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Shared Business Services



26/03/2025



# Carbon Reduction Plan

NHS Shared Business Services is committed  
to achieving net zero emissions by 2040

## INTRODUCTION

NHS Shared Business Services (NHS SBS) is delighted to introduce our latest Carbon Reduction Plan, outlining our progress towards achieving net zero emissions by 2040. Our dedicated Social Value and Sustainability (SSV) team works in collaboration with colleagues in the wider Sopra Steria group to implement sustainability strategies and meet our collective net zero targets.

In 2023, NHS SBS aligned with Sopra Steria’s science-based targets to reach net zero by 2040. These targets were validated by the Science-Based Targets Initiative (SBTi), the globally accepted best practice standard for setting net zero targets. Additionally, we published a three-year [Green Plan](#), outlining our key areas of focus and roadmap to reach our net zero targets. Our refreshed Green Plan will be published in 2027.

NHS SBS follows the Greenhouse Gas (GHG) Protocol, the global standard for measuring and tracking emissions, dividing them into three scopes. Scope 1 covers direct emissions from fuel used for heating and cooling our offices. Scope 2 covers indirect emissions from purchased electricity used to power our offices, with market-based figures reflecting emissions linked to our purchasing decisions, such as renewable energy tariffs. Scope 3 includes all other indirect emissions occurring in our value chain.

The Procurement Policy Note 006 (PPN 006) requires only a subset of Scope 3 categories. However, NHS SBS goes beyond these minimum requirements by calculating all relevant Scope 3 emissions to provide a more accurate and complete picture of our carbon footprint. Table 1 shows the GHG Protocol Scope 3 emissions categories, their inclusion in NHS SBS’s footprint, and their requirement as part of PPN 006.

**Table 1:** Scope 3 emission categories, NHS SBS footprint consideration and PPN 006 requirements.

Scope 3 category	Included in NHS SBS’s footprint	Required as part of PPN 006
Category 1 – Purchased Goods & Services	Yes	No
Category 2 – Capital goods	Not applicable	No
Category 3 – Fuel and energy related activities	Yes	No
Category 4 – Upstream transportation and distribution	Not applicable	Yes
Category 5 – Waste generated in operations	Yes	Yes
Category 6 – Business travel	Yes	Yes

<b>Category 7 - Employee commuting</b>	Yes	Yes
<b>Category 8 - Upstream leased assets</b>	Not applicable	No
<b>Category 9 - Downstream transportation and distribution</b>	Not applicable	Yes
<b>Category 10 - Processing of sold products</b>	Not applicable	No
<b>Category 11 - Use of sold products</b>	Not applicable	No
<b>Category 12 - End-of-life treatment of sold products</b>	Not applicable	No
<b>Category 13 - Downstream leased assets</b>	Not applicable	No
<b>Category 14 - Franchises</b>	Not applicable	No
<b>Category 15 - Investments</b>	Not applicable	No

This Carbon Reduction Plan covers our latest externally verified carbon emissions data for the calendar year 2024, against the baseline calendar year 2019.

## COMMITMENT TO ACHIEVING NET ZERO

In July 2023, SBTi validated the Sopra Steria Group’s net zero targets, which NHS SBS has aligned to. We are committed to achieving a 90% reduction in absolute emissions from our baseline measurement by 2040. The remaining 10% of residual emissions will be offset.

Offsetting involves permanently removing GHG emissions from the atmosphere. This is typically achieved by creating or restoring habitats that absorb emissions or by reducing the rate of emissions from degraded landscapes<sup>1</sup>.

## BASELINE AND CURRENT EMISSIONS FOOTPRINT

Baseline emissions are a record of the GHGs produced in the past, prior to the introduction of any strategies to reduce emissions. These emissions serve as the reference point against which emissions reductions are measured.

NHS SBS goes beyond the minimum requirements of PPN 006. Since 2021, we have calculated Scope 1, 2, and all relevant Scope 3 emissions to provide a more accurate and complete picture of our carbon footprint. This includes emissions associated with purchased goods and services (Scope 3 Category 1). We have retrospectively

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<sup>1</sup> [Carbon offsetting: reviewing the evidence – Creating a better place](#)

recalculated our 2019 baseline carbon footprint to include all relevant emissions categories.

