



Cabinet Office

Carbon Reduction Plan guidance

Notes for completion

Where an in-scope organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required – as a condition of participation – to submit a Carbon Reduction Plan (CRP) which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

CRPs are to be completed by the bidding supplier and must meet the reporting requirements set out in the supporting guidance and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.¹

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a CRP covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard² and Guidance, and **all** of the following criteria are met:

- The bidding entity is wholly owned by the parent.
- The commitment to achieving Net Zero by 2050 for UK operations is set out in the CRP for the parent organisation and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity.
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract.
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's CRP may only be a temporary measure to satisfy this particular condition of participation.

The CRP should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the objectives of the CRP within their strategic plans.

A template for the CRP is set out below. Please complete and publish your CRP in accordance with the reporting standard published alongside this PPN.

¹ 'Bidding supplier' or 'bidding entity' means, for the purpose of this guidance, the organisation with whom the Contracting Authority will enter into a contract if it is successful.

² [PPN 006: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK](#)

Carbon Reduction Plan template

Supplier name

The Carbon Trust

Publication date

July 2026

Commitment to achieving Net Zero

The Carbon Trust is committed to achieving Net Zero emissions by 2050.

Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any reduction strategies. Baseline emissions are the reference point against which emissions reduction can be measured.

The Carbon Trust has taken an operational control boundary approach to calculate our Scope 1 and 2 emissions. Under this approach, our global head office in London, Arbor, which houses the majority of our colleagues, is our only office in our Scope 1 and 2 boundary as it is the only office where we can control what decarbonisation initiatives are implemented. Our other UK offices are small, serviced offices and so energy efficiency initiatives that can be implemented are limited. The data below thereby differs from our Streamlined Energy and Carbon Report (SECR) data as that report considers the energy use of all our UK offices (London, Cardiff and Edinburgh).

Emissions from our remaining UK offices (Cardiff and Edinburgh) are captured under 'Upstream leased assets' (Scope 3, Category 8). Although Category 8 figures are not required, we have included them to be more comprehensive.

Baseline year: 2019 (FY2018/2019)

Additional details relating to the baseline emissions calculations:

Our Scope 1, 2 and 3 emissions are quantified annually and published on our website.

Baseline year emissions:

Emissions	Total (tCO _{2e})
Scope 1	29
Scope 2 (location-based)	52
Scope 2 (market-based)	28
Scope 3 (included sources)	639
Category 5: Waste generated in operations	0.1
Category 6: Business travel	578
Category 7: Employee commuting	50
Category 8: Upstream leased assets (Cardiff and Edinburgh offices only)	11
Total emissions (location-based)	720
Total emissions (market-based)	696

Current emissions footprint

Reporting year: 2026 (FY2025/2026)	
Emissions	Total (tCO ₂ e)
Scope 1	0
Scope 2 (location-based)	22
Scope 2 (market-based)	0
Scope 3 (included sources)	420
Category 5: Waste generated in operations	0.06
Category 6: Business travel	232
Category 7: Employee commuting	177
Category 8: Upstream leased assets (Cardiff and Edinburgh offices only)	11
Total emissions (location-based)	442
Total emissions (market-based)	420

Emissions for the following categories are not included as these activities are not applicable to the Carbon Trust's operations:

- Scope 3, Category 4: Upstream transportation and distribution.
- Scope 3, Category 9: Downstream transportation and distribution.

Should emissions arise from these sources in the future, we will update our Carbon Reduction Plan (CRP) accordingly.

Emissions have been calculated using the WBCSD/WRI Greenhouse Gas Protocol (Revised Edition) alongside UK government's environmental reporting guidelines, including its Streamlined Energy and Carbon Reporting (SECR) regulations. We apply an extended operational control approach, using the 2025 UK government's GHG conversion factors for FY2025/2026.

Emissions reduction targets

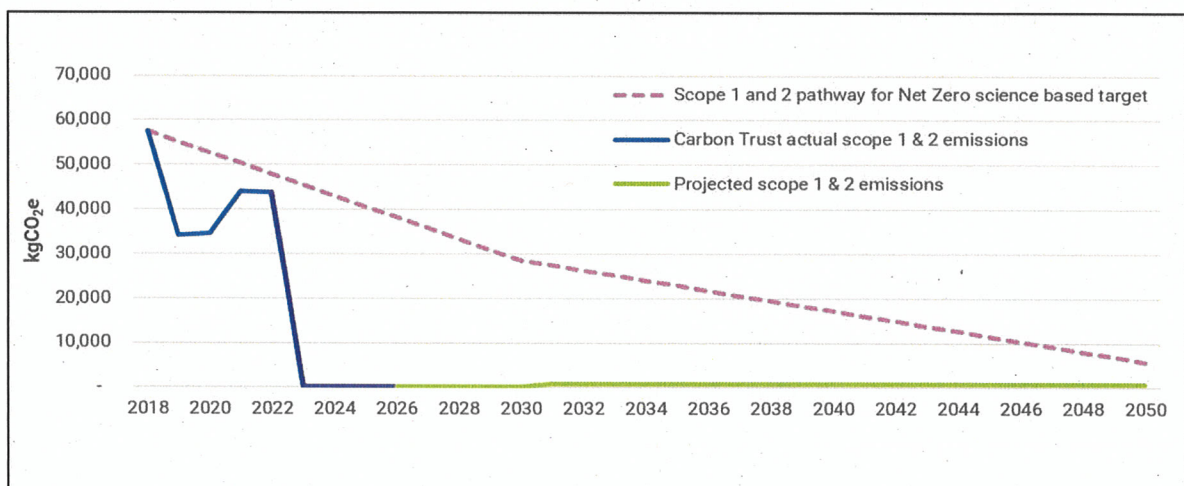
To continue our progress to achieving Net Zero, we have set the following emissions reduction targets validated by the Science Based Targets initiative (SBTi):

