The PSC

Carbon Reduction Plan

November 2026

Carbon Reduction Plan

Supplier name: The PSC

Publication date: November 2026

1. Commitment to achieving Net Zero

In 2020, The PSC committed to achieving carbon neutrality by 2021. We have achieved this aim, **becoming a carbon negative organisation across all quarters from FY2021/22 onwards.** We are now seeking to maintain carbon negativity across all quarters going forward.

In 2024, The PSC additionally committed to implementing further carbon reduction to reach **net zero in FY2045/46** from a baseline of FY2019/20, well in advance of the UK Government's commitment to reach net zero by 2050.

In the interim, we have also committed to **reducing emissions intensity by 80% per full-time employee across all emission Scopes by FY2028/29**, compared to a baseline of FY2019/20.

2. 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: 2019/20
Additional Details relating to the Baseline Emissions calculations.
Our emissions baseline was calculated using all available company travel, expenses and expenditure data, covering scope 1, 2 and 3 emissions. As a company that provides consulting services and does not manufacture or sell any physical goods, it was quickly evident that business travel would be our largest area of emissions. Following this initial analysis, focus was placed on accurately determining emissions from business travel in line with UK government guidance and official conversion factors. In addition, scope 3 emissions relating to accommodation used during business travel, staff commuting, and emissions relating to the office were determined. To effectively account for and monitor these emissions we built our own carbon reporting tool, which is continuously developed and updated on a quarterly basis, and is used to report emissions to the company's Board. Our carbon reporting methodology was updated in FY2023/24, which has included recalculating the baseline to ensure consistency in monitoring.

Baseline year emissions: 153.0 tCO2e		
EMISSIONS	**TOTAL (tCO_2e)**	**Drivers**
Scope 1	**N/A**	• We did not own any property, vehicles or other sources of direct emissions, and do not manufacture any physical goods
Scope 2 **(Market-based)**	**3.48 tCO_2e**	• Office - heating (3.48 tCO_2e) • Office - electricity (0.00 tCO_2e)
Scope 3 **(Included Sources)**	**149.50 tCO_2e**	• Category 1: Purchased goods and services (15.02 tCO_2e) • Category 2: Capital goods (0.00 tCO_2e) - excluded as insubstantial given minimal capital goods purchased and owned • Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2 (2.17 tCO_2e) • Category 4: Upstream transportation and distribution (0.00 tCO_2e) - excluded as insubstantial given limited transportation of owned or purchased goods • Category 5: Waste generated in operations (3.43 tCO_2e) • Category 6: Business travel (111.26 tCO_2e) • Category 7: Employee commuting, including homeworking emissions (8.86 tCO_2e) • Category 8: Upstream leased assets (8.77 tCO_2e) • Category 9: Downstream transportation and distribution (0.00 tCO_2e) - we do not manufacture or sell any physical goods • Category 10: Processing of sold products (0.00 tCO_2e) - we do not manufacture or sell any physical goods • Category 11: Use of sold products (0.00 tCO_2e) - we do not manufacture or sell any physical goods • Category 12: End-of-life treatment of sold products (0.00 tCO_2e) - we do not manufacture or sell any physical goods • Category 13: Downstream leased assets (0.00 tCO_2e) - we do not lease any assets that we own • Category 14: Franchises (0.00 tCO_2e) - we do not operate any franchises • Category 15: Investments - excluded from calculations
Total Emissions	**153.0 tCO_2e**	

