



By Appointment To HM The Queen  
Building Façade Restoration  
and Conservation  
PAYE Stonework & Restoration Ltd  
London

# Carbon Neutrality Declaration 2022

## Introduction

This document forms the PAS 2060 Qualifying Explanatory Statement to demonstrate that Paye Stonework and Restoration Limited declared carbon neutrality in accordance with PAS 2060:2014 for its operational (Scope 1 and 2) emissions for the period commencing 1 September 2021 to 31 August 2022.

## General Information

| PAS 2060 Requirement  | Response  |
|---|---|
| Entity making declaration   | Paye Stonework & Restoration Limited  |
| Subject of PAS 2060 declaration   | This declaration applies to the Scope 1 and Scope 2 emissions of Paye Stonework & Restoration Limited as defined within PAS 2060. This includes all offices, commercial premises and construction sites for which Paye Stonework & Restoration Limited has financial control of energy consumption. As well as all leased vehicles and associated grey fleet (privately owned vehicles used for business)   |
| Description of subject:   | Paye Stonework & Restoration Limited is a leading specialist masonry and heritage conservation company working predominantly in London and the South East of England.<br><br>The company is an Employee Ownership Trust   |
| Rationale for selection of the subject:   | For the second year of carbon neutrality Paye have focussed on the reduction our direct operations from our first year figures in those areas where we have comprehensive and accurate data. The scope of the greenhouse gas assessment underlying this declaration is the; <ul style="list-style-type: none"> <li>• Direct emissions – GHG emissions from sources that are owned or controlled by the entity</li> <li>• Indirect energy – GHG emissions from the generation of energy utilised in direct connection to our activities.</li> </ul> The company is exploring tools and method for Scope 3 measurement and has a benchmark project for measurement for 2022-2023. |
| Type of conformity assessment   | Conformity assessment undertaken is self validation in accordance with PAS 2060 cl. 10.3.4  |
| Baseline date   | 1st September 2020 to 31st August 2021  |
| Achievement period  | 1 September 2021 to 31 August 2022  |
| Commitment period   | 1 September 2022 to 31 <sup>st</sup> August 2023  |
| Individuals responsible for evaluation and provision of data necessary for declaration: | Robert Greer, Director – Paye Stonework & Restoration Limited<br><br>Stephanie Gibson, Environmental and Sustainability Manager – Paye Stonework and Restoration Ltd.   |

Please note that all information contained in the document is calculated using best available data and is believed to be correct at the time of issue. If any of the information presented was found to be incorrect the document would be updated and reissued.



## Declaration of achievement of carbon neutrality

This document forms the PAS 2060 Qualifying Explanatory Statement to demonstrate that Paye Stonework & Restoration Limited has achieved carbon neutrality in accordance with PAS 2060:2014 at 23rd November 2022 with commitment to maintain for the period commencing 1<sup>st</sup> September 2022, self declared.

| PAS 2060 Requirement   | Paye Response   |
|--|---|
| Benchmark date   | 1st September 2020 to 31st August 2021  |
| Recorded carbon footprint of the subject during the period stated above              | 81.00 tCO <sub>2</sub> e  |
| Which PAS 2060 recognised methodology has been followed to achieve carbon neutrality | This assessment has been made in line with PAS 2060:2014 Specification for the demonstration of a carbon neutrality |
| How have the reductions in GHG emissions during the period been achieved             | Internal reduction and offsetting   |
| Period claiming carbon neutrality  | 1 September 2021 to 31 August 2022  |
| Carbon footprint reduction target for period   | N/A   |
| Location of GHG emissions report supporting this claim                               | Appendix A  |
| Location of the Carbon Footprint Management Plan                                     | Appendix B  |
| Location of the details describing the carbon offsets                                | Appendix C  |
| Name of Senior Representative  | Signature   |

Stephanie Gibson – Environmental and Sustainability Manager

Date: 23<sup>rd</sup> January 2023



## Declaration of ongoing commitment to carbon neutrality

Paye Stonework & Restoration Limited are committed to maintaining carbon neutrality for scope 1 and 2 emissions in accordance with PAS 2060 for the period commencing 1<sup>st</sup> September 2022.

