The Salvation Army UKI

Carbon Management Plan (CMP) 2024 – 2027

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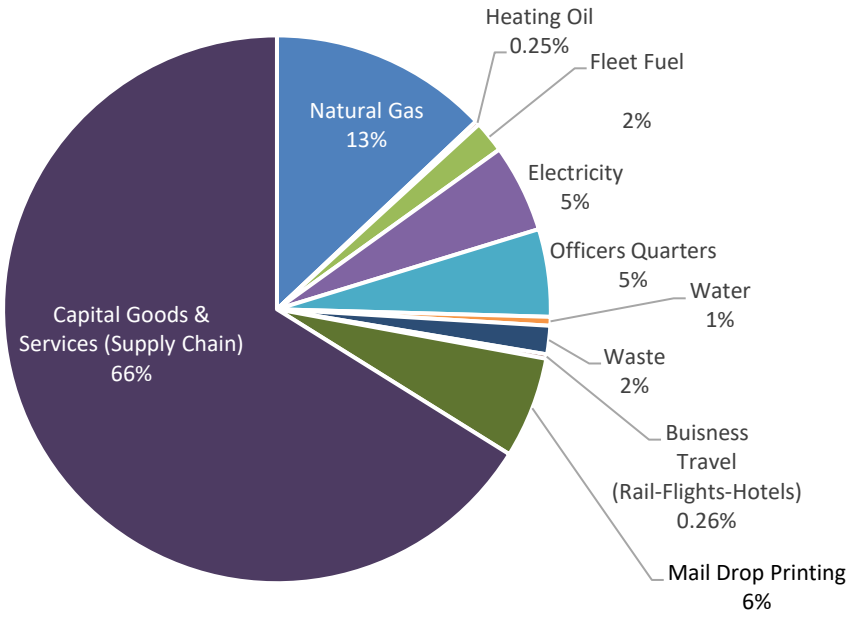
1 Executive Summary

The UK Government has set a legally binding target of net-zero greenhouse gas emissions by 2050, with a target emission of 90% from 1990 levels by 2050.

Through its Net Zero Strategy 2040, the Salvation Army UKI (TSA) has adopted seven carbon reduction themes and sets out a roadmap to reduce Scope 1,2 and 3 carbon emissions by 90% and achieve Net Zero by 2040.

In 2019/20 TSA measured and set a **carbon emission baseline of 81,014 tCO2e per annum**. Since then, the Service has reduced its overall annual emissions by **2.8% (2,277 tCO2e).**

Fig 1: TSA Carbon Footprint by Source 2022/23



Building on the themes within our Net Zero Strategy, this Carbon Management Plan sets out our approach to carbon reduction over the next three years to 2027 with specific projects, aimed at **further carbon savings totalling 16%, 12,755 tCO2e.**

The projects, which **will require total investment of £21.1 million over the next three years,** have been selected to target improvements across all the key carbon drivers.

Access to funding is key to the success of this Plan and finalised yearly budgets will be developed and go through the relevant governance and approval process each year.

The table below summarise the three-year targets within the broad themes, both in terms of annual carbon reduction relative to current emissions and the 2027 Targets, over the Carbon Management Plan period 2024-27.

Table 1: TSA Carbon Reduction Targets and Project Impact Projections

Reduction Targets for CMP 2024-27	2027 Target Reduction (TCO2e)	Delivery Routes	Lead
Commercial Buildings	2839	Net Zero delivery Partner	Sustainability Manager
Officers' Quarters	817	EPC Uplift Works	Property
Fleet	222	EV /ULEV Vehicles	Fleet Manager
Business Travel	31	Sustainable Travel Policy	Sustainability Manager
Good & Services	8760	Net Zero Supplier Roadmap	Sustainability Manager /Procurement
Total	**12,669**		

In addition to carbon savings, these interventions will realise financial savings through improved efficiency in the way our buildings and fleet perform, adopt more sustainable travel behaviours and reduced resource consumption. Based on identified carbon saving projects, the projected cumulative **financial savings** to the organisation are in the region of **£5 million over the period 2024 to 2028 and lifetime savings of £27M by 2040.**

By 2027, it is anticipated that TSA will have achieved a 19% reduction in carbon emissions from the baseline position, leaving the balance of 71% to be delivered in the remaining 13 years to 2040.

1.1 Drivers for Carbon Reduction

The following are key drivers for carbon reduction within the Salvation Army:

Care for Creation: Our mission priority of care for creation is a key driver for us to ensure we reduce the environmental impacts of our activities and operations and be good stewards of the environment.

Climate Change: Climate change is a global issue that requires all carbon emitters to take action on. To keep global warming to no more than 1.5°C – as called for in the Paris Agreement – emissions need to be reduced by 45% by 2030 and reach net zero by 2050. Our own Net Zero targets are aligned with the Paris agreement pathway.

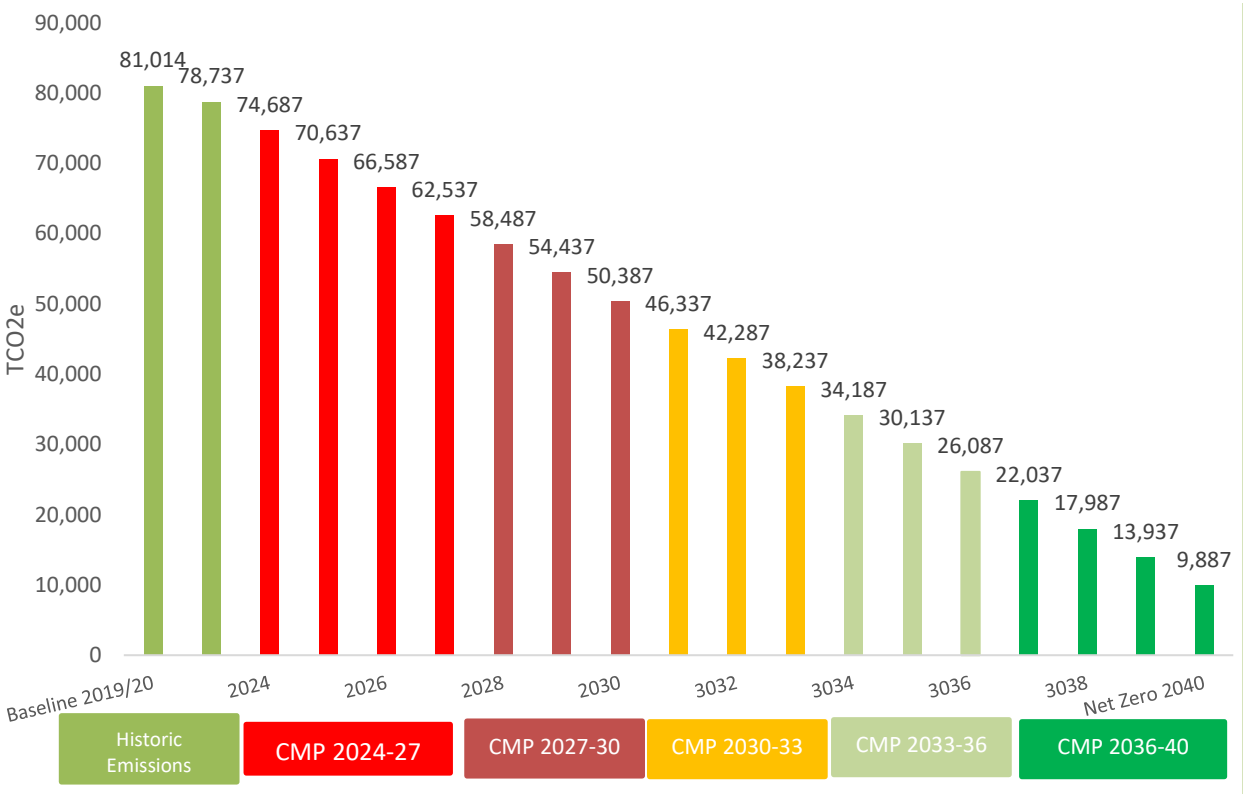
Reputation: As a large, high-profile organisation, it is important that we demonstrate our commitment to good environmental stewardship. Failure to do so can have a negative impact on our reputation in the wider public arena. Additionally, it is increasingly a requirement to have a carbon reduction strategy and targets to tender for government contracts.

