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CARBON REDUCTION PLAN

2025_2026

Supplier Name: [BWA \(Europe\) Ltd](#)

Publication date: [28.05.2026](#)



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Publication date: 28.05.2026

Website publication location: www.bwa.uk.net

Reporting period covered by this CRP: 1 April 2025 to 31 March 2026

Commitment to achieving Net Zero

BWA (Europe) Limited is committed to achieving Net Zero greenhouse gas emissions **by 2050** at the latest.

BWA (Europe) Limited recognises the importance of reducing the environmental impact of its professional services activities and is committed to measuring, managing and reducing emissions within its operational control and wider value chain, where reasonably practicable.

Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction, or further development, of strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: 2021/22

Baseline reporting period: 1 April 2021 to 31 March 2026

Additional details relating to the baseline emissions calculations

BWA (Europe) Limited's baseline emissions were first calculated for the 2021/22 baseline year and published in the company's 2022 Carbon Reduction Plan. The baseline was prepared using the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the UK Government greenhouse gas conversion factors applicable at the time.

The 2021/22 baseline total was **3.85 tCO₂e**, comprising:

Emissions source	Baseline emissions (tCO ₂ e)
Scope 1	0.00
Scope 2	1.02
Scope 3, including the categories stated below	2.83
Total emissions	3.85

The previous 2022 Carbon Reduction Plan reported Scope 1 as 0.00 tCO₂e and explained that Scope 1 emissions were not being monitored at that time. It also reported upstream and downstream transportation and distribution as 0.00 tCO₂e, with an explanation that this data was not then available and would be improved once tracking was in place.

For this updated CRP, BWA has retained the 2021/22 baseline as the reference point, but has identified the limitations of the historic baseline. Where current-year reporting includes more complete data than the baseline year, this is treated as a data quality improvement and is explained in the current reporting commentary, rather than automatically being interpreted as an increase in operational emissions.

Baseline year emissions

Scope / category	PPN 006 category wording	Baseline emissions (tCO ₂ e)	Baseline data note
Scope 1	Direct emissions from owned or controlled sources	0.00	Reported as 0.00 in the 2022 CRP. The previous CRP noted that Scope 1 was not fully monitored at the time.
Scope 2	Purchased electricity, heat, steam and cooling	1.02	Reported in the 2022 CRP. It related to metered electricity.
Scope 3, Category 4	Upstream transportation and distribution	0.00	Reported as 0.00 in the 2022 CRP. There was no physical product supply chain.
Scope 3, Category 5	Waste generated in operations	not separately measured	This category was not separately reported in the 2022 CRP.
Scope 3, Category 6	Business travel	0.0820	Reported in the 2022 CRP.
Scope 3, Category 7	Employee commuting	2.7517	Reported in the 2022 CRP.
Scope 3, Category 9	Downstream transportation and distribution	0.00	Reported as 0.00 in the 2022 CRP. Not applicable as BWA does not sell or distribute physical products.
Total Scope 3		2.83	
Total emissions		3.85	

Current emissions reporting

Reporting year: 2025/26

Current reporting period: 1 April 2025 to 31 March 2026

The current reporting period covers a complete 12-month cycle. Emissions have been calculated using the UK Government greenhouse gas conversion factors applicable to the relevant reporting year and the best available activity data held by BWA (Europe) Limited.

Current year emissions

Scope / category	PPN 006 category wording	Activity data used	Current emissions (tCO ₂ e)	Notes / justification
Scope 1	Direct emissions from owned or controlled sources	Four company vehicles: BMW 530e M Sport plug-in hybrid, 15,000 miles total; Hyundai Tucson PHEV, 12,000 miles total; Volkswagen Golf petrol, 5,000 miles total; BMW X1 petrol, 2,000 miles total. BWA pays for all fuel for directors' company vehicles, including private mileage. No gas, no fuel-burning	5.88	Calculated using total mileage for company-controlled vehicles because BWA pays for all fuel for directors' company vehicles. The office fridge and microwave are treated as electricity use under Scope 2.

