People and Resources Committee

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Title	Environmental Sustainability Update 2026
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Executive Summary

This paper provides the annual update on the HCPC's environmental sustainability programme and progress against the commitments and emissions targets agreed in 2023 by the Council. The targets set objectives for us to be net zero on gas and electricity direct emissions (scopes 1 and 2) within financial year 2027-28 with an aspiration to make progress over time towards net zero on procured goods and services (scope 3). The paper provides an update on greenhouse gas emissions for 2025-26, progress in reducing emissions from the HCPC's direct operations, development of the organisation's environmental reporting and management arrangements, and activity to address the wider environmental impact of our operations and supply chain.

During 2025-26, the HCPC continued to make good progress in areas over which it has the greatest direct control, with a 28% overall reduction in emissions compared to the baseline. Renewable electricity procurement has been maintained, alongside continued improvements in energy management and the programme to transition away from gas-powered heating as part of the wider estates and HVAC modernisation programme. The HCPC remains on track to achieve net zero scope 1 and scope 2 market-based greenhouse gas emissions by the end of 2027-28.

The latest greenhouse gas assessment reports total emissions of 2,199 tCO_2e (tonnes of carbon dioxide equivalent) for 2025-26, compared with 2,628 tCO_2e in 2024-25, representing a 16% year-on-year reduction. Scope 3 accounted for 96% of total emissions, with purchased goods and services remaining the largest category. In areas where the HCPC has the greatest direct control, scope 1 and scope 2 (market-based) emissions have reduced by 83.4% compared with the 2019-20 baseline.

Environmental reporting has also continued to mature during the year. The HCPC has strengthened its internal data collection and reporting arrangements and continued to apply the greenhouse gas calculation methodology adopted during 2024-25, using UK-specific Department for Environment, Food and Rural Affairs (DEFRA) emissions factors. This provides greater alignment with UK reporting practice and enables more timely reporting

against the 2019-20 baseline. Scope 3 emissions, particularly those associated with purchased goods and services, remain the largest component of the HCPC's overall carbon footprint and an important area of longer-term focus. The paper also sets out the next phase of the programme, including further operational decarbonisation, development of environmental management and reporting arrangements, improved scope 3 data and supplier engagement, and greater consideration of climate resilience and adaptation.	
Action required	The Committee is asked to review the information provided and seek clarification on any areas.
Previous consideration	The Council approved initial environmental sustainability plans in 2023, including the publication of an environmental sustainability statement outlining our continued commitment to environmental sustainability. Subsequent annual updates were provided to the Council in 2024 and 2025.
Next steps	The HCPC will continue making progress towards being a leading environmentally sustainable regulator, progressing its environmental sustainability programme and agreed net zero targets. Greenhouse gas reporting and associated assurance will continue to be developed, alongside implementation of the organisation's environmental management arrangements and operational decarbonisation programme.
Financial and resource implications	This is a long-term objective that will require ongoing financial and resource support. The various implementations required to deliver the objectives these should, over time, see the organisation become more efficient and both environmentally and financially sustainable.
Associated strategic priority/priorities	Technology-enabled regulatory excellence and organisational sustainability
Associated strategic risk(s)	SR08 - Financial Sustainability SR05 - HCPC Culture SR11 - Responding to Regulatory Change
Risk appetite	Financial - measured Influence/leadership - seeks Compliance - measured
Communication and engagement	The HCPC will continue to provide regular communication and updates on environmental sustainability performance and progress against its sustainability commitments. Engagement will continue across the organisation and with relevant external stakeholders, suppliers and specialist partners to support the delivery and continued development of the environmental sustainability programme.

Equality, diversity and inclusion (EDI) impact and Welsh language standards	Climate change poses a threat to the health and wellbeing of everyone and can disproportionately affect some individuals and communities. The HCPC is committed to reducing the environmental impact of its operations through the actions outlined in this paper. No specific adverse impacts on equality, diversity and inclusion or the Welsh language have been identified in relation to this update.
Other impact assessments	No specific data protection impacts have been identified in relation to this paper. Environmental sustainability is the primary subject of the paper, which provides assurance on the HCPC's progress against its sustainability commitments, greenhouse gas emissions targets and associated environmental management activities.
Reason for consideration in the private session of the meeting (if applicable)	Not applicable

Environmental Sustainability Update 2026

1. Introduction

1.1 In July 2023, September 2024 and October 2025, the Council reviewed the HCPC's environmental sustainability progress. The initial 2023 work established the organisation's environmental sustainability strategy, including mid to long-term emissions targets and the publication of an Environmental Sustainability statement, supported by statements from the HCPC's Chair and Chief Executive. Subsequent annual updates have reported progress against these commitments, including the development of greenhouse gas emissions reporting and the actions being taken to reduce the environmental impact of the HCPC's operations.