| PAS 2060 Requirement   | Paye Response   |
|--|---|
| Period during which the entity commits to maintaining carbon neutrality of the subject                                 | 1 <sup>st</sup> September 2022 to 31 <sup>st</sup> August 2023  |
| Which method as recognised by PAS 2060, will be followed to achieve carbon neutrality?                                 | WBCSD/WRI Greenhouse Gas Protocol, Corporate Accounting and Reporting standard (revised edition, March 2004). |
| Prior commitment to carbon neutrality made by entity   | Yes   |
| Carbon footprint of the subject for the historic reductions period (immediately prior to the start of the commitment). | 253.00 tCO <sub>2</sub> e   |
| Location of GHG emissions report supporting the claim  | Appendix A  |
| Location of the Carbon Footprint Management Plan   | Appendix B  |
| Name of Senior Representative  | Signature   |

Stephanie Gibson – Environmental and Sustainability Manager

Date: 23<sup>rd</sup> January 2023



### **Commitment to carbon neutrality**

The Company will review the carbon emissions at the end of the commitment period and if required additional credits will be purchased or any unused credits will be rolled over to the next period.

As part of the Company's commitment to neutrality the Company will strive to reduce emissions through energy conservation measures and therefore reduce carbon offset requirements.

### **On-going Emissions Reduction Plan for the PAS 2060 Commitment Period**

A full account of Paye's on-going initiatives and future investments for 2022 can be found in our Energy & Carbon Management Strategy 2021 – 2025, which is available on our website.

A summary of these is below:

On-going Commitments for 2022/23:

- Use of HVO BioFuels in site machinery and plant
- Use of HVO BioFuels in hired in vehicles
- Developing influence of the company sustainability working group
- Promotion of the Sustainable Development Induction Module
- Carbon offset and reduction programme
- Trail of delivery tracking and recording software
- Trail of recording operatives emissions associated with our sites
- Reviewing procurement practices and supply chain
- Collaboration with Core subcontractors to innovate methods of working

Future investments planned:

- Continued investment in electric vehicle charging infrastructure at our sites and offices
- Continue to work with our supply chain partners to reduce their carbon emissions intensity.
- Continue to investigate opportunities for real-time system for monitoring electricity consumption to enable us to identify areas for improvement
- Investment in carbon reporting and recoding software to capture Scope 3 emissions
- Investment in procurement software to ensure material compliance (Cradle to Cradle)
- Supporting schemes in the industry and providing knowledge and best practice for reuse of natural stone products and deconstruction to maximise material reuse potentially
- Working with our value chain to develop innovative methods for cleaning masonry to minimise water usage and capture run-off
- Develop a Heritage and Conservation specific guide for best practice and low emission methods
- Align our KPI's with business strategy



## Appendix A - Quantifying our Carbon Footprint

### GHG Emissions Report

| Emissions scope                              | Description   | Emissions (tCO <sub>2</sub> e)          |
|--|---|---|
| Scope 1                                      | Direct emissions from company cars, vans, and fuel combustion (gas and site diesel) | 58.4                                    |
| Scope 2                                      | Indirect emissions from consumption of electricity                                  | 22.3                                    |
| Scope 3                                      | Excluded  | 0.00                                    |
| Total Paye Stonework & Restoration Emissions |   | 80.70<br>(offset 81 tCO <sub>2</sub> e) |

#### Methodology

Paye Stonework & Restoration Limited categorises its GHG emissions as Scope 1 and 2 as described in the WBCSD/WRI Greenhouse Gas Protocol Reporting standard (revised edition, March 2004).

Emissions have been calculated as tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) for Scope 1 and 2 using conversion factors listed in the relevant Defra/DECC Greenhouse Gas Conversion Factors for Company Reporting for the relevant year. All Scope 2 emissions are calculated using the location based methodology.

We calculate our carbon footprint using the principles of the GHG protocol and ISO14064 and our carbon footprint is then verified by The Carbon Trust as part of the Carbon Trust Standard.

