MERLIN TUITION

# Carbon Reduction Plan

**1st January 2025 to 31st December 2025**

Published 25th August 2026

## Commitment to achieving Net Zero

Merlin Tuition Limited incorporated in 2020 and is headquartered in Brighton. Merlin Tuition is a private tuition agency offering clientele seeking tailored support primarily for children and young people under the age of 18. Merlin Tuition currently has a team of two permanent employees acting as an introduction service between tutors and clients. The company also hires external contractors. This structure allows a flexible approach to onsite and remote work.

To minimise our carbon footprint, our site does not use any gas and relies on green energy from a grid supplier, defined as energy produced by 100% zero carbon sources. Extensive works have also been carried out to improve the condition of the site, minimising our use of heating, tackling any damp issues and improving the overall quality of the working environment. We have also minimised our carbon footprint by adopting sustainability practices around business travel including prioritising public transport, minimising air travel and renting vehicles instead of buying a company car. We have also considered responsible purchases when updating company appliances such as phones and laptops, as well as creating a green code of conduct to reflect our ethos in our business practices, and provide employees with a guideline on sustainable business practices. And finally, we have communicated our commitment to our stakeholders on our website and through a pledge to the UN's Race to Zero campaign.

**Merlin Tuition Limited is committed to achieving Net Zero emissions by 2050.**

This Carbon Reduction Plan (CRP) has been prepared and created in accordance with PPN 06/21 and details Merlin Tuition's emissions footprint from the 2025 calendar year. This report enables the Merlin Tuition team to monitor our carbon reduction progress and measure the overall success of our carbon reduction strategies.

## Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. Whilst Merlin Tuition has existed as a private limited company since 2020, there are no previous records of emissions. The company has also undergone a significant restructuring, and has only operated in its present state throughout the duration of 2024. Thus we felt 2024 to be a fairer and representative baseline, although a number of carbon reduction projects were already in place.

## Method

Emission calculations were calculated using SME Climate Hub's online carbon calculator, available at https://carboncalculator.smeclimatehub.org/. Data from the company accounts from 01/01/2025 to 31/12/2025 were collated and input into the calculator in accordance with our understanding of the calculator's categories in order to get an estimated carbon output. We understand the limitations of this carbon calculation method as costs form a basis for calculating the quantity of product consumed, which may not be a true reflection of the company's carbon footprint. Currently we plan to use this figure as a guideline and highlight areas in the company's operations which produce high carbon emissions and work to find strategies to reduce our impact.

| | |
|---|---|
| **Baseline Year: 2024** | |
| **Current Year of reporting: 2025** | |
| **Additional Details Relating to 2025 Emissions Calculations** | |
| Our baseline report from 2024 initially used a different calculator supplied by Clean Growth UK (developed by researchers at Brighton University) available at www.carbon-calc.co.uk. This calculator initially calculated our scope 2 emissions to be 0 metric tons CO2e as we bought our electricity from a renewable supplier. SME Climate Calculator has offered a different score of 0.86 metric tons CO2e with the no change in company practices, which we assume comes from other carbon costs to purchasing renewable energy from the grid not previously considered by the Clean Growth calculator. | |
| **2025 emissions:** | |
| **EMISSIONS** | **TOTAL (tCO2e)** |

| | |
|---|---|
| **Scope 1** | |
| Vehicles we own or lease | 0 |
| **Total Emissions** | **0** |
| **Scope 2** | |
| Electricity | 0.86 |
| **Total Emissions** | **0.86** |
| **Scope 3 (Included Sources)** | |
| Purchased goods and services | 4.95 |
| Capital Goods | 0.62 |
| Fuel and Energy related Activities | 0.33 |
| Waste Generated in Operations | 0.12 |
| Employees working from home | 0.14 |
| Business Travel | 0.36 |
| **Total Emissions** | **7.27** |

