



PSA

REPORT FOR PETTIT SINGLETON
ASSOCIATES

CARBON REDUCTION PLAN 2024

PREPARED BY:
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REVISION HISTORY

Revision History				
Issue	Date	Author	Checked	Revisions
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02				
03				



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1 SUMMARY

In an era marked by the escalating impacts of climate change, the imperative to reduce carbon emissions has never been more urgent. Governments, businesses, and individuals worldwide are increasingly recognizing the need to transition toward more sustainable practices to mitigate environmental harm and ensure a liveable planet for future generations. This Carbon Reduction Plan represents PSA's strategic commitment to lowering our carbon footprint, aligning with global efforts to combat climate change, and contributing to a more sustainable future.

Our plan is rooted in a comprehensive assessment of our current carbon emissions, which serves as the foundation for setting ambitious, yet achievable, reduction targets. We recognize that meaningful carbon reduction requires a multifaceted approach, encompassing energy efficiency, renewable energy adoption, sustainable procurement, and innovation in operational practices. This report outlines our strategies, action plans, and timelines for achieving these goals, with a focus on transparency, accountability, and continuous improvement.

By implementing this Carbon Reduction Plan, we aim not only to reduce our environmental impact but also to drive positive change within our industry and beyond. We believe that through collaboration, innovation, and a steadfast commitment to sustainability, we can play a small role in the global transition to a low-carbon economy.

EMISSIONS (tCO2e)		Reporting year 2023	Baseline year 2023
Scope 1		0.3	0.3
Scope 2		8.0	8.0
Scope 3	Purchased goods and services	9.9	9.9
	Capital goods	8.9	8.9
	Waste generated in operations	2.2	2.2
	Business travel	25.4	25.4
	Employee commuting	37.7	37.7
	Home working	5.7	5.7
	Upstream leased assets	0.4	0.4
Total Emissions		98.5	98.5

Table 1 - Summary CO₂ Emissions

2 BASELINE YEAR

Baseline emissions refer to the quantification of our greenhouse gas (GHG) emissions during a specific base year or period, which serves as the reference point for measuring future reductions. Establishing a baseline is a critical first step in any carbon reduction plan, as it provides a clear picture of the current state of emissions and sets the foundation for tracking progress over time.

We have selected 2023 as the baseline year for PSA. The reporting period is from 1st January to 31st December.

2.1 SCOPE 1

Includes direct emissions for vehicles owned or leased by PSA.

2.2 SCOPE 2

Includes indirect emissions for electricity consumption for the Preston office. The office includes an air source heat pump providing all heating and cooling for the building.

2.3 SCOPE 3

Purchased goods and services

This category includes all upstream emissions from the production of products purchased and acquired by PSA in the reporting year, including both goods and services.

A 'spend-based' method has been adopted for the majority of emissions within this category, this estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary emission factors.

Goods or Service	tCO ₂ Emissions	Percentage
Cloud computing storage	0.03	0.3
Hotel	0.10	1
Office supplies	0.75	8
Food products	1.10	11
Paper	1.66	17
Professional services	1.69	17
Building Work	4.56	46
TOTALS	9.90	100

