

LANCER SCOTT HOLDINGS LTD

2024-25 Carbon Footprint Report

Neutral Carbon Zone Analysis and Report on
Organisational and Operational Emissions

Years
Certified
4

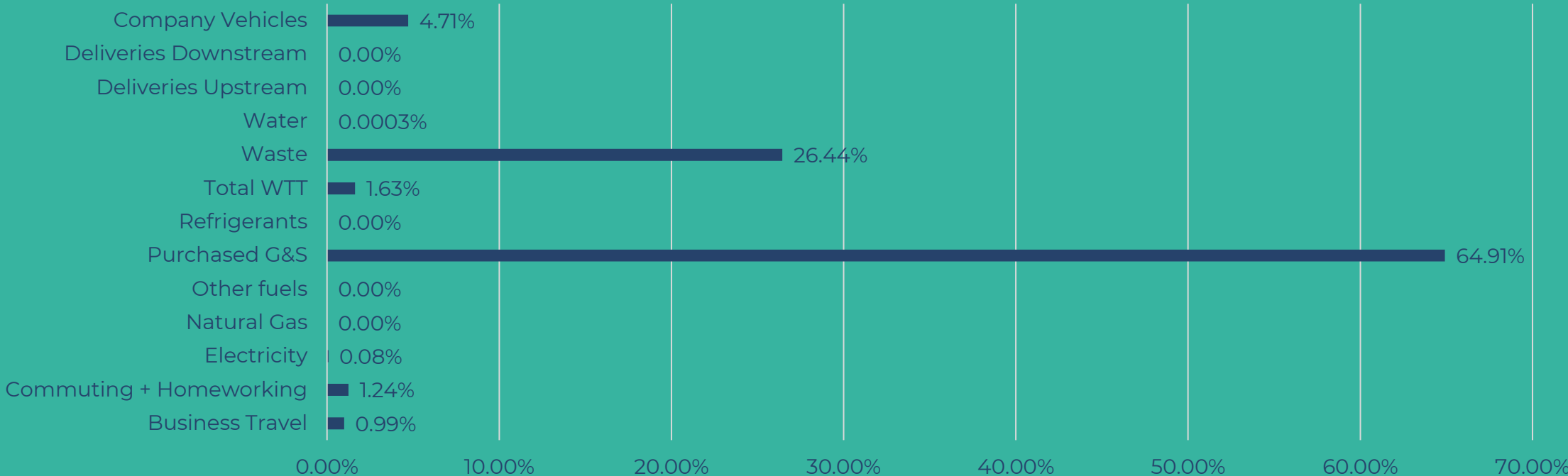


Executive Summary

This report details Lancer Scott Holdings Ltd carbon footprint for the 2024-25 financial year.

The analysis shows that Lancer Scott Holdings Ltd's carbon emissions for the period amounted to **24,434.64 tonnes of CO₂e**. The largest single source of emissions was Purchased Goods and Services (64.91%), followed by Waste (26.44%), Company Vehicles (4.71%), and Energy and Fuel related Activities (Well-to-Tank and Transmission & Distribution) (1.63%), as illustrated below.

Percentage of Carbon Emissions by Activities, 2024-25



Intensity Metrics

In addition to reviewing the absolute footprint, this report also benchmarks emissions “per £ million turnover” and “per full time employee (FTE)”. As opposed to absolute metrics, these intensity metrics provide relative tCO₂e figures for organisational carbon footprints. This allows for comparison between companies, but can also provide a useful alternative to absolute figures. For example, if a company is growing rapidly the absolute tCO₂e figure may increase, however the intensity metric will be useful in highlighting relative improvements in carbon intensity.

Emissions	Annual figure
Total Footprint (KgCO ₂ e)	24,434,644.65
FTE	382.00
Revenue (GBP)	102,866,511.00
Total Footprint/ FTE	63,965.04
Total Footprint/ Million Revenue	237,537.41



Introduction

Lancer Scott Holdings Ltd retained Neutral Carbon Zone to measure their organisational carbon footprint. Data was collected and validated internally by Lancer Scott Holdings Ltd. NCZ conducted the emissions calculations, quality review, and report preparation in accordance with ISO 14064-1:2018 principles of relevance, completeness, consistency, accuracy, and transparency.

Lancer Scott, founded in 1996, specialises in maintenance, repairs, projects, and construction services, serving public and private clients. The business is owned by its original founders and guided by a diverse board of directors, offering tailored services to clients.

This section outlines the processes and methodology used in this project. It explains the calculation principles and sets the operational boundaries of the footprint. The following section presents an in-depth analysis of all the emissions sources. This report includes Scope 1 Direct Emissions, Scope 2 Energy Indirect Emissions and Scope 3 Other Indirect Emissions.

The reporting period is 1st October 2024 to 30th September 2025. The base year for Lancer Scott Holdings Ltd's greenhouse gas inventory is YE2023, representing the first complete year of ISO 14064-1:2018-aligned reporting. If significant structural, methodological, or data changes occur in future reporting years, base-year emissions will be recalculated to ensure consistency and comparability over time.



Standard & Scope

FOOTPRINTING PROCESS

A carbon footprint assessment measures the carbon emissions generated by your organisation's activities. The carbon footprint report is the critical first stage of a comprehensive and commercially focused carbon management plan. To measure your carbon emissions, this report follows the methodology of the internationally recognised standard ISO-14064-1:2018

ISO 14064 requires the measurement of carbon emissions arising from Scope 1 and 2. While not mandatory, inclusion of Scope 3 emissions is advised as it can lead to a greater understanding of the company's wider impacts.

In this report, the term 'carbon emissions' not only includes carbon dioxide (CO₂), but all other greenhouse gases (GHG) covered under the Kyoto Protocol: methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFC), perfluorocarbons (PFC) and sulphur hexafluoride (SF₆).



