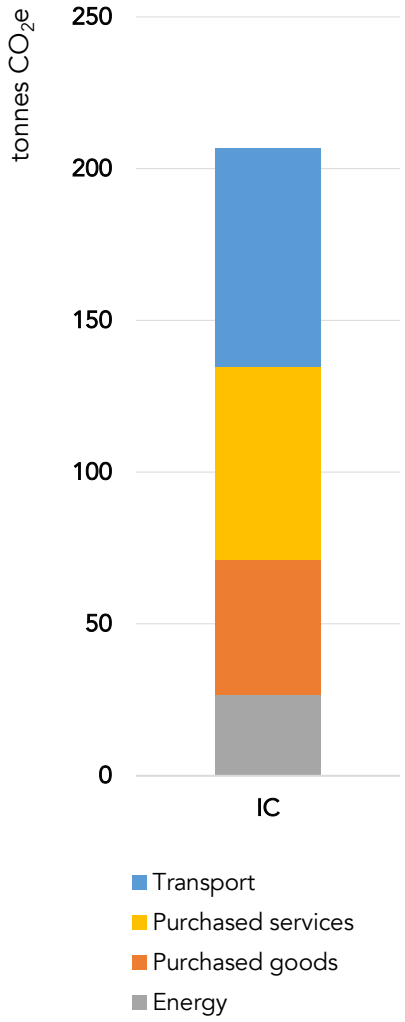
- Transport: represents between 9% and 1% of emissions for each country.
- Purchase of services: accounts for around 5% to 10% of emissions for most country except for Tanzania, El Salvador, and Brazil (3%). It is their main source of CO2 emissions.
- Purchase of goods: comes up to between 2% and 7% of emissions for each country. It differs greatly from country to country. The most significant differences are mainly due to the equipment category, and the "food" item, particularly for Peru. It is their second main source of CO_2 emissions.
- Energy: emissions related to this item are very low and are closely linked to the size of the premises used and the local energy mix. Only Tanzania, Zimbabwe-South Africa (Zimb-SA) and Columbia which sometimes uses generators, differs slightly from the other national coordinations.

International coordination:

As the role of the IC is very distinct from that of the NCs, a comparison of the entities is not relevant. However, we are able to summarise the emissions categories of the headquarters as follows:

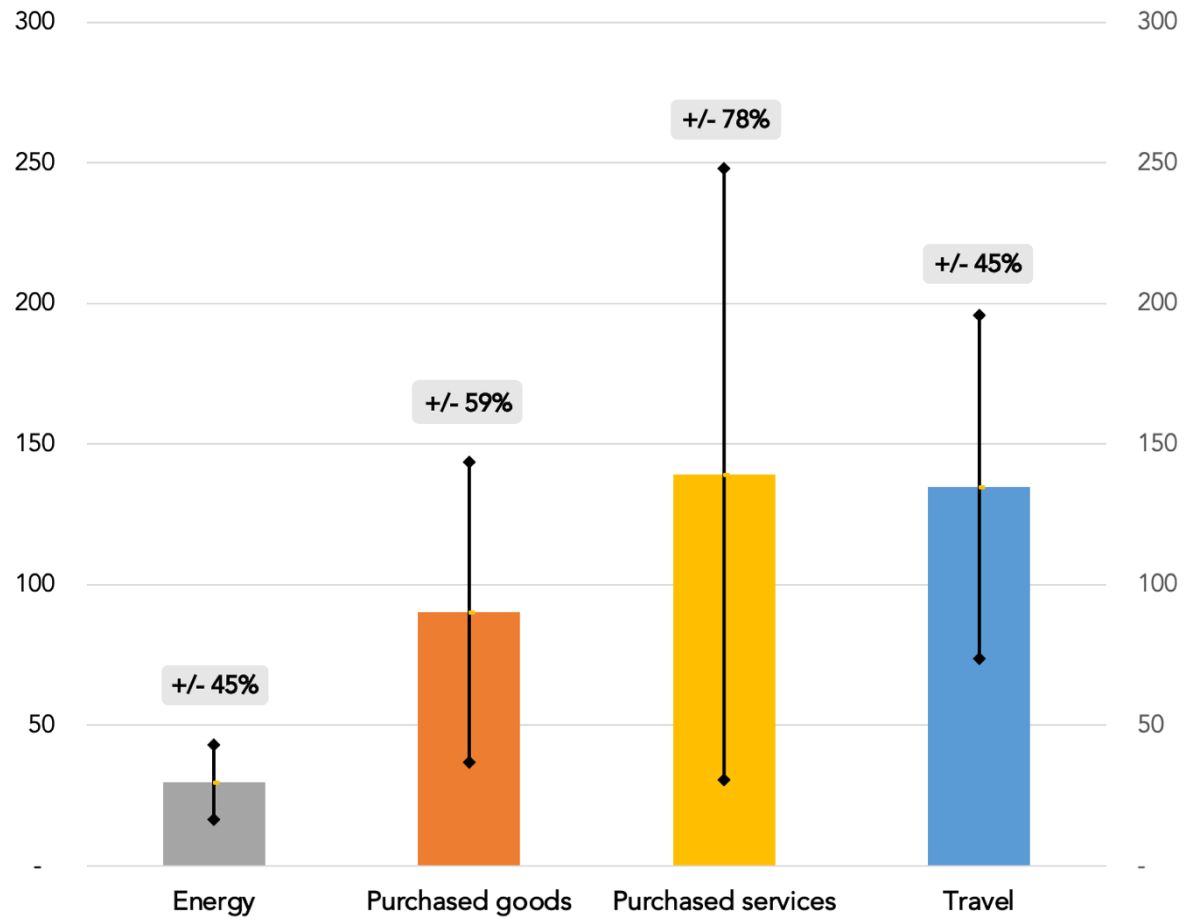
- **Transport**: accounts to 35%, mainly due to international air travel.
- **Purchased services**: represent 31%, of which 80% comes from "office functioning" and "IT maintenance".
- **Purchased goods**: represent 22%, 80% of which comes from the "food" and "miscellaneous supplies" sub-categories.
- **Energy**: accounts for 13%, mainly emissions for heating the headquarters.

