



# Emissions Report & *ACTION PLAN*

**Including:**

- **Baseline Data 2023**
- **2024 Action plan**

**Prepared for the Association of  
Electrical and Mechanical  
Trades (AEMT).**

**April 2024  
(revised January 2025)**



## Aim & *SCOPE*

The aim of this report is to:

- Provide the Association of Electrical and Mechanical Trades (AEMT) with an accurate representation of its emissions for Scopes 1 and 2 and categories 1, 6, 7, 8 9 and 10 from Scope 3 for the reporting year January 2023 to December 2023 in compliance with the Greenhouse Gas (GHG) Protocol.
- Share suggested focus for 2024, including approach and timeline.



# EMISSIONS REPORT

Reporting Period  
01 January 2023 to 31 December 2023

# Emissions *REPORT*

**Organisation:** Association of Electrical and Mechanical Trades  
**Reporting period:** 01 January 2023 to 31 December 2023

**BASELINE YEAR COMPARISON :**  
**01 Jan 2023 – 31 Dec 2023**

Emissions Source	Data Quality	Total (tCO <sub>2</sub> e)
<b>Scope 1</b>	*N/A	0
<b>Scope 2</b>	*N/A	0
<b>Total Scope 1 &amp; 2 Emissions</b>		<b>0</b>
<b>Scope 3</b>		
Category 1 (purchased goods and services)	Spend based	8.19
Category 1 (purchased goods and services)	Primary data	3.51
Category 6 (business travel)	Based on expense data	31.63
Category 7 (work from home)	Survey	1.130
Category 8 (Upstream leased assets)	Spend based	1.02
Category 9 (downstream transportation & distribution)	Spend based	4.32
Category 10 (Processing of sold goods)	Spend based	2.29
<b>Total Scope 1, 2 &amp; 3 Emissions</b>		<b>52.10</b>

Notes: For 01 Jan 2023 to 31 Dec 2023 the number of Full-time equivalent employees (FTE) was 4 and the Turnover was GBP UNKNOWN.

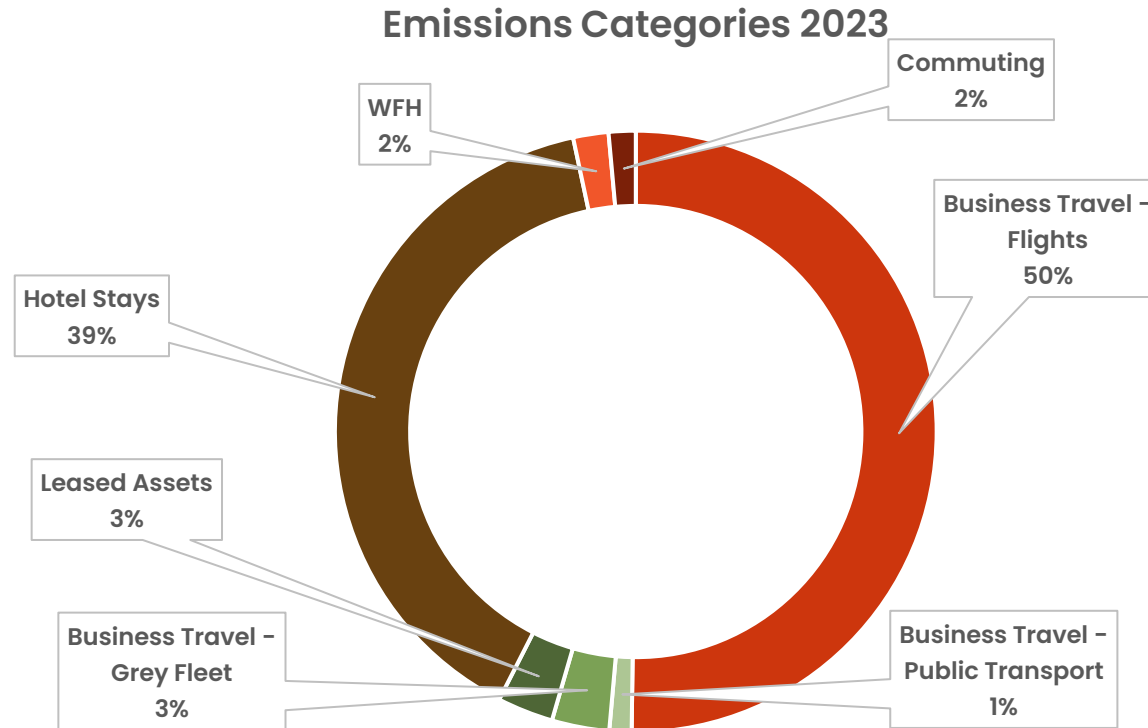
Carbon Intensity 13.03 tonnes CO<sub>2</sub>e per FTE.

