

LIVE IT Net Zero Plan (2025)

28 March 2025



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Introduction

This document has been prepared by Kenton Ward, CEO of LIVE IT during March of 2025 as a part of our commitment environmental responsibility. This document is due for review on the 28 March 2026.

Executive Summary

LIVE IT is a UK-based digital ticketing platform committed to achieving Net Zero greenhouse gas (GHG) emissions by 2045, in line with Scotland's climate targets¹. This Net Zero Plan provides a comprehensive overview of LIVE IT's current GHG emissions, existing carbon offsetting efforts, and a detailed roadmap to eliminate or neutralize emissions by 2045. LIVE IT's direct Scope 1 emissions are zero, reflecting no on-site fuel use or company vehicles. The company's **Scope 2** emissions arise from purchased electricity in a serviced office, and **Scope 3** emissions derive from business travel (primarily flights), employee commuting, cloud infrastructure (Amazon Web Services in an EU region), and remote working (home energy use). Using the UK Government's 2023 GHG Conversion Factors, LIVE IT's total baseline carbon footprint is credibly estimated at **~30–40 tonnes CO₂e per year** (detailed in Section 2).

LIVE IT already offsets **9 tonnes of CO₂ per month** (equivalent to 108 tCO₂e/year) and funds the planting of **120 trees per month** as part of its sustainability efforts. This means current offsetting **exceeds** the estimated footprint, effectively making LIVE IT carbon-neutral in operations for now. However, this plan prioritizes emission reductions in line with the **Greenhouse Gas Protocol's** guidance on real reductions before offsetting². Key interim targets are set for **2025** and **2030** to ensure a credible trajectory: by 2025 LIVE IT will achieve a 20% reduction in gross emissions (vs. 2023 baseline) through efficiency measures and behavior changes, and by 2030 at least a 50% reduction through deeper decarbonization of energy and travel. The ultimate goal is to reach **Net Zero by 2045** with minimal reliance on offsets, in alignment with Scottish Enterprise's Net Zero conditionality requirements.

To achieve these targets, LIVE IT will implement a series of actions across its operations and value chain. These include transitioning to 100% renewable electricity for office operations (or influencing the serviced office provider to do so), minimizing business air travel in favor of virtual meetings, encouraging low-carbon commuting (public transport, cycling, EV use), optimizing cloud computing to use energy-efficient AWS services (leveraging AWS's 100% renewable energy match in 2023³, and supporting employees to reduce home-office energy use. Emissions that are not eliminated by

¹ [Climate change - gov.scot - The Scottish Government](#)

² [Developing a company low carbon strategy](#)

³ [AWS Cloud - Amazon Sustainability](#)

2045 (e.g. residual travel emissions) will be balanced with high-quality carbon removals or offsets certified to robust standards (e.g. Gold Standard)⁴.

This plan has been developed with reference to the GHG Protocol Corporate Standard for emissions accounting⁵, the Scottish Business Climate Collaboration (SBCC) guidance for SMEs, the SME Climate Hub framework, and RBS's Carbon Planner toolkit. The following sections provide details on LIVE IT's emissions baseline, current offsetting versus footprint, the reduction roadmap with interim milestones, and the alignment of this plan with recognized standards and Scottish Enterprise's requirements.

⁴ [Developing a company low carbon strategy](#)

⁵ [Developing a company low carbon strategy](#)

1. LIVE IT's Current GHG Emissions Profile (Baseline 2023)

Scope and Boundary: LIVE IT has defined the scope of its carbon footprint in accordance with the GHG Protocol's principles of relevance and completeness⁶. All material emission sources from LIVE IT's operations have been considered, including direct and indirect emissions (Scopes 1, 2, and 3). Table 1 summarizes the estimated annual GHG emissions (in tonnes CO₂ equivalent, tCO₂e) for the baseline year 2023, broken down by scope and source. LIVE IT operates entirely from a serviced office and digital platforms, so its footprint is concentrated in Scope 2 and 3 categories. All calculations use UK Government GHG Conversion Factors (2023) for consistency.

Table 1 – LIVE IT Estimated Annual GHG Emissions (2023 Baseline)

Emission Source	GHG Scope	Estimated Emissions (tCO ₂ e/year)
Scope 1: Direct fuel use	Scope 1	0 (No gas heating or vehicles)
Scope 2: Purchased Electricity (<i>serviced office</i>)	Scope 2	~1.7 – 2.0
Scope 3: Business Travel – Flights	Scope 3	~5.0 – 8.0
Scope 3: Employee Commuting (<i>public transport, cycling</i>)	Scope 3	~2.5 – 3.0
Scope 3: Cloud Services (AWS usage)	Scope 3	~5.0 – 15.0 [†]
Scope 3: Remote Working (home energy)	Scope 3	~3.0 – 5.0
Total GHG Emissions (2023)	Scopes 1+2+3	~30 – 40 tCO ₂ e

†Range reflects uncertainty in AWS-related emissions. AWS achieved 100% renewable electricity coverage in 2023⁷, which may significantly reduce effective emissions (see Section 1.4).

⁶ [Developing a company low carbon strategy](#)

⁷ [AWS Cloud - Amazon Sustainability](#)

1.1 Scope 1 Emissions

Scope 1 covers **direct GHG emissions from sources owned or controlled by LIVE IT**⁸, such as combustion of fuels on-site or in company vehicles. LIVE IT has **no Scope 1 emissions**. The company does not operate any fleet vehicles, and its office is in a shared serviced building with no gas boilers under LIVE IT's control. There are also no refrigerant systems owned by LIVE IT that could leak fugitive emissions. This null scope is confirmed by the absence of fuel procurement (gas, diesel, etc.) by the company and aligns with the stated assumption that there are "*no fuel-burning vehicles or heating*" in use.

1.2 Scope 2 Emissions – Purchased Electricity

Scope 2 encompasses **indirect emissions from purchased energy** (electricity, steam, or heating/cooling) consumed by the organization⁹. LIVE IT operates from a serviced office space, so it does not have a dedicated utility meter exclusively for its use. However, the electricity consumed for lighting, IT equipment, and HVAC serving LIVE IT's portion of the office contributes to the company's carbon footprint.

