

# Commitment to achieving Net Zero

# P+HS Architects Ltd is committed to achieving Net Zero emissions by 2050



"P+HS Architects are acutely aware of the urgent need to take further action in addressing the global climate crisis. We embrace the principles of sustainability in all aspects of our business operation and are working across the practice to reduce our carbon footprint and alongside our clients to deliver on their sustainable goals.

P+HS Architects have developed this Net Zero Carbon Reduction Plan with the support of Carbon Footprint Ltd in accordance with the requirements of PPN 06-21 and as part of our practice-wide commitment to achieving net zero by 2040 under Scope 1 & 2 and 2050 within scope 3.

This Plan covers our baseline and current emissions, reduction targets, environmental management measures already in operation and planned for the future. It has been integrated within our ISO 14001:2015 Environmental Management Systems, so we continue to monitor and improve on our commitments."

- Cath Lake | Director

## **Executive Summary**

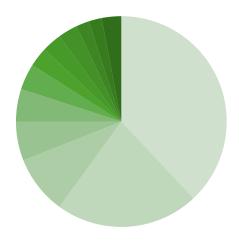
#### **Current Performance**

- P+HS Architects's total market-based emissions are 244.28 tCO₂e (with a location-based emissions of 217.42 tCO₂e) excluding supply chain screening emissions.
- The most significant market-based emission source is Commuting, accounting for 38% of the business' carbon footprint.
- The estimated market-based error margin is not a significant aspect (+/- 18.17 tCO₂e) but should be included in any offsetting of emissions.

#### Recommendations

- Install electric vehicles (EV) charging points at work. This will encourage and enable staff to switch to low carbon electric vehicles.
- Implement a salary sacrifice scheme to encourage employees to use more sustainable transport such as electric vehicles and/or a cycle-to-work initiative.
- Switch to a renewable energy tariff to reduce the emissions associated with electricity use.
- · Increase the thermal insulation of owned buildings to reduce heating energy consumption.
- When hiring cars choose lower emissions vehicles such as electric powered cars.
- Carry out a target setting and supply chain screening to facilitate your reduction strategy and increase the scope of your assessment.

#### Market-based emissions breakdown (incl. WTT)



Commuting	■ Bectricity (Market-based)	■ Grey Fleet (Fuel)
■ Site Gas Oil	■ Waste (Spend Based)	■ Scopes 1 and 2 WTT
■ Computing (Spend Based)	■ Hire Cars (Fuel)	■ Hotel Stays (Spend-based)
■ Natural Gas	■ Rail	■ Other*

\*Other includes Bus, Transmission & Distribution (Market-based), Taxi, Postal and Courier Services (Spend-based), Grey Fleet EV (Market-based) Charging, Hire Cars (Ev) (Market-based) Charging, Grey Fleet EV Vehicles T&D (Market-based), and Hire Cars Ev T&D (Market-based).

Elements	Location-Based	Market-Based
Total number fo employees		110
Turnover in £ million		8.36
Tonnes of CO₂e	217.42	244.28
Tonnes of CO2e per employee	1.98	2.22
Tonnes of CO2e Per £ million turnover	26.02	29.23

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#### **Quality Control**

**Report issue number:** 1.0

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### 1. Introduction

#### 1.1 Company Overview

P+HS Architects Ltd (henceforth referred to as P+HS Architects) is a UK-based organisation that provides architectural services. The main sectors of focus for P+HS are residential and healthcare, with affordable homes, private housing and older age specialist living.

- 110 employees
- 3 offices

#### 1.2 Data Supplied for the Carbon Footprint Appraisal

A summary of the data supplied by P+HS Architects for the appraisal can be provided on request.

#### 1.3 Methodology for the Carbon Footprint Appraisal

The methodology document can be downloaded using this link, <a href="https://www.carbonfootprint.com/docs/carbon-footprint.appraisal-methodology-document.pdf">https://www.carbonfootprint.com/docs/carbon-footprint.appraisal-methodology-document.pdf</a>

#### 1.4 Abbreviations

- AC Air Conditioning
- CO2e Carbon Dioxide Equivalent
- Defra Department for Environment, Food and Rural Affairs
- EV Electric Vehicle
- GBP Great British Pound
- GHG Greenhouse Gas
- ISO International Standards Organisation
- IWA International Workshop Agreement
- km Kilometres
- kWh Kilowatt Hours
- · SIC Standard industrial Classification
- T&D Transmission & Distribution
- TTW Tank-to-Wheel
- WTT Well-to-Tank
- WTW Well-to-Wheel

# 2. Calculation Scope and Accuracy

#### 2.1 Scope of this work

Carbon Footprint has assessed the GHG emissions from 1st October 2023 to 30th September 2024 resulting from the energy consumption at P+HS Architects's facilities and its business transport activities. P+HS Architects's baseline year data and emissions can be found in the 2020/21 report.

