

# Carbon Reduction Plan

**Client name:** J Coates (H.G.V. Services) Ltd

**Company Registration Number:** 01051371

**Published date:** March 2025

## Commitment to achieving Net Zero

J Coates (H.G.V. Services) 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. We have chosen our baseline year to be 1<sup>st</sup> May 2022 – 30<sup>th</sup> April 2023.

Baseline Year: 2022 - 2023	
Using the operational control approach, all scope 1 and 2 emissions have been measured, as well as categories required for PPN 06/21 compliance (Upstream transportation and distribution, Waste generated in operations, Business travel, Employee commuting and Downstream transportation and distribution). We also optionally reported Fuel- and Energy-Related Emissions. All other GHG categories have been excluded from the measurement. A breakdown of emissions by GHG category can be found on page 4.	
Emissions	Total (tCO <sub>2</sub> e)
Scope 1	445.1
Scope 2*	Market-based: 3.7 Location-based: 6.4
Scope 3 (including categories listed above)	184.6
<b>Total Emissions</b>	<b>Market-based: 633.4 Location-based: 636.1</b>

*\*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from the electricity that companies have purposefully chosen (or their lack of choice). A market-based method, therefore, takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.*

## Carbon Intensity Metrics

Metric: 2022 - 2023	Carbon Intensity (tonnes CO <sub>2</sub> e / unit)
FTE	20.4
£m in Revenue	167.8

Carbon intensity metrics are calculated using total market-based emissions (partial measurement).

## Current Emissions Reporting

Reporting Year: 2023 – 2024	
Using the operational control approach, <b>all scope 1, scope 2, and both upstream and downstream scope 3 emissions have been measured</b> . A breakdown of emissions by GHG category can be found on page 4.	
Emissions	Total (tCO <sub>2</sub> e)
Scope 1	348.9
Scope 2	Market-based: 6.7 (tCO <sub>2</sub> e) Location-based: 6.8 (tCO <sub>2</sub> e)
Scope 3 (including categories listed above)	322.6
Total Emissions	Market-based: 678.2 Location-based: 678.2

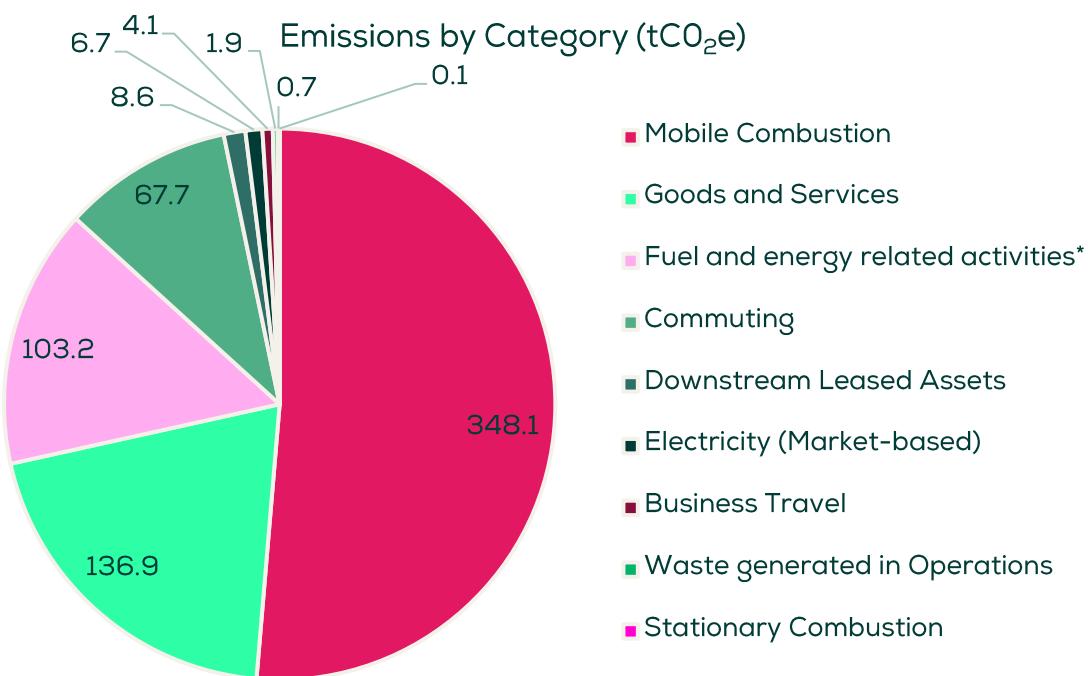
## Carbon Intensity Metrics

Metric: 2023 – 2024	Carbon Intensity (tonnes CO <sub>2</sub> e / unit)
FTE	20.6
£m in Revenue	259.9

Carbon intensity metrics are calculated using total market-based emissions (full measurement).