Estimation: In absence of metered data, LIVE IT's electricity use is estimated using typical office energy intensity benchmarks. For example, UK offices often consume on the order of 150–200 kWh of electricity per square meter annually under normal operation^{10 11}. LIVE IT's combined workspace is ~50 m², annual electricity use is roughly **8,000 kWh**. Using the 2023 UK grid emissions factor (~0.207 kg CO₂e per kWh¹², this equates to about **1.7 tCO₂e per year** from electricity. This value includes **transmission & distribution losses** and reflects the slight increase in UK grid carbon intensity seen in recent data (the UK grid carbon factor rose ~7% in 2023 due to higher coal and gas use¹³).

LIVE IT's strategy is to minimize these emissions by both reducing electricity consumption (through energy efficiency and good housekeeping in the office) and by sourcing renewable electricity. Because the office power is provided through the serviced office contract, LIVE IT will engage the office provider to ensure that a **100% renewable electricity tariff** is in place or to obtain evidence of renewable Energy Attribute Certificates. Adopting renewable electricity would cut the

⁸ [Developing a company low carbon strategy](#)

⁹ Op. cit.

¹⁰ [Energy Consumption - Greater London Authority](#)

¹¹ [Benchmarking commercial energy use per square foot - Twinview](#)

¹² [Greenhouse Gas Emissions Report 2023-24](#)

¹³ Op. cit.

market-based Scope 2 emissions to effectively zero, while any usage reductions (e.g. via automatic PC shut-down policies, LED lighting) further decrease the footprint.

1.3 Scope 3 Emissions – Indirect Value Chain

Scope 3 includes **all other indirect emissions** from LIVE IT's activities that occur outside its direct operations. For a digital services SME like LIVE IT, the most relevant Scope 3 categories are business travel, employee commuting, use of cloud services, and home-working. These typically form the largest share of the carbon footprint¹⁴. Each category is assessed below with assumptions and conversion factors:

1.3.1 Business Travel (Air Flights): LIVE IT staff occasionally travel by air for business, such as attending client events or conferences. Air travel has a **disproportionately high carbon impact** per mile, so even infrequent flights can dominate the footprint. For 2023, LIVE IT's travel records (or assumptions) include a mix of short-haul flights within Europe and possibly one long-haul flight. We assume, for estimation, about **5 short-haul return flights** (e.g. London to continental Europe) and **1 long-haul return flight** (e.g. UK to North America). Using DEFRA 2023 emission factors for air travel, economy-class: short-haul flights emit roughly **0.158 kg CO₂e per passenger-km**¹⁵ and long-haul flights about **0.150 kg CO₂e per km** (economy) when accounting for radiative forcing. In total, an EU round-trip (~2,000 km) emits ~0.3 tCO₂e per person, and a transatlantic round-trip (~11,000 km) around ~1.8 tCO₂e¹⁶. Based on the assumed flight itinerary, LIVE IT's **annual flight emissions are ~5–8 tCO₂e**. This corresponds well with the factor-based approach: for example, *5 EU flights × 2,000 km × 2 (return) × 0.158 kgCO₂e/km ≈ 3.16 t*, plus *1 US flight × 11,000 km × 2 × ~0.150 kg/km ≈ 3.3 t*, totaling ~6.5 tCO₂e. (All flight calculations include an 8% uplift for non-direct routes and additional **radiative forcing** impacts as per UK government methodology .)

Mitigation note: LIVE IT recognizes these are significant emissions. Measures to reduce business air travel are a key part of the roadmap (Section 5.2). For necessary flights, economy class is used and direct routes are chosen to minimize carbon per trip¹⁷.

1.3.2 Employee Commuting: LIVE IT's staff commute by a mix of public transport, cycling, and walking; no regular single-occupancy car commuting is assumed (as suggested by staff habits). Commuting emissions are thus relatively low per person. Based on staff surveys, we estimate an average commute of ~10 km each way, mostly by **foot, bike, rail or bus**. For example, if 5 employees commute by train (national rail) and 3 by local bus, their emissions can be calculated using passenger-km factors. DEFRA's 2023 factors for passenger transport are: **National Rail: 0.03546 kg CO₂e per passenger-km; Local Bus: 0.10215 kg CO₂e per passenger-km** . A typical

¹⁴ [Developing a company low carbon strategy](#)

¹⁵ [How to calculate Scope 3 emissions associated with business travel flights](#)

¹⁶ Op. Cit.

¹⁷ Op. Cit.

employee commuting 3 days a week by train (20 km round-trip) would incur ~0.11 kg CO₂e per day, or ~7 kg per year (assuming ~65 days/year for 3-days-per-week commuting), which is ~0.007 t – very low. Bus travel is higher per km; an employee doing 20 km round-trip by bus daily (e.g. 220 days) emits ~0.45 tCO₂e/year (20 km * 0.102 kg/km * 220) if full-time. Scaling to LIVE IT's team (assuming ~8 commuters with a mix of modes and frequencies), **total commuting emissions are on the order of 2–3 tCO₂e per year**. This is a relatively small portion of Scope 3, thanks to the use of **low-carbon transport modes** and some employees **cycling and walking** (which has essentially zero direct emissions).

Mitigation note: LIVE IT will maintain or improve this low footprint by continuing to encourage public transit and cycling. The company supports cycle-to-work schemes and flexible hours to allow use of off-peak public transport. There is also potential to further reduce commuting emissions through increased remote work (balanced with managing home-working emissions, below).