SCOPE 1

Direct emissions - Emissions from greenhouse gas sources owned or controlled by the organisation.



SCOPE 2

Energy indirect emissions - Emissions from the generation of imported electricity, heat or steam consumed by the organisation.



SCOPE 3

Other indirect emissions - Emissions which are consequences of an organisation's activities but arise from sources that are owned or controlled by other organisations.



SCOPE OF THE FOOTPRINT

ORGANISATIONAL BOUNDARY

In accordance with ISO 14064, the approach used in this footprint is based on the principle of operational control. Under the control approach we accounted for 100% of the GHG emissions from operations over which Lancer Scott Holdings Ltd has control. Control can be defined in either financial or operational terms.

- The financial control approach – Lancer Scott Holdings Ltd has financial control over an operation if it has the ability to direct the financial and working policies of the organisation with a view to gaining economic benefits from its activities.
- The operational control approach – Lancer Scott Holdings Ltd has operational control over an organisation if it or one of its subsidiaries has the full authority to introduce and implement its working policies at the business.

Operational control approach has been used for Lancer Scott Holdings Ltd's footprint calculation.

OPERATIONAL ACTIVITIES

Activities Included in the Scope for the Footprint

In accordance with ISO 14064 the organisational boundaries for this carbon footprint were company vehicles, natural gas, fuels, refrigerants, electricity, business travel, commuting, homeworking, water, waste, purchased goods and services and well-to-tank.

Activities Excluded from the Scope of the Footprint

No significant sources of greenhouse gas emissions were excluded. A full breakdown of emissions sources which were deemed relevant can be found in Appendix 1.



DATA ACCURACY

The data provided by Lancer Scott Holdings Ltd covers the period from 1st October 2024 to 30th September 2025. The majority of data was primary, but some data was secondary and extrapolated using benchmark approaches. Neutral Carbon Zone collated the supplied data and summarised it in a single summary spreadsheet. Each data category has been assessed for completeness and reliability. Lancer Scott Holdings Ltd intends to improve data quality through supplier engagement and by increasing the proportion of primary data sources in future years.



Natural Gas – N/A



Other Fuels – N/A



Refrigerants – N/A



Company Vehicles – Data was provided as annual fuel in litres.



Electricity – Consumption was provided as actual data in kWh.



Business Travel – Miles travelled for vehicles was provided. Data was supplied as spend for passenger car, train, taxi, bus, flight, and hotel stay, therefore no Well-To-Tank has been calculated for these modes.



Commuting and Homeworking – data was derived from a recent staff survey which received 101 responses (26%). Benchmarks were created from the collected data and extrapolated out to predict where there was a shortfall in primary data.



DATA ACCURACY Cont...



Waste – Data was supplied as annual total tonnes.



Water – Consumption was calculated from a management based decision using data supplied by South Staffs Water UK.



Upstream Deliveries – N/A



Downstream Deliveries – N/A



Purchased Goods and Services – Data supplied as spend and applied to EPA emissions factors



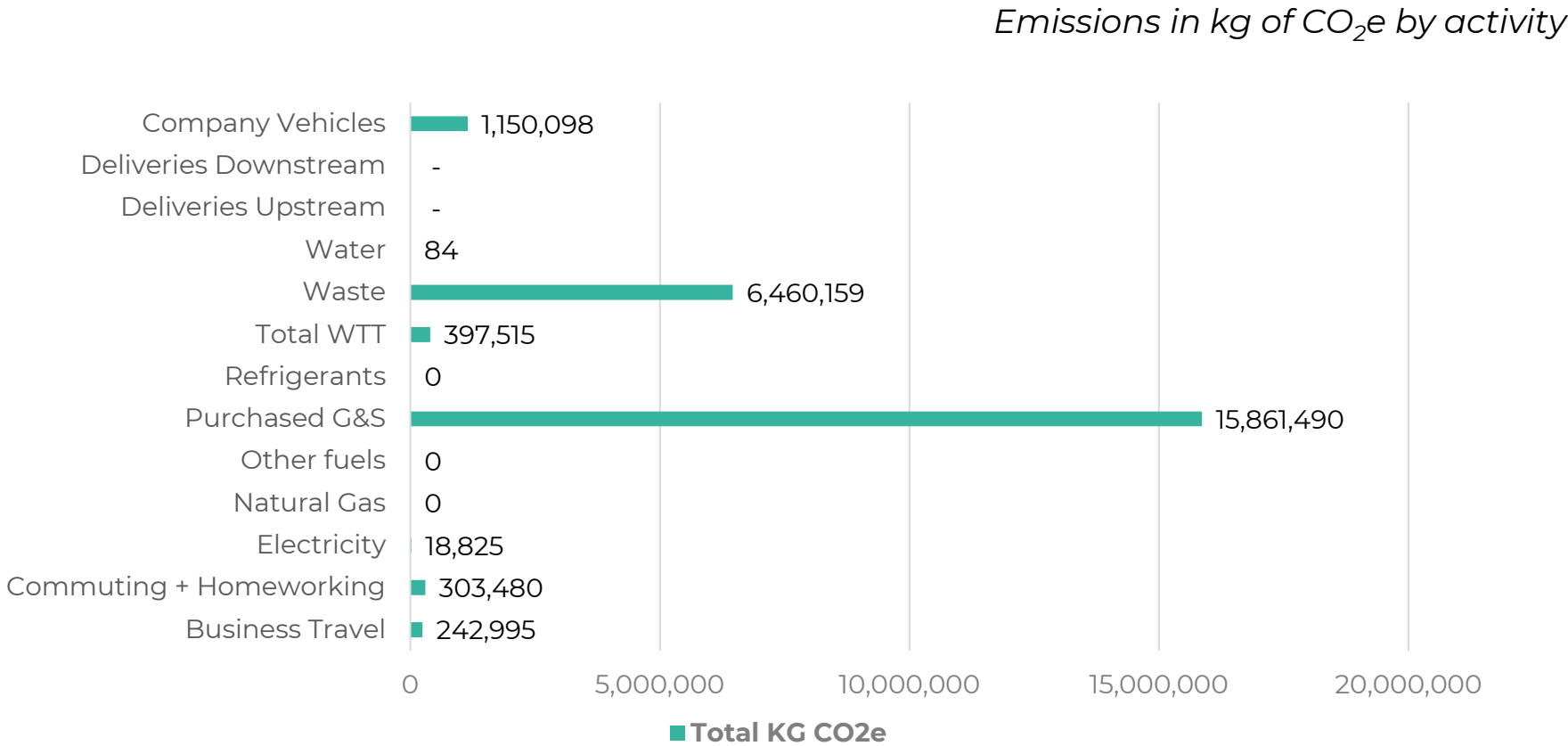
Scope Categories	Evidence Provided
Natural Gas	N/A
Other Fuels	N/A
Refrigerants	N/A
Company Vehicles	Fuel Sheet
Electricity	Copy of electricity invoices
Business Travel	Transaction sheet
Commuting + Homeworking	Staff survey responses
Waste	No evidence provided
Water	No evidence provided
Deliveries Downstream/Upstream	N/A
Purchased Goods + Services	Copy of ledger

