

Carbon Reduction Plan

Supplier name: Impact Futures, The Childcare Company, and First Response First Aid
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Commitment to achieving net zero

Impact Futures is committed to achieving net zero emissions by 2045.

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.

Below is an itemised breakdown showing the amount of carbon emissions (tCO₂e) produced by each scope and category for the FY2024 baseline calculation.

Table 1. Impact Futures' FY2024 CO₂e Inventory

Scope / Category	Item	Total tCO ₂ e FY2024	% of FY2024 total tCO ₂ e
Scope 1			
Stationary combustion	Gas consumed	0.36	0.25%
Transportation	Owned and leased ICE vehicles	0.00	0.00%
Refrigerants	HVAC's	0.39	0.27%
Scope 2			
Electricity (location based)¹	Purchased electricity, for own use (grid average)	3.26	NA
Electricity (market based)²	Purchased electricity, for own use (specific contract)	1.14	0.79%
Electricity (Electric Vehicles)	Owned and leased EVs	-	0.00%
Scope 3			
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ³	2.10	1.46%
Category 5: Waste generated in operations	Waste disposal from operations	0.17	0.12%
Category 6: Business travel	Land and air travel and, hotel stays for business purposes WTW	67.72	46.94%
Category 7: Employee	Employees commuting to and back from work WTW	10.68	7.40%

¹ Location based represents emissions from electricity consumption based on grid average emissions

² Market based represents emissions from electricity consumption based on specific energy contracts

³ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

commuting			
Category 7: Employee homeworking	Employees working from home	61.69	42.76%
Total Gross Emissions (Location based)		146.38	
Less emissions avoided by procurement of renewable electricity		-2.69	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		0.57	
Total Gross Emissions (Market based)		144.26	100%
Less carbon offsets		-	
Total Net Emissions		144.26	

Table 2. The Childcare Company's FY2024 CO₂e Inventory

Scope / Category	Item	Total tCO ₂ e FY2024	% of FY2024 total tCO ₂ e
Scope 1			
Stationary combustion	Gas consumed	0.36	0.25%
Transportation	Owned and leased ICE vehicles	0.00	0.00%
Refrigerants	HVAC's	0.39	0.27%
Scope 2			
Electricity (location based)⁴	Purchased electricity, for own use (grid average)	3.26	NA
Electricity (market based)⁵	Purchased electricity, for own use (specific contract)	1.14	0.79%
Electricity (Electric Vehicles)	Owned and leased EVs	-	0.00%
Scope 3			
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ⁶	2.10	1.46%
Category 5: Waste generated in operations	Waste disposal from operations	0.17	0.12%
Category 6: Business travel	Land and air travel and, hotel stays for business purposes WTW	67.72	46.94%
Category 7: Employee commuting	Employees commuting to and back from work WTW	10.68	7.40%
Category 7: Employee homeworking	Employees working from home	61.69	42.76%
Total Gross Emissions (Location based)		146.38	
Less emissions avoided by procurement of renewable electricity		-2.69	

⁴ Location based represents emissions from electricity consumption based on grid average emissions

⁵ Market based represents emissions from electricity consumption based on specific energy contracts

⁶ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)	0.57	
Total Gross Emissions (Market based)	144.26	100%
Less carbon offsets	-	
Total Net Emissions	144.26	

Table 3. First Response First Aid's FY2024 CO2e Inventory

Scope / Category	Item	Total tCO ₂ e FY2024	% of FY2024 total tCO ₂ e
Scope 1			
Stationary combustion	Gas consumed	-	0.00%
Transportation	Owned and leased ICE vehicles	8.79	12.52%
Refrigerants	HVAC's	0.34	0.48%
Scope 2			
Electricity (location based)⁷	Purchased electricity, for own use (grid average)	6.07	NA
Electricity (market based)⁸	Purchased electricity, for own use (specific contract)	12.21	17.39%
Electricity (Electric Vehicles)	Owned and leased EVs	-	0.00%
Scope 3			
Category 4: Upstream transportation	Transport between tier 1 suppliers or paid transport for goods (upstream & downstream) WTW ⁹	1.48	2.11%
Category 5: Waste generated in operations	Waste disposal from operations	0.09	0.13%
Category 6: Business travel	Land and air travel and hotel stays for business purposes WTW	35.43	50.45%
Category 7: Employee commuting	Employees commuting to and back from work WTW	7.09	10.10%
Category 7: Employee homeworking	Employees working from home	4.78	6.81%
Total Gross Emissions (Location based)		64.08	
Less emissions avoided by procurement of renewable electricity		-	
Additional emissions generated from the procurement of non-renewable electricity (residual grid mix)		6.14	
Total Gross Emissions (Market based)		70.23	100%
Less carbon offsets		-	
Total Net Emissions		70.23	