In 2024, NHS SBS reduced their emissions by 3,457 tCO<sub>2</sub>e from the 2019 base year (Table 2). This is equivalent to the carbon dioxide emissions from charging 6.9 billion smartphones<sup>2</sup>! Scope 1 fugitive emissions are unintended releases of gases or vapour from pressurised equipment such as air conditioning or refrigerators. Our fugitive emissions are 0 tCO<sub>2</sub>e as we have had no reports of leaks at our offices. Scope 2 market-based emissions are 0 tCO<sub>2</sub>e due to purchasing renewable energy tariffs, as explained in the introduction.

**Table 2:** NHS SBS emissions footprint for 2019, 2023 and 2024.

<b>Emissions type</b>	<b>2019 (baseline year; tCO<sub>2</sub>e)</b>	<b>2023 (previous year; tCO<sub>2</sub>e)</b>	<b>2024 (reporting year; tCO<sub>2</sub>e)</b>
<b>Scope 1 total</b>	<b>270</b>	<b>15.8</b>	<b>19.03</b>
Oil	0	0	0.03
Gas	270	15.8	19
Fugitive	0	0	0
<b>Scope 2 total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Market-based electricity	0	0	0
<b>Scope 3 total</b>	<b>5,470</b>	<b>4,137.2</b>	<b>2,263.97</b>
Category 1 – Purchased goods and services	4,102	3,383	1,683
Category 3 – Fuel and energy related activities	181	26	10
Category 5 – Waste generated in operations	12.1	1.1	0.7
Category 6 – Business travel	325	151.6	176
Category 7 – Employee commuting	849	575	395
<b>Total of all 3 scopes</b>	<b>5,740</b>	<b>4,153</b>	<b>2,283</b>

## PROGRESS AGAINST EMISSION REDUCTION TARGETS

To achieve net zero, NHS SBS has committed to Scope 1, Scope 2 and Scope 3 SBTi-approved targets. Overall, we have reduced our total market-based GHG emissions by

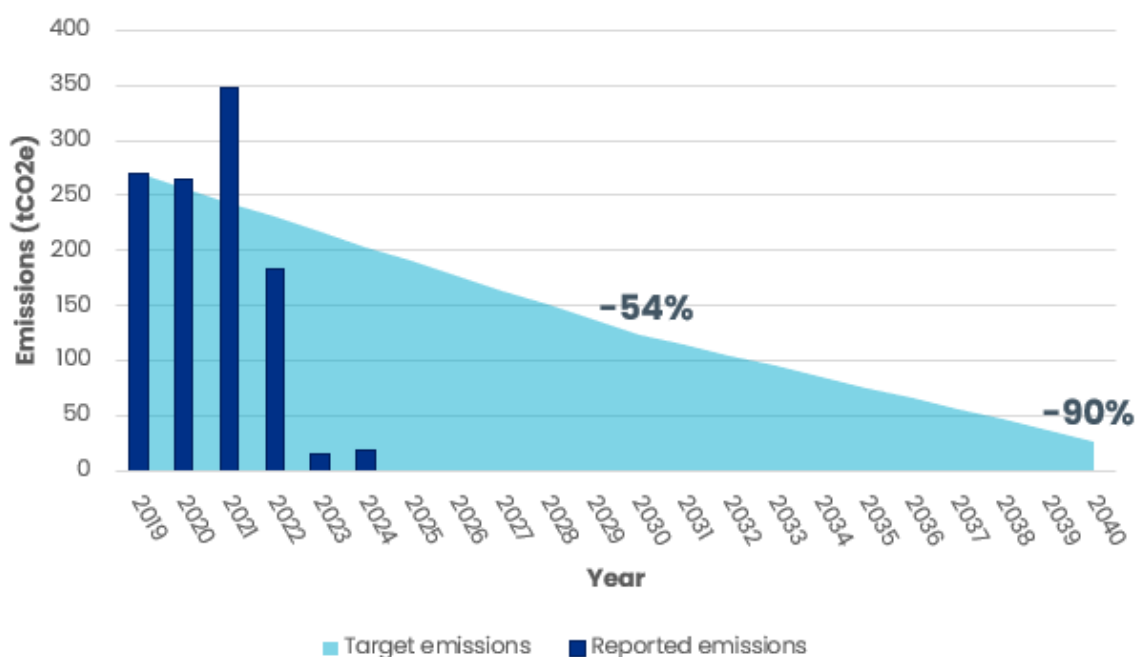
<sup>2</sup> [Carbon Emissions Equivalent: Simplifying Sustainability Metrics](#)

