Supporting Education Group

Greenhouse gas assessment, FY2023/2024

3040715-1(0)

GENERAL NOTES

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Author: Beth Downes

Signature: *B. Downes*

Date: 10th September 2025

Technical reviewer: Dominic Walkling

Signature: *D Walkling*

Date: 12th September 2025

Quality reviewer: Andy Greenall

Signature: *A Greenall*

Date: 17th September 2025

EXECUTIVE SUMMARY

This greenhouse gas (GHG) assessment has been prepared by Nature Positive Ltd to estimate GHG emissions associated with the operations of Supporting Education Group (SEG) during the reporting periods 1st Dec 2022 – 30th Nov 2023 and 1st Dec 2023 – 30th November 2024.

Supporting Education Group is a provider of education services that during the FY23 reporting period employed approximately 1,477 full-time equivalent (FTE) staff and 1,582 FTE in FY24 across 70 UK sites.

GHG emissions summary

Supporting Education Group's total market-based GHG emissions assessed for 2023 were 7,309 tCO_2e and 7,535 tCO_2e for 2024.

Absolute GHG emissions can vary over time and often correspond to the expansion or contraction of an organisation. It is therefore useful to use reporting metrics that take these effects into account to establish emissions intensity. Common emissions intensity metrics include tCO_2e per £m turnover, staff numbers, output, or floor area. Total emissions and Supporting Education Group's chosen intensity metrics are presented in Table ES1.

Table ES1: GHG Summary metrics

Metric	GHG emissions (tCO_2e)	
	Market-based 2023	Market-based 2024
Total GHG emissions	7,309	7,535
tCO_2e per FTE	4.95	4.76

GHG emissions by FY and scope are presented in Figure ES1 and Figure ES2. Scope 3 emissions (other indirect emissions) represent the majority of emissions at 95% for FY23 and 97% for FY24 (it is typically found that scope 3 emission account for the majority of an organisation's carbon footprint).

Scope 3 emissions were predominantly from purchased goods and services, followed by scope 2 emissions (approximately 4% for FY23 and 3% for FY24) from electricity consumption. Scope 1 (direct) emissions from refrigerant gas losses account for the remaining <1% of the carbon footprint. Further details of Supporting Education Group's GHG emissions can be found in Section 5.

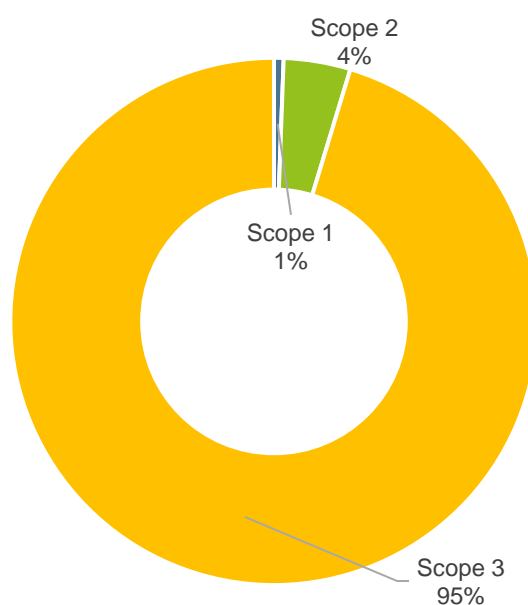*For an explanation of the difference between location- and market-based emissions, see section 2.6.2.*

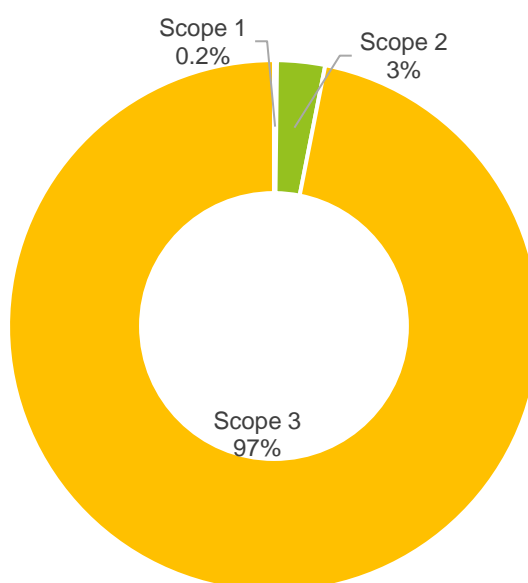**Figure ES1: FY23 Market-based GHG emissions by scope (tCO$_2$e)**

Figure ES2: FY24 Market-based GHG emissions by scope (tCO$_2$e)

Science-based targets summary

Supporting Education Group have an existing Science-Based Target in place, although this target now requires updating following this assessment due to acquisitions and changes in data quality. The existing target is:

From a 2022 financial year base year, Supporting Education Group will:

- Reduce scope 1 emissions by 54.6% in absolute terms by FY2033
- Procure 100% of energy from renewable sources by FY2030
- 100% suppliers by emissions covering purchased goods and services and capital goods, will have set science-based targets by FY2028

Reduce emissions by 61.07% per GBP value added by FY2033 of the following scope 3 sources:

- Scope 3, Category 3 – Fuel-and energy-related activities
- Scope 3, category 6 – business travel
- Scope 3, category 7 – employee commuting

Long term targets include:

- Reduce absolute scope 1 GHG emissions 90% by FY2050 from a FY2022 baseline

- Continue active annual sourcing of 100% renewable electricity from FY2030 through FY2050

- Reduced scope 3 emissions from purchased goods and services, capital goods, fuel-and energy-related activities, waste generated in operations, business travel and employee commuting 97% per GBP value added by FY2050 from a FY2022 base year.

Supporting Education Group has also developed a carbon management plan to detail how it will meet these targets; this should be updated once the targets above are renewed.

CONTENTS

1   INTRODUCTION

This GHG assessment has been prepared by Nature Positive, to estimate GHG emissions associated with the operations of Supporting Education Group during the reporting period 1st Dec 2022 – 30th Nov 2023 and 1st Dec 2023 – 30th November 2024.

Supporting Education Group is a provider of education services that during the FY23 reporting period employed approximately 1,477 full-time equivalent (FTE) staff and 1,582 FTE in FY24 at their 70 sites in UK.

1.1   Scope of work

This is a full GHG assessment, to assess scopes 1, 2 and all relevant scope 3 categories. Supporting Education Group identified those scope 3 categories that were relevant as well as any categories that were not applicable to their operations (refer Section 4).

FY22 base year emissions have also been reported with adjustments made to account for the acquisition of 2 companies (LMP and Neo) made in FY23.

2   CONTEXT

2.1   Why measure greenhouse gas emissions?

Greenhouse gas (GHG) emissions assessments quantify the climate impact, direct and indirect, from a business' or organisation's activities, or for specific projects, events, products or services. Colloquially known as a carbon footprint, a GHG assessment is a key tool for monitoring and reducing an organisation's climate change impact as it allows carbon hotspots to be identified, reduction targets set, and action plans formulated.

