sustainable
business services

Carbon footprint report

Sustainable Business Services

Year 1

March 24 – February 25

Commit

Measure

Reduce

Engage

Introduction

The following document provides the full greenhouse gas (GHG) emissions inventory for the 2024-25 Financial Year. Sustainable Business Services reporting processes and emissions classifications are consistent with international protocols and standards. This report has been prepared in accordance with the International Standards Organisation standard ISO 14064-1:2018, the Greenhouse Gas Protocol and Environmental Reporting Guidelines.

Purpose

Sustainable Business Services intent is to demonstrate best practice with respect to consistency, comparability and completeness in the accounting of greenhouse gas emissions.

This report:

- Relates to emissions for Sustainable Business Services.
- Has been prepared in accordance with the requirements of the ISO 14064-1: 2018 standard.
- Endeavours to use primary data wherever possible but especially surrounding all major emissions sources. Where primary data is not available, a consistent and conservative approach to calculation will be applied utilizing robust industry standards.
- Is intended for: Internal management, stakeholders, and preparation for future independent verification.

Persons Responsible

The provided GHG Inventory and Report has been prepared by, James Staniforth Founder & Director .

Overall responsibility lies with James Staniforth– Directors - Sustainable Business Services

Responsibility for the preparation of the report and inventory:

- Leanne Staniforth, Operations Director - Sustainable Business Services

Company Overview

Sustainable Business Services ltd is a Private Limited Company, company number 13014827, registered in England & Wales with a registered address of 38 Gillas Lane, Houghton Le Spring DH5 8EE

Year – 2024/25

Industry – Environmental management services

No of staff - 2 averaged over the reporting period including directors.

Accreditations – Good Business Charter, SME Climate Hub, Carbon Accounting Alliance, BSI Associate Partner

Sustainable Business Services is an established UK business delivering products and services to customers across its sector. The organisation focuses on providing high-quality solutions, strong customer relationships, and continuous improvement in the way it operates and creates value.

Through a combination of skilled people, efficient processes, and ongoing investment in innovation, Sustainable Business Services works to deliver reliable services, improve operational performance, and support the evolving needs of its customers. The business continually looks for opportunities to increase efficiency, reduce unnecessary costs, and enhance the resilience and long-term sustainability of its operations.

Environmental responsibility is an important part of the company's long-term strategy. Sustainable Business Services recognises that businesses play a critical role in supporting the transition to a low-carbon economy and in managing environmental impacts responsibly. This includes considering how resources are used, how energy is consumed, and how operational decisions influence wider environmental outcomes.

By setting clear objectives and monitoring progress, Sustainable Business Services aims to contribute positively to environmental goals while continuing to deliver value for customers, employees, and the communities in which it operates.

GHG Inventory Boundaries, Principles & Base Year Governance

GHG Inventory Boundaries, Principles & Base Year Governance

1. Organisational Boundary

The greenhouse gas inventory covers Sustainable Business Services and has been prepared using the Operational Control consolidation approach.
All facilities and operations over which the organisation exercises operational control during the reporting period (March 2024 – February 2025) are included.
No material facilities or emission sources under operational control have been excluded from this inventory.

2. Operational Boundary

Emissions are categorised and reported as follows:
•**Scope 1:** Direct emissions from fuel combustion and company-controlled vehicles
•**Scope 2:** Indirect emissions from purchased electricity
•**Scope 3:** Indirect emissions across the value chain, including purchased goods and services and other relevant categories
Scope 3 categories were evaluated based on relevance, completeness and materiality principles.

3. GHG Reporting Principles

This inventory has been prepared in accordance with the ISO 14064-1 principles of:
•**Relevance** – Reflecting emission sources appropriate to the organisation
•**Completeness** – Including all material emission sources within defined boundaries
•**Consistency** – Applying consistent methodologies and emission factors
•**Accuracy** – Reducing bias and uncertainty through data controls
•**Transparency** – Clearly documenting methods, assumptions and recalculations

4. Base Year & Recalculation Policy

The reporting period FY 2024–25 serves as the organisation's benchmark (base) year.
Recalculation of the base year will occur if:
•Structural organisational changes occur
•Emission factor methodologies are updated
•Material data errors are identified
•Improvements in data accuracy materially affect reported emissions