Table 2 - Purchased Goods and Services

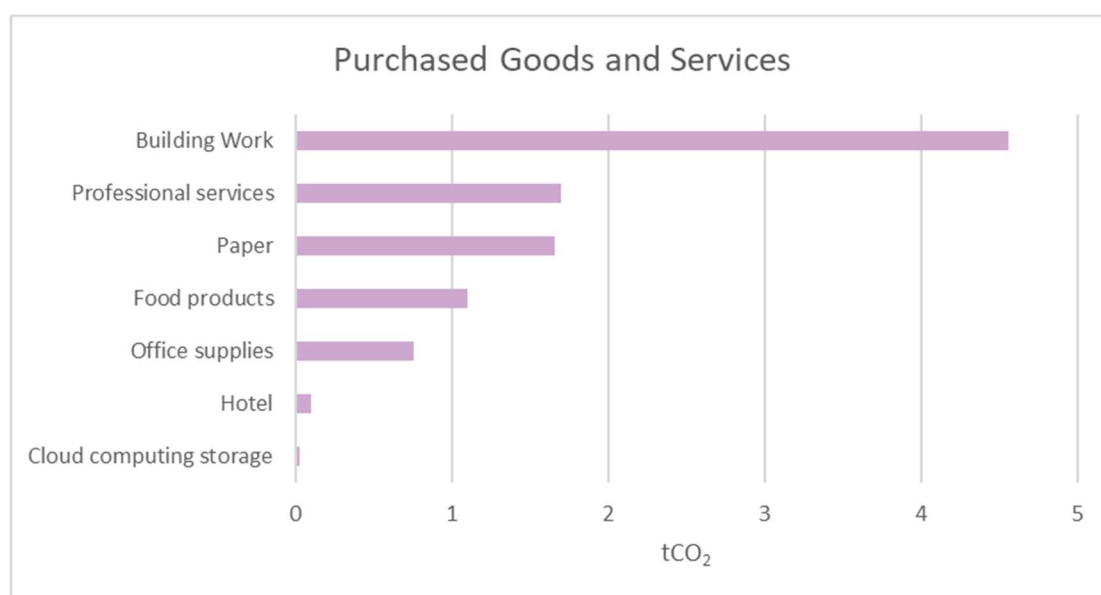


Figure 1 - Purchased Goods and Services

Capital goods

This category includes all upstream emissions from the production of capital goods acquired by PSA in the reporting year.

A 'spend-based' method has been adopted for all of emissions within this category, this estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary emission factors.

Capital goods	tCO ₂ Emissions	Percentage
Furniture	0.15	2
Computer products	8.80	98
TOTALS	8.90	100

Table 3 - Capital Goods

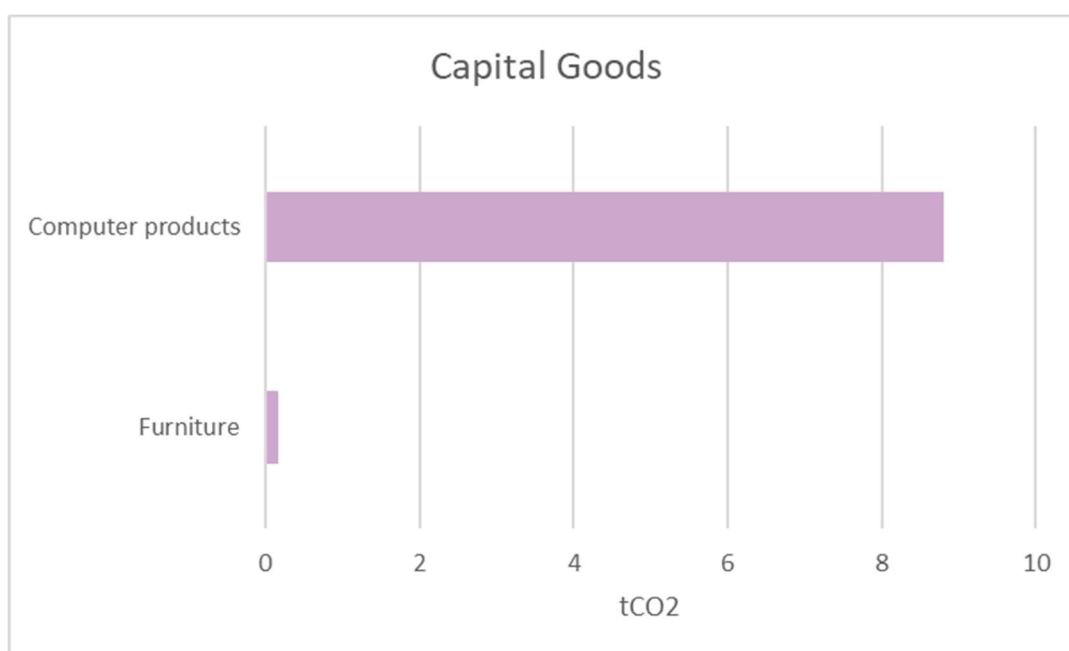


Figure 2 - Capital Goods

Waste generated in operations

This category includes emissions from third-party disposal and treatment of waste generated in PSAs controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater

