



Cabinet Office

CARBON REDUCTION PLAN GUIDANCE

Notes for Completion

Where an In-Scope Organisation has determined that the measure applies to the procurement, suppliers wishing to bid for that contract are required at the selection stage to submit a Carbon Reduction Plan which details their organisational carbon footprint and confirms their commitment to achieving Net Zero by 2050.

Carbon Reduction Plans are to be completed by the bidding supplier¹ and must meet the reporting requirements set out in supporting guidance, and include the supplier's current carbon footprint and its commitment to reducing emissions to achieve Net Zero emissions by 2050.

The CRP should be specific to the bidding entity, or, provided certain criteria are met, may cover the bidding entity and its parent organisation. In order to ensure the CRP remains relevant, a Carbon Reduction Plan covering the bidding entity and its parent organisation is only permissible where the detailed requirements of the CRP are met in full, as set out in the Technical Standard² and Guidance³, and all of the following criteria are met:

- The bidding entity is wholly owned by the parent;
- The commitment to achieving net zero by 2050 for UK operations is set out in the CRP for the parent and is supported and adopted by the bidding entity, demonstrated by the inclusion in the CRP of a statement that this will apply to the bidding entity;
- The environmental measures set out are stated to be able to be applied by the bidding entity when performing the relevant contract; and
- The CRP is published on the bidding entity's website.

Bidding entities must take steps to ensure they have their own CRP as soon as reasonably practicable and should note that the ability to rely on a parent organisation's Carbon Reduction Plan may only be a temporary measure under this selection criterion.

The Carbon Reduction Plan should be updated regularly (at least annually) and published and clearly signposted on the supplier's UK website. It should be approved by a director (or equivalent senior leadership) within the supplier's organisation to demonstrate a clear commitment to emissions reduction at the highest level. Suppliers may wish to adopt the key objectives of the Carbon Reduction Plan within their strategic plans.

A template for the Carbon Reduction Plan is set out below. Please complete and publish your Carbon Reduction Plan in accordance with the reporting standard published alongside this PPN.

¹ Bidding supplier or 'bidding entity' means the organisation with whom the contracting authority will enter into a contract if it is successful.

² Technical Standard can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans__2_.pdf

³ Guidance can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991623/Guidance_on_adopting_and_applying_PPN_06_21__Selection_Criteria__3_.pdf

Carbon Reduction Plan

Supplier name: Warner McCall Ltd

Publication date: 31st December 2025

Commitment to achieving Net Zero

Warner McCall Limited is committed to achieving Net Zero emissions by **2040**.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline Year: 2024			
Additional Details relating to the Baseline Emissions calculations.			
This is the second carbon reduction plan published by Warner McCall Ltd, and therefore includes a baseline calculation and actuals after one year.			
The business is an SME consultancy where staff and subcontractors frequently work at their home location. There are no permanent premises or company provided vehicles, so no Scope 1 or Scope 2 emissions are reported. Emissions due to staff business travel and homeworking are included in Scope 3.			
Baseline year emissions:			
EMISSIONS	TOTAL (tCO₂e)		
Scope 1	0		
Scope 2	0		
Scope 3 (Included Sources)	Category	Description	tCO ₂ e
	1. Purchased goods and services	Includes subcontractor business travel and telecommuting costs	51.5
	4. Upstream T&D	No materials purchased.	0

	5. Waste Generated	Negligible waste generated	0
	6. Business Travel	Staff travel to client sites	3
	7. Employee Commuting	Homeworking costs	0.7
	9. Downstream T&D	No downstream T&D	0
Total Emissions	55.2 tCO2e		