Cost: The business case to invest in more efficient buildings and reduce resource consumption across the organisation should yield an economical return in many cases. Savings made is money then freed up that can go towards other vital work and services.

1.1 Emissions Baseline and projections

Having defined the scope, it is also necessary to establish a baseline position and project a path to Net Zero. Figure 4 below summarises the 2019/20 recorded baseline, against which our progress is measured, and the carbon reduction projections required within each Carbon Management Plan period to 2040. This CMP is the first of 5 cyclical plans to take us to our 2040 Net Zero Target.

Fig 4: TSA Carbon Footprint Baseline and CMP Projections



2 Performance to date on Carbon Management

TSA began recording its emissions from 2019/20. Over the last 10 years a number of projects have been implemented that have had energy and carbon benefits across the estate and fleet as set out in table 2 below.

Table 2: List of existing carbon reduction related projects

Project	No	TCO2e Reduction per year
New THQ	1	253 (over old THQ-Est)
Existing Solar PV's (Various Sizes)	28	76
Existing Solar Thermal	3	22
Existing Heat Pumps	2	26
LED Lighting Trial 2023	12	65
New Boilers (Commercial) Assumes 6% saving in fuel	222	127
Fleet EV Car Trial 2023	3	6.7

Note: the above list is illustrative, is not exhaustive and there will be other activities that have had an impact such as, new windows, roof replacements implementation of heating controls etc

TSA has now set a target of 90% emission by 2040, with the overall aim of achieving net zero by 2040. To achieve this target, **from 2024/25 onwards TSA will require to deliver a 5.2% or 4212 tCO2e reduction from the 2019/20 baseline each year until 2040**.

As of April 2023, **TSA has reduced its overall carbon footprint by 2.8% from its 2019/20 baseline** which is a positive start but not yet achieving the required annual 5% reduction.

As TSA is still very early in its carbon reduction journey, there are opportunities to implement measures that will have significant impacts. Ongoing decarbonisation of the national grid and rapidly developing technologies and practises within energy and environmental management resulted in a steady carbon reduction from our baseline of our Scope 1 & 2 emissions from 2019/20. Scope 3 emissions have risen slightly, this is mainly due to a spike in emissions from goods and services in 2023. This increase was mainly due to the emissions related to the construction of our new THQ[1]. Emissions from transport and operation or our buildings are steadily reducing on a positive downward trend.

[1] These are one off emission related to the construction activities at the development phase of the building and not ongoing emissions related to its operation. The building is a BREEAM certified buildings and will have lower operating emissions than the old THQ.

Table 3: TSA carbon Trends from Baseline-Scopes 1,2 & 3

Annual Breakdown By Emission Scope				
Year	Scope 1	Scope 2	Scope 3	Totals (Scope 1,2 &3)
2019-20-Baseline	13,903	5,284	61,827	81,014
2020-21	10,710	3,548	58,413	72,671
2021-22	12,497	3,664	48,390	64,551
2022-23	11,876	4,086	62,775	78,737
Movement from Baseline +/-	-14.6%	-22.7%	+1.5%	-2.80%

Table 4: TSA carbon Trends from Baseline-Main Emission Sources

Annual Breakdown By Activity				
Year	Transport	Buildings	Goods & Services	Totals (All Activities)
2019-20-Baseline	2,828	22,768	55,418	81,014
2020-21	1,012	19,061	52,598	72,671
2021-22	1,343	20,636	42,572	64,551
2022-23	1,684	20,279	56,774	78,737
Movement from Baseline +/-	-59.50%	-11.00%	2.4%	-2.80%

By Source

Analysing emission trends by carbon source since the baseline was established (Table 5 below), the greatest downward movement is attributed to business travel, showing a 58% decrease. This is primarily due to a sustained drop-in travel activity and the adoption of Teams video conferencing as normal practise. Electricity has seen a sustained drop predominantly driven by the ongoing decarbonisation of the national Grid and development of more renewable energy sources. Gas use has steadily decreased by 10% from its baseline. However, 6% rise in emissions associated with our waste has occurred since 2019/20.

Comparing the 2019/20 baseline to the 2022/23 carbon emissions we see that goods and services constitutes the largest portion of our emissions and changes. The largest contribution to the increase in supply chain emissions will have been the one-off emissions related to construction activities of the new THQ. As this building is now built, we expect that our supply chain emissions will see a reduction at the next annual measurement period.

Table 5: TSA carbon sources trends 2019/20 to 2022/23

Source	2019/20 carbon (TCO2e)	2022/23 carbon (tCO2e)	Increase/Decrease from baseline (%)
Natural Gas	11,356	10,200	-10.18%
Heating Oil	207	196	-5.11%
Fleet Fuel	2,340	1,480	-36.75%
Electricity	5,284	4,086	-22.67%
Officers' Quarters *	4,069	4,069	0.00%
Water	613	410	-33.12%
Waste	1239	1318	6.38%
Business Travel	488	204	-58.10%
Mail Drop Printing	4,405	4,709	6.90%
Goods & Services	51,013	52,065	2.06%
TOTAL	**81,014**	**78,737**	**-2.81%**

**Note: Officers Quarters is based on EPC Data, this baseline will be updated each year when planned EPC improvement works are completed with impacts recorded.*

3 Carbon Emissions

TSA carbon emissions come from several sources and business activities. This section outlines the Scope of emission sources within this plan and sets out an emission boundary of current and possible future emissions sources.

3.1 Scope

Understanding the drivers behind our emission sources is important when developing suitable measures and projects to reduce them. Table 6 below outlines each of our main emission sources, the drivers behind each emission and the sources of data to measure and understand them.

