



CARBON FOOTPRINT

**Report
FY2024**

Executive summary

Jones AV conducted a carbon footprint assessment for the reporting period 1 April 2023 to 31 March 2024 to quantify emissions associated with its operations and value chain activities. The assessment establishes a baseline carbon footprint, identifies key emission hotspots, and supports the development of future emissions reduction initiatives.

The inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. Emissions were calculated using activity-based, spend-based, and average-data methodologies depending on data availability. Global Warming Potential (GWP) values applied are consistent with the IPCC Fifth Assessment Report (AR5), in line with the GWP values embedded within the BEIS, DEFRA and EPA emission factor datasets used in this assessment. No material biogenic CO₂ emissions were identified within the reporting boundary during the assessment period.

The assessment identified total emissions of 370.86 tCO₂e, comprising:

Scope	Emissions (tCO ₂ e)
Scope 1	9.85 tCO ₂ e
Scope 2	2.51 tCO ₂ e
Scope 3	358.5 tCO ₂ e
Total Emissions : 370.86 tCO ₂ e	

Scope 3 emissions accounted for the majority of the organisation's carbon footprint, primarily resulting from purchased goods and services, the use of sold products, and business travel.

Introduction

Climate change and the reduction of greenhouse gas (GHG) emissions are increasingly important considerations for organisations seeking to improve their environmental performance and strengthen long-term sustainability. Measuring an organisation's carbon footprint provides a structured understanding of the emissions associated with its operations and wider value chain and helps identify opportunities for reducing environmental impact.

Jones AV has undertaken this FY2024 Carbon Footprint Assessment to quantify and assess its greenhouse gas emissions for the reporting period 1 April 2023 to 31 March 2024. The assessment covers emissions arising from the company's direct operations, purchased energy and relevant upstream and downstream value-chain activities.

The assessment has been prepared with reference to the GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Emissions have been assessed across Scope 1, Scope 2 and relevant Scope 3 categories, providing a comprehensive view of Jones AV Ltd's greenhouse gas emissions.

The FY2024 assessment also provides a basis for comparison with the FY2023 base year, enabling Jones AV Ltd to monitor changes in its carbon footprint over time and support the development of appropriate emissions reduction targets and strategies.

Reporting Standard

Standard

This greenhouse gas inventory has been prepared in accordance with:

- GHG Protocol Corporate Accounting and Reporting Standard
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Principles

The assessment applies the five accounting principles established by the GHG Protocol:

- Relevance – ensuring the inventory appropriately reflects the organisation's greenhouse gas emissions.
- Completeness – accounting for all relevant emission sources within the defined reporting boundary.
- Consistency – applying consistent methodologies and emission factors to enable meaningful comparison over time.
- Transparency – documenting methodologies, assumptions, data sources, and limitations.
- Accuracy – reducing uncertainty where practicable and avoiding material misstatements.

Reporting Period & Base Year

Reporting period

All activity data, financial information, operational records, and survey responses included in this assessment relate to this reporting period 1 April 2023 – 31 March 2024 (FY2024) unless otherwise stated.

FY2023 has been established as the base year against which future performance will be measured.

The assessment quantifies greenhouse gas emissions associated with Jones AV's operations and relevant value-chain activities during FY2024.

Base Year

The FY2023 reporting period, covering 1 April 2022 – 31 March 2023, has been established as the base year for Jones AV's greenhouse gas inventory.

The FY2023 base-year carbon footprint was:

377.40 tCO₂e

This comprised: The FY2023 base-year carbon footprint was

- Scope 1: 11.52 tCO₂e
- Scope 2: 2.69 tCO₂e
- Scope 3: 363.20 tCO₂e

Base-Year Recalculation Policy

The FY2023 base-year emissions will be recalculated where significant structural changes, changes in methodology, or other relevant changes result in a change of 10% or more in the base-year emissions. Where the 10% significance threshold is met, the base-year inventory will be restated to ensure consistency and comparability with subsequent reporting periods.