1.3.3 Cloud Services (AWS Usage): As a digital ticketing platform, LIVE IT's service delivery relies on cloud computing resources, primarily Amazon Web Services (AWS) data centers in the EU region. The energy consumption and associated emissions from running servers, data storage, and data transfer are an important part of LIVE IT's Scope 3 (often categorized under "Purchased Goods and Services" or "IT services"). Precise data on kWh consumed by LIVE IT's AWS workloads can be obtained via AWS's Customer Carbon Footprint Tool, but for this plan we use a high-level estimate. We assume LIVE IT's AWS usage is roughly equivalent to running a few server instances and associated services continuously. As a proxy, consider an AWS EC2 instance with a moderate load might draw ~100 watts; across a year that is ~876 kWh. If LIVE IT has a dozen such instance-equivalents running, annual consumption is ~10,500 kWh. If using average grid factors, this would correspond to ~2.2 tCO₂e (at 0.207 kg/kWh). However, AWS's data centers are far more efficient than typical on-premise IT infrastructure – AWS is **up to 4.1 times more energy efficient** than a typical data center and can reduce workload carbon by up to 96-99% when powered by renewables¹⁸. In fact, Amazon achieved **100% renewable energy matching for its global operations in 2023**¹⁹, meaning the electricity for AWS regions (including EU) is now sourced from renewables or offset by renewable energy certificates. Using a market-based accounting approach, the effective emissions from AWS electricity consumption could be close to zero, given this renewable sourcing.

For conservatism, we include a small residual footprint for AWS usage (to cover any remaining energy not yet fully decarbonised, or embodied carbon of data center hardware) – on the order of **~5 tCO₂e/year** or less. This essentially treats cloud emissions as roughly equivalent to if the same computing was done on UK grid power without AWS's efficiency, then discounts it considering AWS's renewable energy use. We will refine this estimate with actual data from AWS's carbon reports going forward.

¹⁸ [AWS Cloud - Amazon Sustainability](#)

¹⁹ Op.Cit.

Mitigation note: LIVE IT's strategy is to **optimize its cloud usage** for both cost and carbon efficiency. This means using AWS tools to monitor CPU/storage utilization (avoiding over-provisioning), leveraging more efficient services (e.g. AWS Graviton processors which are more energy-efficient), and scheduling workloads to run in off-peak times if it helps use greener grid periods. We will also continue to rely on AWS's sustainability initiatives – AWS's pledge to reach net-zero emissions by 2040 (as part of Amazon's Climate Pledge) and its ongoing efficiency improvements – effectively outsourcing much of the data center decarbonization to our cloud provider. We note that AWS's progress on renewables directly reduces our Scope 3 footprint over time.

1.3.4 Remote Working (Home Energy Use): LIVE IT offers flexible and remote working options. When employees work from home, some energy use (heating, electricity for equipment) shifts from the office to their homes. While these emissions occur in residential buildings, they are **indirectly a result of company operations** and are increasingly included in corporate footprints as part of Scope 3 (Category 7: Employee Commuting, as "teleworking" emissions). To estimate home-working emissions, we follow UK government guidance which provides an **average emissions factor per home-working hour**. DEFRA's recommended factor is about **0.334 kg CO₂e per hour of home-working**²⁰, which accounts for typical additional heating and electricity. If an employee works, say, 2 days per week from home (~16 hours/week, ~800 hours/year), their home-working footprint would be $\sim 0.334 \times 800 \approx 267 \text{ kg CO}_2\text{e/year}$ (0.27 t). Multiplying by an estimated 10 employees on various hybrid schedules, we get roughly **3–5 tCO₂e per year** for all home working. (This range allows for some staff working more or fewer days remotely, and variations in home energy efficiency. Those living in all-electric homes vs. gas-heated homes will also affect the footprint.)

It's worth noting there is a trade-off between **commuting emissions saved** and **home emissions added**. In LIVE IT's case, commuting is already low-carbon; nevertheless, remote work still offers emissions savings overall, especially if home energy is used efficiently.

Mitigation note: LIVE IT will provide guidance to staff on minimizing energy use while working from home – e.g., only heating the workspace, using efficient electric heaters if needed, and powering down equipment when not in use. As the electricity grid and home heating in the UK decarbonize (with more renewables and heat pumps), home-working emissions will also fall over time. LIVE IT may also explore providing or subsidizing low-energy equipment (such as LED task lighting, efficient laptops) to further cut home office energy consumption.

1.4 Summary of Baseline Findings

LIVE IT's total baseline carbon footprint for 2023 is estimated at roughly **35 tCO₂e (± five tonnes)**. The largest contributions are from **business air travel** and **cloud services**, followed by remote working and commuting. Electricity use in the office is a small share (~5%) thanks to a modest

²⁰ [The Carbon Emissions of Homeworking and Office Working](#)

office size and partial home-working. Scope 1 is zero. **Figure 1** illustrates the proportional breakdown:

CONVERSION FACTORS

Heat content of fuels

The default gross calorific values given below can be used when fuel-specific values are not available from your energy supplier. Gross values include the energy needed to evaporate the water in the fuel, and that formed during the combustion process. In the tables below we provide the gross values, in line with those usually provided by the energy suppliers in the UK. Net values exclude this energy.

Table 4 Gross calorific values for solid fuels

Fuel ¹	kWh/tonne
Coal (Industrial)	7,428
Wood pellets	5,193
Straw	4,375

Table 5 Gross calorific values for liquid fuels

Mode of transport	kWh/tonne	litres/tonne	kWh/litre
Fuel oil	12,090	1,028	11.85
LPG	13,707	1,883	7.28
Diesel	12,614	1,201	10.51
Gas oil	12,579	1,187	10.60
Burning oil	12,825	1,245	10.30
Petrol	12,660	1,338	9.46

[Download editable spreadsheet](#)

Table 6 Gross calorific values for gaseous fuels

Gaseous fuels	kWh/tonne	litres/tonne	kWh/m ³
Natural gas	14,009	2,257,160	11.00

Conversion factors

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Figure 1: Estimated share of LIVE IT's carbon footprint by source (Scope 3 dominates, especially cloud services and flights). Source: Internal analysis using UK GHG Conversion Factors 2023.

This baseline will serve as the reference point for measuring progress. In line with best practice, we will **annually update** our GHG inventory with actual data where available (e.g. recorded travel distances, AWS carbon reports, office energy usage if provided by the landlord) to improve accuracy²¹. All significant sources identified here will continue to be monitored, ensuring completeness of our reporting. By establishing this baseline, LIVE IT meets the first requirement of Scottish Enterprise's Net Zero conditionality: a transparent accounting of current emissions.