## Carbon Emissions by Category

Of the measured categories, Mobile Combustion, which includes emissions that occur as a result of fuel combustion in company vehicles, was the largest contributing category at 348.1 tCO<sub>2</sub>e, which is 51.3% of the total emissions. The second largest source of emissions was Goods and Services, which accounts for 136.9 tCO<sub>2</sub>e and includes emissions associated with the goods and services required to run our business, e.g. insurance, vehicle repairs and uniforms. The third largest source of emissions was Fuel- and Energy-Related Activities\* at 103.2 tCO<sub>2</sub>e, this category includes indirect emissions associated with energy use.



\*Fuel- and Energy-Related Activities emissions are those that occur upstream of energy use. In the other energy use categories, e.g. business travel and employee commuting, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur, e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

The Downstream Leased Assets category includes the scope 1 and 2 emissions of the office space that is leased to our tenant.

## Comparisons with Base Year

GHG Category	Emissions 2023 (tCO <sub>2</sub> e)	Emissions 2024 (tCO <sub>2</sub> e)	Change (tCO <sub>2</sub> e)	Change (%)
Scope 1 (Previously Measured)				
Stationary Combustion	1.1	0.7	-0.3	-32.8%
Mobile Combustion	444.0	348.1	-95.9	-21.6%
Scope 2 (Previously Measured)				
Electricity (Location-based)	6.4	6.8	+0.4	+6.3%
Electricity (Market-based)	3.7	6.7	+3.1	+84.4%
Scope 3 (Previously Measured)				
Fuel and Energy-Related Activities	119.5	103.2	-16.3	-13.7%
Upstream Transportation and Distribution	N/A	0.1	+0.1	New
Waste Generated in Operations	17.2	1.9	-15.3	-88.8%
Business Travel	0.2	4.1	+3.9	+1,785.8%
Commuting	47.6	67.7	+20.1	+42.2%
Scope 3 (New Categories)				
Goods and Services	N/A	136.9	N/A	N/A
Downstream Leased Assets	N/A	8.6	N/A	N/A
Total (Location-based)	636.1	678.2	N/A	N/A
Total (Market-based)	633.4	678.2	N/A	N/A

In our first reporting year, we measured only PPN 06/21 categories, whilst in the second year, we measured all relevant GHG categories. This means the totals cannot be compared (N/A).

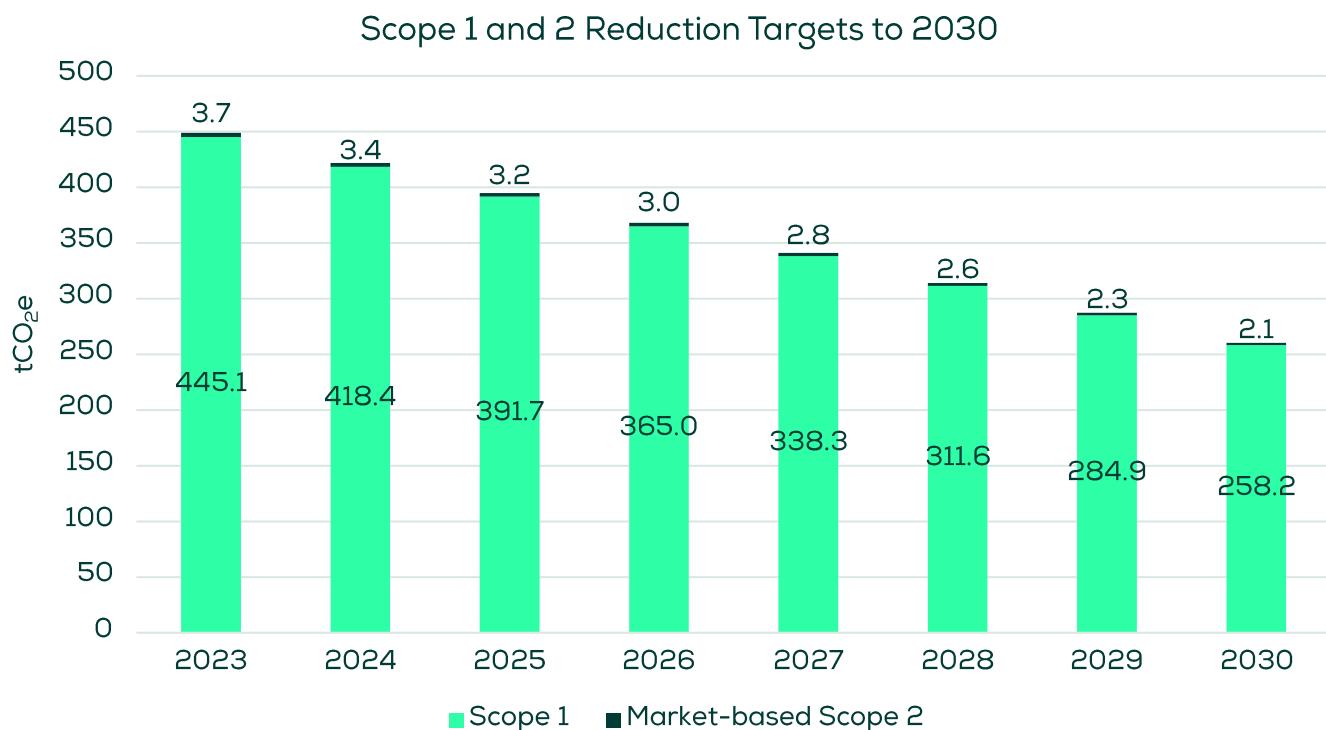
If we consider only the categories measured in both reporting years, our emissions have decreased by 16% (market-based). This is mainly due to a decrease in Mobile Combustion emissions of 21.6%, which is our largest source of emissions. There were also decreases in Stationary Combustion (gas use) emissions, Fuel- and Energy-Related Activities Emissions, and Waste Generated in Operation emissions. Our scope 2 emissions increased under both calculation methodologies, and our Business Travel and Commuting emissions also increased (the largest increase was observed in the Commuting category). We also had emissions to report in Upstream Transportation and Distribution this year, this was because we had some spend on courier services that we did not have last year.

