



WHOLE LIFE CONSULTANTS LTD

Whole Life Consultants Ltd Carbon Reduction Plan

September 2024

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Whole Life Consultants Ltd is registered in Scotland as SC259987

1. COMMITMENT TO ACHIEVING NET ZERO

Whole Life Consultants Ltd (WLC Ltd) is committed to achieving Net Zero emissions by 2050.

2. 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: 2021 (November 2020 – October 2021)

Additional Details relating to the Baseline Emissions calculations

The WLC Ltd Carbon Reduction Plan published in November 2021 constitutes the Company's baseline for future emission. Details on the assumptions and calculations made while compiling the Company baseline are outlined below.

Details of WLC Ltd Scope 1 emissions (i.e. direct emissions that occur from sources owned or controlled by the Company):

- The Company provides office-based services and is not involved in either construction or manufacturing activities.
- The Company does not own or lease vehicles.
- The Company's office is located in a managed facility.
- The Company does not own and/or control boilers, furnaces, or devices which could lead to leaks of greenhouse gases.

For all the reasons above, the Company's emissions under Scope 1 are 0 tCO_{2e}

Details of WLC Ltd Scope 2 emissions (i.e. indirect emissions associated with the purchase of electricity, steam, heating, or cooling):

- The Company's emissions under Scope 2 consist of electricity consumption associated with the activities taking place in the office and energy used for heating the office itself. Since staff worked remotely for most of the reporting period, emission figures have been adjusted to accommodate for the fact that carbon emissions associated with electric usage and space heating were generated outside the offices too.
- The Company's office does not have a cooling system.
- Carbon emissions associated with Scope 2 were calculated through the Carbon Footprint: Small Business Calculator available at:

https://www.carbonfootprint.com/small_business_calculator.html

The Company's emissions under Scope 2 were calculated to be 4.56 tCO_{2e}

Details of WLC Ltd Scope 3 emissions (i.e. emissions associated with sources not within the organisation's Scope 1 and Scope 2 boundary):

Scope 3 emission categories considered as part of the plan are as follows: Upstream transportation and distribution; Waste generated in operations; Business travel; Employee commuting; Downstream transportation and distribution.

- **Category 4 - Upstream transportation and distribution**

The Company delivers desk-based services (i.e. it does not produce physical products and it does not require the purchase of materials in order to deliver its services). During the reporting period the Company did not generate carbon emissions falling within the Scope 3 "Upstream transportation and distribution" category.

- **Category 5 - Waste generated in operations**

In the reporting period, the Company carbon emissions associated with Scope 3 “Waste generated in operations” category were estimated as follow:

- 0.5kg of paper being sent for recycling per week
- 2kg of landfill general waste per week (it mainly consists of waste produced by employees during breaks)
- 33kg of small WEEE (for recycling)
- 28kg of small WEEE (for reuse)

Carbon emissions associated with the produced waste were derived using the Government Greenhouse gas reporting: conversion factors 2021 available at:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021>

- **Category 6 - Business travel**

Carbon emissions associated with the “Business travel” Scope 3 category: no business travel was made during the reporting year; as a result, no carbon emissions associated with this category were produced

- **Category 7 - Employee commuting**

Carbon emissions associated with the “Employee commuting” Scope 3 category:

- Staff have been working from home for most of the reporting period.
- Only 50% of the key staff commute to the office by car (petrol) under normal circumstances; the remaining 50% of the staff walk .
- Key staff live within a few miles of the Company’s office.
- Carbon emissions in the current year have been calculated based on an equivalent daily milage of 10 miles via a petrol car, for 220 days.
- Carbon emissions associated with Scope 2 were calculated through the Carbon Footprint: Small Business Calculator available at:

https://www.carbonfootprint.com/small_business_calculator.html

- **Category 9 - Downstream transportation and distribution**

The Company deliver desk-based services; its products consist of electronic files (i.e. it does not produce physical products and it does not require to transport any of the product it delivers). As such, during the reporting period the Company did not generate carbon emissions falling within the “Downstream transportation and distribution” Scope 3 category.