A 'waste type specific' method has been adopted for this category, this involves using emission factors for specific waste types and waste treatment methods

Waste Stream	tCO ₂ Emissions	Percentage
Water supply	0.02	1
Water treatment	0.02	1
General waste	1.43	65
Cardboard / Paper	0.73	33
TOTALS	2.2	100

Table 4 - Waste Generated

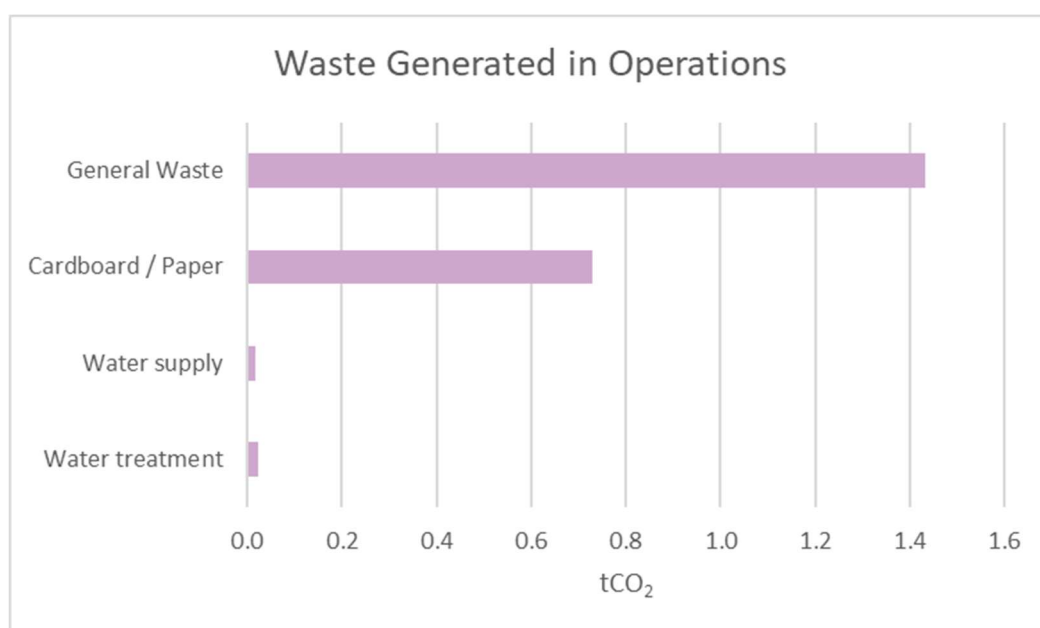


Figure 3 - Waste Generated

Business travel

This category includes emissions from the transportation of PSA employees for business related activities in vehicles owned or operated by third parties, such as aircraft, trains, buses, and passenger cars.

Emissions for this category are calculated using a 'distance based' method, which involves determining the distance and mode of business trips, then applying the appropriate emission factor for the mode used.