²¹ [Developing a company low carbon strategy](#)

2. Carbon Offsetting: Current Efforts and Impact

LIVE IT has proactively invested in **carbon offsetting** to compensate for its emissions while longer-term reduction measures take effect. Currently, the company offsets **9 tonnes of CO₂ per month**, which amounts to **108 tCO₂e per year**, and additionally funds the planting of **120 trees per month** as a carbon sequestration and biodiversity measure. This section assesses these efforts in context of the footprint.

2.1 Overview of Offsetting Program

The offsetting is done via two third-party schemes managed by [TreeApp](#). LIVE IT's program is a combination of immediate offsets and reforestation (120 trees) to contribute to future carbon removals. Assuming each tree eventually absorbs about 0.2–0.3 tCO₂ over its lifetime, 120 trees/month is a substantial future carbon sink. Since Apr 2022 LIVE IT have offset 423 tonnes of carbon and planted 3,710 trees.

LIVE IT's **108 tCO₂e/year of offsets** currently **exceeds** the estimated annual emissions (~35 t). This means LIVE IT is currently running as carbon negative if offsets are validated and retired against our emissions. In other words, LIVE IT is already more than offsetting its entire footprint. While this demonstrates strong climate commitment, it is recognized that offsetting is not a standalone solution. Best practice (including Scottish Enterprise guidance) is to **prioritize emissions reduction** and use offsetting to neutralize **residual** emissions that cannot be eliminated²².

Our plan reflects this hierarchy: in the near term, we will maintain robust offsetting (to claim carbon neutrality each year), but over time the goal is to **reduce the need for offsets** by cutting actual emissions.

2.2 Quality and Certification

LIVE IT ensures that the offsets purchased are from **high-quality, verified projects**. We commit to using standards like **Gold Standard or Verified Carbon Standard (VCS)** for carbon credits, which undergo third-party verification to ensure real, measurable, additional CO₂ reduction or removal ([Developing a company low carbon strategy](#)). The tree-planting is coordinated with reforestation partners that monitor tree survival and growth. Trees provide long-term carbon sequestration as well as community and ecological co-benefits, aligning with a **nature-based climate solution** approach.

We also understand the importance of **permanence and avoiding double counting**. Therefore, any carbon credits we buy will be retired in our name and not sold on. We will request

²² [Developing a company low carbon strategy](#)

documentation for our records, to satisfy Scottish Enterprise (or any auditor) that our offset claims are valid.

2.3 Comparison: Footprint vs. Offsetting

Table 2 below compares LIVE IT’s current annual footprint to the annual offsetting in place:

Table 2 – Annual Emissions vs. Offsetting (as of 2023)

	Estimated Tonnes CO ₂ e/year
Total Gross Emissions (Scopes 1+2+3)	~35 tCO ₂ e (baseline)
Carbon Offsets Retired (per year)	108 tCO ₂ e
Net Emissions (After Offsets)	≈ -73 tCO ₂ e (net negative)

Net negative means LIVE IT’s offsets are about 3 times its emissions, effectively removing more CO₂ than the company emits. In the short term, this puts LIVE IT ahead of many SMEs in climate responsibility. However, the focus now will be on **aligning the gross emissions with net zero trajectory** – essentially, making that gross 35 t as low as possible, even as we continue to offset. Over time, we may choose to redistribute some of the excess offset effort towards projects that directly help us reduce emissions (for example, investing in an employee EV salary sacrifice scheme could cut commuting emissions rather than offsetting them).

From a **conditional funding** perspective, Scottish Enterprise will be interested in this comparison to ensure LIVE IT is not relying solely on offsets. This plan makes clear that while offsets currently cover our footprint, our strategy is reduction-led. The substantial buffer of offsets also provides assurance that LIVE IT can confidently claim no net increase in atmospheric CO₂ from its operations during the transition to net zero.

3. Pathway to Net Zero by 2045

Achieving Net Zero means that by 2045 LIVE IT will reduce its GHG emissions to as close to zero as feasible, and neutralize any residual emissions through carbon removals. This section outlines the roadmap of actions and milestones that will lead LIVE IT to net zero, with particular interim targets for 2025 and 2030 to ensure progress is on track. The roadmap addresses emissions reductions across key domains – **energy use, travel, supply chain (including digital infrastructure)** – and defines how offsets and carbon removals will be used judiciously.

3.1 Targets and Milestones

To guide the journey, LIVE IT sets the following **targets**:

- **2025 Target:** *25% reduction in gross Scope 1+2+3 emissions* relative to the 2023 baseline. This means aiming for ~26 tCO₂e or less in 2025, versus ~35 t in 2023. As Scope 1 is zero, this reduction will come from Scope 2 and 3 improvements (detailed in 3.2). 2025 is only a short time away, so this target reflects achievable quick wins: e.g. switching to renewable electricity (eliminating ~2 t), optimizing cloud use (+ engaging AWS's renewable energy, cutting ~3–5 t), and reducing flight frequency (perhaps 1-2 fewer short-haul flights, saving ~1 t). These measures alone get us close to 25% reduction by 2025.
- **2030 Target:** *50% reduction in gross emissions* vs 2023. Aim for ~17–18 tCO₂e or lower by 2030. This more ambitious target aligns with climate science for limiting warming to 1.5°C (many organizations aim to halve emissions by 2030) and meets the expectations of initiatives like the SME Climate Hub. By 2030, deeper changes should yield results: near-zero carbon electricity (Scope 2) maintained, business travel emissions cut by at least half (through policy and alternatives), cloud operations potentially carbon-neutral (if AWS and other suppliers are net zero by then), and any remaining emissions largely from harder-to-tackle areas like necessary flights or home heating inefficiencies. A 50% cut is challenging but credible with sustained effort and some technological advances (e.g. more sustainable aviation fuels by 2030 could reduce flight emissions per passenger).
- **2045 Target (Net Zero):** *95–100% reduction in gross emissions*, reaching **net zero**. By 2045, LIVE IT intends to have minimal residual emissions (close to zero). In practical terms, we foresee that by 2045:
 - Our office and facilities emit **zero** (all energy from renewables, possibly an all-electric building with heat pumps, etc., and ultra-efficient IT equipment).
 - Business travel emits **near-zero**: short-haul business travel may be by electrified rail or electric aircraft if available; any long-haul flights use **sustainable aviation fuel** or offsets to neutralize remaining CO₂. We expect the aviation sector to be significantly decarbonized or offset by 2045 in line with global net-zero scenarios.
 - Commuting is **zero-emission**: by 2045, all land transport in the UK (trains, buses, cars) is expected to be electric or hydrogen-powered with renewable energy. Cycling and walking remain key modes. So commuting emissions should be negligible.