The Company’s emissions under Scope 3 were calculated as 0.67 tCO₂e

Baseline year emissions: 2021 (November 2020 – October 2021)		
EMISSIONS	TOTAL (tCO₂e)	NOTES (please refer to the text above for more detailed explanations on the calculations underpinning the reported figures)
Scope 1	0.00	The Company provides consultancy services only and i) it does not produce goods, ii) it does not own/lease vehicles, and iii) its office is located in a managed building.
Scope 2	4.56	
Scope 3 (Included Sources)		
Category 4 – Upstream transportation and distribution	0.00	The company does not transport and distribute purchased products and/or services.
Category 5 – Waste generated in operations	0.05	
Category 6 – Business travel	0.00	Due to covid restrictions no business trip were undertaken during the baseline year.
Category 7 – Employee commuting	0.62	
Category 9 – Downstream transportation and distribution	0.00	The company does not produce and/or sell products.
Total	0.67	
Total Emissions	5.23	

3. CURRENT EMISSIONS REPORTING

Reporting Year: 2024 (September 2023 – August 2024)

Additional Details relating to the Reporting year emissions calculations

Details of WLC Ltd Scope 1 emissions (i.e. direct emissions that occur from sources owned or controlled by the Company):

- The Company provides office-based services and is not involved in either construction or manufacturing activities.
- The Company does not own or lease vehicles.
- The Company's office is located in a managed facility.
- The Company does not own and/or control boilers, furnaces, or devices which could lead to leaks of greenhouse gases.

For all the reasons above, the Company's emissions under Scope 1 are 0 tCO₂e

Details of WLC Ltd Scope 2 emissions (i.e. indirect emissions associated with the purchase of electricity, steam, heat, or cooling):

- The Company's emissions under Scope 2 consist of electricity consumption associated with the activities taking place in the office and energy used for heating the office itself.

- The Company's office does not have a cooling system.
- Carbon emissions associated with Scope 2 were calculated through the Carbon Footprint: Small Business Calculator available at:

https://www.carbonfootprint.com/small_business_calculator.html

The Company's emissions under Scope 2 were calculated to be 2.59 tCO₂e

Details of WLC Ltd Scope 3 emissions (i.e. emissions associated with sources not within the organisation's Scope 1 and Scope 2 boundary):

Scope 3 emission categories considered as part of the plan are as follows: Upstream transportation and distribution; Waste generated in operations; Business travel; Employee commuting; Downstream transportation and distribution.

- **Category 4 - Upstream transportation and distribution**

The Company delivers desk-based services (i.e. it does not produce physical products and it does not require the purchase of materials in order to deliver its services). During the reporting period the Company did not generate carbon emissions falling within the Scope 3 "Upstream transportation and distribution" category.

- **Category 5 - Waste generated in operations**

In the reporting period¹, the Company carbon emissions associated with Scope 3 "Waste generated in operations" category were estimated as follows:

- 0.5kg of paper being sent for recycling per week.

Carbon emissions associated with the produced waste were derived using the Government Greenhouse gas reporting: conversion factors 2021 available at:

<https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2021>

- **Category 6 - Business travel**

Carbon emissions associated with business travel have been estimated through the Carbon Footprint: Small Business Calculator available at: https://www.carbonfootprint.com/small_business_calculator.html

- **Category 7 - Employee commuting**

Carbon emissions associated with the "Employee commuting" Scope 3 category have been estimated based on the followings.

- Less than 50% of the key staff commute to the office by car (petrol) under normal circumstances; the remaining staff walk there.
- Key staff live within a few miles of the Company's office.
- Carbon emissions in the current year have been calculated based on an annual mileage of 2,520 miles.

Carbon emissions associated Scope 3 with Category 7 were calculated through the Carbon Footprint: Small Business Calculator available at: https://www.carbonfootprint.com/small_business_calculator.html

- **Category 9 - Downstream transportation and distribution**

The Company deliver desk-based services; its products consist of electronic files (i.e. it does not produce physical products and it does not require to transport any of the product it delivers). As such, during the reporting period the Company did not generate carbon emissions falling within Category 9 of Scope 3.

The Company's emissions under Scope 3 were calculated as 3.41 tCO₂e

¹ Disposal of WEEE equipment occurred in October 2021 and has therefore been accounted for in both the Baseline Year Emissions and the Reporting Year Emissions

Reporting year emissions:		
EMISSIONS	TOTAL (tCO ₂ e)	NOTES (please refer to the text above for more detailed explanations on the calculations underpinning the reported figures)
Scope 1	0.00	The Company provides consultancy services only and i) it does not produce goods, ii) it does not own/lease vehicles, and iii) its office is located in a managed building.
Scope 2	2.59	
Scope 3 (Included Sources)		
Category 4 – Upstream transportation and distribution	0.00	The company does not transport and distribute purchased products and/or services.
Category 5 – Waste Generated in operations	<0.01	
Category 6 – Business travel	1.39	Figures includes emissions associated with travels by plane, rail, bus, car, and taxi.
Category 7 – Employee commuting	1.13	From 2024, this includes emission from employees working from home. In previous reporting years emission from employees working from home were captured as part of Scope 2
Category 9 – Downstream transportation and distribution	0.00	The company does not produce and/or sell products.
Total	2.52	
Total Emissions	5.11	

The company recorded a 3% increase in carbon emissions between the immediately previous and current reporting periods. The increase has been driven by emissions associated with Category 7 of Scope 3 (ie Employee commuting) due to an increased number in company employees.