Scope / category	PPN 006 category wording	Activity data used	Current emissions (tCO2e)	Notes / justification
Scope 2	Purchased electricity, heat, steam and cooling	office equipment and no known refrigerant loss from office equipment. Leeds office: 4,810 kWh, stated as an assumption. Bromley office: 8,817 kWh, taken from annual statement. Total: 13,627 kWh for 1 April 2025 to 31 March 2026.	2.41	Calculated using an electricity conversion factor of 0.17700 kgCO2e/kWh. The Leeds figure is impossible to confirm as building is shared with approx. 100 residents
Scope 3, Category 4	Upstream transportation and distribution	Courier services: £56.08 annual spend. Postage/parcels: £217.21 annual spend. Supplier deliveries specifically arranged and paid by BWA: £0.00. Inter-office courier movement: £0.00.	0.00 / not separately quantified	BWA provides professional consultancy services and does not operate a physical inbound logistics chain. Only occasional postage and emergency document courier services were purchased. These emissions are considered negligible and cannot be accurately converted from spend alone using the standard distance/activity-based UK Government conversion factors. From 2026/27 BWA will record courier/postage weight, destination and distance where material.
Scope 3, Category 5	Waste generated in operations	Waste is landlord-managed and shared at both offices. No building manager annual waste data and no waste contractor invoices are available. Based on the staff attendance information provided, BWA has approximately 53 office person-days per week. Waste consists mainly of	0.63	Management estimate only. Estimated at 0.5 kg waste per office person-day for 46 working weeks, giving approximately 1.22 tonnes of commercial and industrial office waste. A conservative landfill factor has

Scope / category	PPN 006 category wording	Activity data used	Current emissions (tCO2e)	Notes / justification
Scope 3, Category 6	Business travel	<p>food waste, food packaging and occasional cardboard packaging. Paper is recycled or shredded; ink toners are recycled.</p> <p>Employee-owned cars used for business: £6,132.66 reimbursed at 45p per mile, equating to approximately 13,628 miles. Train and bus travel: £186.04 annual spend. Taxi travel: £113.47 annual spend. Hotels: £0.00. Flights: none, £0.00.</p>	3.67	<p>been used pending landlord/building manager data. Future CRP updates should replace this with actual landlord or waste contractor data where available.</p> <p>The calculated figure covers employee-owned car business mileage only. Company-owned/director vehicle fuel is included in Scope 1 and not double counted here. Train, bus and taxi spend is very low but cannot be accurately converted from spend alone; from 2026/27 BWA will record journey distance, origin/destination or passenger-km for non-car business travel.</p>
Scope 3, Category 7	Employee commuting	<p>Staff commuting table provided for 15 employees. Leeds: bus, petrol car and hybrid car commuting. Bromley: petrol car, hybrid car, bus and walking. No cycling scheme in use and no employees currently commute by bicycle. Two Bromley employees work from home full time.</p>	8.19	<p>Calculated using the commuting information provided, 46 working weeks per year for non-annual mileage entries, average petrol/hybrid car factors where vehicle-specific data is not available, Leeds bus as local bus outside London and Bromley bus as London local bus. Homeworking emissions are not included in this Category 7 figure.</p>

Scope / category	PPN 006 category wording	Activity data used	Current emissions (tCO2e)	Notes / justification
Scope 3, Category 9	Downstream transportation and distribution	Not applicable unless BWA sells physical products that are transported or stored after sale by third parties.	N/A	BWA provides professional consultancy services and does not sell or distribute physical products to end consumers.
Total Scope 3			12.49	Mandatory PPN 006 Scope 3 categories only, excluding optional homeworking and excluding immaterial spend-only rail/bus/taxi/courier items not yet distance-measured.
Total emissions			20.78	Total of Scope 1, Scope 2 and mandatory quantified Scope 3 categories.

Current reporting commentary

BWA (Europe) Limited's current emissions footprint reflects the nature of the business as a professional services consultancy. The main emissions sources are expected to be office electricity, company vehicles, employee-owned vehicles used for business travel, rail travel, employee commuting, homeworking, and office waste.

BWA has two offices, in Leeds and Bromley. Current activity data states electricity consumption of 4,810 kWh for Leeds, based on an assumption, and 8,817 kWh for Bromley, taken from an annual statement. Total annual electricity consumption for the reporting period is therefore 13,627 kWh, giving estimated Scope 2 emissions of 2.41 tCO2e using a factor of 0.17700 kgCO2e/kWh.

BWA has four company vehicles: two plug-in hybrids and two petrol vehicles. Because BWA pays for all fuel for directors' company vehicles, including private mileage, the Scope 1 calculation uses total vehicle mileage for the company-controlled vehicles. Employee-owned vehicles used for commuting are included under Scope 3 Category 7. Employee-owned vehicles used for business journeys are included under Scope 3 Category 6. No business flights were taken during the reporting period.

BWA does not have gas or fuel-burning office equipment. The office fridge, microwave and other small electrical appliances are included within the electricity consumption reported under Scope 2. Downstream transportation and distribution is not applicable because BWA provides professional consultancy services and does not sell or distribute physical products.