- Cloud and IT services are **net-zero**: our IT suppliers like AWS have committed to net zero by 2040²³; by 2045 their services will likely have no associated emissions (renewables, carbon-neutral data centers). The suppliers' own net-zero plans could offset any minor emissions in digital infrastructure (like hardware manufacturing).
- Remote working emissions: home heating will likely be largely decarbonized (electric heat pumps powered by green electricity). Thus, the additional emissions from home offices will be minimal in 2045.
- If any **residual emissions** remain in 2045 (for example, non-CO₂ aviation effects or any supply chain element we haven't foreseen), LIVE IT will neutralize them with certified carbon removals. This could include purchasing direct air capture CO₂ removal credits or investing in forestry/soil carbon projects that absorb an equivalent amount of carbon, to achieve net zero impact.

LIVE IT's net zero target year of **2045** aligns with Scotland's national target²⁴ and meets Scottish Enterprise's requirement that funded businesses commit to net zero by 2045 at the latest. We will also explore bringing this date forward if possible – for instance, achieving net zero operationally by 2035 and relying on offsets for any supply chain emissions beyond our control till 2045.

Interim targets (2025, 2030) will be **formally reviewed and publicly reported** to demonstrate accountability. They will be integrated into LIVE IT's business objectives and key results, ensuring leadership oversight. If targets are exceeded or missed, the plan will be adjusted (e.g., setting more aggressive goals if we outperform, or adding measures if we lag).

3.2 Emissions Reduction Initiatives

Achieving these targets requires a suite of actions across different emission sources. LIVE IT's plan is structured around four themes: **Energy, Business Travel, Employee Commute & Remote Work**, and **Supply Chain & Digital Infrastructure**. For each, specific measures are identified:

3.2.1 Energy (Office Electricity & Facilities): Although a smaller contributor, tackling energy use is straightforward and symbolically important. LIVE IT will:

- **Switch to Renewable Energy:** Work with the serviced office provider to ensure the electricity supply is from 100% renewable sources (wind, solar, etc.). Many UK providers offer renewable tariffs; by insisting on this, LIVE IT can cut Scope 2 emissions immediately

²³ [AWS Cloud - Amazon Sustainability](#)

²⁴ [Climate change - gov.scot - The Scottish Government](#)

²⁵. If direct switching is impossible due to a shared contract, LIVE IT will consider purchasing Renewable Energy Guarantees of Origin (REGOs) or an equivalent mechanism to green its electricity consumption.

- **Improve Energy Efficiency:** Implement simple office policies such as turning off lights and equipment outside working hours, using automatic sleep modes on computers, and avoiding unnecessary printing (LIVE IT is largely paperless already). These behavioral measures cost nothing and save both energy and cost. We will also encourage the office landlord to upgrade to LED lighting and optimize HVAC settings (e.g., avoid over-cooling in summer).
- **Monitor Usage:** Even without our own meter, we can proxy monitor energy use by plugging critical devices into smart plugs to gauge their consumption, or by requesting periodic data from the landlord on overall floor consumption. This will help identify if any specific equipment is energy-hungry.

By reducing consumption ~10% and using renewables for the rest, Scope 2 will effectively be near zero by 2025. This also future-proofs us against rising energy costs and carbon pricing.

3.2.2 Business Travel (Flights and Other): Recognizing that flights are a major emission source, LIVE IT will enforce a **sustainable travel policy**:

- **Avoid and Replace Trips:** Wherever feasible, meetings and conferences will be attended virtually. LIVE IT has invested in high-quality video conferencing tools to support this. We will set an internal guideline that *all international meetings must be justified as essential* before booking flights. Executive approval will be required to ensure scrutiny.
- **Low-Carbon Alternatives:** For trips within the UK (and even to near Europe where viable), we will prioritize rail travel. For example, taking a train from London to Glasgow or Paris can emit a tiny fraction of the equivalent flight (Eurostar emits ~0.005 kg/km – essentially negligible compared to flying). The company will reimburse train travel in full and even allow first-class rail if it encourages staff to choose the train over a short flight, as the carbon saving is substantial.
- **Efficiency in Necessary Flights:** When flights are unavoidable, we will minimize layovers (since take-off/landing cycles increase emissions) and prefer economy class. Business class seats have a carbon footprint typically 3× that of economy (due to lower seating density)²⁶, so our default will remain economy for all staff. We will also explore if any airlines offer “Green Fares” or use Sustainable Aviation Fuel – choosing such options could reduce

²⁵ [Developing a company low carbon strategy](#)

²⁶ [How to calculate Scope 3 emissions associated with business travel flights](#)

emissions by 20-30%.

- **Carbon Budgeting:** LIVE IT will introduce an internal “carbon budget” for travel. For instance, in line with our 2025 target, we might cap business travel emissions at, say, 4 tCO₂e/year (down from ~6.5 t in 2023). This means only a certain number of trips can occur. By 2030, this budget would be ~2–3 t. This budgeting raises awareness and forces prioritization of the most important travel.
- **Local Representation:** As LIVE IT grows, we can consider having local partners or representatives in key markets, reducing the need to fly staff overseas frequently.

Through these actions, we aim to cut business travel emissions by ~50% by 2025 and ~80% by 2030. Any remaining emissions from essential flights will be offset annually (with high-quality credits, separate from the removal offsets planned for 2045 net zero).

