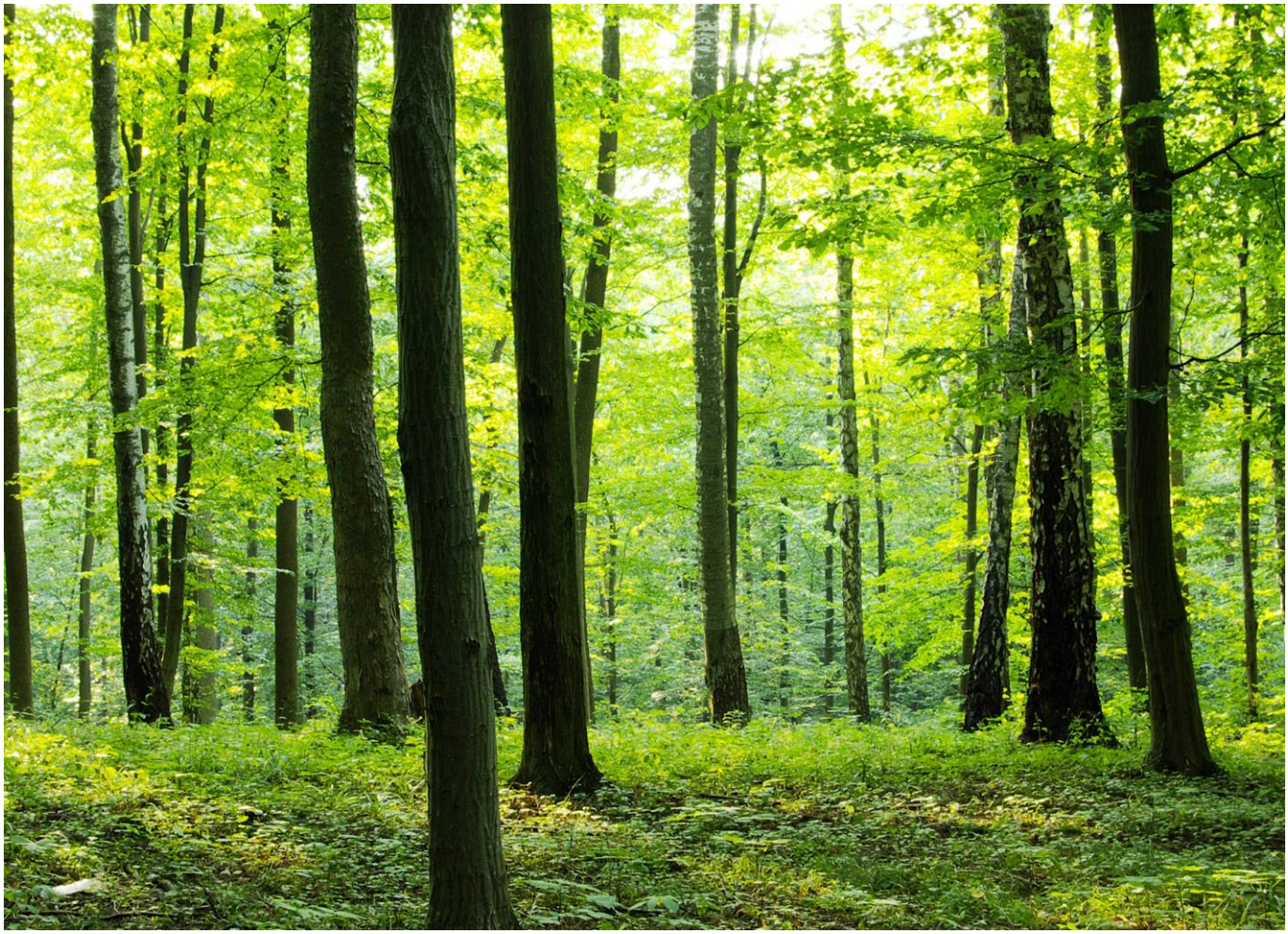

Supporting Education Group Ltd

Carbon Management Plan

3040074R02

DECEMBER 2023

nature positive
an RSK company

NATURE POSITIVE GENERAL NOTES

Project No: 3040074R02

Title: Carbon Management Plan

Client: Supporting Education Group Ltd

Date: 21st December 2023

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CONTENTS

TABLES

FIGURES

1 EXECUTIVE SUMMARY

1.1 Summary

Supporting Education Group Ltd (hereafter 'Supporting Education') are keen to address the greenhouse gas (GHG) emissions associated with the operations of their business. Supporting Education's ultimate aim is to achieve NetZero by at least 2050 if not sooner, as well as potentially sign up to a formal SBTi target.

The actions contained in this Carbon Management Plan have been developed using the findings of the 2022 GHG assessment (also delivered by Nature Positive) in conjunction with the outcomes of a stakeholder workshop that took place in November 2023, to help develop objectives and pathways to reduce Supporting Education's GHG emissions.

1.2 Next steps

We recommended that the possible actions set out in this document are considered and, where viable, implemented to facilitate reducing Supporting Education's contribution to climate change; and that this Carbon Management Plan is reviewed periodically until all feasible emissions reductions are maximised.

The key actions listed below are emphasised as those to be implemented first, as these focus on the GHG emissions sources that will provide the largest reductions. Further detail of these key SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) actions are listed in Table 2 and below.

We further recommend that the 2022 GHG assessment which accompanies this Plan be updated annually to track progress and provide evidence to support any GHG reduction claims.

1.2.1 SMART actions

1. **Engaging** with **suppliers** – ensuring that suppliers are setting their own SBT requirements, or choosing suppliers that are already committing to this approach, alongside requesting product/supplier specific emissions information, would likely improve the accuracy of this category and would likely reduce the emissions.
2. Capitalise on **employee commuting reduction potential –** a continuation in current policies (e.g., flexible working) and implementation of new policies (e.g., EV purchase incentive scheme) would focus on further emissions reduction for this significant emissions hotspot.
3. Encourage **greener business travel –** an update in travel policies can ensure that the least carbon intensive mode of transport is selected to reduce emissions associated with this emissions source.
4. Improve **data quality** – an overall improvement in data quality for significant emission hot spots will enable a more accurate quantification of these emissions sources.