#### 2.2 Organisational & reporting boundaries

Figure 1 shows the full boundaries of the *Greenhouse Gas Protocol Corporate and Value Chain Standards*. The organisation has accounted for all quantified GHG emissions and/or removals from facilities over which it has operational control. This assessment covers the reporting boundaries shown in Table 1, in line with the Greenhouse Gas Protocol Accounting and Reporting Corporate Standard.

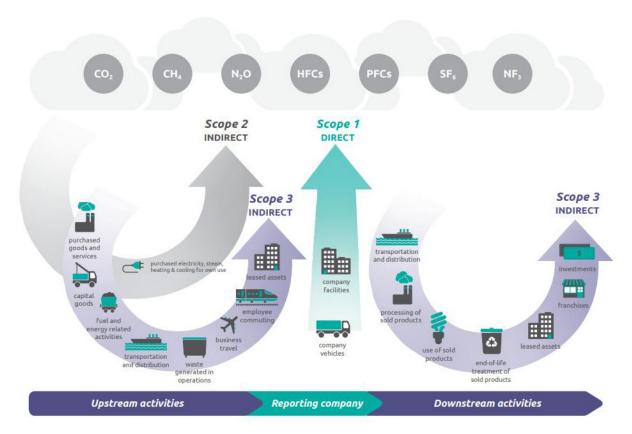


Figure 1: Overview of emissions scopes (GHG Protocol - Scope 3 Calculation Guidance v1.0 - 2013

Table 1: P+HS Architechs's GHG Assessment boundary based on the Greenhouse Gas Protocol Accounting and Reporting Corporate Standard & GHG Protocol Corporate Value Chain (Scope 3) Standard

(All green rows have been included in this assessment; all grey rows are not applicable; orange rows have been excluded)

Scope	Activity	Calculation Type	Completion Status	Justification
1	Electricity, heat or steam generated on-site		Not relevant	
1	On-Site fuel use	Activity Data	Complete	
1	Company owned vehicles		Not relevant	
1	Fugitive emissions (incl. Refrigerant gases and AC)	Activity Data		
2	On-site Consumption of purchased electricity, heat steam and cooling	Activity Data		
3	1. Purchased goods and services	Spend Based		
3	2. Capital goods	Data		
3	3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)	Activity Data	Complete	
3	4. Upstream transportation and distribution	Spend Based		
3	5. Waste generated in operation	Data		
3	6. Business travel (not included in Scope 1 or Scope 2)	Activity Data		
3	7. Employee commuting			
3	8. Upstream leased assets			
3	9. Downstream transportation and distribution			
3	10. Processing of sold products		Excluded	Relevance unknown – intending to
3	11. Use of sold products		ZAGIGGG	determine.
3	12. End-of-life treatment of sold products			
3	13. Downstream leased assets			
3	14. Franchises		Not relevant	
3	15. Investments			

#### 2.3. Calculation uncertainty assessment & materiality

The result of a carbon footprint calculation varies in accuracy depending on the data set provided. The more accurate the data supplied, the more accurate the final result. Materiality is determined by the percentage contribution of each element to the overall footprint.

Based on the accuracy of the data provided (Table 2), a simple uncertainty analysis has been used to estimate the potential error margin for the appraisal results.

