



Carbon Reporting and Reduction Plan

Baseline year July 2024 – June 2025.

Current reporting year July 2024 – June 2025

Contents

1.	Introduction.....	2
2.	Scope 1, 2 and 3 Emissions Definitions	3
3.	Carbon impact for the baseline year July 2024 to June 2025.....	4
3.1	Carbon emissions by source.	4
4.	Carbon impact for the current reporting year July 2024 to June 2025	5
4.1	Carbon emissions by source.	5
5.	Carbon Assessment Observations.....	7
6.	Carbon Reduction Commitments /Actions	7
7.	Measurement.....	7
8.	Prioritise.....	9
9.	Action Plan.....	9
10.	Carbon Reduction Trajectory	10
11.	Audit.....	11
12.	Offsetting	11
13.	Declaration	12

1. Introduction

Smart Education Recruitment Ltd has committed to reducing its carbon emission to Net Zero by 2050, using as far as possible direct reduction.

We do this because we are conscious of the environmental, social and economic imperative to act on climate change.

The UK Government amended the Climate Change Act 2008 in 2019 by introducing a target of at least 100% reduction in the net UK carbon account (i.e. a reduction of greenhouse gas emissions when compared to 1990 levels) by 2050. As a result, Central Government Departments, their Executive Agencies and Non-Departmental Public Bodies are required to ensure that suppliers to contracts with an annual value of in excess of £5 million (excluding VAT) per year are committed to achieving “Net Zero by 2050” for all procurements after 30th September 2021.

This has led to PPN 06/21 which applies to all new procurements from this date and this includes framework call-offs and Dynamic Purchasing Systems where the anticipated individual value of the call-off or DPS is £5 million (excluding VAT) per annum or more. To demonstrate compliance, we have set out our environmental management measures in our Carbon Reduction Plan which includes:

- Confirming our commitment to achieving Net Zero by 2050 for our UK operations.
- Details of our carbon footprint/current emissions for the sources included in Scope 1 and 2 of the GHG Protocol and a defined subset of Scope 3 emissions.
- Providing emissions reporting of the CO₂e (Carbon Dioxide Equivalent) for the greenhouse gases covered by the Kyoto Protocol (predominantly carbon dioxide, methane and nitrous oxide).
- Setting out the environmental management measures we have adopted including specific carbon reduction measures.
- Publication of our Carbon Reduction Plan on our website.

2. Scope 1, 2 and 3 Emissions Definitions

Scope 1 Direct Emissions - these are direct greenhouse gas emissions that occur from sources that are controlled or owned by us (e.g. emissions from boilers, vehicles etc).

Scope 2 Energy Indirect Emissions - these are indirect greenhouse gas emissions associated from the purchase of electricity, heating or cooling and are measured and reported in alignment with our energy use.

Scope 3 Other Indirect Emissions - these fall into 15 categories and include all sources not specified within Scopes 1 and 2 above. The Scope 3 emissions that we are required to report on are:

- **“Upstream” transportation and distribution** of products purchased by us from Tier 1 suppliers (e.g. paper, computers, office consumables).
- **Disposal and treatment of waste** generated in facilities not owned or controlled by us.
- **Transportation of employees for business related activities** in vehicles not owned or operated by us.
- **Transportation of employees between home and work** in vehicles not owned or operated by us including in their own vehicles.
- **“Downstream” transportation and distribution** of products sold by us including retail and storage. This category is not applicable as Smart Education Recruitment is a service business and does not produce, transport or distribute products.

