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# CARBON REDUCTION PLAN



11 December 2025

## Contents

### CARBON REDUCTION PLAN

Introduction and Net Zero Commitment .....	3
1. Baseline Year Carbon Emissions .....	4
2. Current Year Carbon Emissions .....	4
2.1. Summary of Current Carbon Emissions.....	5
3. Carbon Emissions Reduction .....	7
3.1. Targets .....	7
3.2. Projected vs. Actual Reduction .....	7
3.3. Actions .....	8
4. Action Plan.....	9
4.1. Calculating Our Emissions.....	9
4.2. Energy & Water Efficiency .....	9
4.3. Logistics .....	10
4.4. Procurement.....	10
4.5. Waste Generated in Operations .....	11
4.6. Biodiversity .....	12
4.7. Employees.....	12
4.8. Local Community.....	13
5. Methodology & Governance .....	13
6. Declaration & Sign Off.....	14
7. Appendix .....	15
7.1. Background of the Carbon Emissions Scopes .....	15
7.2. Legislative & Policy Context.....	16
References .....	10

## Introduction and Net Zero Commitment

We aim to achieve Net Zero as an organisation by **2050**.

To achieve this ambitious aim, we will make reducing carbon emissions integral to all business planning and decision-making processes.

This Carbon Reduction Plan details the key initiatives we will put in place as our business grows to achieve our Net Zero ambitions.



## 1. Baseline Year Carbon Emissions

Baseline year carbon emissions are the reference point against which emission reductions can be measured. They are a record of the greenhouse gases that have been emitted in the past prior to the introduction of any emission reduction strategies.

Baseline Year	2024	
Scope 1 Emissions	1.0	tCO <sub>2</sub> e
Scope 2 Emissions	2.5	tCO <sub>2</sub> e
Scope 3 Emissions	76.3	tCO <sub>2</sub> e
Scope 3 Categories (inc. WPPN 06/21 Categories):		
Upstream T&D	0.0	tCO <sub>2</sub> e
Waste	0.1	tCO <sub>2</sub> e
Business Travel	3.7	tCO <sub>2</sub> e
Employee Commuting	23.7	tCO <sub>2</sub> e
Downstream T&D	0.0	tCO <sub>2</sub> e
Total Carbon Emissions	79.8	tCO <sub>2</sub> e

## 2. Current Year Carbon Emissions

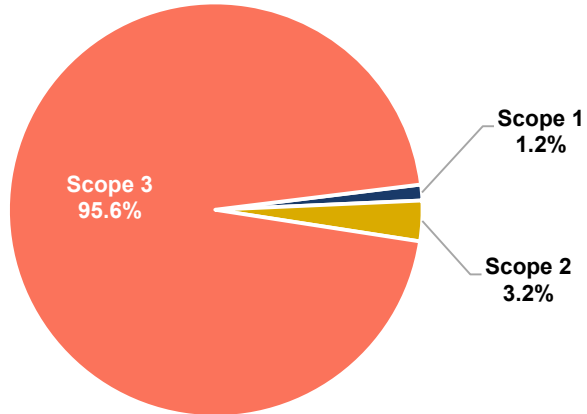
Current year carbon emissions are a record of the greenhouse gases that have been emitted in the most current reporting year following the introduction of emission reduction strategies.

