



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.

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

²Technical 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

³Guidance 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 Template

Supplier name: Berthold Bauer VAT Consultants Ltd

Publication date: September 2024

Commitment to achieving Net Zero

Berthold Bauer VAT Consultants Ltd is committed to achieving Net Zero emissions by 2050

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: 2022-2023		
Additional Details relating to the Baseline Emissions calculations.		
We have not previously assessed or reported emissions		
Baseline year emissions:		
EMISSIONS	TOTAL (tCO₂e)	
Scope 1	1.23 (Gas bills only- air conditioning this year had no top up of gases)	
Scope 2	3.77	
Scope 3 (Included Sources)	27.08	
	4. Upstream transportation & distribution;	0.0*
	5. waste generated in operations;	0.0**
	6. business travel;	5.31
	flights	5.20
	train	0.03
	bus	0.09
	hotels	0.27

	7. employee commuting; (includes homeworking) Emissions from employees' daily travel to and from work, such as driving personal vehicles or using public transportation. Emissions from any commuting in vehicles which are owned by the business are included in Scope 1.		
	Homeworking		8.34
	Commuting		13.43
	8. downstream transportation & distribution.		0.00
	*This is a service-based business with no physical products being transported		
**This is an office-based business with no formal waste monitoring and negligible emissions arising from waste generated			
Total Emissions	32.08		

Current Emissions Reporting

Reporting Year: 2024-25			
EMISSIONS	TOTAL (tCO ₂ e)		
Scope 1	1.74		
Scope 2	5.89		
Scope 3 (Included Sources)	23.64		
	4. Upstream transportation & distribution;	0.0*	
	5. waste generated in operations;	0.0**	
	6. business travel;		
	flights train bus taxi	4.24 0.27 0.06 0.00	

		hotels	0.33
		7. employee commuting; (includes homeworking) Emissions from employees' daily travel to and from work, such as driving personal vehicles or using public transportation. Emissions from any commuting in vehicles which are owned by the business are included in Scope 1.	
		Homeworking	5.58
		Commuting	13.16
		8. downstream transportation & distribution.	0.00
Total Emissions	31.27 (-2.52%)		