Emissions per FTE	**4.0 tCO_2e**	

3. Current Emissions Reporting

Year of reporting: 2025/26		
EMISSIONS	**TOTAL (tCO_2e)**	**Drivers**
Scope 1	**N/A**	• We do not own any property, vehicles or other sources of direct emissions, and do not manufacture any physical goods
Scope 2 **(Market-based)**	**0.00 tCO_2e**	• Office - heating (0.00 tCO_2e) • Office - electricity (0.00 tCO_2e)
Scope 3 **(Included Sources)**	**80.52 tCO_2e**	• Category 1: Purchased goods and services (44.17 tCO_2e) • Category 2: Capital goods (0.00 tCO_2e) - excluded as insubstantial given minimal capital goods purchased and owned • Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2 (0.47 tCO_2e) • Category 4: Upstream transportation and distribution (0.00 tCO_2e) - excluded as insubstantial given limited transportation of owned or purchased goods • Category 5: Waste generated in operations (2.29 tCO_2e) • Category 6: Business travel (12.03 tCO_2e) • Category 7: Employee commuting, including homeworking emissions (18.59 tCO_2e) • Category 8: Upstream leased assets (2.88 tCO_2e) • Category 9: Downstream transportation and distribution (0.00 tCO_2e) - we do not manufacture or sell any physical goods • Category 10: Processing of sold products (0.00 tCO_2e) - we do not manufacture or sell any physical goods • Category 11: Use of sold products (0.00 tCO_2e) - we did not manufacture or sell any physical goods • Category 12: End-of-life treatment of sold products (0.00 tCO_2e) - we did not manufacture or sell any physical goods • Category 13: Downstream leased assets (0.00 tCO_2e) - we did not lease any assets that we own

		• Category 14: Franchises (0.00 tCO_2e) - we did not operate any franchises • Category 15: Investments - excluded from calculations
Total Emissions	**80.52 tCO_2e**	
Emissions per FTE	**1.44 tCO_2e**	

4. Emissions reduction targets

In 2020, The PSC's Board ratified **ambitious sustainability targets**, to ensure we play our role in society's transition to a sustainable future. These touch on social, environmental, and economic sustainability in everything we do, including our work with partners – from clients to suppliers and contractors. Our targets are:

1. Achieve carbon neutrality by 2021, and become carbon negative in 2021
2. Expand our impact with clients and partners by 2023

We achieved target 1 through carbon offsetting in FY 2021/22 and have maintained it every quarter since. With the approval of The PSC's Board, **we now offset above the rate of our remaining emissions, to reach carbon negativity**.

In 2024, The PSC's Board ratified an additional **two emission reduction targets**, to move beyond carbon neutrality and towards net zero emissions. Our targets are to:

1. Reach net zero by FY2045/46
2. Reduce emissions per full-time employee (FTE) by 80% between FY2019/20 and FY2028/29

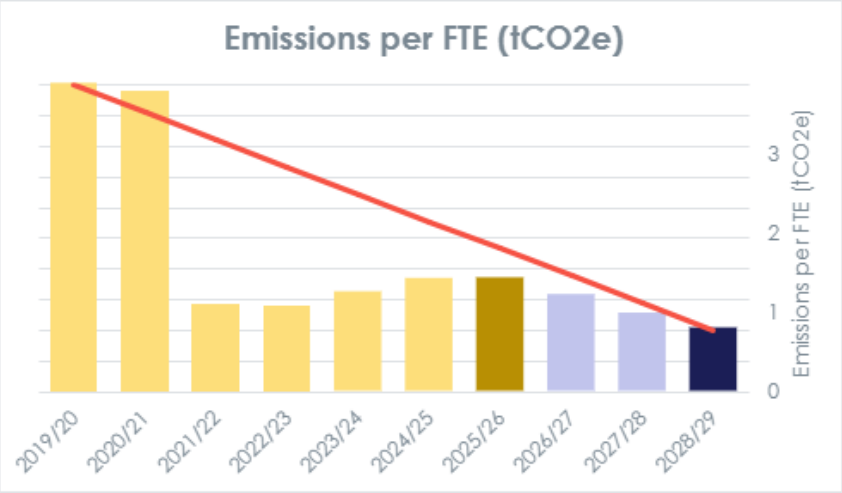
We have adopted an intensity reduction target as an interim target to ensure that, in a context of uncertainty around pace and level of growth as a company, we ensure we are continuing to move towards sustainable ways of working and a low carbon future.

