

# Carbon Reduction Plan

INCLUDING CARBON EMISSIONS REPORT

25

Letchworth  
Garden City  
Heritage Foundation

Photo: Steve Cable / Kirkby Diamond, 2025





## Contents

Introduction	1
About us	2
Emissions Reduction Targets	2
Recent steps to establishing goal	2
Emissions Report	3
Reporting Scope	3
Emissions data	3
Scope 1 & 2 Emissions	4
Scope 1, 2 and 3 emission sources	5
Our Net Zero Strategy	6
Scope 1 & 2	6
Scope 3	6
Capturing, calculating and reporting carbon	7



# Sustainability Strategy







Photo: Steve Cable / Kirkby Diamond, 2025

# Introduction

We are the Letchworth Garden City Heritage Foundation – a unique place-based foundation with a vision to make the world's first Garden City a great place for everyone to live, work and visit.

We are focused on improving our financial resilience by active asset management and development, responding to changing needs and market opportunities, and transitioning to a low-carbon economy estate. This is our first aim within Strategy 2028, which is the delivery framework for the work of the Letchworth Garden City Heritage Foundation from 2024-2028.

Net Zero Carbon is the act of reducing carbon emissions as far as possible, and only then considering offsetting. This is a core part of our Sustainability Strategy, within the Our Planet Theme. The Sustainability Strategy focuses on our own activities, to maximise positive environmental and social outcomes, minimising negative impacts.

Our Carbon Reduction Plan (CRP) outlines our comprehensive strategy to achieve net zero emissions. This plan details our ambitious decarbonisation pathway, clearly defining our carbon reduction targets and providing a transparent overview of our progress towards these goals.

# About us

We manage our assets and investments to generate income that enables us to care for the Garden City estate and support our local community, providing access to green spaces and a range of culture, heritage, learning and leisure facilities. We fund and support local organisations working to improve everyone’s quality of life and meet our charitable objectives.

We believe this CRP encompasses all aspects of our activity. The significant carbon impacts that we can control (Scope 1 and 2) are electricity and gas used at our operational facilities, as well as investment properties. Like most other organisations, our indirect carbon impacts that we influence are bigger than our Scope 1 and 2 emissions.

# Emissions Reduction Targets

Letchworth Garden City Heritage Foundation is committed to achieving Net Zero Carbon by the end of 2030 for our direct activities (Scope 1 and 2), and by the end of 2040 across all emission scopes.

## Net Zero Carbon by 2040

Specific carbon reduction targets are:

<b>90% reduction in absolute emissions from scopes 1 and 2 by 2030 compared to 2023</b>	<b>25% reduction in scope 3 emissions by 2028 from a 2022 baseline</b>	<b>90% reduction in absolute emissions across all emission scopes by 2040</b>
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# Timeline – Establishing Carbon Reduction

## 2023

January	Sustainability X report. Communicating organisational alignment with UN Sustainable Development Goals and opportunities, and inspiring the organisation to ‘level up’.
May	Sustainability Lead Recruitment of dedicated internal resource
June	Funder Commitment on climate change Letchworth Garden City Heritage Foundation signs up to the ACF Commitment.
July	Sustainability Policy Approved Containing commitments to continual improvement, low carbon energy and climate mitigation and adaptation.
November	Sustainability Strategy Approved with high level Net Zero Carbon Goal

## 2024

May	Net Zero Carbon Goal - Timeline and interim objectives set
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## 2025

Feb	Contracts signed for genuinely renewable electricity tariff from Ecotricity
September	First Published Carbon Reduction Plan

*“The Foundation has set itself up for a serious challenge by establishing the Net Zero Carbon goal. The charitable objects seem like they are opposing: how can we possibly meet the requirement to support charities in Letchworth and work to relieve poverty and sickness when at the same time investing millions of pounds to align the property portfolio to a Net Zero Carbon pathway? The organisation has always had to make tough decisions, the next 15 years are going to be no different...We will find a way.”*

Kris Karslake, Sustainability Policy and Programme Manager



# Emissions Report

## Reporting Scope

Letchworth Garden City Heritage Foundation had never measured its direct carbon emissions. In the 2023 annual report, a first attempt was made to report emissions aligned with the Greenhouse Gas Reporting Protocol. This dedicated report is an iteration of that first document, having obtained better quality data and understanding about our financial reporting.

