



# Cabinet Office

## CARBON REDUCTION PLAN GUIDANCE

### Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier<sup>1</sup> and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard<sup>2</sup> and Guidance<sup>3</sup>, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.

The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

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<sup>1</sup>Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

<sup>2</sup>Technical Standard can be found at:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/991625/PPN\\_0621\\_Technical\\_standard\\_for\\_the\\_Completion\\_of\\_Carbon\\_Reduction\\_Plans\\_\\_2\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf)

<sup>3</sup>Guidance can be found at:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/991623/Guidance\\_on\\_adopting\\_and\\_applying\\_PPN\\_06\\_21\\_\\_\\_Selection\\_Criteria\\_\\_\\_3\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21___Selection_Criteria___3_.pdf)

# Carbon Reduction Plan

Supplier name: Smart-Co Consulting

Publication date: 28/11/2024

## Commitment to achieving Net Zero

Smart-Co Consulting is committed to achieving Net Zero emissions by 2033.

## Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

| Baseline Year: 2021/22   |                            |
|--|----------------------------|
| Additional Details relating to the Baseline Emissions calculations.  |                            |
| Smart-Co Consulting have been collecting emissions data for the past twelve months for the purpose of their first Carbon report for the year 2021/22. This data has been verified by ESG PRO Limited. The data evidence is required by PPN06/21.                       |                            |
| <b>Baseline year emissions:</b> Carbon emission for Baseline Year 2021/22 are as follows   |                            |
| EMISSIONS  | TOTAL (tCO <sub>2</sub> e) |
| Scope 1<br>Smart-Co Consulting does not own any property, vehicles, or resources.  | 0.02                       |
| Scope 2<br>Includes the rented office space utilities in a shared building facility.   | 2.06                       |
| Scope 3<br>Emissions measured include:<br>Category 4: Downstream transportation and distribution<br>Category 5: Waste generated in operations<br>Category 6: Business travel<br>Category 7: Employee commuting<br>Category 9: Upstream transportation and distribution | 8.98                       |
| Total Emissions  | 11.06                      |
| Intensity ratio – tCO <sub>2</sub> e / FTE   | 0.79                       |

## Previous Reporting Period Emissions

| Reporting Year: 2022/23  |                            |
|--|----------------------------|
| Additional Details relating to the Emissions calculations.   |                            |
| <p>Smart-Co Consulting have been collecting emissions data for the past twelve months for the purpose of their second Carbon report for the year 2022/23. Significant differences should be noted in the improvement of the methodology for calculating Scope 3, Category 6 Business Travel, and especially Category 7, Employee Category. Additionally, the company increased the number of employees from 14 to 29. This data has been verified by ESG PRO Limited. The data evidence is required by PPN06/21.</p> |                            |
| <b>Reporting year emissions:</b> Carbon emission for year 2022/23 are as follows   |                            |
| EMISSIONS  | TOTAL (tCO <sub>2</sub> e) |
| <p>Scope 1</p> <p>Smart-Co Consulting does not own any property, vehicles, or resources.</p>   | 0.02                       |
| <p>Scope 2</p> <p>Includes the rented office space utilities in a shared building facility.</p>  | 0.61                       |
| <p>Scope 3</p> <p>Emissions measured include:</p> <p>Category 6: Business travel</p> <p>Category 7: Employee commuting</p>   | 21.81                      |
| Total Emissions  | 22.44                      |
| Intensity ratio – tCO <sub>2</sub> e / FTE   | 0.77                       |