- Office is fully serviced, resulting in no scope 1 or 2 emissions.

# Emissions *ANALYSIS*



AEMT's carbon footprint is 57.43 tonnes of total CO<sub>2</sub> equivalents and its carbon intensity per FTE is 14.36 tCO<sub>2</sub>e. AEMT's largest & only source of emissions is Scope 3, with the bulk coming from Business Travel (flights)



## Observations

WFH emissions for 2023 have been included in baseline figures to gain context. Flight emissions account for 50% of recorded emissions.

Supplier provided emissions with gaps filled with spend based analysis used from purchases Ledger, top 75% of suppliers by spend.





# *EXISTING PRACTICES* & ACTION PLAN

## AEMT's Existing *PRACTICES*

AEMT has already implemented a range of sustainability practices internally that feeds into its emissions reduction strategy.

They include:

- Formation of a Net Zero working group.
- Appointment of Thomas Marks as Carbon Champion to lead the drive and journey for AEMT.
- Joined CAFA to assist in the movement and motivation to understand GHG emissions and become a more sustainable organisation.
- Conducted employee commuting survey.
- Reviewing value chain to calculate more accurate scope 3 category 1 emissions.
- Created online training course 60 people trained online, an additional option to in person events, reducing international travel.
- Downsized office from 8 desk office to 2 desk.
- Storage of equipment and training materials now outsourced to warehousing and distribution company.
- Development of online course, reducing travel requirements. Online courses increased from 4% in 2021 to 32% in 2023.
- Working on reducing the amount of shipping for courses.
- Proof of concept for using VR for training.

## AEMT's Suggested *IMPLEMENTATION*

CAFA recommends making the initial internal step changes, as follows.

- Internal presentation/workshop of AEMT emissions report and progress to date to employees, Council and other key stakeholders.
- Formation of a sustainability/environmental policy for AEMT, including a guideline policy for AEMT members.
- Established an energy awareness campaign amongst staff. Employee engagement is key to achieving net zero.
- Implementation of a sustainable travel policy, to ensure that emissions and environmental factors form part of the travel decision making process.
- Open door policy for sustainable suggestions to encourage new ideas, suggested to run through the Net Zero Working group.
- Approached its top 75% of its suppliers in writing (by value), to ascertain whether they are measuring, calculating, and reporting their emissions.

# 2024 AEMT Measurement Priorities & *APPROACH*



Emissions	Timing	Approach
<b>Scope 1</b>	<b>Q2 2024</b>	Serviced office so no Scope 1 emissions. This is covered in Scope 3, Category 8
<b>Scope 2</b>	<b>Q2 2024</b>	Serviced office so no Scope 2 emissions. This is covered in Scope 3, Category 8
<b>Scope 3</b>		
Category 1. Purchased Goods & Services	Q2 2024	Obtain purchase ledger and assess which suppliers fall into meaningful suppliers (no tail end spend). Continue to contact suppliers to assess availability of accurate data.
Category 2. Capital Goods	Q2 2024	Equipment purchased in the reporting year as defined by financial reporting.
Category 3. Fuel & Energy Related Activities		No energy has been generated; therefore, this category is not applicable.
Category 4. Upstream Transportation & Distribution		N/A
Category 5. Waste Generated in Operations.	Q2 2024	Continue to record
Category 6. Business Travel	Q2 2024	Continue to record. Internal mtg required to discuss future priorities.
Category 7. Employee Commuting	Q2 2024	Partial measurement (WFH only). Survey employees to ascertain method of commuting, distance and any seasonal variances.
Category 8. Upstream Leased Assets	Q2 2024	Communicate with managing agent on scope 1 & 2 emissions associated with office, and % ownership of emissions.
Category 9. Downstream Transportation & Distribution	Q4 2024	Communicate with fulfilment company.
Category 10. Processing of Sold Goods	Q3 2024	Review quarterly publications, for category 10 & 12 fulfilment and distribution methods.
Category 11. Use of Sold Goods		N/A
Category 12. End of Life Treatment of Sold Goods.	Q4 2024	How is the book and/or other materials disposed of? Size, weight and usual disposal method (e.g. recycled).
Category 13. Downstream Leased Assets		N/A
Category 14. Franchises		N/A
Category 15. Investments	Q3 2024	Start to review investment portfolio if relevant to identify how sustainable investments are, and whether there can be changes made to invest in more sustainable funds/companies.



