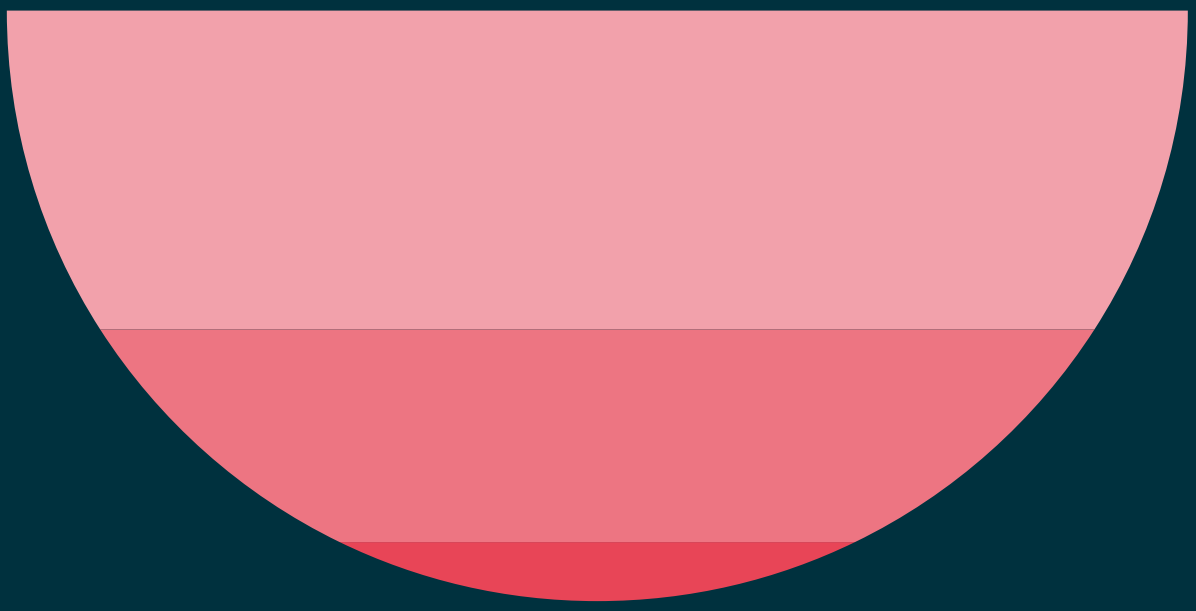
CLIMATE TRANSITION ACTION PLAN 2025



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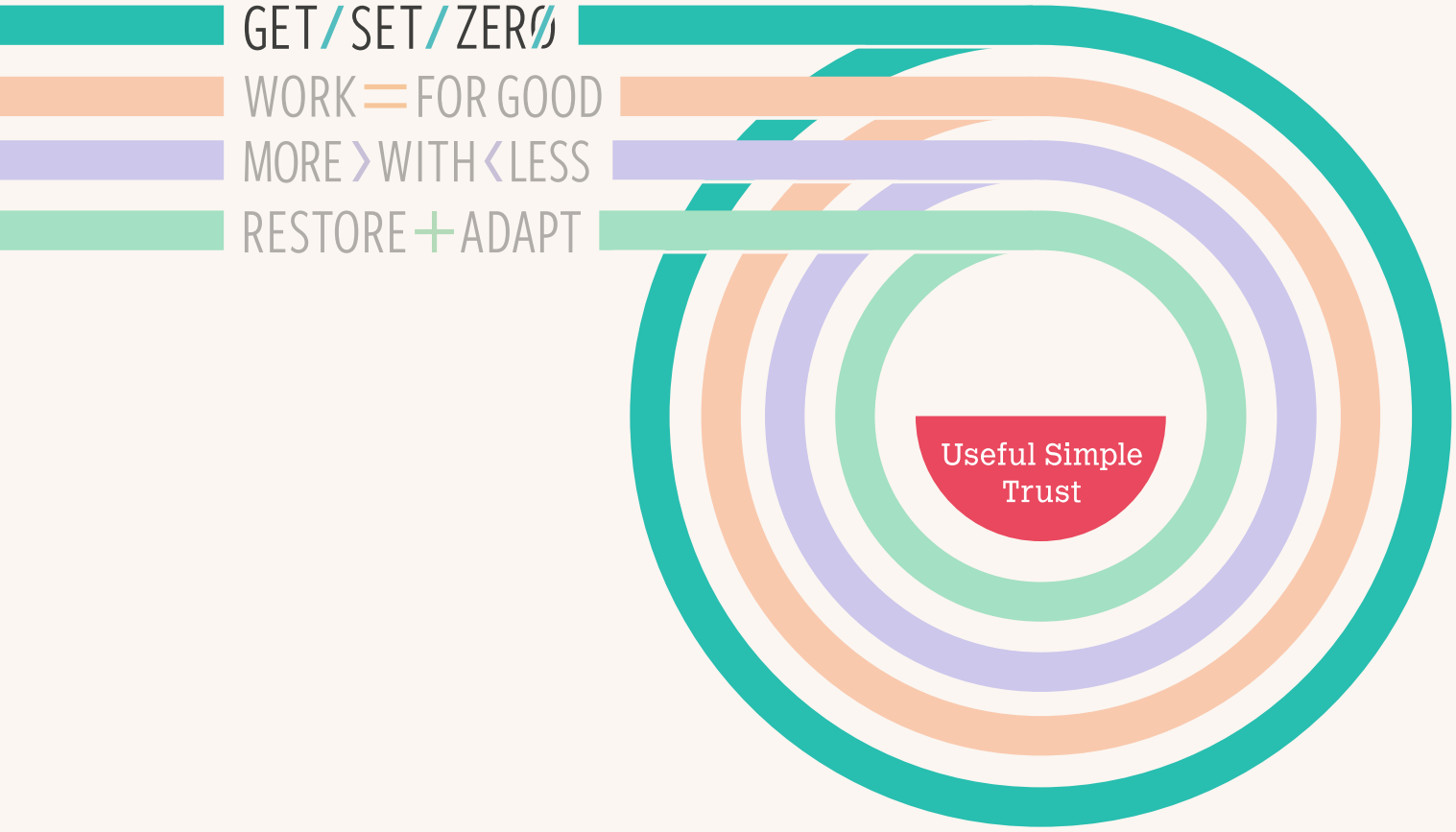
UST CLIMATE TRANSITION ACTION PLAN