Methodology & Emission Factor Framework

1. Quantification Approach

Greenhouse gas emissions have been quantified using the activity data × emission factor methodology in accordance with ISO 14064-1:2018.

$$Emissions(kgCO2e) = ActivityData \times EmissionFactor$$

Activity data has been collected from:

- Supplier invoices and procurement records
- Meter readings and utility statements
- Fuel purchase records
- Operational and financial systems

2. Emission Factor Sources

Emission factors have been sourced from recognised and publicly available databases, including:

- UK Government GHG Conversion Factors (2024 release)
- ICE Database (Inventory of Carbon & Energy)
- Environmentally Extended Input-Output (EEIO) factors where primary data was unavailable
- Supplier reports
- A detailed Scope inclusion summary and Emission Factor Register is provided in Appendix A.

All emission factors are applied in standard units ($kgCO_2e$ per base unit) within a controlled Factor Master system.

3. Global Warming Potentials (GWPs)

Emissions are reported as carbon dioxide equivalent (CO_2e) and include CO_2, CH_4 and N_2O using 100-year Global Warming Potentials consistent with UK Government GHG Conversion Factors.

4. Emission Factor Governance

- Factors are stored in a controlled master database
- Unit standardisation rules prevent unit misalignment
- Version control and QA approval are required before use
- Recalculations are performed where methodology corrections are identified

Data Quality Management & Internal Controls

1. Data Collection & Validation

Activity data is reviewed for:
- Completeness against known operational activities
- Reasonableness against prior year and operational benchmarks
- Unit consistency and formatting

2. Internal Quality Assurance Controls

The following controls are embedded within the reporting process:
- Standardised unit application (e.g., kg-based mass calculations)
- Automated plausibility checks and variance analysis
- Independent secondary review ("four-eyes" principle)
- Controlled emission factor register with approval status
- Documented change log for methodology and factor updates

3. Record Retention & Audit Trail

Supporting documentation including:
- Source invoices
- Factor references
- Calculation files
- Change records

Are retained in preparation for future independent verification.

Step one.

Commitment

Our Climate Commitment – UNFCC Race to Zero

Our company recognises that climate change poses a threat to the economy, nature and society-at-large, our company commits to act immediately in a full and lasting commitment by;

1. For our company to achieve Net Zero in line with the Science Based targets set out by the UNFCCC i.e., to achieve Net Zero no later than 2050 and target a 50% reduction in emissions by 2030.
2. To set realistic short- and long-term targets
3. To maintain and report the total GHG emissions of our business regularly

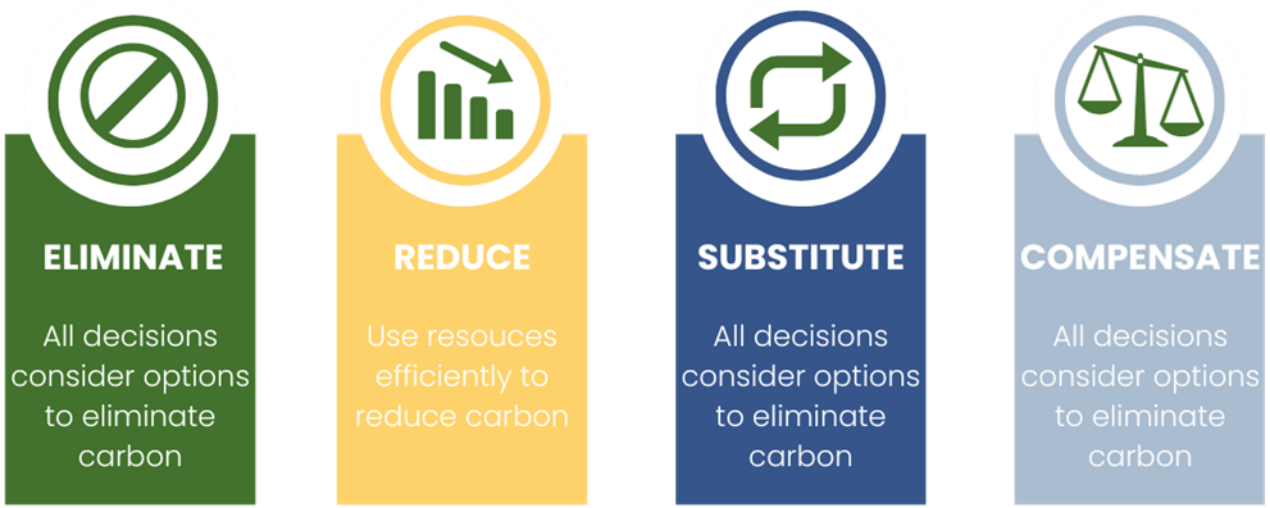
In doing so, we are proud to be recognised by the United Nations Race to Zero campaign, and join governments, businesses, cities, regions, and universities around the world that share the same mission.