Table 2: Assessment accuracy, materiality and simple error analysis

Table 2: Assessment accu	racy, materiality and simple error analysis			
Emission Source	Data source / comments	Materiality	Uncertainty	Market- based Error Margin (tCO₂e)
Commuting	Data was provided per employee for mode of transport used for commuting and estimated total distance travelled per employee. The response rate was 79% and was extrapolated to cover all employees.	High (20-40%)	10%	9.33
Electricity (market- based)	The total kWh consumption for each site was provided.	High (20-40%)	5%	3.10
Grey Fleet	Data provided included vehicle registration, make, model, fuel type and annual mileage and/or fuel consumption in litres where available.	Medium (5- 20%)	10%	2.20
Site Gas Oil	Data has been sourced from purchase records which details total quantity of gas oil purchased in litres over the assessment period.	Medium (5- 20%)	5%	0.86
Waste (spend-based)	This was calculated using the total spend in Pounds Sterling on waste services using SIC Codes and the DEFRA 2020 spend factors released in 2024.	Low (1-5%)	5%	0.57
Rail	Data provided includes departure and destination stations, train type and total cost per journey.	Low (1-5%)	10%	0.55
Computing (spend- based)	This was calculated using the total spend in GBP on computing purchases using SIC Codes and the DEFRA 2020 spend factors released in 2024.	Low (1-5%)	5%	0.40
Hire Cars	Vehicle registration data and annual milage provided for all vehicles. Information was provided or able to be obtained for vehicle make, model, engine size and fuel type.	Low (1-5%)	5%	0.37
Hotel Stays (spend- based)	This was calculated using the total spend in GBP on accommodation services using SIC Codes and the DEFRA 2020 spend factors released in 2024.	Low (1-5%)	5%	0.34
Bus	The number of passenger trips, departure and destination location and return status were all provided.	Low (1-5%)	10%	0.34

Natural Gas	The total kWh consumption for the Newcastle (old site) was provided.	Low (1-5%)	1%	0.07
Postal and Courier Services (spend-based)	This was calculated using the total spend in GBP on postal and courier services using SIC Codes and the DEFRA 2020 spend factors released in 2024.	Very Low (<1%)	5%	0.01
Taxi	The taxi type, journey cost, and journey distance in miles were provided alongside number of passenger trips.	Very Low (<1%)	5%	0.01
Grey Fleet EV (market- based) charging	This was calculated based on the make, model, and distance travelled in miles.	Very Low (<1%)	10%	0.01
Hire Cars EV T&D (market-based)	This was calculated based on the distance travelled provided for hired EV vehicles.	Very Low (<1%)	10%	>0.01
Grey Fleet EV vehicles T&D (market-based)	This was calculated based on the distance travelled provided for employee-owned EV vehicles.	Very Low (<1%)	5%	>0.01
Hire Cars (EV) (market- based) charging	This was calculated based on the make, model, and distance travelled in miles.	Very Low (<1%)	10%	>0.01
Refrigerants	This was calculated based on the make, model, and distance travelled in miles.	Very Low (<1%)	10%	0.00
Total			7.44%	18.17

# 3. Carbon Footprint Results

#### 3.1. Summary of results

The total location-based carbon footprint for P+HS Architects for the period ending 30th September 2024 is 217.42 tonnes CO2e, and the market-based total is 244.28 tonnes CO₂e.

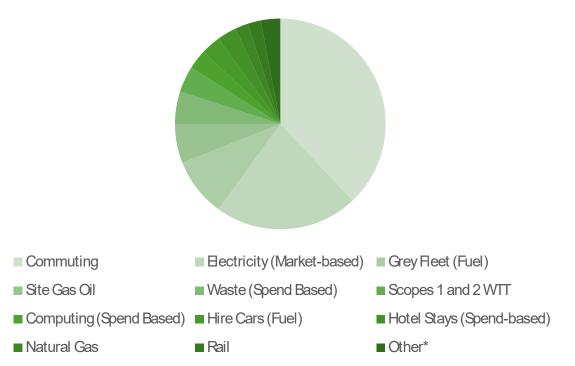
Table 3: Results of P+HS Architects's carbon footprint assessment by scope and GHG Protocol emission categories

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Scope	Emission Source	Location-based (tCO₂e)	Market-based (tCO₂e)	
	Site Gas Oil	14.06	14.06	
1	Natural Gas	5.82	5.82	
	Refrigerants	0.00	0.00	
Scope	e 1 Total	19.87	19.87	
2	Electricity	26.48	53.27	
Scope	e 2 Total	26.48	53.27	
3.2	Computing (spend-based)	7.98	7.98	
	Scopes 1 and 2 WTT	10.03	10.03	
3.3	Transmission & Distribution	2.85	2.85	
5.5	Grey Fleet EV vehicles T&D	0.01	0.01	
	Hire Cars EV T&D	>0.01	>0.01	
3.4	Postal and Courier Services (spend-based)	0.11	0.11	
3.5	Waste (spend-based)	11.36	11.36	