* All GHG data, calculations, and supporting evidence are stored securely within NCZ's database. Data inputs are reviewed annually, and any material changes are documented to maintain a consistent and verifiable record of emission sources.

Results

EMISSIONS BY ACTIVITY

The results of the project show that Lancer Scott Holdings Ltd's carbon footprint for the 2024-25 financial year was **24,434.64 tonnes of CO₂e**. A breakdown of emissions by activity is shown in the chart below:



Purchased Goods and Services in Scope 3 accounted for the largest proportion of emissions at 15,861.49 tCO₂e (64.91%), followed by Waste 6,460.16 tCO₂e (26.44%), Company Vehicles 1,150.10 tCO₂e (4.71%), and Energy and Fuel related Activities (Well-to-Tank and Transmission & Distribution) 397.52 tCO₂e (1.63%).



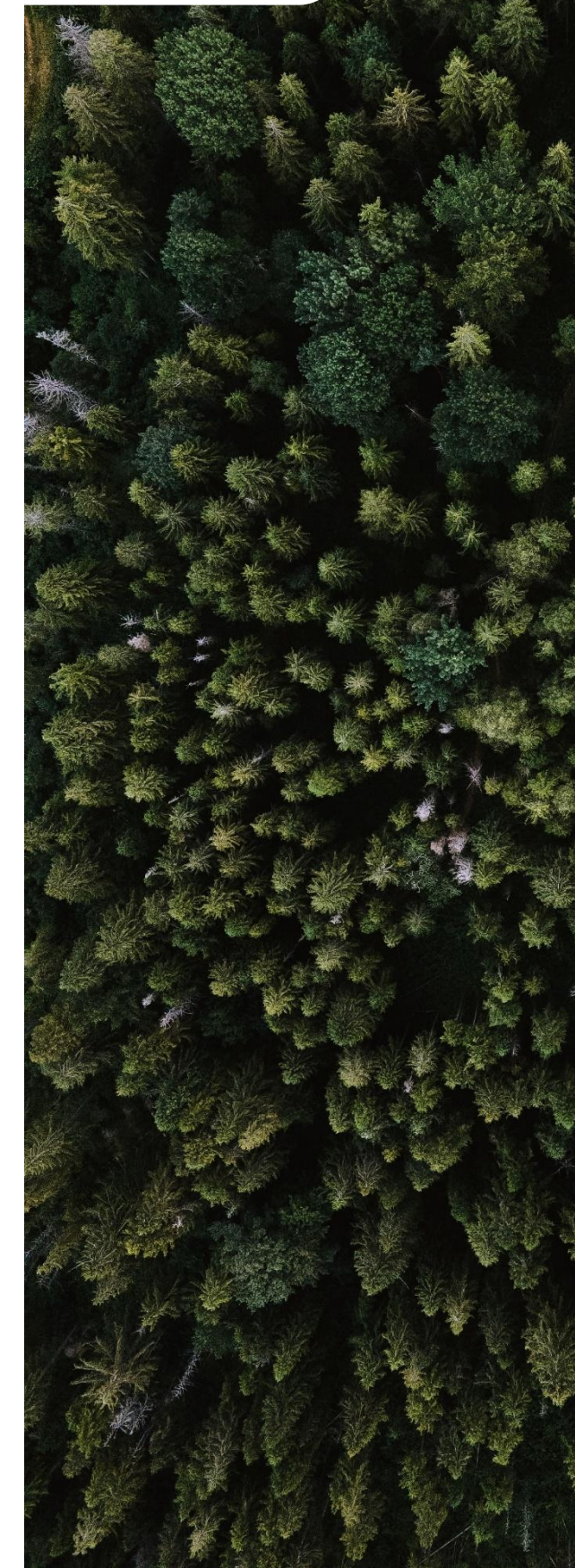
SUMMARY OF RESULTS



CARBON FOOTPRINT BY ACTIVITY

Lancer Scott Holdings Ltd's organisational carbon footprint by type of emission and activity.