We acknowledge that our commitment will be reported on the SME Climate Hub website. Sustainable Business Services made our pledge to the Race to Zero in 08/09/2021

Commitment	Target	Year
Baseline Emissions Year		2024/25
Near-Term Reduction Target (Science Based Target aligned)	Reduce Scope 1 and Scope 2 emissions by **at least 42%** from the baseline year	2030
Scope 3 Engagement Target (if applicable)	Measure and engage suppliers to reduce Scope 3 emissions across key categories	2030
Long-Term Emissions Reduction Target	Reduce operational emissions by **90% or more** from the baseline year	2045
Net-Zero Commitment	Achieve Net-Zero emissions with any residual emissions neutralised through verified removals	2045

Net-Zero Strategy

In determining our carbon reduction plan, we follow the Greenhouse Gas (GHG) Management Hierarchy set out by the Institute of Sustainability and Environmental Professionals (ISEP). Sustainable Business Services is committed to prioritising the elimination, substitution, and reduction of carbon in advance of any offsetting commitments.



Completed Carbon Reduction Initiatives

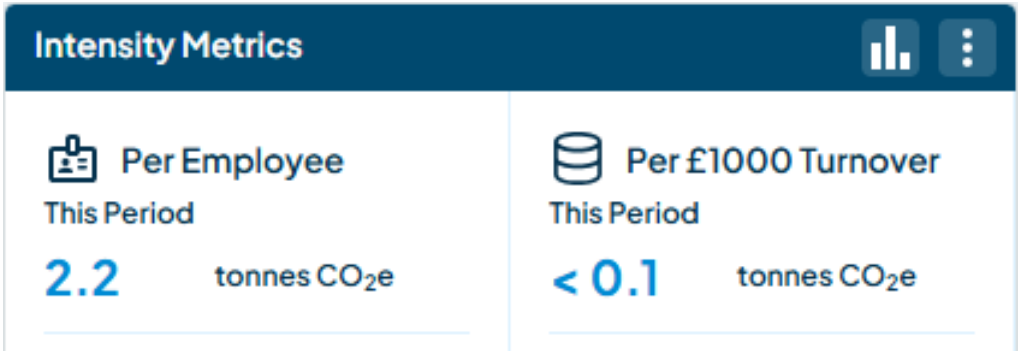
Sustainable Business Services have implemented the following measures to date to drive our net-zero strategy;

- 100% renewable electricity at our home offices
- 100% Fleet switching to hybrid
- 90% waste prevented from landfill

Step two.