3.2.3 Employee Commuting & Remote Work: LIVE IT will continue to facilitate low-carbon commuting and efficient home-working:

- **Flexible Work Policy:** Maintain a hybrid work model where employees can work from home several days a week. This reduces commuting frequency (already low carbon per trip, but this yields further savings) and also can reduce office energy use.
- **Public Transport Incentives:** LIVE IT offers interest-free season ticket loans or a public transport stipend to encourage use of trains/buses. We also participate in the Cycle to Work scheme, enabling employees to purchase bicycles tax-free, and provide secure bike parking at the office.
- **No Free Parking Policy:** We intentionally do not provide free car parking for staff – this nudges those with cars to consider alternative modes. (If any staff choose to drive an EV, we support that as it’s zero tailpipe emissions, but currently driving is not a primary mode in our team.)
- **Optimize Home Office Energy:** We will educate and support employees on efficient home heating/cooling during work hours. Tips include: only heating the room being used, wearing appropriate clothing instead of turning up heat, and using personal fans rather than whole-house AC in summer if needed. We might supply smart thermostats or energy monitors to interested staff to help them manage this.
- **Home Office Equipment:** Ensure all company-provided IT equipment (laptops, monitors) are ENERGY STAR rated or equivalent. Low-power mode and screen-off settings will be configured by default. Possibly provide LED desk lamps for home use to avoid using

inefficient lighting at home.

These measures ensure commuting emissions remain low. As public transport fleets electrify (buses) and the grid cleans up, by 2030 commuting emissions could drop further even without our intervention. Our role is to avoid any shift toward higher-carbon commuting and to make low-carbon choices the default for employees.

For **remote work emissions**, the actions are mostly advisory since it's the employee's domain, but by 2030 many homes will have switched gas boilers to electric heat pumps (supported by government policy), so the carbon intensity of home heating will decline drastically, helping us reach targets without sacrificing flexible work benefits.

3.2.4 Supply Chain & Digital Infrastructure: This covers emissions from services and products we purchase – notably AWS cloud, but also any other procurement like office supplies, IT hardware, etc.

- **Engage Suppliers:** We will favour suppliers who have clear net-zero commitments. AWS, our key supplier, already has a robust sustainability program (100% renewable power as of 2023²⁷ and a goal of net-zero by 2040). We will continue to monitor AWS's sustainability reports and use their Customer Carbon Footprint Tool to track emissions associated with our usage, holding them accountable to their targets. If we ever consider multi-cloud or other providers, their climate performance will be a selection criterion.
- **Optimize Cloud Resource Use:** As mentioned, tuning our use of AWS not only saves cost but reduces energy waste. We will architect our digital platform to be scalable and efficient – e.g., automatically scaling down servers during off-peak hours, using edge caching to reduce data transfer loads, and regularly cleaning up unused resources (old storage, idle instances). This is an ongoing engineering best practice that aligns with carbon reduction.
- **Hardware and Equipment:** Any devices we purchase (computers, networking gear) will be chosen for energy efficiency and long lifespan. We will also ensure proper end-of-life recycling for electronics to support the circular economy. While embodied emissions of our small batch of hardware are minor, it's still responsible to consider.
- **Other Purchased Goods/Services:** LIVE IT's operations don't require significant physical goods, but where we do (e.g. marketing materials, office furniture), we will seek low-carbon or recycled options. For instance, using electronic tickets avoids paper; our office furniture was mostly pre-existing in the serviced office, but any additions will be sustainable (FSC-certified wood or second-hand). Catering for events will favor local suppliers to cut food transport emissions, etc. These are relatively minor in carbon terms, but reinforce a

²⁷ [AWS Cloud - Amazon Sustainability](#)

culture of sustainability.

Through supplier engagement, we aim for our entire supply chain to be aligned with net zero by 2045. If there are any material Scope 3 categories beyond what's listed (e.g. outsourcing or contracted services), we will include them in future plans and work with those partners on emission reduction strategies.

3.3 Role of Offsets and Carbon Removals

While emission reductions take priority, offsets will continue to play a role in LIVE IT's journey:

- **2023–2030:** LIVE IT will maintain carbon neutrality each year by offsetting emissions that remain. Given we are already offsetting more than we emit, we may adjust the volume to match actual emissions as they decline (ensuring at least 100% of emissions are offset). This ensures we contribute to climate action immediately, even as reductions ramp up. Offsetting in this phase may focus on **emission reduction projects** (e.g. renewable energy projects, methane capture) to claim neutrality.
- **2030–2045:** As we approach net zero, any offsetting will increasingly shift to **carbon removal projects**. By 2045, to credibly claim “Net Zero” in the science-based sense, any remaining emissions should be neutralized by removing CO₂ from the atmosphere (e.g. reforestation, direct air capture, biochar). We will therefore support and purchase removals rather than avoidance credits in the long term. The tree-planting aspect of our current program is one such removal pathway (as those trees grow). We will evaluate other options like investing in afforestation in Scotland or peatland restoration, which can lock away carbon and contribute to Scotland's climate goals.

It's worth highlighting that by following this plan, the **need for offsets will drop over time** – from ~35 t (2023) to perhaps ~15 t (2030) to a handful of tonnes by 2045. LIVE IT's expenditure on offsets can thus be gradually reallocated to direct decarbonization investments or higher quality removal offsets which are often pricier per tonne.

Our long-term offset (removal) strategy will be informed by emerging standards such as the **Oxford Principles for Net Zero Aligned Carbon Offsetting**, which recommend shifting to long-lived carbon removals as one approaches net zero. We will also stay aligned with any guidance Scottish Enterprise provides on acceptable offset use in 2045 scenarios.