Scope	Category	Total KgCO ₂ e	% of total emissions scope wise	% of total emissions
Scope-1	Natural Gas	-	0.00%	0.00%
	Other fuels	-	0.00%	0.00%
	Refrigerants	-	0.00%	0.00%
	Company Vehicles	1,150,098	100.00%	4.71%
	Total Scope-1	1,150,098	100.00%	4.71%
Scope-2	Electricity	18,825	100.00%	0.08%
	Total Scope-2	18,825	100.00%	0.08%
Scope - 3	Business Travel	242,995	1.04%	0.99%
	Commuting + Homeworking	303,480	1.30%	1.24%
	Waste	6,460,159	27.77%	26.44%
	Water	84	0.0004%	0.0003%
	Deliveries Upstream	-	0.00%	0.00%
	Deliveries Downstream	-	0.00%	0.00%
	Purchased G&S	15,861,490	68.18%	64.91%
	WTT-Electricity	5,837	0.03%	0.02%
	WTT-Company Cars	280,832	1.21%	1.15%
	WTT-Business Travel	37,804	0.16%	0.15%
	WTT-Commuting + Homeworking	73,041	0.31%	0.30%
Total Scope-3	23,265,722	100.00%	95.22%	
TOTAL KgCO₂e		24,434,645		





SCOPE 1 - DIRECT EMISSIONS

Direct Emissions arise from the generation of greenhouse gases in company-owned or leased assets. In most businesses these arise from consumption of gas in buildings (heating & hot water) and fuels in company-owned vehicles. They also arise as a result of other heating fuels, chemical reactions and gas leakage (fugitive emissions) during manufacturing, production and from air conditioning systems.

Direct Emissions amounted to **1,150.10 tonnes of CO₂e** or 4.71% of Lancer Scott Holdings Ltd's total footprint and stems from the usage of Company Vehicles.

SCOPE 2 - INDIRECT ENERGY EMISSIONS

Indirect Energy Emissions arise from the generation of imported electricity, heat or steam consumed by the company. For Lancer Scott Holdings Ltd, indirect energy emissions stemmed from the consumption of electricity for lighting, cooling, IT and other electrical equipment. Lancer Scott Holdings Ltd's Scope 2 emissions amounted to **18.83 tonnes of CO₂e** or 0.08% of the total footprint.

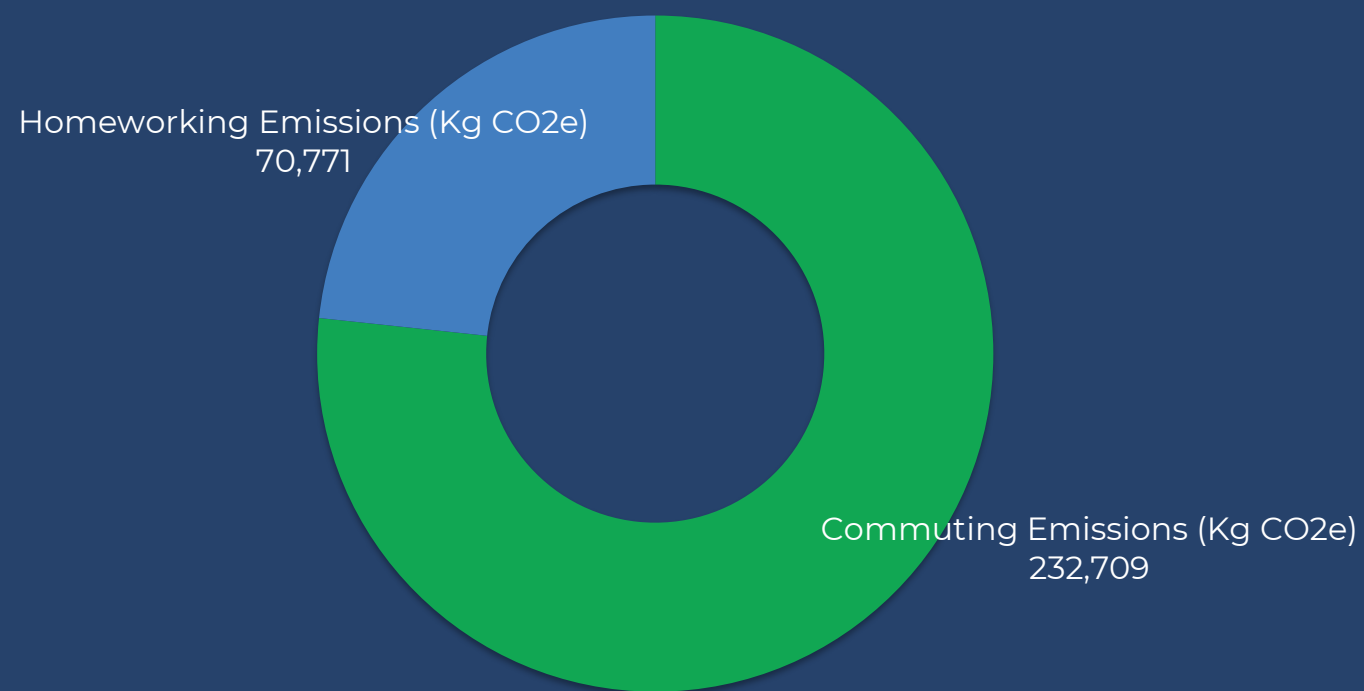


SCOPE 3 – INDIRECT OTHER EMISSIONS

The sources of Other Indirect Emissions comprised 95.22% of total emissions or 23,265.72 tonnes of carbon dioxide equivalent. This arises mainly from Purchased Goods and Services and Waste.

EMPLOYEE COMMUTING AND HOMEWORKING

The category of employee commuting covers both the emissions from commuting made by Lancer Scott Holdings Ltd staff to work and emissions associated with homeworking. This category totalled 303.48 tonnes of CO₂e or 1.24% of total emission. The graph below shows the split in emissions between commuting and homeworking.