1.2 The HCPC continues to develop its approach from an initial carbon-footprint-led programme towards a broader and more integrated approach to environmental sustainability. Since establishing 2019-20 as its greenhouse gas emissions baseline, the organisation has made progress in reducing emissions associated with its direct operations, particularly scope 1 (natural gas) and scope 2 (electricity) emissions, as defined by the Greenhouse Gas Protocol. The HCPC remains committed to achieving net zero scope 1 and scope 2 market-based greenhouse gas emissions by the end of the 2027-28 financial year, while continuing to reduce energy consumption and associated location-based emissions.

1.3 During 2025-26, the HCPC continued to strengthen the systems, governance and evidence supporting its environmental sustainability programme. This included improvements to greenhouse gas data collection and reporting, continued application of UK-specific DEFRA emissions factors adopted during 2024-25, continued procurement of renewable electricity, and progression of the programme to reduce reliance on gas-powered heating. These developments support more timely and transparent reporting and the continued integration of environmental considerations into organisational decision-making.

1.4 This paper provides the annual update on progress against the HCPC's environmental sustainability commitments and targets. It focuses on progress in reducing direct operational emissions under scope 1 and scope 2, development of the organisation's environmental management and reporting arrangements, and the longer-term challenge of addressing indirect scope 3 emissions, particularly those associated with purchased goods and services. Scope 3 remains the largest component of the HCPC's overall carbon footprint and will continue to be a key area of focus as data quality, supplier engagement and organisational understanding develop.

2. Data

2.1 The HCPC completed its initial greenhouse gas emissions baselining exercise in 2022-23, measuring emissions retrospectively to 2019-20. The 2019-20 financial year remains the organisation's baseline year against which progress and emissions reductions are measured.

2.2 Since establishing the baseline, the HCPC has continued to develop the quality, coverage and timeliness of its greenhouse gas reporting. Annual emissions assessments are undertaken with external specialist support and reported in accordance with the Greenhouse Gas Protocol. Improvements to data collection and reporting processes mean that the latest assessment covers the period from the 2019-20 baseline through to 2025-26, rather than us being obliged to report one financial year in arrears.

2.3 During 2024-25, the HCPC updated spend-based emissions factors used to calculate purchased goods and services (PG&S) emissions, moving from the previously adopted Quantis emissions factors to UK-specific emissions factors published and regularly updated by DEFRA. This improves the relevance of the emissions factors applied to the HCPC's activities. As a result, figures for current and historical reporting periods may differ from those previously published.

2.4 The Greenhouse Gas Protocol classifies direct emissions from the HCPC's natural gas consumption as scope 1 and indirect emissions associated with purchased electricity as scope 2. Most other emissions arising from the organisation's activities fall within scope 3, which includes purchased goods and services, business travel, employee commuting and homeworking, waste and other indirect sources. Scope 3, and particularly purchased goods and services, continues to represent the largest proportion of the HCPC's overall carbon footprint.

2.5 The latest reporting continues to demonstrate a reduction in emissions in areas over which the HCPC has the greatest direct control. This reflects a combination of longer-term operational changes, including consolidation of the HCPC's estate, hybrid working, improvements in energy management, adoption of renewable electricity and the use of technology to support different ways of working.

2.6 Total greenhouse gas emissions for 2025-26 were 2,199 tCO_2e, compared with 2,628 tCO_2e in 2024-25, representing a 16% year-on-year reduction and an overall reduction of approximately 28% from the 2019-20 baseline of 3,062 tCO_2e. Scope 3 emissions were 2,114 tCO_2e, accounting for 96% of total emissions. Purchased goods and services remained the principal scope 3 category at 1,914 tCO_2e, representing 87% of total emissions, and decreased by 18% year-on-year. Business travel remained broadly stable at 16 tCO_2e, while employee commuting and remote working increased by 11% to 155 tCO_2e, largely in line with the increase in employee numbers.

2.7 Detailed greenhouse gas emissions reporting for the period from 2019-20 (baseline year) and the latest two years of emissions reporting 2024-26 is provided in Appendix A.

