



Action for Children

Carbon Reduction Plan

July 2025



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Supplier name: Action for Children

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Commitment to achieving Net Zero

Action for Children is committed to achieving Net Zero emissions by 2050.

This Carbon Reduction Plan outlines the steps being taken to measure, manage, and reduce the organisation's carbon footprint. As a charity supporting children and young people, reducing environmental impact is essential to safeguarding their future. This plan sets out the current emissions baseline, key reduction targets, and the actions that will drive progress toward a lower carbon future.

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: FY 2022/23	
Additional Details relating to the Baseline Emissions calculations.	
<p>We have selected FY22/23 as our baseline year, as it is the earliest period with complete and verifiable data for both Scope 1 and Scope 2 emissions. Although SECR reports are available from FY19/20 onwards, we currently lack access to the supporting documentation necessary to ensure the accuracy and auditability of earlier data. FY22/23 also represents a period of operational stability, unaffected by major disruptions such as the COVID-19 pandemic or significant organisational changes, making it a reliable reference point.</p> <p>At the time, Scope 3 emissions were not reported, however, to enable a more complete comparison from our baseline to net zero target, we have extrapolated FY24/25 Scope 3 data to estimate emissions for FY22/23 and FY23/24. The methodology is detailed in the Scope 3 section below. Looking ahead, a key priority will be continual improvement of our data collection and reporting processes, along with enhancing the accuracy of our Scope 3 emissions data. These efforts will support greater transparency and ensure stronger alignment with our net zero ambitions.</p>	
Baseline year emissions: FY 2022/2023	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	Total: 1,449.4 tCO₂e Gas: 6,502,928 kWh (1,187.04 tCO ₂ e)

	Fleet: 105,263 litres (262.36 tCO ₂ e)
Scope 2	Total: 390.0 tCO₂e (location-based approach) Electricity: 2,016,583 kWh (389.97 tCO ₂ e)
Scope 3 (Included Sources)	<p>Scope 3 emissions were not recorded during FY22/23 however we recognise the importance of capturing Scope 3 emissions to fully understand our environmental impact. For this reason, based on our FY24/25 data and scaling by income, we have estimated our Scope 3 emissions:</p> <p>Methodology</p> <ul style="list-style-type: none"> • Scaling factor: Based on income FY22/23 income (£149.8m) ÷ FY24/25 income (£160.65m) ≈ 0.932 • Each reported Scope 3 category from FY24/25 was multiplied by this factor to estimate FY22/23 emissions. • This assumes similar operational patterns and emissions intensity per £ of income. <p>Total: 1,571.5 tCO₂e (without C3 = 1,535.8 tCO₂e)</p> <ul style="list-style-type: none"> • Category 5: Waste Generated in Operations = 39.18 tCO₂e • Category 6: Business Travel = 149.91 tCO₂e • Category 7: Employee Commuting = 1,346.71 tCO₂e • Category 3 (Optional): Fuel- and Energy- Related Activities (Transmission Losses) = 35.67 tCO₂e (from CE) <p>We have used the same method to estimate Scope 3 emissions for FY23/24.</p>
Total Emissions	Scope 1 & 2 Total: 1,839.4 tCO₂e Scope 1, 2 & 3 Total: 3410.9 tCO₂e

Current Emissions Reporting

Reporting Year: FY24/2025	
EMISSIONS	TOTAL (tCO₂e)
Scope 1	Total: 1261.3 tCO₂e Gas: 5,697,993 kWh (1,042.2 tCO ₂ e) Fleet: 92,837 litres (219.1 tCO ₂ e)
Scope 2	Total: 428.4 tCO₂e (location-based approach); market-based: 0 tCO ₂ e Electricity: 2,068,932 kWh (428.4 tCO ₂ e)