To guide action towards achieving these targets, in Spring 2026 we updated the estimates of realistic **emissions reduction targets per employee** across all our main causes of emissions, to map the trajectory that would need to be reached to reduce emissions by 80% per FTE by FY2028/29.

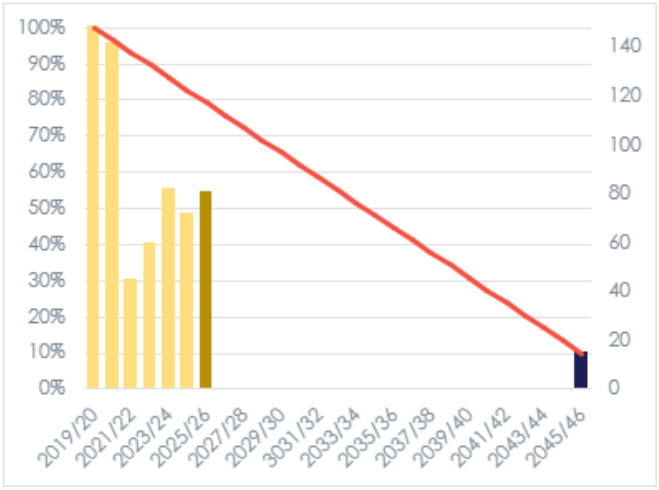
The emissions reduction targets we set were:

	FY2019/20	FY2025/26	FY2028/29	
Emissions category	**Baseline emissions (kgCO2e per FTE)**	**Current emissions (kgCO2e per FTE)**	**Target emissions (kgCO2e per FTE)**	**Change from current to target**
Scope 1	**0.0**	**0.0**	**0.0**	**+ 0%**
Scope 2	**91.4**	**0.0**	**0.0**	**+ 0%**
Office – gas heating	91.4	0.00	0.00	+ 0%
Office - electricity	0.00	0.00	0.00	+ 0%
Scope 3	**3,923.9**	**1,437.8**	**784.5**	**- 45%**
Purchased goods and services	394.1	788.7	134.7	- 83%
Fuel- and energy-related activities not included in Scope 1 or Scope 2	57.0	8.3	24.3	+ 193%
Waste generated in operations	90.0	40.9	18.1	- 56%
Business travel	2920.1	214.7	353.4	+ 65%
Employee commuting	232.5	332.0	175.7	- 47%
Upstream leased assets	230.2	51.5	78.4	+ 52%
Total	**3,923.9**	**1,437.8**	**784.5**	**- 45%**
Target rate to offset remaining emissions	-	>100%	>100%	

Progress against these interim intensity targets can be seen in the graph below:



Progress towards our long-term net zero target can be seen in the graph below:





At the end of FY 2025/26, we are pleased to continue to be on plan to deliver our target carbon emission reduction. We have stayed at the 100% reduction in Scope 2 emissions we met last year, thanks to actions from our shared office provider.

Our absolute Scope 3 emissions have increased from our FY2024/25 position, largely due to an increase in headcount in the year, and high emissions from associates we worked with. Our emissions per FTE have very slightly decreased from 1.45 tCO2e per FTE to 1.44 tCO2e.

The decrease per FTE is likely due to a) an increase in headcount, and b) a reduction in emissions of our office, from higher efficiency and smaller size.

These reductions are almost entirely counterbalanced by:

- A small increase in business travel. This is a continued movement towards business-as-usual patterns following several anomalous years during the COVID-19 pandemic. In 2020 – 2023, we operated a "virtual first" model that meant we rarely travelled to client site, and staff worked at home or in the office according to their and their teams' preferences. This rapidly reduced our emissions associated with business travel, accommodation while travelling and staff commuting. There has now been a gradual return to more of a mixed model, with increasing pull from clients to visit in person and acknowledgement of the benefits to staff and their development of working together in person.