2 INTRODUCTION

2.1 Project background and drivers

Climate change is the alteration of enduring weather conditions as a result of interactions between the Earth's atmosphere[1] and its various physical, chemical and biological processes[2]. The climate changes periodically, due to variations in solar output and orbit amongst other factors. However, current warming is unambiguously the result of human activity[3]. Many human activities emit greenhouse gases (GHGs) which trap heat within the atmosphere; other activities, such as deforestation, limit the capacity of natural systems to sequester GHGs. The consequence is anthropogenic climate change: unprecedented overall warming leading to the rapid destabilisation of the prevailing climate.

The impacts of this are 'severe, pervasive and irreversible'[4]. They include threats to food and water resources, human health and security, and global ecosystems. Society must therefore achieve large, sustained reductions in GHG emissions while adapting to the impacts of climate change. This requires strong and decisive leadership, to create dynamic action to achieve a just and timely transition towards a net-zero economy, in accordance with the national and international emissions reduction ambitions.

2.2 Project summary

To support this transition, Supporting Education commissioned Nature Positive to undertake a scope 3 (indirect emissions) one-year overview to complement the existing scopes 1&2 GHG assessments undertaken as part of SECR compliance, and develop a Carbon Management Plan to assess, quantify and develop possible actions and methods to manage and reduce its emissions.

This document constitutes the Carbon Management Plan (hereafter referred to as the 'Plan'). Its purpose is to provide pathways to reduce GHG emissions, and a range of actions to manage, and where possible mitigate, the climate impact of Supporting Education. The Plan uses the findings of the 2022 GHG assessment to focus on core emissions areas and maximise decarbonisation potential.

2.3 Overview of activities

Supporting Education are an educational services provider with approximately 1,500 FTE that support around 15,000 UK schools. The services they provide include teacher and TA placements, back-office outsourcing, mental wellbeing and compliance support, and tutoring.

[1] S, Jackson., Climate change. Britannica. Available from: https://www.britannica.com/science/climate-change. Last visited: 1st July 2020.
[2] International Geosphere-Biosphere Programme., Earth system definitions. International Geosphere-Biosphere Programme. Available from: http://www.igbp.net/globalchange/earthsystemdefinitions.4.d8b4c3c12bf3be638a80001040.html. Last visited: 1st July 2020.

[3] NASA., Climate change: how do we know?. NASA. Available from: https://climate.nasa.gov/evidence/. Last visited: 1st July 2020.

[4] Intergovernmental Panel on Climate Change., 2014. Climate Change 2014 Synthesis Report Summary for Policymakers. Intergovernmental Panel on climate Change. Available from: https://www.ipcc.ch/site/assets/uploads/2018/02/AR5_SYR_FINAL_SPM.pdf. Last visited: 1st July 2020

3 OVERVIEW OF GHG ASSESSMENT

3.1 Summary

Nature Positive has undertaken 2022 scope 3 GHG assessment for Supporting Education, intended to complement the existing scopes 1&2 GHG assessment undertaken as part of SECR compliance. Supporting Education had previously undertaken a scope 3 assessment based solely on spend data in conjunction with the Quantis tool, which was treated as an initial high-level assessment only.

Prior to the 2022 GHG assessment, a scope 3 screening assessment identified all relevant scope 3 emissions sources for Supporting Education, from the 15 subcategories that make up scope 3[5] in line with the GHG Protocol. This identified the most likely significant sources to be purchased goods and services (scope 3 category 1) and employee commuting and homeworking (scope 3 category 7).

As the 2022 GHG assessment accounted for all of Supporting Education's relevant emissions sources, the 2022 GHG assessment is the baseline year for the Plan. The aim was to quantify GHG emissions produced due to Supporting Education's activities, with a view to identifying carbon hotspots and carbon management potential.

The process was carried out in accordance with the reporting standards of the *'Greenhouse Gas Protocol – Corporate Accounting and Reporting Standard'* (GHG Protocol, 2011) developed in partnership by the World Business Council for Sustainable Development (WBCSD) and the World Resource Institute (WRI).

3.2 Emissions breakdown

A breakdown by source of Supporting Education's 2022 GHG emissions is outlined below in Table 1 and Figure 1. Table 1 also outlines which of the 15 subcategories of scope 3 are applicable for Supporting Education.

Table 1: Supporting Education's 2022 GHG assessment results by source

Scope	Category name	GHG emissions (tCO_2e)
1	Direct emissions	17.0
2	Purchased energy	110.0
3.1	Purchased goods and services	1,277.6
3.2	Capital goods	245.2
3.3	Fuel and energy related activities	42.1
3.4	Upstream transport & distribution	-
3.5	Waste generated in operations	40.4
3.6	Business travel	329.4

[5] https://ghgprotocol.org/standards/scope-3-standard

3.7	Employee commuting and homeworking	1,172.6
3.8	Upstream leased assets	-
3.9	Downstream transport & distribution	-
3.10	Processing of sold products	-
3.11	Use of sold products	-
3.12	End of life of sold products	-
3.13	Downstream leased assets	-
3.14	Franchises	-
3.15	Investments	-
Total		**3,234.2**

Notes: '-' denotes that the source is not applicable for the reporting organisation

