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**Policy Title:** Carbon Reduction Plan

**Version Number:** Version 3

**Date of Issue:** 19 March 2026

**Review Date:** 19 March 2027

**Approved By:** John Murray

**Owner:** Emily Glover

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**Document Control**

<b><u>Version</u></b>	<b><u>Date</u></b>	<b><u>Changes Made</u></b>	<b><u>Approved By</u></b>
1	27 February 2025	Initial Draft	John Murray
2	29 August 2025	Added estimate of emissions for first six months of 2025/26 year.	John Murray
3	19 March 2026	Updated to reflect completed baseline (2025–26), current reporting year (2026–27), confirmed Scope 3 emissions of 3 tCO <sub>2</sub> e, updated reduction measures, and alignment with Government CRP Template	John Murray

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**Purpose of the Policy:**

The aim of this policy is to provide clarity, efficiency, and compliance in relation to our commitment to reducing the carbon footprint for Lineofsight Consulting LLP (“Lineofsight”). It sets out baseline considerations and key carbon reduction measures as well as our commitment to sustainable business operations.

**Scope:**

This policy relates to Lineofsight carbon reduction considerations and measures.

**Related Documents:**

Cabinet Office Carbon Reduction Plan Guidance (see reference list below)

**Appendix 1. Completed Government Carbon Reduction Template**

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## **Carbon Reduction Plan**

### **1. Introduction**

Lineofight is committed to minimising its carbon footprint and embedding sustainability into all operational and project delivery processes. Established on 26 February 2025, the business operates as a fully remote consultancy, with two Partners, and two Associates, working from home offices. This model significantly limits direct emissions and concentrates our carbon impact primarily within a defined subset of Scope 3 categories.

Our carbon reduction approach aligns with UK Government commitment to achieving Net Zero by 2050, NHS Net Zero ambitions (2040/2045 targets), Cabinet Office requirements under PPN 06/21 / PPN 006, and Green Small Business certification standards.

We confirm our organisational commitment to achieving Net Zero by 2050, and this Carbon Reduction Plan (CRP) sets out our operational baseline, emissions profile, reduction measures and commitments, and future plans for improvement and accountability.

Appendix 1 includes the completed Government Carbon Reduction Plan Template (2026 version).

### **2. Current Baseline and Considerations**

#### **2.1. Baseline Emissions (2025–26)**

As a newly formed business, 2025–26 represents our first full baseline year.

Baseline Emissions Summary (2025–26)

Scope 1: 0 tCO<sub>2</sub>e

Scope 2: 0 tCO<sub>2</sub>e

Scope 3 (Required categories only): 3 tCO<sub>2</sub>e

Business travel (Category 6)

Employee commuting & home-working (Category 7)

Upstream, downstream distribution & waste:

**Total Baseline Emissions: 3 tCO<sub>2</sub>e**

#### **2.2. Current Reporting Year Emissions (2026-2027)**

As this is our first full operational year following the establishment of the baseline, emissions remain consistent.

Scope1: 0 tCO<sub>2</sub>e

Scope 2: 0 tCO<sub>2</sub>e

Scope 3: 3 tCO<sub>2</sub>e

**Total Emissions (2026–27): 3 tCO<sub>2</sub>e**

### **3. Key Carbon Reduction Measures**

#### **3.1 Energy Efficiency in Home Offices**

- Encourage use of energy-efficient laptops and printers.
- Utilise LED lighting and natural daylight where possible.
- Optimise heating use by maintaining efficient temperature settings and using smart thermostats.
- Where possible, switch to a renewable energy supplier for home office electricity.

### **3.2 Sustainable Travel Practices**

- Prioritise virtual meetings over travel to reduce emissions.
- When travel is necessary, use public transport or low-emission vehicles where feasible.
- Comply with NHS guidelines on sustainable travel and low-carbon procurement practices.