	<p><u>Scope 2 emissions can be calculated using two methods:</u></p> <ul style="list-style-type: none"> • Location-based reflects the average emissions from the local electricity grid. • Market-based accounts for specific electricity purchases, including renewable energy backed by certificates like REGOs. <p>We are reporting both to ensure transparency. The location-based method shows our regional impact, while the market-based method highlights our action - by purchasing 100% REGO-backed electricity, our market-based Scope 2 emissions are zero.</p>
<p>Scope 3 (Included Sources)</p>	<p>Total: 1684.9 tCO₂e (without C3 = 1647.03 tCO₂e)</p> <ul style="list-style-type: none"> • Category 5: Waste Generated in Operations = 42.01 tCO₂e • Category 6: Business Travel = 160.77 tCO₂e <ul style="list-style-type: none"> • Total Air travel CO₂: 105,907 kgCO₂e • Total Rail travel CO₂: 30,762 kgCO₂e • Hotel CO₂: 24,099 kgCO₂e • Category 7: Employee Commuting = 1444.25 tCO₂e • Category 3 (Optional): Fuel- and Energy- Related Activities (Transmission Losses) = 37.86 tCO₂e <p>We began reporting Scope 3 emissions in FY24/25, covering three mandatory PPN 06/21 categories. We have excluded Upstream (Category 4) and Downstream (Category 9) Transportation and Distribution, as these categories are not considered material to our operations. As a charity, we do not manufacture, procure, or distribute significant volumes of physical goods, and our activities do not involve substantial inbound or outbound logistics.</p> <p>In line with PPN 06/21 guidance, these exclusions reflect the proportionality and relevance of our activities. However, over time we will expand our Scope 3 reporting through improved stakeholder engagement and data collection processes, enabling a more complete picture of our carbon footprint and strengthening our progress toward net zero.</p>
<p>Total Emissions</p>	<p>Scope 1 & 2 Total: 1,689.7 tCO₂e</p> <p>Scope 1, 2 & 3 Total: 3,374.6 tCO₂e</p>

Emissions Reduction Targets

Science-Based Target Initiative (SBTi) Aligned Targets

Interim Target: Reduce 46% emissions of Scope 1, Scope 2 emissions by 2030.

Target: Reduce at least 90% of emissions of Scope 1, Scope 2 and Scope 3 emissions by 2050.

We are committed to achieving Net Zero carbon emissions by 2050, in line with the UK Government's target. To support this, we have developed an SBTi-aligned pathway, reflecting our ambition to reduce emissions in line with a 1.5°C trajectory.

In FY24/25, we expanded our reporting to include Scope 3 Categories 3, 5, 6, and 7, which now represent approximately 50% of our total carbon footprint. To enable consistent year-on-year comparisons, we have estimated Scope 3 emissions for FY22/23 and FY23/24 using FY24/25 data (see methodology above).

Aligning to the SBTi pathway of reaching Net Zero by 2050 and using the Climate Essentials platform, we are targeting a reduction in total Scope 1, 2, and 3 (selected categories) emissions from **3,410.9 tCO₂e** (FY22/23 baseline) to:

- **2533.8** by 2030 (↓25.7%)
- **341.1 tCO₂e** by 2050 (↓90%)

Since our baseline year, we have achieved a 1.1% (location-based) and 13.6% (market-based) reduction in total emissions to 3,374.6 tCO₂e (2946.2 tCO₂e) in FY24/25.

This includes:

- **Scope 1 & 2:** ↓8.1% (location-based), ↓31.4% (market-based)
- **Scope 3:** ↑ 7.22% increase (extrapolated by annual income)

As we enhance data quality and deepen stakeholder engagement, we will continue to refine our Scope 3 reporting and targets to more accurately reflect our full emissions profile, reducing our reliance on assumptions.