Measure

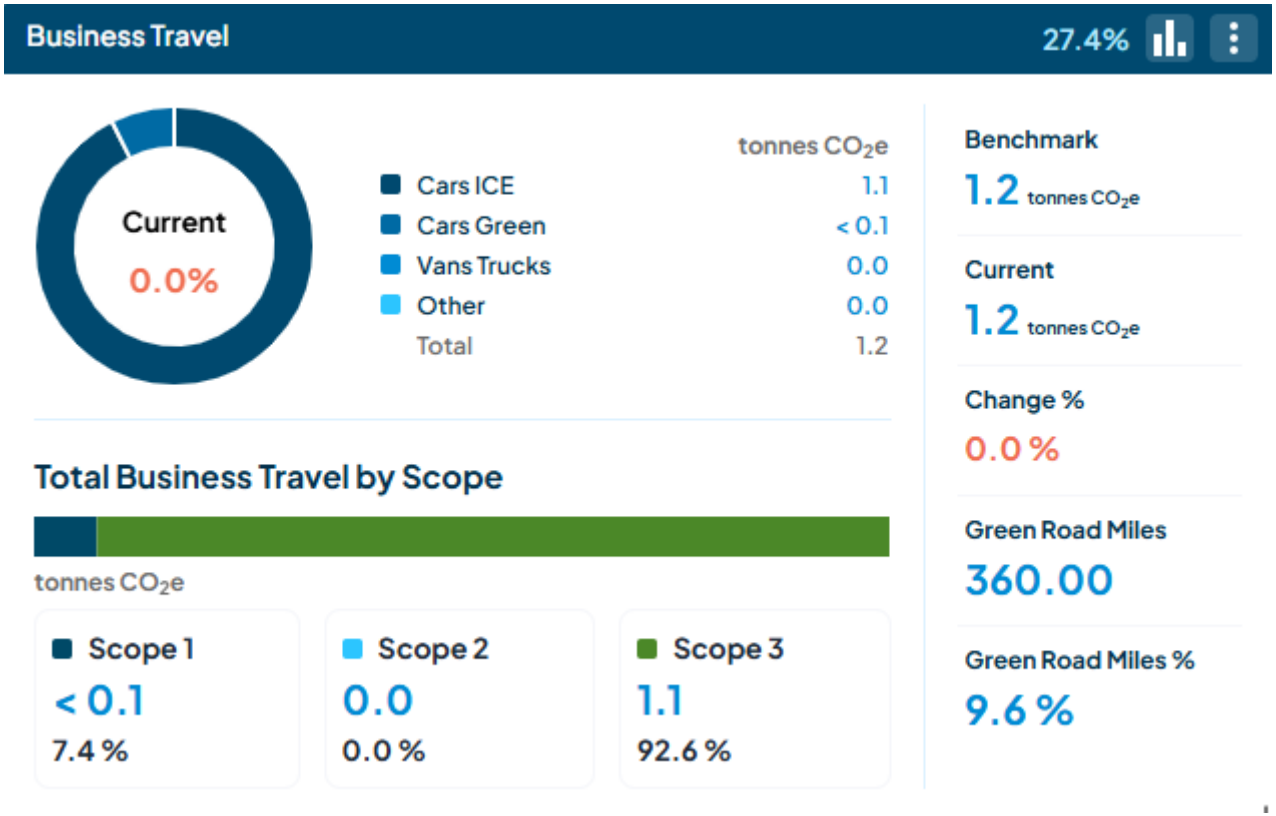
Total Greenhouse Gas emissions 4.5 tCo²e



Reporting Year: March 24 – February 2025

Sustainable Business Services emitted 4.5 tCO2e (tonnes of carbon dioxide equivalent) across scope 1, 2 and some 3 and reported using the operational control methodology, this is the equivalent top 6 long haul flights London to New York.

This can be presented as an intensity indicator of 2.2 tCO2e per total full-time equivalent employee (FTE) and 50.8 kgCo2e per £1,000 turnover.