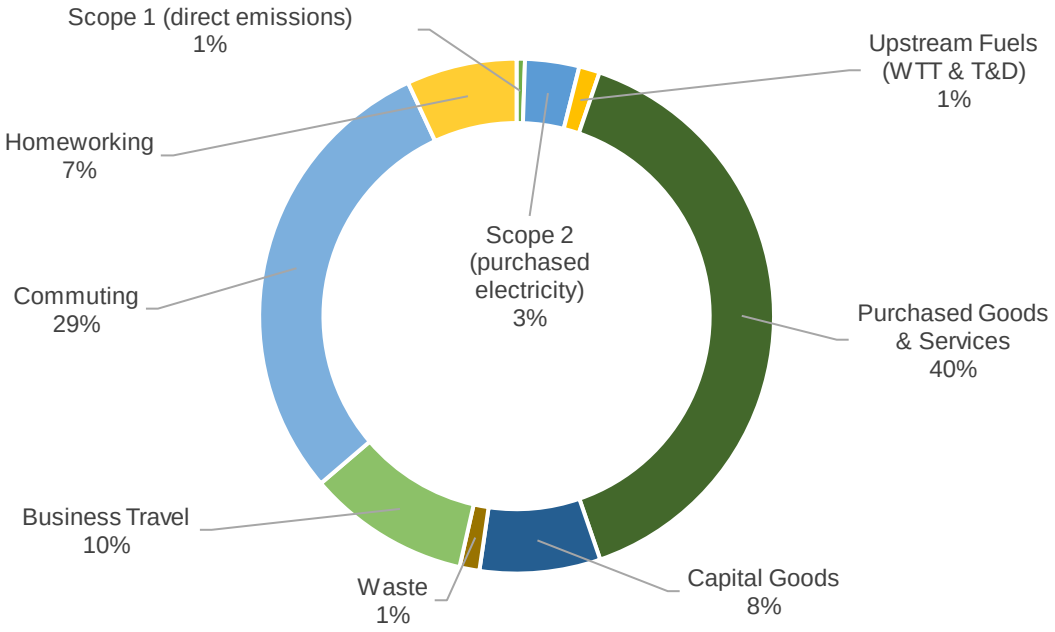

Figure 1. Market-based GHG emissions by source (tCO_2e)

Supporting Education's largest emissions source was purchased goods and services (1,277.6 tCO_2e) and represented 40% of their total GHG emissions. Employee commuting was the second largest source (29%), followed by business travel (including hotels; 10%), capital goods purchases (8%), homeworking (7%), purchased energy (electricity; 3%), direct emissions (1%), fuel and energy related activities (T&D and WTT; 1%), and waste generated in operations (1%).

4 STAKEHOLDER WORKSHOP

4.1 Background

Nature Positive delivered a Carbon Management Plan stakeholder workshop on 15th November 2023, with several purposes:

- To discuss the methodology and the results of the GHG assessment, providing stakeholders an opportunity to question and comment on the assessment.
- To explore how to quantify Supporting Education's scope 3 (indirect) GHG emissions more accurately and comprehensively.
- To engage stakeholders in the development of the Plan, by discussing potential objectives and actions, and to facilitate buy-in to proposed outcomes.

The outcomes of the workshop are summarised below and have been used to inform the development of objectives and actions, as set out in the rest of this document.

4.2 Data collection

As this was Supporting Education's first GHG assessment to include extended scope 3 emissions, data for purchased goods and services (PG&S), capital goods (CG), waste, and all business travel not through grey fleet were provided as spend. For all other applicable sources, primary data was provided.

The following key areas of data collection were discussed:

- The provision of employee commuting and homeworking data was of high quality. An ESG survey carried out by Supporting Education in March 2023 collected data on the mode of transport for commuting, the frequency of commute, and the average distance, which was then uplifted to represent all FTE's.
- As mentioned above, all PG&S data was spend based. While other sources were also provided as secondary data, since PG&S were the largest emissions source this should be the initial focus for improvement. Improved data collection for purchased good and services will allow a more accurate calculation of Supporting Education's carbon footprint and will help identify the areas to target for future reduction more accurately. This is outlined in further detail in Section 5.1 below.

4.3 Hotspots and Carbon Management Plan development

The core section of the workshop focused on carbon management and assessed potential projects, initiatives, objectives, and actions concerning the key emissions sources identified in the 2022 GHG assessment. A hotspot analysis of the key emissions sources is included in Section 5 below, based on the discussions during the workshop. The hotspots identified include:

- Purchased goods and services
- Employee commuting and homeworking
- Business travel

- Capital goods
- Energy consumption

Less significant GHG emissions sources (waste, company owned vehicles, etc) were then discussed collectively. The aim was to elicit existing, previously adopted/considered, and potential new aims, relating to GHG reduction in each area which could be feasibly achieved, with the outcomes also summarised in Section 5 below.

4.4 Key policies

Although they have not yet formally adopted any GHG reduction targets, Supporting Education has expressed a desire to achieve net zero emissions by 2050 alongside a desire to set Science Based Targets (SBT's). This is expressed in their 2023 ESG policy, which highlights their focus on environmental impact:

- "*Reduce our near-term carbon emissions and achieve net-zero carbon emissions by 2050.*
- *Validate our targets as 'science-based' through the Science Based Targets Initiative.*
- *Implement a carbon reduction plan that will focus on reducing emissions from travel and office sites*".

5 HOTSPOT ANALYSIS

5.1 Purchased goods and services

The purchased goods and services (PG&S) category accounts for the emissions associated with goods (tangible products) and services (intangible products) purchased by Supporting Education within the reporting year. GHG emissions from an organisation's supply chain can be assessed using one of several methods, including:

- Using high-level and generic spend-based emissions factors for each spend category (e.g., tCO_2e per £k spent per category, e.g., IT).
- Using generic product or service activity-based factors (e.g., tCO_2e per average or typical laptop purchased).
- Using product- or service-specific factors (e.g., tCO_2e per specific type of laptop purchased, as assessed by or on behalf of the specific manufacturer).

These categories are listed from highest level to most detailed. The first (least detailed) method has been used for Supporting Education's 2022 GHG assessment, therefore there is scope for improvement on this emissions source.

Existing or previous initiatives:

There are no existing or previous initiatives.

