

# Carbon Reduction Plan

Supplier name: Program Planning Professionals Ltd (T/A MIGSO-PCUBED UK)

Publication date: July 2024

## Commitment to achieving Net Zero

MIGSO-PCUBED UK, hereafter referred to as 'MP', is committed to achieving Net Zero emissions by 2050, or sooner. Following our 2018 Baseline submission we have continued to publish our Carbon Reduction Plan (CRP) on an annual basis. This is our fourth CRP and covers the year 2023 (01/01/23 – 31/12/23), during which time we grew from 319 employees at end of 2022 to 354 employees at end of 2023.

We have continued to mature our understanding of our wider carbon emissions data and improved our processes for generating the correct figures for our Reduction Plan, all of which have been reflected in this report.

Only by having a comprehensive and transparent data set can we continue to work on accelerating our journey to Net Zero.

## 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.

<b>Baseline Year: 2018</b>	
<b>Additional Details relating to the Baseline Emissions calculations.</b>	
Baseline emissions were calculated by an internal CSR assessment in line with ISO 14064 and the GHG Reporting Protocol. This was the first time MP had measured its emissions and was also the first reporting year. Grey fleet data was incorporated from a readily available and comprehensive ESOS report from 2019.	
<b>Baseline year emissions:</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
Scope 1	0 tCO <sub>2</sub> e
Scope 2	54 tCO <sub>2</sub> e
Scope 3 (Included Sources)	1,224 tCO <sub>2</sub> e

<b>Total Emissions</b>	<b>1,278 tCO<sub>2</sub>e</b>
------------------------	-------------------------------

## Current Emissions Reporting

<b>Reporting Year: 2023 (01/01/2023 - 31/12/2023)</b>	
<b>EMISSIONS</b>	<b>TOTAL (tCO<sub>2</sub>e)</b>
<b>Scope 1</b>	<p><b>1.12 tCO<sub>2</sub>e, of which:</b></p> <ul style="list-style-type: none"> <li>• 0 fuel combustion</li> <li>• 1.12t CO<sub>2</sub>e company vehicles</li> <li>• 0 fugitive emissions</li> </ul> <p>In our CRP for data ending 31/12/22 we reported 0 company-owned vehicles. However, we had 1 plug-in hybrid with reported combined CO<sub>2</sub> emissions of 38g/km.</p> <p>For 2023, the same plug-in hybrid reported combined CO<sub>2</sub> emissions of 38g/km from 01/01/23-31/08/2023 inclusive (and was then returned/no longer in use).</p>
<b>Scope 2</b>	<p><b>22.26 tCO<sub>2</sub>e, of which:</b></p> <ul style="list-style-type: none"> <li>• Location-based emissions from the generation of purchased electricity, heat or cooling: 22.26 tCO<sub>2</sub>e</li> </ul> <p>The total amount of our Scope 2 emissions were entirely from purchased electricity in our MP London office in Crutched Friars. We are pleased to confirm our 2023 emissions from Scope 2 are down by 9.04 tCO<sub>2</sub>e from 2022.</p> <p>We successfully introduced a mixed source 100% renewable energy Power Purchase Agreement (PPA) with our energy supplier for our Crutched Friars office. This was effective as of 01/09/2023 and therefore from this date to 31/12/2023 we applied a 0-conversion factor to cover electricity use from the renewable PPA.</p> <p>We hope to see even greater reductions in our Scope 2 emissions in our 2024 CRP.</p> <p><i>Note: As with our 2022 CRP, and following UK Government guidance, we have not included data from our Bristol and Manchester hub locations as these are small 10-29 person rented office spaces within larger buildings, owned by others. The related emissions will therefore be reported by the property owner.</i></p>