Table 6: TSA Emission categories, Drivers, and Data Sources

Category	In Scope	Emissions Data Source
Buildings-Commercial	Corps/ Life Houses / Care Homes / Offices / Training Centres /Charity Shops / Ad Hoc buildings	Electricity, gas, Oil
Buildings-Domestic (Officers' Quarters)	Active and Retire Officers Quarters	EPC Data
Fleet	Leased Vehicles / TSA Owned Vehicles	Fuel Cards and Business Miles
Waste	Recycling, Landfill	National Waste Contract-Central Invoicing
Water	Water and Wastewater	Central Invoicing
Business travel	Air Travel, Train, Hotel Stays	Fuel cards -Central Booking Platform
Mail Drop Printing	Mail drop fundraising campaigns	Annual Report-Signal Management Company
Capital Goods and Services	All goods and services procured by TSA	Procurement and cost centre reporting

Excluded Emission Sources in the plan include:

- Employees Commuting Emissions
- Home working Emissions
- Embedded carbon of materials-Capital Projects

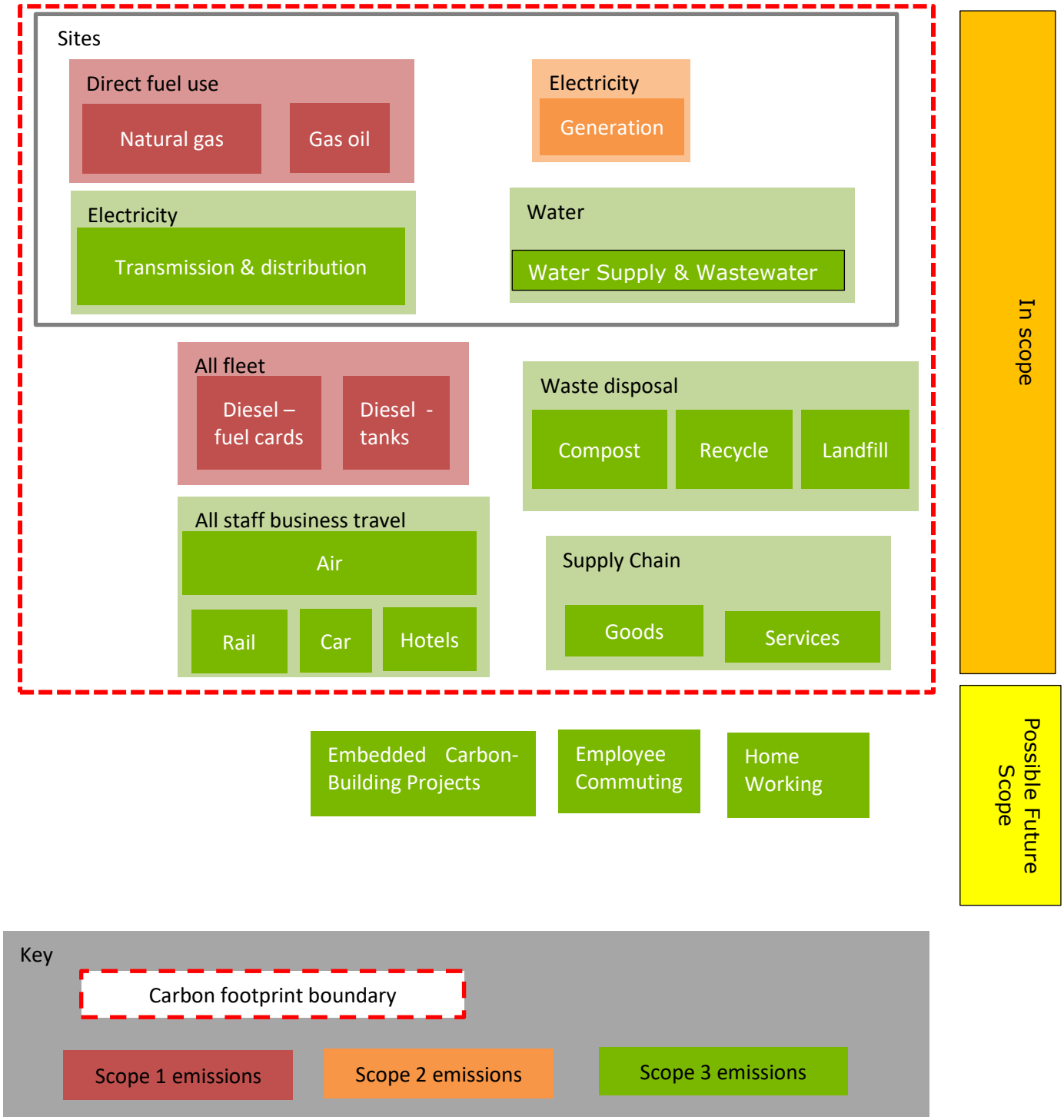
Appendix A gives more details on how we are developing processes to measure and include these excluded emission sources in the in the future.

3.2 Emissions Boundary

Within TSA, Table 7 illustrates the measurable carbon footprint boundary for 2023/24 and the various sources of Scope 1,2 and 3 emissions.

Those emission sources within the Carbon footprint boundary are recorded and reported in the emission figures. Those which lie out with the boundary are not yet captured in a reliable and comprehensive manner so are not reported.

Table 7: TSA Carbon Footprint Boundaries 2023/24



Carbon Management Plan 2024-2027

3.3 Target

In seeking to reach our aim of 90% reduction in carbon emissions by 2040, TSA has targeted a reduction of 5.2% per annum over the next 3 years e.g., 15.6% in total, 12,669 tCO2e.

3.4 Strategic Approach

TSA recognises that successful attainment of its carbon reduction targets is contingent upon the following key elements being in place:

- Clearly identified responsibility and accountability for delivery against carbon reduction targets from the outset.
- Identification of a realistic suite of carbon reduction projects across a range of areas relevant to the carbon footprint; this list must be regularly reviewed and flexible to adapt to emerging needs and opportunities for funding, delivery, and technology options.

Responsibility and Accountability

The Carbon Management Plan (CMP) has been developed by the Sustainability Manager, in conjunction with various departments from across the organisation. The Environmental Committee is responsible for ensuring the CMP is implemented and for regular reporting of progress.

The CMP is approved and monitored by our Trustee board SATCo.

Reporting to the Environmental Committee, the Sustainability Manager will co-ordinate the delivery of the CMP, utilising appropriate project management tools to track progress against targets, both from specific carbon reduction projects and from regular fixed and mobile asset investment. The delivery of carbon-saving initiatives will be managed centrally but delivery delegated, as necessary, to the appropriate functions, departments and 3rd parties. Programmes specific to the CMP involving behavioural change and carbon awareness will be managed by the care for creation group who report directly to the Environmental Committee.

Reporting

TSA will report on all carbon producing activities and a process has now been developed for measuring and monitoring carbon emissions on a yearly basis through our carbon performance reporting each September. Additionally, a project and opportunities register has been developed and will be maintained.

Annual progress reports will be developed and reported through the Environmental Committee and SATCo, particularly focussing on project progress and risks.

The annual report will detail the following.

- Progress with identified carbon reduction projects.
- Progress towards the overall carbon reduction target, including CO_2e vs target.
- Financial savings achieved because of carbon reduction projects.
- Current and future risks associated with the delivery of the CMP.
- Proposed changes to future projects to take account of technological developments, business needs and challenges.

3.5 Carbon Reduction Projects

The Salvation Army Net Zero Strategy 2040 has identified seven strategic project themes to reduce key emission sources in support of our 2040 target. This CMP sets out projects related to each of these themes that will be undertaken in the period 2024 to 2027.