- An increase in the use of associates and partner organisations to deliver work, with a strong increase in emissions associated with their use, and particularly where these associates are based overseas (which involves international flights). This reliance on non-substantive staff to carry out work has an adverse effect on the ratio of overall emissions to substantive FTE.

We have various measures in place to mitigate our emissions from business travel, for instance a travel and expenses policy which incentivises train travel, tools to estimate the emissions from a trip to encourage staff to take sustainable options, and monitoring of business travel emissions for each business unit, each quarter. We have kept per-FTE business travel emissions well below the pre-COVID rates and continue to take further steps to ensure we retain sustainable ways of working.

We also work with a significant and growing number of freelancers and partner companies to deliver our work, as explained above, which contributes to our carbon footprint in a manner which we have less direct control over. They are an important part of our offer to clients in the form of both specialists and flexible capacity. We work with our partners to support them to measure and reduce their emissions, as we work to measure and reduce ours, sharing learnings and opportunities for mutual support.

Carbon Reduction Projects Completed

The following environmental management measures and projects have been completed or implemented since the 2019 baseline:

- Update of working model to "virtual first" and allowing employees to choose when to work from home and when to come to the office
- Provision of guidance to all employees around how to individually switch to a more sustainable pension, and investigation of what it would take for a business of our size to switch to a more sustainable group plan (this has included hiring an expert to conduct market research)
- Incentivisation of sustainable behaviours at home through a "Sustainability Challenge" conducted during lockdown (examples of behaviours incentivised include adopting LED lighting, changing the balance of diets to be more plant-based, and reducing use of central heating)
- Update of our travel and expenses policy to incentivise more sustainable forms of transport
- Transition of group pension provider to one aligned with our sustainability ambition
- Implementation and regular communication to staff of a salary sacrifice scheme for electric vehicles, and Cycle to Work scheme for bicycles
- Transition to 100% renewable energy supply for electricity and gas
- Tool developed for project teams to monitor their own carbon footprints and consider how every project can help our clients to work towards a sustainable future, including running a pilot programme of projects to embed new ways of working
- Establishing of a monthly meeting to share sustainable best practice and build awareness of sustainable issues within the company
- Development of internal training on carbon literacy for all staff, to upskill and encourage sustainable ways of working; and formal induction during onboarding for all staff to sustainability as part of our ways of working
- Reviewing and monitoring of suppliers, such that 80% (by expenditure) now have ambitious sustainability policies in place

- Appointment of sustainability leads in each Business Unit to monitor and encourage sustainable ways of working by all staff
- Implementation of review process for significant procurement processes to consider sustainability implications
- Monitoring business travel emissions for each business unit each quarter
- Guidance shared with all staff on how to reduce personal carbon footprints, including options to reduce emissions from heating homes when working from home

Due to the coincident impact of COVID-19 (and subsequent return towards business-as-usual) on our ways of working (as described above), it is difficult to separate out the impact of these initiatives on our carbon emissions, particularly when it comes to scope 3 emissions (e.g. business travel, accommodation and commuting). However, combined with the impact of the COVID-19 pandemic, the carbon emission reduction achieved by these schemes equate to 72.5 tCO2e, a 47% reduction against the FY2019/20 baseline. These measures will remain in effect when performing future contracts.

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

- Provision of guidance to all employees around how to switch to renewable energy suppliers at home
- More extensive engagement with associates and SME suppliers to support their transition to net zero
- Sustainability considerations to feed into decisions to work with our largest associates
- Moving to business travel carbon budgets to incentivise more sustainable business travel choices
- Continued engagement with our team to promote sustainable behaviour changes

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[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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) Standard[3].

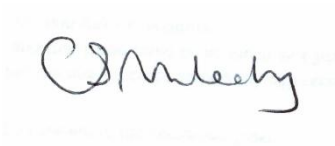
This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the Supplier:

[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



Catherine Mulcahy

Chief Operating Officer

Date: 2nd November 2026