	Grey Fleet	22.02	22.02
	Hire Cars	7.43	7.43
	Hotel Stays (spend-based)	6.76	6.76
2.4	Rail	5.51	5.51
3.6	Bus	3.44	3.44
	Taxi	0.14	0.14
	Grey Fleet EV charging	0.06	0.12
	Hire Cars (EV) charging	0.03	0.05
3.7	Commuting	93.34	93.34
Scope	3 Total	171.07	171.15
	Tonnes of CO₂e	217.42	244.28
All	Tonnes of CO₂e per employee	1.98	2.22
	Tonnes of CO₂e per £ million turnover	26.02	29.23
Cumply Chain Carearin	Tonnes of CO2e from Supply Chain Screening	443.59	443.59
Supply Chain Screening	Total including Supply Chain Screening	661.01	687.87

A full breakdown of emissions by source has been provided in Annex A.

#### Market-based emissions breakdown (incl. WTT)



<sup>\*</sup>Other includes Bus, Transmission & Distribution (Market-based), Taxi, Postal and Courier Services (Spend-based), Grey Fleet EV (Market-based) Charging, Hire Cars (Ev) (Market-based) Charging, Grey Fleet EV Vehicles T&D (Market-based), and Hire Cars Ev T&D (Market-based).

#### 3.1. Emissions from supply chain screening

Carbon Footprint has assessed the greenhouse gas (GHG) emissions associated with the Purchased Goods and Services of P+HS Architects, using a spend-based screening approach. This calculation uses the conversion factors developed by the DEFRA (2020), revised in 2024. The factors allow a conversion to kgCO2e/£, per the Standard Industrial Classification (SIC) Code. The total spend-based GHG emissions produced by P+HS Architects for the period ending 31th December 2024 was 443.59 tCO2e. Overall, Purchased Goods and Services and capital goods accounted for 64.5% of total market-based emissions and 72.2% of the total market-based Scope 3 emissions.

The following table provides a summary of the results for P+HS Architects's spend-based emissions.

Table 4: Breakdown of Scope 3 supply chain emissions

Sector Summary	Purchased Goods (tCO₂e)	Capital Goods (tCO₂e)	Combined (tCO₂e)
Services of head offices; management consulting services	205.96	-	205.96
Computer programming, consultancy and related services	46.11	-	46.11
Architectural and engineering services; technical testing and analysis services	35.90	-	35.90
Insurance & Reinsurance	16.04	-	16.04
Specialised construction works	13.63	-	13.63
Other professional, scientific and technical services	12.79	-	12.79
Real estate activities on a fee or contract basis	12.71	-	12.71
Services furnished by membership organisations	11.77	-	11.77
Information services	10.04	-	10.04
Retail trade services, except of motor vehicles and motorcycles	9.87	-	9.87

Office administrative, office support and other business support services	8.30	-	8.30
Employment services	6.89	-	6.89
Sporting services and amusement and recreation services	5.95	-	5.95
Printing and recording services	5.41	-	5.41
Food and beverage serving services	5.00	-	5.00
Accounting, bookkeeping and auditing activities: tax consultancy	4.18	-	4.18
Telecommunications services	4.16	-	4.16
Services to buildings and landscape	3.77	-	3.77
Furniture	-		3.58
Education services	3.41	-	3.41
Legal activities	2.82	-	2.82
Services auxiliary to financial services and insurance services	2.40	-	2.40
Publishing services	2.19	-	2.19
Other manufactured goods	1.58	-	1.58
Advertising and market research services	1.35	-	1.35
Financial services, except insurance and pension funding	1.13	-	1.13
Land transport services and transport services via pipelines, excluding rail transport	0.83	-	0.83
Social work services without accommodation	0.73	-	0.73
Rest of repair; Installation	0.63	-	0.63
Machinery and equipment n.e.c.	-	0.56	0.56
Human health services	0.56	-	0.56
Motion picture, video and television programme production services, sound recording and music publishing	0.47	-	0.47
Other personal services	0.44	-	0.44
Mining support services	0.39	-	0.39
Public administration and defence; Compulsory social security	0.36	-	0.36
Paper and paper products	0.30	-	0.30
Warehousing and support services for transportation	0.28	-	0.28
Security and investigation services	0.21	-	0.21
Wholesale trade services, except of motor vehicles and motor-cycles	0.19	-	0.19
Rental and leasing services Creative, arts and entertainment services	0.15	-	0.15
Buildings and building construction works	0.13	-	0.13
Library, archive, museum and other cultural services	0.12	-	0.12
Travel agency, tour operator and other reservation services and related services	0.02	-	0.02
Total	439.45	4.15	443.59

#### 3.2. Emissions from business travel and commuting

Commuting accounts for 38% of total market-based emissions. In contrast, all business-related travel accounts for 15.8% of total emissions. Table 5 and 6 below show the emissions from business travel and commuting respectively.

