



# Carbon Reduction Plan

**Tottenham Hotspur Football and Athletic Co Ltd**

Produced by Inspired Plc  
October 2023

## Decarbonisation Roadmap - summary

Four focus areas have been identified to action THFC's emissions, and short-, medium- and long-term actions for each focus area are outlined in this report. Actions have been mapped for each focus area to ensure near and long-term targets can be met. These activities and targets are set out in the short, medium and long-term chunks to ensure consistent development towards the end target of reaching net-zero.

Figure 1: High level decarbonisation roadmap

		Short term	Medium Term	Long Term
Science-aligned targets			Scope 1 and 2: 50% absolute reduction by FY2031 from an FY2022 baseline  Scope 3: 50% absolute reduction by FY2031 from an FY2022 baseline	Net-zero Scope 1, 2 and 3 GHG emissions by 2040
Decarbonisation focus areas	<b>Fan Travel</b>	Fan engagement	Low-carbon travel initiatives	Insetting
	<b>Procurement</b>	Supplier and sponsor analysis Supplier and sponsor engagement Update procurement policy	Request product and journey specific data from suppliers	Insetting Purchase low-carbon products
	<b>Energy and Waste</b>	Energy saving actions Energy efficiency actions Staff training and awareness Develop decarbonization plan Smart metering	Solar PV installation Gas boiler replacement Biofuels	PPA Green Gas purchase
	<b>Business Travel</b>	Employee engagement workshops Review travel system and policy Transition on-site vehicles	Incentivising green commuting Introduce park and ride scheme install EV charging points	

## PPN 06/21: Carbon Reduction Plan

**Company name :** Tottenham Hotspur Football and Athletic Co Ltd (THFC)

**Publication date:** \_\_\_\_\_

### 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 of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

<b>Baseline year: FY2022 (1<sup>st</sup> July 2021 – 30<sup>th</sup> June 2022)</b>	
The baseline emissions have been calculated using an operational control model following the GHG protocol guidance. The baseline includes all applicable Scope 1, 2 and 3 emissions. Emissions have been calculated following the GHG Protocol Guidelines, in particular the Corporate Value Chain (Scope 3) Standard.	
EMISSIONS	Total (tCO <sub>2</sub> e)
<b>Scope 1, 2 and 3 total</b>	<b>84,978</b>
Scope 1	3,523
Scope 2 (location-based)	4,458
Scope 2 (market-based)	0
<b>Scope 3 total</b>	<b>76,997</b>
Purchased Goods and Services	14,708
Capital Goods	11,357
Fuel-related emissions	2,428
Upstream Transportation and Distribution	327
Waste Generated in Operations	21
Business travel	5,714
Employee commuting	1,391
Downstream Transport and Distribution (fan travel to matches)	39,794
Use of sold products	10
End of life treatment of sold products	60
Downstream leased assets	1,186

\*Other Scope 3 categories not listed were assessed and identified to be not applicable to THFC

### Commitment to achieving Net Zero

Tottenham Hotspur Football and Athletic Co Ltd is committed to achieving net-zero emissions by 2040.

### Recent year emissions

<b>Recent year: FY2023 (1<sup>st</sup> July 2022 – 30<sup>th</sup> June 2023)</b>	
The GHG emissions scope boundary, used to calculate our FY23 emissions, was determined via an operational control model following the GHG protocol. This includes all Scope 1 and 2 emissions in accordance with SECR requirements. Scope 3 emissions have been calculated as per the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard Guidance.	
EMISSIONS	Total (tCO <sub>2</sub> e)
<b>Scope 1, 2 and 3 total</b>	<b>93,894</b>
Scope 1	2,503
Scope 2 (location-based)	4684
Scope 2 (market-based)	0
<b>Scope 3 total</b>	<b>86,444</b>
Purchased Goods and Services	21,503
Capital Goods	11,502
Fuel-related emissions	1,904
Upstream Transportation and Distribution	615
Waste Generated in Operations	22
Business travel	3,484
Employee commuting	1,695
Downstream Transport and Distribution (fan travel to matches)	44,558
Use of sold products	2
End of life treatment of sold products	8
Downstream leased assets	1,413

\*Other Scope 3 categories not listed were assessed and identified to be not applicable to THFC

## PPN 06/21: Carbon Reduction Plan (contd)

### Emission reduction targets

Tottenham Hotspur Football and Athletic Co Ltd aims to achieve net-zero Scope 1, 2 and 3 emissions by 2040, compared to a FY2022 baseline.

