# CAG Carbon Footprint Report 2024-25

## Commitment to achieving Net Zero

**CAG Consultants has pledged to achieve net zero emissions by 2030, through the SME Climate Hub, and is counted in the UN Climate Change High Level Champion's Race to Zero campaign.**

## About our footprint

CAG Consultants is a co-operative business, made up of consultants. There is one CAG employee who is the office manager, and the consultants are all Partners in the business.

The CAG partners and CAG's employee are all home-based and the company owns no vehicles, so CAG has no Scope 1 emissions. Although electricity is used in home offices, the purchase of this electricity is not by CAG. CAG therefore has no Scope 2 emissions either.

| Emissions | $tCO_2e$ | % of total |
|---|---|---|
| Scope 1 | 0.00 | 0% |
| Scope 2 | 0.00 | 0% |
| Scope 3 | 14.02 | 100% |

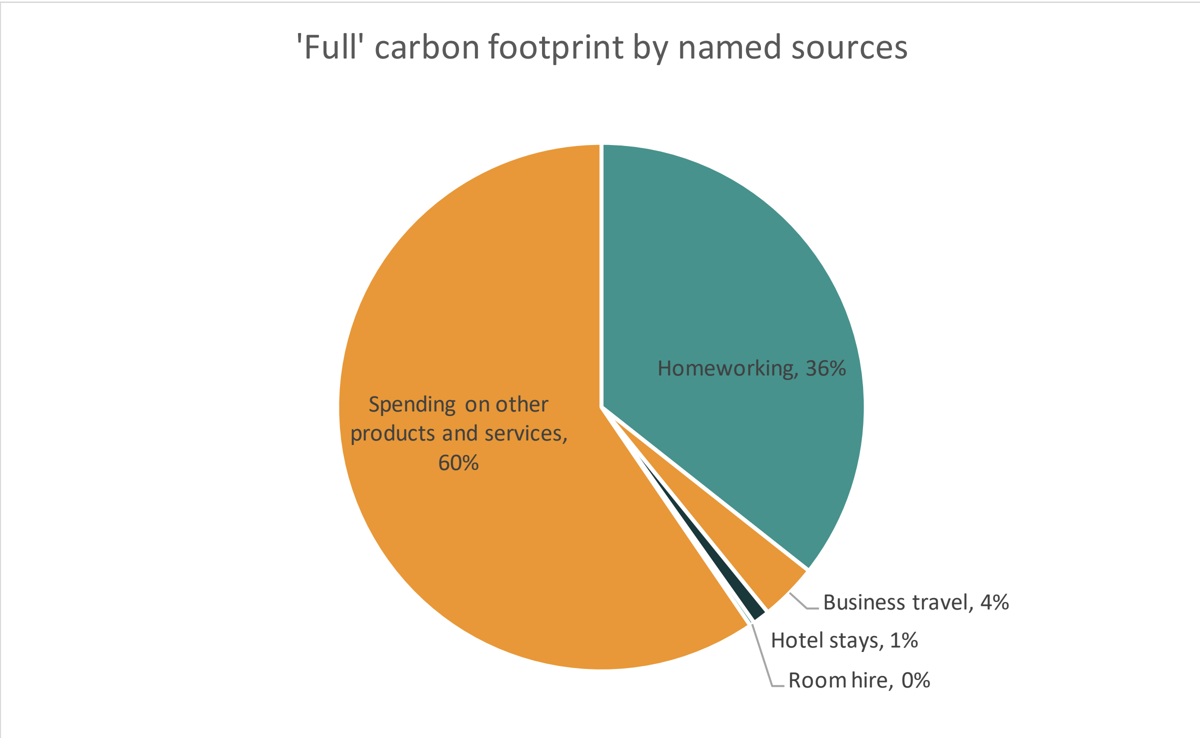
CAG has reported all scope 3 emissions – including business travel, room hire, hotel stays and company consumption such as computer software and postal services.

Although reporting emissions from employee homeworking is optional, we have included it here due to its relative significance within our overall carbon footprint.