The Useful Simple Trust (UST) is committed to blazing a trail in the regeneration of our built and natural environment to meet the needs of all people and the planet.

We believe all organisations have a responsibility to reduce their carbon impact to mitigate the worst effects of climate change.

Reducing our impact aligns with our UST ethos and our status as B Corp, Social Enterprise, and Employee-Owned business.

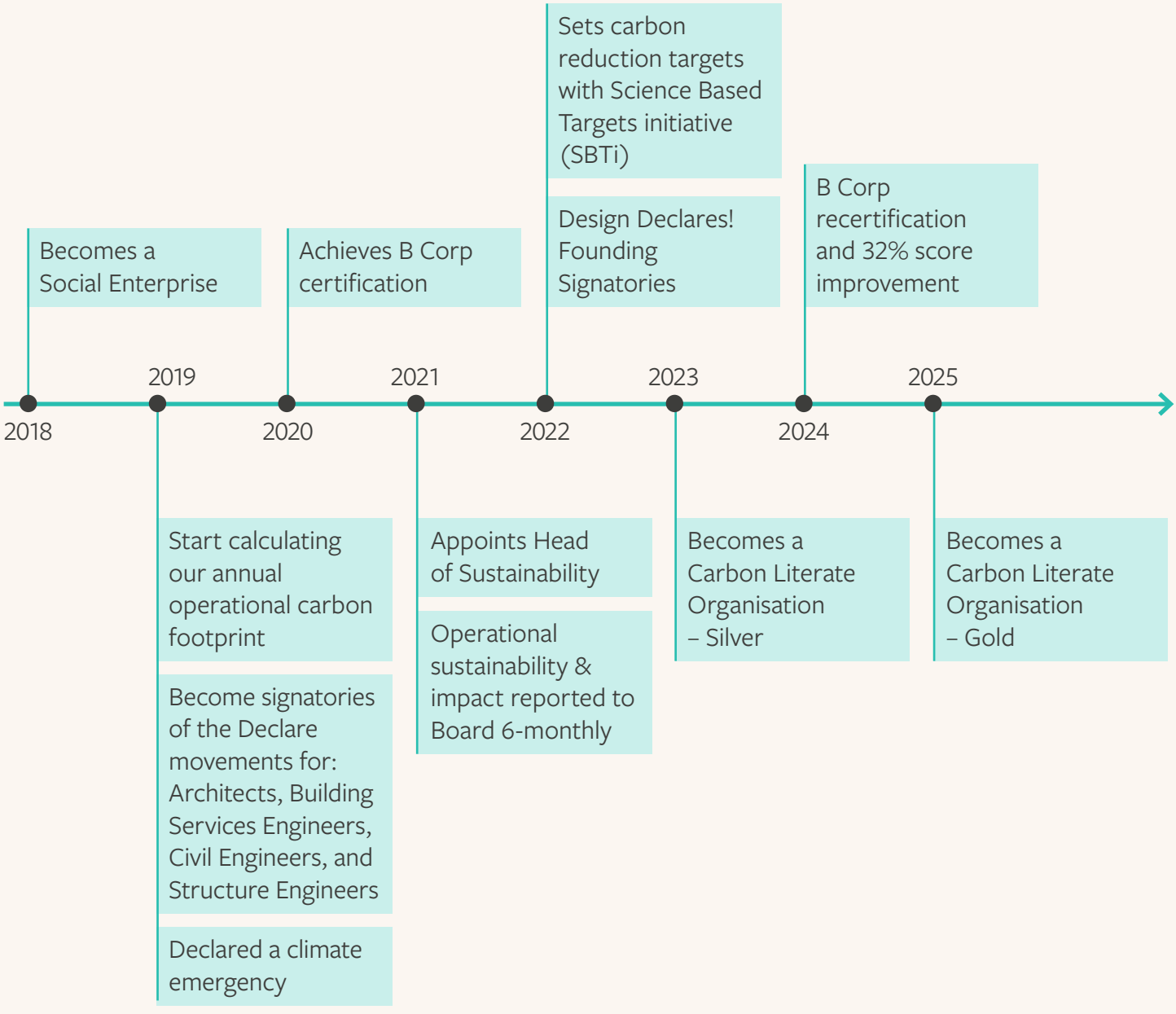
The four UST impact strands; **Get Set Zero**, **Work for Good**, **Restore and Adapt**, and **More with Less**, knit together the projects and services our brands provide to clients. Get Set Zero focuses on accelerated action towards net zero carbon.