Current Year	2024	
Scope 1 Emissions	1.0	tCO <sub>2</sub> e
Scope 2 Emissions	2.5	tCO <sub>2</sub> e
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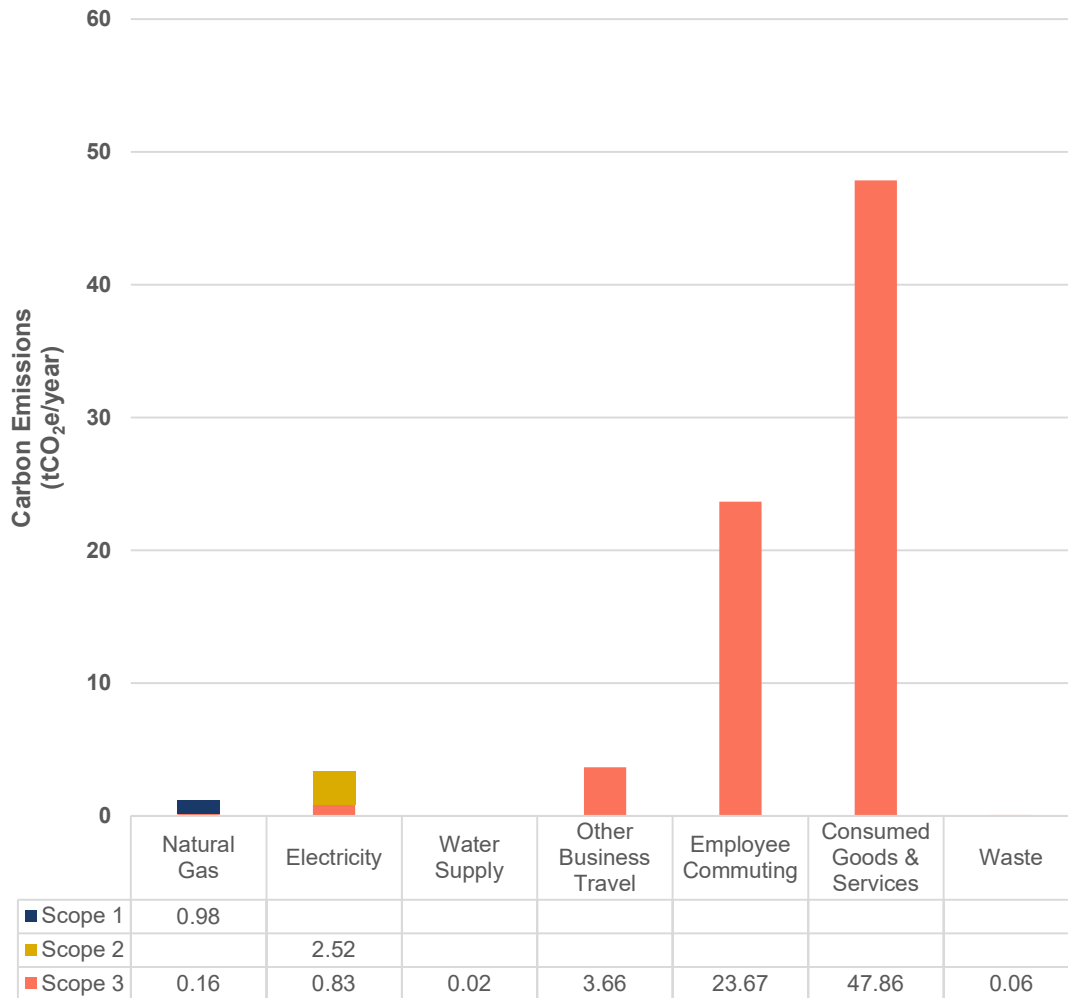
## 2.1. Summary of Current Carbon Emissions

Emission Scope	Description		End Use	Current Year Carbon Emissions (tCO <sub>2</sub> e)	% of Total
<b>Scope 1</b>	Gas		Heating of office	<b>1.14</b>	1.2%
<b>Scope 2</b>	Electricity		General office use (lighting, appliances)	<b>3.35</b>	3.2%
Emission Scope	Scope 3 Category		Relevant to the Business?	Current Year Carbon Emissions (tCO <sub>2</sub> e)	% of Total
<b>Scope 3</b>	<b>1</b>	Purchased Goods & Services	<b>Yes – emissions arise from procurement of goods and use of services by the business</b>	<b>47.86</b>	60%
	<b>2</b>	Capital Goods	<b>No</b>		
	<b>3</b>	Fuel & Energy-Related Activities Not included in Scope 1 or Scope 2	<b>Yes - emissions arise from extraction, production and transportation of fuels and energy used</b>	<b>1.01</b>	1%
	<b>4</b>	Upstream Transportation & Distribution	<b>No (data not currently available)</b>		
	<b>5</b>	Waste Generated in Operations	<b>Yes – emissions arise upstream and downstream or generated waste</b>	<b>0.6</b>	0.1%
	<b>6</b>	Business Travel	<b>Yes – business travel generates transport emissions</b>	<b>3.66</b>	5%
	<b>7</b>	Employee Commuting	<b>Yes – commuting generates transport emissions</b>	<b>23.67</b>	29.7%
	<b>9</b>	Downstream Transportation & Distribution	<b>No</b>		