Please note that this analysis by country should not be interpreted too strictly, as this initial assessment may be affected by a certain inconsistency in the quality and completeness of the data collected between coordinations.



Measurement uncertainties

Our measurement has an uncertainty of 60%, due to emission factors. It is 45% for energy, 59% for purchased goods, 78% for purchased services and 45% for transport. This means that the estimated footprint of 399 tonnes of CO_2e could in fact be found within in a lower or higher range, between 159 and 640 tonnes of CO_2e.

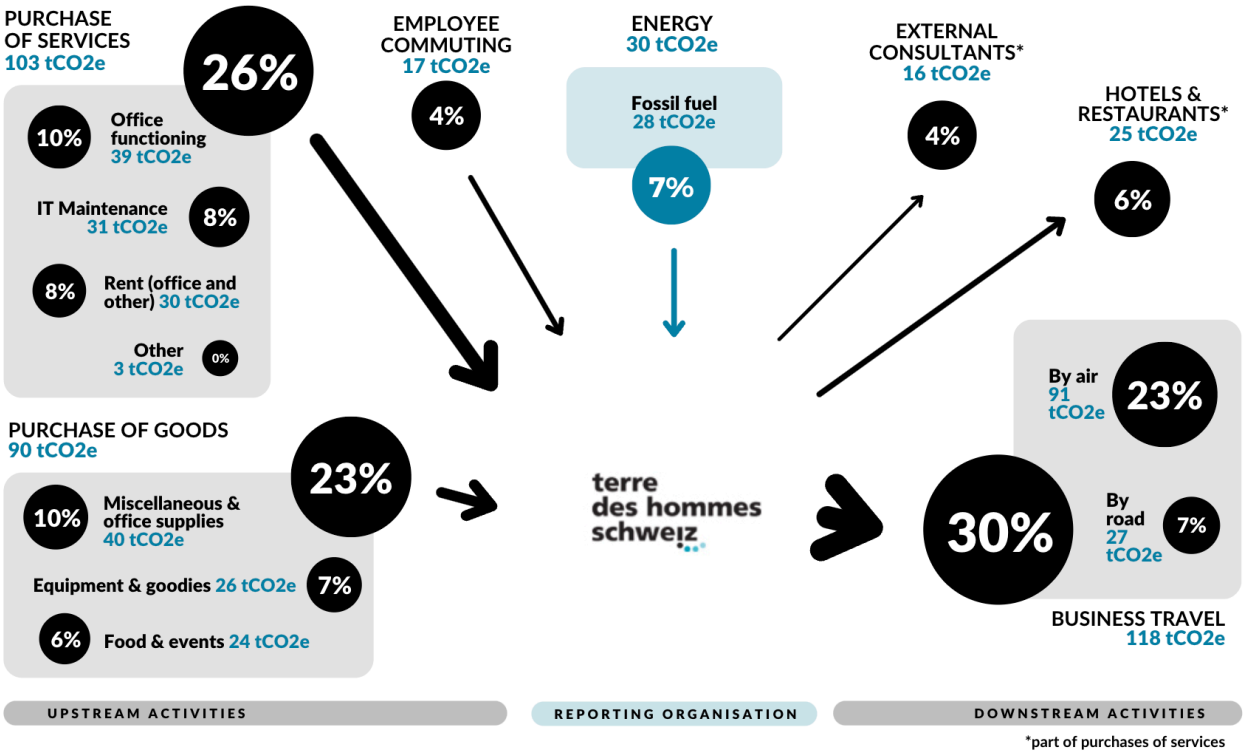


This measure is, for several reasons, far from absolute. There are many uncertainties at various levels. Some of these uncertainties can be improved by tdh schweiz improving the quality of its data, but others are inherent in the process of measuring carbon emissions.

This invites us to take a step back from the aforementioned figures. While one can analyse and breakdown the exact tCO_2e of each activity, is also important to reflect on these figures in terms of the orders of magnitude and proportions they indicate rather than the absolute value of the carbon emissions.

Mapping emission flows

The flow map below shows the movements and proportions of GHG volumes required for terre des hommes schweiz's operations. It can be seen that three main groups (upstream purchase of goods and services and business travel) account for almost 80% of the organisation's total emissions.



Performance indicators & benchmark

This assessment of tdh schweiz's footprint allows for the production of a certain number of indicators that will enable future assessments to monitor the organisation's carbon intensity.

Key performance indicators	Value	Unit