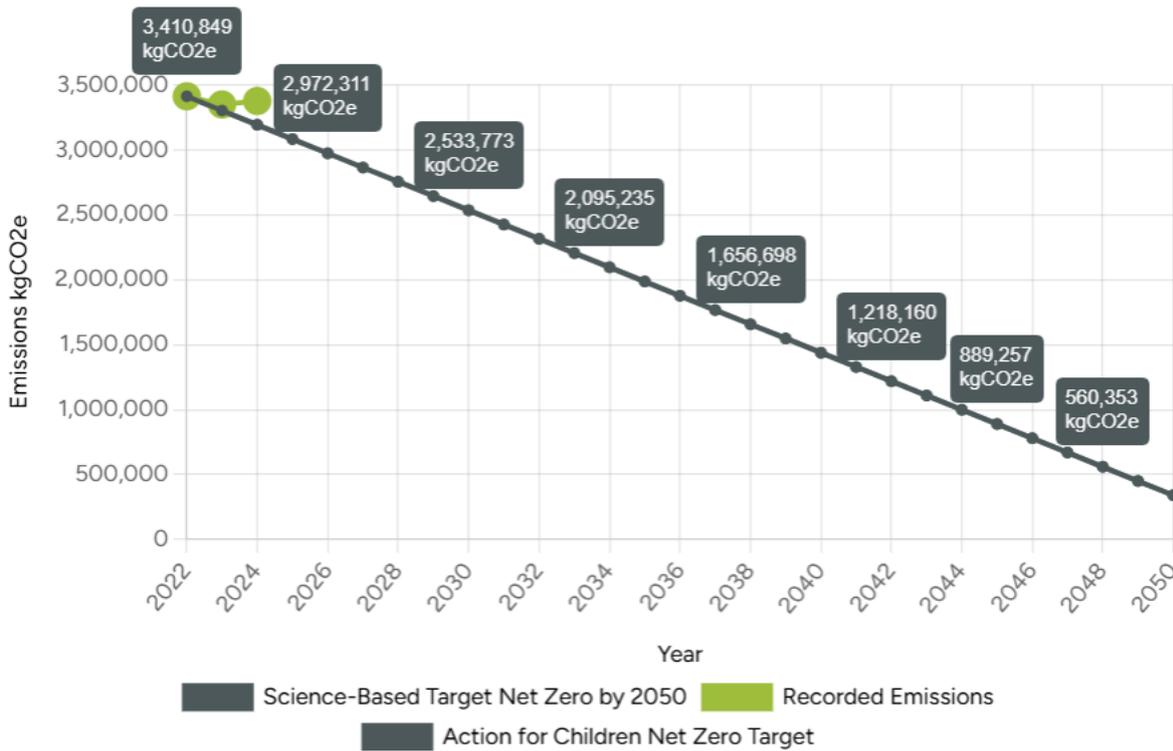


Figure 1. Progress towards our SBTi aligned Net Zero target (Scope 1,2 & 3 emissions), location-based method. FY22/23 and FY23/24 Scope 3 emissions estimated from FY24/25 data.