⁷ Location based represents emissions from electricity consumption based on grid average emissions

⁸ Market based represents emissions from electricity consumption based on specific energy contracts

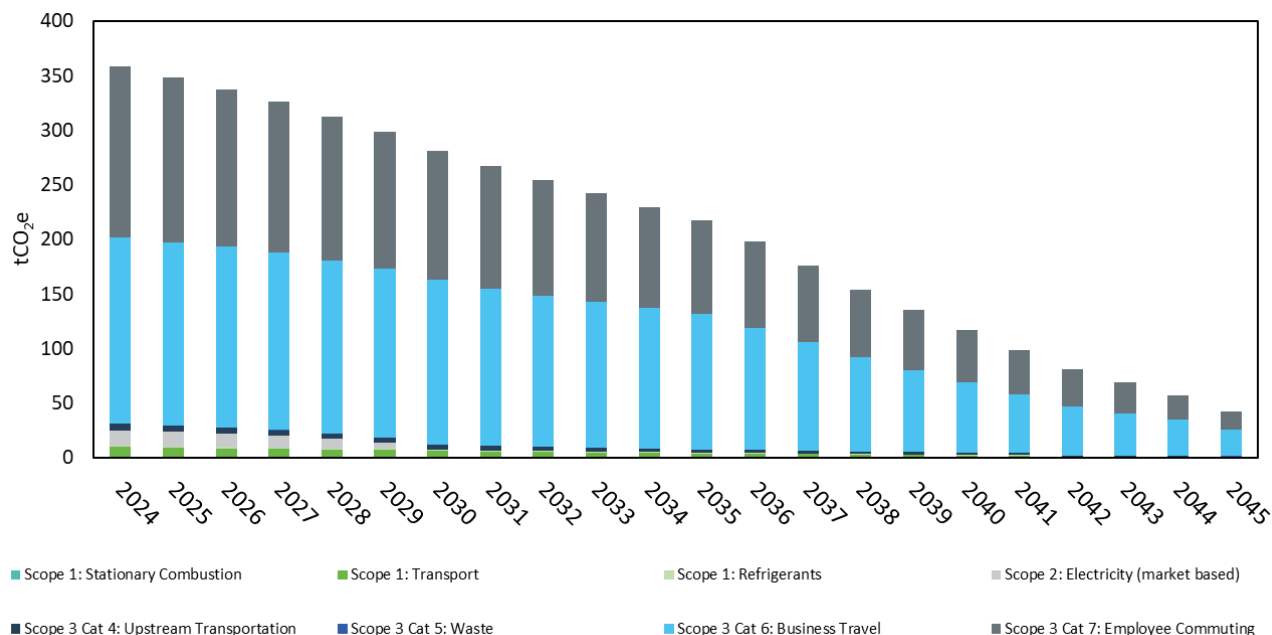
⁹ WTW – Well-to-wheel emissions. Includes emissions associated with the extraction, refinement, transport, and consumption of fuels

Emissions reduction targets

In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets.

We project that carbon emissions will decrease versus our baseline by of 90% by 2045.

Our carbon emission glidepath can be seen below:



Carbon reduction projects

Completed carbon reduction initiatives

While we do not operate in a sector which is inherently carbon-intensive, our business model of both face-to-face and online training aims to lessen the impact of training delivery by reducing the requirement for learners to travel to training locations and enabling staff to work from home for a significant portion of the working week. Nevertheless, our staff do travel into our offices and to visit learners and deliver courses at training venues. While this is our baseline year report, we have devised the below carbon reduction plan based on analysis of our FY2024 baseline emissions.

Future carbon reduction initiatives

We have a detailed carbon emissions reduction plan, the key actions of which are summarised below:

SCOPE 1: Stationary combustion (Natural gas)

This is a very low impact area, accounting for 0.2% of our total emissions given that only our Slough office uses natural gas. Given the combustion of natural gas takes place in a serviced office, reducing GHG emissions in this area is not within our direct control. We nevertheless aim to influence a reduction in emissions by lobbying our landlord to reduce emissions in this area by switching to a renewable gas contract. Our request to the landlord would be to switch to a biogas contract, as opposed to a gas contract which offsets the emissions from gas consumptions.