The table below summarises the anticipated impact of currently planned projects within the broad themes, both in terms of capital investment and annual carbon reduction.

Table 8: CMP Projects Overview

Projects	Programme Theme	Emission Scope	Lead(s)	Capital Cost (£)	TCO2e Reduced by 2027/28
Low carbon Retrofit Programme-Commercial Buildings	Low Carbon Buildings	Scopes 1 & 2	Sustainability Manager / Property	£15.27M	2,417
EPC Improvement Works-Officers' Quarters	Low Carbon Buildings	Scope 3	Sustainability Manager / Property	£5.6M	1,723
Introduction of EV's on Fleet	Low Carbon Transport	Scopes 1 & 3	Fleet Manager	TBC	172
Maintain Business travel below 50% of pre-covid levels	Low Carbon Transport	Scope 3	Care for Creation Group		82
Sustainable Design Brief for Capital projects	Sustainable Capital Development	Scopes 1, 2 & 3	Sustainability Manager	N/A	N/A
Reduce Office printing across Organisation by 30% by 2027	Resource Consumption	Scope 3	Care for Creation Group	N/A	30
Eco Church Adoption by Corps	People Engagement	Scopes 1, 2 & 3	Territorial Environmental Officer	N/A	N/A
External Audit of Supply Chain Scope 3 data	Supply Chain	Scope 3	Sustainability Manager / Procurement	£30,000	8,331

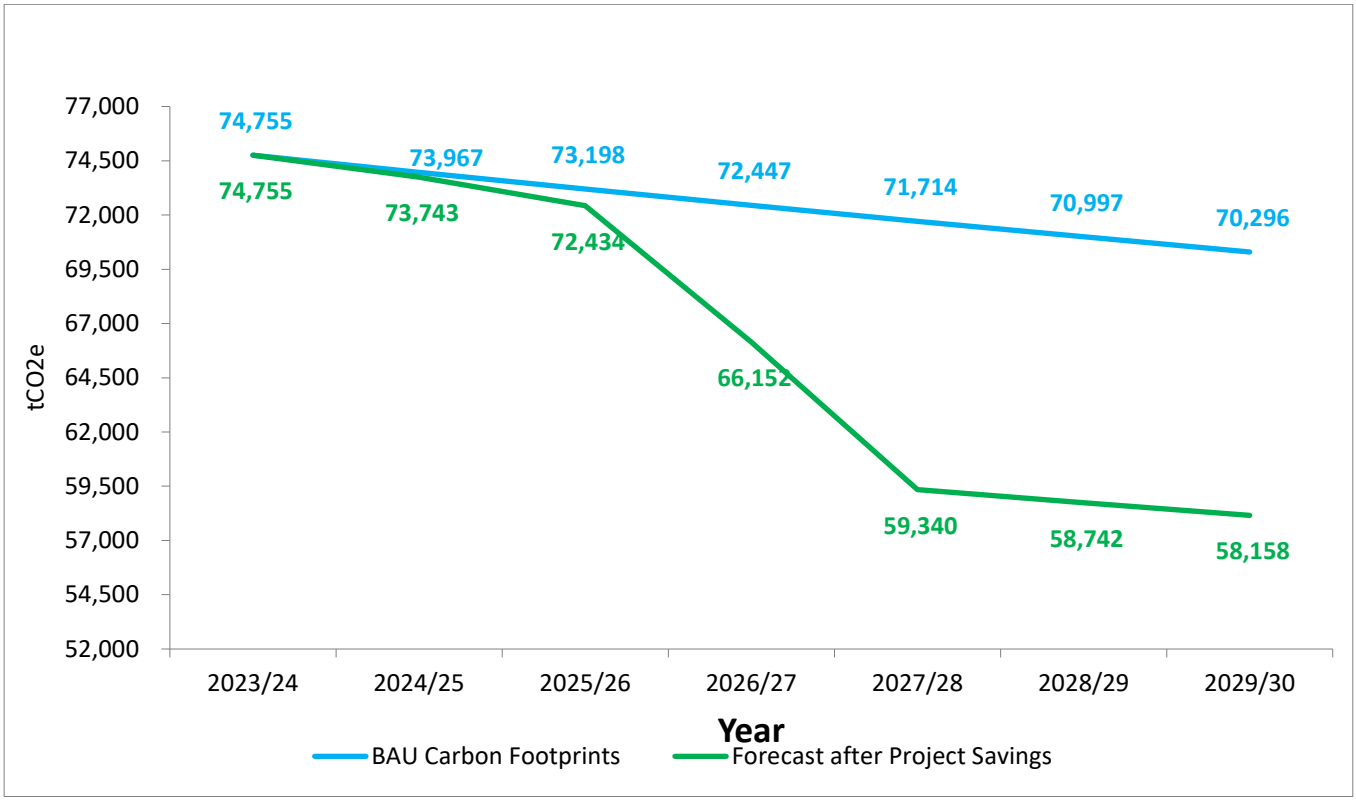
The graph below shows the forecast carbon reduction impact of our planned projects over the next three years relative to the target when compared to doing nothing, known as the Value at Stake. This chart will be updated each year to show actual carbon performance against predicted savings.

With predicted changes in the electricity Grid emission factor, even if the organisation does not take action to reduce carbon emissions, electricity will still gradually fall over time to a certain degree, however this is predicted to slow down from previous years reductions.

In addition, if all carbon reduction projects are implemented as identified, it is projected that our carbon footprint will have reduced to 58,158 tCO_2e by 2028. **This figure may change over each CMP period as new projects are identified and progressed, or risks mitigated.**

Figure 3: Value at Stake* – Projected carbon emissions against target

**Value at Stake (VAS) is a forecast of the potential impact from either undertaking planned action or doing nothing.*



Changes in our Estate

Changes in estate footprint such as the development of the new THQ and the closure of Corps and other buildings will have an impact on the business-as-usual projections. All known estate changes over next three years have been factored into the business-as-usual projections and will be reviewed and updated each year. **Planned building closures in our estate will currently reduce our footprint by 794 tCO_2e or almost 1% overall reduction by 2027.**

Summary of Projects-Commercial Buildings

The following projects have been identified for implementation within the period 2024 to 2027. Associated energy, carbon and cost savings have been estimated for each measure, along with a capital cost and payback period. More detailed summaries and business cases of each proposed project are included in Appendix B.

Project costs have been calculated on high level energy feasibilities using our Green Buildings tool software. The type of measures identified, and the carbon savings associated with each are outlined in Table 9 below.