<p><b>Scope 3</b> (Included Sources)</p>	<p><b>641.09 tCO<sub>2</sub>e, of which:</b></p> <p><b>Category 1. Purchased goods and services – 35.02 tCO<sub>2</sub>e of which:</b></p> <ul style="list-style-type: none"> <li>Emissions associated with the manufacture, transportation and end of life of additional laptops purchased: 35.02 tCO<sub>2</sub>e</li> </ul> <p>We have successfully reduced our emissions by 24.28 tCO<sub>2</sub>e from the purchase of business laptops and devices. This is attributed to both buying fewer laptops, being able to reuse laptops across our consultancy, as well as the laptops themselves improving in their emission efficiencies.</p> <p><i>Note: In our 2022 CRP, emissions from hotel stays were included in Scope 3, Category 1. For our 2023 CRP we have put hotel stays into Scope 3, Category 6 for Business Travel, following UK Government advice.</i></p> <p><b>Category 3. Fuel and energy related activities not included in Scope 1 or Scope 2 – 1.88 tCO<sub>2</sub>e of which:</b></p> <ul style="list-style-type: none"> <li>Transmission and distribution losses for MP London office: 1.88 tCO<sub>2</sub>e</li> </ul> <p><b>Category 4. Upstream transportation and distribution – 0 tCO<sub>2</sub>e:</b></p> <p>As a management consultancy business, MP does not transport and/or distribute purchased services or products between our suppliers and our own operations. We do not have vehicles and/or facilities which are not owned or controlled by ourselves. We therefore cannot report any figures on Upstream Transportation and Distribution.</p> <p><b>Category 5. Waste generated in operations – 162.27 tCO<sub>2</sub>e:</b></p> <p>In our 2022 CRP we applied an averaged conversion factor to waste generated in operations. We took a different approach during the analysis of our 2023 CRP data as we understood more about the different conversion factors applied to different kinds of waste, i.e. different rates for combustible and recycling waste, and then further divergence for the type of recyclable material.</p> <p>The figures reported in this CRP for 2023 therefore represent a much better understanding and correct view of our actual emissions related to waste generated in operations. Whilst we are happy to report we reduced our emissions generated from waste in operations by 278.43 tCO<sub>2</sub>e, we fully acknowledge this was mostly through a better understanding of our data and how waste management is measured, following guidance and conversion factors from UK Government.</p> <p><b>Category 6. Business travel – 247.22 tCO<sub>2</sub>e of which:</b></p> <ul style="list-style-type: none"> <li>Air travel: 120.96 tCO<sub>2</sub>e</li> <li>Use of personal vehicle for business related activities: 45.84 tCO<sub>2</sub>e</li> <li>Vehicle hire: 15.59 tCO<sub>2</sub>e</li> <li>Hotel stays: 35.10 tCO<sub>2</sub>e</li> <li>Taxi: 4.51 tCO<sub>2</sub>e</li> </ul>
--	--

	<ul style="list-style-type: none"> <li>• Rail travel: 25.22 tCO<sub>2</sub>e</li> </ul> <p>As a consultancy we pride ourselves on our customer-focussed delivery and will continue to operate in a hybrid model of remote working and face-to-face meetings with clients and MP colleagues.</p> <p>That being said, we accept we need to ensure we control our business travel emissions and are continuously looking at ways to improve our travel policies accordingly, particularly in encouraging public transport over short-haul flights. We are happy to see this positive action reflected in our Business Travel emissions, with air travel in particular being reduced by 92.24 tCO<sub>2</sub>e. We have also seen a substantial reduction in employees hiring vehicles on behalf of business operations, down by 118.51 tCO<sub>2</sub>e from 2022 to 2023.</p> <p>We continue to understand more and more about our data and the accuracy of our reporting therefore continues to improve and develop. For hotel stays, for example, we have been able to split our data based on those hotels within London and those for the rest of the UK and apply different conversion factors, as per UK Government guidance.</p> <p><i>Note: Emissions generated from hotel stays was included in the Scope 3, Category 1 emissions in our 2022 CRP. This has now been moved to the Business Travel section and reflected here.</i></p> <p><b>Category 7. Employee commuting – 194.71 tCO<sub>2</sub>e:</b></p> <p>As with 2022, our employee commuting data was calculated from data gathered from an employee survey on commuting habits, including type of transportation, distance travelled and number of office visits in the reporting year. Average conversion factors were used from Gov.UK to establish the carbon emissions from the various modes of transport used.</p> <p>By having office sites in Bristol, London and our recently opened Manchester hub, our employees across the UK can, and are encouraged, to commute to their local hub office via public transport, and therefore reduce/limit the need for private employee transport. We also try to recruit consultants based close to our hubs which will, over time, reduce the need to deploy consultants from one hub to clients nearer other hubs.</p> <p><b>Category 9. Downstream transportation and distribution – 0 tCO<sub>2</sub>e:</b></p> <p>As a management consultancy business, MP does not transport and/or distribute products. We therefore cannot report any figures on downstream transportation and distribution.</p>
<b>Total Emissions</b>	<b>664.47 tCO<sub>2</sub>e</b>
<b>Scope 3 (non-mandatory elements)</b>	<b>Homeworking – 22,078.5 tCO<sub>2</sub>e</b>