#### Key Assumptions

The carbon footprint includes business travel from company vehicles and grey fleet vehicles. Other modes of business travel are excluded from the footprint but account for less than 1% of the footprint.

##### Car Mileage

Private car usage for business purposes and company car usage in its entirety is recorded as mileage completed. GHG conversion factors relating to the vehicle type are applied to the mileage completed to provide tCO<sub>2</sub>e. Whilst not as accurate as using data on fuel consumed, this is common best practice when such data is not available.

##### Client electricity

Where Paye have paid for client or leased assets electricity, usage (kWh) is taken from meter readings or, if data is not available, is calculated from billing information. During 2021/22 the rates used were 14.637p/kWh (Day) for electricity at the Nottingham office inclusive of energy providers Climate Change Levy 0.775 p/kWh +VAT.

Gravesend office the rates used were 52.23p/kWh (day) and 34.26 p/kWh (night) inclusive of energy providers Climate Change Levy 0.775 p/kWh +VAT.

Energy use is then converted to carbon emissions using the DEFRA GHG Conversion Factors.

#### Data Quality

Confidence in the quality of the data supporting this GHG assessment is high. In total over 95% of carbon emissions are accounted for within the defined scopes (see above) and is based directly on utility bills/metering readings, and miles complete or derived from fuel consumed.



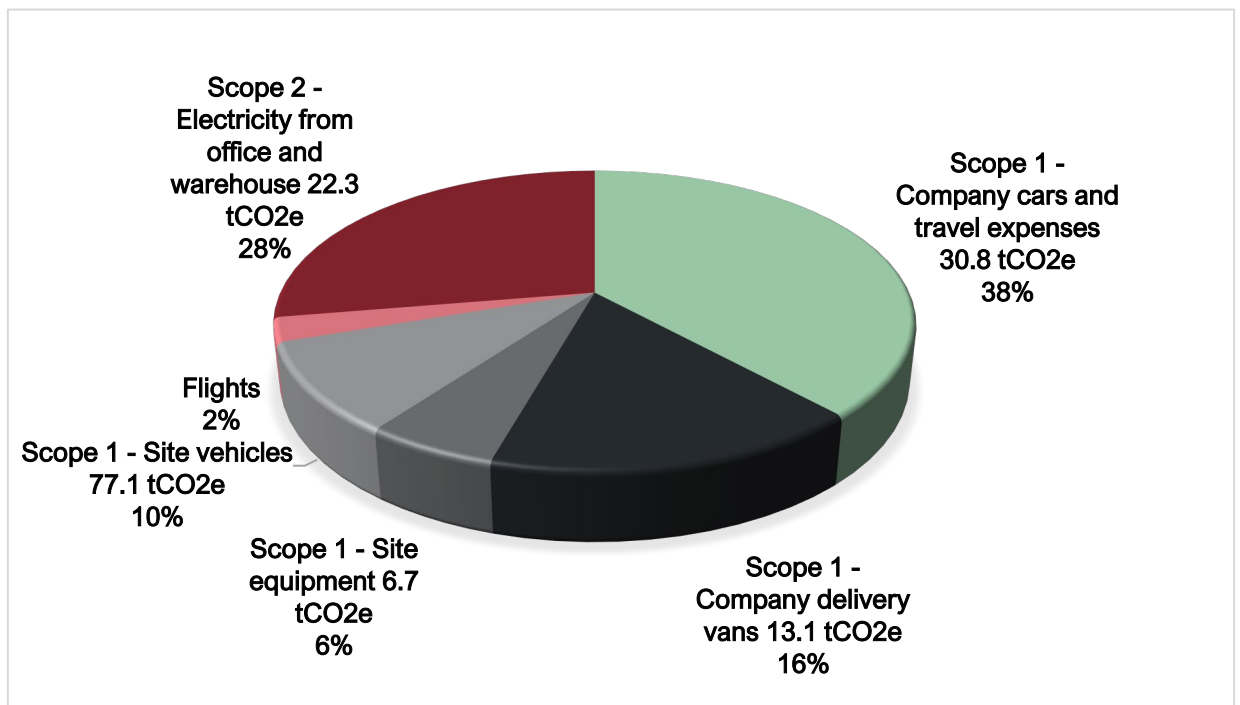
A breakdown of scope 1 and 2 emissions for 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022 are detailed below. This footprint has been verified in accordance with ISO 14064-3.

