



Carbon Reduction Plan (CRP) Policy

Purpose	
To outline the approach Acorn Training will take to understand the impact of operations on the environment.	
Key words	
Carbon, reduction, net zero, emissions, scope	
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Target Audience:	Executive Management Team, Funding Organisations, Sub Contractors, Suppliers

Background

In 2019, the UK became the first major economy to adopt a legal commitment to achieve 'Net Zero' carbon emissions by 2050.

Government provide a Technical standard for Completion of Carbon Reduction plans, which sets out how suppliers' plans can be considered in the procurement of in-scope central Government contracts (subject to the Public contracts Regulations 2015 and contracts in excess of £5 million per anum).

To ensure compliance:

Carbon Reduction Plans (CRPs) are to be completed and must meet the reporting requirements set out in the Government's guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

Carbon Reduction Plans (CRPs) will help Government suppliers and customers understand the impact the contract and therefore their wider operations have on the environment. They detail the organisation's emissions across a single year against a range of emissions sources and greenhouse gasses.

Carbon Reduction Plans (CRPs) must be provided by suppliers when responding to in-scope procurements. The Carbon Reduction Plan is not intended to replace existing reporting for calculation of organisational carbon footprint. It is a summary document that details high level information that demonstrates compliance with the measure.

Government supplier Carbon Reduction Plans should be reviewed and updated annually to reflect changes in organisational structure and to take account of the efforts made to reduce their emissions over time. Suppliers should ensure that the same reporting period is used throughout the submission, to ensure the most accurate and meaningful data can be used in the completion of the Carbon Reduction Plan. To this end, the Carbon Reduction Plan should be reviewed and updated within 6 months of the organisation's financial year-end.

Our Approach

Acorn Training's year end is 31st March and is aligned to a traditional financial year. Acorn Training will publish its Carbon Emissions Plan each year as a section within the published company accounts.

Acorn Training will publish the Carbon Emissions Plan on our website at the following link:

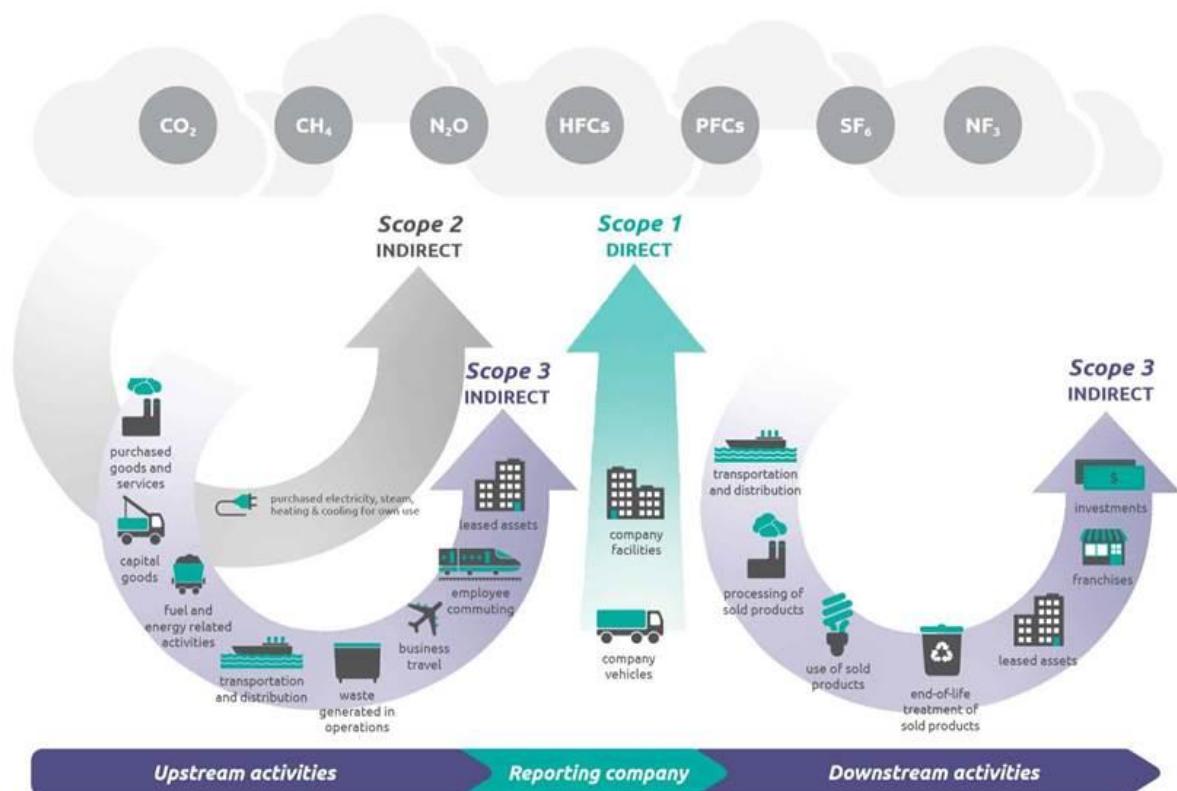
<https://www.acorntraining.co.uk/carbon-reduction-plan/>

Acorn Training will keep previous CRPs on our website so that progress can be monitored.