Employee Commuting vs Homeworking Emissions Split



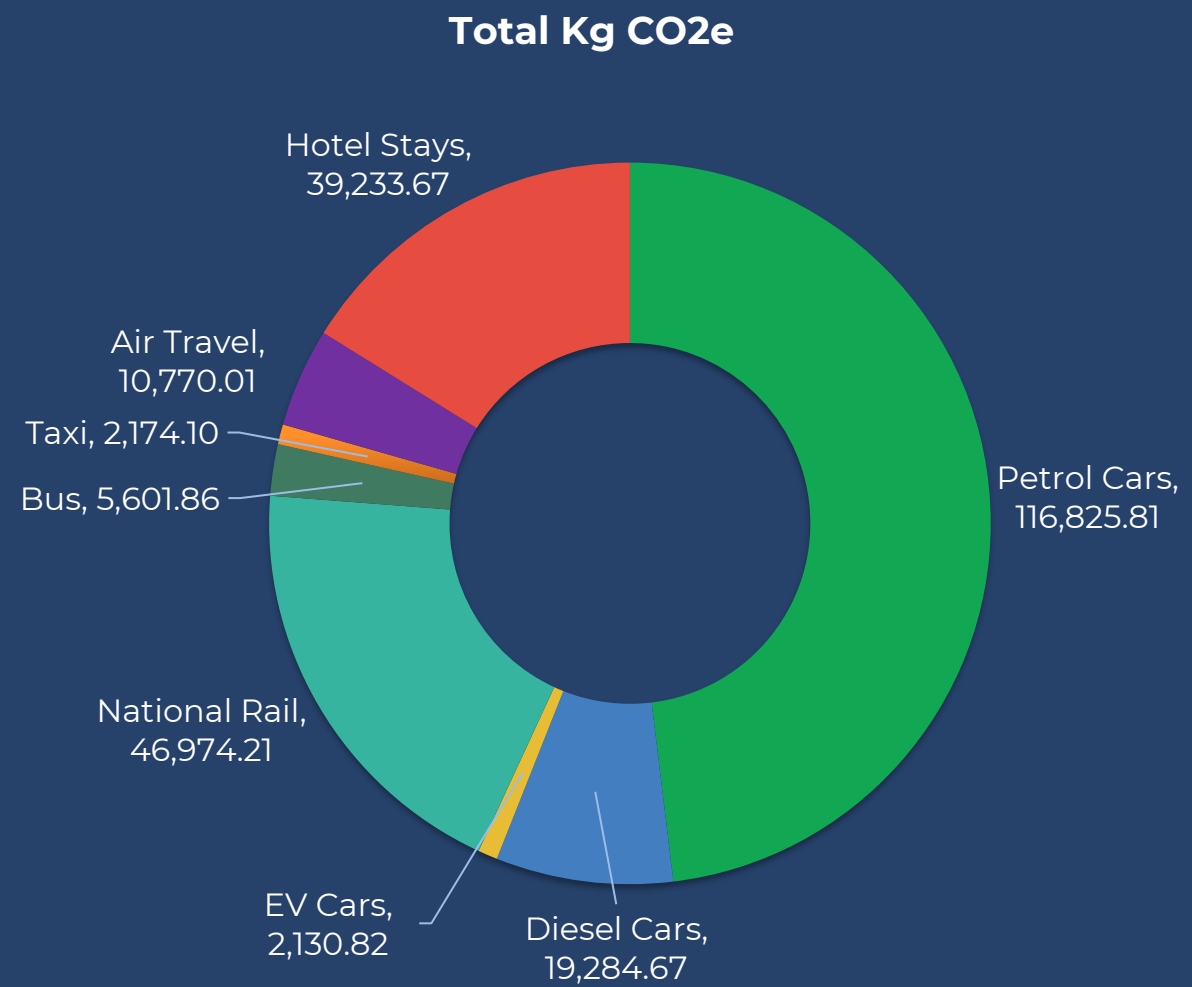
Commuting data emissions based on commuting mode and distance travelled.

Mode of Transport	Distance	Total KgCO ₂ e
Petrol Cars	352,310	87,641
Diesel Cars	336,514	89,093
EV Cars	26,551	2,085
Hybrid Cars	2,042	334
Plug in Hybrid Cars	66,759	13,017
National Rail	291,495	17,405
Bus	190,179	22,793
Taxi	1,021	342
Walk/Cycle	27,240	-
Total	1,294,112	232,709.28

SCOPE 3 – INDIRECT OTHER EMISSIONS Cont..

BUSINESS TRAVEL

Business journeys made by Lancer Scott Holdings Ltd staff resulted in 243.00 tonnes of CO₂e (0.99% of total emissions). The majority of these emissions stem from rail travel.



Business Travel Split



WASTE

In the 2024-25 financial year, Lancer Scott Holdings Ltd produced 0.27 tonnes of waste resulting in 6,460.16 tCO₂e, 26.44% of the total footprint. The table below outlines the split in waste type and emissions.

Waste Type	Tonnage	Emissions kgCO ₂ e
Construction & General Recycling	154,949.75	3,297,455.76
Paper	106.45	123,949.33
Glass, Metal, Plastics etc	232.81	2,068.25
Commercial Waste	550.78	286,589.67
Mixed Food and Garden Waste	32.40	21,253.98
Food and Drink Waste	41.66	29,170.73
Domestic Waste	1,203.38	598,133.00
Construction Domestic Waste	3,010.75	1,496,475.70
Commercial and Industrial	1,150.61	598,701.73
Plasterboard	88.40	6,360.38
TOTAL	155,872.19	6,460,158.54

WATER

Water consumption amounted to approximately 247.5m³. Emissions associated with supply and treatment of water therefore resulted in 0.084 tonnes of CO₂e or 0.0003% of the total footprint.