This report is for April 2024- March 2025 and includes a comparison with the footprint from previous years.

The table below shows CAG's carbon footprint for 2024-25. **The biggest contributor to the footprint is 'spending on products and services' (60%),** and the second biggest contributor is homeworking (36%).

| Emissions | tCO2e | % of total |
|---|---|---|
| Scope 1 | 0.00 | 0% |
| Scope 2 | 0.00 | 0% |
| **Scope 3*** | **14.03** | **100%** |
| | | |
| **Scope 3 included sources** | | |
| Homeworking | 5.00 | 36% |
| Business travel | 0.49 | 4% |
| Hotel stays | 0.15 | 1% |
| Room hire | 0.04 | 0% |
| Spending on other products and services | 8.35 | 60% |
| **Total** | **14.03** | **100%** |



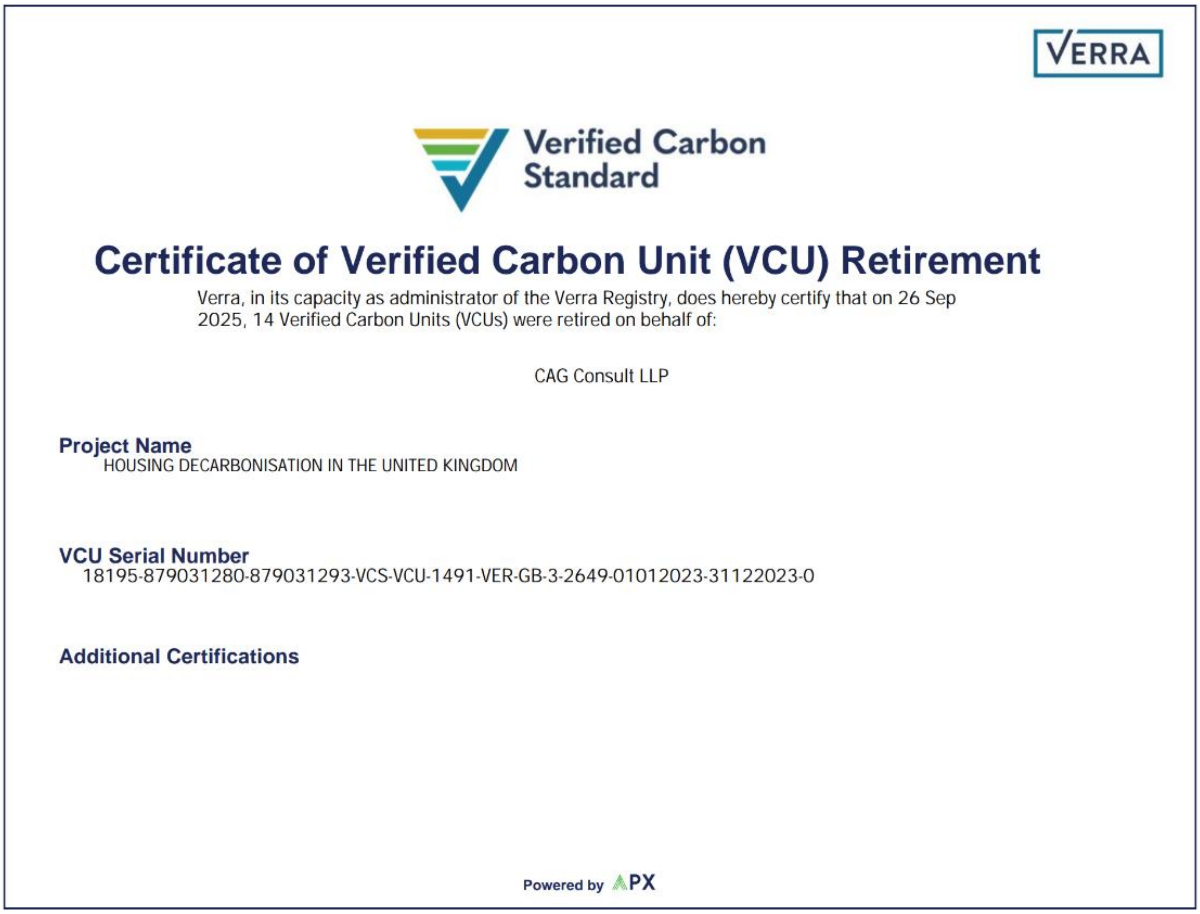

As ‘products and services’ is the biggest contributor, this is broken down further in the table below. The majority of the emissions are from ‘computer software’, which reflects the increase in this financial year on spend on AI products.