The current reported emissions are higher than the 2021/22 baseline. This is principally because the current CRP includes company vehicle mileage, a fuller employee commuting calculation and an estimated waste figure, whereas the 2022 baseline had several limitations and did not separately report all required Scope 3 categories. The increase should therefore be interpreted primarily as a data quality and organisational boundary improvement, rather than a direct like-for-like deterioration in operational performance. BWA will continue to improve the completeness and consistency of its annual emissions data so that future CRP updates provide a more reliable year-on-year comparison.

BWA's current emissions footprint is considered proportionate for a professional services SME with 15 people (**1.39 tCO₂e per person**), two offices and company-controlled vehicles. The overall footprint is primarily driven by employee commuting, company vehicle mileage and business travel, rather than building energy consumption. The current total is higher than the 2021/22 baseline because the current CRP uses a fuller data set and captures emissions sources that were not fully measured in the previous baseline, including company vehicle mileage, waste generated in operations and a more complete employee commuting assessment. BWA will use this reporting year as a more robust basis for future comparison and reduction planning.

What is driving BWA's footprint

Emissions source	Draft figure	Approx. share
Employee commuting	8.19 tCO ₂ e	39%
Company vehicles	5.88 tCO ₂ e	28%
Business travel	3.67 tCO ₂ e	18%
Electricity	2.41 tCO ₂ e	12%
Waste estimate	0.63 tCO ₂ e	3%

Emissions reduction targets

In order to continue progress towards achieving Net Zero, BWA (Europe) Limited has adopted the following carbon reduction targets:

1. Maintain the commitment to achieve Net Zero emissions by 2050 at the latest.
2. Continue to reduce emissions from the 2021/22 baseline of 3.85 tCO₂e, whilst recognising that improved reporting may change the completeness of current-year data.
3. Maintain the previous interim target of reducing emissions by 40% from the 2021/22 baseline by 2027, where measured on a like-for-like basis.
4. Improve annual data collection for the five required Scope 3 categories under PPN 006, so that all future reported figures are supported by clear source data, assumptions and evidence.
5. Prioritise practical reductions in business travel, commuting emissions, office electricity consumption, waste and procurement impacts.

We project that carbon emissions will decrease over the next five years from **20.78 tCO₂e** to **12.47 tCO₂e** by **2031**. This is a reduction of **40%**.

Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented by BWA and will remain in effect, where relevant, during the performance of public sector contracts:

- BWA had already converted to LED lighting before the 2022 CRP and continues to use lower-energy lighting arrangements where it has control over office fit-out and occupancy arrangements.
- BWA continues to operate hybrid working arrangements, reducing unnecessary employee commuting and supporting a lower-emissions operating model.
- BWA encourages staff to use public transport, cycling and low-carbon commuting options where practical.
- BWA encourages staff to work digitally, reduce printing and avoid unnecessary paper use.
- BWA maintains controls intended to keep air travel to a minimum, using remote meetings and rail travel where appropriate.

- BWA continues to segregate waste for recycling where available within the office and building management arrangements.
- BWA takes energy efficiency into account when procuring IT hardware and equipment.
- BWA's management encourages staff to turn off electrical equipment when not in use and to avoid unnecessary energy consumption.

The quantified carbon emission reduction achieved by these measures has not been separately calculated for each individual initiative, as the company's emissions footprint is small and the initiatives are embedded within day-to-day business operations. The benefit of these measures is reflected in the company's overall annual emissions footprint.

Future carbon reduction initiatives

BWA intends to implement and maintain the following further measures:

- Introduce a simple annual CRP data collection timetable covering electricity, Scope 1 checks, business travel, staff commuting, waste, and supplier-related transport.
- Carry out an annual staff commuting and working-pattern survey to support more accurate Scope 3 Category 7 reporting.
- Obtain landlord, service charge or building management data for office electricity and waste wherever available, and record the methodology used where apportionment or estimation is necessary.
- Record business mileage, rail, taxi, air travel and hotel stays through expense processes in a way that supports annual emissions calculation.
- Avoid flights where a reasonable lower-carbon alternative is available and proportionate to the business requirement.
- Prioritise virtual meetings where they are suitable for the nature of the service and client requirements.
- Consider lifecycle cost, energy efficiency, reparability and expected service life when procuring IT equipment and other office equipment.
- Encourage reuse, refurbishment and responsible disposal of IT equipment and office materials.
- Seek suppliers and subcontractors that can evidence credible environmental management, energy efficiency or carbon reduction practices where this is relevant and proportionate to the service being procured.
- Review the company's CRP annually and publish the updated version on BWA's website.

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, where required, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors, or equivalent management body.

Signed on behalf of BWA (Europe) Limited:

Name: Monika Nawrot

Position: Director

Date: 28.05.2026