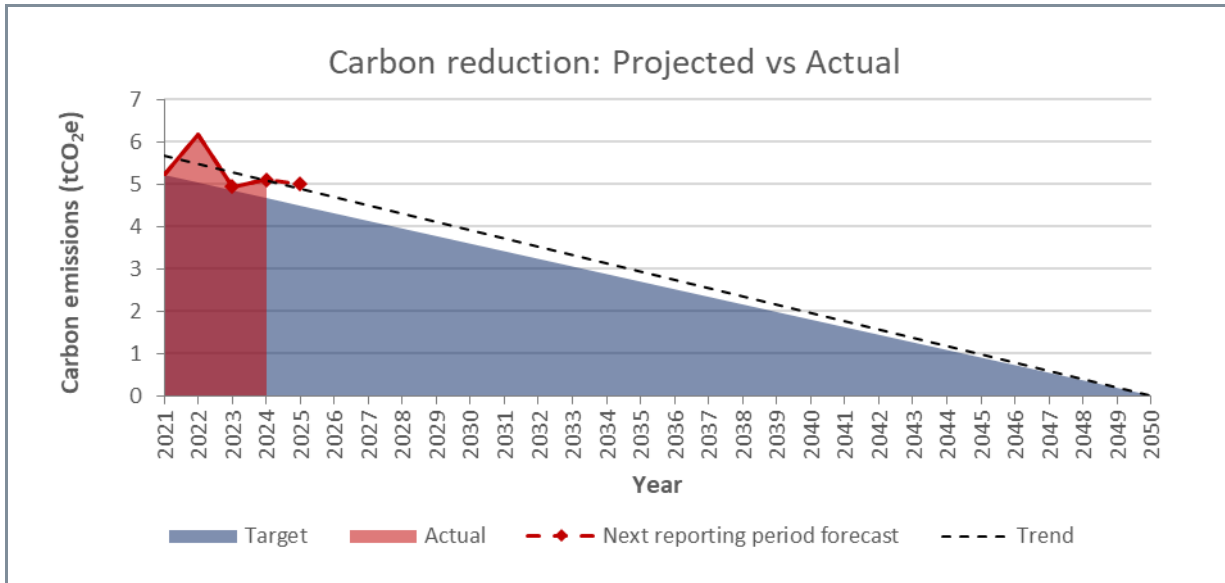
4. EMISSIONS REDUCTION TARGETS

In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets.

We project that carbon emissions will decrease over the next five years to reach a value of 4.13 tCO₂e by 2029. This is a reduction of 19% from the reporting year figures.

Details on how we are expecting to achieve such reduction can be found below and in the *Carbon Reduction Projects* section.

Expected progress against these targets can be seen in the graph below.



5. CARBON REDUCTION PROJECTS

5.1. COMPLETED CARBON REDUCTION INITIATIVES

The following environmental management measures have been completed or implemented since the 2021 baseline.

1. Eliminating the number of servers on site
2. Reduce remote working.

Overall, the carbon emission reduction achieved by these schemes equate to 1.76 tCO₂e: a 18% reduction against the 2021 baseline for Scope 2 emissions, and a 85% reduction against the 2021 baseline for Scope 3 Category 7 “Emissions from employee teleworking” .

The Company is also ISO 14001 certified and, as part of its environmental management system, it continues to adhere to its environmental and sustainable travel policies which are supporting the Company aims of achieving Net Zero emissions by 2050. The Sustainable travel policy, for example, outlines the company’s commitment toward reducing its carbon footprint associated with business travel. Specifically, it states that *“The Organisation is committed to reduce the need for unnecessary business travel and encourage the use of more sustainable forms of transport across its operations”*. Moreover, the policy introduces a sustainable travel hierarchy which has been produced based on information available at <https://energysavingtrust.org.uk/advice/active-travel/>.

In the future we plan to implement measures which will help to drive down emissions and/or offset them. In particular, we are considering measures such as

- Joining programmes which will allow us to offset our business’s emissions and eventually to become Carbon Neutral (e.g., offsetting programmes such as the UK Tree Planting scheme, or the Global portfolio Scheme proposed by www.carbonfootprint.com).

6. DECLARATION AND SIGN OFF

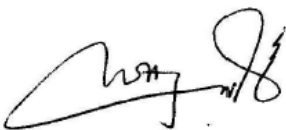
This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard² and uses the appropriate Government emission conversion factors for greenhouse gas company reporting³.

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) Standard⁴.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Whole Life Consultants Ltd:

 g Director

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Date:25/09/2024.....

² <https://ghgprotocol.org/corporate-standard>
³ <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
⁴ <https://ghgprotocol.org/standards/scope-3-standard>