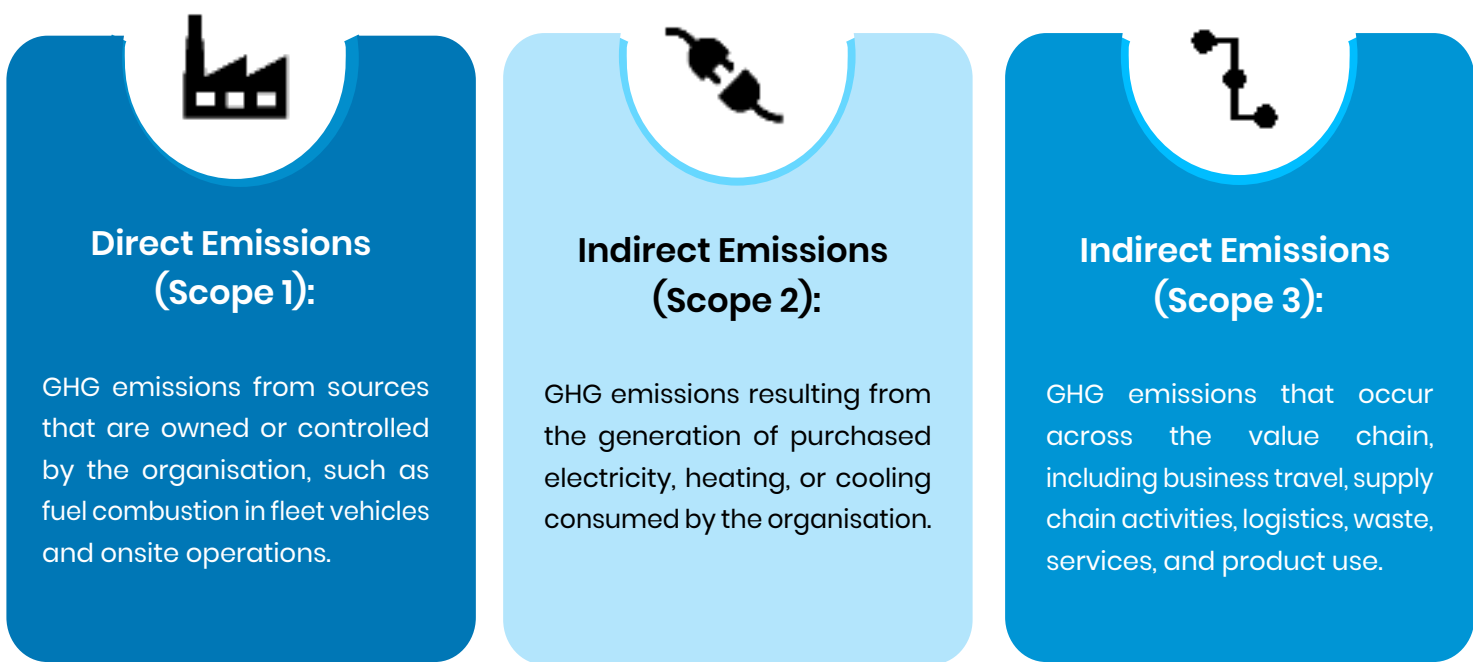
Organisational Boundary

Jones AV's organisational boundary has been established using the Operational Control Approach.

Under this approach, Jones AV accounts for greenhouse gas emissions arising from operations and facilities over which the organisation exercises operational control.

The organisational boundary covers Jones AV operations and facilities under it's operational control

Jones AV categorises its greenhouse gas emissions using the GHG Protocol's standard three-scope structure :



Operational Boundary

The operational boundary defines which scopes and emission sources fall within Jones AV’s greenhouse gas inventory, and the calculation methodology applied to each. Emissions are categorised into Scope 1, Scope 2, and Scope 3 in accordance with the GHG Protocol reporting framework, and are set out separately below.