- Reduce absolute Scope 1 and Scope 2 emissions by 50% by 2030.
- Reduce our business travel emissions by 65% per FTE³ employee by 2030.
- Engage with our suppliers to ensure that at least 56% of our suppliers by emissions are covered by a science-based target (SBT) by 2026.
- Reach Net Zero and reduce our absolute emissions by at least 90% by 2050.

The Carbon Trust public statement on our SBTs can be found on our [website](#). Our targets can be found on the SBTi's [dashboard](#).

Under the Carbon Trust's SBTi-aligned reduction pathway, the Scope 1 and Scope 2 (market-based) emissions target for 2030 will require a total reduction of 29 tCO₂e, or 50% against our 2019 baseline. We project that Scope 1 and Scope 2 emissions will continue to be 0 tCO₂e in 2026/2027 and through to 2030, our near-term target year. This is a reduction of 100% with a market-based approach.

Progress against our Scope 1 and 2 near-term targets can be seen in the graph below:



Actual and projected Scope 1 and 2 emissions (kgCO₂e market-based) and against our 2030 near-term target and 2050 Net Zero target.

³ FTE stands for 'full-time equivalent' and expresses the total workload of an organisation, accounting for both full-time and part-time workers.

Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since FY2018/2019. The carbon emission reductions (market-based) achieved by these projects equate to circa 276 tCO₂e; a 39% reduction against the 2019 baseline. These measures will be in effect when performing any UK government contracts and more broadly for other partners and clients.

Scope 1 and 2 initiatives

- Selected a high efficiency, all-electric building for the new London office location. The office's specific design features enable a projected energy performance level that can achieve our near-term targets through reduced energy consumption and use of renewable electricity energy tariff.
- Agreed several green clauses as part of the new office lease, including the requirement for the purchase of renewable energy, and operational energy targets against NABERS⁴, for which the building has now achieved an 'excellent' rating (4.5 stars out of 6).
- Established a sustainability template for all our other offices based on the process used for the London office to ensure we move into more sustainable and energy efficient offices when a move is identified.
- Consolidated centralised IT assets in our London office and transitioned functions to cloud-based platforms.
- Continued temperature monitoring across the London office using indoor air quality sensors, thermal imaging and infra-red temperature devices to assist in energy savings through office temperature management.
- Updated controls so our London office lights on an 'auto-off', not 'auto-on' mode.
- Used daylight dimming to conserve energy. The lightbulbs have sensors that respond to the amount of natural light they receive. If there is more light, they dim and therefore use less energy.
- Continued to switch off air conditioning units at night and over the weekend, further reducing our energy consumption.

Scope 3 initiatives

- Agreed several key green clauses as part of the new London office lease including the requirement for the building to have a zero-waste-to-landfill policy. This has helped us to significantly reduce our waste emissions (Scope 3, Category 5).
- Mitigated Scope 3 fit-out emissions (Category 2: Capital goods) of the London office, by diverting 98% of the waste produced from landfill. In addition:

⁴ The National Australian Built Environment Rating System (NABERS) is considered a world-leading environmental performance tool that provides a scoring of 1 ('Making a start') to 6 ('Market leading') for buildings efficiency across energy, water, waste and the indoor environment. This rating helps building owners understand their building performance versus comparable buildings within their sector. A NABERS rating helps us communicate the environmental performance of our London office, and the rating is valid for a 12-month period.

- 95% of items are reused from our previous office, including refurbishment of worn or faulty items, or purchased second-hand.
- This 95% is broken down as 47% of items from office were reused; 24% of items from old office were refurbished. The remaining 24% of items were purchased second-hand.
- Only 5% of items in the office are new, where no options in the pre-loved market were available.
- The fit-out process was monitored, managed and achieved SKA Gold rating.
- Developed an annual employee commuting survey to obtain more accurate data on emissions from employee commuting across our global offices.
- Introduced travel carbon budgets across the organisation in 2022. This caps our overall carbon emissions in line with what's required to meet our 2030 target.
- Updated travel and expenses policies in line with our travel carbon budgets to ensure internal processes work together to reduce our business travel emissions.
- Updated internal systems to improve data logging and capture. This improves data analysis to support teams and staff to travel in a low-carbon manner.
- Updated our expenses system to improve car mileage and expensed data quality.
- Improved supplier engagement through an updated procurement policy. This policy requires any supplier, project partner and other organisation we work with that meet our thresholds, to have an SBT in place by 2026.
- Maintained an ISO 14001 Environmental Management System, which has been externally certified by NQA and monitored on an annual basis.
- Reviewed and improved our waste management processes driving a 15% improvement in recycling across our London office.