With regards to scope 1 refrigerant leaks that can arise from the air conditioning units used in the everyday cooling/heating of our offices. No leaks occurred during this period.

Taxi journeys were limited to using only electric London Taxis so have been omitted from the assessment.

Scope 3 emissions were not measured during the year due to the complexity of calculations. Work is now underway to capture scope 3 emissions.

#### Carbon emissions by scope 1<sup>st</sup> October 2020 – 30<sup>th</sup> September 2021



## Appendix B: Carbon footprint management plan

The quantification, reduction and offsetting of Paye Stonework & Restoration Limited has been achieved through the calculation of its carbon footprint, which has been calculated in accordance with the principles of the Greenhouse Gas Protocol Standard for Corporate Accounting and Reporting. The UK government conversion factors for company reporting have been utilised in the calculations, and emissions have been expressed in terms of Carbon Dioxide Equivalent (CO<sub>2</sub>e).

Paye are working towards ISO 50001 accreditation. As part of this accreditation, the Company has a robust and effective framework for improving energy efficiency. Continual improvement is paramount to the company, with short, medium, and longer-term targets set as part of our efforts in retaining the standard and demonstrating our commitment to the environment.

The Company has recently implemented a number of energy saving initiatives to reduce associated emissions, including:

- Converting delivery vans to HVO biofuel capability
- Replacement of fluorescent lighting with more efficient LED equivalents,



- Fitting of PIR sensors in public conveniences and building corridors,
- Continued procurement of more energy efficient domestic appliances,
- Promoting the use of electric company cars and public transport.
- Lease of electric van to distribute consumables throughout central London

As part of our commitment to a sustainable future we have a net zero road map and have committed to 'pledge to net zero'.

Paye's Sustainable Development Strategy 'Tackling climate change and energy efficiency' is an important part of the company ethos. The headline targets are:

- Reduce carbon intensity of scope 1 and scope 2 emissions by 50% by the end of 2025 (compared with 2021)
- Develop robust and accurate reporting procedures for scope 3 emissions by 2025
- Achieve net carbon zero by 2030



| PAS2060 Requirement   | Response  |
|---|---|
| Statement of commitment to carbon neutrality for the defined subject  | PAYE is committed to achieving carbon neutrality for their operations.  |
| Timescale for achieving carbon neutrality   | The target is to be operationally (scope 1 and 2) carbon neutral by 2021  |
| Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality  | <p>PAYE is committed to reducing direct carbon emissions from energy consumption by 50% by 2025</p> <p>(compared to the 2021 footprint of 172tCO<sub>2</sub>e calculated according to the GHG Protocol).</p>  |
| Planned means of achieving and maintaining GHG emissions reduction including:   | Existing initiatives to reduce GHG emissions include:   |
| <ul style="list-style-type: none"> <li>Assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions;</li> </ul> | <ul style="list-style-type: none"> <li>Decommissioning and replacing equipment well before its end of life, thus capitalising on technological improvements in power efficiency.</li> <li>Using internationally recognised certificates to verify product efficiency at purchase. For example our standard issue laptops, desktops and printers (which account for 90% of Office IT equipment purchases) all have either Energy Star or Blue Angel certification.</li> <li>Provision of video conferencing, laptops and other technology to enable home working and reduce travel.</li> <li>No provision of company vehicles to disincentivise travel.</li> <li>Local management of heating and air conditioning systems to reduce wasted consumption.</li> <li>Local energy reduction initiatives. For example, participate in the government's 'cycle to work' scheme and offer discounted travel cards for public transport in London.</li> </ul> <p>New initiatives, to support achievement of GHG reductions include:</p> <ul style="list-style-type: none"> <li>Long-term hybrid working models requiring less office-based work.</li> <li>Switching as many electricity supplies as possible to renewable sources.</li> <li>Behaviour change initiatives to incentivise and encourage energy reduction.</li> </ul> |