## Location Based Carbon Emissions by Scope



## Location Based Carbon Emissions by Resource



## 3. Carbon Emissions Reduction

### 3.1. Targets

In order to be Net Zero, we need to first make significant reductions to our carbon emissions and then offsetting as a last resort. Any offsetting will be used to counteract the essential emissions that remain after all available reduction initiatives have been implemented.

To achieve Net Zero by 2050, we have adopted the following carbon reduction target:

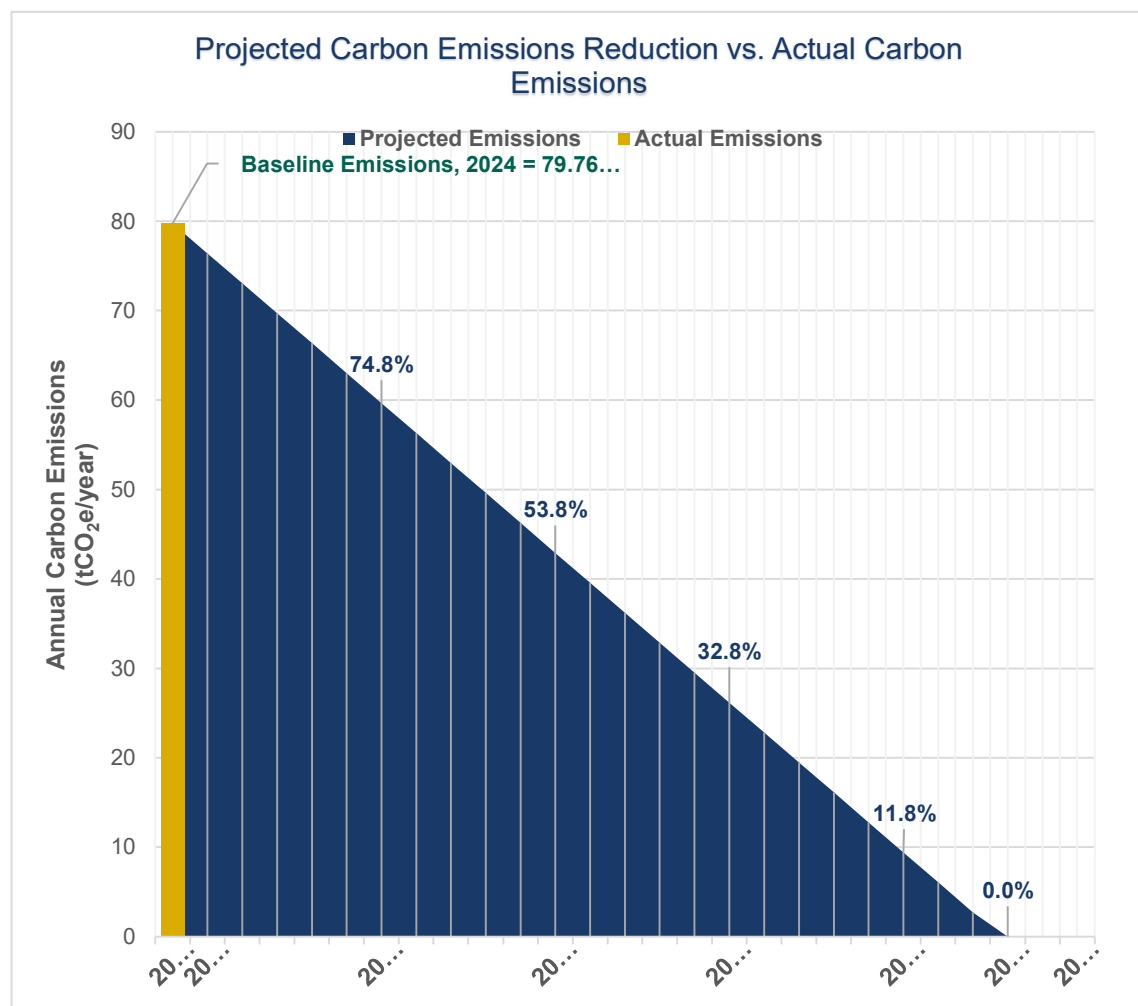
**We project that our carbon emissions will decrease over the next 10 Years to 42.91**

