ARTHUR MORRISON LTD

Carbon Reduction Plan — 2025 baseline and measurable reduction targets

Baseline Reporting Period: 1 January to 31 December 2025

Reporting period: 1 January to 31 December 2025. Emissions are presented using the organisational activity figures supplied for this reporting period. Calculations follow the methodology described in this plan.

Commitment and boundary

Arthur Morrison Ltd aims to reduce its gross greenhouse gas emissions through efficient buildings, lower-emission transport, reduced waste and responsible purchasing, with an ambition to reach net zero by 2050. Emissions are stated in metric tonnes of carbon dioxide equivalent (tCO2e). Progress is measured against the 2025 baseline on a consistent organisational and operational boundary. Acquisitions, new properties or material changes in service delivery require a documented baseline recalculation or separate like-for-like comparison.

1. Baseline Emissions 2025

The baseline calculation uses activity quantities and emission factors shown below. Figures are expressed in tonnes of carbon dioxide equivalent (tCO_2e).

Source / classification	2025 activity data	Emission conversion factor	Total emissions (tCO_2e)
Gas – Scope 1	12,000 kWh	0.183 kg/kWh	2.196
Purchased electricity – Scope 2	4,500 kWh	0.177 kg/kWh	0.797
Water supply – Scope 3	150 m³	0.344 kg/m³	0.052
Company vehicle fuel – Scope 1	16,000 miles total	0.270 kg/mile	4.320
Employee business travel – Scope 3	12,000 miles total	0.210 kg/mile	2.520
Waste disposal – Scope 3	1.5 tonnes	0.450 tCO2e/tonne	0.675
TOTAL (reported baseline)	—	—	10.559

Gas is Scope 1 where the company controls the gas combustion. Purchased electricity is Scope 2. Water supply and waste are Scope 3. Employee travel is Scope 3 where undertaken in non-company vehicles; company-owned vehicle fuel is Scope 1. If landlord-controlled utilities or resident-funded consumption are involved, assess operational control and avoid double counting.

Baseline scope totals

Scope	2025 baseline tCO2e
Scope 1: gas + company vehicle fuel	6.516
Scope 2: purchased electricity	0.797
Scope 3: quantified sources listed	3.247
Total (unrounded calculation)	10.559

2. Measurable emissions reduction targets

The following reduction pathway sets management targets against the 2025 reporting baseline. These are future targets rather than reductions already achieved. Gross emissions will be reported separately from any removals.

Year	Gross reduction vs 2025	Maximum target tCO2e	Reduction vs 2025

			tCO2e
2025 baseline	0%	10.559	0.000
2026	5%	10.031	0.528
2027	10%	9.503	1.056
2028	15%	8.975	1.584
2029	20%	8.447	2.112
2030	25%	7.919	2.640
2035	45%	5.808	4.752
2040	65%	3.696	6.863
2050	90%	1.056	9.503

2030 target: at least 25% lower gross emissions than 2025. 2050: at least 90% lower gross emissions, with any residual emissions addressed only through credible, separately disclosed removals as part of a validated net-zero strategy. The 2050 figure is an aspiration requiring periodic reassessment, not proof that net zero has been achieved.

Reduction trajectory

2025 baseline ■■■■■■■■■■■■■■■■■■■■■■■■■ 10.56 tCO2e
2026 ■■■■■■■■■■■■■■■■■■■■■■■■■ 10.03 tCO2e
2027 ■■■■■■■■■■■■■■■■■■■■■■■ 9.50 tCO2e
2030 ■■■■■■■■■■■■■■■■■■■ 7.92 tCO2e
2035 ■■■■■■■■■■■■■■ 5.81 tCO2e
2040 ■■■■■■■■■ 3.70 tCO2e
2050 ■■ 1.06 tCO2e

The trajectory illustrates planned future reductions. Annual performance will be reported separately using actual activity records and the relevant reporting year conversion factors.