Table 9: Commercial Buildings-Planned Measures

Buildings Low carbon Measures 2024-27	No of measures	Cost (£)	Savings / Yr (£)	TCO2e Reduction / Yr
BMS & Controls	31	£585,606	£124,688	229.51
Hot Water	9	£72,513	£6,293	11.561
Led Lighting & Controls	120	£1,709,493	£486,036	391.116
Low Carbon Heating	44	£6,682,250	£81,657	781.602
One off Measures	4	£149,388	£36,869	18.34
Roof Insulation	47	£1,732,544	£169,865	331.845
Solar PV	88	£3,788,184	£575,586	459.637
Wall Insulation	27	£457,500	£96,378	177.5
Windows	2	£97,500	£2,750	4.961
Totals	**372**	**£15,274,977**	**£1,580,072**	**2,406**

Note: Project costs and carbon savings produced using our in-house Energy planning Software-Green Buildings Tool

Summary of Project-Quarters EPC improvement Works

TSA domestic properties are predominantly made up of active and retired officers' quarters which there are 1,544 properties. Of these 886 are currently below an EPC C rating. Under the MEES Regulations (Minimum Energy Efficiency Standard), TSA have an obligation to ensure their domestic properties are a minimum of a C rating by 2028 (Govt are currently reviewing this timeline).

Table 10: EPC profile of Officers Quarters

EPC Ratings Profile	Current Rating
G	2
F	9
E	232
D	643
C	555
B	101
A	2
Total	1544

Property have engaged with two specialist EPC retrofit companies to develop a plan to improve the EPC rating of these properties. They will be testing out two companies in FY 2024/25 with the aim to complete about 90 properties in the first year. Each property will be surveyed by a specialist surveyor to work up a dedicated energy improvement plan for each property. The level of intervention needed will depend on the current EPC rating, make up and size of building and its suitability to adopt measures.

We will undertake the following strategy to improve EPC ratings below a C over the coming years:

- Properties in Bands G, F & E be prioritised for improvement first over next few years.
- All uplift works should aim to achieve a minimum of a C rating.
- Approach to implemented measures should follow the energy hierarchy: Reduce energy demand (fabric first), improve energy efficiency implement Renewable energy source (Solar PV. Renewable Heating Source)
- Measures implemented should align with our Long-term Net Zero Targets. Priority should be given to measures that impact on carbon emission reduction where feasible.
- Priority will be given to fabric improvements where they have been recommended as a base measure. This will reduce energy demand and improve the suitability of the building to adopt alternative heating systems to gas and oil and align with Net Zero targets.
- Impact of works should be maximised where possible, go beyond a C rating where feasible and budget allows.
- Implementation of works will be done through a dedicated national delivery partner. This will ensure consistency of standards and approach, a coordinated programme of works, and ability to access savings through economy of scale.

Table 11 below sets out the proposed level of EPC improvement works, investment and associated carbon savings each year within this CMP period 2024-27.

Table 11 : Officers Quarters-EPC Improvement Works within CMP 2024-27

Buildings	No of Buildings	Cost (£)	TCO2e Reduced / Yr
2024/25	90	£1,108,800	283
2025/26	180	£1,902960	465
2026/27	270	£2,588,484	975
Totals	**540**	**£5,600,244**	**1723**

Light Fleet Low Carbon Transition

Our fleet is currently made up of 678 leased cars and 132 owned vehicles of various vans, minibuses and emergency vehicles. TSA Fleet are now planning to introduce a number of suitable ULEV/EV vehicle options on our provided car fleet list in 2024. It is projected that about 3% of the leased fleet will transtion to EV alternatives in the first year and then double each year to 2027, totalling 163 Vehicles by 2027/28.

Additonally two suitable home EV charger suppliers have been onboarded to facilitate home charger facitlties for any officer or emoloyee that lease an EV.

Table 12: Projected carbon reductions from Light fleet transition 2020-2025

Year	Estimated No of EV's Adopted	Carbon Reduction (TCO2e/Yr)	Cumulative Carbon Reduction (TCO2e/Yr)
2024/25	23	25	25
2025/26	45	49	74
2026/27	95	98	172
Totals	**163**	**172**	**172**

Note: As grid electricy continues to decarbonises and TSA fleet utlitise more onsite generation from renewable sources, EV's emissions will fall and carbon reduction potential will increase from current projection.

Net Zero Supply Chain

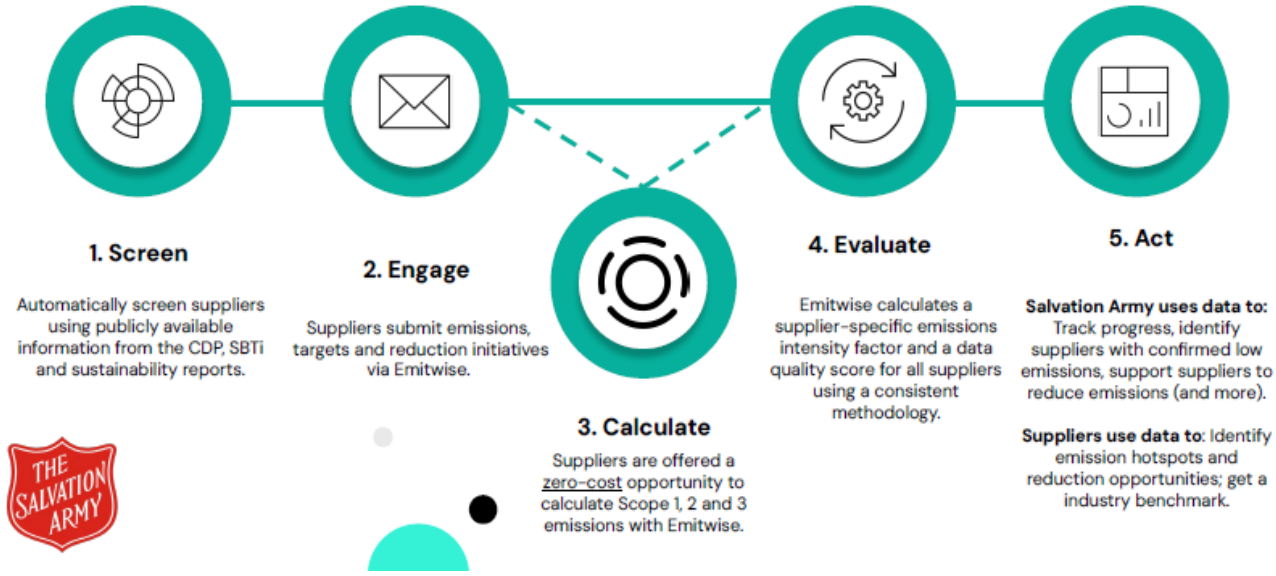
As part of the development of our Net Zero strategy 2040, an initial high-level measurement of the large supply chain emissions was conducted in 2023 using best available public tools and information. This gave TSA an estimate of the carbon impact of our Supply chain emissions.

The Sustainability Manager and procurement have now identified and are partnering with a suitable external Scope 3 auditing service to allow us to measure and understand our large Supply chain emissions in more detail. This Audit will be undertaken over the summer 2024 to include our 2023/24 accounts and will measure each year back to our 2019/20 baseline.

The data gathered in this exercise will give TSA granular data on the impact of our suppliers as well as purchasing behaviours across TSA. This will set a baseline for the development of a Net Zero Supplier roadmap to be developed. The roadmap will set out steps that our suppliers must take to align with our own Net Zero ambition. Requirements of suppliers will be tiered based on contract type, spend levels and nature of their business.

For longer term management we have also identified and plan to acquire suitable tools to allow us to track, monitor and engage with our suppliers in term of their own carbon reduction plans and performance. This process will allow us to assess companies before taking on new contracts, ensure they are aligned to our own carbon targets as well as encourage smaller suppliers to take action.