### **3.3 Sustainable Procurement**

- Purchase refurbished or sustainably sourced office equipment where possible.
- Reduce paper usage by prioritising digital documents and cloud storage.
- Implement responsible recycling practices for electronic waste and office supplies.
- Ensure alignment with NHS procurement frameworks that emphasize sustainability.

### **3.4 Upstream Transportation and Distribution**

- Take a digital-First Approach: Prioritising digital delivery of materials and reports to minimise the need for physical distribution and associated emissions.
- Use Sustainable Procurement: Engaging with suppliers who demonstrate strong environmental commitments, such as low-carbon logistics and eco-friendly packaging.
- Efficient Supplier Selection: Choosing service providers, including IT and office supply vendors, that operate within the UK to reduce transportation-related emissions.

### **3.5 Downstream Transportation and Distribution**

- Remote Delivery of Services: Minimising travel-related emissions by using virtual meetings, digital reports, and online training sessions wherever possible.
- Sustainable Travel Choices: When in-person engagements are necessary, prioritising low-carbon transport options such as trains over flights and car-sharing where feasible.
- Client Collaboration on Sustainability: Encouraging NHS clients to adopt digital documentation and paperless workflows to reduce emissions associated with printing and physical distribution.

### **3.6 Waste Generated in Operations**

- Paperless Operations: Prioritising digital documentation and electronic communication to minimise paper waste.

- IT Equipment Recycling: Ensuring responsible disposal and recycling of laptops, printers, and other electronic devices at the end of their lifecycle.
- Sustainable Office Practices: Encouraging energy-efficient home office setups, reducing single-use plastics, and properly recycling any unavoidable waste.

### **3.7 Monitoring and Reporting**

- We have identified Emily Glover as our Net Zero Champion
- With the support of Green Small Business we have developed a set of specific carbon reduction measures to track our carbon reduction progress. Measures are grouped under the following headings:
  - Business travel and commuting
  - Purchasing goods and services
  - Delivering projects
  - Company administration
  - Running home offices
- **Reporting will be conducted annually (or when required more frequently) and made available via the Lineofsight website to ensure transparency and accountability.**

### **4. Long-Term Commitment**

As Lineofsight grows, we will continue to refine and enhance our carbon reduction initiatives. Future actions may include:

- Establishing a formal emissions tracking framework in line with NHS reporting standards.
- Strengthened NHS alignment.
- Exploring carbon neutrality or net-zero commitments as the business expands.
- Continuing to complete the Governments Carbon Reduction Plan Template and achieving related requirements (PPN-0621).
- Projected reduction to 2.7 tCO<sub>2</sub>e by 2029.

### **5. Training and Engagement**

As the business grows and we engage Associates or additional staff, we will ensure that all team members are trained on our Carbon Reduction Plan and sustainability commitments. This will include:

- Providing guidance on energy-efficient home office practices.
- Encouraging sustainable travel choices and responsible procurement.
- Ensuring alignment with NHS sustainability frameworks and reporting requirements.
- Integrating sustainability training into onboarding processes for new team members.

### **6. Conclusion**

This Carbon Reduction Plan reflects Lineofsight’s commitment to environmental responsibility and adherence to NHS sustainability requirements. By embedding sustainability into our business practices from the outset, we aim to contribute to broader carbon reduction goals while ensuring efficient and responsible operations.

**The Lineofsight Carbon Reduction Plan has been formally reviewed and approved by the Lineofsight Partners, demonstrating our commitment to sustainability and compliance with UK Government and NHS net-zero requirements. This approval ensures that carbon reduction remains a strategic priority, with ongoing oversight to track progress and implement necessary actions.**