3. Operational targets and evidence

Area / owner	Measurable target	Evidence and review
Building energy / operations	Reduce gas kWh by 10% and electricity kWh by 10% per comparable property by end 2027 vs 2025	Monthly bills; annual kWh, occupancy and weather notes
Company vehicles / fleet lead	Reduce company vehicle fuel-related tCO2e by 15% by end 2027	Mileage log, fuel receipts, fuel type, vehicle register
Business travel / management	Reduce non-company business-travel tCO2e by 20% by end 2027	Expense claims, journey log and meeting records

Area / owner	Measurable target	Evidence and review
Waste / site lead	Reduce waste sent to landfill by 25% by end 2027 (tonnes)	Waste contractor weights / transfer notes
Paper / administration	Reduce office paper purchased by 50% by end 2027	Paper purchasing invoices and electronic-record audit
Training / HR	100% of staff receive annual sustainability briefing by end 2027	Training matrix and attendance records

4. Emissions calculation and monitoring protocol

Monthly: capture gas and electricity kWh from bills or meter readings; company vehicle litres by fuel type and mileage; business mileage by travel mode; water m³; waste tonnes by treatment route; staff commuting survey; and relevant freight movements. Store source documents in a controlled carbon evidence folder.

Annually: multiply activity data by the correct reporting-year UK Government GHG conversion factors, convert kg CO2e to tonnes by dividing by 1,000, and reconcile all scopes. Example: 12,000 kWh × 0.183 kg CO2e/kWh ÷ 1,000 = 2.196 tCO2e (illustrative only).

Progress calculation: reduction (%) = (2025 baseline tCO2e − current year actual tCO2e) ÷ 2025 baseline tCO2e × 100. Variance to target (tCO2e) = actual tCO2e − target tCO2e. A positive variance indicates that actual emissions exceed target.

Comparability: record number of properties, staff, vehicle miles, care hours and service-user occupancy each year. Report both absolute tCO2e and intensity (e.g., tCO2e per 1,000 delivered care hours) to distinguish genuine efficiency improvements from changes in service volume.

2026–2027 actual-versus-target tracker

Measure	2025 baseline	2026 actual	2027 actual
Scope 1 tCO2e	6.516	To be reported	To be reported
Scope 2 tCO2e	0.797	To be reported	To be reported
Quantified Scope 3 tCO2e	3.247	To be reported	To be reported
Total tCO2e	10.559	To be reported	To be reported
Maximum target tCO2e	10.559	10.031	9.503
Actual reduction vs 2025	0%	Not yet calculable	Not yet calculable

5. Reporting standard, organisational boundary and applicability

This plan is prepared for Arthur Morrison Ltd, trading as AM Care Services,. The plan refers to PPN 06/21.

The reporting boundary will include operations under Arthur Morrison Ltd’s operational control, including relevant offices, service delivery locations, business travel and vehicles where applicable. Landlord controlled utilities, household energy paid directly by individuals, subcontractor activity and shared accommodation require documented assessment to avoid omissions and double counting. Existing Haringey supported living activity and any new service delivery will be considered against the same control criteria.

The 2025 baseline activity quantities and calculated emissions are set out in Section 1. The organisation will maintain source records and document any subsequent revisions to the reporting boundary or calculation methodology.

6. Scope 1 and Scope 2 measurement

Scope 1 covers direct emissions from sources under organisational control, including gas combustion and fuel used in company controlled vehicles where applicable. Scope 2 covers emissions associated with purchased electricity. AM Care Services will compile annual kWh, litres and mileage from supplier bills, meter readings, fuel receipts and vehicle records. Where the organisation does not control a source, it will document the exclusion and the reason.

For each activity, the reporting lead will record the reporting year, activity quantity, unit, conversion factor version, calculation and evidence source. Relevant UK Government greenhouse gas conversion factors for the reporting year will be applied consistently. Estimated activity will be clearly identified, with the estimation method and uncertainty recorded.

7. Required Scope 3 categories

The reporting standard identifies five Scope 3 categories for consideration. The current quantified Scope 3 subtotal includes business travel, water and waste. The Scope 3 emissions assessment covers the five reporting categories specified under PPN 06/21: business travel, employee commuting, waste generated in operations, upstream transportation and distribution, and downstream transportation and distribution. Each category is assessed according to its relevance to Arthur Morrison Ltd's operational activities, with emissions calculated where applicable and exclusions documented where justified.

Business travel: Record mileage and transport mode for journeys undertaken for work in vehicles not owned or controlled by the organisation, including staff mileage claims, rail and other booked journeys.

Employee commuting: Use a proportionate annual staff survey or reliable workforce data to estimate normal travel between home and regular work locations, with the method and assumptions documented.