60% in 2024 compared to 2019. We project that our carbon emissions will decrease to 574 tCO<sub>2</sub>e by 2040. This is a reduction of 90% from the base year 2019.

### SCOPE 1 AND 2 TARGETS AND 2024 PROGRESS

- By 2030, we will reduce our absolute GHG emissions by 54% from a 2019 base year.
- By 2040, we will reduce our absolute GHG emissions by 90% from a 2019 base year.

As of 2024, our absolute Scope 1 and 2 emissions decreased by 93% compared to the 2019 baseline, surpassing our 2040 target (Figure 1). This reduction is primarily due to relocating our Leeds, Salford, and Southampton offices to more energy-efficient buildings. In 2022, the Leeds office transition raised the Energy Performance Certificate (EPC) rating from E to A, with 169 solar panels being installed on the roof. However, in 2024, gas emissions increased slightly due to higher energy demand at our Bristol office during cold weather. Previously, oil emissions were zero, but in 2024 we found our Leeds office to be using oil-powered generators used to provide electrical power during a power outage.

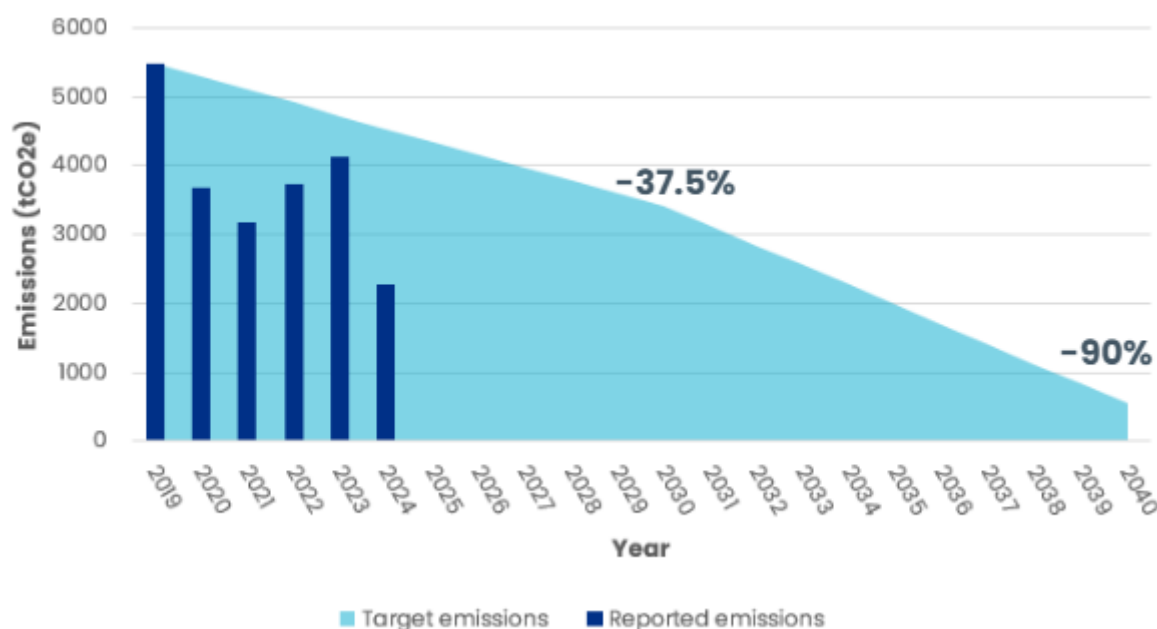


**Figure 1:** Scope 1 and 2 emissions actual reductions against targets.

### SCOPE 3 TARGETS AND 2024 PROGRESS

- By 2030, we will reduce our absolute GHG emissions by 37.5% from a 2019 base year.
- By 2040, we will reduce our absolute GHG emissions by 90% from a 2019 base year.