3. Scope Plans and Actions

3.1 The HCPC continues to focus its emissions-reduction activity on the areas where it has the greatest ability to influence outcomes directly, while developing its longer-term approach to scope 3 emissions. The actions undertaken during 2025-26 build on the commitments and programmes reported to the Council in previous years.

Scope 1 – Gas

3.2 Scope 1 emissions from the HCPC's operations are predominantly associated with natural gas used for heating. The HCPC remains committed to transitioning away from gas-powered heating as part of its objective to achieve net zero scope 1 and scope 2

market-based greenhouse emissions by the end of 2027-28.

3.3 During 2025-26, the HCPC progressed its programme of heating, ventilation and air conditioning (HVAC) modernisation and decarbonisation, supporting the transition from gas-powered heating towards alternative electrical heating systems powered by renewable electricity. This programme is being delivered progressively to ensure that changes to the estate are technically appropriate, operationally resilient and aligned with the organisation's wider priorities, financial sustainability and investment plans.

3.4 Scope 1 emissions reduced from 19 tCO_2e in 2024-25 to 18 tCO_2e in 2025-26, representing an 8% year-on-year reduction. As the HVAC works at 20–26 Stannary Street were completed in June 2026, their full impact on gas consumption and scope 1 emissions will be reflected in subsequent reporting periods. The HCPC will continue to monitor gas consumption and identify opportunities to reduce the remaining use of gas across the estate as part of the pathway towards the 2027-28 operational net zero target.

Scope 2 – Electricity

3.5 The HCPC maintained its renewable electricity supply throughout 2025-26, following the transition to renewable electricity at the beginning of 2024-25. Electricity continues to be procured through EDF's Clean Renewable tariff as part of the HCPC's energy procurement strategy via Government Commercial Agency (previously Crown Commercial Services).

3.6 Under the Greenhouse Gas Protocol, the HCPC reports scope 2 emissions using both location-based and market-based approaches. Location-based reporting reflects the average carbon intensity of electricity supplied through the UK grid, while market-based reporting reflects the contractual characteristics of the electricity purchased by the HCPC. This dual reporting provides transparency over both electricity consumption and the impact of the organisation's renewable electricity procurement strategy (see also Appendix A).

3.7 The previous reporting year's renewable electricity supply has been independently evidenced through EDF's Renewable Energy Report. For 2024-25, EDF confirmed that 373 MWh of electricity supplied to the HCPC was backed by Renewable Energy Guarantees of Origin (REGOs), enabling a zero-carbon emissions factor to be applied under the market-based scope 2 methodology, validating net zero reporting for scope 2.

3.8 Pending final checks. Scope 1 and 2 market-based emissions for 2025-26 are estimated to have reduced by 83.4% compared with the 2019-20 baseline.

Scope 3 – Indirect emissions

3.9 Scope 3 encompasses the majority of the HCPC's wider indirect greenhouse gas emissions, including purchased goods and services, business travel, employee commuting and homeworking, waste and other activities across the organisation's value chain. Purchased goods and services remain the most significant scope 3 category and therefore represent a key area for the HCPC's longer-term emissions-reduction strategy.

3.10 The HCPC continues to strengthen its approach to scope 3 through improvements in data collection, procurement governance, supplier engagement and the development of more consistent environmental reporting arrangements. As scope 1 and scope 2

emissions decline, addressing supply chain emissions will become increasingly important for achieving the HCPC's longer-term environmental sustainability objectives.

3.11 Scope 3 emissions reduced by 16% year-on-year, from 2,531 tCO_2e in 2024-25 to 2,114 tCO_2e in 2025-26, and accounted for 96% of the HCPC's total emissions. Purchased goods and services remained the dominant category at 1,914 tCO_2e, representing 87% of total HCPC emissions, but decreased by 18% year-on-year. While procurement spend increased by 5%, the spend-weighted emissions factor decreased by 22%, which was the primary driver of this reduction. Business travel remained broadly stable at 16 tCO_2e, despite a 13% increase in full time employees, while employee commuting and remote working increased by 11% to 155 tCO_2e, broadly in line with workforce growth. These results reinforce the importance of continued supply-chain engagement, improved procurement data and the development of more granular scope 3 information.

4. Forward Plans

4.1 During 2026-27, the HCPC will continue to develop its environmental sustainability programme, building on the progress made during 2025-26 and maintaining focus on the organisation's agreed emissions targets. The programme will increasingly integrate environmental sustainability into operational planning, governance and decision-making, supported by improved data, reporting and assurance arrangements.