This 'Climate Transition Action Plan' (CTAP) sets out how the UST will work towards Net Zero operational carbon impact. It presents our carbon context, carbon footprint and hotspots, an indicative target pathway, and our proposed actions for 2026 to reduce our operational impact.

This CTAP follows the We Mean Business Coalition guidance; providing a near-term plan focused on the priorities and actions UST will take to achieve our climate goals in line with a 1.5°C pathway. The aim of this CTAP is to move UST from goals to action.

OUR PREVIOUS CLIMATE ACTIONS

Acting on climate change and reducing our carbon impact aligns with our Trust Ethos and B Corp goals. In previous years we have made significant progress to understand our operational carbon impact. Our previous actions are best summarised in our annual impact reports.



OUR CARBON IMPACT

We understand that our greatest opportunity to influence carbon emissions is through our project work, which includes research, policy, engagement, engineering and design.

Control vs Influence

We use our collective skills and expertise to reduce carbon in the built environment and provide low-carbon advice to organisations. We call this our carbon 'handprint.'

UST employees have told us that a sustained focus on project carbon emissions is important to them.

We consider each sphere of influence through the actions outlined in this CTAP. The focus is on our operational emissions, as we have more control over them. Our carbon 'handprint' is discussed in more detail elsewhere, as part of a wider workstream that considers how we maximise and report the impact of our work on people and planet.

Industry Carbon Impact

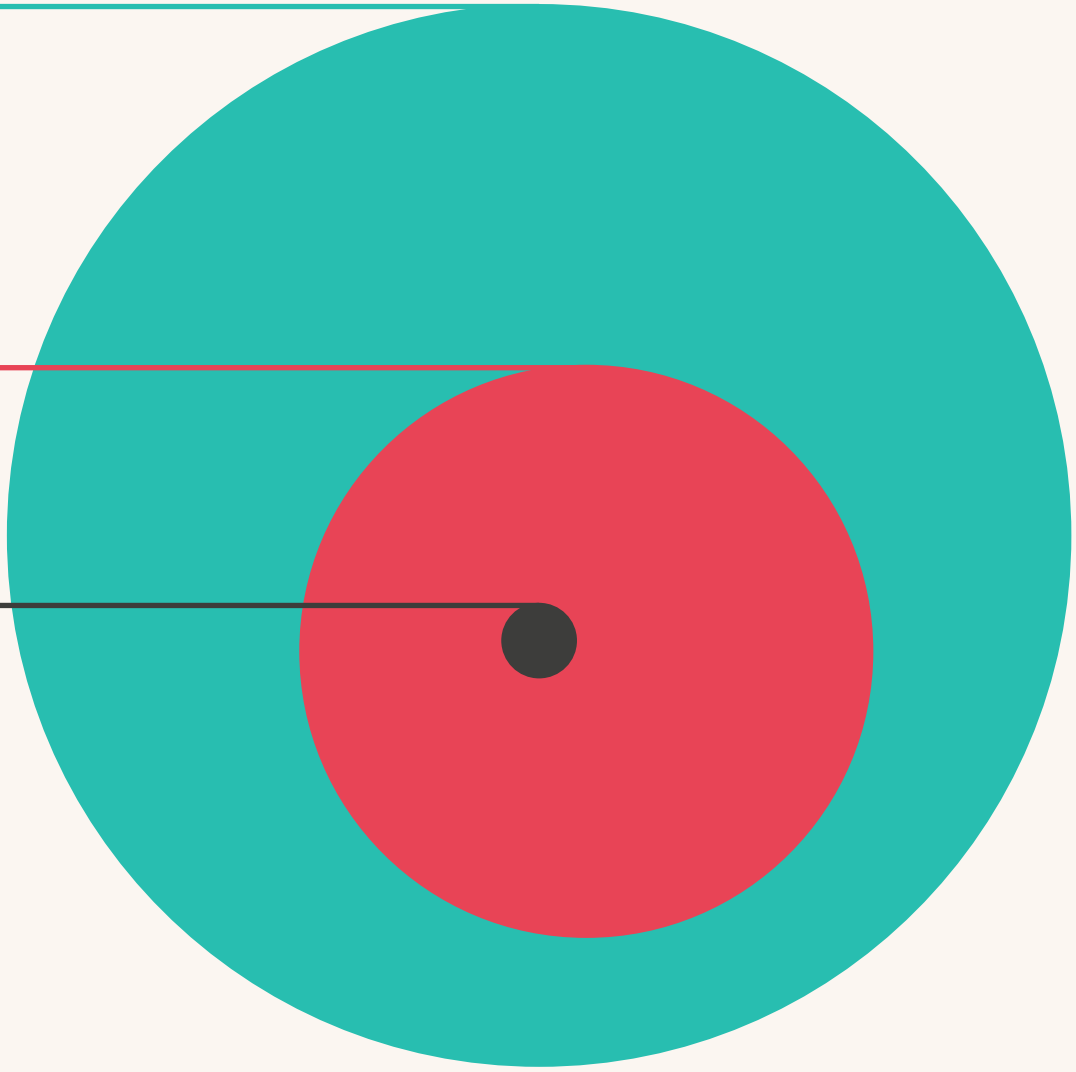
Our strategic influence and external advocacy in the sectors we work in.

Carbon Handprint

Emissions resulting from our project work.

Carbon Footprint

Scopes 1, 2, and 3 – includes emissions within our direct control, from our operations; procurement, travel, and energy use.



OUR CARBON FOOTPRINT

Our operational carbon footprint for our FY 22/23 base year is approximately 330 tCO_2e (tonnes of carbon dioxide equivalent).