Areas to consider and develop:

- Nature Positive recommends carrying out an initial Pareto analysis of services and suppliers in terms of equipment and services to evaluate potential lower carbon options available. Engage in discussions with suppliers to understand the carbon emissions associated with equipment and potential opportunities.
- Request supplier, product, and service-specific emissions factors for key areas and products to better inform future reporting iterations and to track reduction progress.
- Develop a sustainable procurement policy that could cover the following:
    - Contact current suppliers and investigate their environmental credentials, prioritising those that perform best in future purchasing decisions (tools such as Ecovadis could be used).
    - Encourage suppliers to set science-based targets regarding their own emissions.
    - To collect and provide supplier specific data on priority items that are procured (emissions per item procured) for use in future assessments.
    - Develop minimum requirements of environmental performance on new suppliers.
- Further categorisation of spend on PG&S would increase accuracy of reporting and reduce the chance of double counting. Focus on GHG reductions for the higher emitters initially, before focusing on the lower emitters.

Possible targets/commitments:

- Use a Pareto analysis to identify key suppliers, then engage with suppliers to obtain GHG specific emission values. Nature Positive have put together the following suggested framework that could be used when engaging with suppliers:
    - Explain why Supporting Education is asking the suppliers for their GHG emissions.
    - Explain how good carbon management can benefit their business.
    - Why Supporting Education have chosen this supplier to target.
    - What Supporting Education will do with the information the supplier will provide.
    - What Supporting Education does/does not expect from the supplier, including:
        - Timescales for response/compliance.
        - What is necessary and what is optional.
    - Any potential implications, such as:
        - Preferred supplier status.
        - Practical guidance on how they can best respond and measure their emissions.
- Generate a robust procurement policy that prioritises sustainable suppliers. Request emissions reporting on priority items to improve data for future assessments.
- Consider refurbished IT equipment for new purchases.
- For any PG&S for which specific emission factors cannot be obtained, the remaining spend data could be broken out further to improve emissions reporting accuracy.

5.2 Employee commuting and homeworking

GHG emissions associated with employee commuting and homeworking totalled 948.5 tCO_2e and 224.0 tCO_2e respectively in 2022.

Existing or previous initiatives:

Flexible working is now standard by policy across the group, allowing for both hybrid working and fully remote working. This will reduce emissions from commuting but will itself incur some emissions from the additional homeworking. Typically, the reduction in commuting emissions outweigh any increase in homeworking emissions.

Areas to consider and develop:

It is important to note that supporting sustainable access for staff travelling to and from the office has a range of benefits aside from GHG emission reductions. This includes improving the health and wellbeing of staff, the potential for increasing staff productivity, and reducing local traffic congestion. The following are ideas to consider and develop:

- While already implemented, encouraging homeworking where feasible would result in a tangible reduction in emissions overall. Assuming a reduction in the number of average days per week in office across Supporting Education Group

businesses (with a minimum of one day per week in office for any businesses not operating entirely remotely), would reduce commuting emissions by **449 tCO_2e**, while only increasing homeworking emissions by **67 tCO_2e**. This would equal a net reduction of **382 tCO_2e**.

- For subsequent staff commuting data collection, it would be beneficial to include additional questions in the surveys sent out to employees to gain a greater understanding of staff commuting habits, rather than using a standard survey purely as a GHG data collection exercise. These additional questions could include asking staff their main reason(s) for travelling to work by their chosen mode and asking what measures would encourage them to travel more sustainably. These types of questions would help Supporting Education understand potential barriers to sustainable travel for staff commuting, highlight ideas for potential measures and help to understand the possible success of these measures.
- Continue collecting commuting data for office staff to capture more primary data on a week-by-week basis (as staff commuting may change for certain individuals based on their needs). This initiative will enhance the credibility of GHG emissions for this source and to illustrate results of emission reduction actions.
- Incentivising EV adoption for office staff and consider financial incentives for low-carbon commuting (e.g., public transport like rail). For instance, an EV salary sacrifice scheme allows employees to pay for an EV every month using their gross salary before deductions are applied from tax and other contributions. This works in a similar manner to the Cycle to Work schemes. As an example, if 50% of commuting performed by petrol or diesel vehicles transitions to electric vehicles, commuting emissions would be reduced by **256 tCO_2e**.
- The implementation of cycle to work schemes offer staff tax incentives for purchasing cycling equipment (note at this point that e-bikes, an emerging technology, are a low-carbon form of transport when compared to cars and even electric cars, but not when compared to walking or various forms of public transport).
- Provision of cycle parking and associated facilities, such as showers and lockers at the office, may encourage employees to use cycles as a low carbon mode of transport.
- Introducing ‘Cycling Champions’ could help increase cycle uptake amongst staff. If applicable, experienced cyclists could be allocated (through volunteering) as a Champion. They would act as a contact for other members of staff who may need maintenance support or require assistance scoping out a suitable cycle route to work, for example.
- Promotion of and company participation in sustainable travel events to encourage sustainable travel uptake amongst staff. This could include events such as National Walking Month, Bike Week, and Cycle to Work Day, as well as arranging walking meetings and cyclist breakfasts, for example. Initiatives such as these encourage staff engagement and allow employees to make informed decisions about sustainable travel through ‘nudging’.
- Facilitate office-based car sharing schemes, possibly via a company intranet, or even noticeboards or direct email communications. As in many cases this could

entail some inconvenience to staff, so any financial incentive mechanisms would be likely to increase uptake as well as the possibility for priority car parking spaces for sharers.

- Providing a guaranteed lift home for car sharers in the event that an emergency prevents their return car sharing journey could encourage uptake of car sharing. A common reason for commuters not to wish to car share is the thought that they may need to leave work in an emergency and be without a car, or that they will be left at work by the person with a car who has left earlier than them.