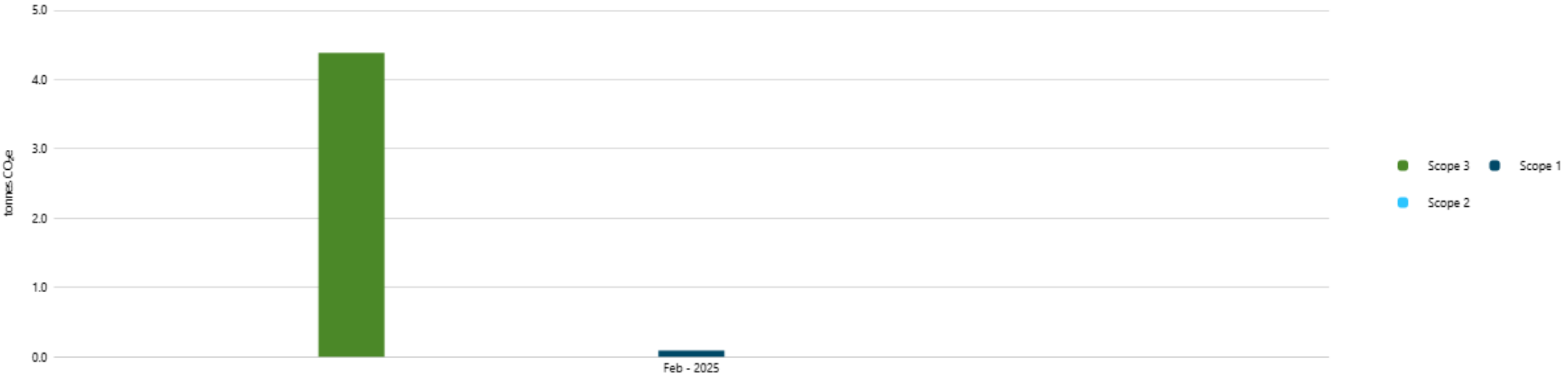
Sustainable Business Services business travel is > 27% of recorded emissions for this reporting period and essential to deliver services to clients.

Mileage was recorded from our internal finance systems using monthly business mileage usage for cars.

Other travel such as trains and planes, data has been calculated using estimations and calculations based on finance and work data.

Sustainable Business Services emissions by Scope is heavily weighted to Scope 3 which as a home based consultancy with a small car fleet, is inline with expectations and market averages.

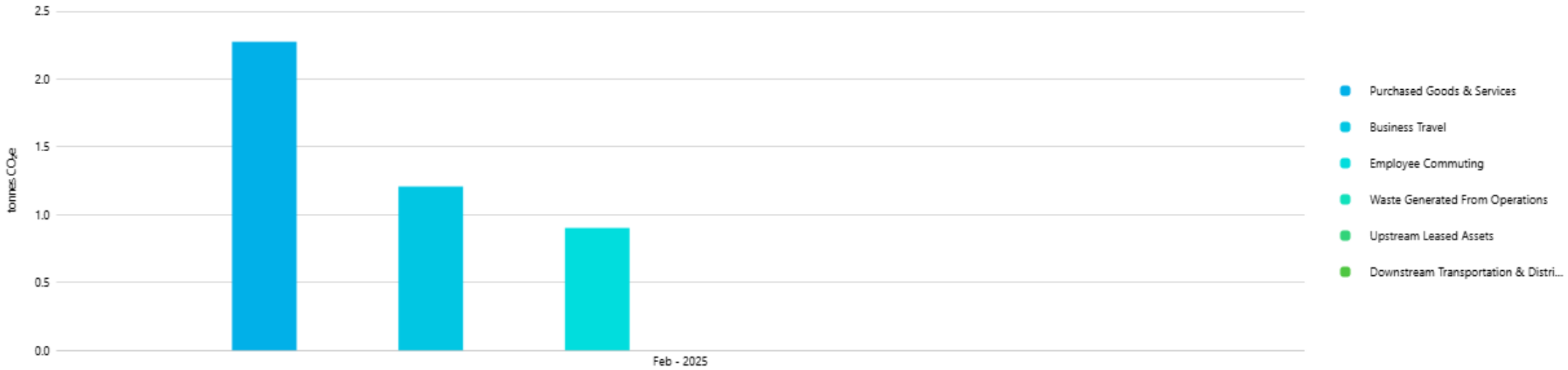
We are aware we have work to do in this area and are developing internal processes and supplier relations to actively engage in the recording of our supplier's carbon data. This is helping reduce our related emissions with several suppliers providing data in our first year.



4.4 tCo2e <0.1 tCo2e

Scope 3 emissions represent > 97.1% of reperted emissions. As this is our benchmark year our ongoing focus will be to develop new internal processes to record more value chain emissions.