# Proposed AEMT 2024 *TIMELINE*

Date	Action
<b>2023</b>	Baseline data for 2023 calculated.
<b>Jan- Mar 2024</b>	Calculate emission for reporting period 2023. AEMT to consider offsetting Scope 3 category 5, 6 & 8 of reporting year 2023 emissions to achieve carbon neutrality status.
<b>April 2024</b>	Survey employees for commuting methods (category 7) Net Zero Committee meeting to include CAFA Begin to write and embed sustainable travel policy (category 5) Begin to write and embed sustainable/environmental policy (governance)
<b>July 2024</b>	Internal workshop/presentation highlighting process, methods and actions. Review additional scope 3 categories including events
<b>September 2024</b>	Agree additional scope 3 categories to be included in 2024 calculations.
<b>December 2024</b>	Gather new data for Dec 2023 – Nov 2024, and perform comparison between baseline.
<b>Ongoing</b>	Continue to measure above categories, with the intention to increase the accuracy of data.

# DEFINITIONS

## Essential Definitions & Explainers



# Definitions & *REFERENCES*

**For the purposes of this report, Greenhouse Gas Protocol definitions have been used to determine the following:**

**Scope 1:** Direct emissions from activities owned or controlled by your organisation. Examples of Scope 1 emissions include emissions from combustion in owned or controlled boilers, furnaces, and vehicles; and emissions from chemical production in owned or controlled process equipment.

**Scope 2:** Energy indirect emissions are those released into the atmosphere that are associated with your consumption of purchased electricity, heat, steam, and cooling. These indirect emissions are a consequence of your organisation's energy use but occur at sources you do not own or control.

**Scope 3:** Other indirect emissions are a consequence of your actions that occur at sources you do not own or control and are not classed as Scope 2 emissions. Examples of Scope 3 emissions are business travel by means not owned or controlled by your organisation, waste disposal, materials or fuels your organisation purchases and emissions as a result of your annual events programme. Deciding if emissions from a vehicle, office, or factory that you use are Scope 1 or Scope 3 may depend on how you define your operational boundaries. Scope 3 emissions can be from activities that are upstream or downstream of your organisation. More information on Scope 3 and other aspects of reporting can be found in the Greenhouse Gas Protocol Corporate Standard.

**Carbon footprint:** The total set of GHG emissions caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO<sub>2</sub>e).

**Emissions footprint:** The total set of greenhouse gas emissions (GHG) caused directly and indirectly by an individual event, organisation, or product expressed as Carbon Dioxide Equivalent (CO<sub>2</sub>e).

**Residual emissions:** GHG Emissions that remain after taking all possible actions to reduce emissions.

**Carbon Offsets:** Emission reduction or removal resulting from an action outside the organisation's boundaries. Represented by credits, offsets must be verified to an approved standard. Only offsets that remove emissions can be used to achieve Net Zero.

**Carbon Neutral:** Is achieved when scopes 1 and 2 are offset with a robust reduction plan.

**Net Zero:** Is achieved when scopes 1, 2, and all relevant parts of scope 3 reduced to the greatest extent possible with the residual emissions being offset.

\*Note: The Greenhouse Gas Protocol regulations are followed on leased offices. Should a lessee not have ownership or financial control over their office, emissions associated with fuel combustion fall under a scope 3 analysis which is not covered in this report.