Table 5: CO2e emissions associated with business travel

GHG Protocol Emission Category	Emission Source	Well-to-Tank (tCO₂e)	Tank-to-Wheel (tCO₂e)	Well-to-Wheel (Total) (tCO₂e)
	Grey Fleet (fuel)	4.57	17.46	22.02
	Hire Cars (fuel)	1.37	6.06	7.43
	Hotel Stays (spend-based)	0.00	6.76	6.76
6. Business travel (not	Rail	1.11	4.40	5.51
included in Scope 1 or Scope 2)	Bus	0.67	2.76	3.44
۷)	Taxi	0.03	0.11	0.14
	Grey Fleet EV (market-based) charging	0.01	0.05	0.06
	Hire Cars (EV) (market-based) charging	>0.01	0.02	0.03
Total		7.77	37.63	45.40

Table 6: CO2e emissions associated with commuting

Transport Type	Annual Distance (miles)	TTW Emissions (tCO2e)	WTT Emissions (tCO2e)
Cars (diesel)	200,143	42.98	10.49
Cars (petrol)	137,796	28.66	8.01
Cars (hybrid)	7,500	1.20	0.31
National Rail	13,179	0.59	0.15
Cars (electric)	9,685	0.58	0.13
Light rail and tram	5,263	0.19	0.05
Total	373,565	74.20	19.15

- Well-to-Tank (WTT): refers to the upstream emissions of getting the fuel/energy to the point of use (extraction, refining and distribution to a fuel station)
- Tank-to-Wheel (TTW): emissions generated during operation (while fuel/energy is being used)
- Well-to-Wheel: full lifecycle combined emissions from source to consumption (WTT and TTW combined)

#### 3.3. Emissions from energy usage at site facilities

Table 5 shows the emissions associated with site energy use. To calculate the market-based emissions total for all sites the residual fuel mix has been used as the specific tariff product was not confirmed. P+HS should aim to switch all sites to renewable energy, or liaise with the building landlord to do so, to reduce market-based emissions.

Table 7: CO2e emissions as a result of site energy consumption

Name of Site	Electricity Consumption (kWh)	Market-based Electricity¹ (tCO₂e)	Natural Gas1 (tCO₂e)	Gas Oil1 (tCO₂e)	Total <sup>1</sup>
Stokesley	11,665	5.65	-	17.25	22.91
Leeds	64,003	31.02	-	0.00	31.02
Newcastle (Old site)	47,591	23.07	6.78	0.00	29.84
Newcastle (New site)	4.613	2.24	-	0.00	2.24
Total	127,872	61.98	6.78	17.25	86.01

<sup>&</sup>lt;sup>1</sup>Totals include emissions from WTT, Generation and Transmission & Distribution

#### Site energy emissions (Market-based)

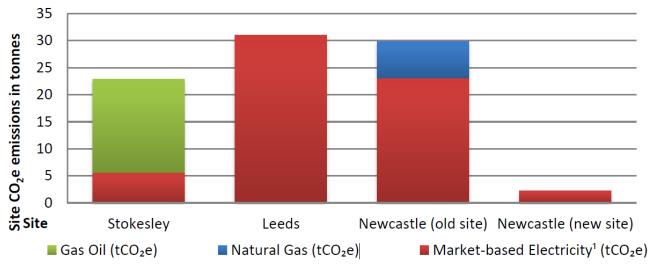


Figure 3: CO2e emissions on a per site and fuel basis

#### 3.4. Emissions from Well-to-Tank

Well-to-tank emissions relate to the upstream emissions of fuel and energy; accounting for extraction, processing, and transport of fuels/energy. P+HS Architects can reduce these emissions by reducing fuel and energy usage.

