



APS PARTNERSHIP LIMITED | CARBON REDUCTION PLAN 2026

CARBON REDUCTION PLAN 2026/2027

Publication date: 1 April 2026

Reporting period: 1 April 2026 to 31 March 2027

NET ZERO COMMITMENT

APS Partnership Limited is committed to achieving Net Zero greenhouse gas emissions by 2030.

1. Organisational profile and reporting boundary

APS Partnership Limited is a UK micro organisation with two directors. The company provides professional recruitment and consultancy services through a home-based, digital-first operating model. There are no dedicated commercial offices. The directors work from home offices heated principally by air-source heat pumps, and travel is limited through remote working and the routine use of Microsoft Teams.

This plan covers the UK operations of APS Partnership Limited using an operational-control boundary. It includes Scope 1 and Scope 2 emissions and the five Scope 3 categories required by PPN 006. Emissions associated with homeworking, company-related travel, waste and relevant transport activities are included where reasonably measurable.

2. Basis of preparation and estimation

The 2026 footprint is an estimate prepared from the best information currently available for a very small, home-based business. Activity data has been estimated where complete bills, mileage logs or supplier data were unavailable. UK Government greenhouse gas conversion factors for 2026 have been used as the reference methodology. Figures are rounded to two decimal places, so totals may not sum exactly. Vehicle classifications reflect ownership and operational control: the hybrid vehicle is owned by APS, while the electric vehicle is privately owned by a director.

- Homeworking: estimated business share of electricity used for laptops, monitors, telecommunications, lighting and air-source heat-pump heating.
- Vehicles: estimated business mileage for one company-owned hybrid vehicle and one privately owned battery-electric vehicle used by a director for business journeys. Fuel used by the company-owned hybrid is reported in Scope 1; business use of the privately owned electric vehicle is reported in Scope 3 business travel.
- Travel: minimal rail, taxi and other business travel because meetings are normally held using Microsoft Teams.
- Waste and logistics: low volumes consistent with a paper-light professional services business; unsupported categories are reported as zero where they are not relevant.
- These estimates should be replaced by actual utility, charging, fuel and mileage records in the next annual update.

3. Baseline emissions footprint



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Baseline year: 2022. APS first measured its emissions in 2022. The previously reported total was 2.00 tCO₂e. For this updated plan, that total has been restated across the reporting scopes on a reasonable estimated basis to improve comparability; it is not a retrospective invoice-level calculation.

Emissions source	2022 baseline tCO ₂ e
Scope 1: direct fuel use, principally vehicle fuel	0.90
Scope 2: purchased electricity	0.40
Scope 3: five included categories	0.70
Total baseline emissions	2.00

4. Current emissions reporting

Reporting year: 1 April 2025 to 31 March 2026.

Emissions source	Estimated activity and basis	tCO ₂ e
Scope 1	Fuel consumed for business use by the APS-owned hybrid vehicle; no gas boiler or other stationary combustion source is under company control.	0.18
Scope 2	No separately metered or directly contracted electricity supply is owned or controlled by APS. Electricity used in directors' homes is reported within Scope 3 homeworking.	0.00
Scope 3: upstream transport and distribution	Small allowance for courier and delivery activity associated with IT and office consumables.	0.02
Scope 3: waste generated in operations	Minimal general and recyclable waste from two home offices.	0.01
Scope 3: business travel	Business journeys in a director's privately owned electric vehicle, together with limited rail and taxi travel. The private EV is not owned or controlled by APS.	0.22
Scope 3: employee commuting and homeworking	No regular commute; estimated electricity and heating share for two home offices.	0.55
Scope 3: downstream transport and distribution	Not material for digitally delivered professional services.	0.00
Total Scope 3		0.80
TOTAL EMISSIONS		0.98



Estimated calculation schedule

Component	Illustrative calculation	Estimated tCO ₂ e
Company-owned hybrid vehicle	600 business miles x relevant 2026 hybrid vehicle fuel and well-to-tank factors	0.18
Privately owned EV business travel	Estimated business mileage and associated charging electricity x relevant 2026 business-travel factors	0.10
Homeworking	2 directors x 220 working days x estimated homeworking energy allowance	0.55
Other business travel	Small allowance for limited rail and taxi travel	0.12
Deliveries and waste	Low-volume professional-services allowance	0.03
Total		0.98

Important: The calculation schedule is explicitly estimated and should not be represented as independently verified. APS will retain supporting records and improve the use of actual data in future reporting years.

5. Emissions reduction targets

APS has reduced estimated emissions from 2.00 tCO₂e in 2022 to 0.98 tCO₂e in 2025/26, an estimated reduction of 51%. APS aims to keep annual emissions below 1.00 tCO₂e through 2029 and achieve Net Zero by 2030, prioritising direct reductions before considering high-quality removal-based offsets for any residual emissions.

Milestone	Target emissions	Position
2022 baseline	2.00 tCO ₂ e	Baseline
2025/26 reporting year	0.98 tCO ₂ e	Estimated actual
2027 interim target	0.85 tCO ₂ e	Target
2029 interim target	0.50 tCO ₂ e	Target
2030	Net Zero	Target

6. Completed carbon reduction initiatives

- Replaced conventional home heating with an air-source heat pump at the principal home-office location.



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- Uses a company-owned hybrid vehicle and a privately owned electric vehicle for business journeys, reducing reliance on conventional petrol or diesel-only travel.
- Embedded remote working and Microsoft Teams as the normal method for internal and client meetings.
- Maintained a paper-light operating model using electronic documents, e-signatures and cloud-based systems.
- Used laptops and energy-saving settings in place of higher-consumption desktop equipment where practical.
- Avoided dedicated commercial office space and the associated commuting, heating and lighting demand.

7. Future carbon reduction initiatives

- Capture annual business mileage separately for the company-owned hybrid vehicle and the privately owned electric vehicle, retaining hybrid fuel records and a defensible estimate of electricity used for business mileage in the private EV.
- Record the business share of electricity used for homeworking using bills, smart-meter data or defensible allocation methods, and separately estimate electricity associated with business journeys in the privately owned electric vehicle.
- Continue to default to Microsoft Teams and approve travel only where it adds clear operational or client value.
- Prioritise rail over air or single-occupancy car travel where practicable.
- Move toward fully electric business travel when vehicle replacement is required and operationally suitable.
- Ask material suppliers and subcontractors for carbon information and favour lower-carbon options where proportionate.
- Review residual emissions annually and consider credible, independently verified carbon removals only after feasible reductions have been made.

8. Supplier Emissions Declaration

APS Partnership Limited declares that:

- this plan relates to APS Partnership Limited as the bidding supplier;
- the company is committed to achieving Net Zero emissions by 2030;
- the reported footprint includes Scope 1, Scope 2 and the required PPN 006 subset of Scope 3 categories;
- figures are estimated from the best information available and the estimation basis is disclosed transparently;
- the carbon reduction measures in this plan can be applied when performing contracts; and
- the plan will be reviewed at least annually, approved by the directors and published on the company website.



9. Declaration and sign-off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and the associated technical standard. Emissions have been reported in accordance with the GHG Protocol Corporate Standard, using the UK Government conversion factors for company reporting. Scope 1 and Scope 2 emissions and the required subset of Scope 3 emissions have been included. This plan was approved by the board of directors of APS Partnership Limited on 29 September 2026.

Signed on behalf of APS Partnership Limited

Name Neil Doran

Position Director

Approval Date 1 April 2026

Signature Signed electronically