Possible targets/commitments:

- A data collection target date for every week/month where employees fill in their survey data and answer any questions posed by the staff commuting survey.
- Absolute or normalised reduction targets for commuting, based either in mileage (which would incentivise employing more local staff) and GHG emissions (which would additionally incentivise the uptake of lower-carbon commuting methods). Again, this would entail collation and upkeep of a more comprehensive and robust staff commuting dataset.
- Further investigation into the most efficient staff homeworking/office working balance. This could be done in the next reporting period and could identify which individuals could be working in the office or at home more.

5.3 Business travel

Supporting Education used a range of business travel modes, but the most significant emissions source is from grey fleet travel. Grey fleet travel should be the main focus for setting GHG reduction targets as the other transport modes (e.g., rail) are less carbon intensive.

Existing or previous initiatives:

While not formally implemented, Supporting Education aim to follow a 'virtual first' policy regarding meetings in an attempt to limit business travel emissions.

Areas to consider and develop:

In broad terms, there are three ways to reduce emissions from travel: use less carbon-intensive forms of transport, reduce distances and improve fuel efficiency. Fuel efficiency improvements will only register as a GHG reduction if actual fuel use (rather than just distance data) is captured as activity data, which is currently not the case.

A more general action is to encourage staff to make informed decisions about business travel, could be the development of a business travel hierarchy, such as via a decision tree. This should be referred to by anyone booking travel for themselves or on behalf of others. The hierarchy would not be intended to force staff to make impractical journeys, but to encourage a considered process which promotes sustainable modes if practical to do so.

- Use less carbon-intensive forms of transport:
    - Grey fleet travel currently accounts for 66% (**219 tCO_2e**) of business travel emissions, with 1,281,966 km travelled by this mode during the reporting period. Business travel via train was extrapolated as

approximately 2,170,334 km during the reporting period, yet only produced **77 tCO_2e** due to being a far less carbon-intensive form of transport. Replacing 20% of grey fleet travel with travel via national rail would reduce business travel emissions by approximately **30 tCO_2e**.

- To capitalise on the potential for emissions savings by reducing grey fleet travel, instances where it may be feasible for staff to take public transport rather than drive for business travel should have mechanisms for incentivising this behaviour be explored.
- Encourage specific electric vehicle (EV) taxi and hire car bookings.

- Reduce distances:
  - Route planning and improving logistics may lead to reductions in distance travelled. This may be a viable avenue for further investigation, as most scenarios that require business travel are scheduled rather than reactive. This does not just entail taking the most direct route to site: in some cases (notably at rush hour), a longer, less congested route will see a lower GHG impact.
  - Aim to hold meetings online rather than face-to-face, where viable.
  - Flexible working opportunities will also potentially limit the need for business travel and staff commuting if employees can proactively work from home or other locations away from the office.
  - Lift-sharing may be viable in some instances. Organisation of any business-related meetings in a particular location could coincide with business related meetings for multiple teams/departments. This would mean that lift sharing becomes more viable. This would involve prior planning to ensure that any client meetings across multiple teams/departments coincide.
- Improve fuel efficiency:
  - Depending on current driver awareness levels, significant energy efficiency savings can be found from 'green driver' training, emphasising steady speeds, and avoiding sharp acceleration and braking as well as elements such as avoiding in-vehicle aircon use.
  - Encouraging and incentivising simple vehicle maintenance measures (e.g., keeping tyres inflated can have a tangible impact on fuel efficiency).
  - A move to improve driver efficiency data would allow the calculation of specific metrics such as fuel efficiency per journey, or more general identification of issues. Any such data should be used with caution to avoid any perception of 'snooping' on staff.
  - All of the above points apply both to hire cars and when staff use their own vehicles for company business travel. Another initiative could be to invest in an electric company car scheme where incentives can encourage employees to consider an electric car. The emissions saving would then be recorded when employees use their own cars for business travels.

- Identify hotels that have a commitment to reducing their environmental impact.

The implementation of an internal booking system provides companies with a greater control over business travel. This can identify business travel hotspots, highlighting departments and transport modes that are causing the bigger GHG emissions allowing specific targets to be put in place.

Possible targets/commitments:

As some level of business travel is integral to Supporting Education's business model, any reduction plan will therefore need to incorporate broader company strategy to set realistic targets.

- A hierarchy could be put in place for business travel which encourages the least carbon intensive form of travel depending on the distance and viability, for example:
  - Flight travel should be reserved for international travel only, with domestic travel taking place through public transport if possible.
  - Where car journeys are necessary, use a supplier of hire cars and taxis that can provide EVs as the default option.

5.4 Capital goods

GHG emissions associated with capital goods purchases totalled 245.2 tCO_2e in 2022.

Existing or previous initiatives:

There are no existing or previous initiatives.

Areas to consider and develop:

- The procurement of second-hand IT equipment (capital goods) would serve as a good GHG reduction as capital goods emissions only account for the number of new units bought specifically during the reporting period.
- Comparing the tCO_2e of comparable equipment models before purchasing will allow for more informed decision making when purchasing new equipment. Figure 2 displays the difference in emissions from laptop purchases for Supporting Education were different models of Dell Laptop chosen. If all laptops purchased during the 2022 reporting period had been Dell Chromebook 5190, capital goods emissions would have been reduced by 35 tCO_2e.