We accept that there is an element of uncertainty in our approach to scoping and boundary setting, given the complex nature of the operation of our organisation. As well as the known gaps in our data, there may be unknowns too.

The emissions inventory includes all greenhouse gas (GHG) scope 1 & 2 emissions. We also decide to publicly report indirect emissions from a broad range of scope 3 emissions. We recognise our scope 3 data is inaccurate. However, since this part of our organisation impact is large, we believe this presents a better indication of our overall organisational impact.

This 2025 report presents our baseline year (2023) and most recent impact (2024). These two years currently represent our best quality information, and offers us a starting point to create this plan.

### Emissions data

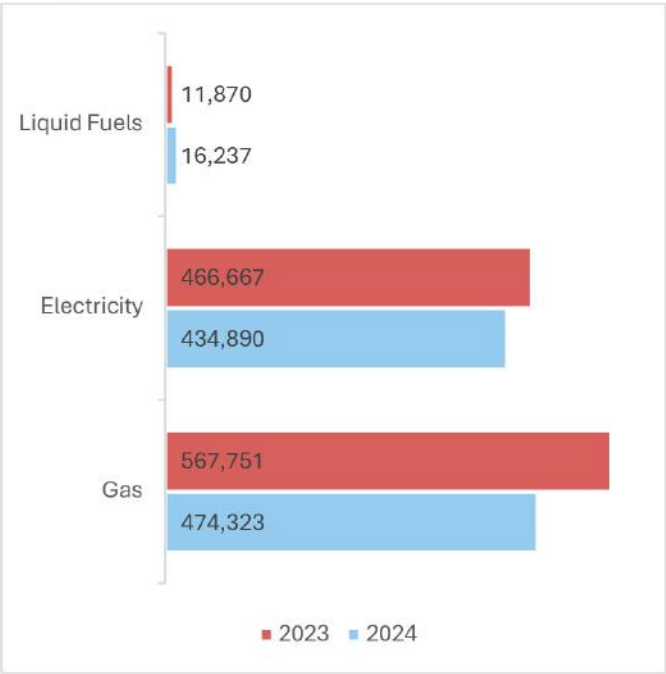
Turnover 2023: £13,884k, 2024: £14,420k

Emission Scope	2023 (Baseline) Emissions Tonnes CO <sub>2</sub> e	2023 Emissions (Baseline) Tonnes CO <sub>2</sub> e / £m	2024 Emissions Tonnes CO <sub>2</sub> e	2024 Emissions Tonnes CO <sub>2</sub> e / £m	Reduction in Emissions Tonnes CO <sub>2</sub> e		Reduction in Emissions Tonnes CO <sub>2</sub> e / £m	
Scope 1	580	42	515	36	64	11%	6	14%
Scope 2 (Location based)	467	34	429	30	38	8%	4	12%
Total Scope 1 & 2	1,046	75	944	65	102	10%	10	13%
Scope 3*	2,300	160	2,800	190	-500	-22%	-30	-19%
Total Scope 1, 2 & 3 *	3,300	240	3,800	300	-500	-15%	-60	-25%