SCOPE 1: Transport (owned and leased vehicles)

Emissions in this Category account for 2.5% of total emissions making this a low impact area for us. However, given these emissions result from two diesel vans operated by First Response First Aid, these emissions are within our direct control. As a result, we plan to will take the following steps to begin to address these emissions:

- Undertake a feasibility assessment to determine whether transitioning the two diesel vehicles battery electric vehicles is possible based on the operational requirements of these vehicles, including daily mileage and available recharging facilities.
- Perform a costed investigation regarding the transition our diesel vans to battery electric vehicles depending on the results of the feasibility assessment.

SCOPE 1: Refrigerants

This is a low impact area for us at 0.3% of total emissions, and we have very limited control over this emission activity due to all three of our offices now being fully serviced. We will endeavour to reduce our impact where possible in the following ways:

- Limit use of air conditioning systems.
- Engage with landlords to avoid emissions through improved leak tightness; request they consider fitting leak-detection systems and following a regular maintenance schedule.
- Request HVAC maintenance information from landlords to understand the refrigerants used and refills during the reporting year to facilitate more accurate calculation of GHG emissions from refrigerants.

SCOPE 2: Electricity

GHG emissions from electricity is a relatively low impact area for us, accounting for 4% of total emissions. It is nevertheless an impact that we can influence through engagement with our landlords in serviced offices and is therefore a priority area for reduction. Across our three sites, one site (Birmingham) is on a renewable energy tariff. We will prioritise moving all premises to certified renewable electricity through engagement with landlords. We will endeavour to reduce our GHG emissions from electricity consumption as follows:

- Spaces, which is part of IWG plc, is our serviced office provider for Birmingham and Slough offices. IWG plc has a commitment to sourcing 100% green electricity by 2030. We will therefore lobby landlords to transition to renewable electricity procurement and to adhere to their renewable energy commitments where these exist, and ensure supply is fully verified as meeting the Scope 2 Quality Criteria¹⁰ (supported by REGOs or equivalent).
- We will continue to request annual energy consumption data from landlords for the same year as our GHG emissions reporting to ensure our emissions calculations continue to be based on actual data, including understanding whether the electricity is certified renewable or not.

SCOPE 3 Category 4: Upstream transportation and distribution

¹⁰ <https://ghgprotocol.org/sites/default/files/2023-03/Scope%20%20Guidance.pdf>. P.63

This is a low impact area for us, accounting for 1.6% of total emissions. It is also an area in which we have very limited control given a relatively low volume of spend with large providers including Royal Mail and Amazon. We will nevertheless do what we can to reduce emissions in this area.

- Where possible, select delivery partners with commitments to decarbonisation, including those using of battery electric vehicles for deliveries.
- Where possible, avoid next-day delivery and batch multiple orders into a single delivery to reduce the number of deliveries and packaging utilised.

SCOPE 3 Category 5: Waste

This is a very low impact area compared to other emissions sources, accounting for 0.1% of total emissions given our office-based operations. In addition, updated legislation regarding 'Simpler Recycling' coming into force in April 2025 will mandate all our landlords to be compliant to waste segregation requirements. We will nevertheless attempt to improve the accuracy of data in this area to ensure our calculations are as accurate as possible:

- Request waste reports from all landlords to gather the actual volume of waste produced for each waste stream (paper and cardboard, plastic, food waste, metal, glass) and the fate of each of these waste streams (recycling, incineration, composting, landfill).

SCOPE 3 Category 6: Business travel

Business travel is the highest single impact area for us given our staff are required to regularly visit learners and deliver training at third-party training sites, with the majority of emissions in this Category arising from employees' vehicles. These emissions account for 47.6% of total emissions. Reducing emissions and improving the precision of data collection in this area is therefore a critical part of the emissions reduction plan to achieve our Net Zero goals. Our emissions reduction strategy will therefore consist of actions to reduce emissions in this Category, and accurately track emissions reductions achieved:

Emissions reduction:

- We will produce a Travel Policy which outlines a preference for employees to choose rail travel over car or air travel, with encouragement of carpooling. Where travel is required, we will prioritise lower-carbon travel modes, including avoiding taking UK domestic flights where a comparable train option exists.
- Encourage the uptake of battery electric vehicles (BEVs): perform a costed investigation of implementing a salary sacrifice scheme for employees to purchase BEVs.
- Perform a costed investigation into use of a carpooling application to facilitate carpooling for employee travel.
- Perform a costed investigation into offering an increased mileage reclaim rate for carpooling.
- Perform a costed investigation into introducing favourable mileage reclaim rates for BEVs.