## Projected Emissions Reduction

In order to continue our progress to achieving Net Zero, we have adopted a carbon reduction target of 90% decrease of relative carbon emissions by 2050. At present Merlin Tuition is undergoing rapid company expansion, and the adoption of a relative reduction target enables the company to allow for expansion whilst working towards more sustainable operations. We project that carbon emissions will decrease over the next five years to 5.126 tCO2e by 2029. This is a reduction of 35.8%. Projected progress can be seen on Fig 1, which demonstrates Merlin Tuition emissions for 2025 (7.27 tCO2e) to align with the target emissions for that year (7.30 tCO2e). Fig 2 demonstrates a breakdown of Merlin Tuition's scope 1, 2 and 3 emissions, with scope 3 emissions accounting for the company's largest output at 6.41 tCO2e, with purchased goods and services accounting for 77.2% of the company's total scope 3 emissions. The company produced 0.859 tCO2e of scope 2 emissions which are a result of purchased renewable energy, accounting for 11.8% of total emissions produced. The absence of direct sources of greenhouse gases in the company, including no use of gas and absence of company vehicles resulted in no scope 1 emissions.

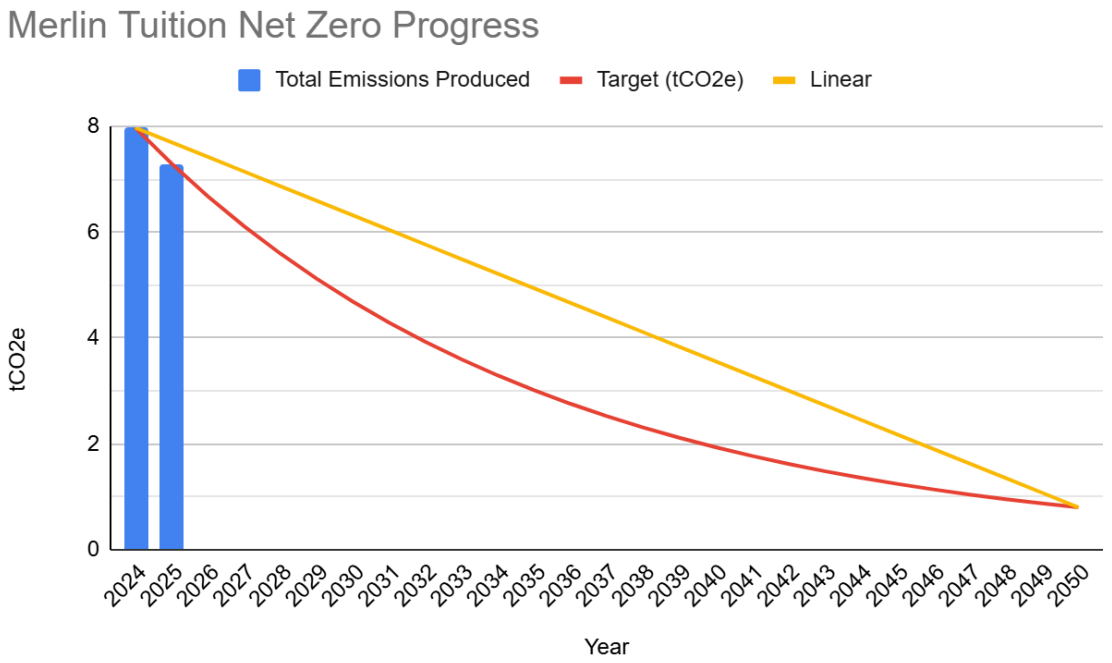



Fig.1 Net Zero progress and projected emission target for Merlin Tuition Limited




Fig 2. Breakdown of 2025 Scope 1, 2 and 3 emissions produced by Merlin Tuition Limited (from SME Climate Hub).