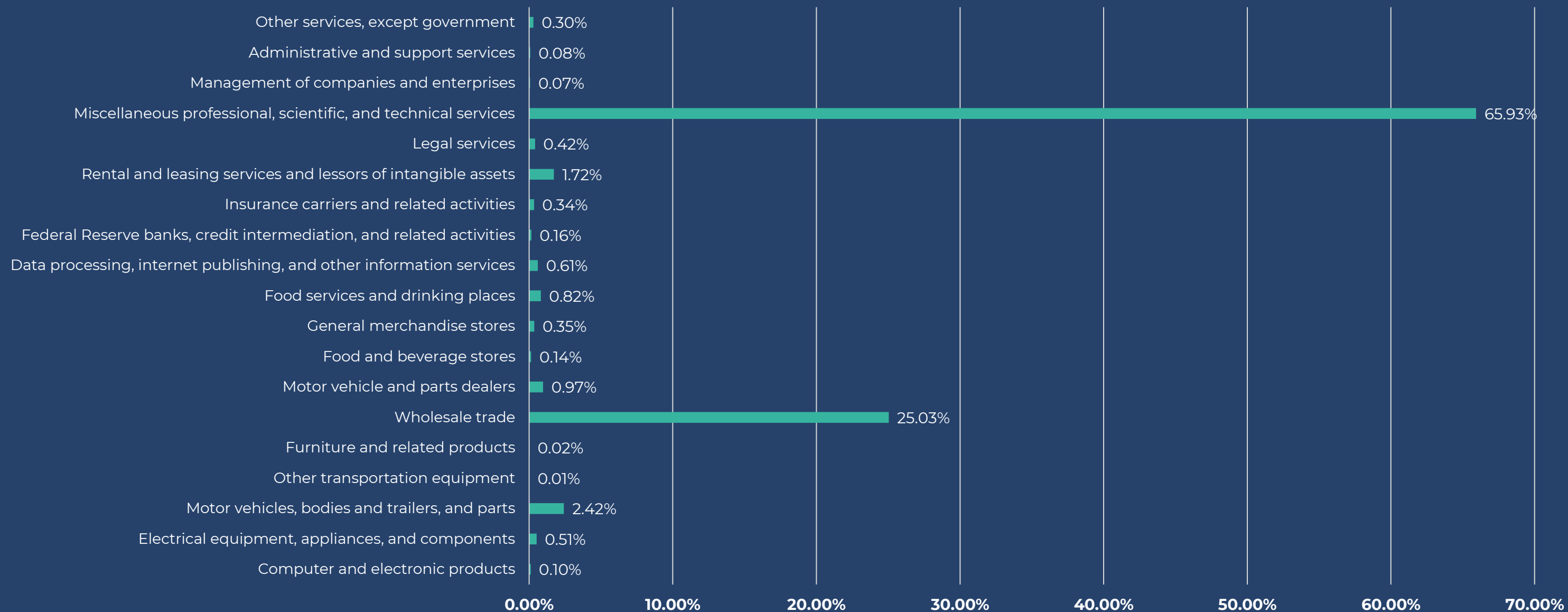
SCOPE 3 – INDIRECT OTHER EMISSIONS Cont..



PURCHASED GOODS & SERVICES

Goods and services purchased by Lancer Scott Holdings Ltd resulted in 15,861.49 tonnes of CO₂e (64.91% of total emissions).

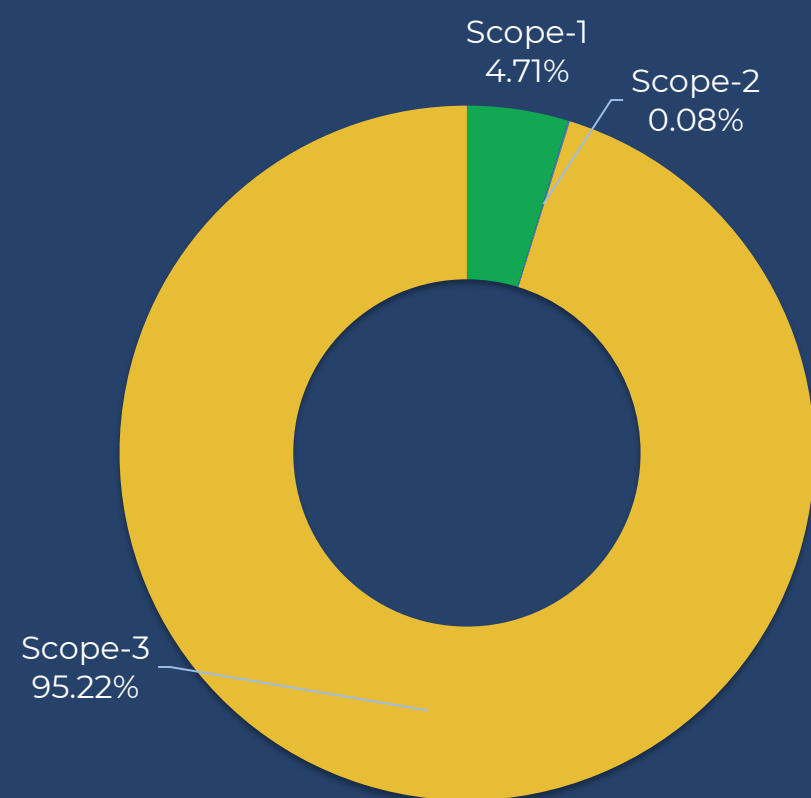
Emissions breakdown by category for P G&S



SCOPE 3 – INDIRECT OTHER EMISSIONS Cont..

