

Shared vision.
Better together



Shared Business Services



31/03/2026



Carbon Reduction Plan

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

Introduction

NHS Shared Business Services (NHS SBS) updated Carbon Reduction Plan reflects progress achieved and widens our impact through further actions to support our commitment to reaching net zero by 2040.

This Carbon Reduction Plan covers our latest externally verified carbon emissions data for the calendar year 2025, against the baseline calendar year 2019.

Our Social Value and Sustainability (SSV) team continues to work in close partnership with colleagues across NHS SBS and the Sopra Steria group to deliver our sustainability strategy and tangible environmental improvements.

NHS SBS Net Zero Commitment

In July 2023, Science-Based Targets Initiative (SBTi) validated our net zero target commitments to achieve a 90% reduction in absolute emissions from our baseline measurement by 2040, with the remaining 10% of residual emissions to be offset.

Our offsetting plan involves permanently removing Greenhouse Gas (GHG) emissions from the atmosphere, typically achieved by creating or restoring habitats that absorb emissions or by reducing the rate of emissions from degraded landscapes¹.

Carbon Reduction Plan Context

In 2023 NHS SBS aligned to science-based targets to reach net zero by 2040, our targets are validated by SBTi the globally accepted best practice standard for setting net zero targets. We also published and continue to deliver our three-year [Green Plan](#) which outlines our key areas of focus and roadmap to reach net zero targets set out.

NHS SBS follows the 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.

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

- 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.

NHS SBS goes beyond their minimum requirements set out by the Procurement Policy Note 006 (PPN 006) by calculating all GHG Scope 3 emissions categories relevant to our business to reflect a more accurate and complete picture of our carbon footprint, as shown in Table 1.

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

Baseline Year and 2025 Emissions Footprint

In 2025, NHS SBS reduced their emissions by 899 tCO₂e from the 2019 baseline, the equivalent to the carbon dioxide emissions of charging 1.8 billion smartphones²!

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

² [Carbon Emissions Equivalent: Simplifying Sustainability Metrics](#)

Since 2021, we have calculated Scope 1, Scope 2, and all relevant Scope 3 emissions to provide a more accurate and complete picture of our carbon footprint, including emissions associated with purchased goods and services (Scope 3 Category 1). As part of this work, we also recalculated our 2019 baseline in 2021 to ensure it includes all relevant emissions categories and is fully aligned with our current reporting methodology.

Table 2 outlines NHS SBS emissions footprint over the baseline and prior two years.

Table 2: NHS SBS emissions footprint for 2019, 2024 and 2025. Total values are rounded to the nearest whole tonne of CO₂e.

Emissions type	2019 (baseline year; tCO₂e)	2024 (previous year; tCO₂e)	2025 (reporting year; tCO₂e)
Scope 1 total	270	19	29
Oil	0	0.03	0.06
Gas	270	19	15
Fugitive (measured)	0	0	14
Scope 2 total	0	0	0
Market-based electricity	0	0	0
Scope 3 total	5,470	2,618	4,812
Category 1 – Purchased goods and services	4,102	1,683	3,898
Category 3 – Fuel and energy related activities	181	23.8	23.4
Category 5 – Waste generated in operations	12.1	0.7	0.6
Category 6 – Business travel	325.5	175.9	161.2
Category 7 – Employee commuting	849	735	729
Total of all 3 scopes (market-based)	5,740	2,637	4,841

Progress Against Net Zero Targets

NHS SBS is committed to achieve a 90% reduction in absolute emissions from our baseline measurement by 2040 through our Scope 1, Scope 2 and Scope 3 SBTi-approved targets.

Overall, we have reduced our total market-based GHG emissions by 15.7% in 2025 compared to 2019.

We project that our carbon emissions will decrease to 574 tCO₂e by 2040. This is a reduction of 90% from the base year 2019.

For scope 1 and 2 targets:

- 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.

For scope 3 targets:

- 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.

Scope 1 and 2 Targets and 2025 Progress

In 2025 our absolute Scope 1 and 2 emissions have decreased by 89.3% from the 2019 baseline, surpassing our 2030 target.