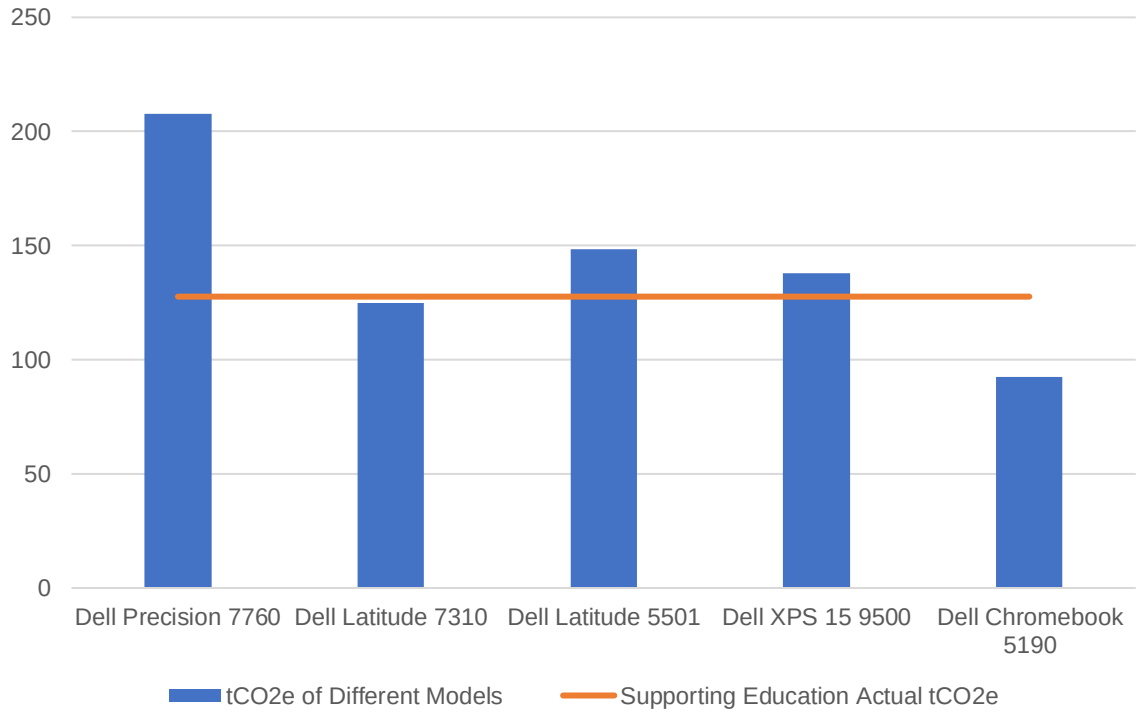

Figure 2: Difference in tCO_2e from different Dell Laptop models

Possible targets/commitments:

- Generate a robust procurement policy that prioritises sustainable suppliers. Request emissions reporting on priority items to improve data for future assessments.
- Continue to recycle old IT equipment and consider refurbished equipment for new purchases.

5.5 Energy consumption

GHG emissions associated with the consumption of electricity (including T&D and WTT) and mains gas (including WTT) totalled 148.9 tCO_2e and 16.5 tCO_2e respectively in 2022.

Existing or previous initiatives:

Supporting Education are investigating the potential for consolidating nearby office spaces where possible, though this is a more long-term concept and has yet to be formally stated.

Areas to consider and develop:

- A key recommendation is to consider the utilisation of a renewable or 'green' electricity tariff. Care should be taken to ensure that the tariff is to a service that leads to genuine additionality of renewable energy, which is not the case for all (or even most) nominally 'green' tariffs, which are often effectively just contractual arrangements with no real-world carbon reduction impact (this has become so prevalent and misleading that the UK government is currently carrying out a

consultation[6] on tightening the rules around such claims). Any such switch should not be taken as a pretext for forgoing genuine energy reduction efforts. Given that Supporting Education leases it's office spaces, this may require engaging with landlords to accomplish. If all of Supporting Education's electricity had been provided through a green electricity tariff, emissions would have been reduced by **110 tCO_2e**.

- When consolidating office spaces, aim to maintain or move to the most energy efficient buildings available. Offices with electric heating would reduce the emissions associated with natural gas consumption, while also being possible to eliminate through the use of green tariffs.
- A procedure of monthly meter readings could be implemented, with the potential consideration into the installation of submetering or smart meters to capture more accurate data of the leased space. It may be viable to have at least one designated person in the office responsible for the collection and amalgamation of data throughout the year.
- Alternatives are to either directly install some form of renewable energy generation (this would likely be roof or car park-mounted solar panels) for Supporting Education's direct use. Exploration of a power purchasing agreement (PPA) with a suitable third-party provider that offers genuine additionality is another option.
- Energy efficiency should be addressed through the continuation of ongoing energy audits (for example for Energy Saving Opportunities Scheme, ESOS). This includes lighting, Heating Ventilation and Air Conditioning (HVAC), IT, any catering, and other elements such as small power electrical equipment which includes all unfixed devices commonly plugged into an offices' electrical network (e.g., monitors, copiers, fridges etc). Typical examples include (this list is neither site-specific nor exhaustive):
    - Ensuring HVAC time and target temperature settings are appropriate. 20°C is a typical appropriate heating-season target temperature, while 24°C should be acceptable as a cooling setpoint on warm days. Check periodically that HVAC is not running outside office hours except where required to meet out-of-hours working or office opening hours requirements and avoid giving staff direct access to HVAC controls.
    - Ensure Light Emitting Diode (LED) lighting with motion-sensors, timers and daylight compensation is in place where viable (focus on commonly used areas first). To maximise cost-efficiency this is best installed as part of any broader office refurbishment.
    - Ensure any server rooms or data centres are not overcooled, as is frequently the case. 25°C is an adequate cooling setpoint. In many smaller server rooms, unless solar gain is an issue a simple extraction fan is often adequate, with no need for air conditioning (which is far more energy-intensive).
    - Specify maximum energy efficiency IT equipment. Laptops generally use significantly less energy than equivalent desktops.

[6] https://www.gov.uk/government/news/government-to-tighten-rules-to-stop-greenwashing-of-electricity-tariffs

- There can be minor gains from peripheral initiatives such as upgrading hand dryers, encouraging shutdown of unused equipment (this is better automated), and minimising non-core IT use such as centralised printers, meeting room screens, etc.
- Likewise, marginal improvements can be attainable in catering areas by replacing oversized or ageing refrigeration equipment and discouraging inefficient practices such as overfilling kettles.
- In the event of relocation or any large-scale refurbishment of an office space, electrification of heating requirements can significantly reduce heating emissions. This is for two reasons: because electricity can be (and is being) decarbonised, while fossil fuel-fired heating cannot easily be; and because with efficient equipment such as modern heat pumps, one input unit of electricity can generate several output units of heat, whereas the ratio for direct fossil fuel heating is always less than 1:1. Owing to relatively high capital costs, this is unlikely to constitute a cost-saving opportunity unless treated as part of a broader office refurbishment.