## Emissions Reduction Targets

J Coates is committed to achieving Net Zero by 2050. To reach Net Zero, we will need to reduce emissions by at least 90% and offset any remaining emissions. To keep us on track with this long-term target, we have also set the following near-term target:

- Reduce our scope 1 emissions by 42% by 2030 from a 2023 base year
- Reduce market-based scope 2 emissions by 42% by 2030 from a 2023 base year
- Reduce scope 3 emissions by 42% by 2030 from a 2024 base year

The below graph shows our scope 1 and 2 reduction targets to 2030 based on baseline emissions. To reach our target, we will need to reduce emissions in scope 1 and 2 by 10% year-on-year. This is a scope 1 reduction of 26.7 tCO<sub>2</sub>e and a market-based scope 2 reduction of 0.2 tCO<sub>2</sub>e.

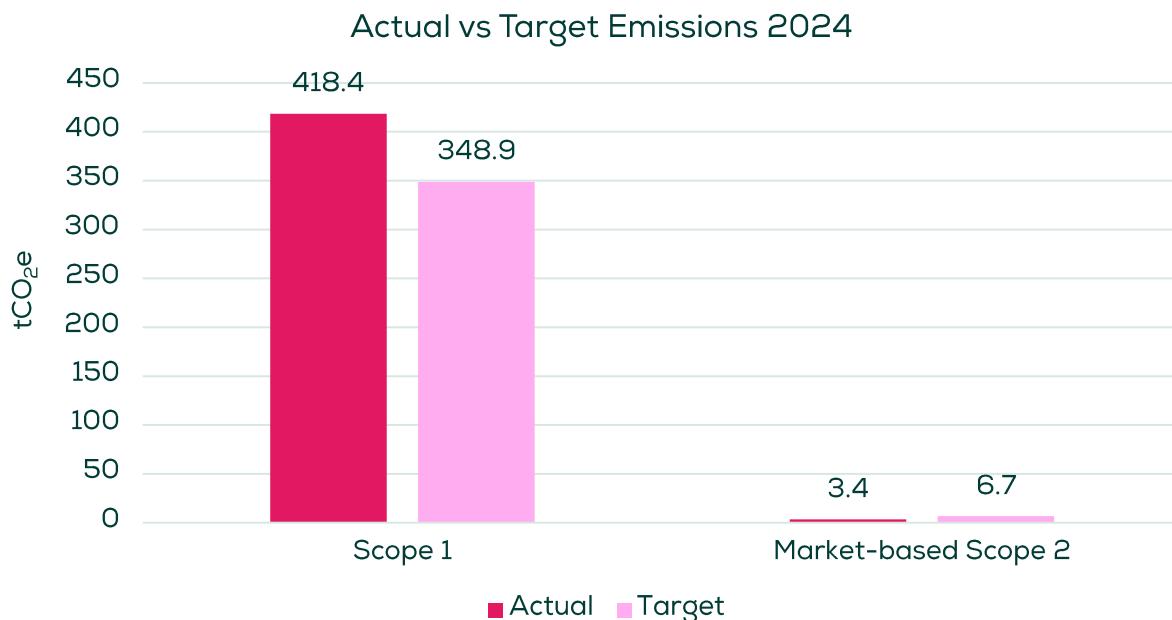


The below graph shows our scope 3 reduction targets to 2030 based on baseline emissions. To reach our target, we will need to reduce emissions by 7% year-on-year. This is a reduction in scope 3 emissions of 22.6 tCO<sub>2</sub>e.

### Scope 3 Reduction Targets to 2030



### Progress



We were aiming for scope 1 emissions of 418.4 tCO<sub>2</sub>e or less this reporting year; actual emissions were 348.9 tCO<sub>2</sub>e, meaning we are on track to meet our scope 1 target. Our market-based scope 2 emissions have increased between the baseline and the current year, so we are currently off track with this target.

As this is the base year for scope 3 emissions, there is no progress to report in relation to targets.

## Completed Reduction Actions

Activity	Completion Date	Scope
Measure the carbon impacts of business activities year-on-year and use results to create annual carbon reduction plans.	2023	1, 2 & 3
Measure additional scope 3 categories not required for PPN 06/21 compliance.	2024	1, 2 & 3

## Future Carbon Reduction Plans

To reduce our emissions by 10% in all measured categories over the next year, we are committing to the following actions.

Activity No.	Activity	Target Date	Scope/Category
1	Continuously assess opportunities for fleet electrification, including hybrid vehicles.	Ongoing	Scope 1 - Mobile Combustion
2	Consider using HVO instead of diesel until the time electrification of larger vehicles is possible. The cost of this could be offered as an extra to customers who are also working towards reduction targets.	2027	Scope 1 - Mobile Combustion
3	We will continue to minimise energy use and improve energy efficiency in all our offices. We will do an audit of each site (using a tool such as <a href="#">Business Energy Scotland's energy audit checklist</a> ) to identify any improvements that can be made.	2025	Scope 1 - Stationary Combustion, Scope 2 - Electricity
