

Carbon Reduction Plan

SU01 1.0

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Reason	New document
Ready for review	Sarah Read, 21 Jan 25
Review sign-off	
Approved for release	
Date of next review	01-Jun-26 or after a significant change, by Sustainability Director

Document below is prepared using the Cabinet Office Carbon Reduction Plan Template.

Carbon Reduction Plan

Supplier name: Red Oak Consulting LLP

Publication date: 17 January 2025

Commitment to achieving Net Zero

Red Oak Consulting LLP 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 strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: Apr 2019 to Mar 2020

Additional Details relating to the Baseline Emissions calculations.

The exercise to calculate our baseline was completed in May 2024 and therefore not all data existed and judgements had to be made. We are a service business and at that time, the business was very small (only 6 staff members) which made going back, pulling data together and making assumptions easier and relatively accurate. We believe it is materially correct and sufficient as a basis.

As the business has experienced significant growth since 2019, and is expected to grow in future years, we use FTE headcount as a reference unit to see the actual reductions achieved in our operational emissions.

Scope 1 - Emissions relate to one company car (diesel).

Scope 2. Emissions are the electricity consumed in the two small office spaces.

Scope 3 - We have considered all categories. Those which we feel are relevant to our business are included in our plan. These are:

- Category 1 Purchased Goods and Services. This a significant source of emissions. Services dominate this category.
- Category 3 Fuel and energy related activities. This is the upstream emissions on the fuel used in scopes 1 and 2.
- Category 6 Business Travel. This category was the largest source of emissions in the baseline year, relating to travel to customer sites and international conferences.
- Category 7 Employee Commuting. This is the travel of the staff into the office and the electricity used by the staff working from home.

We do not consider the following Scope 3 categories to be applicable to our business:

- Category 1 Capital Goods. We do not make large purchases as a service industry which rents offices.
- Category 4 Upstream Transportation and Distribution. We do not buy significant volumes in the operations of our business, our postage and delivery emissions are not material.
- Category 5 Waste Generated in Operations. We do not manufacture anything and most staff work from home, so any waste is office waste from two small office spaces, which is immaterial.
- Category 8 Upstream leased assets. We do not lease assets.
- Category 9 Transportation and Distribution. We do not produce goods.
- Category 10 Processing of sold goods. We do not produce goods.
- Category 11 Use of sold products. Our product is advice, which does not have an additional footprint downstream.
- Category 12 End of life treatment of sold products. There is no treatment required with advice.
- Category 13 Downstream Leased Assets. We do not do this.
- Category 14 Franchises. We do not operate this business model.
- Category 15 Investments. The business does not hold any.

Baseline year emissions:

EMISSIONS	TOTAL (tCO₂e)
Scope 1 – Fuels purchased and burned	3.8 Total, 0.6 per FTE
Scope 2 – Electricity purchased	0.5 Total, 0.1 per FTE
Scope 3 Category 1 – Purchased Goods and services	22.6 Total, 3.8 per FTE

Scope 3 Category 3 – Fuel and energy related activities	1.4 Total, 0.2 per FTE
Scope 3 Category 6 – Business Travel	30.1 Total, 5.0 per FTE
Scope 3 Category 7 – Employee Commuting	16.5 Total, 2.8 per FTE
Total Emissions	74.9 Total, 12.5 per FTE

Current Emissions Reporting

Reporting Year: Apr 2023 to Mar 2024
Additional Details relating to the Baseline Emissions calculations.
<p>The exercise to calculate our baseline was completed in May 2024 and therefore not all data existed and judgements had to be made. We are a service business and at the time, the business was very small (only 6 staff members) which made going back, pulling data together and making assumptions easier and relatively accurate. We believe it is materially correct and sufficient as a basis.</p> <p>As the business has experienced significant growth since 2019, and is expected to grow in future years, we use FTE headcount as a reference unit to see the actual reductions achieved in our operational emissions.</p> <p>Scope 1. Emissions relate to one company car (which has been switched from diesel to hybrid during the year).</p> <p>Scope 2. Emissions are the electricity consumed in the two small office spaces.</p> <p>Scope 3. We have considered all categories. Those which we feel are relevant to our business are included in our plan. These are:</p> <ul style="list-style-type: none"> - Category 1 Purchased Goods and Services. This is our largest source of emissions. Services dominate this category. - Category 3 Fuel and energy related activities. This is the upstream emissions on the fuel used in scopes 1 and 2.

- Category 6 Business Travel. This relates to travel to customer sites and international conferences. Following Covid, staff are not travelling to customer sites as frequently.
- Category 7 Employee Commuting. This is the travel of the staff into the office and the electricity used by the staff working from home. Again, the reduction on an FTE basis is mainly due to staff working from home more, which we are not looking to change.

We do not consider the following Scope 3 categories to be applicable to our business:

- Category 1 Capital Goods. We do not make large purchases as a service industry which rents offices.
- Category 4 Upstream Transportation and Distribution. We do not buy significant volumes in the operations of our business, our postage and delivery emissions are not material.
- Category 5 Waste Generated in Operations. We do not manufacture anything and most staff work from home, so any waste is office waste from two small office spaces, which is immaterial.
- Category 8 Upstream leased assets. We do not lease assets.
- Category 9 Transportation and Distribution. We do not produce goods.
- Category 10 Processing of sold goods. We do not produce goods.
- Category 11 Use of sold products. Our product is advice, which does not have an additional footprint downstream.
- Category 12 End of life treatment of sold products. There is no treatment required with advice.
- Category 13 Downstream Leased Assets. We do not do this.
- Category 14 Franchises. We do not operate this business model.
- Category 15 Investments. The business does not hold any.

EMISSIONS	TOTAL (tCO ₂ e)
Scope 1	5.5 Total, 0.3 per FTE
Scope 2	1.5 Total, 0.1 per FTE
Scope 3 Category 1 – Purchased Goods and services	53.6 Total, 2.8 per FTE

Scope 3 Category 3 – Fuel and energy related activities	3.1 Total, 0.2 per FTE
Scope 3 Category 6 – Business Travel	16.6 Total, 0.9 per FTE
Scope 3 Category 7 – Employee Commuting	33.6 Total, 1.8 per FTE
Total Emissions	113.9 Total, 6.0 per FTE

Emissions reduction targets

Development of our reduction plan and targets is currently underway. At this stage we have a high-level plan of what we think can be achieved and are working on this over the coming months to put more specific actions in place to ensure that Net Zero by 2050 can be achieved.

Based on current plans, we project that carbon emissions will decrease to 46.9 tCO₂e by 2030. This is a reduction of 70% on an FTE basis, and a 37% reduction on an absolute basis.

Carbon Reduction Projects

To date we have implemented the following specific measures to reduce carbon emissions:

- Replaced the company car with a hybrid model.
- Built sustainability requirements into our new Procurement Policy (Jan 25).
- Rented an office space which is signed up to use renewable energy.

In the future, we plan to implement further measures such as:

- Obtaining ISO14001 certification and putting in place the procedures around environmental management that it requires.
- Incentivising staff to travel more by public transport to work or client sites and to car share where possible, including writing this into policies.
- Delivering a Carbon Literacy training workshop to all employees and involving them in our reduction plans.
- Changing the company car to an electric vehicle.

- Supporting staff in their transition to electric vehicles using a salary sacrifice scheme.
- Allowing staff extra days to travel to and from international conferences or holiday destinations by train.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

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

Signed by Red Oak Consulting:

Owen Thomas

Partner

Date: 22 January 2025