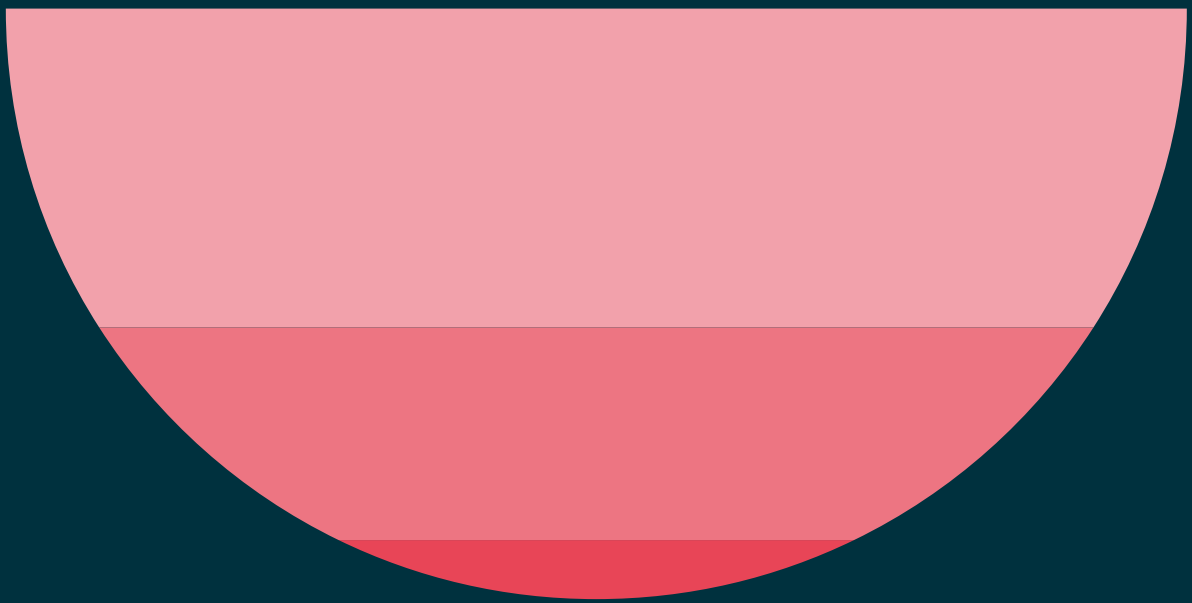