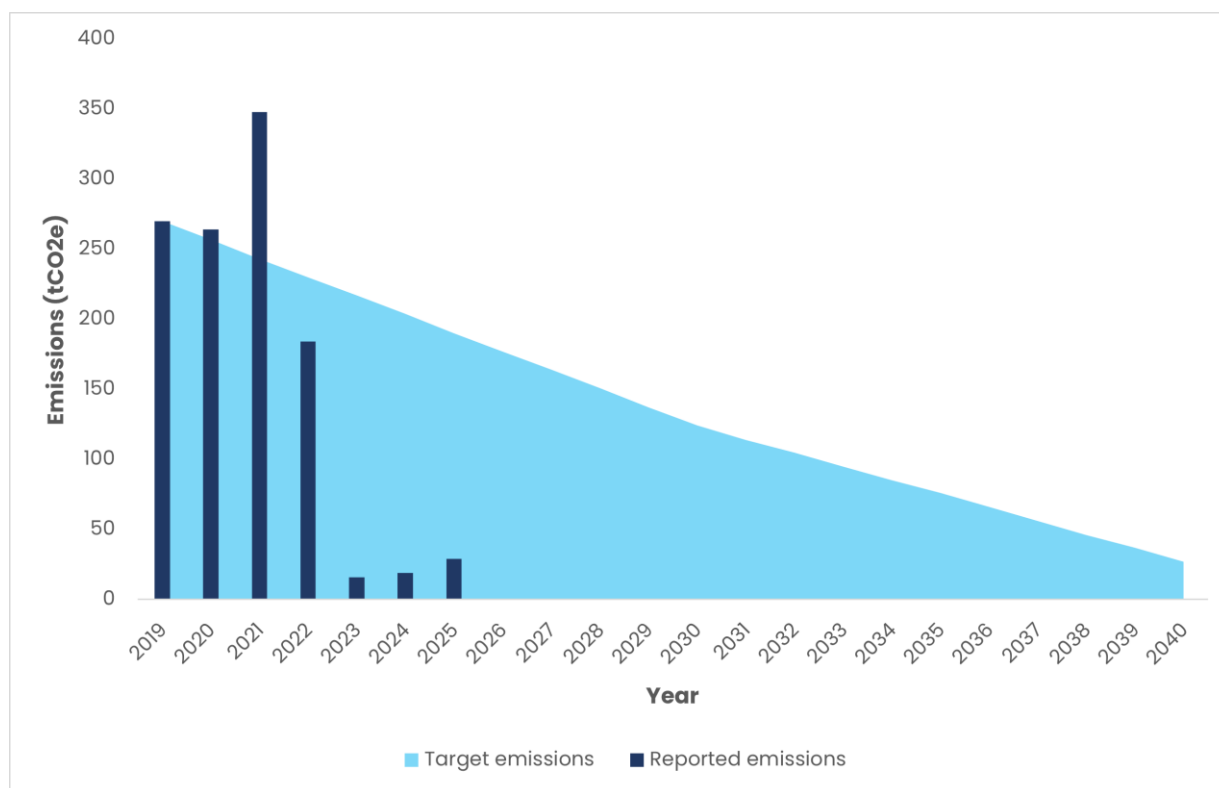
This progress largely reflects the relocation of our Leeds, Salford, and Southampton offices to more energy-efficient buildings.

When comparing 2025 with the previous reporting year, total emissions increased by 52.6%, driven by a rise in fugitive emissions. Fugitive emissions increased by 14 tCO₂e due to a leaking air-conditioning unit identified during a maintenance check. The issue was resolved immediately once discovered.

Our gas consumption emissions decreased by 4 tCO₂e because of our energy-efficiency initiatives and we realised a 26% reduction in office space following a move to serviced offices in Bristol from August 2025.

Diagram 1 below outlines our year-on-year scope 1 and 2 emissions position against target.

Diagram 1: Scope 1 and 2 emissions actual reductions against targets.