As of 2024, our absolute Scope 3 emissions have decreased by 59% compared to the 2019 baseline, surpassing our 2030 target (Figure 2). This reduction is primarily due to improved data quality in employee commuting and purchased goods and services. In 2023, we began collecting commuting data through an annual survey, reducing reliance on estimations, and increased employee-survey engagement rates in 2024. This shift to accurate data has given us a clearer picture of our emissions in this category, leading to reductions over time. Additionally, we've enhanced the level of primary data from our supply chain, combining it with spend-based estimations to further improve our emission estimates. Further information on this can be found in the Carbon Reduction Projects section under Supply Chain Emissions Reduction.



**Figure 2:** Scope 3 emissions actual reductions against targets.

## CARBON REDUCTION PROJECTS

NHS SBS maintains and continually improves its Environmental Management System, which is externally certified to the ISO 14001:2015 standard. We have completed or implemented the following environmental management measures and projects since 2019. These measures will be in effect during the performance of contracts.

### 100% RENEWABLE ELECTRICITY TARIFFS

In 2019, NHS SBS began buying renewable energy contracts for all electricity purchases, effectively reducing Scope 2 market-based emissions to zero. As of 2023, all electricity supply contracts for our office spaces are directly managed by the landlord. These contracts are supported by Renewable Energy Guarantees of Origin (REGO) certificates, ensuring that our Scope 2 market-based emissions remain at zero.

### ENERGY EFFICIENCY

In 2024, NHS SBS reduced its energy intensity per full-time employee by 25.1%, meaning we used less energy per employee compared to previous years. Since 2019, our absolute energy footprint has decreased by 86.1%.

Sopra Steria UK (comprising NHS SBS, SSL and SSCL) complied with Phase 3 of the ESOS scheme in 2024 by preparing a report with energy-saving recommendations and notifying the Environment Agency. An ESOS Assessment was conducted at NHS SBS Leeds office.

We also submitted an ESOS Action Plan for December 2023 to December 2027 to the Environment Agency. While no actions were mandated for NHS SBS sites due to lease terms or the high EPC rating (A) of our Leeds office, we are committed to adding new actions if opportunities arise and providing annual progress updates to ensure alignment with Sopra Steria UK's property strategy.

### BUSINESS TRAVEL EMISSIONS REDUCTION

NHS SBS applies an internal shadow carbon price to business travel. Each quarter, emissions and associated shadow carbon costs are calculated for each business unit and reported in the Sector Travel Power BI Report, accessible to senior management and key stakeholders.

This initiative has influenced employees' behaviour by encouraging teleconferencing and the use of lower-emission travel modes. As a result, we have achieved a 46% reduction in business travel emissions in 2024 compared to 2019.

## **WASTE MANAGEMENT AND A CIRCULAR ECONOMY**

NHS SBS ensure that 100% of general and dry mixed recyclable waste is diverted from landfill if we directly arrange the waste collection.

For IT waste, we ensure 100% is recycled or reused. Our exciting partnership with DSA Connect, a specialist IT asset disposal company, repurposes old IT equipment to create workshops for soon-to-be prison leavers, helping them gain IT skills and reduce re-offending. In 2024, 188 items were collected and processed in a prison workshop, and 571 kg of waste was recycled.