Transport Mode	tCO ₂ Emissions	Percentage
Taxi	0.05	0.2
Train	0.08	0.3
Grey Fleet	25.32	99.5
TOTALS	25.44	100

Table 5 - Business Travel

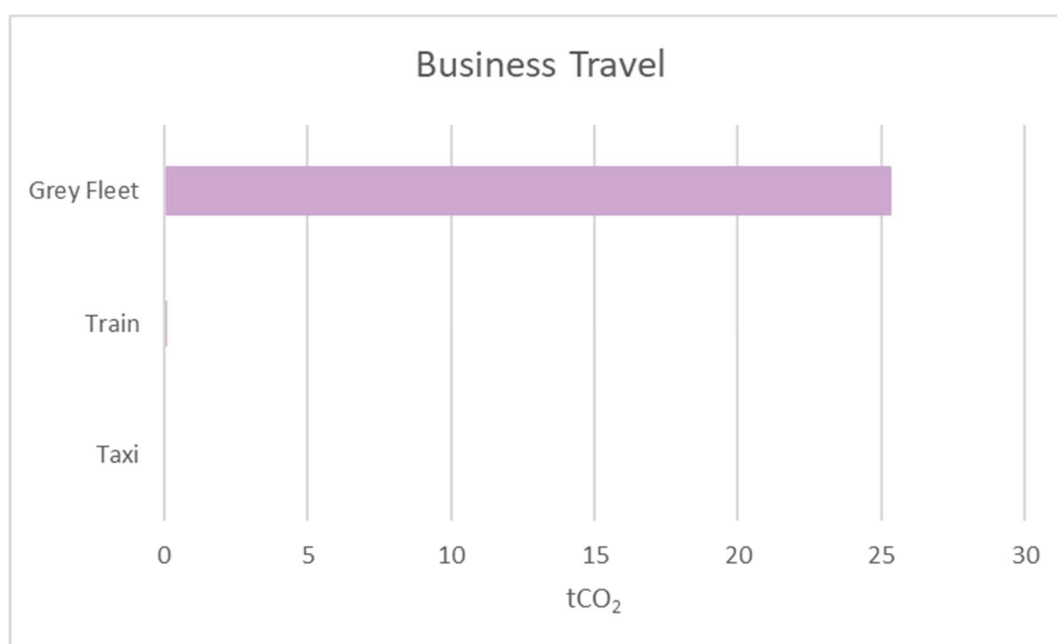


Figure 4 - Business Travel

Employee commuting

This category includes emissions from the transportation of PSA employees between their homes and contracted workplace.

Emissions from employee commuting may arise from:

- Automobile travel
- Bus travel
- Rail travel
- Air travel
- Other modes of transportation (e.g., subway, bicycling, walking).

Emissions for this category are calculated using a 'distance based' method, which involves determining the distance and mode of business trips, then applying the appropriate emission factor for the mode used. Employees self-report the average number of days commuting and working from home.

Office Location	tCO ₂ Emissions	Percentage
Carlisle	3.95	10
Preston	33.71	90
TOTALS	37.70	100