Per employee		
Total GHG emissions	7	tCO_2eq/FTE
Total Scope 1 & 2	0,52	tCO_2eq/FTE
Total Scope 3	6,48	tCO_2eq/FTE
Per CHF spent*		
Total GHG emissions	0,105	$kgCO_2eq/CHF$
Total Scope 1 & 2	0,008	$kgCO_2eq/CHF$
Total Scope 3	0,097	$kgCO_2eq/CHF$

*This benchmark is based on the budget excluding funding for operational partners (3.8M CHF).

Benchmark

For reflection purposes, here are some indicators of emissions in the aid sector. However, it is important to be critical as not all organisations have assessed exactly the same scope of activities, some emission factors may differ and the activities in question are not necessarily the same.

Benchmarking indicators	tdh schweiz	Tdh suisse	ACTED	ICRC	
Per employee*		**Value**			**Unit**
Total GHG emissions	**7**	10,44	10,36	58,54	tCO_2eq/FTE
Total Scope 1 & 2	**0,52**	0,64	1,85	3,98	tCO_2eq/FTE
Total Scope 3	**6,48**	7,74	8,51	54,56	tCO_2eq/FTE
***On the basis of 57 FTE**					
Per CHF spent*					
Total GHG emissions	**0,105**	0,13	0,23	0,6	$kgCO_2eq$/CHF
Total Scope 1 & 2	**0,008**	0,01	0,04	0,04	$kgCO_2eq$/CHF
Total Scope 3	**0,097**	0,12	0,19	0,56	$kgCO_2eq$/CHF

***Based on the budget excluding funding for operational partners (3.8M CHF).*

It is sometimes difficult to grasp the GHG emissions indicators in tonnes or kilograms of CO_2e. To further illustrate the volumes obtained in tdh schweiz's carbon footprint, which equal to 394 tonnes of CO_2e, here are some useful comparisons (orders of magnitude):

Switzerland per capita (14 tCO2e/year)*

Norway or Israel per capita (7.0 tCO2e/year)**

TdH Schweiz per employee (7 tCO2e/year)

399 tCO2 equivalent to emissions from 838 barrels of oil°°

399 tCO2 equivalent to emissions to driving 1.4 million kilometres°° = 36 trips around the globe