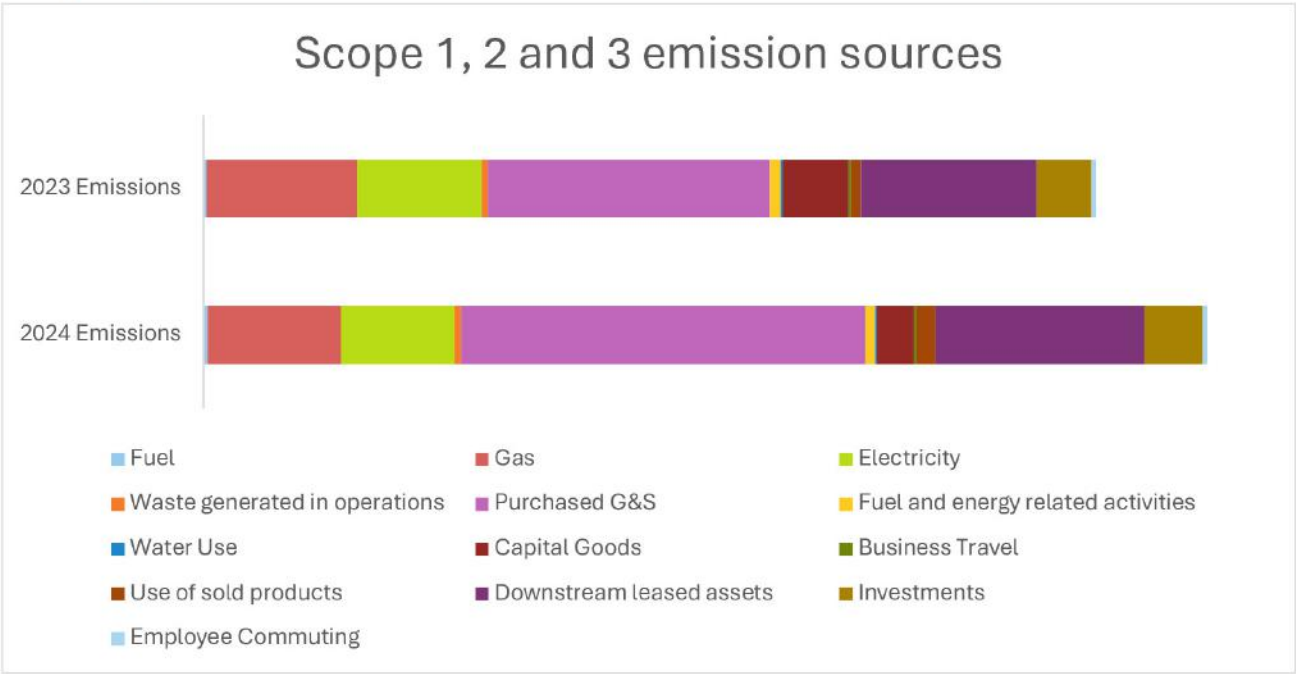
*A negative value in the reduction columns are increases*

\*Figure highly inaccurate and rounded to the nearest hundred tonnes for absolute emissions and to the nearest ten tonnes for normalised emissions to demonstrate the level of uncertainty.

Scope 1 & 2 Emissions



Scope 1, 2 and 3 emission sources



Given the level of uncertainty within the scope 3 emission data, numeric values have been excluded. The chart is important to demonstrate the relative scale of our impacts in comparison to each other. It serves to focus our initial attention on what we buy, what we lease and how we invest.

# Our Net Zero Strategy

## Scope 1 & 2

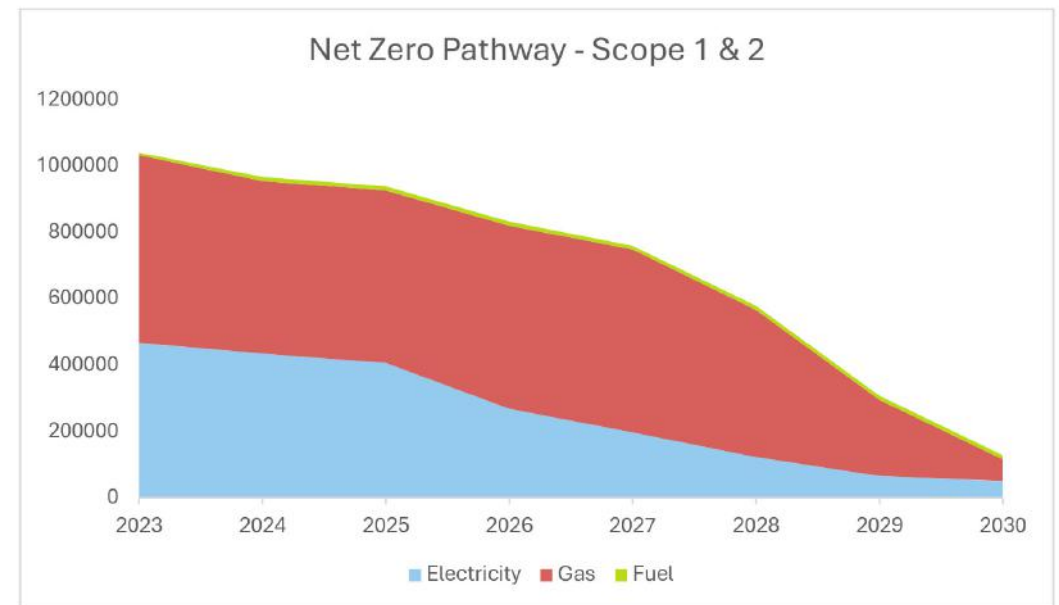
There are a relatively few key actions required to achieve our net zero goal by 2030. However, they require significant investment.