4.2 During 2026, the HCPC commissioned an independent assessment of its existing net zero commitments against developing standards and market expectations. The assessment identified limited risk around achievement of the 2027-28 scope 1 and scope 2 market-based target, subject to delivery of planned actions, while identifying greater uncertainty and complexity around the longer-term pathway due principally to the significance of scope 3 emissions and the HCPC's dependency on its supply chain. The assessment recommended greater specificity in how the HCPC communicates its net zero commitments (as has been outlined within this paper) and the development of a proportionate transition plan to support the longer-term pathway.

4.3 A key priority will remain the pathway to operational decarbonisation and achievement of the HCPC's 2027-28 net zero target for direct operational energy emissions. Following completion of the HVAC works at 20–26 Stannary Street in June 2026, this will include monitoring the resulting energy and emissions performance, progressing further heating decarbonisation opportunities across the remaining estate, maintaining renewable electricity procurement, improving energy efficiency and considering further opportunities to reduce reliance on natural gas.

4.4 The HCPC will continue to strengthen its environmental management and greenhouse gas reporting arrangements. Building on improvements introduced during 2025-26, this will include further development of internal environmental data collection, monitoring and reporting processes, supported by appropriate independent external assurance and verification. Environmental performance metrics will continue to develop as part of the organisation's environmental management arrangements and corporate performance reporting.

4.5 Scope 3 will remain an important area of development. The HCPC will continue to improve the quality and granularity of data relating to purchased goods and services and other material scope 3 categories, while strengthening collaboration with

Procurement, contract managers and suppliers. This will support better understanding of supply-chain emissions and identify opportunities for emissions reduction through procurement and contract-management activities. As part of this work, the HCPC will consider the development of a proportionate net zero transition plan to provide a structured framework for the longer-term emissions pathway, including scope 3 priorities, risks and dependencies, resource requirements and appropriate assurance arrangements.

4.6 The HCPC will also further develop its approach to climate adaptation and resilience. This will include considering physical climate-related risks to the estate and operations, including heat, water and flooding, and identifying proportionate measures to support operational resilience and longer-term estate planning. These may include consideration of building performance during periods of extreme heat, water efficiency and supply resilience, flood exposure and associated business continuity arrangements. This continues the direction established in the 2025 recommendations, which identified a physical climate-risk assessment and climate resilience and adaptation plan as a priority.

4.7 Sustainability considerations will continue to be incorporated into organisational governance and investment decision-making. High-level environmental performance will continue to be monitored through corporate reporting arrangements, with further development of the environmental management framework supporting a more systematic approach to objectives, performance monitoring, assurance and continual improvement, including consideration of relevant findings and improvement opportunities identified through internal and external audit and assurance activity.

4.8 The final 2025-26 emissions assessment reinforces three priorities for 2026-27: continued operational decarbonisation to address remaining scope 1 emissions; stronger scope 3 management focused on purchased goods and services and supplier engagement; and continued improvement in environmental data quality, granularity, assurance and reporting.

5. Key Risks and Opportunities

5.1 As the HCPC's environmental sustainability programme continues to mature, the organisation must manage a range of operational, financial and external factors that may affect delivery of its environmental objectives. The continued development of environmental management, reporting and assurance arrangements will support the identification, monitoring and management of these risks while enabling the HCPC to take advantage of opportunities arising from decarbonisation, improved data and greater integration of sustainability into organisational decision-making.

5.2 Key environmental sustainability risks are summarised below:

Category	Description
Delivery of Operational Net Zero	Achievement of the 2027-28 target remains dependent on the successful delivery of the programme to reduce reliance on gas-powered heating and further improve the energy efficiency of the estate. Delivery will require appropriate investment, technical solutions and coordination with wider estates priorities.

Scope 3 and Supply Chain	Scope 3 remains the largest component of the HCPC's overall carbon footprint, with a significant proportion associated with purchased goods and services. HCPC has less direct control over these emissions, and progress will depend increasingly on data quality, procurement practices, supplier capability and effective supplier engagement.
Data Quality and Reporting	GHG reporting continues to develop as data quality, methodologies and emissions factors improve. Methodological changes, including the adoption of DEFRA emissions factors during 2024-25, may result in revisions to current and historical emissions and require a transparent explanation when assessing performance over time.
Climate Adaptation and Resilience	Physical climate-related risks, including rising temperatures, extreme weather, flooding, and resource pressures, may affect the HCPC's estate and operations. These risks will require continued consideration within estate planning, business continuity and organisational risk-management arrangements.