Category 1 – Purchased Goods & Services 2.3 tCO2e
Category 3 – Fuel & Energy Related Activities – 0 tCO2e
Category 4 – Upstream Transportation & Distribution – 0 tCO2e
Category 5 – Waste Generated in Operations – 0 tCO2e
Category 6 - Business Travel – 1.2 tCO2e
Category 7 – Employee Commuting – 0.9 tCO2e
Category 9 – Downstream Transportation & Distribution – 0 tCO2e



Scope	Category		Quality
Scope 1	Gas Usage		
Scope 2	Electricity Usage		
Scope 3	Purchased Goods and Services	Water	
		IT Equipment	
		Food and Drink	
		Office Furniture	
		Paper	
	Fuel and energy related activities	T&D for Gas Usage	
		T&D for Electricity Usage	
	Waste Generated in Operations	General Waste	
		Mixed recycling	
		Commercial & Ind	
	Business Travel	Air	
		Commuting	
		Road	
		Accommodation	

- Data inputted in optimal format
- Data estimated based on assumptions
- Data adequate but more detailed would be desirable
- Data Excluded

This report has been created using the Environmental Reporting Guidelines, including Streamline Energy & Carbon Reporting guidance. The report uses the operational control approach to establishing the boundary. The methodology adopted in line with the Greenhouse Gas Protocol and the BEIS Environmental Reporting Guidelines. The calculations were completed using the UK Government emissions factors, ICE Materials Database and factors and the notch software including environmental input output factors. Records are supported and documentation retained for a minimum 5 years.

Step three.

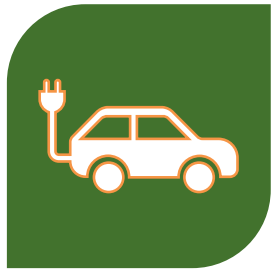
Reduce

The following carbon hotspots have been identified from Sustainable Business Services carbon footprint.

EMPLOYEE COMMUTING (HOMEWORKING)

PURCHASED GOODS & SERVICES

SOFTWARE SERVICES



BUSINESS TRAVEL

Near Term Targets (0-5 Years)

Scope 1 (Direct Emissions – Gas & Fleet)

Actions:
- **Complete the fleet transition to 100% electric vehicles** by 2028 (currently 14% green miles).
- **Implement energy efficiency upgrades** in gas heating systems, including smart thermostats and high-efficiency boilers.

Targets:
- **Reduce Scope 1 emissions by 30%** by March 2028

Scope 2 (Indirect Emissions – Purchased Energy)

Actions:
- **Install on-site renewable energy generation**, such as solar PV by 2028.

Targets:
- **Reduce Scope 2 emissions by 90%** by 2026 using a market-based approach.

Scope 3 (Value Chain Emissions)

Actions:
- **Enhance supplier engagement**: Implement a supplier questionnaire and data collection system to gather more accurate carbon data from key suppliers (Category 1 – Purchased Goods and Services).
- **Start a circular procurement strategy** to reduce material use and waste in operations.

Targets:
- **Improve Scope 3 data coverage from ~79% to 90%** by 2026.
- **Target 20% Scope 3 reduction in high-impact categories (Categories 1 and 9)** by 2026.

Reduction Strategies & Implementation Plans

- **Supply Chain Transformation**: Transition to certified low-carbon/ certified materials.
- **Green Procurement Policies**: Embed sustainability criteria in supplier contracts, requiring net-zero commitments.
- **Launch a Green Travel Plan by 2027 including cycle-to-work scheme, car share incentives and increase EV charging points**
- **Investment in Low-Carbon Technology**: Invest in more energy-efficient technologies and equipment.
- **Data & Reporting Enhancement**: Improve Scope 3 data collection through direct supplier engagement and digital tracking systems.
- **Customer Engagement & Awareness**: Promote low-carbon product choices to customers and encourage sustainable purchasing behaviors. Create EPD's for products by 2026 to inform customers about carbon impacts

- To align with ISO Net-Zero and SBTi Net-Zero (SME) Guidelines, Metec needs to reduce its absolute Scope 1 GHG Emissions 25% by 2030 from a 2024/25 base year, and to measure our Scope 3 emissions
- The target years show SBS GHG emissions targets in the year 2030 and 2040, split by scope. If SBS hits these targets, the company will be aligned with ISO Net-Zero & SBTi Guidelines.
- Near term Scope 3 emission targets are to engage with 95% of suppliers and understand their carbon emission by 2030.
- Near term Scope 1 targets are to reduce by 25% by 2030
- Long term target to be net-zero 2040
- Sustainable Business Services is committed to improving our carbon accounting methodologies in line with best practice. We also continue to ensure our carbon emission inventory accurately reflects any structural changes that affect the scope or boundary of our emissions with a particular focus on Scope 3.