GHG assessment results can also allow organisations to be transparent about their climate impacts through reporting results to customers, shareholders, employees, and other stakeholders. Regular – at a minimum, annual – assessments allow organisations to track their decarbonisation progress over time, and to contribute to broader sustainability or corporate social responsibility (CSR) reporting.

2.2   The Kyoto Protocol GHGs

GHG assessments quantify the Kyoto Protocol greenhouse gases, as applicable, and are measured in terms of tonnes carbon dioxide (CO_2) equivalence, or tCO_2e, where equivalence means having the same warming effect ('global warming potential', or GWP) as CO_2, typically measured over 100 years (see Section 2.3).

The six original Kyoto Protocol gas groups are CO_2, methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), sulphur hexafluoride (SF_6) and perfluorocarbons (PFCs); nitrogen trifluoride (NF_3), a chemical released in certain high-tech industries, was added in 2013. The global warming potential (GWP) of each is presented in Table 1.

Table 1: Kyoto Protocol GHGs and their global warming potential (GWP)

Greenhouse gas/group	Chemical formula	GWP (CO_2e)
Carbon dioxide	CO_2	1
Methane	CH_4	28
Nitrous oxide	N_2O	265
Hydrofluorocarbons	HFCs	*Depends on specific gas*
Sulphur hexafluoride	SF_6	23,500
Perfluorocarbons	PFCs	*Depends on specific gas*
Nitrogen Trifluoride	NF_3	16,100

Note: The global warming potentials above are aligned with the IPCC's Fifth Assessment Report (AR5) as per DESNZ methodology. Some UK emission factors – those for hotel stays, bioenergy, WTT bioenergy and material – are still based on the previous IPCC report, AR4. In most cases this will have minimal impact.

2.3 Methane's GWP

Methane (CH_4) is the most abundant GHG after CO_2. It has a higher heat-trapping potential than CO_2 but remains in the atmosphere for a shorter period (typically ~12 years). This means that its relative GWP depends on the reporting timeframe, which can lead to ambiguity. This is because when reporting GHG emissions, either the 20- or 100-year timeframe multiplier for methane can be used; use of the 100-year timeframe – as stipulated by the Greenhouse Gas Protocol Corporate Standard – can significantly underestimate the short-term warming impact of the emissions.

There is also evidence that methane leaks from parts of the oil and gas industry could be significantly higher than some official estimates (Alvarez *et al.*, 2018), which will increase short-term atmospheric methane emissions. Again, this is not reflected in current official emissions factors. The practical upshot is that the climate mitigation potential for any reductions in natural gas (and to some extent all fossil fuel) consumption may be considerably higher than reflected in figures derived using the most commonly used (100-year) CO_2e emissions factors.

We recommend that organisations with significant emissions from these sources take this into account when assessing their decarbonisation priorities.

2.4 Calculating emissions

GHG assessments require two types of data: **activity data** and **emission factors**.

Activity data represents a level of activity (such as kilowatt hours of electricity consumed, or litres of fuel combusted) contributing to the organisation's climate impact. Activity data can be primary or secondary; this is discussed further in section 2.9 below. Activity data is typically supplied by the reporting organisation.

The activity data is then used to quantify GHG emissions by applying the most relevant **emission factors**. An emission factor is a representative value that relates the quantity of a pollutant released to the atmosphere with an activity associated with the release of that pollutant. Factors are typically available from government publications, independent agencies, and scientific research journals; however, the quality and accuracy of factors can vary. Factors can differ depending on the research body and/or underlying methodologies applied. It is therefore good practice to apply factors from reputable and reliable sources, such as the UK government or the US EPA.

2.5 Reporting standards

GHG assessments are typically carried out in accordance with one of two recognised standards for accounting and reporting corporate GHG emissions. The best-known is the *Greenhouse Gas Protocol Corporate Accounting and Reporting Standard* (WRI and WBCSD, 2004), developed in a partnership between the World Business Council for Sustainable Development (WBCSD) and the World Resource Institute (WRI).

The International Organization for Standardization (ISO) has also produced the ISO14064[1] series, detailing specification and guidance for the organisation and project levels, as well as for the validation and verification of emissions.

2.6 Emissions scopes

Most standards separate GHG emission sources into three categories, known as scopes. The GHG Protocol provides an overview of GHG scopes and emissions across the value chain as presented in Figure 1.
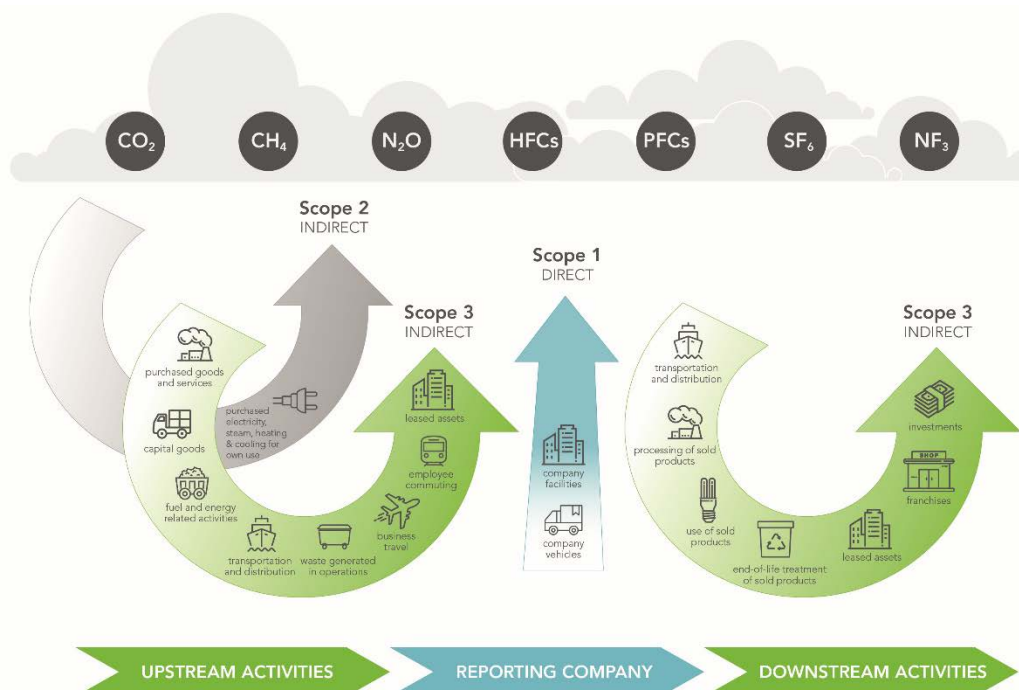
Figure 1: All-scopes schematic (adapted from the GHG Protocol)

2.6.1 Scope 1

Scope 1 accounts for direct emissions released from sources that are owned or controlled by the reporting company. It includes fuel used in vehicle fleets, fuel combustion for heating and power, and any process or fugitive emissions such as refrigerant gas leakages.