Table 6 - Employee Commuting

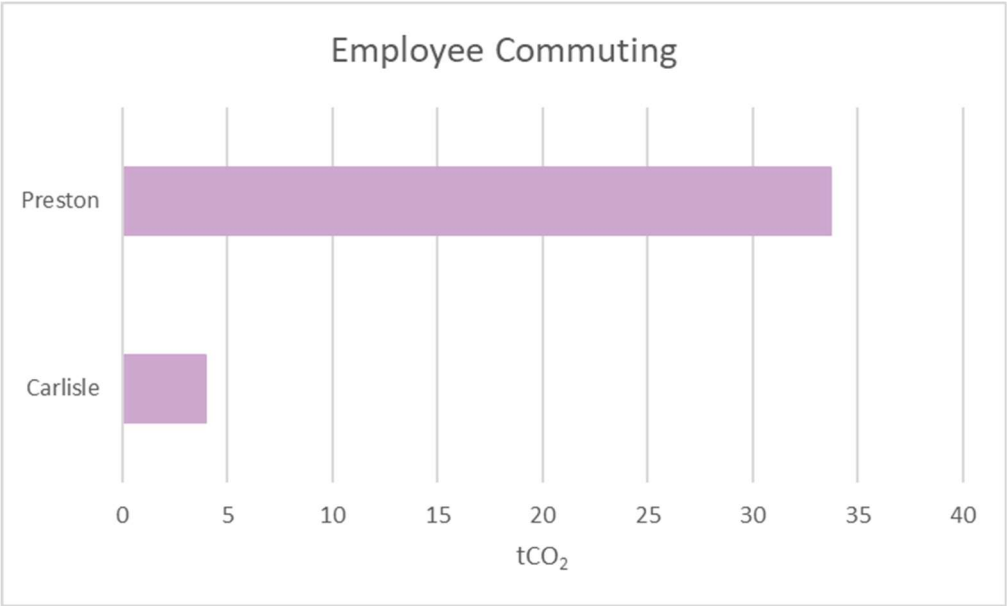


Figure 5 - Employee Commuting

Home working

This category includes emissions associated with PSA employees working from home. Emissions include additional heating and operating office equipment associated with typical home working activities.

Employees self-report the average number of days commuting and working from home. These figures are used calculate the quantity of FTE hours home working.

Office Location	tCO ₂ Emissions	Percentage
Carlisle	0.55	10
Preston	5.14	90
TOTALS	5.70	100

Table 7 - Home Working

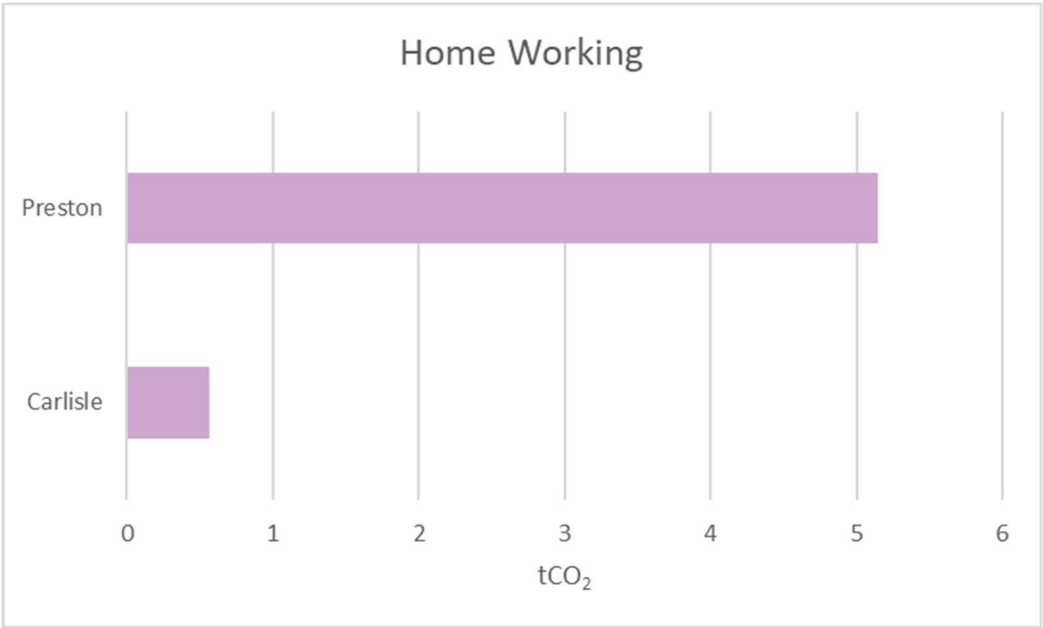


Figure 6 - Home Working

Upstream leased assets

This category includes emissions from the operation of assets that are leased by PSA in the reporting year and not already included in scope 1 or scope 2 inventories.

A 'lessor-specific' method has been adopted for this asset, which involves collecting the scope 1 and scope 2 emissions from lessor(s) and allocating emissions to the relevant leased asset.