	<p>This includes power consumption of laptops, phones, secondary screens, printers (where available) and lighting associated with home working.</p> <p>Homeworking was not considered in the Baseline 2018.</p> <p><i>Note: Our emissions from homeworking significantly increased from our 2022 CRP. This is <b>not</b> due to a radical shift in how we operate as a business, but rather due to the conversion factor used in our 2022 report not being correct for homeworking as we now understand it to be defined. If applying the same, relevant, conversion factor for our 2022 data as for our 2023 data, we would be showing a reduction in our emissions for 2023 by 4,679 t CO<sub>2</sub>e.</i></p> <p><i>We have accepted this difference as a lesson learned and will be sure to include the correct conversion factor in future CRPs.</i></p>
<p><b>Total Emissions (mandatory and non-mandatory)</b></p>	<p><b>22,742.9 tCO<sub>2</sub>e</b></p> <p><i>Noting the explanation of higher figures given in the homeworking category above.</i></p>

## Emissions reduction targets

In 2023 we grew as an organisation again from 319 employees in 2022 to 354 in 2024. Hybrid working has continued to flourish across our workforce as we manage home working, travel to our client sites as well as our hub locations. We opened a new hub (office) in Manchester. We continue to raise awareness and educate our employees on the importance of sustainability, reiterating our goal to achieve Net Zero by 2050, or sooner.

We are eager to maintain, as much as possible, a reduced footprint now that hybrid business activity has resumed whilst also growing our organisation. We are pleased with the direction our carbon emissions are taking from 2022 to 2023 but appreciate that in more than one category, this is down to better understanding and analysis of our data, rather than an actual reduction in our emissions.

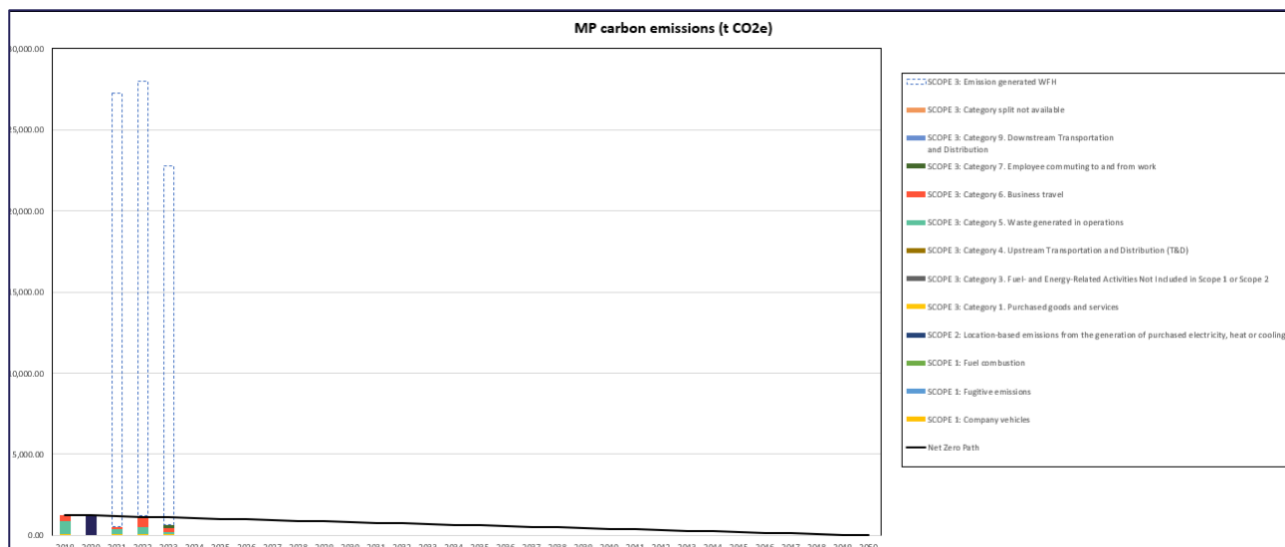
We continue to have a better understanding of our actual carbon emissions as opposed to those collected in the 2018 baseline when we were a smaller organisation. We will take forward lessons learned from our 2023 data into 2024 and look forward to seeing the results of our renewable energy tariff within our Crutched Friars London office.