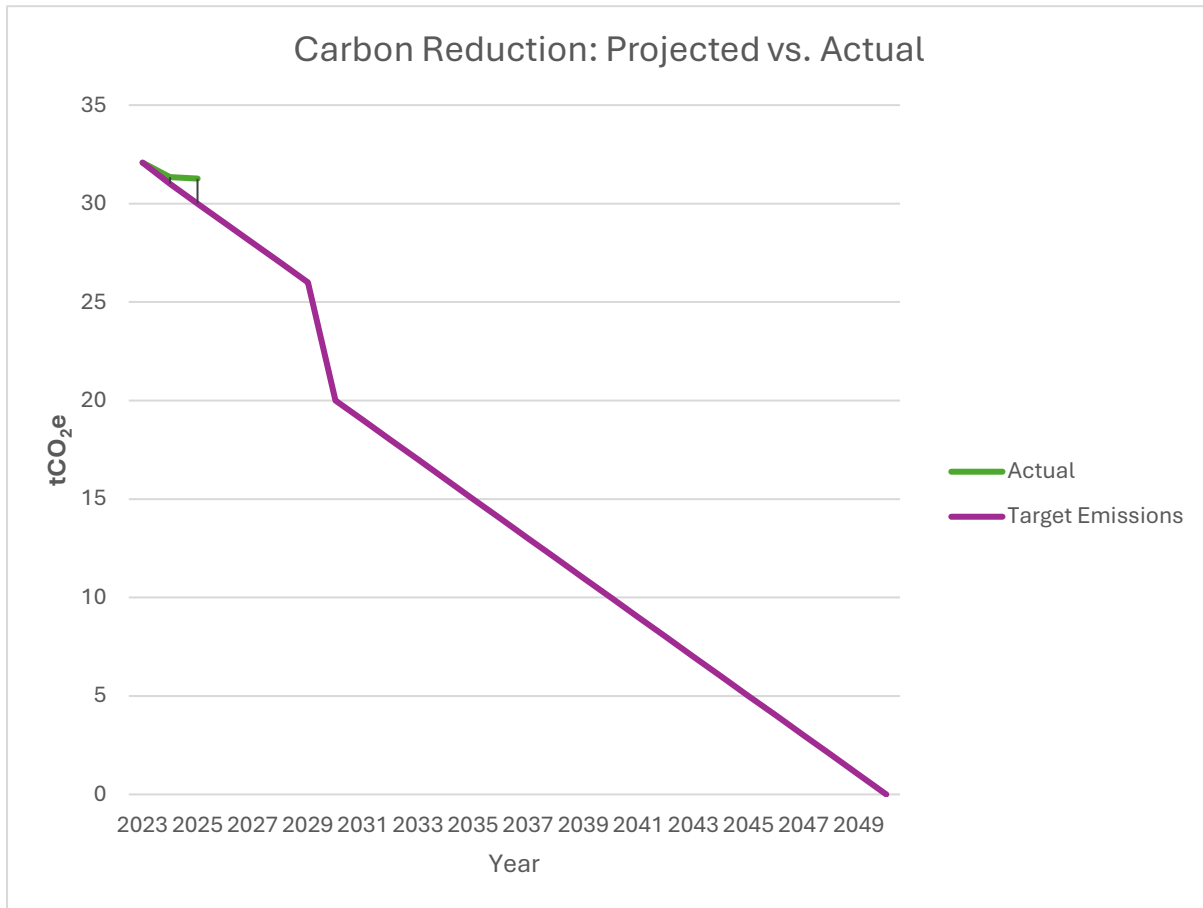
Emissions reduction targets

To achieve Net Zero by 2050, we will implement the following carbon-reduction, biodiversity-supporting, and offsetting measures:

- **Sustainable procurement:** Prioritise sustainable, energy-efficient materials, products, and equipment across our supply chain.
- **Renewable energy:** Transition to renewable energy sources to power our operations.
- **Paper reduction:** Minimise printing and significantly reduce paper usage.
- **Sustainable transport:** Encourage employees to use public transport and carpooling to reduce emissions from commuting.
- **Waste management:** Promote recycling and responsible waste-management practices, including paper shredding and the elimination of single-use plastics.
- **Reduced corporate travel:** Limit business travel by promoting remote access to client systems and increasing the use of virtual meetings.
- **Energy-efficient offices:** Invest in green office equipment, adopt LED lighting, switch off lights when not in use, and lower thermostat settings—especially outside office hours.
- **Reforestation:** Plant circa 16,000 trees on surrounding land to help offset emissions.
- **Bee conservation and pollinator support:**
 - Establish pollinator-friendly habitats on company land, including wildflower meadows and native flowering plants.
 - Avoid the use of harmful pesticides and herbicides.
 - Install bee hotels and support local beekeeping initiatives to strengthen pollinator populations.

We project that these initiatives will reduce our carbon emissions to **27 tCO₂e by 2031**, representing a **13.88% reduction** over the next five years

Progress against these targets can be seen in the graph below:



Carbon Reduction Projects

Completed Carbon Reduction Initiatives

The following environmental initiatives and improvements have been completed or put in place since the 2023 baseline year:

- **Cloud migration:** A significant portion of our infrastructure has been transitioned to cloud-based platforms, with further migration planned to reduce energy consumption and reliance on on-premise systems.
- **Paperless and digital-first operations:** We continue to reduce our dependency on paper by promoting a paperless office environment and delivering digital-first solutions to our clients.
- **Reduction of single-use plastics:** Single-use plastics have been phased out wherever possible, supported by improved recycling and waste-management practices.
- **Remote access and hybrid working:** Our hybrid working model reduces travel requirements, and most clients now provide remote access to their systems, enabling online meetings and minimising the need for in-person visits.
- **Sustainable commuting:** On anchor days, we encourage employees to use public transport, carpooling, and our cycle-to-work scheme, supporting active travel and lowering commuting-related emissions.

- **Energy-efficient devices and systems:** Energy-saving modes are enabled on all PCs, and our transition to a cloud-based phone system has removed the need for multiple devices, reducing electronic waste and energy use.
- **LED lighting and office efficiency:** LED lighting has been installed throughout the office, lowering energy consumption and contributing to a more sustainable working environment.
- **Thermostat and heating controls:** Automated thermostat controls ensure heating is significantly reduced when the office is unoccupied.
- **Sustainable supply chain:** We collaborate with suppliers who demonstrate strong sustainability credentials, prioritising local suppliers to shorten the supply chain and reduce environmental impact. Where possible, we select partners whose values align with our own.

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:



Date: 9th September 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>