## **SUPPLY CHAIN EMISSIONS REDUCTION**

In 2024, supply chain emissions accounted for 74% of NHS SBS's full value chain GHG emissions. Reducing these emissions is essential for achieving net zero. NHS SBS is developing an enhanced methodology with its supply chain to measure emissions from purchased goods and services, focusing on using supplier-specific data to better reflect suppliers' performance in reducing GHG emissions.

In 2023, we launched a survey targeting suppliers representing 63% of our procurement spend to determine if they had set GHG emissions reduction targets aligned with SBTi.

By 2024, we integrated emissions data collected through surveys and online scraping into our calculations, marking a transition to a hybrid methodology. Suppliers accounting for 70% of NHS SBS's Scope 3 Category 1 emissions provided evidence of their full value chain emissions. This allowed us to include their emissions figures in the calculation of our Scope 3 Category 1 emissions using bespoke emission factors.

Looking ahead to 2025 and beyond, our aim is to drive change and emissions reduction throughout our supply chain. Next steps involve conducting supplier risk assessments to identify opportunities to support high-risk suppliers through education and guidance.



## SKA SILVER RATING

Our Leeds Office has been awarded a certified Silver Rating from the Royal Institution of Chartered Surveyors (RICS) for its environmentally sustainable fit-out, as part of a SKA Assessment. This certification highlights a range of positive sustainability initiatives, including:

- **Reusing Office Furniture:** Collaborated with a charity to repurpose existing office furniture.
- **Energy-Efficient Lighting:** Implemented LED lighting throughout the office.
- **Sustainable Commuting:** Provided bike racks to encourage eco-friendly travel to the office.
- **Waste Management:** Recycled 98% of waste from the fit-out works.
- **Responsible Sourcing:** Used 100% FSC-accredited timber in the fit-out.

## CARBON REMOVAL OFFSETS

Sopra Steria UK purchases carbon removal offsets for unavoidable GHG emissions from its offices and business travel, ensuring these sources have no net effect on GHGs in the atmosphere. In 2020, as part of our net zero transition strategy, we partnered with One Carbon World, accredited by the UN Climate Neutral Now programme, to provide climate neutral certification through carbon removal offsets. This partnership invests in projects that remove GHGs from the atmosphere, particularly afforestation projects in Uruguay, which create new land for trees to absorb carbon dioxide.

## DIGITAL SUSTAINABILITY

In August 2024, Sopra Steria UK joined the Government Digital Sustainability Alliance (GDSA). Sopra Steria's UK CEO signed an agreement to support Defra and the wider UK Government in meeting the commitments outlined in the Greening Government ICT and Digital Services Strategy 2020-2025.

## FUTURE INITIATIVES

In addition to the ongoing projects listed, future initiatives will focus on educating employees about emissions reduction and implementing projects aimed at decreasing emissions from homeworking and commuting.

## DECLARATION AND SIGN OFF

This Carbon Reduction Plan has been completed in accordance with PPN 066 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<sup>3</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>4</sup>.

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<sup>5</sup>.

This Carbon Reduction Plan has been reviewed and signed off by the Managing Director.

**Erika Bannerman**

Managing Director



26/03/2025

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<sup>3</sup><https://ghgprotocol.org/corporate-standard>

<sup>4</sup><https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>5</sup><https://ghgprotocol.org/standards/scope-3-standard>

## **NHS Shared Business Services Limited**

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### **About us**

NHS Shared Business Services was created in 2004 by the Department of Health and Social Care to deliver the most cost effective and highest quality corporate services to the NHS. A unique joint venture with Sopra Steria, a European leader in digital services and software development, we make life easier for NHS employees, patients and suppliers, and deliver value for money to the taxpayer.

Proud members of the NHS family, we provide finance & accounting, procurement, workforce, digital and expert advisory services to more than half the NHS in England. Committed to being a force for good, we are dedicated to acting responsibly and sustainably at organisational, team and individual level. Sharing common values and unity of purpose with the rest of the NHS family, our solutions are underpinned by cutting-edge technologies and our teams' expertise, in-depth understanding of the NHS, and commitment to service excellence.

For more information, please visit [www.sbs.nhs.uk](http://www.sbs.nhs.uk)