Base Year

Our carbon footprint is 100% scope 3 emissions. We do not have any scope 1 or 2 emissions, because we do not own or control the energy systems of any facilities or vehicles. The energy emissions from our office space are captured within scope 3.8 upstream leased assets.

This equates to the following carbon impact intensities.

4 tCO_2e
per FTE employee, based on 84 average FTE

40 $kgCO_2e$
per £1000 turnover, based on £8.3 million turnover

0.18 $kgCO_2e$
per £1000 operational carbon procurement spend, based on £1.9 million spent

UST operational (scope 1, 2, and 3) base year carbon footprint FY 22/23

- Our top three operational carbon hotspots are purchased goods and services, business travel, and energy use.
- Purchased goods and services relates to the upstream emissions of the products and professional services that we buy to support our operations. Our top-emitting purchased services are health services, insurance, and computer programming.
- Office energy use, within upstream leased assets, represents less than 1% of our total emissions.

76%
Purchased goods and services

10%
Business travel

9%
Home working energy use

3%
Employee commuting

2%
Upstream leased assets (office energy use)

<1.1% each
- Business travel accommodation
- Waste and wastewater
- Water supply

OUR TARGETS

Our Commitments

46%

We have set official Science-Based Targets with SBTi, committing to reduce scope 1 and scope 2 GHG emissions 46% by 2030, from a 2019 base year, and to measure and reduce our scope 3 emissions.

Our formal SBTi target has been set against a FY 19/20 base year. In the last year, we have updated our calculation methodology to include all relevant scope 3 emission sources. We therefore plan to update our base year to FY 22/23 with the SBTi.

→0

Through the SME Climate Hub, we have joined the United Nations (UNFCCC) Race to Zero initiative, where we are committed to 'reducing emissions, across all scopes, swiftly and fairly in line with the Paris Agreement, with transparent action plans and robust near-term targets.'

The Race to Zero also requires members to set an interim target to achieve in the next decade, which reflects maximum effort towards or beyond a fair share of the 50% global reduction in CO_2 by 2030. This is detailed below.

We will offset residual emissions from business travel, office and homeworking energy use, and employee commuting by 2030.

An offsetting programme will be established within the next few years.

We will engage with our top 10 suppliers to set their own Science-Based Targets and reduce emissions by 2030.

This aligns with the SBTi SME near-term commitments.

We acknowledge that these targets will be challenging to achieve, given we are a small organisation with most of our operational emissions within our supply chain. Regardless, we recognise our responsibility, and the urgency required to act within the climate emergency. We will therefore be ambitious and strive to achieve our targets.

PROPOSED ACTIONS FOR 2025

Emissions Reduction Strategies

These are the current and near-term actions that we are taking to reduce emissions in line with our 1.5°C targets that cover our most relevant emissions sources across all three scopes.

This is the summary version of the CTAP actions for external publication. We have a more detailed internal register for action tracking.

Impact potential	2025 actions	Co-benefits
High Largest impact, improves understanding of top emissions impact and data for future calculations.	Launch a supplier engagement programme to collect supplier-specific emissions factors, starting with our top 20 suppliers by spend.	Wider advocacy piece, upskilling the supply chain.
Medium High potential, hard to quantify.	Build our employees capacity to enable key purchasers to make low carbon and ethical purchasing decisions.	Reputational benefits, upskilling employees.
Medium Implementation could lead to lower-carbon choices.	Review and update the travel and expenses policies and benefits, to increase emphasis on carbon reduction.	Reputational benefits.
Low Enables improved data collection.	Review business travel booking system to improve distance data collection.	May improve ease of use.
Low Hard to quantify savings.	Explore lower-carbon equipment and cloud service providers with the IT team	Visible for employees, may help extend the life of IT equipment.

PROPOSED ACTIONS FOR 2025

Governance Integration, Public Policy, and Just Transition

These are the current and near-term actions that We are taking to align our governance practice with our carbon targets, advocate for public policies that support our targets, and support our existing workforce, suppliers, and vulnerable customers in the Net Zero transition.

This is the summary version of the CTAP actions for external publication. We have a more detailed internal register for action tracking.

1. Complete switch to a pension provider and default fund with improved sustainable and ethical fund options.
2. Switch to a bank that prioritises low-carbon and ethical investments
3. Complete the first round of Useful Giving and Useful Trailblazing funding; providing resource towards employee pro-bono sustainability-focused project ideas. Including consultancy support for VSCEs and climate change education in schools.
4. Embed our carbon and sustainability goals into our employee value proposition, role descriptions, and benefits portal.
5. Develop an improved understanding and reporting of our 'carbon handprint' from our project work.
6. Encourage our clients and our suppliers to set ambitious carbon reduction goals, aligning with a 1.5°C pathway.
7. Prioritise procurement of goods and services provided by Social Enterprises and organisations supporting vulnerable communities.
8. Communicate this CTAP, progress towards carbon goals, and achievements regularly to employees and publicly.
9. Through the emissions reduction supplier engagement, support our smaller suppliers to build their understanding of carbon and climate.
10. Develop a virtual office stewardship policy, encouraging good environmental practices at home offices.
11. Advocate for and lead industry low-carbon transformation, through our expertise, engagements, and communications
12. Engage with and influence our landlord to reduce the utility emissions (gas, electricity, f-gas, waste, and water) of our building, leveraging our technical skills.