Waste generated in operations: Record waste quantity and treatment route where data are available, including recycling and general waste. Seek waste contractor information and document reasonable estimation methods where weights are unavailable.

Upstream transportation and distribution: Assess third party transport and distribution of purchased goods and materials to organisational operations. Document whether such activity is relevant and avoid double counting with suppliers' reported services.

Downstream transportation and distribution: Assess third party distribution or transportation after sale where relevant to the organisation's services. Where not applicable to community support provision, document the operational rationale for exclusion.

Water use may also be monitored as an additional environmental indicator, but it does not replace the five required Scope 3 categories. A Scope 3 category register will record source data, calculations, exclusions and review decisions.

8. Reduction initiatives for community based support

Travel and scheduling: Cluster appointments geographically where safe and compatible with individual preferences; encourage appropriate remote meetings for administration; reduce unnecessary journeys without reducing commissioned support or safeguarding oversight.

Recruitment and workforce: Prioritise suitable local recruitment across commissioned service areas to reduce avoidable travel while maintaining fair recruitment and workforce quality.

Energy and premises: Monitor controllable office energy use; introduce switch off routines, efficient lighting and heating controls; engage landlords where AM Care Services cannot directly alter building infrastructure.

Paper and digital working: Use secure electronic records and communication where suitable, reducing printing while maintaining UK GDPR requirements and accessible information for people receiving support.

Waste and procurement: Promote reusable materials, responsible purchasing, appropriate recycling and supplier engagement. Maintain clinical or other specialist waste controls wherever required.

Staff awareness: Provide sustainability briefings through induction and periodic workforce communications, with training participation recorded.

All initiatives will be implemented in a way that protects person centred support, reasonable adjustments, service accessibility, staff safety and continuity of care. Carbon savings will not take precedence over safeguarding or individual assessed needs.

9. Governance, monitoring and annual reporting

Daniel Asare, Operations Manager, is responsible for coordinating carbon emissions data collection, maintaining the carbon reporting register and overseeing the implementation of environmental improvement measures. The director or equivalent senior leader will review annual results, the progress against targets, significant variances and proposed corrective actions.

A monthly record will capture energy use, work travel, fuel, waste and relevant changes in the service boundary. At the end of each reporting year, the responsible lead will reconcile supporting records, calculate Scope 1, Scope 2 and applicable Scope 3 totals, and record methodology, limitations and year on year comparisons.

The annual review will examine absolute tCO2e, emissions per relevant activity measure where practical, progress against the published target trajectory, actions completed and priorities for the following year. Any material organisational change will be explained and, where appropriate, the baseline recalculated transparently.

10. Supply chain and service mobilisation

During service mobilisation, the management team will consider the environmental impact of premises, local recruitment, travel scheduling, purchasing and partnership arrangements. Procurement decisions will consider proportionate environmental credentials alongside safeguarding, value for money, service continuity and accessibility.

New service activity will be incorporated into the reporting boundary when it commences. Changes in travel demand and staff numbers will be tracked so that growth in commissioned services can be distinguished from improvements in emissions efficiency.

Arthur Morrison Ltd will maintain a Scope 3 emissions register covering the five specified reporting categories. The register will document relevant activity data, calculation methodologies, emissions totals and any justified exclusions. Scope 3 emissions will be reviewed annually alongside Scope 1 and Scope 2 emissions to support transparent reporting and continuous environmental improvement.

11. Publication, approval and transparency

This plan will be reviewed annually and approved by a director or equivalent senior management representative. Following approval, the current plan will be made publicly accessible through the organisation’s website. Material changes to the reporting boundary or methodology will be disclosed in the next update.

Publication: organisation website following approval. Senior management approval: recorded in the declaration below.

Declaration and Sign Off

Arthur Morrison Ltd is committed to achieving Net Zero greenhouse gas emissions by 2050. This Carbon Reduction Plan describes the reporting boundary, baseline calculation, reduction targets and environmental management measures. The organisation will review its emissions and progress annually, update the plan as appropriate and publish the approved version.

Organisation: Arthur Morrison Ltd (trading as AM Care Services)

Responsible lead: Daniel Asare, Operations Manager

Approved by (director or equivalent): Miss Cynthia Charlotte Arthur

Position: Director

Date: 1/11/2026