Table 13 : Illustrative process for TSA Supplier Carbon Managenment & Engagement using dedicated managmement platform



4 Carbon Management Plan Financing

While to reduce the carbon footprint of TSA will require investment, it is expected that such investment will deliver financial benefits as well as environmental improvements.

4.1 Carbon Management Plan Cost

It remains critical that TSA evidences its own sustained carbon reduction journey through funded projects to ensure strong, effective, and sustained investment. This includes reviewing and assessing all internal funded projects to ensure that they don't lock in long term carbon emissions and that they deliver carbon reduction where appropriate and relevant and demonstrate our mission of Care for Creation.

The current estimated capital cost of financing the Carbon Management Plan 2024-2027 is £20.90M, with an overall estimated reduction in carbon emissions of 12,755 tCO_2e.

It should be noted that investment is not generally expected to deliver savings until the following financial year. Similarly, none of the associated savings from projects scheduled for implementation in the final year of this CMP (2027) will be realised within the scope of this current CMP.

Not all carbon reduction measures require large capital investment. Behaviour change initiatives such as the adoption of ECO church have an impact. Long term continuous awareness raising through newsletter, iHub and targeted engagement campaigns should encourage and instil more sustainable working practises among TSA staff and Officers.

Table 14: Investment Profile per year over CMP period 2024-27

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Projects Capital Costs	£4,156,430	£8,110,703	£8,636,139	CMP 2024-27	CMP 2024-27	CMP 2024-27
Project Cost Savings	£0	£536,003	£1,454,081	£2,938,221	£2,992,669	£3,026,383
Cumulative Cost Savings	£0	£536,003	£1,990,084	£4,928,305	£7,920,974	£10,947,357

**Note: Year 1-2024/25 Capital costs have already been approved by SATCo as part of overall property budgets for 2024/25*

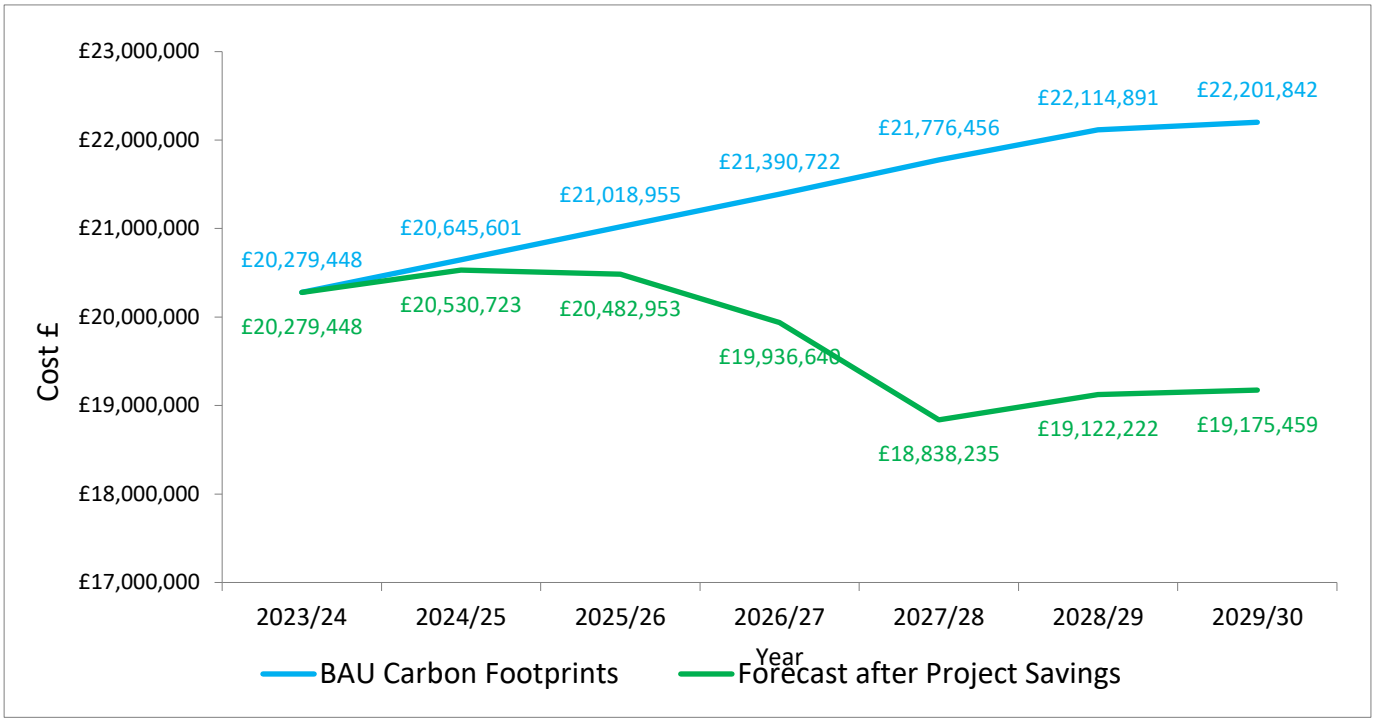
4.2 Benefits and Savings

The financial Value at Stake analysis, Fig 4 below, shows the differential between total anticipated expenditure on utilities, travel and resource consumption if we do nothing, relative to implementing the planned carbon reduction projects.

The Business-as-usual scenario assumes a conservative year-on-year cost increase of 2% for utilities and follows various government pricing predictions for, waste, fuel, and water. If no action is taken, costs are predicted to rise from £19,1M in 2023 to £22,2M by 2030. Alternatively, if all currently identified measures are successfully implemented the total current predicted reduction in emissions will save TSA £3M /annum and cumulative savings of £10,9M by 2030.

Savings from any carbon reduction of our Scope 3-Supply chain emissions are not included in the financial forecast. Once the planned external audit of our supply chain emissions is completed and we have a better understanding of the data, a financial projection related to this emission source maybe given in later annual updates of this plan.

Fig 4: Value at Stake – Cost (£)



Investment in our buildings represents the largest investment in carbon reduction. The retrofitting of energy efficiency and carbon reduction measures to our existing buildings will also be the largest element of work required.

Projects related to our buildings has been planned to capture opportunities across all our main building types. Additionally, it takes a balanced approach relative to the size and number of each building type we have in our portfolio and across our divisions. This CMP proposes projects on 637 sites.

Cost savings are mix of direct savings made on reduction of utility costs for our commercial buildings and indirect savings made by our officer's own utility bills within officer's quarters.

Table 15: Investment and savings profile by Building Type 2024-2027

Buildings Commercial	No of Sites	Cost (£)	Savings / Yr (£)
Totals-Commercial	**97**	**£15,3M**	**£1,58M**
Buildings-Domestic	**No of Sites**	**Cost (£)**	**Savings / Yr (£)**
Officers' Quarters	**540**	**£5,6M**	**£1,26M**

**NOTE: Savings from investment in Officers' quarters is savings on energy bills that officers will benefit directly from but not directly benefit TSA central budgets.*

4.3 Funding of Projects

Delivery of CMP projects will depend on appropriate levels of funding being available. The CMP has given best known projected costs for delivery of the projects between 2024-27. As the CMP will be reviewed on an annual basis the proposed projects within it may change or adapt during the CMP period.