Upstream Leased Assets	tCO ₂ Emissions	Percentage
Leased office space - Carlisle office	0.36	100

Table 8 - Upstream Leased Assets

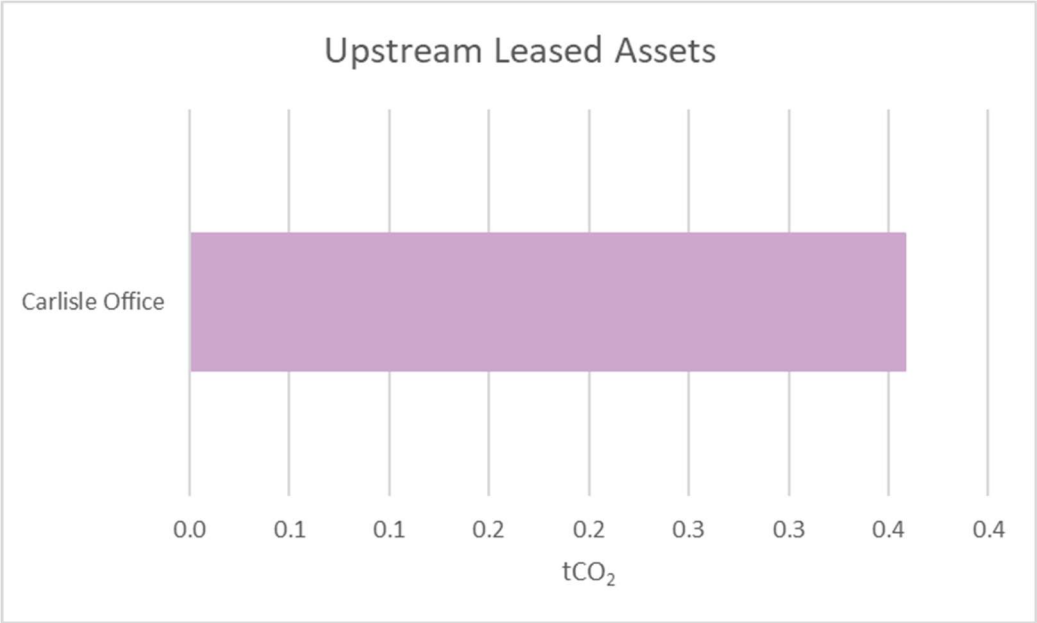


Figure 7 - Upstream Leased Assets

3 CARBON REDUCTION TARGETS

3.1 ABSOLUTE EMISSION TARGETS

Absolute emission targets are climate goals that aim to reduce the total quantity of carbon emitted into the atmosphere, including scopes 1, 2 & 3. These targets set a fixed limit on emissions, regardless of growth or changes within PSA.

The table below summarises the absolute emission targets from the baseline year of 2023. We have committed to a **100% reduction by 2050**. With interim targets of 45% reduction by 2030 and 87% by 2040.

These targets are based on making greater carbon reductions in the near and medium term, with reduced carbon reductions in the long term.

Year	tCO ₂ Emissions Target	Percentage Reduction
2023	98.5	0%
2030	53.7	45%
2040	13.3	87%
2050	0	100%

