



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 supplier¹ 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 Standard² and Guidance³, 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.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

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

²Technical 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

³Guidance 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

Carbon Reduction Plan

Supplier name: Abacus Cost Management Ltd

Publication date: 12/07/2023

Commitment to achieving Net Zero

Abacus Cost Management Ltd is committed to achieving Net Zero emissions by 2050.

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: 2023	
Additional Details relating to the Baseline Emissions calculations.	
<p>We have assessed our baseline emissions for the year 2023 and will use this as our reference point going forwards.</p> <p>We are grateful to the GM Growth Hub/Green Economy for their guidance and support in this process.</p> <p>We have calculated in line with the Streamlined Energy and Carbon Reporting Regulations (SECR) requirements, that is our Scope 1 and Scope 2 emissions as well as our Scope 3 emissions which relate to business travel. Additional Scope 3 categories, calculated retrospectively in line with GHG Protocol guidance and using the relevant DEFRA Carbon Conversion Factors, have been included in this Carbon Reduction Plan.</p> <p>Scope 1 emissions are Nil because the only measurement here was refrigerant losses and our landlord has confirmed with engineers reports/records that there were no fugitive losses in the measured year.</p> <p>Scope 2 emissions cover our purchased electricity via our landlord and that provides our heating/cooling and small power</p> <p>Scope 3 emissions measured are listed below, downstream distribution has not been measured because as a professional services consultancy we do not distribute or ship physical products.</p>	
Baseline year emissions: 2023	
EMISSIONS	TOTAL (tCO₂e)

Scope 1	Zero/Nil
Scope 2	5.16
Scope 3 (Included Sources)	31.66 Scope 3 emissions included: C1. Purchased Goods and Services - 14.57 C4. Upstream transportation and distribution – 1.67 C5. Waste generated in operations – 0.05 C.6 Business Travel – 14.63 C7. Employee Commuting – 0.73
Total Emissions	36.82

Current Emissions Reporting

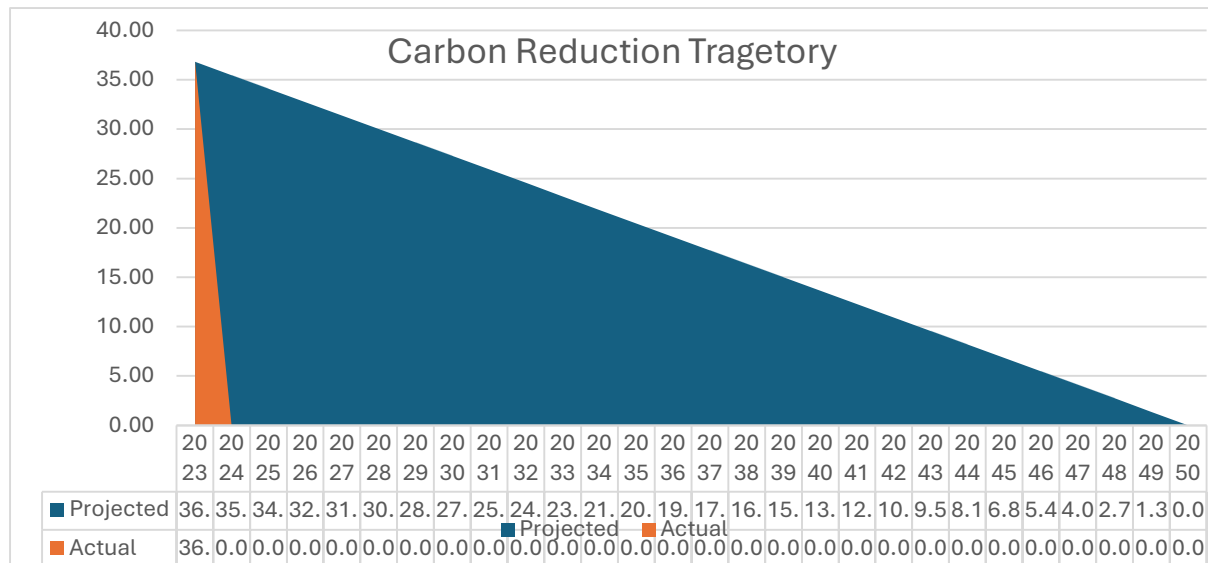
Reporting Year: 2023	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	Nil/Zero
Scope 2	5.16
Scope 3 (Included Sources)	31.66 Scope 3 emissions included: C1. Purchased Goods and Services - 14.57 C4. Upstream transportation and distribution – 1.67 C5. Waste generated in operations – 0.05 C.6 Business Travel – 14.63 C7. Employee Commuting – 0.73
Total Emissions	36.82

Emissions reduction targets

As we start our journey to achieving Net Zero, we will investigate, evaluate and where beneficial and achievable will adopt carbon reduction targets

We commit to achieving Net Zero emissions by 2050 and will aspire to increasing the pace of reduction with a view to align with the GM Strategy to 2038

Progress against these targets can be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

As our first report we have not completed any specific carbon reduction initiatives directly as a result of the baseline year measurement outcome. We do however already have energy efficiencies measures in place such as automated and LED lighting.

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

- Seeking a greater proportion of green energy
- More focussed procurement of goods and services and the upstream T&D of same
- Seeking to reduce or change the mode of business travel
- More focussed waste management

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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

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:



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Date: ... 12th July 2024.....

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

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

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