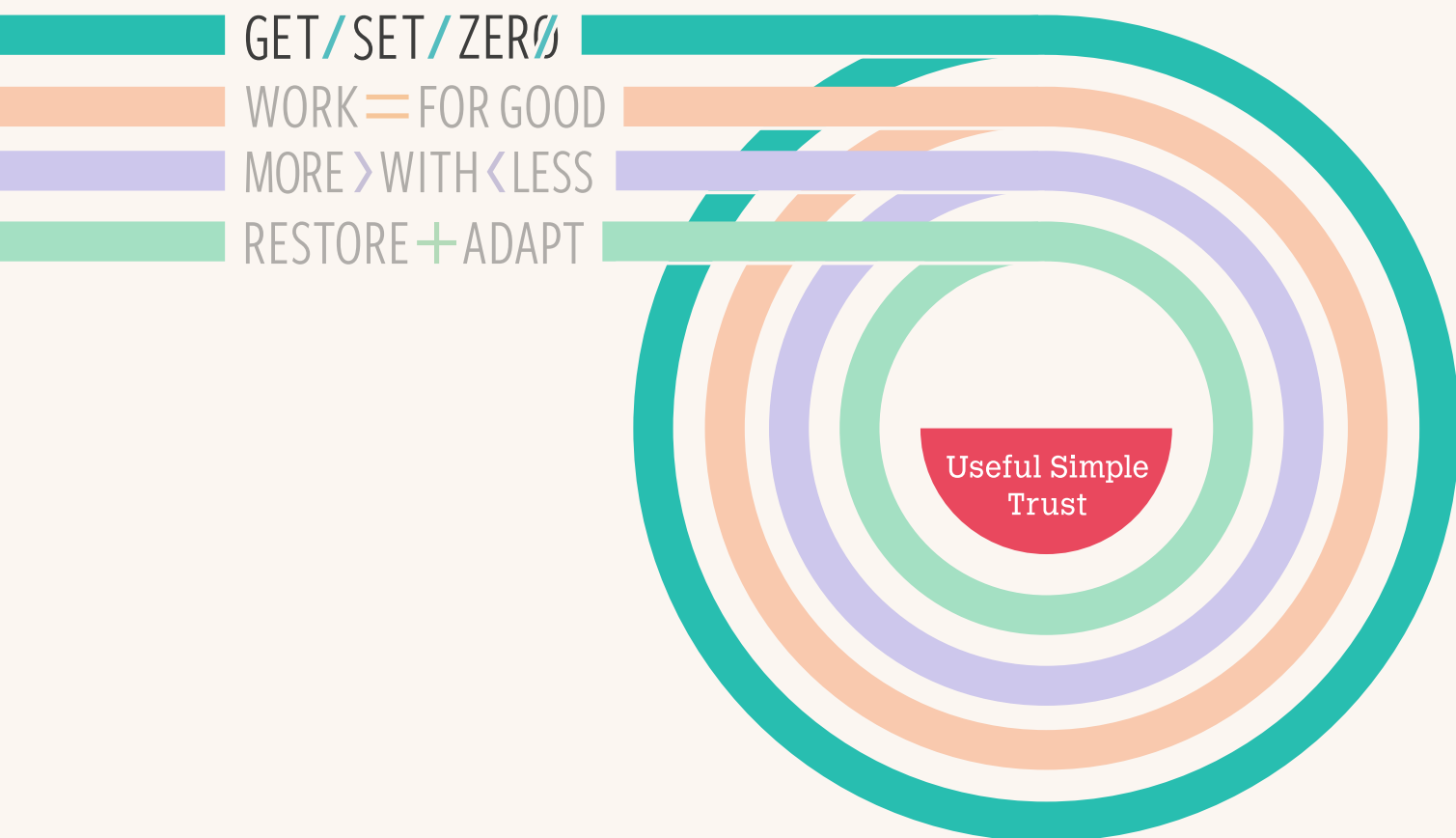