Table 9 - Absolute Emission Targets

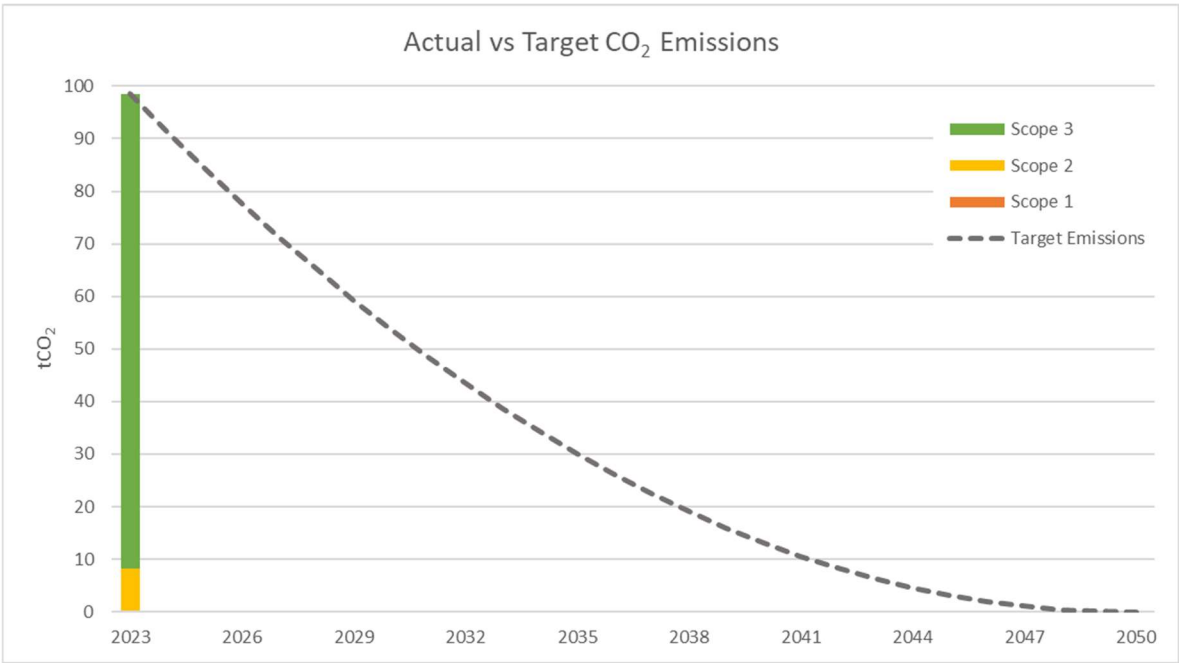


Figure 8 - Actual vs Target Emissions

3.2 INTENSITY EMISSION TARGETS

Intensity emission targets are goals that aim to reduce the total carbon emissions relative to a specific metric, such as production output or revenue, rather than reducing total emissions.

PSA has established an intensity metric of carbon emissions (scopes 1, 2 & 3) per employee FTE, this allows for growth while still reducing the carbon footprint. These targets are often used in business sectors where absolute reductions might be challenging due to scaling operations, focusing on improving efficiency and sustainability as the organization expands. There is a limited body of published data regarding this metric for organisations across the UK, so the target profile may be adjusted in future years to reflect best-practice.

The table below summarises the intensity emission targets from the baseline year of 2023. We have committed to a **100% reduction by 2050**. With interim targets of 46% reduction by 2030 and 87% by 2040.

These targets are based on making greater reductions in the near and medium term, with reduced reductions in the long term.

Year	tCO ₂ / FTE Emissions Intensity Target	Percentage Reduction
2023	3.31	0%
2030	1.80	46%
2040	0.43	87%
2050	0	100%