Emissions tracking:

- Implement our new expenses system to enabling us to:
 - Collect more detailed vehicle information to increase the accuracy of vehicle emissions calculations.

- Collect the start and end point for all air travel to use exact distances travelled for all flights.
- Collect the start and end point for all rail travel to use exact distances for rail journeys.
- Collect the number of hotel nights.

SCOPE 3 Category 7: Employee commuting

Employee commuting is significant emissions source for us accounting for 7.9% of total emissions and will therefore be integral to our emissions reduction plan. We recognise that we cannot directly influence the mode of travel our employees use to reach their place of work, but that we need to do what we can to encourage them to reduce emissions from commuting. We will endeavour to achieve this through activities to reduce emissions, and improved tracking of emissions from this activity.

Emissions reduction:

- Produce a Travel Policy which outlines a preference for employees to choose bicycle or rail travel over car travel for commuting, with encouragement of carpool arrangements.
- Encourage the uptake of battery electric vehicles (BEVs): perform a costed investigation of implementing a salary sacrifice scheme for employees to purchase BEVs.
- Perform a costed investigation into introducing a cycle-to-work scheme.
- Lobby landlords to install electric vehicle charge points at our office locations.

Emissions tracking:

- Send a commuting survey to all employees to understand how they currently get to and from work, including information regarding the number of days per week they travel to the office, distance from the office, mode of transport they use, and detailed information regarding the type of vehicle they use to reach the office if travelling by car.

SCOPE 3 Category 7: Employee homeworking

Employee homeworking is an emissions hotspot for our business given our employees primarily work from home, accounting for 35.7% of total emissions. While we have limited control over the consumption of fuel and energy arising from employees' home working environments, we recognise this as an important component of our emissions reduction plan and aim to influence emissions reductions in the following ways:

Emissions reduction:

- Encourage employees to switch to renewable electricity and gas tariffs where possible.
- Perform a costed investigation into providing an incentive to employees to switch to renewable electricity and gas tariffs, including the potential for a financial incentive or an additional day of annual leave for employees who can evidence renewable energy purchasing.
- Update our Homeworking Policy to include a recommendation regarding switching to a renewable energy tariff, as well as guidance on efficient energy use while working from home, including efficient use of heating and work equipment while working from home.

Emissions tracking:

- As part of the planned commuting survey, request from each employee their working from home pattern to gain a more accurate understanding of working from home patterns of our employees.

Conclusion

We have measured our corporate CO2e emissions and have defined FY2024 as our base year from which we have set our Net Zero targets and glidepath. We have set ambitious Net Zero targets: 69% reduction in absolute Scope 1 and 2 emissions by 2030 and a 90% reduction in absolute Scope 1, 2 and 3 emissions by 2045, compared to our FY2024 base year emissions. This Net Zero target is 5 years ahead of the UK Government's own Net Zero target and is aligned to the NHS' 2045 Net Zero target.

We have also identified the key emission hotspots within our corporate inventory and have defined specific actions to begin addressing our most material emissions Categories. We have also defined improvements to data collection that will enable us to increase the accuracy of our data collection and measurement of emissions.

We will recalculate our carbon footprint annually with FY2025 being the first post-base year. We will track how we are performing versus our target trajectory and adjust our methods to ensure we stay on track to hit our Net Zero target. We have chosen to set a 2045 Net Zero target given our emissions hotspots of employee commuting and homeworking, and business travel are not within our direct control. Emissions reductions in these areas will require us to indirectly influence significant structural changes in transportation and homeworking dynamics. Our target date therefore reflects our careful consideration of the changes required and the time these changes will realistically take.

Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 standard¹³ and uses the appropriate government emission conversion factors for greenhouse gas company reporting.¹⁴

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 Corporate Value Chain (Scope 3) Standard.¹⁵

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

¹³ <https://ghgprotocol.org/corporate-standard>

¹⁴ www.gov.uk/government/collections/government-conversion-factors-for-company-reporting

¹⁵ <https://ghgprotocol.org/standards/scope-3-standard>

Signed on behalf of the supplier:



Simon Rouse, Chief Executive Officer

Date: 1 April 2025