Scope	Base Year 2024 - 25	Near term target 2030	Net-Zero 2040
1	0	0	0.01
2	0	0	0.00
3	4	1	0.88
Total	5	1	1

Table 2: *Sustainable Business Services's science-based targets and the required % reductions*

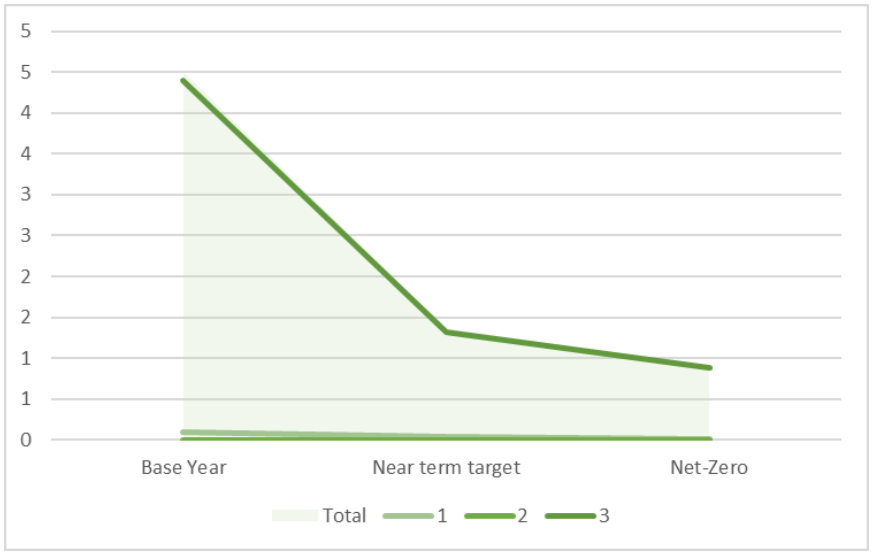


Figure 2: *Sustainable Business Services's science-based targets, split by scope.*

Step four.

Engage

Stakeholder engagement

Sustainability is in our DNA, we are passionate and committed to understanding more about our impact on the environment and communities.

We commit to actively talk about our journey to our staff, supply chain and clients and through social media and marketing. Collectively we can make a difference.

Declaration and sign off

This report has been created using the Environmental Reporting Guidelines[1], including Streamline Energy & Carbon Reporting[1] guidance and PPN 0606[2]. The report uses the operational control approach to establishing the reporting boundary. The methodology adopted is in line with the Greenhouse Gas Protocol[3] and the Corporate Value Chain (Scope 3) Standard[4].

The calculations were completed using the UK Government Greenhouse Gas conversion factors[5] ,notch software, and Small World Consulting environmental input output factors[6]. Prepared by SBS, in accordance with ISO 14064-1:2018. This inventory has not underegone independent third-party verification under ISO 14064-3.

This Carbon Reduction Report & Plan has been reviewed and signed off by the board of directors.

Signed on behalf of Sustainable Business Services

James Staniforth – Founder & Director

Date: 30/03/2026

1 - Environmental reporting guidelines: including Streamlined Energy and Carbon Reporting requirements - GOV.UK (www.gov.uk)
2 - Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK (www.gov.uk)
3 - Homepage | GHG Protocol
4 - Corporate Value Chain (Scope 3) Standard | GHG Protocol
5 - Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK (www.gov.uk)
6 - MRIO | Small World Consulting (sw-consulting.co.uk)