**tCO<sub>2</sub>e by 2035**

**This is a reduction of 46%.**

### 3.2. Projected vs. Actual Reduction

Using the *Science-Based Targets Initiative*<sup>1</sup> recommended 4.2% annual reduction on baseline emissions, the projected Net Zero pathway is shown in the chart below, demonstrating our actual carbon emissions to date against our projected carbon emissions.



### 3.3. Actions

In order for us to achieve the 46% reduction target by 2035, we will be implementing the following reduction actions on the business' top 5 highest emitting areas over the next Five Years:

Rank	Emissions Source	Current Carbon Emissions (tCO <sub>2</sub> e)	% of Total	Suggested Actions
1	Consumed Goods and Services	47.86	60%	<ul style="list-style-type: none"> <li>-We will do some awareness raising sessions and ask colleagues to consider reducing unnecessary purchases</li> <li>-If possible, we will purchase second hand items</li> <li>- We will endeavour to use products and suppliers who focus on sustainable materials</li> </ul>
2	Employee Commuting	23.67	30%	<ul style="list-style-type: none"> <li>-We will continue to encourage colleagues to use public transport or group travel</li> <li>- For business travel, if colleagues are hiring a car for client visits, we will insist on electric/hybrid car hire wherever possible</li> <li>- We will review our expenses policy to ascertain what type of cars colleagues are using so that we can monitor reduction in tonnes</li> </ul>
3	Business Travel	3.66	5%	<ul style="list-style-type: none"> <li>-Reduce business travel</li> <li>-Switch travel mode</li> </ul>
4	Electricity	3.35	4%	<ul style="list-style-type: none"> <li>- We will liaise with colleagues at Hodge House and our landlord to try and effect occupant behaviour change to: <ul style="list-style-type: none"> <li>• <i>Move to a Green energy tariff/supplier</i></li> <li>• <i>Energy reduction equipment</i></li> <li>• <i>install solar PV &amp; battery storage</i></li> </ul> </li> </ul>
5	Heating	1.14	1%	<ul style="list-style-type: none"> <li>-Occupant behaviour change</li> <li>-Energy reduction equipment</li> <li>-Building retrofit</li> </ul>



## 4. Action Plan

### 4.1. Calculating Our Emissions

To manage our emissions, we need to regularly monitor and record our emissions, following the actions below. The Sustainability Champion is responsible for collecting and recording the data as well as publishing the annual emissions report.

Action	Target	Timeframe
Identify a person in the organisation who is responsible for collecting the emission data and for reviewing the progress of these actions. It is intended that Haydn Evans, Finance Director and Ross Croci, Finance Officer will be the two champions appointed.	Sustainability Champions appointed x 2.	By December 2025
Create a database to easily record and review our emission data.	Database created.	From January 2026 onwards.
Identify, record and calculate our Scope 1 emissions. <i>(Emissions generated from the direct combustion of fuel that are controlled or owned by an organisation.)</i>	Emissions itinerary created.	From January 2026 onwards.
Identify, record and calculate our Scope 2 emissions. <i>(Emissions generated from purchased electricity, steam, heating and cooling consumed by an organisation.)</i>	Emissions itinerary created.	From January 2026 onwards.
Identify Scope 3 Emissions <sup>2</sup> . <i>(All other emissions generated in an organisation's value chain, especially: Purchased Goods &amp; Services, Employee Commuting, Business Travel and Waste Generated.)</i>	Emissions itinerary created.	From January 2026 onwards.
Create plan for assessing how will we start collecting data in order to calculate Scope 3 emissions.	Scope 3 data collection plan created.	From March/April 2026 onwards.