CLIMATE TRANSITION ACTION PLAN 2025

For more information on this plan or our services to assist in developing these plans, please contact:

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Useful Simple Trust

UST Operational Carbon Footprint FY 24/25

Certified B Corporation

Social Enterprise UK Certified Member

EOA EMPLOYEE OWNERSHIP ASSOCIATION

INVESTORS IN PEOPLE® We invest in people Gold

Useful Simple Trust Operational Carbon Footprint FY 24/25

Total emissions breakdown

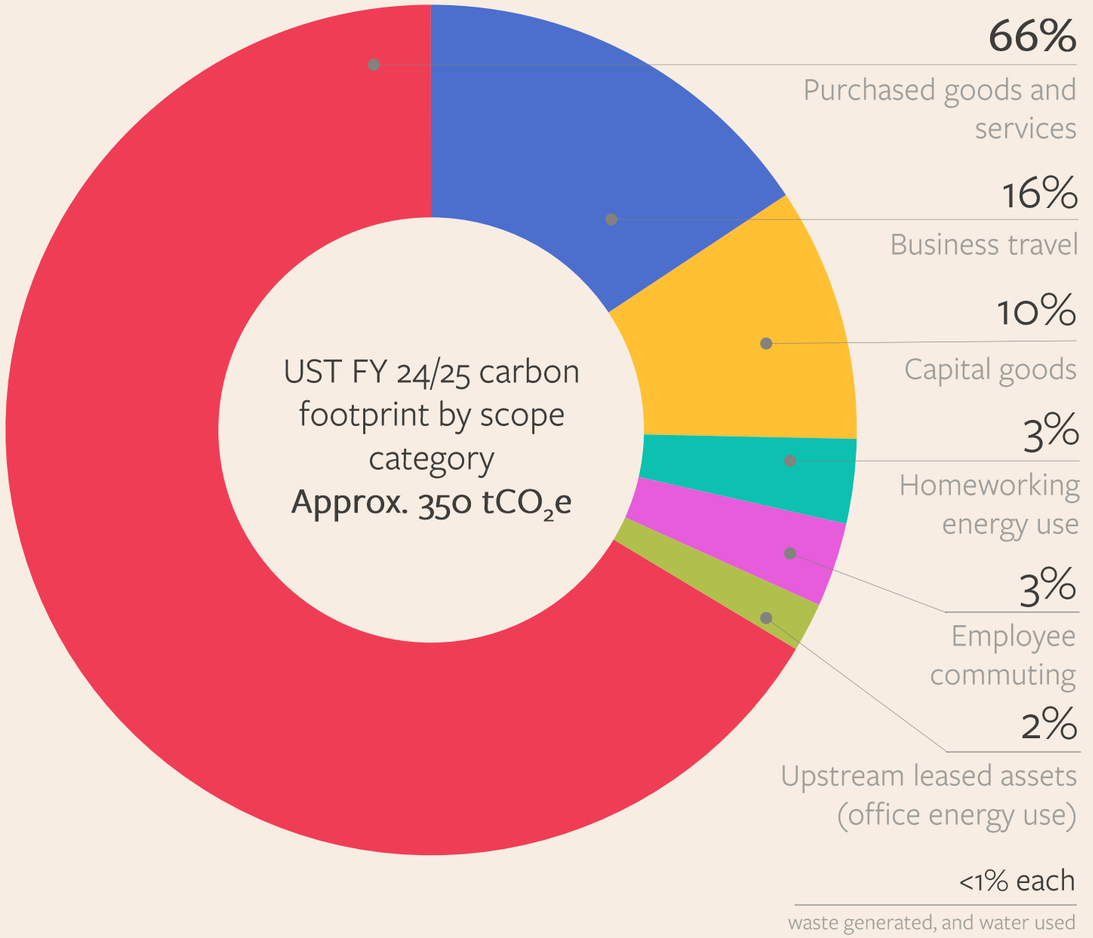
For the Financial Year 2024/2025 (FY 24/25), the Useful Simple Trust operational carbon footprint was calculated to be approximately 350 tonnes of carbon dioxide equivalent (tCO_2e).

This was calculated using the UST Get Set Zero methodology, aligned with the Greenhouse Gas (GHG) Protocol best practice guidance.

The UST carbon footprint is made up of 0% scope 1 and scope 2 emissions, and 100% scope 3 emissions. UST does not have any scope 1 or 2 emissions because it does not own or control the energy systems of any facilities. The energy emissions from gas and electricity at their London office are counted within scope 3.8 upstream leased assets.

The largest emissions sources for UST operations are purchased goods and services, business travel, and homeworking energy use. A full breakdown of all relevant emissions sources is provided in the below table.

Emissions category	Emissions (tCO_2e)	% of total emissions
Purchased goods and services	234	66%
Business travel	55	16%
Capital goods	34	10%
Homeworking energy use	11	3%
Employee commuting	11	3%
Upstream leased assets	7	2%
Waste generated and water used	0.1	0.02%
Total emissions	353	100%



Note: This summary presentation was prepared by Useful Projects (trading under Useful Simple Group Ltd). We used our established GHG Protocol-aligned Get Set Zero methodology and tools to calculate these figures. All figures are approximate, based on best available activity or spend data, and UK Government-provided emissions factors.