As well as financial investment, employee time is required to procure and manage the delivery of discrete projects. The Property Team is growing, and new roles will assist in the delivery of this work.

### Key Activities

- Removing gas boilers from buildings
- Making our buildings more efficient through improved fabric, mechanical and electrical improvements.
- Installing solar panels on at least one of our large buildings, to reduce electricity grid supply demand.

Changing to leasing buildings, rather than managing offices has a positive impact on our scope 1 and 2 emissions. These decisions are taken purely on financial grounds and are not part of our decarbonisation strategy.





# Scope 3

For categories already reported

Scope 3 Category	Next Steps
<b>Purchased goods and services</b>	<ul style="list-style-type: none"> <li>Identify suppliers that appear to contribute most to our carbon emissions and request information. Update our records accordingly</li> <li>Update procurement processes to include requirement to engage with us when calculating carbon emission, and reduction.</li> <li>Consider long term procurement plans for zero or low carbon goods and services.</li> </ul>
<b>Capital goods and Services</b>	
<b>WTT emissions associated with Scope 1 &amp; 2 emissions</b>	This category is directly linked to our Scope 1 and 2 impacts, which we will reduce.
<b>Waste</b>	Engage with our waste management contractor to <ul style="list-style-type: none"> <li>Set waste reduction targets relevant to our operational facilities</li> <li>Identify ways to improve recycling or energy recovery</li> <li>Review our reporting methodology, and update if required to make it more accurate</li> </ul>
<b>Water</b>	Verify that all direct water consumption is being reported.
<b>Business travel</b>	Review our financial reporting systems to identify if it is practical to make changes so that reporting is more accurate. Since our impact in this area is low, it may not be considered worthwhile.
<b>Downstream leased assets</b>	Review our methodology for reporting of our leased assets.
<b>Investments</b>	Finance discussion to verify plans for investment portfolio, given Net Zero Target. Follow up request with CCLA to report carbon emissions from our investment.
<b>Employee Commuting</b>	Consider undertaking an employee travel survey to validate the assumption that employee commuting is not a significant part of our carbon footprint.

For categories not reported

Scope 3 Category	Next Steps
<b>Upstream transportation and distribution</b>	Review how easy it would be to track deliveries for core material supplies.
<b>Upstream leased assets</b>	N/A — See (next) table
<b>Downstream transportation and distribution</b>	
<b>Processing of sold products</b>	
<b>Use of sold products</b>	
<b>End-of-life treatment of sold products</b>	
<b>Franchises</b>	

# Capturing, calculating and reporting carbon

Carbon emissions are a result of our diverse range of activities. This makes accounting for them a complex matter. We use our limited internal resources to apply the Greenhouse Gas Protocol to the best of our knowledge. However, our data is unverified by third party experts. When we have improved our ability to obtain a more robust dataset, we will consider the benefits of using external verification.

It is our intention to report annually in this format, share via our website, and promote through our newsletter and social media channels.

Emissions inventory item	Unit of measure	Carbon conversion factor source	Primary data source	Data type	Data uncertainty	Emissions scope	Comments
Liquid fuels; Gas Oil, Diesel, Petrol, Aspen	Litres or £	DEFRA	Supplier transaction report	Measured (includes some estimates from financial records)	Low	1	61% (by volume) of fuel is purchased through a supplier that provides a transaction report. 39% has been calculated from the average cost of fuel, and spend data from the management accounts.
Natural Gas	kWh	DEFRA	Broker bill validation	Measured (includes some estimated readings)	Low	1	Electricity and gas data has been obtained for 2023 and 2024 from invoice records. We will continue to work with our energy broker and



Emissions inventory item	Unit of measure	Carbon conversion factor source	Primary data source	Data type	Data uncertainty	Emissions scope	Comments
Electricity	kWh	DEFRA	Broker bill validation	Measured (includes some estimated readings)	Low	2	<p>managing agent to improve this reporting process.</p> <p>For electricity (scope 2 emissions accounting), electricity was procured in 2023 and 2024 with REGO backed supplies. But we always report the true emissions from our electricity use using the location-based methodology. This is a robust way to communicate our environmental impact.</p>
Purchased goods and services	£	DEFRA spend based conversion	Management Accounts	Calculated	High	3	<p>We apply the SIC code emissions conversion factor to the financial value reported in our management accounts. Or if a code is not close to the activity, we will use the COICOP code. This is a highly inaccurate approach and is not necessarily representative of our organisational impact. We are engaging with our key suppliers to better understand their impacts for working on our behalf.</p>
Capital goods and Services	£	DEFRA spend based conversion	Management Accounts	Calculated	High	3	
WTT emissions associated with Scope 1 & 2 emissions	Litres or kWh	DEFRA	Supplier transaction report / Broker bill validation	Measured (includes some estimates from financial records / estimated readings)	Low	3	See comments in Scope 1 and 2 emissions sections

