



POSITIVE STEPS

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Net Zero Plan

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Point of contact: Martin Sutton, Business Development Manager -
martinSutton@positive-steps.org.uk

Registered address: Positive Steps 80 Union Street Oldham OL11DJ
Company 02563094 Charity number 1017247

Net Zero Plan

This Net Zero Plan follows UK Cabinet Office PPN 006/PPN 06/21 technical standards and the GHG Protocol. It is intended for publication on our website and to support eligibility in in-scope public procurements.

Commitment to achieve Net Zero

Positive Steps commits to achieve Net Zero greenhouse gas emissions across our operations by 2050 at the latest. We will publish this plan on our website, update it annually, and obtain Director level approval.

We will also align our near-term and long-term targets with the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard (1.5°C pathway), using the SME route if applicable.

Our greenhouse gas (GHG) accounting approach

Standards & Scopes: We quantify GHG emissions in accordance with the GHG Protocol Corporate Standard, covering Scope 1 (direct), Scope 2 (purchased electricity, heat, steam, cooling).

Methodology & factors: We use the UK government DESNZ (formerly BEIS/DEFRA) conversion factors for the relevant reporting year, supplemented by the published methodology notes.

Reporting principles: We apply relevance, completeness, consistency, accuracy and transparency principles similar to ISO 14064-1; we will consider third-party verification as our inventory matures.

Electricity accounting: We will disclose location-based emissions (mandatory) and, where credible supplier evidence exists, market-based figures.

Baseline year & current emissions

Baseline year: 2023/24 24/25. We will revise the baseline for significant structural changes or methodology updates.

3.1 Reported emissions (tCO₂e)

Scope	Source coverage (CRP minimums)	Baseline FY23/24	Most recent FY24/25	% change
Scope 1	Gas heating; company	230,880	182,088	
Scope 2	Purchased electricity	115,580	126,948	

Targets & trajectory

- Near-term (by 2030): 50% absolute reduction in Scopes 1+2 vs. FY23/24 baseline; reduce material
- Mid-term (by 2040): 90% reduction in Scopes 1+2.
- Net Zero (by 2050 or sooner): 90–95% abatement across Scopes 1–2 with neutralisation of residual emissions via high-durability removals.

Carbon reduction initiatives (in effect / planned)

1. Buildings & energy (Scopes 1 & 2)

- Energy management & audits; implement low-cost controls (BMS schedules, TRVs, set-point optimisation, night shutdown).
- Electrification of heat at boiler end-of-life (heat pumps/hybrids) with a phased gas phase-out plan for owned/long-lease sites.
- On-site renewables (solar PV where viable) and explore green tariffs/PPAs (evidence retained for market-based reporting).
- Complete LED & controls upgrades (occupancy/daylight) across all sites.
- Refrigerants: transition to low-GWP gases; leak detection and logging.

2. Travel, fleet & commuting

- Fleet transition to EVs on renewal; install smart charging at hubs; driver training and eco-routing.
- Business travel hierarchy: virtual-first; rail-first for UK trips; discourage domestic flights; consolidate taxi providers to hybrids/EVs.
- Employee commuting: agile working, cycle-to-work, bicycle library, shared car

3. Procurement & services

- Supplier engagement: request CRPs/SBTs from key suppliers; embed carbon and circularity in tender scoring.
- Waste & recycling: segregation, reuse/donation streams, track tonnages and avoid landfill.

4. Data quality & disclosure

- Annual activity data capture aligned to CRP/SECR; maintain an evidence pack (bills, meter reads, mileage, waste notes).
- Consider ISO 14064-1 third-party verification as inventory matures.

Governance, roles & responsibilities

Board oversight & sign-off: This CRP is approved by a Director/Trustee and reviewed annually.

Operational ownership: Facilities/Energy, Travel/HR, Procurement, Finance (SECR), and Business Development to coordinate publication and tender-readiness.

Policies: Environmental Policy; Sustainable Procurement Policy; Travel Policy; Data & Verification Procedure (SECR/CRP).

Reporting, assurance & publication

Where published: Positive Steps website About Us (Impact page) with a prominent link.

Update cycle: At least annually and upon material changes to targets or boundaries.

Method notes: Cite DESNZ conversion factors by year and disclose any material factor updates impacting comparability.

SECR alignment: If thresholds are met, include SECR disclosures in the Directors' Report; otherwise mirror SECR style voluntarily for transparency.

Interim milestones & key metrics (illustrative)

- By 2027: 100% LED; building controls optimised; 100% of pool vehicles electric; green tariff/PPA for electricity.
- By 2030: 50% reduction in Scopes 1+2 vs. FY23/24; 30% reduction in travel & commuting emissions per FTE; heat pump transition plan approved for priority sites.
- By 2035: Gas phase-out underway at owned/long-lease sites; fleet 100% EV; low-carbon clauses embedded in top-20 supplier contracts.
- By 2040: 90% Scopes 1+2 reduction

Carbon offsets & removals policy

We do not rely on offsets for routine claims. We prioritise real, in-value-chain reductions. At Net Zero, we will neutralise residual emissions with high-durability, verified removals in line with SBTi guidance.

Risks & opportunities

Risks: Energy price volatility; policy tightening

Opportunities: Efficiency savings; stronger tender positions; stakeholder engagement; alignment with UK grid decarbonisation.

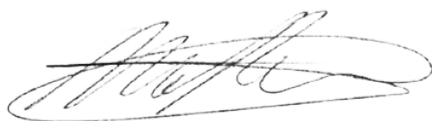
Director approval

This Carbon Reduction Plan has been reviewed and approved by the Board of Trustees/Directors of Positive Steps.

Name: Martin Sutton

Title: Business Development Manger

Signature:



Date: 25/04/2025



Appendix A – Methodology summary

Scopes & categories included: Scopes 1-2;

- Data sources: Utility bills (gas/electricity), meter reads,
- Electricity: Location-based mandatory; market-based optional with evidence (REGO-backed/PPAs).