Table 8: Well-to-Tank CO2e Emissions breakdown

Emission Source	Tonnes CO₂e		
Commuting	19.15		
Electricity	5.87		
Grey Fleet	4.57		
Site Gas Oil	3.20		
Hire Cars	1.37		
Rail	1.11		
Natural Gas	0.96		
Bus	0.67		
Transmission & Distribution	0.51		
Taxi	0.03		
Grey Fleet EV charging	0.01		
Hire Cars (EV) charging	>0.01		
Grey Fleet EV vehicles T&D	>0.01		
Hire Cars EV T&D	>0.01		
Total	37.45		

# 4. Comparison, Publication, and Benchmarking

#### 4.1. Comparison to base year emissions

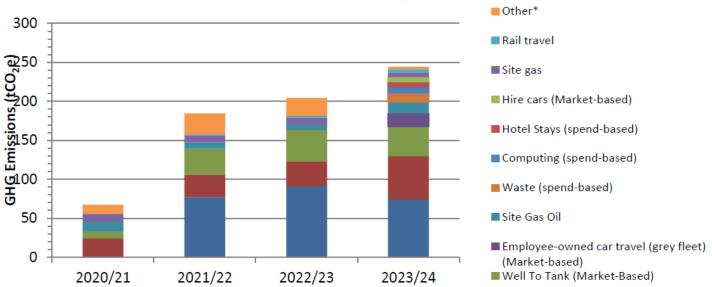
The table below shows historical emissions per activity, as well as the total carbon footprint and carbon intensity metrics (tonnes of CO2e per employee and tonnes of CO2e per £M turnover').

Table 9: P+HS Architects's carbon footprint comparison and percentage change

Elements	2020/21	2021/22	2022/23	2023/24	Change on baseline year (2020/21) (%)	Change on previous year (%)
Site electricity (Market-based)	24.33	28.78	31.52	55.61	128.5% ▲	<b>76.4%</b> ▲
Site gas	9.68	8.74	8.71	5.82	-39.9% ▼	-33.2% ▼
Site Gas Oil	12.42	8.28	7.04	14.06	13.2% 🛦	99.7% 🛦
Bus travel	-	-	-	2.76	n/a	1st year
Taxi travel	-	0.04	0.08	0.11	n/a	44.5%
Rail travel	0.61	1.48	2.08	4.40	617.3% ▲	111.9% 🛦
Flights	-	-	0.20	-	n/a	-100.0% ▼
Waste	11.22	26.70	22.82	-	-100.0% ▼	-100.0% ▼
Well-to-Tank (Market-Based)	9.12	33.47	40.56	37.45	310.7% 🛦	<b>-7.7%</b> ▼
Commuting	-	77.13	91.33	74.20	n/a	-18.8% ▼
Waste (spend-based)	-	-	-	11.36	n/a	1st year
Hotel Stays (spend-based)	-	-	-	6.76	n/a	1st year
Computing (spend-based)	-	-	-	7.98	n/a	1st year
Postal and Courier Services (spend-based)	-	-	-	0.11	n/a	1st year
Employee-owned car travel (grey fleet) (Market-based)	-	-	-	17.57	n/a	1st year
Hire cars (Market-based)	-	-	-	6.10	n/a	1st year
Total Tonnes of CO₂e (Marketbased)	112.70	222.85	256.40	244.28	116.8% ▲	-4.7% ▼
Tonnes of CO₂e per employee	1.41	2.62	2.56	2.16	57.6% ▲	-13.4% ▼
Tonnes of CO₂e per £ M turnover	18.87	33.22	40.80	28.42	54.9% ▲	-28.4% ▼

<sup>&</sup>lt;sup>1</sup>Adjusted for inflation.

#### **Total GHG Emissions (Historic)**



<sup>\*</sup>Other includes Bus, Transmission & Distribution (Market-based), Taxi, Postal and Courier Services (Spend-based), Grey Fleet EV (Market-based) Charging, Hire Cars (Ev) (Market-based) Charging, Grey Fleet EV Vehicles T&D (Market-based), and Hire Cars Ev T&D (Market-based).

Figure 4: Detailed emissions comparison for the various aspects of P+HS Architects's market-based emissions

Benchmarked against employee numbers and company turnover (adjusted for inflation) the carbon emissions statistics show an increase in both intensity metrics since 2020/21, and a decrease since 2022/23.