5.3 Key environmental sustainability opportunities are summarised below:

Category	Description
Operational Decarbonisation	Building on the completed HVAC modernisation works, further transition away from gas-powered heating, renewable electricity procurement and improved energy efficiency provide opportunities to further reduce direct emissions while improving the resilience and efficiency of the estate.
Environmental Management and Data	Continued development of environmental management and reporting arrangements provides an opportunity to improve the quality, timeliness and auditability of environmental information and strengthen evidence-based decision-making and organisational assurance.
Supply Chain Collaboration	Greater integration of sustainability within procurement and contract management, supported by improved supplier engagement and emissions information, provides opportunities to influence the HCPC's largest source of indirect emissions and identify shared environmental and efficiency benefits.
Climate Resilience	Integrating climate adaptation into estate and operational planning provides an opportunity to improve organisational resilience, protect assets and services, and ensure that future investment decisions take account of longer-term environmental risks.

6. Recommendation

6.1 The Committee is asked to endorse this update and recommend that the Council notes the continued progress towards the HCPC's agreed net zero targets and the ongoing approach outlined in this paper.

6.2 With the Executive Leadership team, People and Resources Committee and the Council's ongoing support, the HCPC will continue making progress towards being a leading environmentally sustainable regulator.

7. Appendices

Appendix A
Greenhouse Gas Emissions Scopes and Targets

Scope	Emissions	Target timeline*
Scope 1	Natural gas (direct emissions from controlled assets)	2027-28
Scope 2	Electricity (indirect emissions from purchased energy)	2023-24 (**achieved**)
Scope 3	Purchased goods and services (indirect emissions from the supply chain) produced through operations	2039-40

*Timelines are in financial years. Works will continue within target years.
The HCPC's target remains to achieve net zero emissions from activities directly related to its operations, over which it has the greatest control, by the end of the 2027–28 financial year. A longer-term target has been established for emissions associated with purchased goods and services, which represent the largest proportion of the HCPC's overall carbon footprint.

Greenhouse Gas Emissions Reporting 2019-20 to 2025-26

Scope	Category	FY19-20	FY24-25	Current Yr FY25-26		% change since previous year
		Total Emissions (tCO_2e)	Total Emissions (tCO_2e)	Total Emissions (tCO_2e)	% of Total Emissions	
Scope 1	**Total Scope 1**	**41**	**19**	**18**	**1%**	**-8%**
	Natural gas	41	19	18	1%	**-8%**
Scope 2	**Total Scope 2 (location based)**	**146**	**77**	**67**	**3%**	**-13%**
	Electricity (Location based)	146	77	67	3%	**-13%**
	Electricity (Market based)	*66*	-	-*	0%	**0%**
Scope 3	**Total Scope 3**	**2,875**	**2,531**	**2,114**	**96%**	**-16%**
	Purchased Goods and Services	2,492	2,347	1,914	87%	**-18%**
	Fuel and Energy Related Activities (Location Based)	40	29	29	1%	**1%**
	Waste generated in operations	-	0.06	0.21	0%	**250%**
	Business travel	304	16	16	1%	**0.5%**
	Employee commuting and remote working	39	139	155	7%	**11%**
TOTAL	**ALL**	**3,062**	**2,628**	**2,199**	**100%**	**-16%**

** Estimated based on the assumption of a 100% renewable electricity tariff, pending final REGO validation.*
*** Waste emissions increased from 0.06 tCO_2e in 2024-25 to 0.21 tCO_2e in 2025-26. While this represents a 250% percentage increase from a very low base, the change primarily reflects improved waste data capture and reporting accuracy rather than a comparable increase in the volume of waste generated. Waste remains immaterial in the context of the HCPC's overall carbon footprint, representing less than 0.01% of total reported emissions.*

The table reports the HCPC's greenhouse gas emissions from the 2019–20 baseline year through to 2025-26, including Scope 1, Scope 2 (location-based and market-based) and scope 3 emissions, expressed as tonnes of carbon dioxide equivalent (tCO_2e).

Location-based emissions reflect the average emissions intensity of the electricity grid where energy is consumed and therefore reflect the carbon impact associated with the HCPC's physical electricity consumption.

