



MacArthur
Green

ADVICE NOTE

Carbon Footprint, Carbon Offsetting & Tree Planting

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1 MEASURING OUR CARBON FOOTPRINT

A carbon footprint is the total greenhouse gas (GHG) emissions caused directly and indirectly by an individual, organisation, event or product, and is expressed as a carbon dioxide equivalent (CO₂e). A carbon footprint accounts for all six Kyoto greenhouse gases. An organisational carbon footprint measures the GHG emissions from all the activities across the organisation, including energy used in buildings, industrial processes and company vehicles.

The Greenhouse Gas Protocol Standard¹ is a widely used standard that sets out how to account for GHG emissions. It categorises emissions into three ‘scopes’:

- Scope 1: Direct emissions such as on-site fuel combustion, company vehicles, manufacturing. Activities which are within the organisations control.
- Scope 2: Indirect emissions from electricity and heat purchased and used.
- Scope 3: Other indirect emissions such as purchased goods and services, employee commuting and business travel, waste disposal.

We are continuing to assess and reduce our carbon emissions year on year.

It is possible to calculate carbon footprint for small and medium-sized enterprises (SMEs) using a [calculator from the Carbon Trust](#). This has been designed to help UK based SMEs measure their corporate emission footprint following GHG Protocol Guidance, including direct emissions from fuel and processes (Scope 1 emissions) and those emissions from purchased electricity (or Scope 2 emissions) for the assets they operate. The tool is not a complete evaluation of an organisational footprint as it only includes selected emission sources which are common to the majority of SMEs using an operational control approach.

2 OFFSETTING

You can offset your carbon footprint by purchasing carbon credits equal to your footprint. MacArthur Green opted to go further to become a ‘carbon neutral plus’ organisation by offsetting the equivalent of twice our carbon footprint. We involved our employees in the decision about which projects to support.

Carbon offset projects are rigorously inspected and audited regularly to assure that they are generating the carbon reductions. Carbon credits are only issued once these savings have been made. Our carbon credits were purchased from Gold Standard.

3 CARBON REDUCTION PLAN

As soon as we had measured the carbon footprint, we began a carbon reduction plan. Ultimately, we need to reduce the amount of CO₂ that we are emitting into the atmosphere as part of our business operations. Two trillion metric tons of greenhouse gases have been emitted into the Earth’s atmosphere since the start of the First Industrial Revolution in the mid-1700s, with most of this carbon emitted since the mid-1950s. In addition to this, it is estimated that 36 billion metric tons of additional greenhouse gases is emitted every year. This is vastly more carbon than nature

¹ <https://ghgprotocol.org/corporate-standard>

can re-absorb and once excess carbon enters the atmosphere it can take thousands of years to dissipate.

Over 90% of our carbon emissions are from vehicle travel. This includes company vehicles, subcontractor vehicles and employee business vehicle mileage. We are investigating lower emission vehicles and fuel monitoring systems and have replaced diesel vehicles with a hybrid and two eVs.

We have a zero-flight policy for business travel. We have used two return flights (Glasgow to Dublin and Glasgow to Croatia) since 2019. We looked into other options for travel, and unfortunately on these two occasions, flying was the logical choice due to the distance and time.

There are several online resources full of helpful information on carbon reduction measures:

- Carbon trust – advice and information & Green Business Fund
[The Carbon Trust Green Business Fund | SME energy efficiency support](#)
- EV Charge Point funding
<https://energysavingtrust.org.uk/scotland/grants-loans/business-charge-point-funding>
- Resource Efficient Scotland – advice and grants
<https://www.resourceefficientscotland.com/>

4 WOODLAND PLANTING – GOING BEYOND OFFSETTING

MacArthur Green purchased the land for native broadleaved tree planting in December 2016.

We undertook ecological and environmental surveys and applied to Scottish Forestry for a Forestry Grant Scheme. Our woodland Grant Scheme was approved by the Forestry Commission Scotland (now Scottish Forestry) in December 2018 and planted in spring 2019.

We completed the application process for the Woodland Carbon Code and received full verification in September 2019. The Woodland Carbon Code is a Government backed scheme. It is the UK’s voluntary carbon standard for woodland creation projects, and it provides reassurance about the carbon savings that woodland projects may realistically achieve.

Ownership of the land and the woodland was transferred to Lochgair Estates Limited in 2024 and MacArthur Green continue to fund the management of the scheme to enhance its biodiversity as detailed within our Natural and Historic Heritage Reserve Plan which can be viewed on our web site.



The woodland creation project in Argyll could more than compensate for our company’s emissions. By 2030 the woodland is projected to sequester 232 tonnes of CO₂ and over 10,000 tonnes in the next 100 years (Figure A).

