

# Carbon Advisory: From Emissions Accounting to Action

Canonical: <https://northmoregordon.com/carbon-advisory/>

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### ## Build a carbon strategy your business can deliver

A useful carbon strategy connects emissions evidence with decisions about operations, procurement and investment. Northmore Gordon helps businesses establish their emissions position, identify practical reduction opportunities and turn targets into an accountable workplan.

The work begins with four questions: what is included, which emissions sources matter most, what can be changed, and who will deliver the change? The answers create a stronger basis for reporting, customer discussions and capital planning. If you are still defining the terminology, start with the guide to Scope 1, 2 and 3 emissions .

### ## Choose the carbon advisory work that fits the decision

Northmore Gordon's carbon advisory services can be scoped around a specific decision or reporting requirement. The work may include:

Carbon-management diagnostics to identify gaps, priorities and immediate actions.

Organisational emissions inventories covering the agreed entities, activities, reporting period and relevant Scope 1, 2 and 3 sources.

Product carbon footprints with a defined product, unit of comparison, system boundary and treatment of shared processes.

Reduction opportunity assessments covering energy efficiency, on-site renewable energy, electrification, fuel alternatives and procurement options.

Transition planning that connects options with assumptions, dependencies, ownership, timing and financial implications.

Reporting preparation that organises traceable evidence for the applicable framework.

Environmental-attribute due diligence for renewable-electricity certificates and carbon offsets.

The right starting point depends on the decision you need to make. An inventory establishes a record. A diagnostic identifies gaps. An opportunity assessment compares actions. A transition plan turns selected actions into a delivery programme.

### ## Establish the boundary and the evidence

Carbon accounting can address an organisation, part of its value chain, a product, a service or an event. The purpose determines the boundary and the appropriate method. An organisational inventory typically distinguishes direct emissions from owned or controlled sources, emissions associated with purchased energy, and other relevant value-chain emissions.

Document the entities and activities included, reporting period, activity data, emissions factors, calculations, estimates and exclusions. Assign responsibility for collecting and checking the information. Where supplier data is incomplete, record the gap and the basis of any estimate.

A product footprint needs its own brief: the product, intended use of the result, unit of comparison, system boundary, data period and treatment of shared processes. An organisation-wide total cannot simply be presented as a product footprint.

### ## Compare practical reduction opportunities

Northmore Gordon's published approach considers energy efficiency, on-site renewable energy, electrification or fuel alternatives, renewable-energy procurement and relevant environmental certificates. Each option should be assessed against technical feasibility, emissions effect, costs, dependencies and implementation requirements.

An energy audit can identify equipment and operating opportunities. Measurement and verification can define how performance will be evaluated after implementation. A marginal abatement cost curve can then help compare the cost and reduction potential of options, provided its assumptions and interactions are visible.

Keep physical emissions reductions, contractual renewable-electricity attributes and carbon offsets distinct. They play different roles in accounting and claims. When certificates or offsets form part of the strategy, review the relevant instrument, ownership, period and retirement evidence. See the overview of environmental certificates for the main certificate types and evidence considerations.

### ## Turn the pathway into a workplan

A target needs a delivery plan. Connect each opportunity to an owner, decision date, capital requirement, operating assumptions and implementation dependencies. Identify the evidence needed before approval and how performance will be tracked after implementation.

Stakeholder engagement helps operations, finance, procurement and management work from the same assumptions. A carbon-management diagnostic can establish a prioritised action list when the business is still deciding where to begin.

Review the plan as operating conditions, technology choices and commercial assumptions change. An emissions inventory provides a baseline and reporting record; it does not itself deliver the operational changes required to meet a target.

### ## Match reporting support to the applicable framework

Northmore Gordon provides technical reporting support associated with NGER, Australian sustainability reporting, Singapore carbon-tax reporting, science-based targets, renewable-electricity commitments and carbon-neutral programmes. Related capabilities include ASRS readiness and transition planning, NSW climate-change mitigation and adaptation planning, and NPI reporting.

The engagement should identify the entity, reporting period, applicable framework, evidence requirements and review responsibilities. NPI concerns pollutant reporting and should not be treated as another name for greenhouse-gas accounting. An emissions inventory is one input to sustainability reporting; technical consultancy support does not itself constitute statutory assurance or programme certification.

Where a reduction project may qualify for an incentive or certificate pathway, review the relevant government scheme before relying on funding or certificate assumptions. Eligibility, timing and evidence requirements are scheme-specific.

### ## Related services and guidance

Understand Scope 1, 2 and 3 emissions

Identify operational energy opportunities

Plan measurement and verification

Review environmental certificates

Check government scheme pathways

## Define the next decision

Contact Northmore Gordon with the organisation or product to be assessed, the reason for the work, the reporting period or deadline, and the information already available. That brief helps establish whether the next step is an inventory, a diagnostic, a reduction study, a product footprint or a reporting workplan.

### Where should a business start with carbon advisory?

Start with the decision or obligation the work must support. Northmore Gordon can use a carbon-management diagnostic to identify gaps and priorities, or begin with an emissions inventory when the business needs a documented baseline. The scope should identify the entity or product, reporting period, intended use and available evidence.

### What does an organisational emissions inventory include?

It records emissions within an agreed organisational boundary and reporting period. The work documents included entities and activities, relevant Scope 1, 2 and 3 sources, activity data, emissions factors, calculations, estimates and exclusions. The result provides a baseline and reporting record, but it does not itself reduce emissions.

### Can an organisational footprint be used as a product carbon footprint?

Not automatically. A product footprint needs a defined product, intended use, unit of comparison, system boundary, data period and treatment of shared processes. Supplier-data gaps and allocation assumptions should be documented rather than hidden inside an organisation-wide total.

### How does Northmore Gordon help prioritise emissions-reduction opportunities?

The assessment can compare energy efficiency, on-site renewable energy, electrification or fuel alternatives, renewable-energy procurement and relevant environmental certificates. Each option should be evaluated for reduction potential, technical feasibility, cost, dependencies and delivery requirements. A marginal abatement cost curve can help compare options when its assumptions and project interactions are visible.

### What is the difference between physical reductions, renewable-energy certificates and carbon offsets?

Physical reductions change emissions from operations or energy use. Renewable-energy certificates represent environmental attributes associated with eligible renewable electricity. Carbon offsets represent verified emissions reductions or removals under an applicable programme. They have different accounting and claims roles, so ownership, reporting period and retirement evidence must be checked separately.

### Which reporting requirements can carbon advisory work support?

Northmore Gordon's service scope includes technical support associated with NGER, Australian sustainability reporting, Singapore carbon-tax reporting, science-based targets, renewable-electricity commitments and carbon-neutral programmes. Related work can include ASRS readiness, transition planning, NSW climate-change mitigation and adaptation planning, and NPI reporting. The applicable entity, period and framework should be confirmed at the start.

### Does an emissions inventory complete a sustainability report or provide assurance?

No. An inventory is one part of the evidence. The applicable reporting framework may also require governance, risk, strategy, targets, financial information and review processes. Technical consultancy support should be distinguished from statutory assurance, audit opinions and programme certification.

### What information should we provide for an initial carbon advisory discussion?

Provide the organisation or product to be assessed, the purpose of the work, the reporting period or deadline, available energy and activity data, current targets, known reporting obligations and any previous inventory or strategy. Missing information can be recorded as a gap and addressed in the proposed scope.