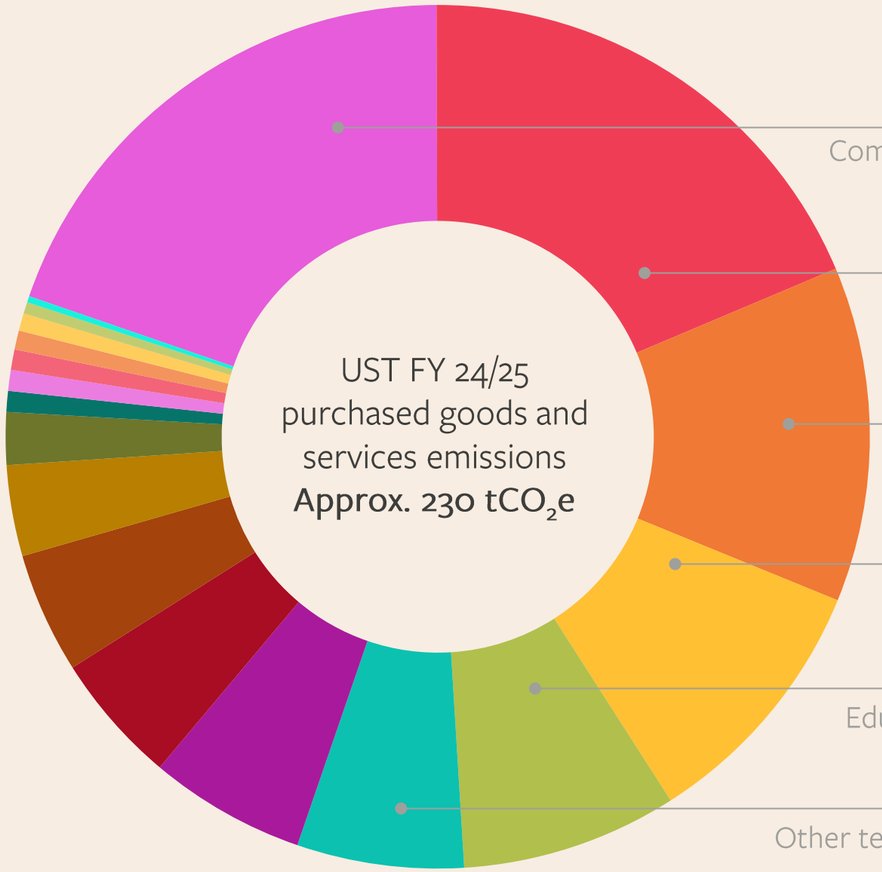
Useful Simple Trust Operational Carbon Footprint FY 24/25

Purchased goods and services emissions breakdown

Purchased goods and services is the largest emissions source for UST, making up 66% of total emissions at 234 tCO_2e.

Most of these emissions are from purchased services, rather than goods. These purchases are for operations only, spend on project-related goods and services (e.g., sub-consultants) has been excluded.

These emissions are estimated using spend-based emissions factors from the 2022 UK economy, adjusted for inflation to align with 2025 spend. UST needs to engage with their suppliers to better understand supplier-specific emissions.



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Useful Simple Trust Operational Carbon Footprint
Six years of results comparison

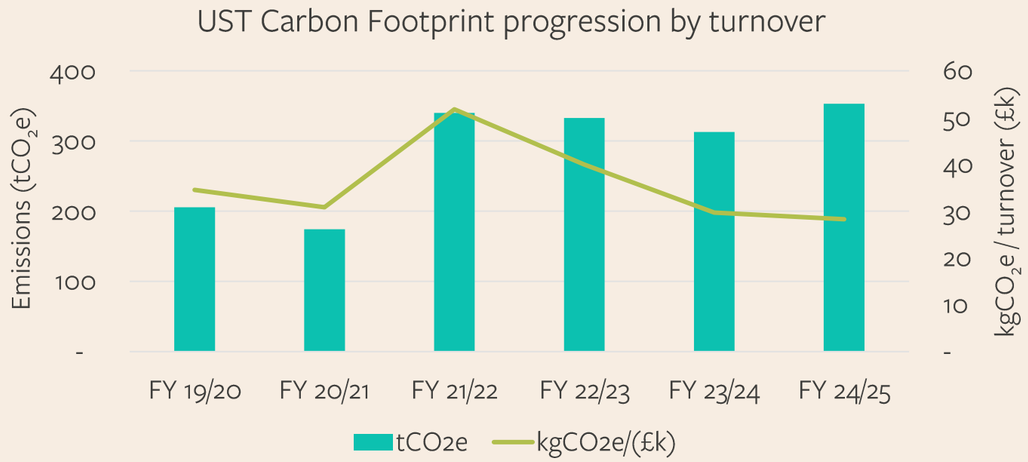
Emissions are normalised against average FTE beneficiaries and turnover to account for the Trust's annual growth. Carbon impact by FTE increased by 4%, while carbon impact by turnover decreased by 5%.

