

Carbon Reduction Plan QP805

December 2025
Version 2

DOCUMENT VERSION CONTROL

Issue	Date	Approved By	Position	Revision Notes
V1	June 2023	Ingrid Kennedy	H of Compliance	New document
V1.1	May 2024	Ingrid Kennedy	H of Quality Monitoring	23/24 data update
V2	Dec 2025	Ingrid Kennedy	H of Quality Monitoring	24/26 data update
Next Review Date: December 2026			Policy Owner: Ingrid Kennedy	

2050 Net Zero ambition	≈51.64 tCO₂e 2024/25 footprint	2024/25 Baseline year
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PURPOSE

This policy records Workpays' greenhouse gas emissions position and explains the organisational boundary used for reporting and sets out practical actions to reduce emissions across its operations.

INTRODUCTION

Commitment to achieving Net Zero

Workpays aspires to achieve Net Zero greenhouse gas emissions by 2050. We will work towards this ambition by measuring emissions, improving data quality, reducing energy and fuel use, avoiding unnecessary travel and reviewing progress annually.

Reporting Boundary and Approach

Emissions are reported using an operational-control approach. Workpays include sources over which it has the ability to implement or influence operating policies and procedures. Emissions are grouped as follows:

Scope	Definition used in this plan
Scope 1	Direct emissions from fuels burned in premises or equipment under Workpays' operational control, including natural gas and heating oil.
Scope 2	Indirect emissions associated with purchased electricity.
Scope 3	Other indirect emissions currently quantified in this plan, including employee business travel in non-company vehicles.

Prior reporting year: November 2023 to October 2024

The original calculation notes that the remaining five months of the financial year were average.

Scope	Total (tCO ₂ e)
Scope 1	0
Scope 2	242
Scope 3	190
Total	432

Current reporting year: November 2024 to October 2025

The following activity data and estimated emissions relate to the 2024/25 reporting period.

Source	Activity data	Scope	Estimated tCO ₂ e
Natural gas	16,637 kWh	Scope 1	3.04
Heating oil	4,001 litres	Scope 1	10.16
Purchased electricity	33,865 kWh	Scope 2	4.44
Business mileage*	131,474 miles	Scope 3	≈34.00
Total emissions 2024/25			≈51.64

* Business mileage uses an average-car assumption because individual vehicle and fuel types are not known. The calculation assumes employee-owned or otherwise non-company vehicles are used for business journeys.

Heating oil is classified as burning oil (kerosene heating oil) for this estimate.

2024/25 scope summary	tCO ₂ e
Scope 1	13.20
Scope 2	4.44
Scope 3	≈34.00
Total	≈51.64

Carbon Reduction Measures

Workpays will prioritise practical, measurable reductions within its operational control. Actions will be reviewed annually and refined as data quality improves.

Scope 1: Natural gas and heating oil

- Service and optimise heating systems and controls to reduce unnecessary fuel use.
- Review heating schedules, thermostat settings and opportunities to improve building fabric.
- Investigate lower-carbon heating options when replacing existing systems or taking new premises.
- Monitor natural gas and heating-oil consumption and investigate material changes in use.

Scope 2: Purchased electricity

- Conduct energy audits to identify high-consumption areas and prioritise cost-effective improvements.
- Use LED and motion-sensor lighting where practicable and maintain heating, ventilation and air-conditioning systems efficiently.
- Encourage employees to switch off lights and equipment when not in use and to keep doors closed to maintain suitable temperatures.

- Explore electricity supply arrangements that support renewable energy and energy conservation.
- For new-site opportunities, assess options such as solar panels, automated lighting and heat-pump systems.

Scope 3: Business travel

- Encourage public transport, car sharing and cycling for work-related travel where practical.
- Use Microsoft Teams, Zoom and other video-conferencing tools where they can avoid unnecessary travel.
- Establish measurable business-travel reduction targets and review performance annually.
- Maintain business-mileage records and, where practicable, collect vehicle and fuel type to improve calculation accuracy.
- Explore employee benefits that support a transition from petrol and diesel vehicles to lower- or zero-emission vehicles.
- Consider credible carbon-offsetting approaches only as a supplementary measure for residual emissions after direct reductions have been prioritised.

Water conservation

Water use is an important environmental impact but is not itself a Scope 2 emission. Where quantified, emissions from supplied water and wastewater will be reported in the relevant Scope 3 category.

- Research and, where practicable, implement water-saving technologies such as low-flow taps and toilets.
- Encourage employees to reduce water use through awareness and good housekeeping.

Monitoring, Governance and Review

- Review this Carbon Reduction Plan annually.
- Retain energy bills, fuel records and business-mileage data to provide an auditable calculation trail.
- Use conversion factors appropriate to the reporting period and document any methodology changes.
- Improve business-travel data by collecting vehicle and fuel types where practicable.
- Compare performance with the 2022/23 baseline and explain material changes in emissions, organisational boundaries or calculation methods.
- Assign actions to responsible owners and monitor delivery through the organisation's normal governance arrangements.

Methodology and Reference

The 2024/25 activity figures in this plan have been converted using the UK Government greenhouse gas conversion factors for company reporting published by the Department for Energy Security and Net Zero (DESNZ). These factors support calculation of emissions from fuel use, purchased electricity and distance travelled, with Scope 1, Scope 2 and Scope 3 reported separately.

Reference used for the calculations in this version: UK Government, Greenhouse gas reporting: conversion factors 2026, published 11 June 2026 and updated 31 July 2026. <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026>

Methodology note: The activity period is November 2024 to October 2025, while the current calculations use the 2026 conversion-factor set. This basis is disclosed transparently and should be applied consistently when comparing or restating figures. Future annual reports should use and record the factor set selected for that reporting year.

Policy Approval

This policy is reviewed annually and may be updated sooner where there is a material change to operations, reporting boundaries, data quality or relevant guidance.