4	Switch to a 100% renewable energy tariff to reduce market-based scope 2 emissions to zero.	ASAP but 2030 at the latest	Scope 2 - Purchased Electricity
5	Add questions relating to sustainability to the approved supplier questionnaire: <ol style="list-style-type: none"> <li>1. Do you measure your carbon emissions?</li> <li>2. Have you set any carbon reduction targets?</li> <li>3. Do you have a plan to reduce emissions in place?</li> </ol>	2025	Scope 3 - Goods and services

	Customers will need to provide evidence where they answer yes; this evidence should be stored in an organised system and should be shared with Positive Planet each year.		
6	<p>We will work to improve the quality of available data:</p> <ul style="list-style-type: none"> <li>- Take site meter readings each quarter (aligning with the measurement period) so that these can be used instead of invoices</li> <li>- Waste weight type and destination</li> <li>- Water usage in m3</li> <li>- Hotel stay number of nights and locations (country)</li> <li>- Aim for a higher commuting survey response rate (currently 30%)</li> </ul>	2025	Various scopes and categories
7	We will look at providing training (Carbon Literacy, Couch to Carbon Zero, or role-specific training such as sustainable procurement training) to upskill our staff and encourage them to perform their roles in a sustainable way.	2025	All scopes and categories but particularly Scope 3 – Commuting
8	<p>We will use the results from this year's Commuting &amp; WFH survey (where we included questions surrounding sustainable commuting initiatives) to guide decisions on supporting our staff with more sustainable travel options.</p> <p>We will explore schemes and incentives that will support staff members to reduce business travel and commuting emissions, such as an EV Salary Sacrifice Scheme, Home Renewable Energy Projects Sacrifice Scheme, Cycle-to-Work Scheme, subsidised public transport and flexible working hours.</p>	2025	Scope 3 – Commuting & WFH

## Declaration and Sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and the 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 has 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 Management Plan has been reviewed and approved by the J Coates (H.G.V. Services) Ltd Executive Team.

*Signed on behalf of J Coates (H.G.V. Services) Ltd:*

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Name:

Position:

Date:

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1. <https://ghgprotocol.org/corporate-standard>
2. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
3. <https://ghgprotocol.org/corporate-value-chain-scope-3-standard>