To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets:

- We are currently including our Net Zero Strategy within our ISO14001 Environmental Management System. We will continue to maintain this certification, and our environmental management system, to ensure successful completion of mitigating actions to ensure a climate positive business.
- We continue to seek opportunities to influence staff, suppliers, customers and communities through training and education to adopt climate positive ways of working. Many of the specific initiatives we are focussed on are included in the next section of this report.

## Graphical Illustration of MP Carbon Emissions Reduction Targets

We acknowledge we have more to do to align ourselves with our targets and will endeavour to implement changes and improvements to our carbon emissions to help us reach our Net Zero target by 2050.



## Carbon Reduction Projects

### Completed Carbon Reduction Initiatives

The following environmental management measures and projects have been completed or implemented since the 2018 baseline:

- Our London Crutched Friars office is plastic-free and we do not use any single-use plastic items.
- The London Crutched Friars office is also now under a Mixed Source 100% Renewable Energy Power Purchase Agreement with our energy supplier, as of September 2023.
- We have launched our new Corporate Social Responsibilities (CSR) website.
- We founded a Sustainability Centre of Practice (CoP) in the UK.
- Our UK business maintained its ISO14001 accreditation.
- We continue to participate in and report regarding the Energy Savings Opportunity Scheme (ESOS).
- We launched an internal environmental awareness training module for all UK employees.
- On an annual basis, we have held a month-long collection of activities surrounding sustainability, education and awareness across our business.
- We provide an Electric Vehicle Salary Sacrifice Scheme to all employees to encourage more sustainable ways of working and commuting on behalf of MP when employees travel to client and MP hub offices.
- We will continue to reuse existing laptops for as long as possible and buy lower emissions laptops when additional laptops are required.

In the future for 2024 we hope to implement further measures such as:

- Improved education and signage in the Crutched Friars office with the aim of improving recycling rates.

- Internal events to encourage employees to cook and buy food sustainably when in MP offices and/or client sites. This will involve providing appropriate recipes, sign-posting sustainable and environmentally friendly venues to purchase goods etc. and overall awareness of how sustainability and healthy eating can go hand-in-hand.
- Hold more litter picking events across all of our MP hubs in Bristol, London and Manchester.
- Investigate ways to encourage employees to cycle to work, where possible and appropriate, and provide training opportunities for people to gain confidence when cycling on roads.
- Opening of our Birmingham hub (office) which will encourage local employees to travel to this site rather than further afield to other hubs.

## 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>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>2</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>3</sup>.

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:*



Richard Siddle, Director and General Manager MIGSO-PCUBED UK

July 2024

---

<sup>1</sup> <https://ghgprotocol.org/corporate-standard>

<sup>2</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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