2.6.2 Scope 2

Scope 2 accounts for indirect emissions associated with off-site generation of energy purchased by the reporting organisation. This includes purchased electricity, heat, steam, and cooling.

The GHG Protocol's *Scope 2 Guidance, an amendment to the Corporate Standard* (WRI and WBCSD, 2015) states that operations in markets providing product- or supplier-specific data in the form of contractual instruments should report scope 2 emissions in

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[1] ISO 14064 – *Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*

two ways: using the location-based method, and the market-based method. This is termed 'dual reporting'.

2.6.2.1 Location-based reporting

This reflects the average emissions intensity of grids on which energy (usually electricity) consumption occurs. This applies to all locations where grids are used for the distribution of energy and where electricity demand causes the need for energy generation and distribution. Grid-average emission factors are used, based on statistical emissions information and electricity output, aggregated and averaged within a defined boundary and timeframe. This includes regional, sub-national and national production grid averages.

2.6.2.2 Market-based reporting

The market-based method reflects proportional emissions from specific electricity tariffs that consumers select in the market. Under this method an energy consumer uses the emissions factor associated with the qualifying contractual instruments it purchases. Available contractual instruments vary by market, but can include Energy Attribute Certificates (EACs, which can include RECs, REGOs, and I-RECs), Power Purchase Agreements (PPAs) and other low-carbon products purchased from energy suppliers.

If an organisation does not have any such contracts (or its instruments do not meet the quality criteria), a residual mix factor, representing untracked or unclaimed energy emissions for that region, is used. If the residual mix is not available, the location-based method is applied, in which case the market-based and location-based totals will be the same.

2.6.3 Scope 3

Scope 3 includes all other indirect emissions sources not accounted for within scopes 1 and 2. The sources applicable will depend on a reporting organisation's activities but could include business travel, commuting, goods and services purchased, waste disposal, emissions from use of company-derived products or materials, and outsourced activities such as deliveries.

The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI and WBCSD, 2011) groups scope 3 emissions into 15 categories to provide a framework to organise, understand and report these emissions.

Scope 3 activities typically contribute a significant proportion of an organisation's overall emissions. To accurately reflect an organisation's holistic climate impact, it is thus advisable to assess and include all relevant sources.

2.7 Measuring climate impacts from aviation

To capture the overall aviation effects on climate, as well as GHG emissions, reporting organisations should account for radiative forcing in their greenhouse gas assessment. This is a result of unfolding evidence suggesting that high altitude jet fuel combustion also provokes non-greenhouse gas climate effects; such as aviation induced clouds or soot particles. Alternatively, reporting organisations can choose not to capture the non-

GHG emissions, by excluding to account for radiative forcing; this will under-state the overall climate impact of flights and is therefore not recommended.

2.8 GHG accounting principles

Nature Positive's approach to carbon accounting is to follow the GHG Protocol's core principles where possible:

- Relevance: selecting an appropriate inventory boundary that reflects the GHG activities of the company and serves the decision-making needs of users.

- Completeness: accounting for all emission sources within the chosen inventory boundary, with any specific exclusions disclosed and justified.

- Consistency: aiming to collect meaningful and consistent data over time whilst transparently documenting any significant changes to data quality and/or format.

- Transparency: addressing all relevant issues in a coherent and clear manner.

- Accuracy: minimising uncertainty and avoiding systematic over- or under-quantification of emissions, and ensuring any necessary estimates or assumptions required are conservative and guided by industry standards.

2.9 Data quality and accuracy

The accuracy of a GHG assessment is directly related to the quality of the activity data provided. Primary data should be used where available: this represents actual activities during the reporting period (such as metered kWh of electricity consumed).

Secondary data – in the form of estimates, extrapolations, modelling, benchmarks, industry averages or other proxy sources – may be used when reliable primary data is not available. Assessments based largely on secondary data should be viewed as an estimate of GHG emissions impact, and actual emissions may vary significantly.

Although comprehensive primary data may not always be available for all emissions sources, in general it is good practice to continually improve the proportion of primary data over time. This applies to many scope 3 emissions sources, where primary data is unlikely to be available for an initial assessment but should be improved over time.

3   METHODOLOGY

3.1   Introduction

This report considers GHG emissions associated with the sites listed in Table 2.

Table 2: Locations assessed

Site name and location	Floor Area (ft^2)	Site type
3rd Floor, Newminster House, 27-29 Baldwin St, Bristol, BS1 1LT	4,423	Head Office
4th Floor, Newminster House, 27-29 Baldwin St, Bristol, BS1 1LT (from August 24)	2,544	Head Office
894 High Road, N Finchley, London, N12 9RH (vacated Jan 24)	1,965	Tuition Centre
5th Floor, 72 Cannon Street, London, EC4N 6AE	1,406	Head Office
4th Floor, 72 Cannon Street, London, EC4N 6AE	1,840	Head Office
3700 Parkway, The Solent Centre, Fareham, PO15 7AL	2,600	Branch Office
4 Berghem Mews, Blythe Rd, London W14 0HN (vacated Feb 24)	1,328	Head Office
6 The Pavilions, Bridge Hall Lane, Bury, BL9 7NX	2,770	Branch Office
Suite 4, Wyvern House, Kesteven St, Lincoln, LN5 7LH	500	Branch Office
Suite 1, 2nd Floor, Shakespeare House, Newcastle, NE1 6AQ	918	Branch Office
1st Floor, Waterloo House, 31 Waterloo Rd, Wolverhampton, WV1 4DS	1,402	Branch Office
Suite 6b, Part 6th Floor, 2 Pinfold St, Sheffield S1 2GU	1,650	Branch Office
2nd Floor, Albion Court, 5 Albion Place, Leeds, LS1 6JL	1,894	Branch Office
3rd Floor, Malt House, 25-29 High Street, Kingston, KT1 1LL	2,800	Branch Office
Part 7th Floor, 10 Bloomsbury Way, London, WC1A 2SL	8,624	Head Office
Part Second Floor, The Courtyard, 7 Francis Grove, Wimbledon, SW19 4DW (Vacated Jan 24)	745	Branch Office
Part Third Floor, The Courtyard, 7 Francis Grove, Wimbledon, SW19 4DW (From Jan 24)	797	Branch Office
100 Wellington Street, Leeds, LS1 4LT	1,630	Branch Office
First Step House, Truro Technology Park, Truro, TR1 2XN	1,654	Branch Office
The Balance, 2 Pinfold Street, Sheffield, S1 2GU	1,834	Branch Office
Building 1 @TheDock, 31-38 Queen Street, Hull, HU1 1UU	2,047	Branch Office