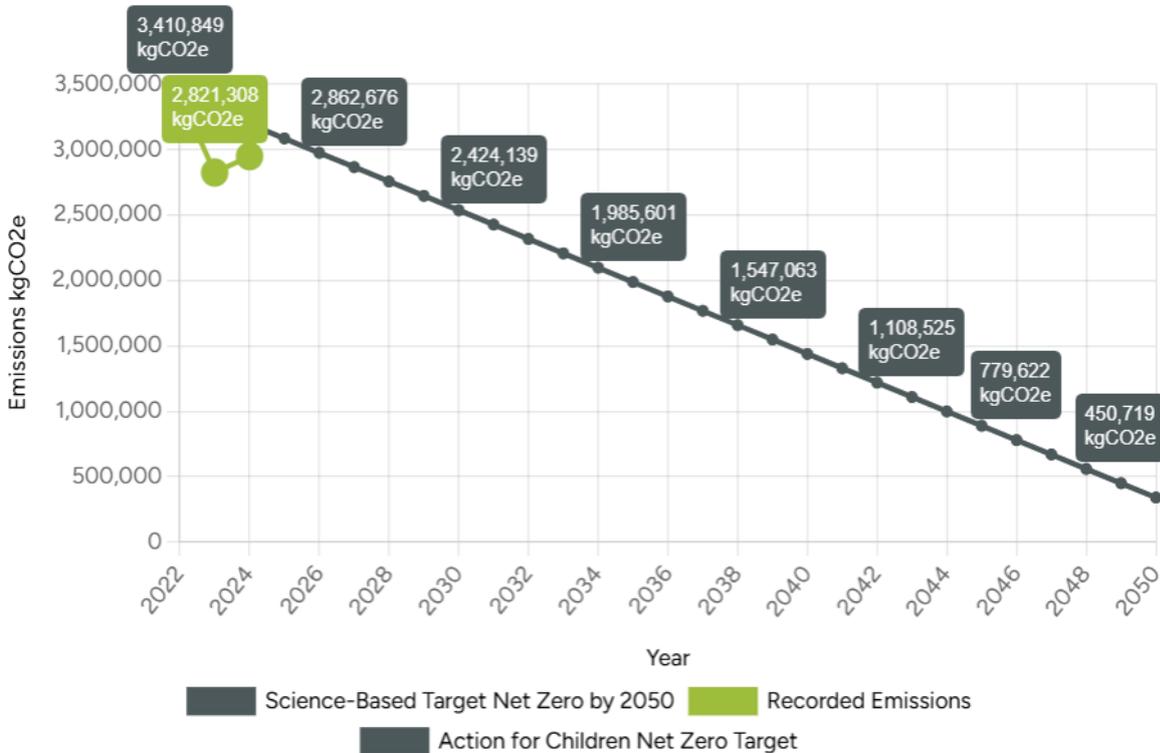


Figure 2. Progress towards our SBTi aligned Net Zero target (Scope 1,2 & 3 emissions), market-based method. The graph shows a reduction of 13.6% from 3410.8 tCO₂e (FY22/23) to 2946.2 tCO₂e (FY24/25).

Scope 1 & 2 Emissions Reductions

Scope 2 emissions can be calculated using two methods:

- **Location-based** reflects the average emissions from the local electricity grid.
- **Market-based** accounts for specific electricity purchases, including renewable energy backed by certificates like REGOs.

We are reporting both to ensure transparency. The location-based method shows our regional impact, while the market-based method highlights our action - by purchasing 100% REGO-backed electricity, our market-based Scope 2 emissions are zero. The GHG Protocol, which the SBTi follows, encourages companies to report Scope 2 emissions using both the location-based and market-based methods.

In line with SBTi guidance, we've established an aspirational stretch target to reduce our Scope 1 and 2 emissions by 46% by FY29/30, from 1,839.4 tCO₂e to 993.3 tCO₂e. To complement this, we've also set a more conservative base target of a 30% reduction (to 1,287.6 tCO₂e) over the same period. This dual-target approach balances our long-term climate ambition with current operational realities, ensuring we continue to make meaningful progress. These emissions reduction pathways will serve as internal benchmarks to guide and track our journey toward net zero by 2050.

Interim Summaries (Scope 1 & 2):

- **Baseline (FY22/23):** 1,839.4 tCO₂e
- **SBTi-Aligned Stretch Target (46%):** 993.3 tCO₂e by FY29/30
- **Conservative Base Target (30%):** 1,287.6 tCO₂e by FY29/30

Table 1. Emissions Reduction Interim Targets (Scope 1 & 2). Comparison of SBTi-Aligned stretch target (↓46%) and conservative base target (↓30%)

Year	SBTi-Aligned Stretch Target (tCO ₂ e)	Reduction (%)	Conservative Target (tCO ₂ e)	Reduction (%)
FY22/23 (Baseline)	1,839.4	0	1,839.4	0
FY25/26	1,670.2	9.2	1,729.0	6
FY26/27	1,501.0	18.4	1,618.7	12
FY27/28	1,331.7	27.6	1,508.3	18
FY28/29	1,162.5	36.8	1,397.9	24
FY29/30	993.3	46	1,287.6	30

Table 2. Progress to Date - Scope 1 & 2 Emissions Reductions (location-based). Our emissions intensity has reduced from 12.3 to 10.5 tCO₂e (Scope 1 & 2) per £m income since FY22/23, showing greater efficiency and progress toward decoupling emissions from growth.