Scope 3 Targets and 2025 Progress

In 2025 our absolute Scope 3 emissions decreased by 12% compared with the 2019 baseline, reflecting a range of initiatives outlined in the Carbon Reduction Projects section including:

- supply chain and employee engagement activities
- policy implementation
- IT circular economy measures

When comparing 2025 with the previous reporting year, emissions increased by 83.6%, driven by a rise in supply chain emissions of 2,194 tCO2e.

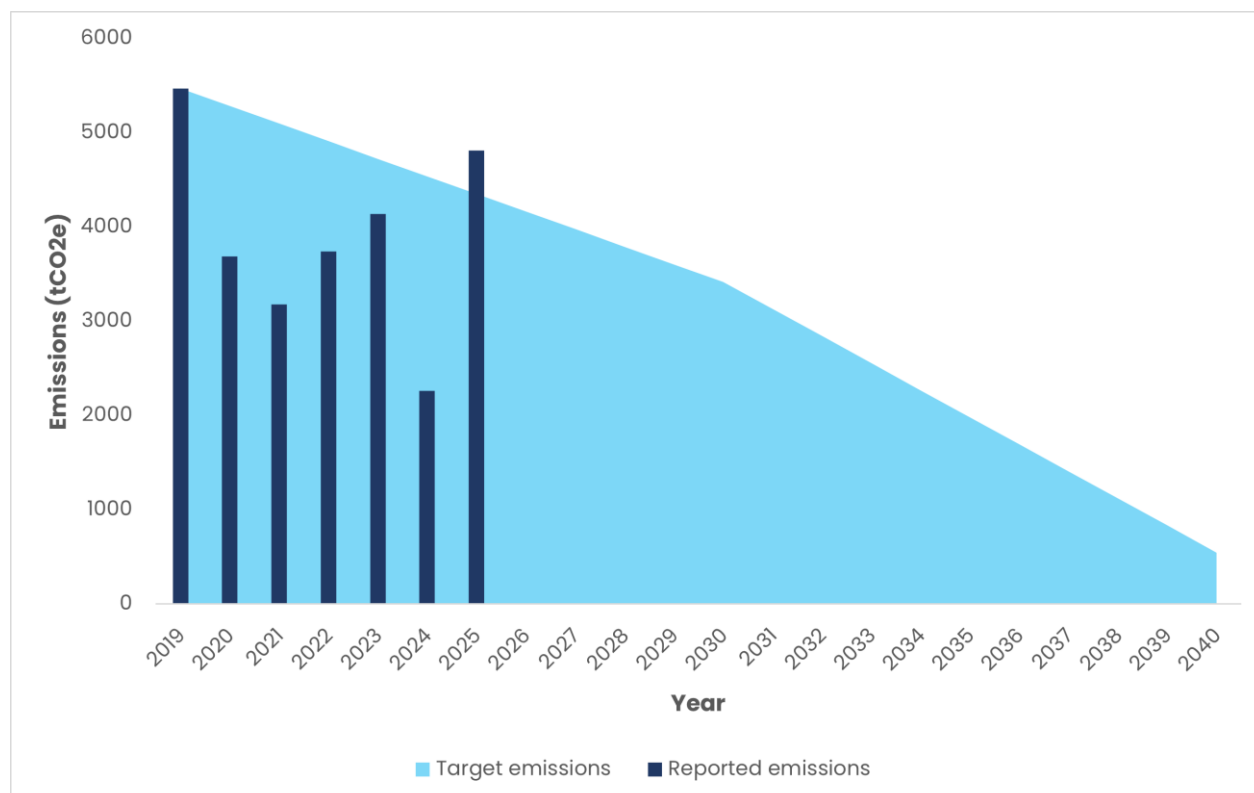
Our supply chain emissions increased due to a 28% rise in business expenditure, along with a significant increase in the Department for Environment, Food & Rural Affairs (DEFRA) emission factor for office supplies.

Positively, business travel emissions fell by 14.7 tCO2e following policy implementation which drove a decrease in employee commuting and homeworking emissions by 6

tCO₂e through a reduction in diesel vehicle commuting and a higher uptake of public transport.

Diagram 2 below outlines our year-on-year scope 3 emissions position against target.

Diagram 2: Scope 3 emissions actual reductions against targets.



Carbon Reduction Projects

NHS SBS maintains and continually improves its Environmental Management System, externally certified to ISO 14001:2015 standard.