Earl Grey House, 25-85 Grey Street, Newcastle, NE1 6EF	2,772	Branch Office
Manchester One, 53 Portland Street, Manchester, M1 3LD	4,300	Branch Office
Wallace House, 4 Falcon Way, Welwyn Garden City, L7 1TW	5,100	Head Office
2 Charlotte Place, Southampton, SO14 0TB	5,178	Branch Office
5 Tanner St, London, SE1 3LE	-	Office
Abbey House, Farnborough Rd, Farnborough, GU14 7NA	2,207	Head Office
Mocatta House, Trafalgar Place, Brighton, BN1 4DU	178	Branch Office
Clockwise, Dickinson St, Manchester, M1 4LX (Vacated May 24)	244	Branch Office
Fast Track House, Stockton-on-Tees, TS17 6PT (From Dec 23)	322	Branch Office
The Junction, Station Road, Watford, WD17 1ET	323	Branch Office
Kestrel House, Knightrider Street, Maidstone, ME15 6LP (Vacated July 2024)	358	Branch Office
St Nicholas House, 31 Park Row, Nottingham, NG1 6GR (Vacated August 2024)	484	Branch Office
Cleveland Business Centre, Watson Street, Middlesbrough, TS1 2RQ (Vacated March 2024)	585	Branch Office
Spectrum, Bond St, Bristol, BS1 3LG (From April 2024)	850	Branch Office
Castlemead Business Centre, Lower Castle Street, Bristol, BS1 3AG (Vacated March 2024)	702	Branch Office
Suite B, Third Floor, 31 Springfield Road, Chelmsford, Essex, CM2 6JE (Vacated August 2024)	1,225	Branch Office
Elizabeth House, 28 Baddow Road, Chelmsford, CM2 0DG (From May 2024)	521	Branch Office
Wellington House, East Road, Cambridge, CB1 1BH	403	Branch Office
Acero, 1 Concourse Way, Sheffield, S1 2BJ (From November 2024)	401	Branch Office
Suite 22 Discovery Court, Wallisdown Road, Poole, BH12 5AG	1,367	Branch Office
Part 1st Floor (East)199 Avebury Blvd, Milton Keynes MK9 1AU	4,430	Head Office
Part 2nd Floor (West) 199 Avebury Blvd, Milton Keynes MK9 1AU	2,066	Head Office
Dorset House, Regent Park, Kingston Rd, Leatherhead, KT22 7PL (Vacated May 2024)	624	Branch Office
Wesley House, Bull Hill, Leatherhead, KT22 7AH (From June 2024)	439	Branch Office
Addison Annex, 131 Addison Gardens, London, W14 0DT	2,500	Branch Office
Meridian House, 62 Station Road, Chingford, London, E4 7BA	750	Branch Office
9 Nimrod Way, Ferndown, Dorset, BH21 2YB (Vacated Oct 24)	200	Branch Office

Salt Quay House, 6 North East Quay, Plymouth, PL4 0HP	381	Branch Office
Compass House, Vision Park, Chivers Way, Histon, CB24 9AD	538	Branch Office
35 Park Row, Nottingham, NG1 6EE	463	Branch Office
Princess House, Princess Way, Swansea, SA1 3LW	545	Branch Office
The Colmore Building, 20 Colmore Circus, Birmingham, B4 6AT (From October 2024)	1,022	Branch Office
The Senate, Southernhay Gardens, Exeter, EX1 1UG	567	Branch Office
Crossways, 156 Great Charles Street, Birmingham, B3 3HN (Vacated October 2024)	592	Branch Office
Exchange Flags, Horton House, Liverpool, L2 3PF	602	Branch Office
The Charter Building, Charter Place, Uxbridge, UB8 1JG	730	Branch Office
Victory House, 400 Pavillion Drive, Northampton Business Park, NN4 7PA	839	Branch Office
St Georges House, 6 St Georges Way, Leicester, LE1 1SH	861	Branch Office
Queensbury House, 106 Queens Road, Brighton, BN1 3XF	974	Branch Office
Elizabeth House, 28 Baddow Road, Chelmsford, Essex, CM2 0DG	432	Branch Office
St Brandons House, 29 Great George St, Bristol, BS1 5QT (Vacated October 2024)	1,040	Branch Office
Unit 5, Albert Edward House, The Pavillions, Ashton-on-Ribble, Preston, PR2 2YB	1,646	Branch Office
Venture House, 2 Arlington Square, Bracknell, RG12 1WA	1,309	Branch Office
Victoria Court, 17-21 Ashford Road, Maidstone, Kent, ME14 5DA	1,751	Branch Office
33-35 Cathedral Road, Cardiff, CF11 9HB	2,500	Branch Office
Acero, 1 Concourse Way, Sheffield, S1 2BJ (from 25th Nov 2024)	715	Branch Office
Spectrum, Bond St, Bristol, BS1 3LG (from 21st Oct 2024)	595	Branch Office
Cavell House, Stannard Place, St Crispins Road, Norwich, NR3 1YE (from Feb 2024)	204	Branch Office
North Block, The Quadrangle, Newton Abbot, TQ12 6NQ	2,445	Head Office

3.2   Approach

On project commencement, possible emissions sources across all scopes were initially screened for relevance to Supporting Education Group, following which a data collection form was provided and returned.

Nature Positive then completed a quality assurance form to review the activity data provided. Conservative benchmarks and assumptions were used where necessary in line with good practice, and in agreement with the client, as described in Section 3.3.

GHG emissions were then quantified by applying the most relevant emission factors. GHG emission factors relating to the FY2023 and FY2024 reporting year are predominantly sourced from the 2023 *UK Government GHG Conversion Factors for Company Reporting* (July 2023) and from the 2024 *UK Government GHG Conversion Factors for Company Reporting* (July 2023) respectively. Spend based conversion factors were sourced from *DEFRA 2021 Environmentally Extended Input-Output (EEIO) conversion factors* (2021), as appropriate.

Well-to-tank emissions (those associated with extraction and primary processing) for fuels and electricity, as well as transmission and distribution emissions (those associated with grid and network losses) from purchased electricity have been included. Well-to-tank emissions have also been included for staff commuting and business travel in line with SBTi requirements.

3.2.1 Scope 3 methods

Obtaining activity data for some scope 3 emission sources can be challenging. For example, the typical scope 3 methods for estimating GHG emissions from purchased goods and services and capital goods are listed below in descending order of accuracy:

- Supplier-specific
- Hybrid (combination of supplier-specific and average data)
- Average data (such as industry average emission factors)
- Spend-based

The goal should therefore be to move from a spend-based assessment to a supplier-specific assessment (for key goods and emission sources) over time.

Similarly, when determining freight and business travel emissions, actual fuel consumption in vehicles is the most accurate data source but will often be unavailable, in which case mass, mileage and transportation method form an adequate proxy.

In this report, due to data limitations, some categories may have been assessed with high-level or spend-based data and emissions factors with a view to refining these in future iterations. Where appropriate, this report recommends priority areas for improving activity data or supplier-specific emissions factors.