#### **GHG Emissions Benchmarking**

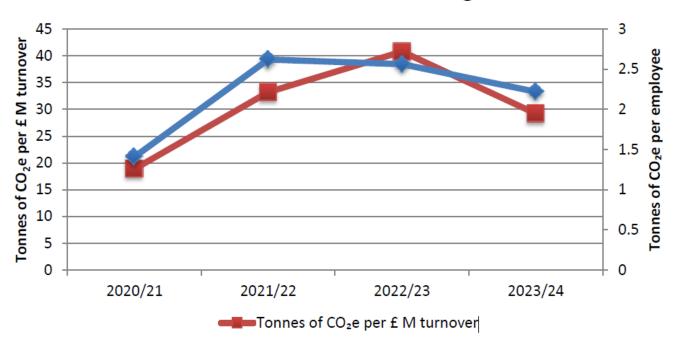


Figure 5: Market-based Carbon footprint of P+HS Architects for internal benchmarks

# 4.2. External Publication and Benchmarking of Your Carbon Footprint

We strongly encourage you now to publish your carbon footprint results on Carbon Database Initiative (CaDI) – our new global platform. Follow this link to grant us permission to publish your results automatically.



External publication demonstrates your commitment to carbon management and to responsible transparency. Your results will also be endorsed on CaDI as 'Verified' for additional peace of mind for you and viewers of the data.

Using CaDI, you can also search other organisations that have reported their emissions to benchmark your performance.

Many companies report Scope 1 & 2 emissions for comparison against others as elements included in Scope 3 can vary greatly. Table 10 summarises the emissions across these Scopes, along with metrics showing emissions per unit turnover and per employee, to help your benchmarking.

Table 10: P+HS Architects' benchmarked GHG emissions

Element	Location-based	Market-based			
Total number of employees	110	)			
Turnover in £ million	8.30	6			
Tonnes of CO₂e	217.42	244.28			
Tonnes of CO₂e per employee	1.98	2.22			
Tonnes of CO₂e per £ million turnover	26.02	29.23			
Scope 1 & 2 Emissions					
Tonnes of CO₂e	46.35	73.14			
Tonnes of CO₂e per employee	0.42	0.66			
Tonnes of CO₂e per £ million turnover	5.55	8.75			

### 5. Conclusion

P+HS Architects, in conjunction with Carbon Footprint Ltd, has assessed its carbon footprint and has achieved a successful assessment of its carbon footprint, and a reduction in absolute market-based emissions against the baseline year.

By achieving this P+HS Architects has qualified to use the Carbon Footprint Standard branding. This can be used on all marketing materials, including website and customer tender documents, to demonstrate your carbon management achievements.





### 6. Recommendations

#### 6.1. Carbon & sustainability targets

#### 6.1.1. Improving the accuracy of future carbon footprint assessments

The estimated overall error margin is +/- 7.44 (which represents +/- 18.78 tCO2e of the total assessed emissions).

To improve the accuracy of future assessments, we recommend the following:

- •Implement a monthly data and carbon tracking system, such as Carbon Footprint Ltd's Sustrax MX platform.
- •Provide electricity tariff information for all sites to improve the accuracy of market-based calculations.
- •Acquire supplier specific or activity data where possible with regard to spend based calculations.

#### 6.1.2 Expand the Scope of the Assessment

We recommend that the scope of the assessment is expanded in future to include the aspects that are identified as excluded in Table 1.

The most material element would likely be flights due to the nature of your business, so we recommend you focus on capturing data for this ready for next year's appraisal.

#### 6.1.3 Target setting for net zero

P+HS Architects should set targets based on per employee and/or per £M turnover, which will account for business growth. Many organisations are now setting targets based on typical mid-term and longer terms goals to reach net zero (ISO's International Workshop Agreement on Net Zero Guidance - IWA 42:2022²):

- A 50% reduction in emissions per £M turnover/employee by 2030.
- A 90% reduction in emissions per £M turnover/employee by 2045.

All targets set should be reviewed regularly and amended accordingly (i.e. target increased if it is met ahead of schedule). A clear roadmap for individual emissions sources should be in place. This will ensure the strategy for reducing CO2e emissions and tracking toward a net zero target is appropriate for the business.

A hyperlink to Carbon Footprint Ltd's whitepaper on target setting can be found below: https://www.carbonfootprint.com/docs/2021 12 cfp practical target setting - white paper v10.pdf.