Reference: Categorizing GHG Emissions Associated with Leased Assets Appendix F to the GHG Protocol Corporate





# *METHODOLOGY* & Assumptions

# Methodology

For the purposes of this report, Greenhouse Gas Protocol definitions have been used to determine the following:

CAFA has developed a best practice, end to end, framework specifically for membership associations<sup>6</sup>.

AEMT has adopted an operational control approach to establishing its reporting boundary. The methodology used is in line with the Greenhouse Gas Protocol<sup>1</sup> and the BEIS Environmental Reporting Guidelines<sup>2</sup>. The calculations were completed on the SmartCarbon™ Calculator<sup>3</sup> by Beyond Procurement<sup>5</sup> on behalf of CAFA using the UK Government emissions factors<sup>4</sup>.

CO<sub>2</sub>e is the universal unit of measurement to indicate the global warming potential (GWP) of Greenhouse Gases (GHGs), expressed in terms of the GWP of one unit of carbon dioxide. There are seven main GHGs that contribute to climate change, as covered by the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). Different activities emit different gases. Using CO<sub>2</sub>e allows all greenhouse gases to be measured on a like-for-like basis.

## Data Estimations/Assumptions Used:

- AEMT's footprint under Scopes 1 and 2 is zero because it operates from a leased office with little access to and control over energy data and consumption.
- Work from Home emissions were calculated using ONS data, and number of FTE employees working from home.

## References:

1. The GHG Protocol Corporate Accounting and Reporting Standard. Revised Edition (2015) World Resource Institute and World Business Council for Sustainable Development.
2. Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance (March 2019) UK Government Department for Business, Environment and Industrial Strategy.
3. SmartCarbon Calculator: <https://www.smartcarboncalculator.com/>
4. Greenhouse gas reporting: conversion factors - Full set (for advanced users). More at this link: <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
5. CAFA Net Zero and Sustainability team is led by Beyond Procurement who undertake the data collection, analysis and reporting of emissions data for CAFA.
6. CAFA's Best Practice Framework for Associations has been tailored specifically for the membership sector using ISO Net Zero Guidelines, UN Race to Zero Starting Line Criteria, SBTi, We Mean Business Coalition Responsible and WBCSD Responsible Policy Engagement Framework, , GHG Protocols as a basis.



**Table 1. UK GHG emissions and data for period 01 Dec 2022 to 30 November 2023.**

Emissions Source	Units	kWh	Carbon (kgCO2e)	Carbon (tCO2e)
<b>Scope 1</b>				
Total Scope 1			0	0
<b>Scope 2</b>				
Total Scope 2			0	0
<b>Total Scope 1 &amp; 2</b>			0	0
<b>Scope 3</b>				
<b>Category 1 - Purchased Goods and Services (top 75%)</b>				
Supplier provided			3513.3	3.51
Spend Based	£189,315		8194.69	8.19
<b>Category 5 - Business Travel</b>				
Small car (diesel)	2,778 km		386.97	0.39
Medium car (diesel)	3,924 km		655.87	0.66
Flights (Long-haul, with RF)	84,775 km		16,964.41	16.96
Regular Taxi	1,645 km		342.21	0.34
National rail	1,679 km		59.52	0.06
Hotel Stays	£40,815		13,224.00	13.22
<b>Category 7 - Employee Commuting</b>				
Work From Home	1 FTE		640.86	0.64
Commuting average car	2935 km		489.46	0.49
<b>Scope 8 - Upstream leased assets</b>				
Serviced office	£11,951		1015.91	1.02
<b>Category 9</b>				
Downstream transportation & distribution	£3,895		4323.75	4.32
<b>Category 10 - Processing of sold goods</b>				
Printing	£5,993		2289.44	2.29
<b>Total Scope 3</b>			<b>52,100</b>	<b>52.10</b>
<b>Total Scope 1, 2 &amp; 3</b>			<b>52100</b>	<b>52.10</b>
<b>Total tCO2e per *FTE on gross Scope 1,2 &amp; 3</b>				<b>13.03</b>
<b>Total tCO2e per *£m Turnover on gross Scope 1,2 &amp; 3</b>				

\*Notes: For 01 December 2022 to 30 November 2023 the number of Full-time equivalent employees (FTE) was 4 and the Turnover was GBP Unknown





# BE THE LEADERS YOUR MEMBERS *EXPECT*



**Contact**  
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