## Carbon Reduction Projects

### Projects already in place

**Reducing our energy use:** We aim to continue operating using virtual online environments from a site powered by green energy from Octopus, which between 1st April 2023 and 31st March 2024 produced 100% of its electricity from zero carbon sources (84.6% from renewable sources and 13.6% from nuclear), resulting in 0g/kWh of carbon emissions compared to the UK average of 171 g/kWh that year (https://octopus.energy/green/). Merlin Tuition's direct operations also had no reliance on gas, combined with no company vehicles which has resulted in record 0 $tCO_2e$ for scope 1 and emissions and 0.86 $tCO_2e$ for scope 2 emissions.

**Green Code of Conduct:** We have created a green code of conduct to reflect our ethos in our business practices, and provide employees with a guideline on sustainable business practices to consider to help minimise our impact and reduce our scope 3 emissions. This is available to read on the Merlin Tuition website (www.merlintuition.co.uk/sustainability). It includes guidelines on tackling our paper and resource use, keeping the company's travel as sustainable as possible, analysing our digital sustainability, and increasing our use of sustainable products.

**Digital Sustainability:** We recognise the environmental impact of digital operations and we are continuously exploring ways to reduce our digital footprint ranging from energy-efficient website practices to sustainable data management. Our goal is to implement meaningful changes that reflect best practice in digital sustainability. Presently we review and delete digital files that are no longer necessary, and avoid sending large images, files or videos.

**Primarily paperless business:** We are primarily a paperless company and where paper is required, we prioritise reusing and recycling wherever possible.

**Staying committed:** We have made a net zero pledge through the SME Climate Hub, and will continue to track, report, and refine our progress toward that goal.

**Sustainable travel:** Periodically our work requires us to travel, where digital meetings may not be an appropriate substitute. We seek ways to travel sustainably, including, but not limited to public transport, combining trips to minimise repeated journeys, and carpooling when a car is used.

## Our Aims

As we look to the future, Merlin Tuition is committed to implementing sustainable business practices to mitigate our impact as we grow. We have created a roadmap outlining our strategy to decarbonise. Using resources provided by the SME Climate Hub, we believe that the areas highlighted below will be our key sources of future emissions and whilst we are already taking steps towards, we will develop further strategies to further address our impact.

This year, our aims focus on 2 key categories:

- Purchased Goods and services
- Business Travel

### 1. Purchased Goods and Services

**Branded Merchandise**

**Key Actions:**

When building a marketing campaign we will look to replace promotional merchandise with sustainable options or eliminate them entirely. We will focus on finding better ways to promote the company and to reward employees.This can include switching to digital rewards, using sustainable materials, or offering experiences instead of physical items to reduce waste and environmental impact.

**Review Key Suppliers**

**Key Actions:**

We hope to reduce our carbon footprint by reviewing our key suppliers to understand their sustainability practices and comparing them with alternatives. This involves companies that both represent our highest spend and greatest importance to the company in terms of service they provide and opportunities for improvement.

**Create a programme to increase local sourcing of materials and services**

**Key Actions:**

We will assess local suppliers and switch, when possible, to buying locally. This will help our sustainability goals by reducing delivery distances, supporting nearby communities, and making it easier to manage supply problems when suppliers are nearby.

## 2. Business travel

**Create a sustainable business travel policy**

**Key Actions:**

Whilst we aim to prioritise online meetings to reduce the need for travel, we understand that at times travel is necessary. As the company expands, we expect that business travel will increase. To balance the impact, we will establish a sustainable business travel policy that guides our travel decisions, reducing unnecessary trips and prioritising more sustainable travel options. As part of our travel policy we will continue to:

- Prioritise public transport
- Combining trips to minimise repeated travel and,
- Carpooling when using vehicles.

In addition, the policy will include strategies focused on:

- Restricting short flights when other options are available
- Offering sustainable hotel options for work trips

## 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 standard and uses the appropriate government emission conversion factors for GHG company reporting.
Scope 1 and Scope 2 emissions have been reported in accordance with Streamlined Energy and Carbon Reporting (SECR) requirements (where required), 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.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

**Signed on behalf of Merlin Tuition Limited**

***Claire Murphy***

Director of Business Strategy  Date: 25/08/26