3.3 Key assumptions

Primary data was used where possible for the GHG assessment. However, where data was unavailable, efforts were made to estimate the likely associated emissions for the reported activity. Following the quality assurance phase, the following assumptions were agreed for both reporting year.

- Company scope 3 data arose from a number of sources. As a priority dataset the pre-categorised spend provided by Samantha Raven was used, which showed

total spend on flights, hire cars, hotel nights etc. including some primary raw data. Subsequently, a full purchase leger was sent by SEG which had significantly greater spend in total than the first dataset. Spend from the original datasets were deducted and the remaining spend was used to calculate outstanding PG&S emissions.

- Where primary data was not provided for business travel, EEIOs (tCO_2e/£) were used to calculate emissions throughout which reflects a more consistent approach with the much larger spend ledger dataset (this is a slight methodological change from FY22 which used an assumed km/£ to translate spend to km and then to tCO_2e)

- The following acquisitions made during the FY23 reporting period have been included in this year's assessment: Neo (acquired in November 2022) and LMP (acquired in August 2023). Eden was acquired in December 2024, therefore not included in this year's assessment as is out of the 2023/ 2024 reporting boundary. It has been assumed that the full year of reporting data was provided by SEG for these two acquisitions in FY23 and FY24.

- Waste emissions have been calculated from spend (£) on waste management

- Water supply and wastewater treatment is assumed to be included in supplier spend data

- All car journeys have been assumed as 'average car size, unknown fuel'

- Staff commuting data was provided for <50% of staff, and so the results were extrapolated to represent staff commuting for all staff. It is assumed that the average number of working days per week worked across the company is 5.

- Homeworking assumptions were estimated assuming a 5 day working week.

- FY22 emissions included below have been adjusted (rebaselined) to include estimated FY22 emissions for LMP and Neo which are now part of SEG.

  o LMP provided some emissions data for its 22-23 reporting period (specific dates not stated). This data was used as a proxy for FY22 (as defined in this report) scope 1 and scope 3 business travel emissions. Scope 2 and remaining scope 3 sources were estimated by applying a tCO_2e/£ revenue metric from SEG's FY22 data, to LMP reported FY22 revenue.

  o Neo FY22 emissions were estimated fully by applying a tCO_2e/£ revenue metric from SEG's FY22 data, to Neo reported FY22 revenue.

Finally, please note that results within the tables of this report are accurate to the number of significant figures presented. Any inconsistencies in totals versus individual values are due to rounding and should not be viewed as erroneous.

4 OPERATIONAL BOUNDARY AND DATA QUALITY

4.1 Data review

- A GHG assessment considers the emission sources that are relevant to the operation of the organisation. Supporting Education Group has advised which emission sources are not considered relevant to their operations.

Table 3 presents the GHG categories across all three scopes for 2023 and 2024, and identifies whether they were assessed, not assessed or not relevant to the operation. It also provides a high-level data quality review, with suggested improvement actions for future GHG assessments.

A combination of primary and secondary data was considered for the assessment. Total primary data of the data provided for FY23 assessment was 92% and total primary data in FY24 was 90%.

We recommend that Supporting Education Group prioritises efforts to collect primary data for all emission sources within scopes 1 and 2. Collation of primary data for scope 3 tends to be more challenging; however, efforts to obtain this data for significant scope 3 emissions sources would yield greater accuracy to the assessment. Further, it is advisable to expand scope 3 emission reporting to all relevant categories.

4.1.1 Key data improvement recommendations

The following steps are recommended to improve data quality for future assessments:

- Electricity – collect data on which locations are powered by a renewable electricity tariff to monitor progress towards SBT.

- Business travel – capture primary data for the largest spend travel categories. This should include:

  o Record volume of fuel (litres), where staff control the amount of fuel pumped into the vehicle (such as a hire car). Volume of fuel is preferred over the mileage (although both are acceptable). Recording travel mode is also useful, such as size of car, fuel type (e.g., diesel, battery electric vehicle, etc.)

  o Record total mileage or km travelled for all other modes of transport e.g. flight mileage and class of haulage

  o Hotel accommodation that includes country and number of nights stayed per person.

  o Crucially, ensure it is possible to disaggregate this spend on business travel from the SEG spend ledger, to avoid double counting.

- Purchased goods and services – apply more specific categorisation of spend on purchased goods and services and CAPEX, to have greater accuracy of reporting and reduce chance of double counting. Provide one single spend ledger.

Furthermore, SEG should begin the supplier engagement strategy to collect data on which suppliers have set their own SBTs.

Table 3: Operational boundary and data quality

Ref	Emission source description	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
1	Scope 1	Refrigerant gas losses	Not assessed	No data provided as out of scope for report. However, emissions likely to be <5% of total GHG emissions	Investigation of whether refrigerant gases used for air conditioning, and any recharge that may occur for future assessments	**Low**
		Stationary sources	Assessed	Natural gas consumption for central services (gas consumption in kWh)	Record fuel consumption (review invoicing), provide natural gas in kWh for all sites	**Medium**
2	Scope 2	Electricity consumption	Assessed	Primary data provided in kWh for most sites, although no data provided on renewable tariffs (essential to meet SBT)	Collect data on sites that use a renewable tariff. Record metered electricity consumption in kWh at all sites	**High**
3-1	Purchased Goods & Services	All other	Assessed	Full spend ledger provided, but 11 categories reflect ~£45m of spend, so overall low data quality. Multiple datasets were provided without overlap being specified leading to a potential risk of double counting	Low accuracy due to spend-based approach using broad categorisation, recommend area for refinement. Ideally, collect product-level cradle-to-gate GHG inventory from suppliers. Further categorisation required	**High**
3-2	Capital goods[2]	Laptops, desktops, monitors and printers only.	Assessed	Spend on furniture and fittings and IT equipment was provided	Collate spend information with a greater number of	**Medium**

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[2] Capital goods may be a significant emissions source, where assessed this is limited to laptops, monitors and printers.

Ref	Emission source description	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
					categories as with PG&S. Ideally, collect product-level cradle-to-gate GHG inventory from suppliers for key categories such as furniture or other electronic goods	
3-3 3-3	Fuel- and energy-related activities (not included in scope 1 or scope 2)	T&D losses[3]	Assessed	Derived from electricity consumption data	Refer to electricity consumption	N/A
		Upstream electricity (WTT)	Assessed	Derived from electricity consumption data	Refer to electricity consumption and stationary fuel consumption	N/A
		Upstream fuels (WTT[4])	Assessed	Derived from fuel(s) consumption data	Refer to electricity consumption and stationary fuel consumption	N/A
3.4	Upstream transportation and distribution	Outbound courier deliveries of packages	Assessed (included in PG&S)	With greater categorisation of PG&S data, this emissions source can be separated out	Add category of spend to identify transport and distribution spend (separate to business travel)	Medium
		Upstream third-party distribution and storage of production-related goods	Not assessed	Not applicable	N/A	N/A
3-5	Waste generated in operations	Waste	Assessed	Data provided for waste as total annual spend on waste management	Collect waste mass in kg or tonnes and disposal method e.g. landfill, recycled	Low

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[3] Transmission and Distribution (T&D) losses refer to the scope 3 emissions associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it).