Glossary

Term	Definition
Carbon dioxide equivalent (Co^2e)	Carbon dioxide equivalent (CO2e) is the unit of measurement which allows different greenhouse gases to be compared on a like for like basis relative to one unit of CO2.
Intensity indicator	Intensity indicators compare emissions data with an appropriate business metric or financial indicator, such as staff numbers, to allow comparison over time or with other organisations
Organisational boundaries	In setting organizational boundaries, a company selects an approach for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emissions.
Greenhouse Gas Protocol	GHG Protocol supplies the world's most widely used greenhouse gas accounting standards
UK Government emissions factors	These emission conversion factors are for use by UK and international organisations to report on and are updated annually, greenhouse gas emissions. From: Department for Business, Energy & Industrial Strategy
Scope 1	Direct emissions that result from activities within your organisation's control. This might include on-site fuel combustion, manufacturing and process emissions, refrigerant losses and company vehicles.
Scope 2	Indirect emissions from any electricity, heat or steam you purchase and use. Although you're not directly in control of the emissions, by using the energy you are indirectly responsible for the release of CO2.
Scope 3	Includes all other indirect emissions that occur in a company value chain, eg purchased goods, travel and waste disposal
Carbon footprint	A carbon footprint is the total greenhouse gas (GHG) emissions caused directly and indirectly by an individual, organisation, event or product, and is expressed as a carbon dioxide equivalent (CO2e
Benchmark year	The initial reporting year to be used to set reduction targets against
Operational control	After a company has determined its organizational boundaries in terms of the operations that it owns or controls, it then sets its operational boundaries. This involves identifying emissions associated with its operations

Appendix A - Scope Inclusion & Emission Factor Register Summary

Scope	Category	Included (Y/N)	Justification (if excluded)	Activity Data Source	EF Type	EF Source	EF Year	Calculation Method
Scope 1	Fuel Combustion (Gas)	Y	–	Utility bills	Combustion factor	UK Gov	2023	Activity × EF
Scope 1	Fuel Combustion (Fuels Propane & Diesel)	Y	–	Fuel invoices	Combustion factor	UK Gov	2023	Activity × EF
Scope 1	Fuel Combustion (Welding Gas / Argon))	N	Inert gas – no GWP; not a greenhouse gas under ISO 14064-1. Emissions not applicable.	Fuel invoices	No applicable	–	–	Not applicable
Scope 1	Company Vehicles	Y	–	Fuel invoices	Combustion factor	UK Gov	2023	Activity × EF
Scope 2	Purchased Electricity	Y	–	Utility bills	Location-based grid factor	UK Gov	2023	kWh × EF
Scope 3	Cat 1 – Purchased Goods	Y	–	Procurement records	Material-specific + EEIO	ICE / SWC / Supplier	2023	Mass × EF
Scope 3	Cat 2 – Capital Goods	N	Not material	–	–	–	–	–
Scope 3	Cat 3 - Fuel & Energy Ralted Activities	Y	–	Utility Bills & Fuel Invoices	Combustion factor	UK Gov	2023	Activity × EF
Scope 3	Cat 4 – Upstream Transportation & Distribiution	Y	–	Procurement records	EEIO	SWC	–	£ x EF
Scope 3	Cat 5 - Waste Generated In Operations	Y	–	Waste & Water Invoices	Combustion factor	UK Gov	2023	Activity × EF
Scope 3	Cat 6 - Business Travel	Y	–	Procurement records	EEIO	SWC	–	£ x EF
Scope 3	Cat 7 - Employee Commuting	Y	–	Biannual Staff Survey	Combustion factor	UK Gov	2023	Activity × EF
Scope 3	Cat 8 - Upstream Leased Assets	Y	–	Procurement records	EEIO	SWC	–	£ x EF
Scope 3	Cat 9 - Downstream Transportation & Distribution	Y	–	Procurement records	EEIO	SWC	–	£ x EF
Scope 3	Cat 10 - Processing of Sold Goods	N	Finished products do not undergo further material processing; category assessed as not applicable..	–	–	–	–	–
Scope 3	Cat 11 - Use of Sold Products		Products are passive components with no direct use-phase GHG emissions; category not applicable..	–	–	–	–	–
Scope 3	Cat 12 - End of Life	N	Durable metal products with long service life; end-of-life impacts not quantified due to lack of downstream data. Materiality to be reviewed in future cycles.	–	–	–	–	–
Scope 3	Cat 13 - 15	N	The organisation does not operate downstream leased assets, franchises, or material investment portfolios. Categories assessed as not applicable	–	–	–	–	–

Thank you.

Get in touch

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