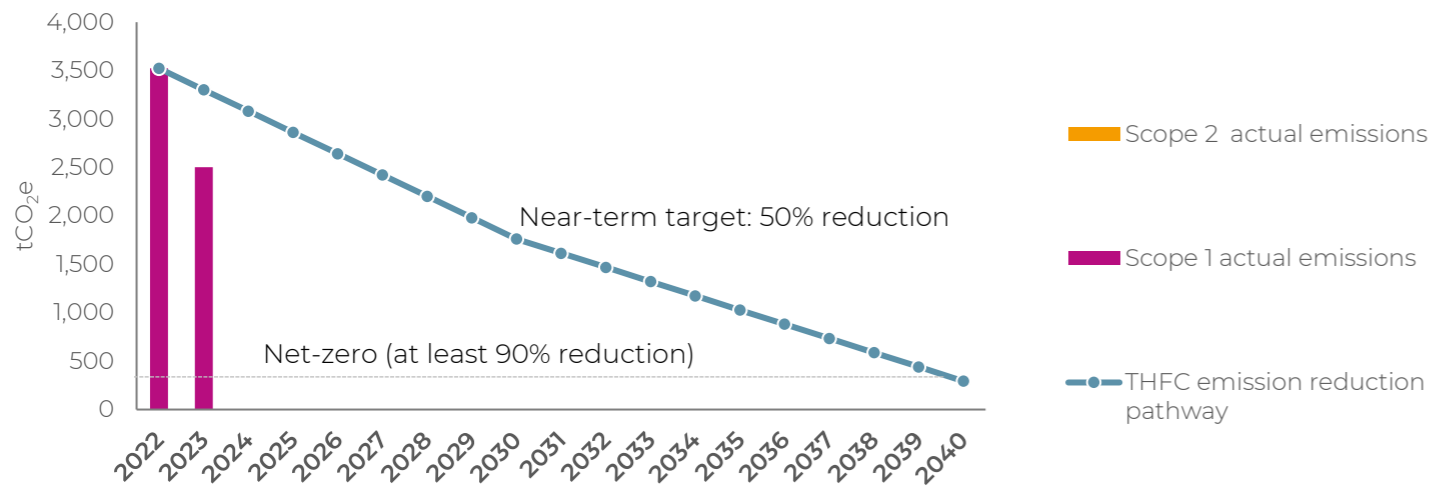
In order to continue progress to achieving net-zero, Tottenham Hotspur Football and Athletic Co Ltd have adopted a near-term target to achieve a 50% reduction in Scope 1, 2 and 3 GHG emissions by 2030. These targets are science-aligned but are not validated by the Science-Based Targets initiative.

Scope 2 emissions will be tracked using the market-based approach which takes into account the purchase of renewable electricity.

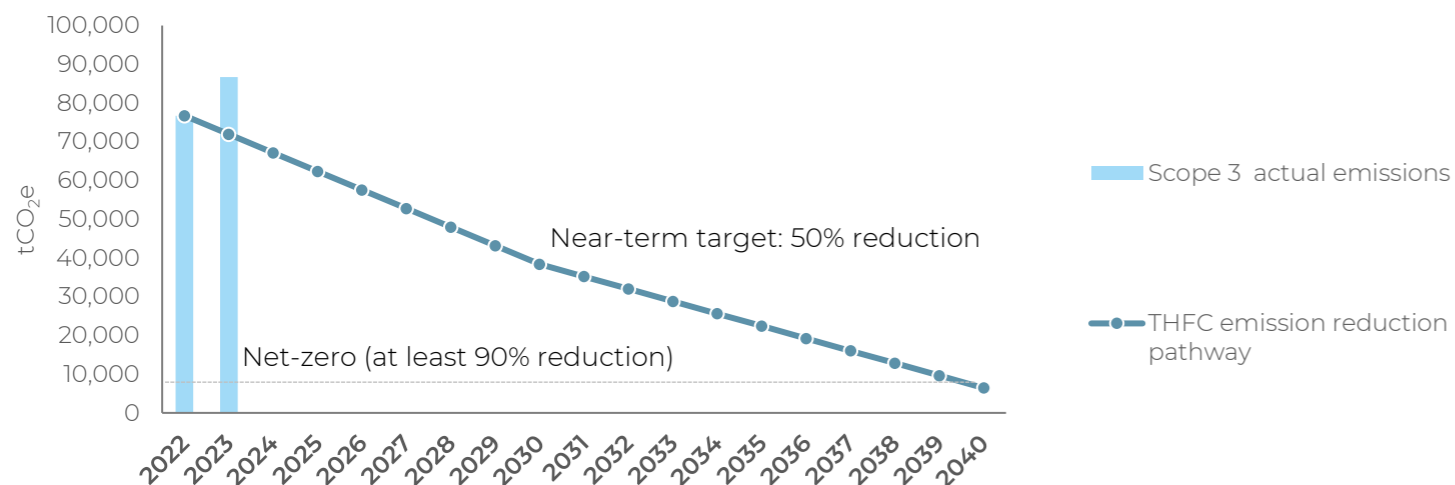
We project that Scope 1 and 2 emissions will decrease over the next five years to 1,101 tCO<sub>2</sub>e by 2027. This is a 31% reduction compared to our base year of FY2022.