|  |   |
|--|---|
| <p>If the entity has made offsets and achieved carbon neutrality to-date, a description of these offsets should be provided here. Information should include:</p> <ul style="list-style-type: none"> <li>• Which GHG emissions have been offset</li> <li>• The type of offset and projects involved</li> <li>• The scheme through which the offsets were made</li> <li>• The number and type of carbon credits alongside the time period over which the credits were generated and the date(s) of their retirement.</li> </ul> | <p>Carbon offsets equivalent to 172tCO<sub>2</sub>e were purchased from a Verified Certifying Scheme (VCS) approved carbon offset provider (Carbon Footprint)</p> <p>All emissions for the period claimed</p> <p>The scheme provides various sustainability and power provision projects around the world.</p> <p>Carbon Footprint</p> <p>Registry certificates for the scheme can be found in the Appendix D</p> |
| <p>The offset strategy to be adopted to meet the achievement to carbon neutrality element of PAS 2060. This should include:</p> <ul style="list-style-type: none"> <li>• An estimate of the quantity of GHG emissions to be offset;</li> <li>• The nature of the offsets;</li> <li>• The likely number and type of credits.</li> </ul>   | <p>PAYE is committed to retaining carbon neutral status for at least the next three years. Offset schemes will be carefully selected from recognised certification schemes.</p> <p>Going forward the scope of offsets purchased will be increased to include some scope 3 emissions. In the first instance this will be the emissions arising from our closest supply chain partners.</p>                         |
| <p>Statement on the fact that PAS 2060 certification has been provided by a third-party verifier.</p> <p>What type of conformity assessment has been undertaken?</p>   | <p>Carbon Footprint has independently certified the company's carbon footprint in accordance with ISO 14064-3. They have also provided independent assurance of PAYE's carbon neutrality status in accordance with PAS 2060.</p>  |



## Appendix C - Carbon offset proposals

The carbon offsetting strategy for PAYE Stonework & Restoration Limited is to offset the scope 1 and 2 emission.

The total amount of offsets claimed during the claiming period is 81 tCO<sub>2</sub>e that was procured through the Carbon Footprint (Receipt CF\_ONLINE\_34218 (1)).

The carbon reduction projects considered are detailed below.

| Project name   | Standard and registry type                                   | Actual carbon offsets<br>(credits/tCO <sub>2</sub> e) |
|--|--|---|
| Global Portfolio of<br>Verified Carbon Reduction<br>Projects | Verified Carbon Standard<br>(VCS) approved carbon<br>credits | 81.00   |



Appendix D - VCS Carbon offsetting certificate.



This certificate acknowledges that

**PAYE Stonework & Restoration Ltd**

offset

**81 tonnes of carbon dioxide**

by supporting

a Global Portfolio of  
Verified Carbon Reduction Projects

31 August 2022

Helping to combat climate change  
and sustain our environment for future generations



John Buckley  
Managing Director, Carbon Footprint Ltd  
[www.carbonfootprint.com](http://www.carbonfootprint.com)





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## CARBON NEUTRALITY CERTIFICATE

# Awarded to Paye Stonework & Restoration Ltd

Issue Date: 5 December 2022



Carbon  
Neutral  
Organisation

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### Carbon Footprint Assessment

**Scope:** Organisation

**Methodology:** DEFRA Guidelines

**Included in the assessment:** Building energy, flights and company cars

**Assessment Period:** 1 September 2021 to 31 August 2021

**Emissions Total:** 81 tonnes CO<sub>2</sub>e

**Assessment undertaken/assured by:** Carbon Footprint Ltd

### Carbon Offsetting

**Emissions Offset:** 81 tonnes CO<sub>2</sub>e

**Project Title:** Global Portfolio

**Project Reference:** VCS 1447, 1152 and 1461

**Project Standard:** Verified Carbon Standard (VCS)

A handwritten signature in black ink, appearing to read "John Buckley".

John Buckley  
Managing Director, Carbon Footprint Ltd  
[www.carbonfootprint.com](http://www.carbonfootprint.com)