3.4 Monitoring and Governance

Implementing the roadmap will be an ongoing effort embedded in LIVE IT's management processes:

- We will assign a **Net Zero Lead** internally (likely a member of the leadership team) responsible for tracking progress on emissions and coordinating initiatives across departments (IT, HR, finance for offsets, etc.).
- Emissions data will be reviewed at least annually. Using tools like the RBS Carbon Planner and SBCC's Carbon Tool²⁸, we can input our activity data (travel miles, kWh, spend) to get updated carbon footprints with minimal effort. This data-driven approach ensures we know if we are on track with the targets.
- Progress will be reported to Scottish Enterprise as required (since this plan is part of funding conditions). We will also consider public disclosure, e.g., a brief sustainability section on our website or annual report, to communicate our journey to stakeholders (clients, employees, investors). Transparency can enhance our brand and meet any procurement criteria for clients (many public sector clients now ask for suppliers' net zero plans).
- The plan itself is a living document. If our business significantly changes (e.g., expansion, new services with different emissions, or moving office), we will update the baseline and adjust actions accordingly. We'll at least revisit the plan in 2025 and 2030 after hitting those milestones, to add detail for the next phase (2030–2045) which may involve new technologies or requirements.

By having clear governance and integration into our business strategy, we ensure this Net Zero Plan is not a one-time document but a practical roadmap guiding LIVE IT's operations for the next two decades.

4. Alignment with GHG Protocol and Standards

LIVE IT's Net Zero Plan has been developed in alignment with established GHG accounting and climate action frameworks to ensure credibility and comparability. Below we outline how our approach conforms to these standards and any specific methodologies we follow:

- **Greenhouse Gas Protocol:** We have used the GHG Protocol Corporate Accounting and Reporting Standard as the basis for defining scopes and emission sources. All **Scope 1, 2, and relevant Scope 3** emissions are accounted for, as recommended. We followed the Protocol's principles of completeness (including all major emission categories: fuel, power, travel, etc.), consistency, transparency, and accuracy. We clearly stated our **boundary** (all operations under our control) and avoid double-counting. For Scope 3, the GHG Protocol allows some flexibility, but also notes that companies signing up to science-based targets

²⁸ [Carbon Planner: helping an IT business stay on target | Royal Bank of Scotland](#)

should include all significant Scope 3 sources²⁹ – LIVE IT has done so (business travel, commuting, cloud services, etc., are significant for us and thus included, rather than “cherry-picking” only easy categories). We have documented calculation methods and emissions factors used, consistent with GHG Protocol guidance on using recognized conversion factors (in our case, UK DEFRA factors).

- **UK Government Conversion Factors (DEFRA 2023):** All emissions estimates use the latest UK Government GHG Conversion Factors . These factors are widely accepted and updated annually to reflect current data. By using these, we ensure **methodological consistency** with UK firms and compliance with any UK reporting norms (like Streamlined Energy and Carbon Reporting, if it were applicable). The factors include full **CO₂e impacts (CO₂, CH₄, N₂O)** for each activity, and for flights include an uplift for non-CO₂ effects , which aligns with best practice to account for aviation’s true climate impact.
- **Science Based Targets initiative (SBTi):** While LIVE IT has not yet formally committed to SBTi, our targets (50% by 2030, net zero by 2045) are in line with the decarbonization pathways SBTi advocates for a well-below-2°C or 1.5°C scenario. Should we choose to validate our targets through SBTi, we are confident the scope coverage and ambition would meet their criteria (SBTi typically requires ~4.2% annual reduction for a 1.5°C trajectory; our plan front-loads reductions even faster). Also, as noted in Section 1, if one were to pursue SBTi or PAS 2060, **all significant Scope 3 emissions must be included** ³⁰– which we have done. We will keep an eye on SBTi’s developing Net-Zero Standard for SMEs and consider aligning with it for external validation.
- **PAS 2060 – Carbon Neutrality:** LIVE IT is effectively operating as carbon neutral already (offsetting >100% of emissions). If needed, we could pursue verification under PAS 2060, the British Standard for demonstrating carbon neutrality. That would involve documenting our footprint and offsets in detail and having it verified. While not immediately necessary, the rigor of this plan (quantification and quality offsets) lays the groundwork for PAS 2060 should we need formal certification of neutrality during the journey to net zero³¹.
- **SME Climate Hub Commitment:** The SME Climate Hub (part of the UN Race to Zero) provides a framework tailored for small businesses – commit, act, report progress. LIVE IT’s pledge to halve by 2030 and net zero by 2045 is consistent with their ask (they request net zero by 2050 at the latest, we are ahead of that). We will likely formally register our commitment on the SME Climate Hub to join that global initiative, which also satisfies certain client requirements and gives us access to resources.

²⁹ [Developing a company low carbon strategy](#)

³⁰ [Developing a company low carbon strategy](#)

³¹ Op. Cit.

- **Reporting and Disclosure:** We will explore reporting our emissions through frameworks like CDP (Carbon Disclosure Project) or the Scottish Business Climate Collaboration's platform if applicable, once our data is more robust. Being a small private company, this is voluntary, but it demonstrates transparency. Internally, as mentioned, we'll use tools like RBS **Carbon Planner** to track emissions, which itself adheres to GHG Protocol calculations and provides reduction advice ³².
- **Just Transition and Climate Justice:** Although not a formal standard, Scotland emphasizes a just transition. LIVE IT's plan, while mostly operational, aligns with those values by, for example, improving local air quality (through reduced commuting emissions), supporting reforestation (which can have community benefits), and upskilling staff on sustainability. We are aware of our broader social responsibility in how we implement net zero (e.g., not simply offshoring emissions or neglecting any negative side-effects on stakeholders).

In summary, LIVE IT's Net Zero Plan meets and often exceeds the expectations of recognised standards. It provides a **measured, auditable approach** to emissions management grounded in the GHG Protocol. By adhering to these standards, we ensure that our reported progress will be credible to Scottish Enterprise, investors, and any external reviewers. The alignment with national and international frameworks gives confidence that LIVE IT's contributions support wider climate goals (Scotland's 2045 target and the global Paris Agreement objectives).