**Environmental Footprints of Switzerland (FOE, 2018)*

***Israel / Norway (2018) – Our world in data*

°°*www.epa.gov or oee.nrcan.gc.ca*

Recommendations

Monitoring and continuous improvement of measurement

The process of measuring tdh schweiz' GHG emissions should be viewed as a long-term exercise, with this footprint report being the first baseline study. The study of the evolution of the organisation's emissions should be repeated every year, in order to ensure continuing improvement and an accurate read of reductions. It will complement the accounting information to help determine the organisation's decisions and strategy in a coherent manner, but also to monitor the impact of the actions implemented as part of the environmental roadmap. At minimum, the carbon accounting can be done every 3 years. However, as more time passes between each measure, the less of a common practice the activity is, and the more time-consuming the process will be each time.

Monitoring lends to a continuous improvement process and helps to:

- Enable the organisation to gradually improve the quality and comprehensiveness of the data collected,
- Facilitate, or even automate, the collection process,
- Evaluate the successes and shortcomings of the emissions assessment process but also of the decarbonisation actions implemented. Moreover, such a process will enable tdh schweiz to develop a "climate culture" within the organisation, which will encourage the implementation of mitigation actions.

Suggestions for improvements

In the next campaign to measure the tdh schweiz emissions, the quality of data collection should be improved, especially regarding fundraising, event organisation and air travel. The sub-categories mainly concerned are the following:

- Fundraising: We have very few details on the resources allocated to fundraising. It is essential to be able to estimate the quantities of paper, printing, postage, etc. that are related to this item. In the present footprint, we have not been able to assign precise emission factors among the products and services attributed to it. This lack of information can have a significant impact on the final result of the footprint and does not in turn allow for targeted reduction actions.
- Food: A better knowledge of the content and volumes of this sub-category will allow a more precise estimation (quantity of meat, vegetables, processed products, soda, types of diets...).
- Miscellaneous supplies: A more detailed identification with physical quantities of the items that make up this sub-category would be a plus. For this first measure we have essentially based the analysis on monetary values.

For the other sub-categories, it is necessary to consider systematising the collection for:

- Hotels & restaurants: to obtain the number of overnight stays and the level of standing of the hotels. For restaurants, the number of meals and an average of the type of diet.
- Travel by air: systematically record the number of kilometres travelled for each flight.

Annexes

1. Details and description of emissions categories

Category	Subcategory	Description
Energy	Building & energy	Fuel consumption for heating and electricity consumption.
Purchased goods	Equipment (IT, car)	Purchase of computer equipment and transport in the reference year.
	Office supplies	Small supplies : pens, paper, toner, etc.
	Other supplies	Purchase of supplies and small equipment including goodies.
	Food (events)	Purchase of food for events (Marche de l'éspoire...) and by the NCs.
Purchased services	Print, design & postal services	All design, printing and mailing costs for events, fundraising and programmes.
	Rental services	Costs of hiring equipment and vehicles for events by the IC and NC.
	Office rent	The surface area of the buildings rented and occupied by the organisation.
	Office functioning	All office running costs: insurance, banking services, maintenance, telephone and internet subscriptions, training, recruitment, and other miscellaneous services.
	Digital services	Provision of IT development and maintenance services
	External consultant	Audit, consulting, translation...
	Hotels & restaurants	Business travel and entertainment expenses.
Transport	Air	Airline tickets
	Other travel expenses	Travel by car, bus, and train
	Employee commuting	All travel between the workplace and the home of employees by car, train, metro, and bus.

2. Emissions reporting by category (carbon footprint in detail)

		Tonnes of CO_2e			
Category	Sub-category	IC	NC	Total	Percentage
Energy	Electricity	1	1	2	0,5%
	Fossil fuel	26	2	28	6,9%
Purchased goods	Office supplies	3	4	7	1,9%
	Miscellaneous supplies	19	14	33	8,2%
	Goodies	0	3	3	0,7%
	Food (events, field)	16	8	24	6,1%
	Equipment (IT, car)	6	17	23	5,7%
Purchased services	Office rent	5	5	9	2,4%
	Office functioning	27	12	39	9,8%
	IT maintenance	27	4	31	7,7%
	Digital services	0	0	0	0,1%
	Print & design	0	0	0	0,0%
	Postal service	1	0	1	0,2%
	External consultant	2	13	16	4,0%
	Hotels & restaurants	1	24	25	6,3%
	Rental services	0	21	21	5,3%
	Car maintenance	0	2	2	0,5%
Transport	Air	68	23	91	22,7%
	Road	3	24	27	6,7%
	Train	0	0	0	0,0%
	Employee commuting	1	16	17	4,3%
TOTAL		**207**	**193**	**399**	**100%**