CLIMATE TRANSITION ACTION PLAN 2025



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.

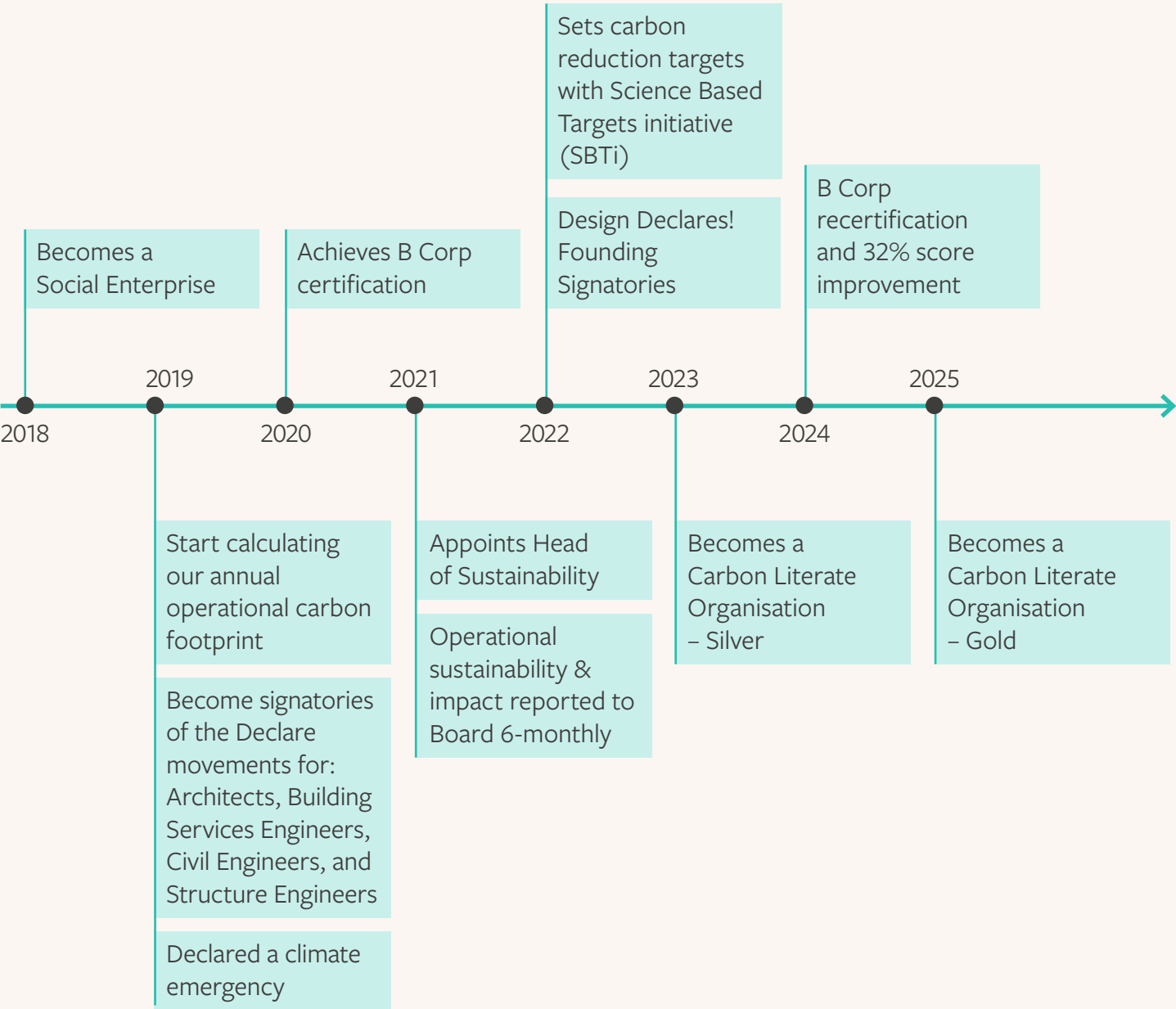
The four UST impact strands; **Get Set Zero**, **Work for Good**, **Restore and Adapt**, and **More with Less**, knit together the projects and services our brands provide to clients. Get Set Zero focuses on accelerated action towards net zero carbon.