Possible targets/commitments:

- Aim to have all purchased electricity supplied through a green/renewable tariff by 2030.
- Conduct investigations across all offices over the next year to assess efficiency in line with areas outlined above (heating, lighting, IT equipment etc.).

5.6 Other emissions sources

This final section looks into the less significant emissions sources for Supporting Education, namely waste (40.4 tCO_2e), and company owned vehicles (3.0 tCO_2e).

Existing or previous initiatives:

There are no existing or previous initiatives.

Areas to consider and develop:

Waste:

- While not a major source of emissions for Supporting Education, it is an important office activity that staff can actively engage in. Waste in office spaces would also address wider environmental issues such as single use plastics, plastic pollution, and sustainability, while helping to engage employees in company initiatives.
- As data was only available as expenditure for this assessment, data improvement should be a major focus for this source. Aiming to record the weight of waste (in either kg or tonnes), while also categorising it by the type of waste (e.g., plastics, food, general and commercial waste etc.), as well as the method of disposal (e.g., landfill, recycled, incinerated etc.) would allow for a more accurate representation of emissions from this source.
- A suggested exercise would be to encourage further separation of waste for recycling and composting, thus highlighting the use of plastic and single use items and encouraging waste reduction.

- Clearly labelling bins to encourage waste separation and recycling.
- Having fewer, larger bins at key points in the office rather than many small bins at desks can help reduce waste significantly. Ensure that staff are aware that this is the intention, not just an inconvenience.
- Continue the ongoing shift to more recycled waste and less landfilled waste.
- Auto duplex and BW printing to reduce toner use and paper waste.
- Reducing paper use (transition to a paper-less organisation) and waste through less printing and defaulting printer settings to double-sided.
- Using 'real' crockery, cutlery, and mugs rather than disposable alternatives.
- Using cloth tea-towels in kitchen areas rather than disposable towels (where Covid-safe).

Company owned vehicles:

- While only a minor source, emissions from company owned vehicles can be reduced by shifting to EV models.
- The advice presented in Section 5.3, specifically relating to grey fleet, will overlap significantly with the areas to consider and develop regarding company owned vehicles.

5.6.1 General sustainability initiative precepts

Nature Positive's previous experience has given rise to the formulation of the general precepts below as prerequisites for successful sustainability initiatives:

- Top-level commitment: aim to reduce carbon emissions coming from most senior members of staff, reflecting their support of initiatives to all employees.
- Involving decision-makers in strategy development: in order to make the changes and commitments to targets, decisions-makers will need to have full involvement.
- Hardwire sustainability requirements into job descriptions and/or personal reviews. This is a useful next step to consider and will avoid leaning too heavily on sustainability champions or other voluntary staff to deliver key strategies as resource will be constrained.
- Consider carbon literacy training for all staff to encourage a baseline level of knowledge.

6 TARGETS AND OBJECTIVES

6.1 Summary

Supporting Education has not yet adopted formal GHG objectives. This section therefore posits some possible example targets that the company could consider adopting.

6.2 Prioritised objectives

In contributing towards the lessening of its carbon footprint, Supporting Education could consider committing to a significant reduction of its scope 1, scope 2 and scope 3 emissions. In support of this, the following main objectives are proposed for further consideration for Supporting Education to focus on:

1. To commit to **Science Based Targets** (SBT) near-term reduction in line with 1.5°C (above pre-industrial levels). This translates at absolute GHG emissions reduction of 4.2% per year for scope 1 & 2 and 2.5% for scope 3 per year from a 2020 baseline. From a 2022 baseline, this translates as a **5.25%** reduction per year for **scope 1 & 2** and a **3.13%** reduction per year for **scope 3.**
2. To become **Net Zero** by at least **2050**, sooner if possible.
3. **Significantly enhance the accuracy** of emissions calculations for purchased goods and services, prioritising the highest impact categories.
4. To obtain **supplier/good specific emissions** for purchased goods and services (and capital goods) for a more accurate representation of Supporting Education's emissions from this category and enable the setting of reduction targets. Setting **supplier engagement targets** is accepted by SBT as an acceptable method for reducing PG&S and CG emissions.
5. To reduce **employee commuting** by encouraging more staff to work at home or encouraging less carbon intensive modes of travel. This could create an overall **382 tCO_2e** net reduction in emissions for employee commuting and homeworking. Alternative savings could be made through an EV incentive scheme which could reduce emissions by **256 tCO_2e**.
6. To reduce **business travel** emissions by ensuring that 20% of grey fleet journeys, use national rail instead, where practical. This would result in overall reduction for business travel of **30 tCO_2e.**
7. To reduce **capital goods** emissions by selecting less carbon intensive options – by selecting a certain type of Chromebook, emissions for capital goods could have been reduced by **35 tCO_2e.**
8. To reduce electricity emissions by ensuring genuinely **'green' electricity tariffs** are in place, which would reduce emissions by **110 tCO_2e** if implemented across all offices.
9. To improve the future **quantity and quality of emissions data** for an accurate and robust assessment of Supporting Education's emissions.

7 DEVELOPMENT OF ACTIONS

7.1 Summary

To illustrate possible routes to meeting these potential objectives, SMART actions have been developed and prioritised to outline routes to the most significant emissions reductions. Table 2 summarises key actions and the text below outlines both key and additional actions in more detail.