## 7. Reference List

1. **UK Government Net Zero Strategy** – HM Government (2021)
  - <https://www.gov.uk/government/publications/net-zero-strategy>
2. **UK Government Carbon Reduction Plan Guidance** – Procurement Policy Note (PPN) 06/21, PPN 006.
  - <https://www.gov.uk/government/publications/procurement-policy-note-0621-taking-account-of-carbon-reduction-plans>
3. **UK Greenhouse Gas (GHG) Reporting Conversion Factors** – Department for Energy Security & Net Zero (updated annually)
  - <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
4. **Science Based Targets initiative (SBTi) – Corporate Net-Zero Standard**
  - <https://sciencebasedtargets.org/net-zero>
5. **NHS Net Zero Strategy – Delivering a Net Zero NHS (2020)**
  - <https://www.england.nhs.uk/greenernhs/publication/delivering-a-net-zero-national-health-service/>
6. **GHG Protocol – Corporate Standard**
  - <https://ghgprotocol.org/corporate-standard>
7. **IT and Cloud Carbon Footprint Guidance** – National Cyber Security Centre (NCSC) & Carbon Trust
  - <https://www.ncsc.gov.uk/>
  - <https://www.carbontrust.com/>



## Carbon Reduction Plan template

**Supplier name: Lineofsight Consulting LLP**

**Publication date: 19 March 2026**

### Commitment to achieving net zero

**Lineofsight Consulting LLP** is committed to achieving net zero emissions by 2050. This plan will be reviewed and updated annually in line with PPN 006 requirements.

### 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: 2025-26

#### Additional details relating to the baseline emissions calculations:

2025-26 is our first baseline for reporting as it was our first business year.

#### Baseline year emissions:

Emissions	Total (tCO <sub>2</sub> e)
<b>Scope 1</b> There are no direct emissions from company activities	0
<b>Scope 2</b> There are no company premises and no company vehicles	0
<b>Scope 3</b>	3tCO <sub>2</sub> e
0 upstream company activities	
0 downstream company activities	
0 waste	
Business travel (Category 6)	

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Employee commuting and home-working (Category 7)

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<b>Total emissions</b>	3tCO <sub>2</sub> e
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## Current emissions reporting

Reporting year: 2026-2027

Emissions	TOTAL (tCO <sub>2</sub> e)
<b>Scope 1</b>	0
<b>Scope 2</b>	0
<b>Scope 3</b>	3tCO <sub>2</sub> e
0- upstream company activities	
0- downstream company activities	
0- waste	
Business travel (Category 6)	
Employee commuting and home-working (Category 7)	
<b>Total emissions</b>	3tCO <sub>2</sub> e

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## Emissions reduction targets

Due to our extremely low baseline emissions (3 tCO<sub>2</sub>e), opportunities for direct reductions are limited. Therefore, we will prioritise behavioural, purchasing and travel interventions. We will however continue our progress to achieving net zero and have adopted the following carbon reduction targets.

We project that carbon emissions will decrease over the next five years to 2.7tCO<sub>2</sub>e by 2029. This is a reduction of 10%.

## Carbon reduction projects

### *Completed carbon reduction initiatives*

As this is our first reporting year following establishment of the baseline in 2025-2026, overall emissions remain unchanged. During this period, we have focused on embedding sustainable working practices and establishing the foundations required to support future emissions reductions. We have developed a Carbon Reduction Plan and submitted this to Green Small Business who recertified Lineofsight in March 2026. So far we have:

- Minimised emissions from travel.

- Maximised use of video conferencing for meetings
- Promoted sustainable transport options.
- Switched to a bank with strong ethical investment policy.
- Enhanced sustainability expertise and impact through project work.
- Reduced our environmental footprint for administrative activities.

#### *Future carbon reduction initiatives*

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

- Building sustainability considerations into purchasing decisions.
- Building sustainability into our business infrastructure.
- Build additional sustainability into our home offices.

### 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 standard<sup>1</sup> and uses the appropriate government emission conversion factors for greenhouse gas company reporting.<sup>2</sup>

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.<sup>15</sup>

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:**

*Lineofsight Consulting LLP*

Date: 19<sup>th</sup> March 2026

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

<sup>2</sup> [www.gov.uk/government/collections/government-conversion-factors-for-company-reporting](http://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting) <sup>15</sup> <https://ghgprotocol.org/standards/scope-3-standard>