3. Carbon impact for the baseline year July 2024 to June 2025

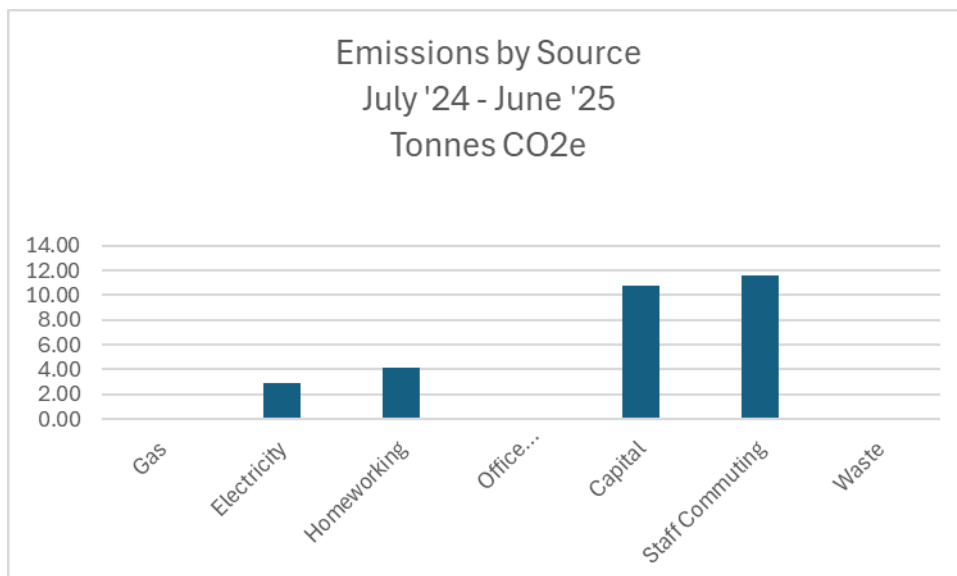
The tables below show our carbon footprint in our baseline year **2024/25**, when we first started measuring our emissions.

Baseline Year:	July 2024 to June 2025
Baseline Emissions Calculations:	All Scopes – tonnes CO2e/ year
Scope 1 CO2e:	0.00
Scope 2 CO2e:	2.91
Scope 3 CO2e (included sources):	26.58
Total Emissions:	29.49

3.1 Carbon emissions by source.

Tonnes CO2e

	2024/25
Gas	0.00
Electricity	2.91
Homeworking	4.10
Office Consumables	0.03
Capital	10.80
Staff Commuting	11.64
Waste	0.01
TOTAL	29.49



4. Carbon impact for the current reporting year July 2024 to June 2025

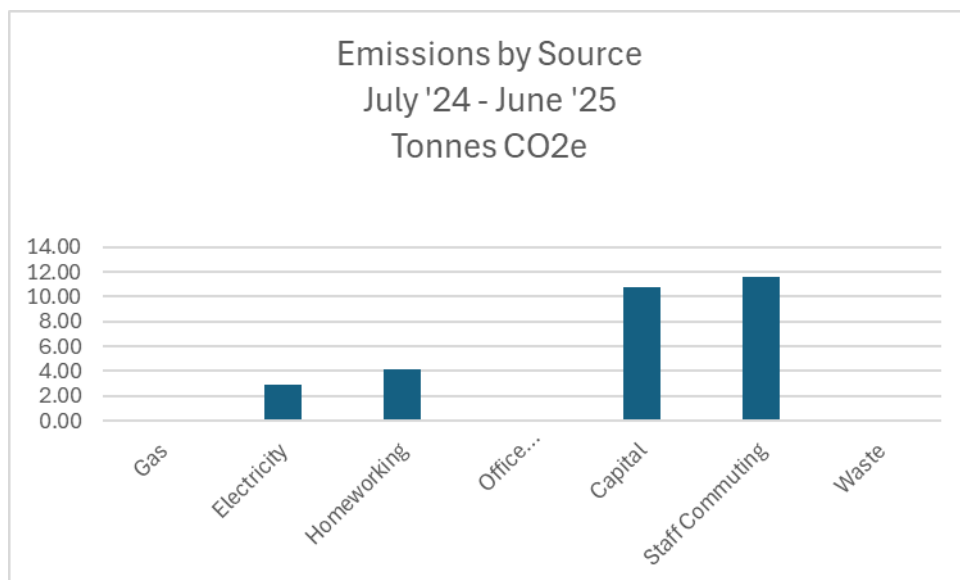
The tables below show our carbon footprint in our current reporting year **2024/2025**