Funding for projects will go through the existing governance and approval process for budget requirements for each financial. Funding for all property related carbon projects will go through the normal governance and approval processes. Funding required for any non-property related projects will go through the normal budget approval processes related to that department or business unit.

Opportunities for funding of projects from external funding sources will be explored in partnership with our fundraising team throughout our 17-year Net Zero programme.

4.4 Carbon Financing Assumptions

The financing of the CMP is based on the following assumptions:

Costs: Where supplier quotes were not available, estimated costs have been obtained using our in-house energy planning software-Green Buildings Tool.

Cost saving: Cost savings were calculated using 2024 utility tariff costs and assumed energy savings generated by our Green Buildings Tool.

Carbon saving: Calculated carbon savings were derived using assumed energy savings (as outlined above) and Defra's emission factors 2023. (Latest Publication)

The key assumptions made in calculating the benefits and savings are:

- Gas and electricity costs will rise by a constant 2% per annum over the next 5 years. Utility supply markets are very volatile which makes prediction of future prices very difficult.
- Default UK Government emission factors were used in converting energy kWh to tonnes CO_2e emissions.

Project data is managed and calculated using the Carbon Trust Project Register tool which is a specially designed tool to produce Carbon Management Plans. Energy costs are indexed to projected Government price increases; however, project costs are based on best known 2024 costs as this model doesn't allow for projected project cost increase over lifetime of plan. Projected cost and savings will be updated annually in line with best practise for a carbon reduction programme.

5 Progress Reporting

The Carbon Management Plan is viewed as a 'live' document, and it is envisaged this will change on an annual basis as business needs and available resources change. To ensure that the CMP remains 'fit for purpose' to deliver targeted carbon savings, the plan will be reviewed on an annual basis by the Sustainability Manager. This process will be overseen by the Environmental Committee.

5.1 Yearly Review

Specifically, the following areas of the CMP will be subject to annual review:

- Progress towards overall carbon reduction target including CO_2e savings against target and quantifiable benefits.
- Progress with identified carbon reduction projects (will also be reported separately to the Carbon Management Committee on a quarterly basis)
- Financial savings achieved because of carbon reduction projects.
- Costs of the programme
- Wider benefits
- Stakeholder engagement
- Risk Register

The review will be presented to the Environmental committee and then reported to SATCo.

The annual progress review will be placed on the dedicated IHUB space that is being developed for care for creation.

5.2 Annual Action Plan

Following each annual review, an Annual Improvement Action Plan (AIAP) will be compiled in response to ensure that Carbon Management remains on track. This document will highlight the priorities for the forthcoming year and will become a formal addendum to the CMP.

Subsequent annual reviews will thereafter require assessing to monitor progress against both the original CMP and the AIAP. This process will be managed by the Sustainability Manager.

6 Appendices

6.1 A– Developing Emission Scope.

Table 15 below shows the emission sources that remain out with the carbon footprint boundary and the steps that are being taken to understand and record their impact.

Table 16: Developing and excluded emission scopes

Excluded Emission Sources	Reasoning
Staff commuting (Home-to-office) mileage	No visibility or plans to capture this at present, but it is anticipated that the organisation may indirectly impact this via increased staff awareness and the introduction of our sustainable travel policy and increased adoption of EV/ULEV Vehicles by staff over the coming years.
Home Working Emissions	A methodology for recording home working emissions has been developed by the UK government and is included in the annual carbon factors published each year. Data on home working across TSA is currently limited through HR. When data improves this emission source may come into scope.
Embedded carbon of materials-Capital Projects	The embedded carbon of materials used within our capital building projects will have large emissions associated with them. The choice of more sustainable materials is a key mitigation factor. The Sustainability Manager is currently assessing options for these projects and bringing this element into Scope

6.2 B– Building Projects Detailed List

The projects within the CMP are classified as follows:

Energy Efficiency: A package of energy efficiency measures on individual buildings.

The package could include a mix of low energy lighting & controls, roof & wall insulation, heating controls, solar PV, ad hoc measures (mix depends on needs & suitability of each building)

Full Retrofit: Includes a package of energy efficiency measures as above plus a new low carbon heating system.

Solar PV: predominately roof mounted solar panels, project may include some battery storage if it is deemed suitable.

Table 17: CMP-Commercial Buildings Projects-Detailed List

Site	Building Type	Project Type	Total Costs	CMP Year	TCO2e Reduced/yr	Payback (Yrs)
Youell Court Care Home	Carehome	Full Retrofit	£1,159,122	2024-25	189.00	11.95
Lyndon House Care Home	Carehome	Full Retrofit	£885,000	2025-26	154.00	12.29
Davidson House	Carehome	Full Retrofit	£538,500	2025-26	139.00	10.99
Southampton The Booth Centre	Lifehouse	Full Retrofit	£534,000	2026-27	81.00	28.11
Strathmore Lodge Lifehouse	Lifehouse	Full Retrofit	£517,500	2026-27	90.00	30.44
WBC Administration Building	Training Centre	Energy Efficiency	£424,500	2025-26	83.00	4.16
The Orchard / Bradford Lawley Lifehouse & Corps	Lifehouse	Energy Efficiency	£370,500	2025-26	49.00	9.26
Belfast Sydenham Corps	Corps	Full Retrofit	£358,500	2025-26	29.00	32.59
Skinnergate Lifehouse	Lifehouse	Full Retrofit	£345,000	2026-27	51.00	34.50
Hadleigh Employment Training Centre	Training Centre	Full Retrofit	£325,500	2024-25	38.00	16.28
Hadleigh Temple Corps	Corps	Full Retrofit	£325,500	2026-27	26.00	13.02
Sale Corps	Corps	Full Retrofit	£324,000	2026-27	40.00	21.60
Batley Corps	Corps	Full Retrofit	£319,500	2024-25	35.00	13.89
Sheffield Citadel Corps	Corps	Full Retrofit	£300,000	2026-27	49.00	12.00
Staines Corps	Corps	Full Retrofit	£295,500	2024-25	46.00	29.55
Eva Burrows Lifehouse	Lifehouse	Energy Efficiency	£294,000	2025-26	52.00	6.53
Balham Corps	Corps	Full Retrofit	£291,000	2026-27	25.00	19.40
The Pleasance Lifehouse	Lifehouse	Full Retrofit	£279,000	2025-26	65.00	52.64
Chesterton Corps	Corps	Full Retrofit	£240,000	2026-27	26.00	20.00
Catford Corps	Corps	Full Retrofit	£235,500	2025-26	33.00	29.44
Cardiff Canton Corps	Corps	Full Retrofit	£229,500	2026-27	46.00	30.60
Winton Bournemouth Corps	Corps	Full Retrofit	£225,000	2026-27	26.00	20.45
Cradley Heath Corps	Corps	Full Retrofit	£219,000	2026-27	27.00	16.85
Preston Corps	Corps	Full Retrofit	£214,500	2025-26	27.00	15.32
Eagle Lodge Care Home - Edinburgh	Carehome	Energy Efficiency	£213,000	2025-26	31.00	8.88
Wrexham Corps	Corps	Full Retrofit	£207,000	2026-27	19.00	13.80
Bolton Citadel Corps	Corps	Full Retrofit	£204,000	2025-26	19.00	18.55
Maidstone Corps	Corps	Full Retrofit	£192,000	2026-27	20.00	21.33