3. Emissions by country (ICs and NCs)

in kgs of CO_2e[5]

IC	Mozambique	Peru	Tanzania	Zimb-SA	Colombia	Brazil	El Salvador	Nicaragua
Energy								
26,618	274	1	988	648	212	848	31	167
Purchased goods								
44,540	2,857	13,215	924	10,959	5,561	465	6,527	5,174
Purchased services								
63,547	9,989	10,049	5,751	12,403	12,824	5,372	5,501	19,040
Transport								
72,035	4,472	2,499	10,791	19,508	9,391	6,289	3,420	6,428
Total								
206,738	17,591	25,764	18,455	43,518	27,988	12,974	15,480	30,808

[5] Emissions can be expressed in tonnes or kilograms of CO_2e. 1 tonne of CO_2e equals 1000 kgs of CO_2e. In this table for example (for Energy in the IC), 26,618 kilograms of CO_2e equal 26.62 tCO_2e.

4. Description of the main emission factors (EF) used

Category	*FE-category*	*Source*	*EF*	*Unit*	*Uncertainty*
Energy	E85 petrol (mobile source)	ADEME	1,68	$kgCO_2e$ /Litre	10%
Energy	Road diesel (mobile sources)	ADEME	3,16	$kgCO_2e$ /m²/year	10%
Energy	ECD class: "C" tertiary sector	DPE	15,00	$kgCO_2e$ /m²/year	50%
Energy	DPE class: "D" tertiary sector	DPE	25,00	$kgCO_2e$ /m²/year	50%
Energy	ECD class: "E" tertiary sector	DPE	35,00	$kgCO_2e$ /m²/year	50%
Energy	ECD class: "F" tertiary sector	DPE	50,00	$kgCO_2e$/ m²/year	50%
Energy	Electricity - Switzerland	ADEME	0,03	$kgCO_2e$ /kWh	10%
Goods	Office consumables	ADEME	0,85	$kgCO_2e$ / CHF	50%
Goods	Small supplies	ADEME	0,34	$kgCO_2e$ / CHF	50%
Goods	Publishing (books, newspapers, magazines, etc.)	ADEME	0,26	$kgCO_2e$ / CHF	80%
Goods	Machinery and equipment	ADEME	0,65	$kgCO_2e$ / CHF	80%
Goods	Furniture and other manufactured goods	ADEME	0,55	$kgCO_2e$ / CHF	80%
Goods	Transport equipment	ADEME	0,65	$kgCO_2e$ / CHF	80%
Goods	Ream of paper - white 80g A4	ADEME	2,29	$kgCO_2e$ /unit	80%
Goods	Processed food products	ADEME	0,92	$kgCO_2e$ / CHF	80%
Goods	Computer, electronic and optical products	ADEME	0,37	$kgCO_2e$ / CHF	80%
Services	Creative, artistic and cultural activities, libraries, and the	ADEME	0,19	$kgCO_2e$ / CHF	80%

	organisation of games of chance				
Services	Activities of voluntary organisations	ADEME	0,20	$kgCO_2e$ / CHF	80%
Services	Insurance, banking services, advice and fees	ADEME	0,10	$kgCO_2e$ / CHF	80%
Services	Construction and maintenance of premises	ADEME	9,29	kg CO2e / m^2	50%
Services	Mail	ADEME	0,12	$kgCO_2e$ / CHF	80%
Services	Film, sound recording, television and radio	ADEME	0,29	$kgCO_2e$ / CHF	80%
Services	Accommodation and catering	ADEME	0,30	$kgCO_2e$ / CHF	80%
Services	Multi-technical maintenance	ADEME	0,20	$kgCO_2e$ / CHF	33%
Services	Transport equipment	ADEME	0,65	$kgCO_2e$ / CHF	80%
Services	Research and development	ADEME	0,23	$kgCO_2e$ / CHF	80%
Services	Recruitment and temporary staff agencies	CEDA Database	0,15	$kgCO_2e$ / CHF	80%
Services	Services (printing, advertising, architecture and engineering, multi-technical maintenance of buildings, etc.)	ADEME	0,16	$kgCO_2e$ / CHF	80%
Services	Staff training	CEDA Database	0,21	$kgCO_2e$ / CHF	80%
Services	Telecommunications	ADEME	0,16	$kgCO_2e$ / CHF	80%
Services	Translations	CEDA Database	0,17	$kgCO_2e$ / CHF	80%
Services	Voice and data transmission	CEDA Database	0,24	$kgCO_2e$ / CHF	80%
Travel	Passenger aircraft, medium-haul, with trailers	ADEME	0,19	$kgCO_2e$/ passenger.km	45%
Travel	Passenger aircraft, long-haul, with drag	ADEME	0,15	$kgCO_2e$/ passenger.km	45%