### 4.2. Energy & Water Efficiency

We will encourage staff to be energy efficient by following these energy saving practices.

Action	Target	Timeframe
Regularly review and improve the energy efficiency of our business.	A continued reduction in electricity/gas consumption.	On-going
Regularly review and reduce the water consumption of our business.	A continued reduction/ no increase in water consumption.	On-going
Encourage staff to be energy efficient by making it part of usual procedure to turn all electrical equipment and lighting off when not in use.	100% staff aware of and engaged in our energy and water efficiency practices.	On-going

### 4.3. Logistics

We will continue to minimise mileage and logistic fuel consumption through the following methods.

Action	Target	Timeframe
Encourage staff to car share when visiting clients and continue to use public transport/ cycle/walk to work. Promote the company Cycle To Work Scheme regularly.	Increase the number of staff car sharing and/or using public transport/cycling/ walking to work.	By August 2026.
Utilise digital technologies for virtual meetings, minimising travel mileage.	Increase the number of virtual meetings.	On-going and to review at SMT Meetings quarterly.

### 4.4. Procurement

We will increase the sustainability of our supply chain using the following practices and policies.

Action	Target	Timeframe
Ask new/existing suppliers to provide evidence of their sustainability practices and policies to ensure they match our decarbonisation aspirations.	100% of our suppliers can evidence their sustainable practices.	Short-term
Continue to use local suppliers wherever possible.	Most of our suppliers are local.	On-going
Review our bill of materials to reduce unnecessary purchases and avoid purchasing products that contain raw and/or hazardous materials as much as possible.	Increase in the amount of sustainable, environmentally friendly materials procured.	Short/ Mid-term

## 4.5. Waste Generated in Operations

We will focus on reducing the waste generated by the business by implementing the below actions.

Action	Target	Timeframe
Record how much waste is generated and monitor disposal routes, setting annual reduction targets.	Create a waste management plan and set reduction targets.	Short-term
Only order quantities of materials and products that we know we will use to avoid unnecessary waste.	No products/ materials left over after each project.	On-going
Avoid single-use plastic, and reuse and recycle materials/products as much as possible to minimise waste sent to landfill.	Reduce our materials and products year on year. Ensure that our cleaning supplier is trained on weighing our waste. Reduce our black bag waste in tonnes by 10% year on year. Review how this is tracked here: <a href="https://vizta-lq.co.uk/tenant/carrot-frame">https://vizta-lq.co.uk/tenant/carrot-frame</a>	On-going
Become a paperless business unless client demand affects this; improving the use of digital services to reduce the amount of paper we use.	Digitalise the business as much as possible.	December 2026 onwards.
Avoid using products with excess packaging and wherever possible, make sure packaging is recyclable and/or can be reused.	The amount of packaging that is delivered is reduced by 10%.	2025 -2026 to be reviewed.
Ensure as much waste as possible can be used as “eco piles” on commercial jobs to promote local biodiversity.	Zero waste taken off site for more than 75% of commercial jobs.	On-going

#### 4.6. Biodiversity

We will promote the importance of improving the local biodiversity, increasing sustainability and our environmental impact.

Action	Target	Timeframe
Adopt a biodiversity policy/eco code to promote the protection, conservation, and sustainable use of biologically diverse ecosystems and habitats.	Create a Biodiversity Policy. To be developed with Sustainability Champions.	By March 2026.

#### 4.7. Employees

We do our best to provide our staff with support on matters such as upskilling, mental health and emotional wellbeing – Please see our Employee Handbook, Culture Book and Freshwater Hub & Learn portal.