| | GHG (kgCO2e per £) | Spend (£) | kg CO2e | Tonnes CO2e |
|---|---|---|---|---|
| **8.1 Postal services** | 0.283 | £87 | 24.59 | 0.02 |
| **8.3.1 Telephone account** | 0.174 | £153 | 26.69 | 0.03 |

| | | | | |
|---|---|---|---|---|
| **8.3.3 Mobile phone account** | 0.174 | £215 | 37.51 | 0.04 |
| **9.3.2.1 Computer software and games cartridges** | 1.502 | £5,483 | 8236.82 | 8.24 |
| **12.4.1.2 Contents insurance** | 0.143 | | 22.59 | 0.02 |
| **12.5.2.1 Bank building society fees** | 0.001 | £158 | 0.158 | 0.000158 |
| | | | **Total** | **8.35** |

## Offsetting emissions

This year, CAG has offset emissions from the previous year (2023-24) using HACT's retrofit credits. CAG is also offsetting 2024-25's emissions.


VERRA

Verified Carbon Standard

**Certificate of Verified Carbon Unit (VCU) Retirement**

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 26 Sep 2025, 14 Verified Carbon Units (VCUs) were retired on behalf of:

CAG Consult LLP

**Project Name**
HOUSING DECARBONISATION IN THE UNITED KINGDOM

**VCU Serial Number**
18195-879031280-879031293-VCS-VCU-1491-VER-GB-3-2649-01012023-31122023-0

**Additional Certifications**

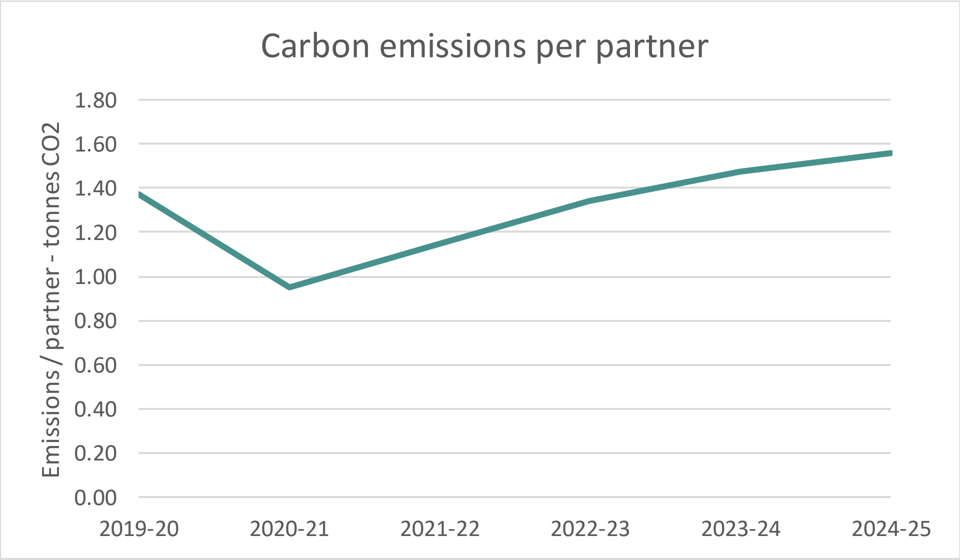
Powered by APX


## Changes in CAG's footprint over time

As shown in the graph and table below, CAG's emissions have increased slightly over the last few years. This is mostly due to an increase in spend on computer software, and an increase in business travel (mostly by train), due to more projects involving travel.