Future carbon reduction initiatives

In the future we hope to implement further measures such as:

- Continual updating of our internal systems to improve our data quality and accuracy.
- Updating our policies and procedures as we grow to ensure our organisation remains low-carbon and support our Net Zero transition.
- Moving our Cardiff and Edinburgh offices to more energy efficient buildings to reduce our Category 8 (upstream leased assets) emissions and, when possible, bring these offices into our Scope 1 and 2 so that we can better control the energy efficiency initiatives we can implement to reduce our office carbon footprint.
- Continuously driving and improving our travel carbon budgets to cap and reduce our business travel emissions.
- Continuing to engage with our key suppliers and partners to support their decarbonisation journeys and increase the accuracy of our supply chain emissions data to steer our Net Zero transition, including the setting of another interim supply chain engagement target for the period 2027 – 2032.

Declaration and sign off

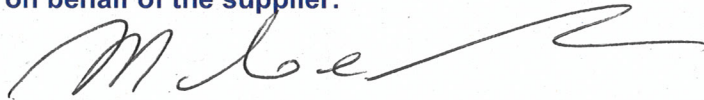
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standards.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the Greenhouse Gas Protocol corporate standard⁵ and uses the appropriate government emission conversion factors for greenhouse gas company reporting.⁶

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard.⁷

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the supplier:



Michael Rea (Chief Executive Officer)

Date: 23-7-2026

⁵ Corporate Standard | GHG Protocol

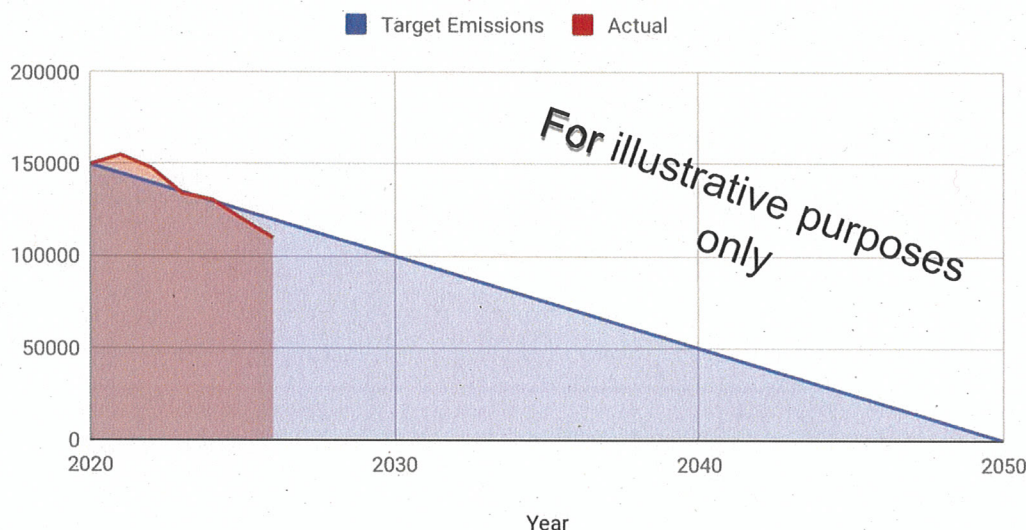
⁶ www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

⁷ Corporate Value Chain (Scope 3) Standard | GHG Protocol

Annex: Guidance notes

- Please provide details of your organisation's baseline emissions. If your organisation has not previously assessed or reported emissions, please state this and use your first reporting period as your baseline.
- Under **Additional details relating to the baseline emissions calculations**, please add details of your baseline emissions as required: for example, that it is a historic baseline which deviates from the requirements under this measure (e.g. no prior Scope 3 emissions reporting); that there had been no previous reporting; or that you have created a new baseline due to substantial organisational change or restructuring.
- Under the heading **Emissions reduction targets**, if your organisation already has emissions reduction targets, please give those targets. If your organisation had no previous emissions reduction commitment, or if this is your organisation's first carbon footprint, please provide targets for your organisation. You may want to show progress against your targets in a graph, like the one shown below:

Carbon Reduction: Projected vs. Actual



- Under the heading **Completed carbon reduction initiatives**, please provide brief details of some of your completed carbon reduction projects. This is for information only. This may include environmental management measures such as certification schemes like ISO14001 or PAS 2060, signing up to SBTi or specific measures you have taken such as: the adoption of LED/PIR lighting controls, changes to policy resulting in a reduction in company travel and flights or the electrification of the company fleet.
- Under the heading **Future carbon reduction initiatives**, please provide brief details of some of your likely/proposed future carbon reduction projects, if any. This is for information only.