Travel	Air transport (monetary ratio)	ADEME	1,32	$kgCO_2e$/ passenger.km	80%
Travel	Passenger trains - Switzerland (passenger.km)	ADEME	0,00	$kgCO_2e$/ passenger.km	20%
Travel	Motorbike	ADEME	0,06	$kgCO_2e$/ passenger.km	60%
Travel	Agglomeration bus	ADEME	0,13	$kgCO_2e$/ passenger.km	60%
Travel	Car with petrol engine	ADEME	0,20	$kgCO_2e$/ km	60%
Travel	Car with diesel engine	ADEME	0,19	$kgCO_2e$/ km	60%
Travel	Car medium motorisation	ADEME	0,23	$kgCO_2e$/ km	60%

Capital goods	Laptop computer	ADEME	156,24	$kgCO_2e$ /unit	50%
Capital goods	Fixed computer - office automation	ADEME	169,00	$kgCO_2e$ /unit	50%
Capital goods	Multi-function printer	ADEME	87,84	$kgCO_2e$ /unit	50%
Capital goods	Video projector	ADEME	94,00	$kgCO_2e$ /unit	75%
Capital goods	Photocopiers	ADEME	2935,00	$kgCO_2e$ /unit	50%
Capital goods	23.8-inch screen	ADEME	248,18	$kgCO_2e$ /unit	50%
Capital goods	Computer servers	ADEME	600,00	$kgCO_2e$ /unit	80%
Capital goods	Computer equipment (monetary ratio)	ADEME	0,85	$kgCO_2e$ /unit	50%

Investment	Activities of voluntary organisations (France)	ADEME	203,15	$kgCO_2e$ / CHF	50%

References

ADEME, Greenhouse Gas Assessment Resource Centre, Base Carbone, https://www.bilans-ges.ademe.fr/fr/accueil/contenu/index/page/principes/siGras/0

BEIS 2019, Conversion Factors, https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2019

CEDA database, https://www.vitalmetricsgroup.com/environmental-databases

WRI, The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf

WRI, GHG Protocol Technical Guidance for Calculating Scope 3 Emissions, https://ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf

ISO 14064-2 : 2019

IPCC Fifth Assessment Report: Climate Change - IPCC

EFDB, IPCC Carbon Database, http://www.ipcc-nggip.iges.or.jp/EFDB/main.php

World Bank Open Data, https://donnees.banquemondiale.org/

Association Bilan Carbone, https://www.associationbilancarbone.fr/le-changement-climatique/

About this report

Authors

Climate Action Accelerator:
Jean Colrat
Zaninka Ntagungira
Taos Lahbib-burchard

With input from tdh schweiz:
Annette Mokler

Year of analysis

2019

Date of publication

October 2022

About the terre des hommes schweiz

terre des hommes schweiz empowers young people in Africa, Latin America and Switzerland. Together with them, we fight poverty, violence and discrimination and stand up for the rights of children and young people and just North-South relations. Our core competence lies in participatory and solution-oriented work with young people.

About the Climate Action Accelerator

The Climate Action Accelerator is a non-profit Geneva-based initiative that aims to keep global warming below 2°C and avoid the risk of runaway climate change. Its aim is to help move the aid, health and higher education sectors towards a radical transformation of their practices, through an exponential increase in the number of organisations pursuing emissions reduction targets. By showing that direct action is possible, accessible and beneficial, these organisations will influence their ecosystems and accelerate the implementation of sustainable climate solutions.