## Current Emissions Reporting

| Reporting Year: 2023/24   |                            |
|---|----------------------------|
| Additional Details relating to the Emissions calculations.  |                            |
| Smart-Co Consulting have been collecting emissions data for the past twelve months for the purpose of their second Carbon report for the year 2023/24. Continued improvement of the methodology for calculating Scope 3, Category 6 Business Travel, and Category 7, Employee Category should be noted. Additionally, the company increased the number of employees to 30. This data has been verified by ESG PRO Limited. The data evidence is required by PPN06/21. |                            |
| <b>Reporting year emissions:</b> Carbon emission for year 2023/24 are as follows  |                            |
| EMISSIONS   | TOTAL (tCO <sub>2</sub> e) |
| Scope 1<br>Smart-Co Consulting does not own any property, vehicles, or resources.   | 0.00                       |
| Scope 2<br>Includes the rented office space utilities in a shared building facility.  | 0.63                       |
| Scope 3<br>Emissions measured include:<br>Category 6: Business travel<br>Category 7: Employee commuting   | 19.00                      |
| Total Emissions   | 19.63                      |
| Intensity ratio – tCO <sub>2</sub> e / FTE  | 0.65                       |

## Emissions reduction targets

To continue our progress towards achieving Net Zero, we have reduced our emissions by 12.5% in this reporting period compared to the previous, equating to a net reduction of 2.81 tCO<sub>2</sub>e.

The emissions from this reporting period - 19.63 tCO<sub>2</sub>e will be offset by a certified Gold Standard carbon offset, as part of our certified carbon neutrality programme, in accordance with the requirements of PAS 2060:2014.

## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

We have completed several environmental management measures since we established our 2021 baseline. Key among these was our reduction of our carbon emissions which we achieved by renting a smaller office space, reducing our emissions by 1.45 tCO<sub>2</sub>e compared to the baseline year report.

During the latest reporting period, our total number of FTEs has increased slightly. With the measures implemented in the previous period concerning business travel and employee commute, we note a decrease in the emissions from these Scope 3 categories. For business travel, the overall emissions have reduced with the introduction of use of hybrid and electric vehicles, a trend which we hope will continue going forward.

It should also be noted that for this year's report we included emissions from hotel stays in Scope 3 category 6 – Business Travel. This increased the overall volume of emissions, but still kept the total below previous levels. We'll keep improving the data gathering methods for these emissions with the goal of having a more precise figure in future reports, as the current one is based on spent amounts.

We are pleased to note that our workforce has increased its use public transport, especially by rail travel. This has contributed to significantly reduced employee commute emissions because of the downward trend of Internal Combustion Engine (ICE) vehicles usage.

We also note decrease in the overall intensity ration of emissions from 0.77 to 0.65 tCO<sub>2</sub>e per employee.

### Measures to date:

- Increased commute and business travel by train, reduced car/taxi travel.
- Reduced our office size, encouraged employees to work from home.
- More accurate employee office utility data collection to better report on teleworking emissions.
- Increased business travel in hybrid and electric vehicles, reduced use of ICE vehicles.
- Website is hosted with sustainable energy.
- Flexible work from home policy
- Recycling by each employee and in the shared office encouraged.
- Premises are in a serviced office with printers that are EPEAT certified.
- Staff received training and guidance on improved energy and battery saving modes on all electronic devices.

### In the future we hope to implement further measures such as:

- Purchase carbon offsets to reach a status of carbon neutral by the end of 2024.
- Ensure employee home offices use LED lighting.
- Have a reforestation grant in place to offset carbon. This will calculate the paper output of the organisation, allowing us to track paper usage and therefore waste.
- Improve data gathering processes to obtain more precise records to calculate our carbon emissions from business travel.

## 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.

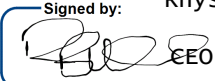
Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard<sup>4</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>5</sup>.

Scope 1 and Scope 2 emissions have been reported in accordance with 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<sup>6</sup>.

Other categories from Scope 3 were excluded in this reporting period (2022/23) due to not being relevant to our operations or that it is not financially viable for Smart Co to report on such emissions as the quantities are below any meaningful significance. Our justification for these exclusions is based on the fact that we provide Information Technology consultancy services, and we are confident that the total of other Scope 3 emissions categories will not represent more than 1.0% of our total emissions.

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

## Signed on behalf of the Supplier

Signed by: Rhys Hefford  
  
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12-Dec-24

Date: .....

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<sup>4</sup><https://ghgprotocol.org/corporate-standard>

<sup>5</sup><https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>6</sup><https://ghgprotocol.org/standards/scope-3-standard>