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

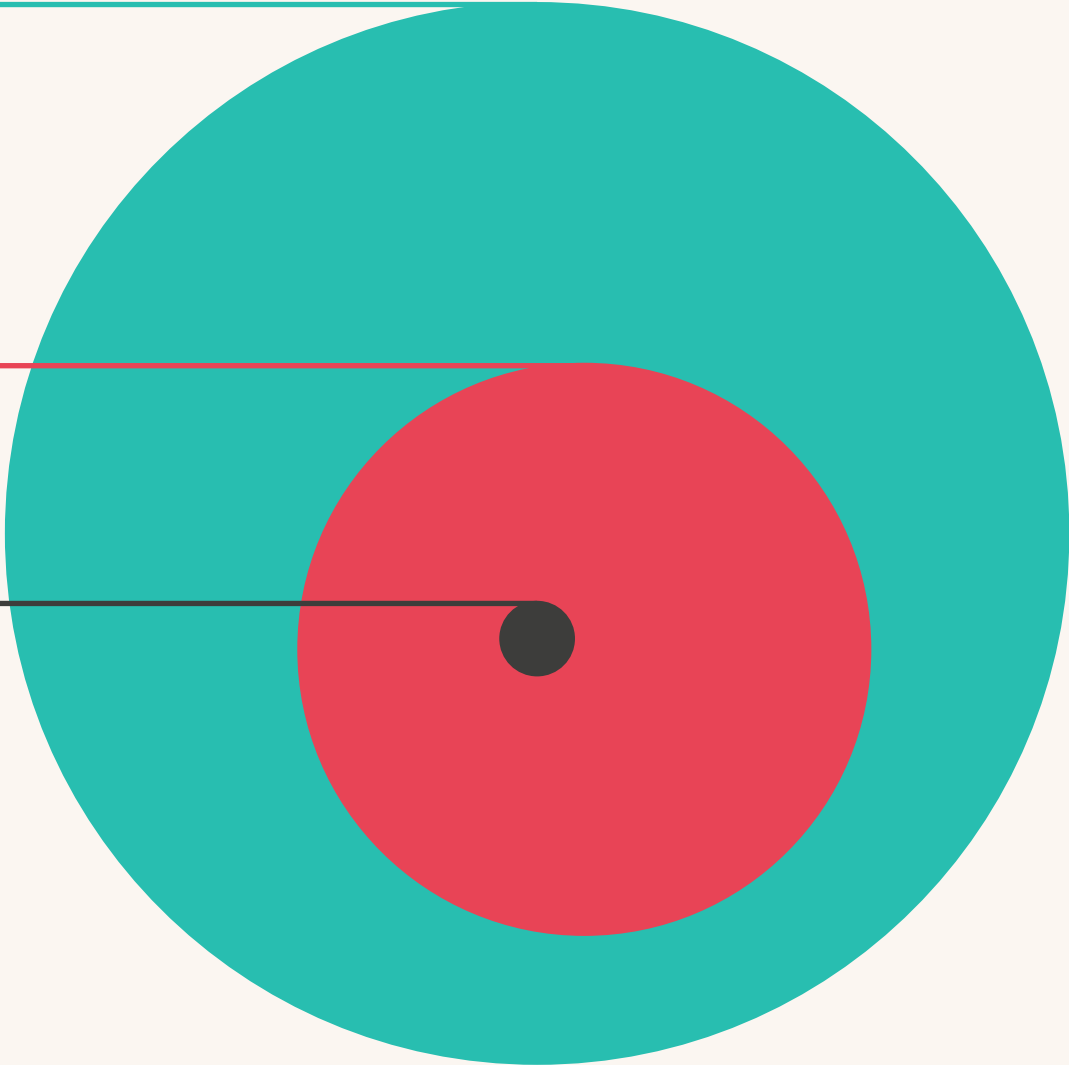
Our strategic influence and external advocacy in the sectors we work in.

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 tCO₂e (tonnes of carbon dioxide equivalent).

This equates to the following carbon impact intensities.

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.

4 tCO₂e
per FTE employee,
based on 84
average FTE

40 kgCO₂e
per £1000
turnover, based
on £8.3 million
turnover

0.18 kgCO₂e
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

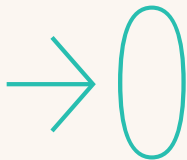
OUR TARGETS

Our Commitments



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.



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 CO₂ 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. | 7 Prioritise procurement of goods and services provided by Social Enterprises and organisations supporting vulnerable communities. |
| 2 Switch to a bank that prioritises low-carbon and ethical investments | 8 Communicate this CTAP, progress towards carbon goals, and achievements regularly to employees and publicly. |
| 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. | 9 Through the emissions reduction supplier engagement, support our smaller suppliers to build their understanding of carbon and climate. |
| 4 Embed our carbon and sustainability goals into our employee value proposition, role descriptions, and benefits portal. | 10 Develop a virtual office stewardship policy, encouraging good environmental practices at home offices. |
| 5 Develop an improved understanding and reporting of our ‘carbon handprint’ from our project work. | 11 Advocate for and lead industry low-carbon transformation, through our expertise, engagements, and communications |
| 6 Encourage our clients and our suppliers to set ambitious carbon reduction goals, aligning with a 1.5°C pathway. | 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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