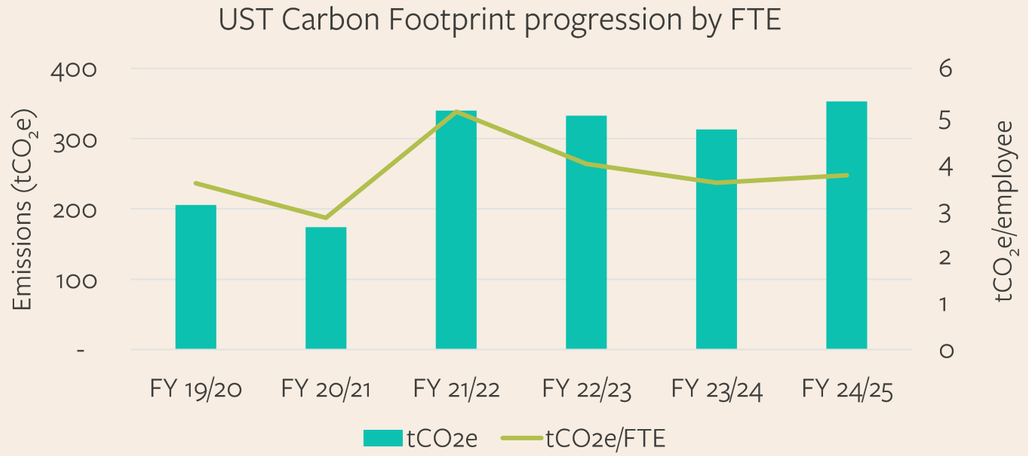
The methodology used to calculate the Trust's emissions has been refined over the years and the accuracy improved. The same emissions categories have been calculated since FY 21/22 – therefore providing a good comparison.

Total carbon emissions decreased slightly year-on-year from FY 21/22 to FY 23/24, despite increases in both turnover and average FTE beneficiaries. That trend did not continue into FY 24/25, which saw the highest annual carbon footprint that the Trust has recorded, and the highest per FTE since FY 21/22.

The following slides explore the key contributors to this increase.

FY	19/20	20/21	21/22	22/23	23/24	24/25
Average FTE beneficiaries	58	62	67	84	88	95
Turnover (£k)	5,951	5,649	6,567	8,327	10,530	12,480
Carbon Footprint (tCO_2e)	**206**	**174**	**340**	**333**	**313**	**353**





Carbon Footprint Comparison
FY 23/24 and 24/25 total emissions breakdown

GET / SET / ZERO

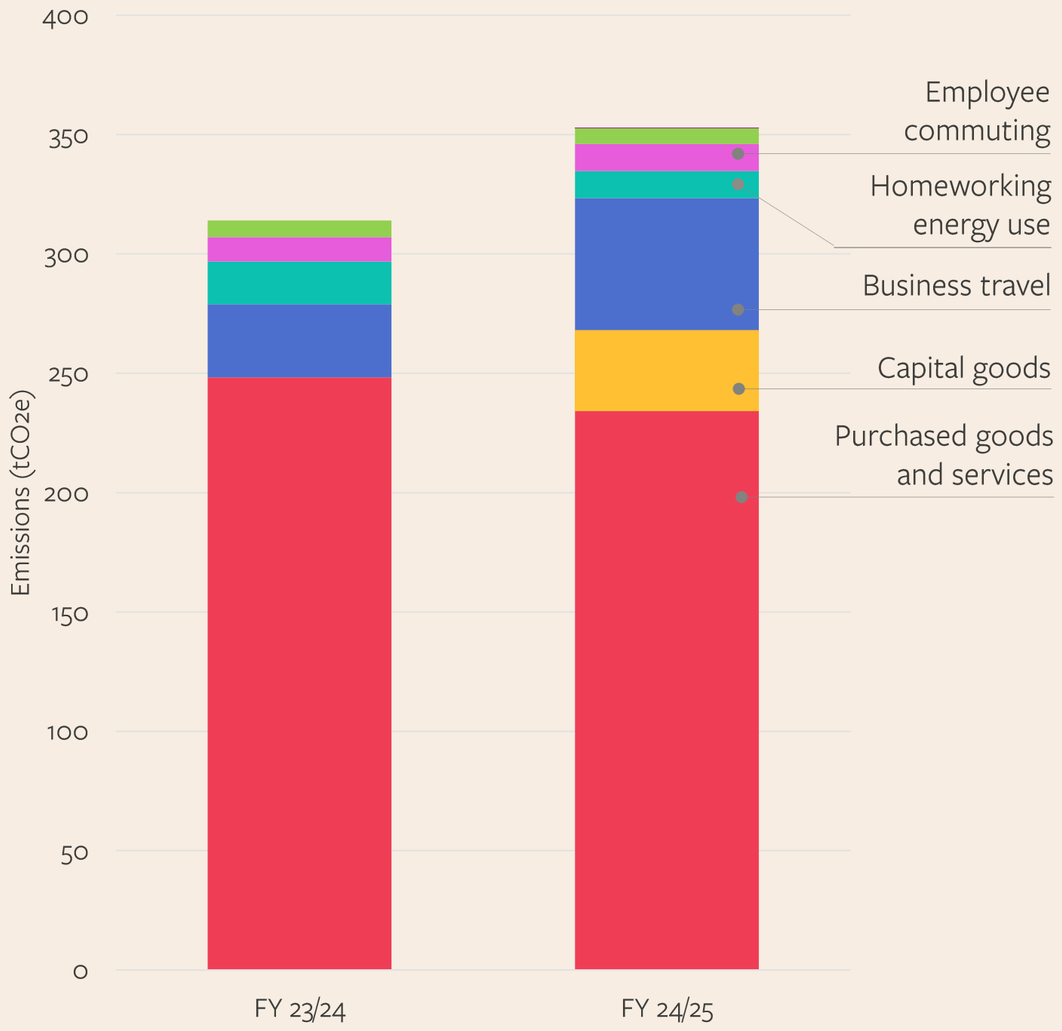
Compared to the previous financial year (FY 23/24), the Trust's carbon footprint increased by 40 tCO_2e (13%).