Action	Target	Timeframe
Provide training opportunities for employees to allow for growth and upskilling.	<p>Increase the number of training courses attended by employees.</p> <p>Focus on priority areas for training such as:</p> <ul style="list-style-type: none"><li>• Carbon reduction</li><li>• Sustainability</li><li>• EDI</li></ul> <p>Also run in-house “afternoon tea &amp; CPD” and “lunch &amp; learn” sessions on key priority areas.</p>	By August 2026.
Provide ongoing support to improve our team’s physical health, mental health and well-being.	Ensure 100% of the employees are aware of the support services we provide.	Ongoing and reviewed at appraisals and at year end in August 2026.

#### 4.8. Local Community

We will continue to work with our local community to help where we can and support the following charities: *The Wallich, save The Children, Trussel Trust and Coed Cardiff*.

Action	Target	Timeframe
Continue to support local charities/organisations to help develop the local circular economy.	Ensure 1-3 local charities/ organisations are supported each year.  As per the People Committee review, for 2025-2026 this will be considering The Wallich, Save the Children, Trussel Trust and Coed Cardiff.	Mid-term

### 5. Methodology & Governance

The Sustainability Champion will monitor our progress against the actions set out in this Action Plan and ensure that we meet the targets set within the timeframes.

The Sustainability Champion will review our progress annually and publish the findings in an annual sustainability report. They will also regularly report our progress to the key stakeholders of the business.

## 6. Declaration & 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 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

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.