Market-based emissions reflect emissions associated with the electricity product contractually purchased by the HCPC, taking account of the characteristics of the electricity supply and applicable renewable energy instruments.

The HCPC transitioned to a zero-carbon electricity tariff during 2023-24 and subsequently to renewable electricity supplies from the beginning of 2024-25. Renewable electricity procurement was maintained throughout 2025-26.

For 2024-25, EDF's independently assured Renewable Energy Report confirmed that **373 MWh** of electricity supplied to the HCPC was matched with REGOs. For 2025-26, electricity invoices provide evidence that the HCPC continued to procure electricity through EDF's Clean Renewable tariff. Final REGO certification for the 2025-26 delivery year will become available following completion of the annual Fuel Mix Disclosure validation and subsequent independent assurance process.

Reporting methodology

The HCPC reports its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol. During 2024-25, the emissions calculation methodology for purchased goods and services was updated from the previously adopted Quantis emissions factors to UK-specific emissions factors published and regularly updated by the DEFRA. This improves alignment with UK reporting practice and the relevance of the emissions factors applied to the HCPC's activities. This has been through an external verification process conducted by environmental consultants.

Emissions data may therefore differ from figures published in previous years due to improvements in data quality, methodological refinements and updates to emissions factors. Historical figures presented within this appendix will reflect the latest available assessment to provide a consistent basis for comparison across reporting periods. Scope 3 emissions may continue to be refined as the quality and granularity of underlying data improve.

Appendix B – Key Recommendations

During 2025-26, the HCPC continued to progress the environmental sustainability recommendations presented to the Council in October 2025. These recommendations marked a transition from the earlier focus on improving environmental data and evidence towards greater integration of sustainability within organisational systems, governance, operational planning and longer-term resilience.

The table below summarises progress during 2025-26 and the areas that will continue to be developed during 2026–27.

No.	2025 Recommendation	Progress during 2025-2026	Continuing focus
1	Maximise the benefits of digital reporting integration	Environmental data collection and reporting arrangements continued to develop during 2025-26. GHG reporting has been brought forward to enable reporting for the current financial year, and the HCPC continued to apply the UK-specific DEFRA emissions factors adopted during 2024-25 for calculating purchased goods and services emissions, in place of previously used Quantis factors. Work has also progressed on developing HCPC-owned environmental reporting and management arrangements, supported by external assurance and verification.	Continue development and integration of environmental data, reporting and performance monitoring within HCPC systems and governance arrangements, improving efficiency, transparency and auditability.
2	Develop a climate resilience and adaptation plan	HVAC modernisation works at 20–26 Stannary Street commenced during 2025-26 and were completed in June 2026, supporting the transition away from reliance on gas-powered heating in this part of the estate. Climate adaptation and resilience have also been identified as areas for further development within environmental and estates planning. Ongoing implementation of HVAC upgrades are part of HCPC approved investment program	Develop the HCPC's approach to physical climate-related risks, including heat, water and flooding, and integrate appropriate adaptation and resilience measures into estate and operational planning.

3	Strengthen Scope 3 management and engagement	The HCPC continued to strengthen environmental considerations within procurement and supplier management and further developed data collection for material Scope 3 categories, including purchased goods and services, business travel, employee commuting and homeworking. Scope 3 emissions reduced by 16% year-on-year to 2,114 tCO_2e. Purchased goods and services remained the dominant category at 1,914 tCO_2e, representing 87% of total HCPC emissions, despite an 18% year-on-year reduction.	Continue improving Scope 3 data quality and granularity, strengthen supplier engagement, and identify opportunities to influence emissions through procurement and contract management.
4	Align with recognised sustainability and disclosure frameworks	GHG reporting continues to follow the Greenhouse Gas Protocol, with the switch to DEFRA spend-based emissions factors during 2024-25 improving alignment with UK reporting practice. Environmental reporting and assurance arrangements have continued to mature as part of the wider development of the HCPC's environmental management approach.	Continue reviewing environmental reporting against relevant recognised frameworks, public-sector expectations and emerging good practice, maintaining proportionate and transparent reporting arrangements.
5	Build organisational capability and culture	Sustainability has continued to become more integrated within organisational governance, operational planning and decision-making. Environmental performance is monitored through corporate reporting arrangements, with further development of the environmental management framework supporting clearer accountability and continual improvement.	Continue developing organisational capability and awareness, with particular focus on functions that can materially influence environmental performance, including Estates, EHS, Procurement, Finance and contract management.

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