Between FY2022 and FY2023, Tottenham Hotspur Football and Athletic Co Ltd's Scope 1 and 2 emissions decreased by 5% whereas Scope 3 emission increased by 13%.

Scope 1 and 2 actual baseline emissions and pathway to net-zero



Scope 3 actual baseline emissions and pathway to net-zero



## PPN 06/21: Carbon Reduction Plan (contd)

### Carbon Reduction Projects

#### Completed Carbon Reduction Initiatives

- Drink packaging switched from plastic bottles to tetrapak and using glass and aluminum where possible.
- Food packaging reduced in size and paper based
- Fresh produce delivered via EV
- 50% of food deliveries are within 50 miles of the stadium
- System to review energy consumption, identifying alternative solutions with a lower energy usage (stadium)
- Energy submetering (Training ground)
- Changing florescent lighting to led (Training ground)
- Installation of heat pump to efficiently heat pitch
- Implementing business travel policy

#### Identified opportunities considered for implementation.

- Conduct a fan travel survey and review data collated post match
- Conduct a water audit to reduce water usage
- Harvesting rainwater and pitch water for re-use
- Reviewing food options to:
  - Reduce food waste
  - Increase plant-based alternatives
  - Reducing meat content in big hot food ticket options
  - Dedicate a sustainability role within the catering team
- Engage with suppliers to review sustainability credentials (modern slavery, CDP and risk assessments)
- Energy audits to review energy consumption and controls
- New waste systems to deal with food waste and increased recyclables
- ISO1201 – event management certification sought

Four focus areas have been identified to action THFC' emissions, and short-, medium- and long-term actions for each focus area have been set out. Actions have been mapped for each focus area to ensure near and long-term targets can be met.

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Decarbonisation focus areas	<b>Fan Travel</b>	Fan engagement	Low-carbon travel initiatives	Insetting
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## PPN 06/21: Carbon Reduction Plan (contd)

### I: Declaration and Sign Off

- This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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<sup>5</sup> and uses the appropriate [Government emission conversion factors for greenhouse gas company reporting](#)<sup>6</sup>.
- Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and 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 the company:

- Name .....
- Role .....
- Signature .....
- Date: .....

### II: Reporting Methodology

- Scope 1 and 2 greenhouse gas emissions have been calculated according to the 2019 UK Government environmental reporting guidance. Consistent with the guidance, relevant emissions factors published in the UK Government's Department for Business, Energy and Industrial Strategy (BEIS) "Greenhouse gas reporting: conversion factors" database-specific reporting year have been used. The CO<sub>2</sub> equivalent conversion factor has been used throughout and, where applicable, the kWh gross calorific value (CV) was used.
- Scope 1 and 2 emissions have been calculated using both a location-based and market-based approach:
- Location-Based: This method calculates emissions associated with fuel and electricity consumption by using UK average emissions intensities. BEIS provides UK emissions factors for fuel and grid electricity annually, which are used in location-based reporting.
- Market-Based: This method calculates emissions associated with fuel and electricity consumption by using contract specific emissions intensities. Market-based reporting enables companies that purchase lower carbon fuel and electricity to demonstrate the benefit of their investment.
- Transport-related emissions from fuel combustion were calculated using the BEIS "Greenhouse gas reporting: conversion factors" database.
- Scope 3 emissions have been calculated based on the guidance in the Greenhouse Gas Protocol "Corporate Value Chain (Scope 3) Standard".
- For all operations, applicable Scope 3 categories were identified based on an operational control boundary. Scope 3 emissions for applicable categories were calculated following methodologies outlined in the GHG Protocol "Technical Guidance for Calculating Scope 3 Emissions", with further guidance taken from the GHG Protocol's detailed methodology chapters for each applicable Scope 3 category.
- The majority of conversion factors were sourced from the BEIS Greenhouse gas reporting: conversion factors, v1.0 2021 database. Where a spend-based approach was used, as per the GHG Protocol guidance, conversion factors were taken from the University of Leeds and the Department for Environment, Food and Rural Affairs' UK Footprint Results (1990 – 2018)' study or the Department for Environment, Food and Rural Affairs' Indirect emissions for the supply chain' database. Scope 3 emissions include Well to Tank and T&D losses.

## APPENDIX – Glossary

**Adjusted Spend:** Adjusting the provided spend values for the baseline year 2020 to the year of the spend-based DEFRA databases (2018/2011). This adjusted value is used to calculate the associated carbon emissions.