Current Emissions Reporting

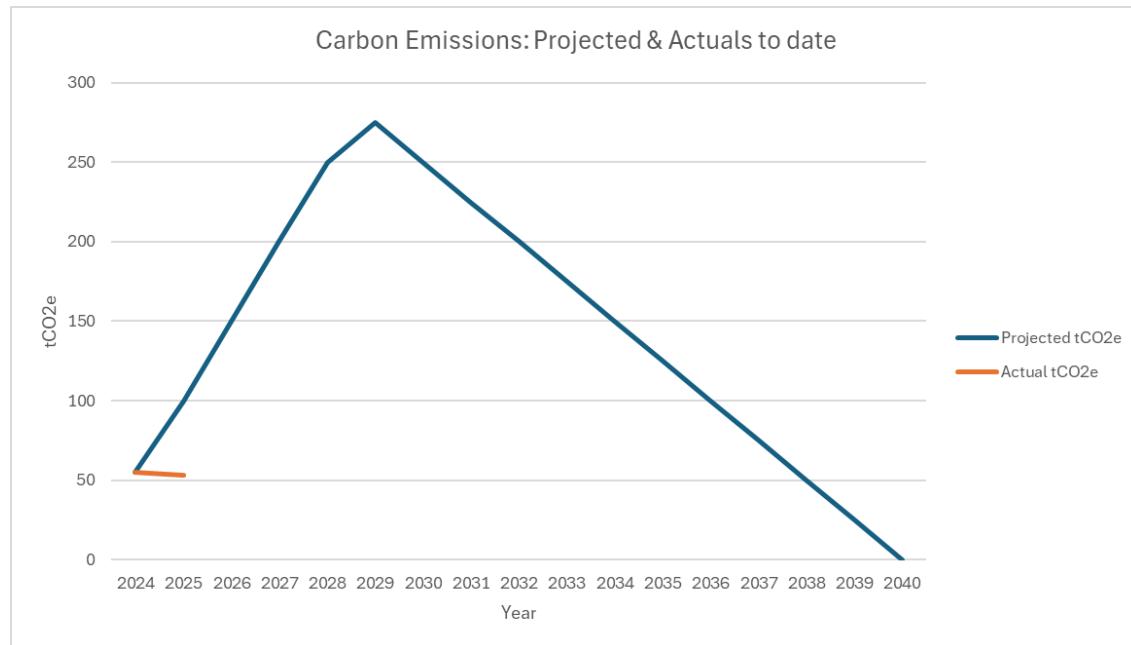
Reporting Year: 2025			
EMISSIONS	TOTAL (tCO ₂ e)		
Scope 1	0		
Scope 2	0		
Scope 3 (Included Sources)	Category	Description	tCO ₂ e
	1. Purchased goods and services	Includes subcontractor business travel and telecommuting costs	47.6
	4. Upstream T&D	No materials purchased.	0
	5. Waste Generated	Negligible waste generated	0
	6. Business Travel	Staff travel to client sites	4.8
	7. Employee Commuting	Homeworking costs	0.7
	9. Downstream T&D	No downstream T&D	0

Total Emissions	53.1 tCO2e
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Emissions reduction targets

Our business is committed to reducing carbon emissions as we grow. Warner McCall Ltd recognises that growth is likely to bring increased emissions as the company takes on premises and additional staff. We believe that we can grow sustainably. By 2028, we aim to achieve a 25% reduction in carbon intensity (emissions per employee), ensure that any office spaces taken on use renewable energy, and offset residual emissions. While we recognise that our expected growth will lead to short-term increases in emissions, our long-term goal is to achieve net-zero emissions across all operations by 2040, balancing growth with sustainability.

The chart below shows our baseline projected emissions (2024) and actuals to date (2025):



Carbon Reduction Projects

Managing Emissions in Contract Delivery

As a small business, we are committed to minimizing emissions during contract delivery by prioritizing sustainable practices. This includes choosing energy-efficient or low-carbon modes of transport where feasible. We actively engage with suppliers and subcontractors to ensure their practices align with our sustainability goals. Additionally, we leverage digital tools to reduce the need for in-person meetings and provide virtual services where possible, further lowering our carbon footprint. By continually reviewing and improving our processes, we aim to deliver contracts efficiently and sustainably.

Planned Carbon Reduction Initiatives

1. Reduce Travel Emissions

- Promote Remote Work: We will encourage virtual meetings and remote delivery of services whenever possible to minimize the need for travel.
- Optimize Travel: When travel is necessary, we will plan routes efficiently to reduce mileage and fuel use.
- Sustainable Travel Options: We will incentivize the use of public transport, carpooling, or active travel (e.g., cycling) to client sites.
- Low-Carbon Vehicles: We will encourage the use of electric or hybrid vehicles by subcontractors, offering support for charging infrastructure or expense reimbursement.

2. Optimize Energy Use at Home Offices

- Renewable Energy: We will encourage subcontractors to switch to renewable energy suppliers for their home offices.
- Energy Awareness: We will provide guidance to suppliers on best practices for reducing home energy consumption.

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 standard⁴ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁵.

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) Standard⁶.

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:



Roland Lyle
Director
31st December 2025

⁴ <https://ghgprotocol.org/corporate-standard>

⁵ <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁶ <https://ghgprotocol.org/standards/scope-3-standard>