One major contributor to the increase is capital goods, which was not included last year. These emissions reflect the purchase of a new server, a fixed asset expected to last multiple years. Under the GHG Protocol, such assets are recognised in the year of purchase, not spread across asset lifetime, leading to an apparent spike.

Business travel emissions rose by 25 tCO_2e (80%) compared to the previous year. This increase was mostly due to air travel, with flight-related emissions increasing from 8 tCO_2e to 29 tCO_2e.

Emissions from purchased goods and services decreased by 14 tCO_2e. This is explored on the following page.

	FY 23/24	FY 24/25
Emissions category	Emissions (tCO_2e)	
Purchased goods and services	248	234
Capital goods	0	34
Business travel	31	55
Homeworking energy use	18	11
Employee commuting	10	11
Upstream leased assets	6	7
Waste generated and water used	0.02	0.1
Total emissions	313	353



Carbon Footprint Comparison
FY 23/24 and 24/25 purchased goods and services emissions breakdown

GET / SET / ZERO

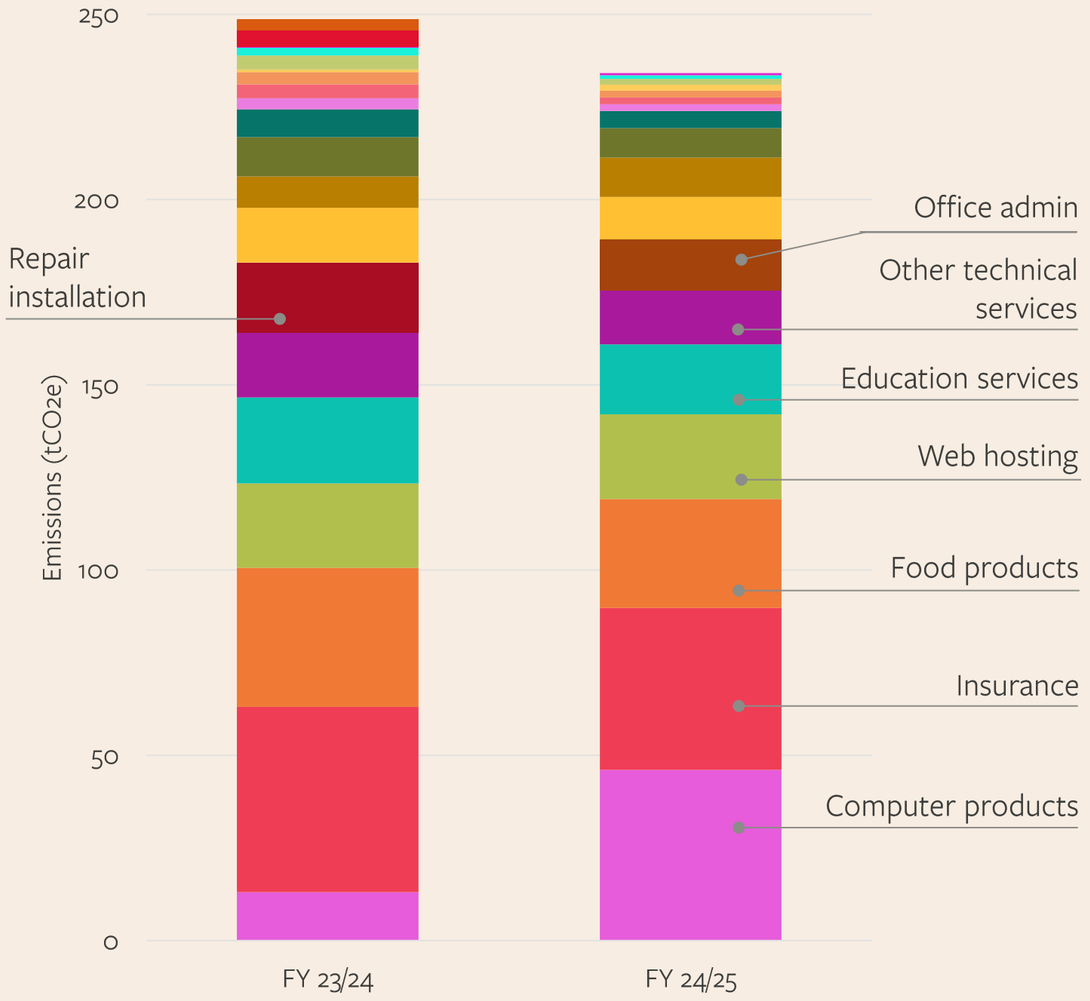
Emissions from Purchased goods and services decreased by 6% in FY 24/25, from 248 tCO_2e to 234 tCO_2e.

Total spend on purchased goods and services was £1,505k, compared with £1,565k in the previous year. Spend has been adjusted for inflation to align with the 2022 spend-based carbon factors, which was not done previously, resulting in emissions that are approximately 13% lower than those calculated using actual spend.

Computer products increased by 33 tCO_2e in FY 24/25, due to an increase in spending on laptops and other IT equipment for replacements and new employees.

The spend previously recorded as 'repair installation' related to office maintenance costs and is no longer accounted for separately. This cost is now included within the service charge payment and has been reclassified as 'office administrative business support' to more accurately reflect its purpose.

	FY 23/24	FY 24/25
Emissions category	Emissions (tCO_2e)	
Computer Products	13	46
Insurance	50	44
Food products	38	29
Web hosting and portals	23	23
Education services	23	19
Other technical services	18	15
Office admin / Repair installation	19	14



Useful Simple Trust

Purpose-driven consultancy
for our changing environment

Thank you.

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