**Carbon Neutral:** Carbon neutral means an organisation has purchased an equivalent number of compensatory measures, such as carbon offsets and green energy certificates, to neutralise their GHG emissions

**Carbon Offsets:** Investing in voluntary carbon offsets funds low-carbon projects that replace high emitting alternatives. Carbon offsets can be used to compensate for the emissions produced by a company.

**Embodied Emissions:** Embodied emissions are emissions associated with the cradle to gate manufacture of products, for example emissions produced through extraction of raw materials, transportation of material and manufacturing processes.

**GHG Protocol:** The Greenhouse Gas Protocol is the most widely used standards for calculating greenhouse gas (GHG) emissions.

**Global warming potential: (GWP)** GWP is a measure of how much energy the emissions of 1 ton of a gas will absorb over a given period of time, relative to the emissions of 1 ton of carbon dioxide (CO<sub>2</sub>). The larger the GWP, the more that a given gas warms the Earth compared to CO<sub>2</sub> over that time period.

**Location-based emissions:** Methodology to calculate scope 2 emissions using the average grid emissions factor of a region.

**Market-based emissions:** Methodology to calculate scope 2 emissions using emissions factors specific to the contractual instruments in place.

**Net-zero:** Net-zero requires a concerted effort over time to eliminate GHG emissions, with compensatory measures as a final step for any emissions that can't be reduced. The SBTi net-zero standard requires a 90% reduction in emissions prior to any residual offsets, up to 10% of the baseline, being offset using carbon removal offsets.

**SBTi:** The Science-Based Targets initiative (SBTi) is the internationally recognised body for validating emissions reduction targets that are in line with the latest climate science.

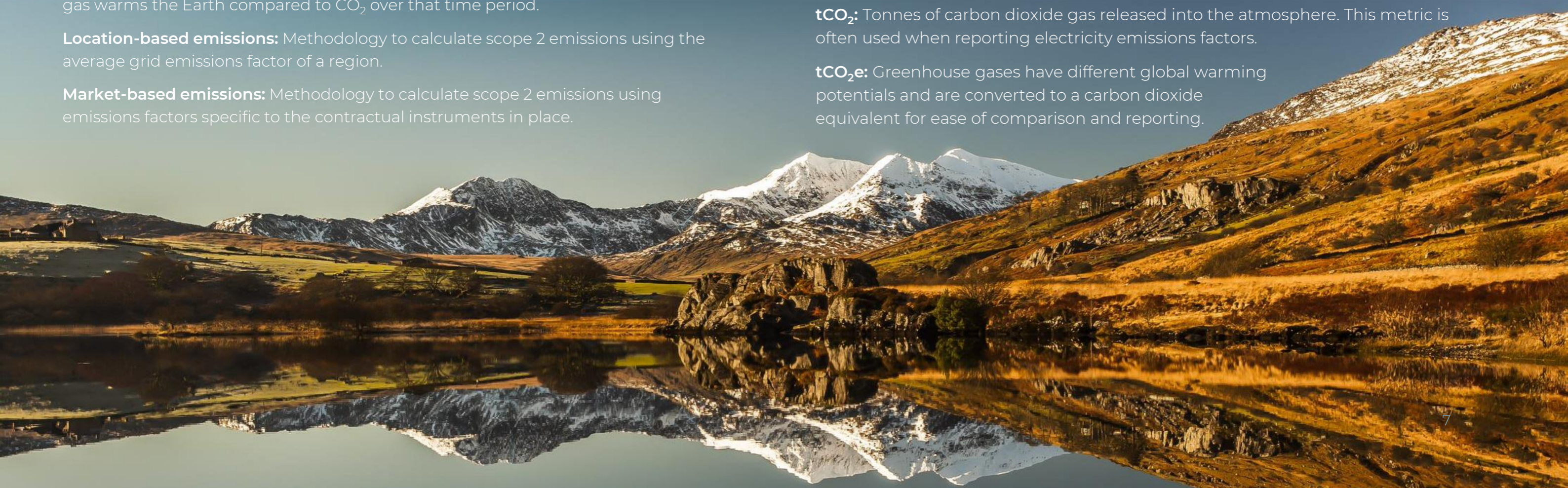
**Scope 1:** Emissions from gas usage and transportation fuels (under the company's control).

**Scope 2:** Emissions associated with the consumption of purchased electricity. Are presented on both a location based (using country average electricity emission factors) and market based (taking into account any purchased renewable generated electricity) approach.

**Scope 3:** Company's value chain emissions, divided into 15 categories, as established by the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard.

**tCO<sub>2</sub>:** Tonnes of carbon dioxide gas released into the atmosphere. This metric is often used when reporting electricity emissions factors.

**tCO<sub>2</sub>e:** Greenhouse gases have different global warming potentials and are converted to a carbon dioxide equivalent for ease of comparison and reporting.



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