7.2 SMART actions

Table 2: Summary of key SMART actions

SMART actions			
Description	**tCO_2e saved**	**Cost**	**Ease**
1. Engaging with suppliers	PG&S, despite being the largest individual emissions source, was calculated using entirely secondary (expense) data. Engaging with suppliers will improve the accuracy of this category, while also helping to fulfil any supplier engagement targets.	**Low – medium**, potential admin, management and/or consultant time	Easy/Medium
2. Capitalise on employee commuting reduction potential	Employee commuting is also a significant hotspot. By taking certain measures, significant savings could be made, saving **382 tCO_2e**	**Low – medium**, potential admin, management and/or consultant time	Medium
3. Encourage greener business travel	Emissions from this category are high. By taking certain measures, significant savings could be made, approximately **30 tCO_2e**	**Low – medium**, potential admin, management and/or consultant time	Easy
4. Improve activity data quality	As well as previous actions, consider improving data quality for further significant emissions sources such as PG&S, including through supplier engagement.	**Low – medium**, potential admin, management and/or consultant time	Medium

7.2.1 Engaging with suppliers

Purchased goods & services and capital goods purchases together account for approximately 50% of Supporting Educations scope 3 emissions (**1,522.8 tCO_2e**). In order to conform to SBTi requirements, targets must be set to reduce a minimum of 67% of scope 3 emissions, which therefore requires at least a portion of emissions from these categories to be addressed.

The most straightforward approach would be to request that suppliers set and verify their own science-based targets (SBTs) with the SBTi, or otherwise transition to using suppliers who have already or intend to do so. This will commit them to reducing their

emissions in line with limiting global warming to 1.5°C, and is a globally recognised pledge.

Other possible engagement routes would be to request supplier/product specific emissions information, which would improve the accuracy of emissions data and allow for more informed decision making when attempting to reduce emissions from these sources.

Anticipated timescale: Attempts at engagement can be made immediately, though should persist even if initially unsuccessful. Cumulative attempts at engagement from multiple clients are more likely to inspire action from suppliers.

Ease: **Easy/Medium**

Estimated emissions reduction: potentially significant, but ultimately dependent on suppliers. Importantly, this could potentially allow PG&S and CG emissions to be more accurately quantified, and reduced through the selection of more emissions conscious suppliers.

7.2.2 Capitalise on employee commuting reduction potential

Employee commuting is Supporting Education's second largest individual emissions source (29%). As flexible working has already been adopted as part of Supporting Education's operations, commuting emissions have likely reduced compared to previous years prior to the implementation of this policy. Any reduction in the average number of days per week in office would have a corresponding reduction on the emissions from employee commuting.

Greater advertisement or encouragement towards the purchasing of EV cars, through a salary sacrifice scheme or otherwise, would also contribute to a reduction in emissions from employee commuting (and business travel – see below).

When looking into the consolidation of office spaces, aim to prioritise offices with the closest proximity to the majority of nearby employees, and consider ease of access through public transport. This will both minimise overall commuting distance and take advantage of less carbon intensive modes of transportation.

As this source is inversely correlated with homeworking, any reduction in employee commuting will likely result in a corresponding, but smaller, increase in emissions from homeworking.

Anticipated timescale: Immediate - ongoing

Ease: **Medium**

Estimated emissions reduction: Potentially significant. A two-day reduction in average number of days per week in office (minimum one day per week) results in emissions savings of **382 tCO_2e** after accounting for the increase in homeworking. If this is accompanied by a 50% shift of commuting travel from petrol/diesel vehicles to EV, then a further **136 tCO_2e** would be saved.

7.2.3 Encourage greener business travel

It is advised that Supporting Education update their travel policy or form a decision tree or hierarchy for choosing the least carbon intensive method of business travel where possible. Measures include, but are not limited to, the following:

- Choosing rail travel for distances less than 300 km over short haul flights.
- Where flights are necessary, ensuring economy class travel is used.
- Encouraging business travel via public transport over personal vehicles (grey fleet).
- Defaulting to booking electric taxis and hire cars where possible.
- Adopting public transport where possible as best practice.
- Suggesting virtual rather than in person meetings where possible.

Some of these elements may also apply to staff commuting. A travel management system could track all business travel so that specific reduction targets can be made.

Anticipated timescale: Immediate

Ease: **Easy**

Estimated emissions reduction: approximately **30 tCO_2e** could be saved by switching 20% of grey fleet business travel to train travel.

7.2.4 Improve activity data quality

Supporting Education should aim to improve data quality for all significant emissions sources such as PG&S, CG, employee commuting, homeworking, and business travel, to better quantify these categories of emissions. This will enable more appropriate reductions targets to be set and maintained.

Anticipated timescale: Immediate - ongoing

Ease: **Medium**

Estimated emissions reduction: potentially significant, but importantly, will allow more accurate quantification of these emissions sources.

7.3 Credible carbon offsets additional actions

Where GHG emissions cannot be feasibly eliminated, they can be 'offset' by various strategies that reduce, avoid or sequester CO_2 from elsewhere. This should be used as a last case scenario. The purchase of offsets should not be considered a justification for business-as-usual, and the priority should always be to reduce actual GHG emissions. In some cases, however, GHG emissions cannot be reduced to nil.

Carbon credits are produced from a wide range of projects whereby an injection of finance allows this reduction, avoidance or sequestration of CO_2, sometimes combined with other environmental or social co-benefits. It is critical to ensure project additionality i.e., whether the project would have happened in the absence of revenue provided as part of the carbon credit, where the offset cannot be considered to have occurred as a result of the payment received. A study commissioned by the Directorate-General for Climate Action of the EU found that 85% of carbon credit projects were non-additional[7].

One carbon credit represents one tonne of carbon reduced, avoided or sequestered, and can be purchased from accredited sources that follow third party standards[8]. Carbon

[7] https://ec.europa.eu/clima/system/files/2017-04/clean_dev_mechanism_en.pdf

[8] http://www.offsetguide.org/wp-content/uploads/2020/03/Carbon-Offset-Guide_3122020.pdf

credits are usually issued from two types of projects: carbon removal projects and avoided emissions projects, and the purchase of these can allow companies to attain third-party accredited “Carbon Neutral” status.

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