[4] Well-to-Tank (WTT) emissions refer to the impact of the extraction, refining and transportation of primary fuels before their use in the generation of electricity.

Ref	Emission source description	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
		Wastewater	Assessed	Assumed provided in spend data	Wastewater discharge volume derived from water consumption is a suitable proxy	**Very low**
3-6	Business travel	Business travel	Assessed	Flight data provided as secondary data as expenses. Most rail, taxi and hire cars provided in spend data	Collect business travel data in km/miles. If possible, collect litres of fuel used (e.g. hire cars); otherwise, collect mileage	**High**
		Hotel stays	Assessed	Hotel data provided as nights stayed per UK and overseas	Collect primary data (nights stayed per person per country location) within expenses claims procedure	**Low**
3-7	Employee commuting	Staff commuting	Assessed	Commuting data survey (<50% response rate) where average weekly mileage for all FTEs provided.	Carry out annual staff surveys to gather accurate data and ensure all FTEs respond to future surveys	**Low**
		Homeworking	Assessed	Estimated from commuting survey results	Collect data on days worked from home for FTEs	**Low**
3-8	Upstream leased assets	Operations of assets leased (not included in scope 1 and 2)	Assessed	Not applicable	N/A	N/A
3-9	Downstream transportation and distribution	Downstream third-party distribution and storage of production related goods	Assessed	Not applicable	N/A	N/A
3-10	Processing of sold products	Processing of intermediate products sold by downstream companies	Assessed	Not applicable	N/A	N/A

Ref	Emission source description	Emissions source	Boundary	Data quality review	Suggested improvement actions	Priority
3-11	Use of sold products	End use of goods and services sold	Assessed	Not applicable	N/A	N/A
3-12	End-of-life treatment of sold products	Waste disposal and treatment of products sold	Assessed	Not applicable	N/A	N/A
3-13	Downstream leased assets	Operation of assets owned and leased[5]	Assessed	Not applicable	N/A	N/A
3-14	Franchises	Operation of franchises[5]	Assessed	Not applicable	N/A	N/A
3-15	Investments	Operation of investments[5]	Assessed	Not applicable	N/A	N/A
2023 Assessment emissions based on primary data:						**92%**
2024 Assessment emissions based on primary data:						**90%**

[5] Not included in scopes 1 and 2

5 GHG EMISSIONS OVERVIEW

5.1 GHG emissions summary

Supporting Education Group's total market based GHG emissions assessed for FY2023 were 7,309 tCO_2e and 7,535 tCO_2e for FY2024 respectively.

Absolute GHG emissions can vary over time and often correspond to the expansion or contraction of an organisation. It is therefore useful to use reporting metrics that take these effects into account to establish emissions intensity. Common emissions intensity metrics include tCO_2e by turnover, staff numbers, or floor area.

GHG emissions for market and location-based reporting, together with intensity metrics related to company activities, are presented in Table 7.

Table 4. GHG Summary metrics

Metric	GHG emissions (tCO_2e)	
	Market-based 2023	Market-based 2024
Total GHG emissions	7,309	7,535
tCO_2e per FTE	4.95	4.76

5.2 GHG emissions summary by scope

Supporting Education Group's total market-based GHG emissions assessed for 2023 were 7,309 tCO_2e and 7,535 tCO2e for 2024 as presented in Table 5, Figure 2 and Figure 3 respectively. Scope 3 (other indirect emissions) represents the largest emissions scope (approximately 95% for FY23 and 97% for FY24), predominantly from purchased goods and services, followed by scope 2 emissions (approximately 4% for FY23 and 3% for FY24) from electricity consumption. Scope 1 (direct) emissions from heating, natural gas, account for the remaining <1% of the carbon footprint for both 2023 and 2024.

Table 5: Total GHG emissions by scope

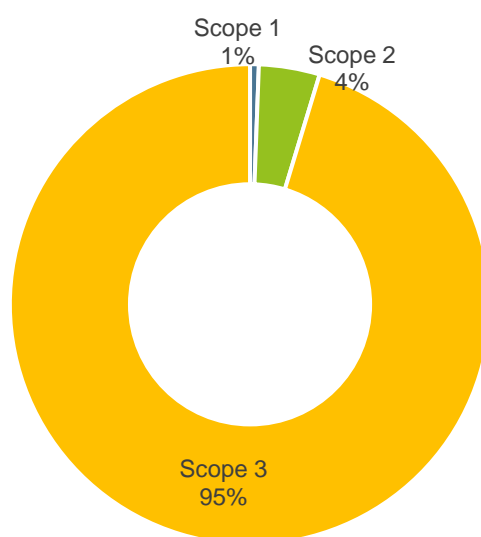| Scope	GHG emissions (tCO_2e)	
	Market-based 2023	Market-based 2024
Scope 1	43	14
Scope 2	299	219
Scope 3	6,967	7,302
Total	**7,309**	**7,535**

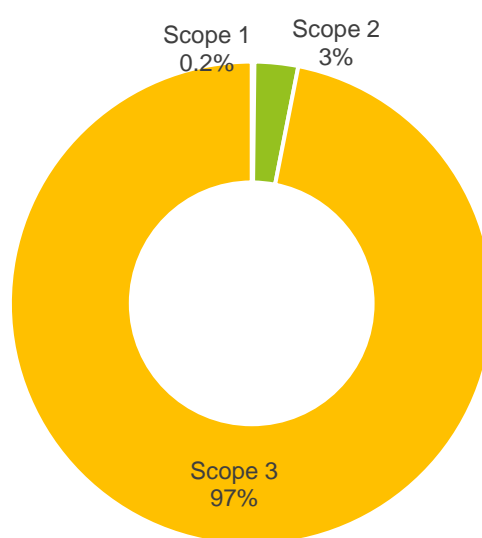**Figure 2. 2023 Market-based GHG emissions by scope (tCO$_2$e)**

Figure 3. 2024 Market-based GHG emissions by scope (tCO2e)

5.3 GHG emissions by category

Table 5 presents the detailed GHG emissions for the scopes, including those scope 3 categories assessed (as per the GHG Protocol), these results are further illustrated in Figure 4 and Figure 5.