Bedford Congress Hall Corps	Corps	Full Retrofit	£184,500.00	2026-27	21.00	22.50
North Scotland DHQ	DHQ	Full Retrofit	£178,500	2025-26	24.00	12.75
Swindon Gorse Hill Corps	Corps	Full Retrofit	£177,000.00	2025-26	16.00	19.45
Leicester South Corps	Corps	Full Retrofit	£166,500	2025-26	30.00	17.34
Greenock Corps	Corps	Full Retrofit	£159,000.00	2026-27	21.00	49.69
Luton Corps	Corps	Energy Efficiency	£156,000	2026-27	15.00	7.80
Sutton Corps	Corps	Full Retrofit	£154,500	2025-26	16.00	22.72
Bromley Temple Corps	Corps	Full Retrofit	£153,000	2025-26	24.00	17.59
Peterborough Citadel Corps	Corps	Energy Efficiency	£153,000	2026-27	28.00	6.95
Tunbridge Wells Corps	Corps	Full Retrofit	£150,000.00	2025-26	22.00	12.50
Parkhead Corps	Corps	Full Retrofit	£138,000.00	2025-26	17.00	13.80
Doncaster Corps	Corps	Full Retrofit	£138,000	2026-27	19.00	6.27
Failsworth Corps	Corps	Energy Efficiency	£130,500	2025-26	17.00	7.68
Gainsborough Corps	Corps	Full Retrofit	£130,500.00	2026-27	14.00	18.91
Stowmarket Corps	Corps	Full Retrofit	£127,500.00	2026-27	10.00	15.74
Middlesbrough Citadel Corps	Corps	Full Retrofit	£124,500	2026-27	28.00	6.92
Hoxton Corps & DHQ	Corps	Full Retrofit	£123,000	2025-26	26.00	5.86
Reading Central Corps	Corps	Energy Efficiency	£121,500	2025-26	21.00	5.52
Bellshill Corps	Corps	Full Retrofit	£118,500.00	2025-26	21.00	19.11
Bo'ness Corps	Corps	Full Retrofit	£106,500.00	2026-27	15.00	23.67
Hedge End Corps	Corps	Solar	£105,300	2024-25	10.00	7.02
Birmingham Citadel Corps	Corps	Energy Efficiency	£103,500	2025-26	19.00	4.93
Sunderland Monkwearmouth Corps	Corps	Energy Efficiency	£100,500	2026-27	10.00	9.14
Inverness Corps	Corps	Full Retrofit	£96,000.00	2025-26	12.00	14.12
Bristol Easton Corps	Corps	Energy Efficiency	£96,000	2025-26	7.00	6.86
East Midlands DHQ	DHQ	Full Retrofit	£90,000.00	2025-26	10.00	17.65
Hove Corps	Corps	Full Retrofit	£87,000.00	2026-27	14.00	18.91
South Shields Corps	Corps	Energy Efficiency	£84,000	2026-27	9.00	9.44
Edinburgh Gorgie Corps	Corps	Energy Efficiency	£76,500	2025-26	8.00	6.38
Liverpool Walton Corps	Corps	Energy Efficiency	£75,000	2025-26	9.00	5.36
Chalk Farm Corps	Corps	Energy Efficiency	£75,000	2026-27	11.00	5.36
Coventry City Corps	Corps	Energy Efficiency	£75,000	2026-27	8.00	5.77
Pontypool Corps	Corps	Full Retrofit	£72,000	2026-27	13.00	18.00
Bath Citadel Corps	Corps	Energy Efficiency	£67,500	2026-27	9.00	5.63
Strawberry Field Visitor Centre	Training Centre	Solar	£63,000	2024-25	8.00	5.73
Peterhead Corps	Corps	Energy Efficiency	£63,000	2026-27	6.00	9.69
Gateshead Community Church	Corps	Energy Efficiency	£58,500	2025-26	6.00	6.96
Cardiff Ely Corps	Corps	Energy Efficiency	£54,000	2025-26	5.00	8.18

Gloucester Corps	Corps	Energy Efficiency	£54,000	2025-26	5.00	4.50
Fort William Corps	Corps	Energy Efficiency	£49,500	2025-26	6.00	10.76
Ireland DHQ	DHQ	Solar	£48,000	2025-26	4.00	9.41
Bristol Staple Hill Corps	Corps	Solar	£45,150	2024-25	6.00	5.25
Minster Corps	Corps	Energy Efficiency	£45,000	2025-26	6.00	4.89
Plymouth Exeter Hall Whiteleigh Corps	Corps	Energy Efficiency	£45,000	2026-27	9.00	7.50
Castleford Corps	Corps	Solar	£43,500.00	2024-25	4.20	8.97
Stotfold Corps	Corps	Solar	£43,041	2024-25	2.00	13.45
Bristol Citadel Corps, Community & Family Centre	Corps	Solar	£39,000	2024-25	5.00	5.82
Leeds Copper Beech Nursery	Other	Energy Efficiency	£39,000	2025-26	6.00	3.25
Sheringham Corps	Corps	Solar	£38,070	2024-25	4.00	6.04
Kirkcaldy Corps (New premises)	Corps	Solar	£36,000	2025-26	4.00	6.79
Grimsby Corps	Corps	Solar	£36,000	2026-27	3.00	6.32
Woking Corps	Corps	Energy Efficiency	£34,500	2026-27	5.00	5.07
Southampton Shirley Corps	Corps	Energy Efficiency	£33,000	2025-26	11.00	4.58
Nottingham Arnold Corps	Corps	Solar	£33,000	2025-26	4.00	6.11
Harlow Corps	Corps	Energy Efficiency	£31,500	2026-27	4.00	5.34
Horden Corps	Corps	Energy Efficiency	£30,000	2025-26	2.00	5.77
Colchester Citadel Corps	Corps	Solar	£28,875	2024-25	4.00	5.66
North Road Forest Of Dean	Corps	Energy Efficiency	£27,000	2026-27	3.00	5.74
Enfield Corps	Corps	Solar	£26,568	2024-25	1.00	18.98
Romford Corps	Corps	Solar	£26,568	2024-25	3.00	6.64
Selby Corps NEW	Corps	Solar	£25,500	2025-26	3.00	6.71
Devonport Morice Town Corps	Corps	Solar	£22,500.00	2025-26	2.00	5.77
Cheltenham Citadel Corps	Corps	Solar	£22,500.00	2026-27	3.00	6.08
Morecambe Corps	Corps	Energy Efficiency	£19,500	2025-26	3.00	6.72
Thornton Heath Corps	Corps	Solar	£15,300	2024-25	2.00	4.94
Sunderland Citadel Corps	Corps	Solar	£15,000	2026-27	1.00	6.82
DISS Corps Hall & Charity Shop	Corps	Solar	£13,500	2025-26	1.00	-8.77
Exmouth Corps	Corps	Solar	£9,000	2024-25	1.00	5.00