WELL-TO-TANK (WTT) AND TRANSMISSION & DISTRIBUTION (T&D)

WTT and T&D emissions are those emissions associated with the upstream processes of extracting, refining, and transporting raw fuel and energy to the vehicles, assets, or other process under scrutiny. Lancer Scott Holdings Ltd's WTT and T&D emissions amounted to 397.52 tCO₂e or 1.63% of the total footprint, and is made up of gas and electricity consumption, as well as fuel consumption relating to business travel, employee commuting, and deliveries. Note that this emissions driver is dependent on other categories, and therefore rises and falls with other scopes. For example, as more fuels like gas must be extracted, processed, and transported to Lancer Scott Holdings Ltd company site, more well-to-tank emissions are released.



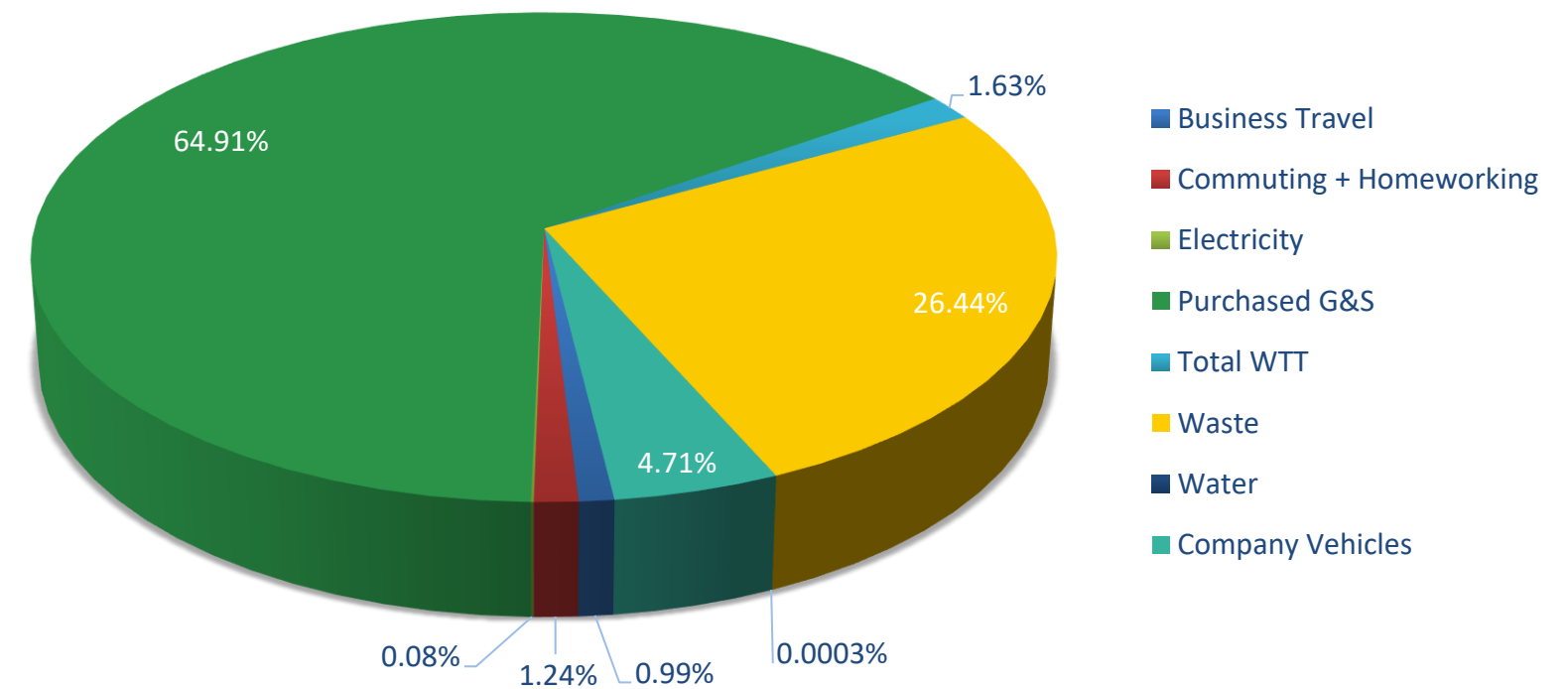
Emissions split by Scope





Conclusions & Recommendations

Neutral Carbon Zone has analysed Lancer Scott Holdings Ltd's footprint and are able to provide the following recommendations to reduce emissions. These recommendations are ordered in terms of priority, starting with the highest emissions activity. If undertaken, these recommendations have potential to significantly reduce Lancer Scott Holdings Ltd's carbon footprint.



Emissions in % by Category



CONCLUSIONS & RECOMMENDATIONS

Lancer Scott Holdings Ltd is committed to improving the completeness and precision of its greenhouse gas data. Key priorities for the next reporting period are listed below. These actions will improve overall data quality, enabling more robust year-on-year performance comparisons and alignment with ISO 14064-1:2018.

Ø Purchased Goods & Services was the largest emissions driver. It accounts for approximately 64.91% of total emissions. NCZ recommends that Lancer Scott Holdings Ltd carries out an in-depth supply-chain analysis in order to identify the specific individual impacts of the goods and services being purchased and highlight any potential efficiencies that are available and/or currently appropriate to be implemented. This can be facilitated through NCZ Platinum certification.

Ø Waste is the second largest emissions driver and accounts for 26.44% of total emissions. NCZ recommends requesting waste transfer notes and recycling reports from waste management providers to replace management based decisions.

Ø Company vehicles was the third largest emissions driver (4.71%). NCZ recommends that Lancer Scott Holdings Ltd introduces a structured system to capture fuel data directly from fuel card statements or telematics, rather than relying on spend data.

Ø Well to Tank emissions, the fourth largest emissions driver (1.63%), are dependent on other fuel and energy data sources. NCZ recommends standardising all energy and fuel data collection processes, including source documentation and units of measure, to ensure consistent and verifiable reporting across reporting periods.