The largest category assessed, accounting for 68% of the total for FY23 and 70% of the total for FY24, is purchased goods and services. The other key categories assessed include:

- Commuting: this makes up 11% of the total emissions for FY23 and 12% for FY24

- Business travel: this makes up 8% of total emissions for FY23 and 9% for FY24

- Electricity (incl. WTT and T&D) this makes up 5% of total emissions for FY23 and 4% for FY24

Table 6: Emissions overview

Scope	Category name	2023 GHG emissions (tCO$_2$e)	2023 % of total	2024 GHG emissions (tCO$_2$e)	2024 % of total
1	Direct emissions	43	1%	14	0%
2	Purchased energy	299	4%	219	3%
3.1	Purchased goods and services	5,006	68%	5,297	70%
3.2	Capital goods	294	4%	162	2%
3.3	Fuel and energy related activities	60	1%	41	1%
3.5	Waste generated in operations	30	0%	25	0%
3.6	Business travel	535	7%	656	9%
3.7	Staff Commuting	809	11%	871	12%
3.6	Hotels (optional)	14	0%	15	0%
3.7	Homeworking (optional)	220	3%	235	3%
Total		**7,309**	**100%**	**7,535**	**100%**

The following scope 3 categories have included WTT emissions: employee commuting and business travel. (Scope 3 category 3, fuel and energy related activities includes WTT emissions for Scopes 1 and 2 in line with GHG Protocol reporting requirements)

The following scope 3 categories were assessed and deemed not applicable to Supporting Education Group's operations:

- 3.4 – Upstream transportation and distribution

- 3.8 - Upstream Leased Assets

- 3.9 - Downstream Transportation and Distribution

- 3.10 - Processing of Sold Products

- 3.11 - Use of Sold Products

- 3.12 - End-of-Life Treatment of Sold Products
- 3.13 - Downstream Leased Assets
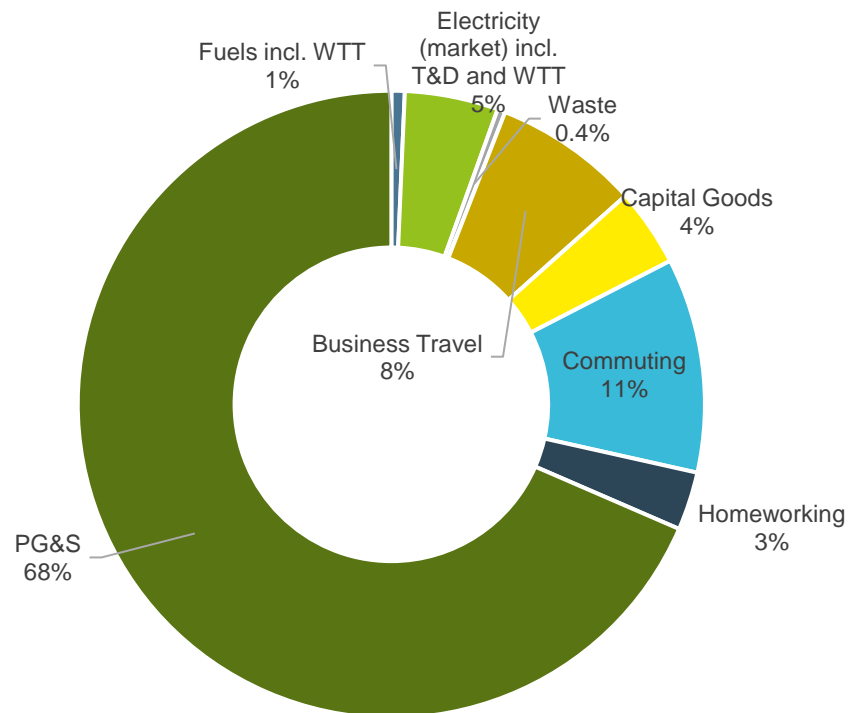- 3.14 - Franchises
- 3.15 - Investments

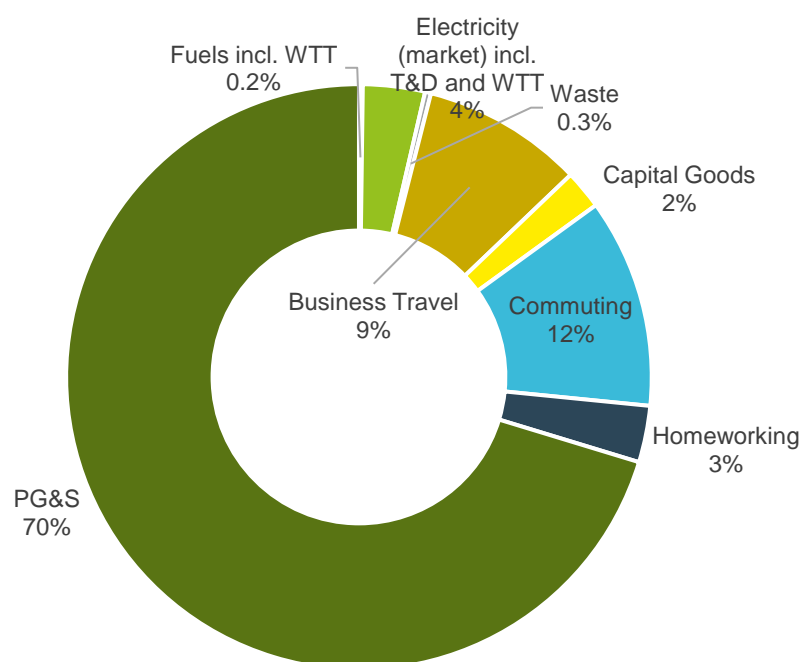**Figure 4. 2023 Market-based GHG emissions by category (tCO$_2$e)**

Figure 5. 2024 Market-based GHG emissions by category (tCO$_2$e)

5.4   GHG emissions by source category

Table 6 presents GHG emissions by source relating to company activities.

Total GHG emissions for FY23 and FY24 remain relatively consistent across both years, with premises and group services being the significantly largest emissions source, followed by commuting and homeworking.

Table 7: GHG emissions by source category

Activity	2023 GHG emissions tCO$_2$e	2023 Sub-total tCO$_2$e	2024 GHG emissions tCO$_2$e	2024 Sub-total tCO$_2$e
Premises and group services				
Gas/other heating fuels (incl. WTT)	50		16	
Electricity (incl. T&D, WTT)	352		258	
Waste treatment	30	**5,732**	25	**5,757**
Purchased goods and services	5,006		5,297	
Capital goods	294		162	
Business travel				

Activity	2023 GHG emissions tCO$_2$e	2023 Sub-total tCO$_2$e	2024 GHG emissions tCO$_2$e	2024 Sub-total tCO$_2$e
Flights	7.9		29	
Grey fleet (cars)	347		411	
Car hire	0.4	549	0.1	671
Public transport	179		216	
Hotel stays	14		15	
Commuting & Homeworking				
Staff commuting	809	1,028	871	1,107
Homeworking	220		236	
Total GHG emissions assessed		**7,309**		**7,535**

6 COMPARISON OF GHG EMISSIONS FOR 2023 AND 2024

Table 7 and Figure 6 compares GHG emissions from Supporting Education Group's current (2024) and previous reporting year's (2023 and 2022) GHG emissions.