Year	Scope 1 & 2 (tCO ₂ e)	Total Emissions (tCO ₂ e)	Income (£m)	Intensity Metric S1 & 2 (tCO ₂ e/£m)	Intensity Metric S1-3 (tCO ₂ e/£m)
FY22/23 (Baseline)	1,839.4	3,410.9	149.80	12.3	22.8
FY23/24	1709.7	3502.9	155.30	11.0	22.6
FY24/25	1,689.7	3,374.6	160.65	10.5	21.0

Table 3. Progress to Date - Scope 1 & 2 Emissions Reductions (location-based and market-based). Under the market-based approach, Scope 2 electricity emissions are reported as zero, reflecting our purchase of 100% renewable electricity through a REGO certified green tariff from 01.04.2023. Scope 2 (location) emissions: FY23/24: 526.7 tCO₂e, FY24/25: 428.4 tCO₂e.

Year	Scope 1 & 2 Location Based (tCO ₂ e)	Scope 1 & 2 Market Based (tCO ₂ e)	Income (£m)	Intensity Metric S1 & 2 (tCO ₂ e/£m)	Intensity Metric S1 & 2 (tCO ₂ e/£m)
FY22/23 (Baseline)	1,839.4	1,839.4	149.80	12.3	12.3
FY23/24	1709.7	1,183.0	155.30	11.0	7.6
FY24/25	1,689.7	1261.3	160.65	10.5	7.9

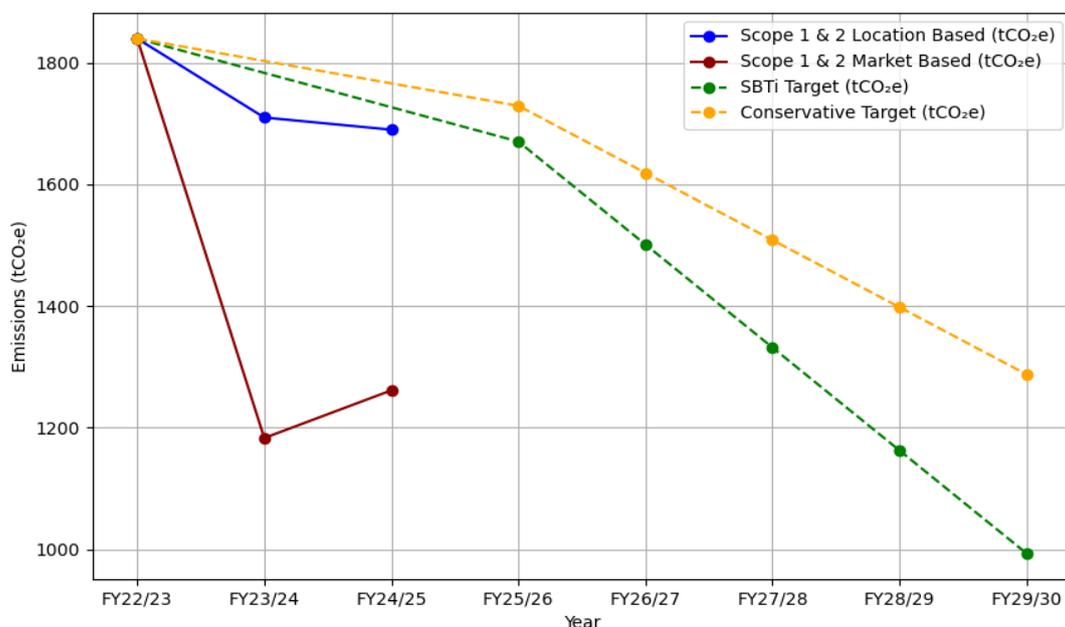


Figure 3. Scope 1 & 2 Emissions Reduction Trajectory (SBTi-Aligned stretch and conservative base targets). Location-based emissions reduction of 8.1%, market-based 31.4% from FY22/23 - FY24/25.