Current Year:	July 2024 – June 2025
Baseline Emissions Calculations:	All Scopes – tonnes CO2e/ year
Scope 1 CO2e:	0.00
Scope 2 CO2e:	2.91
Scope 3 CO2e (included sources):	26.58
Total Emissions:	29.49

4.1 Carbon emissions by source.

Tonnes CO2e

	2024/25
Gas	0.00
Electricity	2.91
Homeworking	4.10
Office Consumables	0.03
Capital	10.80
Staff Commuting	11.64
Waste	0.01
TOTAL	29.49



5. Carbon Assessment Observations

Smart Education Recruitment operate from one office near Birmingham. The following observations were made by an external assessor on 16th September 2025.

- The business is located within a large modern building, rated B in its EPC.
- The business occupies a very small proportion of the building, which is operated by a managing agent.
- The EPC, from 2024, notes a number of opportunities for energy reduction, principally relating to the HVAC system and its control.
- All emissions are low, due to minimal use of private cars, low consumption of office consumables, and no business travel
- Energy, water and waste disposal costs all lie within a fixed landlord rental fee. This means that the business has no visibility of energy consumption.

6. Carbon Reduction Commitments /Actions

Smart Education Recruitment is committed to achieving Net Zero by 2050 and as part of this commitment, has an interim targets of reducing emissions by 2030, 2035 and 2040. This plan is reviewed annually by the Directors to check progress and establish if changes should be made to the actions we have in place to maximise our reduction in carbon emissions.

The basis of our Carbon strategy is one of **Measure – Prioritise – Act – Measure – Repeat**.

7. Measurement

We report on the sources of environmental impact over which we have operational control and calculate our carbon footprint monthly, in accordance with the Greenhouse Gas (GHG) Protocols Corporate Standard and report against the Kyoto Protocol greenhouse gasses in terms of:

- Actual targets – absolute reduction targets which compare actual figures in the target year to those in the base year.
- Intensity targets – based on a normalising factor.

We subscribe to a third party service to manage our data inputs, conduct the required calculations, set and record our intensity metrics, and provide monthly carbon reporting. The data that sits behind this is the UK Government Greenhouse Gas reporting database, updated when appropriate.

This provides us with our emissions by source, and total emissions by month, sets our intensity metrics and shows how we are tracking month-on-month.

Our chosen intensity metrics are Tonnes CO₂ per employee.

For the current year therefore, our **Carbon Intensity** is:

		Intensity tonne CO2 net
--	--	-------------------------

Employees	18	1.64 t / employee
-----------	----	-------------------

Our base year for all measurements is July 2024 to June 2025. This will not change unless there is a significant change to our company structure (e.g. a merger or acquisition) or a change in the company's ownership, in which case the base year may move to the reporting year following the structural change.

Specific inputs and output used to calculate figures quoted in our Carbon Reduction Plan include:

- Electricity
- Employee commuter mileage by type – walk / cycle / motorcycle / car / bus / train
- Business travel by private car / bus / rail
- Office consumables
- Waste
- Home Working

Conversion Factors

The conversion factors used throughout are the '2024 UK Government Greenhouse Gas Conversion Factors for Company Reporting.

8. Prioritise

Our annual carbon calculation has enabled us to identify the largest sources of GHG emissions, and to focus our areas of impact. That does not imply however that we are not implementing actions across the board. We have been able to identify quick and easy wins which relate to relatively low impact areas whilst also implementing longer term multi-facet strategies for the larger emission areas.

9. Action Plan

9.1 Communication

We have successfully communicated our Net Zero ambitions across our workforce, and have formed an employee task force. This task force is charged with identifying where our staff can affect carbon reductions through behaviour change.

We will report our carbon emissions and progress against target to our employees annually, via a display at our offices.

We have developed a communication plan which describes our ambitions and commitments to our key customers and suppliers, and in our general communications.

9.2 Emission Areas

The challenge that the business faces is that we have no visibility of our energy use, due to not being sub-metered. Moreover, our heating and ventilation is largely centrally controlled.