Emissions inventory item	Unit of measure	Carbon conversion factor source	Primary data source	Data type	Data uncertainty	Emissions scope	Comments
Waste	m <sup>3</sup>	DEFRA	Supplier transaction report	Measured	Medium	3	Our supplier reports waste in m <sup>3</sup> , this is converted into tonnes. We use the Environment Agency Return for previous years for our waste facility to estimate emissions from Recycling, Energy recovery and Landfill.
Water	m <sup>3</sup>	DEFRA	Supplier transaction report	Measured (includes some estimated readings)	Medium	3	It isn't yet clear if all our metered supplies are included in the water transaction report. We aren't clear how accurate estimates are.
Business travel	£	DEFRA	Management accounts	Calculated	High	3	Business travel is a single line item in the management accounts, which covers Travel Expenses & Car journeys. The COICOP multiplier for Passenger transport by railway and road has been used to calculate emissions.
Employee Commuting (WFH)	Employee Numbers	DEFRA	HR Email	Calculated	High (and incomplete)	3	The value reported includes calculated working from home emissions, assumed 2 working from home days across our FTE number of staff. See employee commuting note below, the certainty of this figure could be improved.



Emissions inventory item	Unit of measure	Carbon conversion factor source	Primary data source	Data type	Data uncertainty	Emissions scope	Comments
Downstream leased assets	£	DEFRA	Management accounts	Calculated	High	3	This category possibly has the highest level of uncertainty and biggest level of inaccuracy. We have a large, leased portfolio, encompassing a wide range of activities. For example, we do not request energy use data from properties where we are not responsible for the supply. The reported figure is an estimate of the impacts of farming using the income from the farm business tenancy.
Investments	kgCO <sub>2</sub> or £	DEFRA or Others	Cazenove report and Management Accounts	Extrapolation and calculation	High	3	<p>Listed investments: We currently extrapolate the emissions from our Cazenove fund across our whole listed investment portfolio</p> <p>Pension deficit: Services of head offices; management consulting services</p> <p>Investment land opportunities: Consultancy Fees through SIC code conversion</p> <p>Bank charges and interest: have been excluded</p>
Other Greenhouse Gas Categories out of scope, or no data							

Emissions inventory item	Unit of measure	Carbon conversion factor source	Primary data source	Data type	Data uncertainty	Emissions scope	Comments
<b>Upstream transportation and distribution</b>							We do not track deliveries to our locations. Based on our spend based analysis, delivery of physical products is a small percentage of our overall impact.
<b>Employee Commuting</b>							Based on assumptions, employee commuting may account for up to 60 tonnes of carbon emissions. LGCHF provides employees with opportunities to minimise their impact through hybrid working, active travel (cycle to work scheme) and salary sacrifice EV car scheme. Since this impact is relatively small and the ability to impact reductions is limited, the time taken to report this impact will not be repaid in ability to achieve reductions. We will report numbers of staff taking up the EV car scheme.
<b>Upstream leased assets</b>							We do not lease any premises
<b>Downstream transportation and distribution</b>							Sales are limited to consumer purchases at our operational facilities, or very few deliveries because of our farming operation. This is considered negligible.
<b>Processing of sold products</b>							We do not sell intermediate products to manufacturers.



Emissions inventory item	Unit of measure	Carbon conversion factor source	Primary data source	Data type	Data uncertainty	Emissions scope	Comments
Use of sold products							Being a landlord is our organisation's primary activity, therefore this category is excluded. Our sold products range from cuddly toys to livestock to postcards to food. We don't collect the necessary data to estimate the emissions from this category.
End-of-life treatment of sold products							
Franchises							
Emissions from farming at Standalone							We do not operate franchises We intend to use the Farm Carbon Calculator Toolkit to report our emissions from our activities at Standalone Farm that aren't measured. Such as emissions from livestock.



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