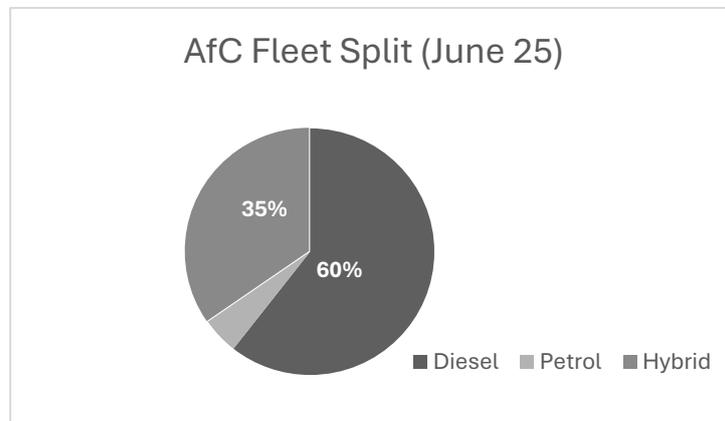
Carbon Reduction Projects

Completed Carbon Reduction Initiatives

Since our FY22/23 baseline year, we have implemented a range of environmental management measures and carbon reduction projects. As of FY24/25, these initiatives have resulted in a reduction of 149.7 tCO₂e in Scope 1 and 2 emissions, representing an 8.1% decrease against our baseline (location-based), and 31.4% reduction (578.1 tCO₂e, market-based). We remain committed to reducing emissions and pursuing ongoing energy-saving measures, which will continue throughout the duration of this contract.

Key initiatives include:

- Fleet electrification: Introduction of hybrid vehicles; with the first delivered on 25/03/2024. A total of 34 hybrid vehicles have been added to our fleet since, replacing older, predominantly diesel vehicles.



- Increased adoption of LED lighting across charity buildings, all replacement lights are LED.
- Renewable Energy Guarantees of Origin (REGO) certificates for 100% renewable electricity across the charity.
- Consolidation of waste management providers to improve tracking and reporting of waste streams.
- Introduction of a Sustainability Policy.
- Travel Management Tool improvements to support sustainable travel decisions (colleagues must confirm consideration of carbon footprint implication).
- Utilisation of a carbon management platform (Climate Essentials) to enhance emissions tracking and reporting.
- Social Value Criterion developed for tenders, requiring suppliers to confirm their sustainability efforts as part of contract agreements and Request for Information (RFI) submissions, ensuring accountability and reinforcing our commitment to responsible sourcing.
- Installation of an Air Source Heat Pump to improve heating efficiency.

Planned Future Carbon Reduction Initiatives

Looking ahead, we plan to build on our progress with the following initiatives:

- Continued electrification of our fleet, including the rollout of EV charging points at Action for Children owned buildings and residential homes (starting with Watford HQ).
- Reduce the geographical areas of our contractors, so there is less travel involved, introduce 'first time fix' to avoid multiple call outs.
- Implementation of ESOS Phase 3 recommendations, which could deliver up to 2,433,539 kWh in energy savings. These include:
 - Heating system reviews
 - Installation of LED lighting and PIR (motion sensors)
 - Use of heat pumps
 - Broader energy efficiency measures
- Exploration of public and private grant funding to support carbon reduction activities.
- Review and relaunch of sustainability and environmental policies, with more ambitious targets and stronger colleague engagement.
- Improved data collection processes to support more efficient reporting and decision-making.
- Enhanced Scope 3 emissions tracking by incorporating additional categories and leveraging our carbon management platform more effectively to gain a comprehensive view of our carbon footprint.
- Strengthened staff engagement by ensuring all departments understand their role in achieving sustainability goals and are empowered to make environmentally responsible decisions.
- Investigation of larger scale Air Source Heat Pumps and Solar PV installation to improve energy efficiency (linked to funding grants/schemes).
- Develop further refurbishment/recycling schemes for IT equipment.

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.

Signed on behalf of the Supplier:

Signed: Board of Trustees

Date: 07.07.2025

¹<https://ghgprotocol.org/corporate-standard>

²<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

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