#### 6.2. Reducing emissions

To reduce GHG emissions, we recommend the following:

- •Install EV charging points at work. This will encourage and enable staff to switch to low carbon electric vehicles. Providing electric charging facility shows your staff and stakeholders that your business is serious about reducing emissions and will support other staff behavioural change initiatives.
- •Set up a salary sacrifice scheme for employees to purchase/lease electric vehicles, bicycles (e-bikes) and scooters. If possible, install charging points on-site to encourage staff to switch to electric vehicles.
- •Switch to a renewable energy tariff to reduce emissions associated with electricity use.
- •Increase the thermal insulation of owned buildings to reduce heating energy consumption such as installing fiberglass and cavity wall insulation, double glazing, and draft excluders
- •When hiring cars choose lower emissions vehicles such as EVs. As an alternative to Limousines hire executive cars to reduce emissions.

#### 6.3. Carbon offsetting

Carbon offsetting provides a practical solution for compensating for emissions that cannot be reduced by supporting projects that achieve an equivalent reduction in carbon dioxide elsewhere.

Global net-zero 2050 targets cannot be met solely through current reduction commitments. This is why the Voluntary Carbon Market exists and the reason why your support of carbon offset projects is vital to bridge the gap.

Projects are categorised as either 'reductions' or 'removals':

- •**Reductions:** These projects aim to reduce emissions by preventing them from occurring in the first place. Examples include renewable energy projects and energy efficiency improvements.
- •Removals: These projects focus on removing existing carbon dioxide from the atmosphere. Examples include afforestation, reforestation, and carbon capture and storage.

In addition, many projects place a strong emphasis on both social and environmental benefits (satisfying UN Sustainable Development Goals). It's essential to note that global net-zero targets cannot be met solely through emission reductions. Support from the voluntary carbon market through carbon offsets plays a crucial role in reaching these targets.

All Carbon Footprint's projects score highly across the key criteria of additionality, permanence, measurability, and leakage. Increasing numbers of projects are also gaining ICVCM CCP status, reflecting their high integrity.

You can view and compare the ratings of ca 2000 project on CRISP - <u>CRISP - Carbon Ratings InSight</u> Platform

### Annex A

A full breakdown of P+HS Architects's emission sources is given below. This aligns with the GHG Protocol classification methodology and provides each associated emission source:

Scope	GHG Protocol Emission Category	Emission Source	Location- based (tCO₂e)	Market- based (tCO₂e)
1	On-site fuel use	Site Gas Oil	14.06	14.06
		Natural Gas	5.82	5.82
	Fugitive emissions (incl. Refrigerant gases and AC)	Refrigerants	0.00	0.00
Scope 1 Total			19.87	19.87
2	On-site Consumption of purchased electricity, heat steam and cooling	Electricity	26.48	53.27
Scope 2 Total			26.48	53.27
3.2	2. Capital goods	Computing (spend-based)	7.98	7.98
3.3	3. Fuel- and energy related activities (not included in Scope 1 or Scope 2)	Scopes 1 and 2 WTT	10.03	10.03
		Transmission & Distribution	2.85	2.85
		Grey Fleet EV vehicles T&D	0.01	0.01
		Hire Cars EV T&D	0.00	0.00
3.4	4. Upstream transportation and distribution	Postal and Courier Services (spend-based)	0.11	0.11
3.5	5. Waste generated in operation	Waste (spend-based)	11.36	11.36
	6. Business travel (not included in Scope 1 or Scope 2)	Grey Fleet (fuel)	22.02	22.02
		Hire Cars (fuel)	7.43	7.43
		Hotel Stays (spend-based)	6.79	6.79
3.6		Rail	5.51	5.51
3.0		Bus	3.44	3.44
		Taxi	0.14	0.14
		Grey Fleet EV charging	0.06	0.12
		Hire Cars (EV) charging	0.02544	0.05
3.7	7. Employee commuting	Commuting	93.34	93.34
Scope 3 Total			171.07	171.15
	Tonnes of CO₂e		217.42	244.28
All	Tonnes of CO₂e per employee	1.98	2.22	
	Tonnes of CO₂e per £ million turnove	26.02	29.23	
Supply Chain	Tonnes of CO2e from Supply Chain S	443.59	443.59	
Screening	Total including Supply Chain Screeni	661.01	687.87	

# Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans, and the GHG Reporting Protocol corporate standard and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with Streamlined Energy and Carbon Reporting (SECR) requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Carlale

Date: 04.09.2025

Signed on behalf of the Supplier:

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