Through this we have completed or implemented the following environmental management measures and projects to be in effect for our customer contracts since 2019.

Supply Chain Emissions Reduction

In 2025, supply chain emissions represented 81% of NHS SBS’s total value chain GHG emissions, so to strengthen the accuracy and completeness of our Scope 3 reporting,

we expanded our Supplier Engagement Programme to collect more detailed data on supplier GHG emissions and reduction targets.

For improved visibility of our suppliers' actual emissions performance, we gathered primary data through an enhanced supplier engagement survey supplemented by an analysis of publicly available emissions and financial information. This survey was issued to 19 of our highest-spend suppliers in 2025 who represent 80% of our total supply chain spend.

Three suppliers (accounting for 4.8% of our Scope 3 Category 1 emissions) were able to evidence full value chain emissions and meet our audit criteria. As a result, we incorporated their reported emissions directly into our Scope 3 Category 1 calculations through bespoke emissions factors.

For suppliers that are not yet able to calculate or disclose complete Scope 1, 2 and 3 emissions, we apply DEFRA conversion factors based on the supplier's Standard Industrial Classification (SIC) code, as listed on their Companies House registration.

Insights from the 2025 Supplier Engagement Survey include:

- 8 suppliers (42%) have established some form of emissions reduction target.
- 2 suppliers (10.5%) have SBTi-validated Near-term and Long-term Net Zero targets covering Scopes 1, 2, and 3.
- 0 suppliers have SBTi-validated Near-term only targets covering Scopes 1, 2, and 3.
- 2 suppliers (10.5%) reported having no emissions reduction targets in place.

Emission Factor Anomaly: From the top three emitting suppliers, the supplier with the highest estimated emissions represents only 1.2% of total spend. Their DEFRA emission factor increased by 17,680% compared with the previous reporting period, which has significantly distorted our emissions results. The changes to the emission factors in 2025 are due to DEFRA improving their calculation methodology and a change in where they obtain their source data.

To ensure greater stability and accuracy in future reporting, our SSV team are investigating best practice for managing changes in emission factors, improving reporting methodologies (including the feasibility of obtaining primary data) and SIC code allocation.

Sustainable Travel and Working Practices Policy

In 2025, NHS SBS launched our first Sustainable Travel and Working Practices Policy to provide colleagues with guidance on prioritising zero- and low-emission travel, as well as adopting sustainable homeworking practices. Its purpose is to support a long-term commitment to emissions reduction by encouraging changes in day-to-day travel and homeworking behaviours.

The policy outlines expectations for operating as a digital-first organisation, sets out guidance on transportation and hotel accommodation priorities, and offers practical tips for embedding more sustainable habits at home.

As a result of this policy and other business factors, we saw a 2% reduction across business travel, commuting, and homeworking emissions in 2025 compared with 2024.

Business Travel and Internal Carbon Price

Each quarter our business travel emissions are calculated alongside the associated shadow carbon cost, helping us to understand the environmental and financial impact of travel choices.

Employees booking travel can also view carbon emissions for different travel options through our travel booking tool, enabling them to identify and select the lowest-carbon mode of travel where possible.

Through these measures we have seen a 50% reduction in business travel emissions compared with the baseline.

Heat Scheme Partnership

In the second half of 2025, we partnered with Heat Scheme to provide our colleagues with tools to help them save up to 50% on their heating bills and reduce carbon emissions by up to 80%.

We delivered webinars with strong business engagement rates where colleagues could learn how to access the platform's extensive information and practical tips on reducing energy bills and switching to clean energy, with 24 signups so far.

Colleagues are also able to book a free 1:1 personalised assessment with a consultant to explore heating efficiency options and potential home improvements.

100% Renewable Electricity Tariffs

In 2019, NHS SBS began buying renewable energy for all electricity purchases, effectively reducing Scope 2 market-based emissions to zero.

As of 2023, all electricity supply contracts are supported by Renewable Energy Guarantees of Origin (REGO) certificates, ensuring that our Scope 2 market-based emissions remain at zero.