Scope 1 – Direct Emissions

Category	Status & Justification
Fleet Fuel Combustion	Included. Fuel combustion from company-owned vehicles is a direct emission source under Scope 1
On-site Fuel Combustion	Included. Direct fuel combustion occurring within operational facilities is classified as a Scope 1
Fugitive Emissions	Excluded. Fugitive emissions are excluded as no relevant sources are within the organisational boundary

Scope 2 – Energy Indirect Emissions

Category	Status & Justification
Purchased Electricity	Included. Electricity purchased and consumed by Jones AV represents a scope 2 emission
Purchased Heating / Cooling	Excluded. Purchased heating /cooling is not applicable and is therefore excluded from the assessment

Scope 2 emissions are reported using both location-based and market-based approaches. Market-based Scope 2 emissions are 2.51 tCO₂e, equal to the location-based figure, as Jones AV is on a flexible out-of-contract tariff with no REGO-backed renewable instruments to support a market-based reduction.

Scope 3 – Other Indirect Emissions

Category	Status & Justification
Purchased Goods and Services	Included. Procurement of equipment, materials and services represents a significant source of emissions
Capital Goods	Included. Capital equipment purchased during the reporting period contributes to embodied emissions
Fuel- and Energy-Related Activities	Included. Upstream emissions associated with purchased electricity and fuel not included in Scopes 1 or 2
Upstream Transportation and Distribution	Included. Third-party transportation of purchased materials to Jones AV Ltd
Waste Generated in Operations	Included. Disposal and treatment of operational waste
Business Travel	Included. Corporate travel undertaken during the reporting period
Employee Commuting	Included. Employee commuting emissions estimated from survey responses
Upstream Leased Assets	Excluded. No upstream leased assets outside the organisational boundary
Downstream Transportation and Distribution	Included. Transportation of products from Jones AV Ltd to customers by third parties
Processing of Sold Products	Excluded. Products sold do not require significant downstream processing
Use of Sold Products	Included. Energy consumed during the operational life of sold products
End-of-Life Treatment of Sold Products	Included. Disposal of sold electronic equipment at the end of its useful life
Downstream Leased Assets	Excluded. No downstream leased assets
Franchises	Excluded. The organisation does not operate franchise activities
Investments	Excluded. No investment-related emissions applicable during the reporting period

Data Collection Methodology

Activity data was collected from internal operational records, financial information, employee surveys, and supplier documentation where available. Data collection was coordinated across multiple departments to ensure the inventory accurately represented greenhouse gas emissions generated throughout the reporting period.

Emission Source	Data Collection Methodology
Energy Consumption	Emissions were estimated using utility invoices and meter readings
Fuel Consumption	Emissions were estimated using fuel purchase records
Purchased Goods and Services	Emissions were estimated using spend-based emission factors
Capital Goods	Emissions were estimated using capital expenditure records
Transportation and Distribution	Emissions were estimated using expenditure records and transport service invoices
Waste Generated in Operations	Emissions were estimated using waste disposal invoices and contractor records
Business Travel	Emissions were estimated using air travel and other transport-related expenses
Employee Commuting	Emissions were estimated using survey responses covering commuting distance, transport mode, etc
Use of Sold Products	Emissions were estimated using product energy ratings and operating assumptions
End-of-Life Treatment of Sold Products	Emissions were estimated using product weights and e-waste treatment factors

Results & Analysis

Total Carbon Footprint

The total emissions for the reporting period are 370.86 tCO₂e

Breakdown by Category :

Category	Total Emissions (tCO ₂ e)
Fuel and Energy Related	15 tCO ₂ e
Upstream Transportation and Distribution	0.5 tCO ₂ e
Business Travel	28.5 tCO ₂ e
Purchased Goods and Services	247.9tCO ₂ e
Downstream Transportation and Distribution	3.2 tCO ₂ e
Employee Commuting	5.3 tCO ₂ e
Waste Generated in Operations	1.4 tCO ₂ e
Use of Sold Products	68.05 tCO ₂ e
End-of-Life Treatment of Sold Products	0.05 tCO ₂ e
Capital Goods	0.9 tCO ₂ e
Total Emissions : 370.86 tCO ₂ e	

Emission Intensity Metrics

To provide additional insight into the company's environmental performance, emission intensity metrics have been calculated. Emission intensity relates the company's greenhouse gas (GHG) emissions to its business activity and workforce size, offering a more comparable and trackable indicator over time.