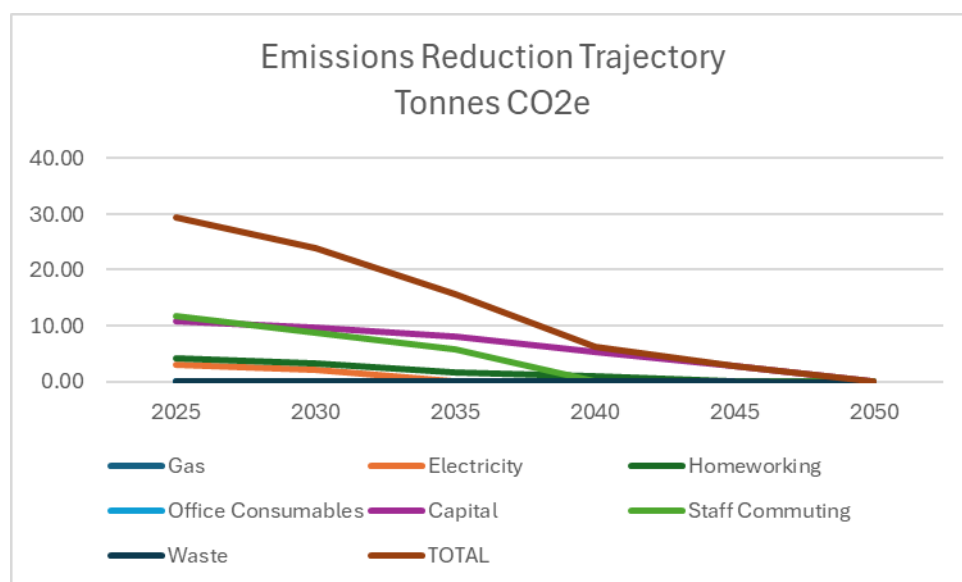
All other emissions fall within Scope 3, over which we have little control. We can however take action.

- Energy – ensure lights and appliances are turned off when not in use.
- Waste – minimise waste generation and ensure that all recyclable waste is disposed as appropriate.
- Travel – continue to maximise the use of public transport and/or active travel.
- Consumables – the principle one being paper. Use recycled product where possible.

10. Carbon Reduction Trajectory

Tonnes CO2e

	2025	2030	2035	2040	2045	2050
Gas	0.00	0.00	0.00	0.00	0.00	0.00
Electricity	2.91	2.18	0.00	0.00	0.00	0.00
Homeworking	4.10	3.28	1.64	0.82	0.00	0.00
Office Consumables	0.03	0.02	0.02	0.01	0.01	0.00
Capital	10.80	9.72	8.10	5.40	2.70	0.00
Staff Commuting	11.64	8.73	5.82	0.00	0.00	0.00
Waste	0.01	0.01	0.01	0.01	0.00	0.00
TOTAL	29.49	23.95	15.59	6.24	2.71	0.00



This carbon reduction trajectory assumes the complete decarbonisation of electricity by 2035, as per UK Government policy aims. This will not only impact building energy use, but also homeworking.

The phasing out of gas heating in favour of low / zero carbon alternatives, again as per UK Government policy aims.

For our supply chain, the decarbonisation of waste disposal and office consumables.

For staff commuting – a complete phase-out of fossil fuelled car use by 2040.

11. Audit

Whilst not compulsory, we have committed to an annual audit of our carbon data reporting, by an independent third party.

12. Offsetting

Offsetting our emissions is an option for us, and one that we will explore. We appreciate that offsetting will not impact of the carbon emission figures we are compelled to report however.

Carbon offsetting is an unregulated market, and has suffered some negative publicity due to exaggerated claims on carbon savings. We also note that the UK market has little capacity at present.

We will take expert guidance to identify a credible and verifiable carbon offsetting scheme, that may be UK or Overseas based.

13. Declaration

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans, the GHG Reporting Protocol Corporate Standard and we use 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.

We confirm this Carbon Reduction Plan is reviewed and signed off at board level on an annual basis and is available on the home page of our website.

Signature: F.MOSS

Name: Fiona Moss

Job Title/Designation (must be a director or equivalent): Managing Director

Date: 19/9/2025