Table 10 - Emissions Intensity Targets

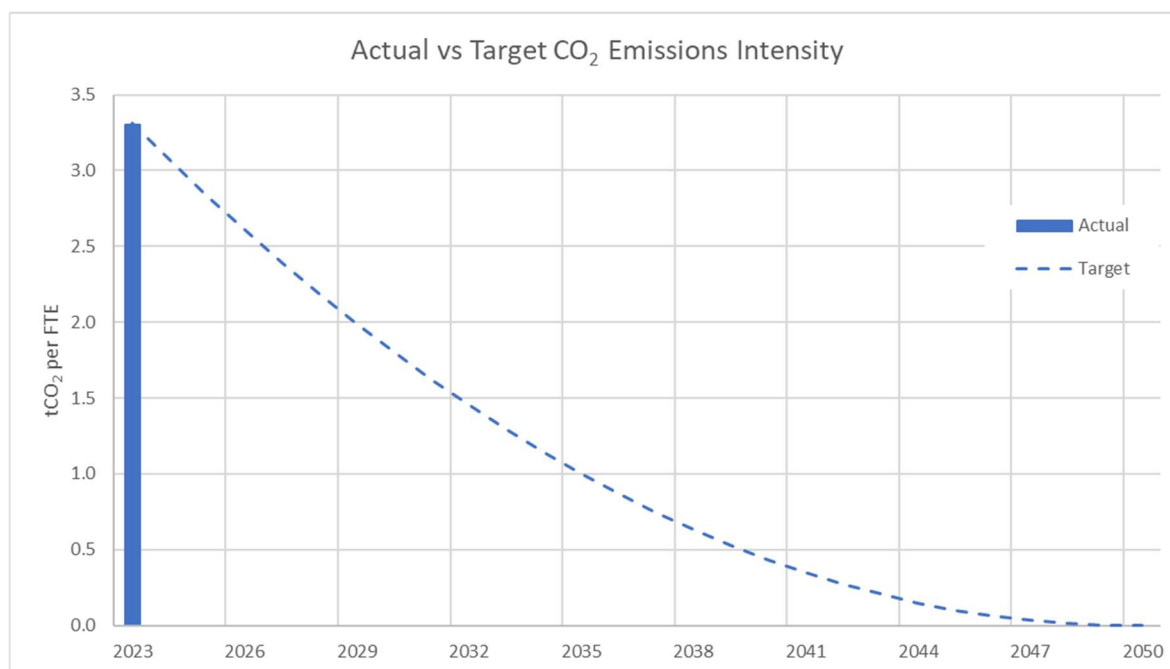


Figure 9 - Actual vs Target Emissions Intensity

4 PLANNED CARBON REDUCTION PROJECTS

The table below describes the planned future carbon reduction projects, impacting scopes 1 & 2.

Scope 1 & 2 Activity	Target Date	tCO ₂ Savings	Category
Implement ISO 14001, as an international standard that helps organizations design and implement environmental management systems (EMS). The standard provides guidelines and a framework to ensure that important elements are included in the EMS. The goal of ISO 14001 is to help organizations improve their environmental performance and sustainability.	2024	0	
Change the tariff of electricity purchased for the Preston office to 100% renewable electricity. When the existing contract expires in 2027	2027	8.0	Purchased Electricity
Install cavity wall thermal insulation to the Preston office	2025	0.2	Purchased Electricity
Replace existing windows with modern high efficiency units to the Preston office	2026	0.3	Purchased Electricity
Install roof mounted Solar PV to the Preston Office	2027	2.0	Purchased Electricity
Install Solar Car Ports to the Preston Office	2028	3.9	Purchased Electricity

The table below describes the planned future carbon reduction projects, impacting scope 3.

Scope 3 Activity	Target Date	tCO ₂ Savings	Category
Encourage the landlord for the Carlisle office to change the tariff of electricity purchased to 100% renewable electricity. When the existing contract expires.	2025	0.15	Upstream Leased Assets
Review PSA travel policy to encourage further carbon savings and to support environmental impact of choices when travelling for business. The priorities within this policy should support low emission travel options where appropriate. PSA policy should encourage the use of train travel for longer journeys whenever possible.	2025	2.5	Business Travel
Consider implementation of a company EV leasing or salary sacrifice scheme for employees, to encourage the transition from ICE to renewable energy transport. Savings per vehicle changed to electric are circa 2 tCO ₂ per year, includes business travel and employee commuting.	2025	2.0 per vehicle	Business Travel, Employee Commuting
Consider including questions in future homeworking surveys around employee's homeworking environment to assess the type of heating system. And if employees are on renewable energy tariffs at home.	2025	0.6	Home working

5 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 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 a director of Pettit Singleton Associated Ltd., company number 08943695.

Jimmy Dobson

Director

Date: 12th September 2024

GLOSSARY

Term	Description
CRP	Carbon Reduction Plan
EMS	Environmental Management System
EV	Electric Vehicle
FTE	Full Time Equivalent
GHG	Greenhouse Gas
ICE	Internal Combustion Engine
PSA	Pettit Singleton Associates
PV	Photovoltaic
SECR	Streamlined Energy and Carbon Reporting
tCO ₂	Tonnes of CO ₂