Two key intensity measures have been used:

- **Emission Intensity based on Company Turnover**
- **Emission Intensity per Employee**

Emission Intensity Based on Company Turnover

This metric reflects the volume of emissions generated per unit of revenue earned. It provides a view of carbon efficiency relative to business growth.

Scope 1 Emission Intensity

- Scope 1 Emissions (FY 2024) : 9850 kgCO₂e
- FY 2024 Turnover : £1254000
- Emission Intensity : $9850/1254000 = 0.0079 \text{ kgCO}_2\text{e/GBP}$

Scope 2 Emission Intensity

- Scope 2 Emissions (FY 2024) : 2510 kgCO₂e
- FY 2024 Turnover : £1254000
- Emission Intensity : $2510/1254000 = 0.0020 \text{ kgCO}_2\text{e/GBP}$

Scope 3 Emission Intensity

- Scope 3 Emissions (FY 2024) : 358500 kgCO₂e
- FY 2024 Turnover : £1254000
- Emission Intensity : $358500/1254000 = 0.2859$ kgCO₂e/GBP

FY 2024 Total Emissions: 370860 kgCO₂e

FY 2024 Company Turnover: £1254000

Total Emission Intensity (Turnover KPI):

Emission Intensity : $370860/1254000 = 0.2957$ kgCO₂e/GBP

Emission Intensity per Employee

This metric highlights the average carbon footprint attributable to each staff member. It is particularly useful for tracking improvements in operational efficiency and embedding a culture of sustainability.

- **Total Number of Employees:** 9
- **FY 2024 Total Emissions:** 370860 kgCO₂e

Emission Intensity (Per Employee):

Emission Intensity = $370860/9 = 41206$ kgCO₂e/Employee

Emission Factors & Sources

To ensure consistency and accuracy, all greenhouse gas (GHG) emissions in this report were calculated using standardised and internationally recognised emission factors from the following sources:

BEIS, UK (Department for Business, Energy & Industrial Strategy) : Publishes nationally recognised greenhouse gas emission conversion factors used for carbon accounting, environmental reporting, and organisational emissions assessments.

DEFRA, UK (Department for Environment, Food & Rural Affairs) : Provides environmental guidance, sustainability resources, and emissions datasets to support organisations in monitoring and managing environmental performance.

Exiobase, EU : An environmentally extended database used to assess supply chain emissions, resource consumption, and environmental impacts across global economic activities.

EPA, USA (Environmental Protection Agency) : Develops internationally recognised environmental data, emission factors, and reporting methodologies to support greenhouse gas accounting and environmental impact assessments.

Key Assumptions & Limitations

Key Assumptions

1. Employee Commuting

Based on internal survey data. It is assumed that the averaged responses accurately represent the commuting patterns of the entire staff.

2. Sold Product Use and Disposal

- a. Energy consumption estimates are based on standard energy ratings and average annual usage hours.
- b. End-of-life emissions are calculated by assigning standard weights to product categories and assuming all disposed products are treated as electronic waste.

Key Limitations

1. Data Accuracy

Employee commuting data was estimated and self-reported, which could affect overall precision.

2. Generic Emission Factors

Emissions for several categories (e.g., travel, logistics, materials) used industry-average factors instead of supplier-specific data.

3. Simplified Modelling

The modelling of sold product usage and disposal is based on general assumptions and may not fully reflect variations in real-world consumer usage or local waste treatment practices.

4. Individual Greenhouse Gas Reporting

The UK Government GHG Conversion Factors used for this assessment provide emissions data for carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), together with the resulting carbon dioxide equivalent (CO₂e). A complete breakdown of all individual greenhouse gases is therefore not available within the emission factors used for this assessment.