Carbon Emission Plan Scopes

The Greenhouse Gas Protocol breaks emissions sources down into three categories or Scopes. All Scope 1 and Scope 2 emissions are to be included when competing the Carbon Reduction Plan, along with a subset of Scope 3 emissions.

Scope 3 emissions represent up to 80% of any organisation's carbon emissions.



There are 15 categories of Scope 3 emissions defined by the GHG Protocol.

In completing our Carbon reduction Plan, Acorn Training is required to detail emissions across 5 of these categories as outlined below:

Scope 1 - includes direct emissions from the company's owned or controlled sources. This includes on-site energy like natural gas and fuel, refrigerants and emissions from combustion in owned or controlled boilers and furnaces, as well as emissions from fleet vehicles (e.g. cars, vans, trucks). Scope 1 emissions encompass process emissions that are released during industrial processes and on-site manufacturing (e.g. factory fumes, chemicals)

Scope 2 – includes indirect emissions from purchased energy, such as indirect greenhouse emissions from electricity steam, heat or cooling, generated offsite and consumed by the reporting company, e.g., electricity purchased from the utility company is generated offsite so they are considered indirect emissions.

Scope 3 - includes all indirect emissions that occur in the value chain of a reporting company.

Scope 3 category	Review of description	Minimum boundary
4.Upstream transportation and distribution	In scope, Acorn Training purchases a range of products, such as stationery. Acorn Training will record the emissions generated from procurement.	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use). Optional: the life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure
5. Waste generated in operations	In scope, Acorn Training uses a range of suppliers to remove waste from our training centres.	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment Optional: Emissions from transportation of waste
6. Business travel	In scope, acorn training staff use their own vehicles to travel between employer and learner/participant appoints and for staff meetings.	The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g. from energy use) Optional: The life cycle emissions associated with manufacturing vehicles or infrastructure
7. Employee commuting	In scope, staff travel from home to their work base	The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g. from energy use) Optional: The emissions from employee teleworking
8. Downstream transportation and distribution	Not in scope, as Acorn Training does not deliver products to customers	The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use) Optional: the life cycle emissions associated with manufacturing, facilities, or infrastructure

Acorn Training Carbon Footprint

Acorn Training will identify its current carbon footprint of organisation emissions in order to benchmark a starting point. Our starting point will use data from 1st April 2021 to 31st March 2022.

Acorn Training will calculate its carbon footprint in accordance with best industry practice, using the best and latest data available. Our carbon footprint will adhere to Greenhouse Gas Protocol's Corporate Accounting and Reporting Standard and will be conducted to a reason level of assurance.

Acorn Training will use the ISO14064-3 approach for the verification of GHG emissions reports and will consider in the future working towards this British Standard.

The seven greenhouse gases Acorn Training will report against are the seven greenhouse gasses named by the Kyoto Protocol:

- Carbon Dioxide (CO₂)
- Hydrofluorocarbons (HFCs)
- Methane (CH₄)
- Nitrous Oxide (N₂O)
- Nitrogen Trifluoride (NF₃)
- Perfluorocarbons (PCFs)
- Sulphur Hexafluoride (SF₆)

Greenhouse gas emissions, reductions of greenhouse gas emissions and removals of greenhouse gas from the atmosphere shall be measured or calculated in tonnes of carbon dioxide (CO₂e) using the appropriate conversion factors published by BEIS. A "tonne of carbon dioxide equivalent" means one metric tonne of carbon dioxide or an amount of any other greenhouse gas with an equivalent warming potential.

In accordance with GHG Protocol's Corporate Standard, Acorn Training's carbon footprint should account for emissions within our operational boundary using one of three methodologies: Financial Control, Operational Control, Equity Share.

Acorn Training will use the Financial Control methodology.

Financial Control Methodology

The supplier reports on all sources of carbon emissions over which it has financial control. The supplier is deemed to have financial control over a service if it has the ability to direct the financial and operating policies of the service with a view to financially managing its activities, e.g., setting budgets, managing expenditure and/or obtaining an income.

Approval and Publication

Acorn Training will publish the Carbon Emissions Plan on our website at the following link:

<https://www.acorntraining.co.uk/carbon-reduction-plan/>

Acorn Training's Carbon Reduction Plan will state that the board of directors have approved the Plan, with the date of approval.

The Carbon Reduction Plan will be signed by a member of the Senior Management Team and will include their name, job title and the date. An electronic signature may be used; however, the CRP must clearly state that it has been signed.