Energy Efficiency

NHS SBS has continued to improve its energy efficiency, achieving a 12% year-on-year reduction in energy intensity per full-time employee (FTE). When compared with the 2019 baseline, energy intensity per FTE in 2025 has fallen by 88.3%.

Over the same period, our absolute energy footprint has reduced by 84.9%.

Following a review of the property portfolio, a change in Bristol office space in 2025 contributed to a 4.5% decrease in companywide electricity consumption (kWh) and a 22.3% reduction in gas use (kWh) year on year.

We have also continued to operate a dedicated cross-functional energy team made up of CBRE (our building maintenance contractor), Properties and Facilities, and Environment and Sustainability teams, focused on identifying energy-saving opportunities across the estate, supporting ongoing monitoring and targeting, and helping to drive progress towards our energy-reduction and net-zero targets.

Waste Management and a Circular Economy

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

We ensure all IT waste is recycled or reused and through our partnership with specialist IT asset disposal provider, DSA Connect, we enable the repurposing of legacy equipment while supporting IT skills development for soon to be prison leavers.

In 2025, 1,100 kg of redundant IT assets were processed, with 55% prepared for reuse and 45% recycled.

Digital Sustainability

In August 2024, we became a member of the Government Digital Sustainability Alliance (GDSA), actively contributing to two GDSA working groups focused on AI and Sustainability and Planetary Impact.

Through these groups, we helped shape cross-government standards aimed at reducing the environmental risks associated with digital expansion, including contributions to the updated *AI Playbook for Government*, with a specific focus on minimising AI's environmental impact.

In parallel, we strengthened the role of sustainability within internal governance processes, formally adding sustainability to the standing agenda of the AI Governance Board (AIGB) which meets monthly.

As part of this enhanced governance approach, a Sustainability Checklist has been integrated into the review process for all new AI-related project submissions, to ensure that environmental impacts are considered from the outset and are managed effectively throughout the lifecycle of AI deployments.

Carbon Removal Offsets

Since 2020, we have partnered with One Carbon World (OCW) to invest in projects that remove GHG emissions from the atmosphere, an accredited by the United Nations Climate Neutral Now Programme.

All carbon removal offsets purchased through this partnership are certified under Verra's Verified Carbon Standard, a globally recognised framework aligned with the UNFCCC, SBTi, the Paris Agreement and the Kyoto Protocol.

We support the Guanare Afforestation Project in Uruguay to deliver a wide range of environmental and community benefits aligned with principles set out in the UK Forestry Standard, including improvements to biodiversity, soil health and water systems.

The project holds Forest Stewardship Council (FSC) certification, ensuring responsible forest management and transparent supply chains and community benefits such as employment, healthcare access and education programmes.

In addition, the project has achieved Climate, Community and Biodiversity (CCB) accreditation, which is awarded to only a small number of projects globally and recognises exceptional outcomes for local communities and ecosystems.

Green Skills

In 2025, we completed a three-month trial of an online sustainability learning platform.

Across the trial, 966 training units were completed within a combined 52 hours of learning, demonstrating high engagement without significant time commitment due to the bite-sized format.

Participants reported increased sustainability knowledge and, importantly, greater confidence applying what they learned including improved recycling practices, reduced digital emissions, more sustainable procurement choices, increased involvement in internal sustainability networks and greater confidence discussing sustainability with colleagues, clients, friends and family.

Future Initiatives

The Carbon Reduction Plan forms a core part of our wider Environmental Sustainability Programme, bringing together our ISO 14001-certified Environmental Management System, efficient resource management, renewable energy initiatives, circular economy practices, sustainable supply chain activities and support for clients transitioning to a net zero economy.

Through our Energy Efficiency Working Group, we will continue to collaborate with our building maintenance contractor to identify and implement further energy-saving opportunities, to improve operational energy efficiency and support continued reductions in Scope 1 and Scope 2 emissions.

In 2026, we will also launch a project to scale role-relevant sustainability training to all UK employees through a new online learning platform, ensuring sustainability capability is embedded across the organisation.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 standard³ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting⁴.

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) Standard⁵.

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

Erika Bannerman

Managing Director



31/03/2026

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

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

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

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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