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

**Name:** SARAH WHITTLE AND HAYDN EVANS

**Position:** DIRECTOR OF HR & OPERATIONS AND FINANCE DIRECTOR

**Date:** 11<sup>th</sup> December 2025

**Next Review Date:** 12<sup>th</sup> December 2026

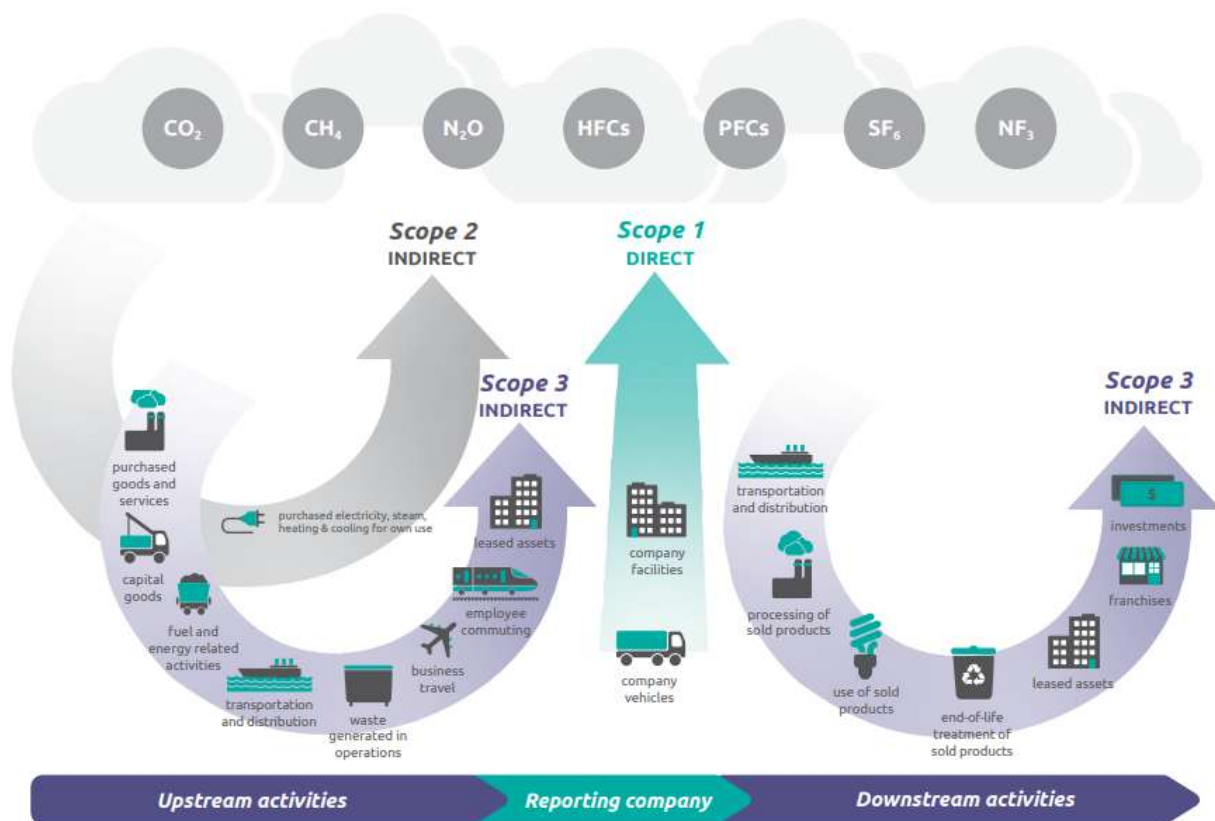
## 7. Appendix

### 7.1. Background of the Carbon Emissions Scopes

One of the leading organisations offering standards and guidance for the accounting of a business's carbon emissions is the GHG Protocol. The GHG protocol first categorised the reporting of carbon emissions into **3 Scopes**: *Scope 1*, *Scope 2*, and *Scope 3*. The GHG Protocol defines each scope as follows:

- **Scope 1:** Direct emissions from owned or controlled sources.
- **Scope 2:** Indirect emissions from the generation of purchased electricity.
- **Scope 3:** All other indirect emissions that occur in a company's supply chain.

Figure 1: Overview of GHG Protocol Scopes and Emissions<sup>3</sup>



## 7.2. Legislative & Policy Context

The climate crisis is one of the biggest challenges of our time. Wales declared a climate emergency in 2019 and the Welsh Government has legislated to reduce greenhouse gas (GHG) emissions to net zero by 2050.

This document and the Carbon Reduction Plan supports:

- *The 17 UN Sustainability Development Goals (SDG4)*<sup>4</sup>, which cover global issues such as poverty, inequality, and climate change and which the private sector is expected to contribute towards.
- *The Well-being of Future Generations (Wales) Act (2015)*<sup>5</sup>, which provides a framework for sustainable development in Wales and aims to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.
- *The Environment (Wales) Act 2016*<sup>6</sup>, which requires Wales to reduce greenhouse gas emissions to net zero for the year 2050 and introduces several measures to improve and protect the environment in Wales.
- *Prosperity for All: A Low Carbon Wales*<sup>7</sup> and *Net Zero Wales Carbon Budget 2*<sup>8</sup>, which set out the different commitments and actions needed from Welsh individuals, businesses, and the public sector in order to reach net zero emissions by 2050.
- *The Towards Zero Waste*<sup>9</sup> and *Beyond Recycling*<sup>10</sup> strategies which set out the actions needed for Wales to become a zero-waste nation by 2050 while maximising on the economic potential from the circular economy.



## References

1. Science Based Targets Progress Report 2021: <https://sciencebasedtargets.org/resources/files/SBTiProgressReport2021.pdf>
2. An introductory guide to Scope 3 emissions: <https://www.carbontrust.com/our-work-and-impact/guides-reports-and-tools/an-introductory-guide-to-scope-3-emissions>
3. World Resources Institute - Greenhouse Gas Protocol: <https://www.wri.org/initiatives/greenhouse-gas-protocol>
4. The 17 UN Sustainability Development Goals: <https://sdgs.un.org/goals>
5. Well-being of Future Generations (Wales) Act 2015: <https://www.futuregenerations.wales/about-us/future-generations-act/>
6. Environment (Wales) Act 2016: <https://www.gov.wales/environment-wales-act-2016-factsheets>
7. Prosperity for all: a low carbon Wales: <https://www.gov.wales/prosperity-all-low-carbon-wales>
8. Net Zero Wales Carbon Budget 2 (2021 to 2025): <https://www.gov.wales/net-zero-wales-carbon-budget-2-2021-2025>
9. Towards zero waste: our waste strategy: <https://www.gov.wales/towards-zero-waste-our-waste-strategy>
10. Beyond recycling: <https://www.gov.wales/beyond-recycling>