5. Meeting Scottish Enterprise Requirements

Scottish Enterprise's "Net Zero Conditionality" for funding support stipulates that recipient companies must have a robust plan to achieve net zero, typically including baseline emissions, targets, and action plans. This report has been structured to fulfill those requirements. Here we explicitly map how LIVE IT's Net Zero Plan addresses each key criterion expected by Scottish Enterprise and the Scottish Business Climate Collaboration (SBCC):

- **Baseline Carbon Footprint Established:** Section 1 provides a **credible estimate of LIVE IT's current GHG emissions**, broken down by scope and source. We used recognized conversion factors and justified assumptions for each category, ensuring the baseline is evidence-based and not a mere guess. This aligns with the requirement to measure and understand our carbon impact as a first step³³. We have also indicated plans to refine this baseline with actual data and annually update it, showing commitment to ongoing measurement.

³² [Carbon Planner: helping an IT business stay on target | Royal Bank of Scotland](#)

³³ [Developing a company low carbon strategy](#)

- **Scope 1, 2, 3 Emissions All Addressed:** The plan explicitly states Scope 1 is zero and details Scope 2 and 3 emissions (covering electricity, travel, commuting, cloud, etc.) so there is **full transparency on what's included**. This comprehensive scope aligns with Scottish Enterprise's expectations that businesses **don't omit significant indirect emissions**. By referencing the GHG Protocol and including scope 3, we demonstrate completeness³⁴.
- **Current Offsetting and Carbon Neutrality Efforts:** We documented LIVE IT's existing offsetting (9 tCO₂e/month and tree planting) in Section 2. This shows Scottish Enterprise that LIVE IT has already taken responsibility for its emissions. We also critically assessed this against our footprint, showing that we are currently carbon neutral (net-negative actually). This frank comparison meets the requirement to report what actions are already in place and how the company currently manages its carbon footprint.
- **Emissions Reduction Action Plan:** Section 3 lays out a **detailed roadmap of actions** across all major emission sources (energy, travel, commuting, supply chain). Scottish Enterprise's guidelines (and SBCC's 10-step checklist) emphasise the need for a clear plan of how emissions will be reduced, not just a target. LIVE IT's plan provides exactly that, with both policy measures and technical measures enumerated. We've also included the aspect of engaging staff (e.g., through commuting initiatives) which is highlighted in guidance as important for success³⁵.
- **Interim Targets/Milestones:** We set 2025 and 2030 targets and a final 2045 target, creating a timeline with checkpoints. This directly addresses the requirement for interim targets or "near term milestones" which demonstrate how we will progress and allow for accountability. The targets we chose are ambitious yet realistic, aligning with climate science, which likely meets or exceeds Scottish Enterprise's minimum expectations.
- **Alignment with National Targets:** By choosing 2045 for net zero, we explicitly aligned with Scotland's national net zero date³⁶. This shows we are contributing our fair share to the country's goals. It also ensures compliance with any future regulations (Scotland's Climate Change Act requires net zero by 2045; if this becomes a mandated requirement for businesses by a certain date, we are ahead of the curve).
- **Use of Recognised Standards:** Section 4 outlines how we are following GHG Protocol, using DEFRA factors, and considering standards like SBTi and PAS2060. Scottish Enterprise will be looking for evidence that our plan is not based on arbitrary metrics. We have demonstrated that it's grounded in best practice guidance, which adds credibility. The

³⁴ Op. cit.

³⁵ [Net zero checklist for businesses | Find Business Support](#)

³⁶ [Climate change - gov.scot - The Scottish Government](#)

plan also uses clear terminology (Scope 1/2/3, CO₂e, etc.) consistent with international standards, making it easy to audit or review.

- **Commitment to Reporting and Verification:** We've indicated we will monitor and report progress, and that we are open to verification (e.g., possibly PAS2060 or using Carbon Planner for tracking). This meets the likely requirement that companies **track and report emissions reductions** as a condition of ongoing support. It shows we're prepared to provide evidence of progress to Scottish Enterprise on request.
- **Justification of Offsets & Removals:** The plan clearly states the role of offsets now and in the future, emphasizing quality and that they are supplementary to direct reductions. This is important to Scottish Enterprise, which would not want to see a plan relying solely on buying offsets indefinitely. We've shown that we use offsets responsibly and plan to scale them down as reductions materialize, reserving them for residual emissions by 2045.
- **Breadth of Plan (Beyond Carbon):** While the focus is carbon, Scottish Enterprise's holistic view of net zero might include broader sustainability. Our plan touches on co-benefits: e.g., encouraging cycling (health benefit), tree planting (biodiversity), which demonstrates a well-rounded approach. We also link into initiatives (like SME Climate Hub, SBCC resources) that show we're part of the wider movement. This likely satisfies any qualitative expectations that the company is genuinely engaged with climate action, not just ticking a box.

In conclusion, LIVE IT's Net Zero Plan is fully compliant with Scottish Enterprise's net zero conditionality requirements. We have **measured our emissions**, set **clear targets**, outlined a comprehensive **action plan**, and committed to **monitoring and reporting**, all in a manner consistent with national and international standards. By implementing this plan, LIVE IT not only secures its eligibility for Scottish Enterprise support but also positions itself as a forward-thinking, responsible business ready to thrive in a net zero economy.

Appendix: References and Conversion Factors

- LIVE IT's emissions estimates use UK BEIS/DEFRA 2023 conversion factors for CO₂e per unit activity (e.g., kg CO₂e per kWh, per passenger-km, etc.). Key factors: electricity ~0.207 kg/kWh (UK grid 2023) ([Greenhouse Gas Emissions Report 2023-24](#)); Nat'l Rail 0.03546 kg/pkm, Local Bus 0.10215 kg/pkm ; short-haul flight ~0.158 kg/pkm (economy) ([How to calculate Scope 3 emissions associated with business travel flights](#)) including RF uplift .
- Alignment with GHG Protocol scopes and definitions ([Developing a company low carbon strategy](#)).
- AWS sustainability data indicating 100% renewable electricity as of 2023 ([AWS Cloud - Amazon Sustainability](#)) and efficiency gains.
- Carbon offsetting best practice (Scottish Enterprise & SBCC recommend verified offsets) ([Developing a company low carbon strategy](#)).