FY22 emissions have been re-baselined to account for acquisitions LMP and Neo and so will differ from those reported at the time.

Overall, there has been an increase in total emissions, mainly due to an increase in purchased goods and services and business travel. It is assumed that an incomplete PG&S dataset was provided in 2022 which would explain the significant increase for 2023 and 2024.

Table 8: Comparison of 2023 & 2024 GHG emissions (market-based)

Emissions source by category	GHG emissions tCO$_2$e			
	2022*	2022* (rebaselined for Neo and LMP)	2023	2024
1 - Direct emissions	17	17	43	14
2 – Purchased energy (market)	200	209	299	219
3.1 - Purchased goods and services	1,278	1,336	5,006	5,297
3.2 - Capital goods	245	256	294	162
3.3 - Fuel and energy related	42	44	60	41
3.5 - Waste	40	42	30	25
3.6 - Business travel	392	477	535	656
3.7 - Staff commuting	1,198	1,252	809	871
3.6 - Hotels	18	26	14	15
3.7 - Homeworking	224	233	220	235
Total (market-based)	3,654	3,893	7,309	7,535

*This represents an incomplete dataset. FY22 data needs to be re-calculated to account for a complete purchased goods and services list.
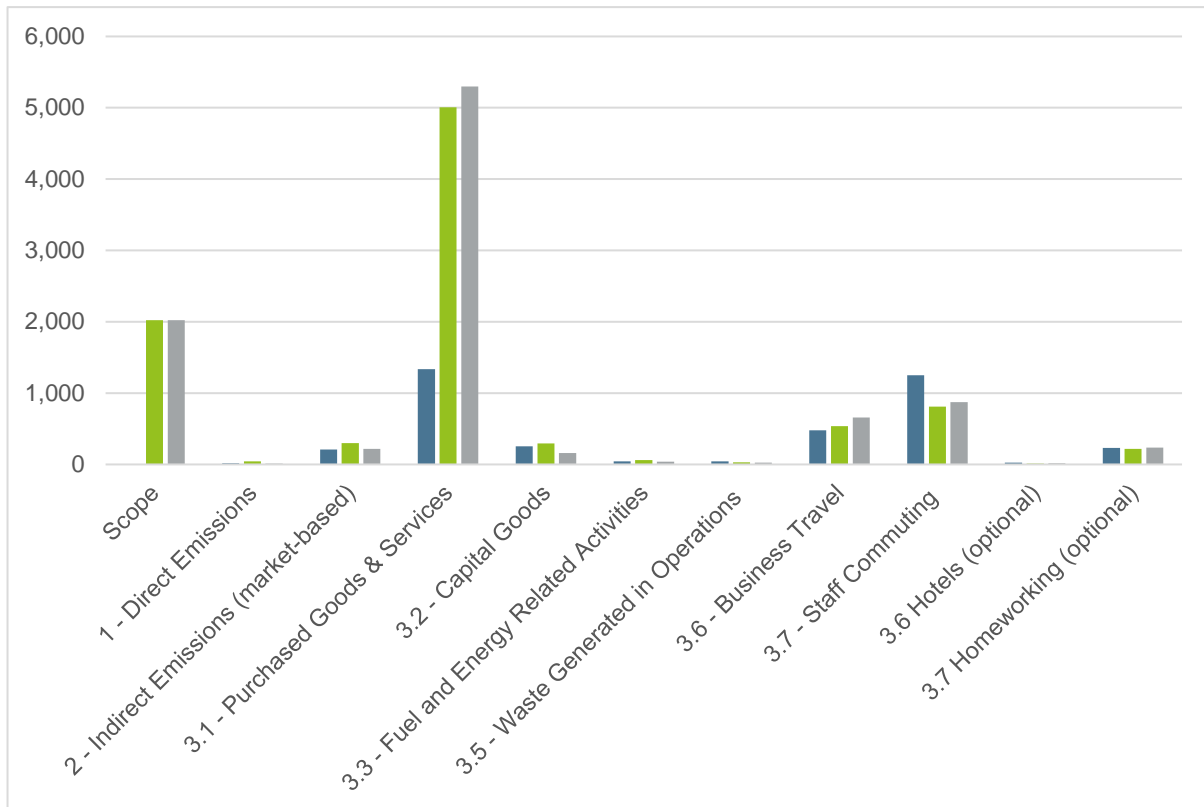
Figure 6. Comparison of 2022, 2023 & 2024 GHG emissions by category

7 SCIENCE-ALIGNED TARGET

Science-aligned targets are emissions reductions targets that if met, are reported to limit global warming to 1.5°C above pre-industrial levels and is in line with the goals of the Paris Agreement. The Science Based Targets initiative (SBTi) is a governing body that has published a methodology businesses can follow to set these targets, science-aligned targets apply the methodology for their target setting. SEG have previously set an SBT, although this target now requires updating following this assessment due to acquisitions and changes in data quality. For reference, the existing target is as follows:

From a 2022 financial year base year, Supporting Education Group will:

- Reduce scope 1 emissions by 54.6% in absolute terms by FY2033

- Procure 100% of energy from renewable sources by FY2030

- 100% suppliers by emissions covering purchased goods and services and capital goods, will have set science-based targets by FY2028

Reduce emissions by 61.07% per GBP value added by FY2033 of the following scope 3 sources:

- Scope 3, Category 3 – Fuel-and energy-related activities

- Scope 3, category 6 – business travel

- Scope 3, category 7 – employee commuting

Long term targets include:

- Reduce absolute scope 1 GHG emissions 90% by FY2050 from a FY2022 baseline

- Continue active annual sourcing of 100% renewable electricity from FY2030 to FY2050

- Reduced scope 3 emissions from purchased goods and services, capital goods, fuel-and energy-related activities, waste generated in operations, business travel and employee commuting 97% per GBP value added by FY2050 from a FY2022 base year.

These targets will be valid from point of acceptance from the SBTi (the target year can be no more than ten years from the pledge year) and are no longer valid should the company meet recalculation criteria[6].

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[6] The following changes trigger a target recalculation.

- Scope 3 emissions become 40% or more of aggregated scope 1, 2, and 3 emissions (applies only to near-term science-based targets).
- Changes in the consolidation approach chosen for the GHG inventory.
- Emissions or exclusions in the inventory or target boundary change significantly.
- Significant changes in company structure and activities (e.g., acquisition, divestiture, merger, insourcing or outsourcing, shifts in goods or service offerings).

Supporting Education Group has also developed a carbon management plan to detail how it will meet these targets, although this should be updated once the targets above are renewed.

- Adjustments to data sources or calculation methodologies resulting in significant changes to an organization's total base year emissions or the target boundary base year emissions (e.g., discovery of significant errors or a number of cumulative errors that are collectively significant).
- Other significant changes to projections/assumptions used in setting the science-based targets.

For more detail, see the Science Based Targets initiative. (2024). *Corporate Net-Zero Standard (Version 1.2).*

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