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| Emissions | tCO2e | tCO2e | tCO2e | tCO2e | tCO2e | tCO2e |
| Scope 1 | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| Scope 2 | 0.00 | 0.00 | 0 | 0 | 0 | 0 |
| Scope 3* | 15.06 | 11.34 | 10.37 | 10.72 | 13.26 | 14.02 |

Carbon emissions per partner have been increasing as numbers of partners has remained low, but spend on AI has increased.

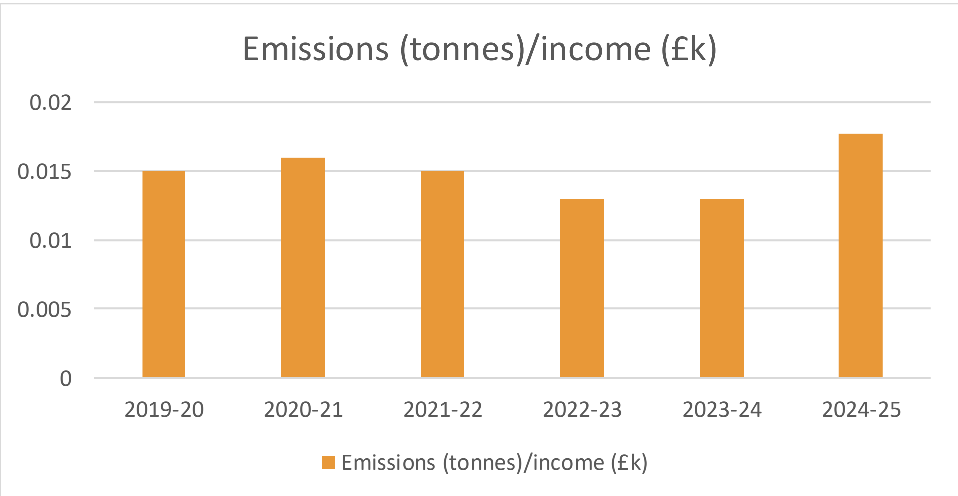


**Business travel emissions (tCO2e/year)**

Business travel emissions have, however, decreased during 2024-25, due to projects requiring less travel than last year.


## Emissions versus income

Emissions have also increased this year, when compared to income.




| Year | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|---|---|---|---|---|---|---|
| Income (£k) | £973k | £712k | £705k | £768k | £1,046k | £792k |
| Emissions (tonnes)/income (£k) | 0.015 | 0.016 | 0.015 | 0.013 | 0.013 | 0.18 |

## Emissions reduction plan

CAG is a low-emissions business by design with all staff working full-time at home, and our baseline emissions were low. Other than running home offices, the principal sources of emissions are IT products and business travel. The opportunities for significant reduction are relatively limited because of the low emissions way in which the business operates.

In 2025-26, we will focus on measures to reduce emissions from our principal sources:

- IT products: We will aim to reduce emissions from computer software by reducing the number of software packages used, and selecting one or two paid AI packages to use.
- Business travel: We will continue to seek to maximise the opportunities to avoid travel for meetings. Our use of transport policy will also be reviewed on an annual basis to ensure that emissions from vehicles are minimised.
- Homeworking: We will continue to engage with staff regarding improving the efficiency of equipment used, reducing emissions from the heating of home offices and sourcing energy from renewable sources. Some employees will be making energy efficient improvements to their home.

We anticipate that by 2030 at the latest, all significant opportunities for further reducing emissions will have been taken and net zero (via offsetting the residual emissions) will be feasible at that point.

## Completed carbon Reduction Projects

CAG has a long-standing environmental management system, which is updated on an annual basis. Actions implemented as part of this process include LED lighting within home offices, reviewing and strengthening our use of transport policy and reviewing the environmental performance of meeting venues used.

## Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 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[2] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[3].

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[4].

The Homeworking emissions whitepaper methodology has been used to estimate homeworking emissions[5].

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:

Lucy Harbor…………………………………………………………………….

Date: ……25th November 2025…………………………….