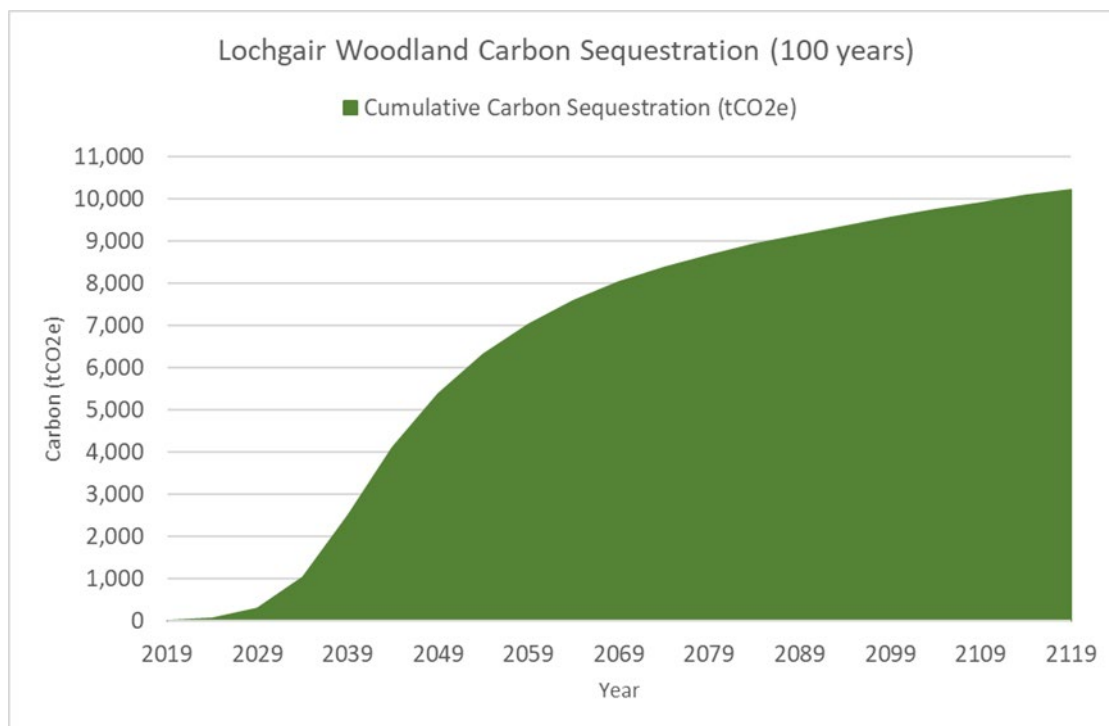


Figure A. Cumulative carbon sequestration of the woodland at Lochgair over 100 years, adjusted for baseline leakage and contribution to buffer.

The project has been verified and Potential Issuance Units (PIUs) will be converted into Woodland Carbon Units (WCUs) when site monitoring verifies them after five years initially and then every 10 years. These can be used to compensate against emissions and then ‘retired’ in the Markit registry². The project can be viewed on the UK Land Carbon Registry:

- [UK Land Carbon Registry - UK Woodland Carbon Code](#)A WCU is one tonne of CO₂ which has been sequestered in a Woodland Carbon Code-verified woodland. It has been independently verified, is guaranteed to be there, and can be used to report against emissions as soon as it is purchased.

Once the WCUs are verified, these could be retired against our actual emissions for each future year.

You don’t need to plant your own woodland if you want to buy WCU to compensate for your carbon footprint. If you want to purchase WCU, this Buyer’s Guide is an excellent starting point:

- [How to buy - UK Woodland Carbon Code](#)

² <https://ihsmarkit.com/products/environmental-registry.html>

5 HOW MUCH HAS OUR INVESTMENT COST?

We believe that our clients will value and therefore support our carbon negative business model. We therefore see this as an investment and not a cost. We have provided details of the cost of our investment below, and the potential value of the WCUs, so that other businesses can understand the level financial commitment involved.

Table 5-1 Offsetting

Item	Cost
Calculating our carbon footprint	£1,025
Offsetting our Carbon footprint	£813
Carbon Reduction Plan	£500
TOTAL	£2,338

Table 5-2 Land Purchase

Item	Cost
Solicitor Fees	£4,822
Land	£190,000 (this is the total land area – area subject to woodland planting would be approximately £130,000).
TOTAL	£194,822

Table 5-3 Tree Planting

Item	Cost
Project Management	£3000 (estimate - internal time)
Forest Management Consultancy Fees	£14,392
Planting works (subcontractors)	£69,087
Grant (Forestry Land Scotland)	-£74,886
Woodland Insurance	£544
TOTAL	£9,137

Table 5-4 Woodland Carbon Code Application and Validation

Item	Cost
Application	£2000 (estimate internal time)
Validation Fee	£1,118
IHS Markit Registry Fee	£620
TOTAL	£1,738

Table 5-5 Woodland Carbon Units

Item	Value
Woodland Carbon Units (10,340 at £10 per Unit)	£103,400

Table 5-6 Wildlife Boxes Installation

Item	Cost
Wildlife boxes	£589
Installation	£800 (estimate internal time)
TOTAL	£1,389

Table 5-7 Ongoing maintenance

Item	Cost
Maintenance & purchases 2020	£7,900
Maintenance & purchases 2021	£2,197
TOTAL	£10,097

6 ABBREVIATIONS & REFERENCES

CO₂e Carbon dioxide equivalent

tCO₂e Tonnes of carbon dioxide equivalent

PIU Potential Issuance Unit

WCC Woodland Carbon Code

WCU Woodland Carbon Unit

The government's Environmental Reporting Guidelines show how a company should report their emissions: <https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance>

Carbon statements: <https://www.woodlandcarboncode.org.uk/standard-and-guidance/2-project-governance/2-7-carbon-statements-and-reporting>