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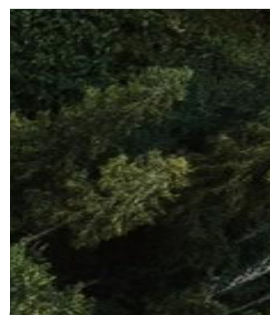
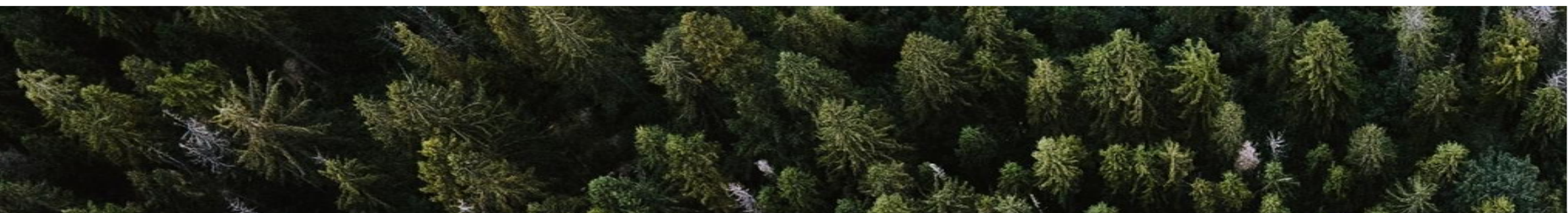
CONCLUSIONS & RECOMMENDATIONS Cont..

Ø Employee commuting and homeworking is the fifth emissions driver at 1.24% of emissions. Current data was based on limited survey responses. NCZ recommends improving participation in staff commuting surveys and implementing annual data collection processes to strengthen data representativeness.

Ø Business travel accounts for 0.99% of total emissions. Data was supplied as spend data. NCZ recommends implementing a process to capture distance travelled by mode.

Ø Water data should be supported by utility invoices and meter readings wherever possible. NCZ recommends creating a central data store for all consumption evidence (invoices, landlord statements, etc.) for audit and verification purposes.

Scope Categories	Best Practice Data/Evidence
Business Travel	Data relating to the actual distances travelled/number of hotel stay nights
Commuting + Homeworking	100% survey response rate
Company Vehicles	Data relating to litres of fuel consumed and evidence of fuel purchases (for example fuel card reports)
Electricity	Consumption provided as kWh and evidence of consumption (for example landlord reports or invoices)
Natural Gas	Consumption provided as kWh and evidence of consumption (for example landlord reports or invoices)
Other fuels	Consumption provided in correct units and evidence of consumption (for example supplier reports or invoices)
Purchased G&S	Emissions data specific for each supplier
Refrigerants	Data relating to and maintenance reports provided as evidence showing the amount of top-up during the reporting period
Waste	Consumption provided in correct units and evidence of the amount of waste generated and disposal routes (for example supplier reports or invoices)
Water	Consumption provided in correct units and evidence of consumption (for example landlord reports or invoices)
Deliveries Downstream/Upstream	Data relating to and evidence of the distance travelled and weight of deliveries (for example supplier reports or invoices)



Comparisons



Emissions	2023-24	2024-25	% Difference
Total Footprint (KgCO2e)	18,386,795.00	24,434,646.00	32.89%
FTE	340	382	12.35%
Revenue (GBP)	103,538,573.00	102,866,511.00	-0.65%
Total Footprint/ FTE	54,078.81	63,965.04	18.28%
Total Footprint/ Million Revenue	177,584.01	237,537.41	33.76%

Scope	Category	Total KgCO2e 2023-24	Total KgCO2e 2024-25	% Difference
Scope-1	Natural Gas	-	-	-
	Other fuels	-	-	-
	Refrigerants	-	-	-
	Company Cars	910,334	1,150,098	26.34%
	Total Scope-1	910,334	1,150,098	26.34%
Scope-2	Electricity	35,995	18,825	-47.70%
	Total Scope-2	35,995	18,825	-47.70%
Scope - 3	Business Travel	237,926	242,995	2.13%
	Commuting + Homeworking	169,331	303,480	79.22%
	Waste	54,188	6,460,159	11821.75%
	Water	60	84	40.00%
	Deliveries Upstream	-	-	-
	Deliveries Downstream	-	-	-
	Purchased G&S	16,670,611	15,861,490	-4.85%
	WTT-Total	308,350	397,515	28.92%
Total Scope-3	17,440,466	23,265,723	33.40%	
TOTAL KgCO2e		18,386,795	24,434,646	32.89%



Appendix 1



Categories included.

Scope	Category	Calculated/included
Scope-1	Natural Gas	Not relevant – excluded
	Other Fuels	Not relevant – excluded
	Refrigerants	Not relevant – excluded
	Company Owned Vehicles	Relevant – included
Scope-2	Location-based	Relevant – included
	Market-based	Relevant – not measured
Scope - 3	Purchased Goods and Services	Relevant – included
	Capital Goods	Relevant – not measured
	Fuel-and energy-related activities	Relevant – included
	Upstream transportation and distribution	Relevant – captured under purchased goods and services
	Waste generated in operations	Relevant – included
	Business travel	Relevant – included
	Employee commuting	Relevant – included
	Upstream leased assets	Relevant – captured under scope 1, 2 and purchased goods and services
	Downstream transportation and distribution	Not relevant – excluded
	Processing of sold products	Not relevant – excluded
	Use of sold products	Not relevant – excluded
	End-of-life treatment of sold products	Not relevant – excluded
Downstream leased assets	Not relevant – excluded	
Franchises	Not relevant – excluded	
Investments	Not relevant – excluded	