Result Comparison

Jones AV's FY2024 greenhouse gas inventory resulted in total reported emissions of 370.86 tCO₂e, compared with 377.40 tCO₂e in the FY2023 base year.

This represents an overall decrease of approximately 1.7% compared with the base year.

Scope	FY2023 (tCO ₂ e)	FY2024 (tCO ₂ e)	Change (tCO ₂ e)	Change (%)
Scope 1	11.52	9.85	-1.67	-14.5%
Scope 2	2.69	2.51	-0.18	-6.7%
Scope 3	363.20	358.5	-4.7	-1.3%
Total	377.40	370.86	-6.54	-1.7%

The reduction in total reported emissions indicates an overall improvement compared with the FY2023 baseline. However, Scope 3 remains the dominant component of the company's carbon footprint and therefore represents the greatest opportunity for further emissions reduction.

Hotspot Identification

The following categories represent the highest contributors to Jones AV's carbon footprint:



Purchased Goods & Services

- Emissions embedded in the supply chain of the purchased material category.



Use of Sold Products & End-of-Life Treatment of Sold Products

- Emissions from product energy consumption and end-of-life treatment.



Business Travel

- Emissions associated with corporate travel.

Emission Reduction Targets

The FY2023 carbon footprint of 377.40 tCO₂e has been established as Jones AV's base-year emissions. Future emissions reduction performance will be assessed against this baseline

The FY2024 inventory shows total emissions of 370.86 tCO₂e, representing a reduction of approximately 1.7% from the FY2023 base year.

Jones AV should establish measurable short-, medium- and long term emissions reduction targets against the FY2023 baseline.

Priority should be given to the material Scope 3 emission sources, particularly:

- Purchased Goods and Services;
- Use of Sold Products;
- End-of-Life Treatment of Sold Products; and
- Business Travel.

Progress towards the emissions reduction targets should be reviewed annually against the FY2023 base year. As data quality improves, Jones AV should aim to increase the use of primary and supplier-specific data, particularly for material Scope 3 categories. This will improve the reliability of future carbon footprint assessments and support the development of more emissions reduction measures.

Emission Reduction Strategy and Recommended Actions

Purchased Goods and Services: engage suppliers for supplier-specific emissions data; prioritise lower-carbon suppliers; introduce sustainability criteria into procurement; encourage supplier disclosure; conduct supplier environmental assessments; and replace high-emission products/materials where feasible.

Use of Sold Products: improve product energy efficiency, prioritise energy-efficient equipment, incorporate energy performance into procurement and improve use-phase assumptions.

End-of-Life Treatment of Sold Products: expand recycling and responsible e-waste management, explore take-back programmes, improve product/material tracking and engage approved recycling providers.

Business Travel: reduce unnecessary travel through virtual meetings, develop a lower-carbon travel policy, encourage lower carbon transport modes and monitor annual travel emissions.

Data quality and reporting: increase primary activity-data collection, improve supplier-specific data, maintain emission-factor records, document assumptions consistently and review data quality annually.

Conclusion

The FY2024 Carbon Footprint Assessment establishes Jones AV greenhouse gas emissions across its direct operations and relevant value-chain activities.

The assessment has considered the Scope 3 value chain through the 15-category framework, with relevant categories included and non-applicable categories documented and excluded.

Scope 3 represents the majority of the organisation's carbon footprint. Purchased goods and services, the use and end-of-life treatment of sold products, and business travel have been identified as key areas for emissions reduction.

Compared with the FY2023 base year, total reported emissions decreased by approximately 1.7%, demonstrating an overall reduction in the organisation's reported carbon footprint.

The FY2024 inventory provides a foundation for continued carbon management, improved data collection, supplier engagement, product lifecycle improvements and the development of measurable emissions reduction targets.

Going forward, Jones AV should prioritise improvements in primary data collection, supplier-specific emissions information, product lifecycle data and Scope 3 management. These improvements will strengthen the reliability of future inventories and support the organisation's longer-term decarbonisation and sustainability objectives.



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