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Welcome

As we move ‘Forward, Together’, sustainability is becoming an increasingly important part of how we shape our future, strengthen our organisation, and respond to a rapidly changing world.

This is an important milestone for Guide Dogs. Our very first sustainability report, and a significant step in measuring and managing our carbon footprint.

In the ‘focus’ phase of our strategy, this work is about establishing the baseline that will guide our future decisions and actions. Helping us better understand where we are today, while creating the foundation for meaningful progress in the years ahead. As our strategy moves into the ‘expand’ and then ‘flourish’ phases, we’ll grow our ambitions further, delivering a comprehensive decarbonisation strategy.

Sustainability does not sit separately from our strategy; it’s absolutely central to how we adapt, evolve, and move forward in a changing environment.

While acknowledging that we’re still in the early stages of our journey, I’m really proud of the progress we’ve already made across the organisation. The commitment, collaboration, and enthusiasm we’ve shown should give us a lot of confidence for the future.

I for one am inspired by what we’ve achieved so far, and excited about what comes next.

Chief Executive Officer,
Guide Dogs

A new chapter

Welcome to the Guide Dogs sustainability report, the first in our charity's 95-year history.

We're excited to share our achievements with you – as you'll see throughout this report, we've been working to make a positive difference to our environment for many years – and to communicate our ambitions for a more sustainable future.

Sustainability is linked directly to our mission at Guide Dogs: to help people with sight loss live the life they choose.

We know that climate change can have a devastating impact on people living with vision impairments, and our ability to support them. Research also shows that people with disabilities are disproportionately affected by the effects of global warming.

For Guide Dogs to continue improving lives for people with sight loss, and to create a lasting

impact on our society, we must aim to minimise any negative impacts that result from our activities, and maximise any opportunities to have a positive influence on our environment.

We recognise that our charitable and sustainability goals must go hand in hand. As one of the UK's leading charities, we need to set standards and make the right decisions about waste and recycling, energy management, sourcing principles, building materials, travel and transport, and so much more.

These decisions will help us continue supporting people with vision impairments to live independently, actively and well – today and tomorrow, and for generations to come.



“Sustainability goes hand in hand with our mission to support people with sight loss for generations to come. This report marks an important first step in understanding our impact and creating positive change for the future.”

Hannah Magee,
Sustainability and Energy Manager

Why now?

We recognise that climate change poses significant risks to our service users, our dogs and to our wider operations as an organisation:

Climate change

The Global Risk Report 2025, produced by the World Economic Forum (WEF), showed 50% of the top 10 long-term risks are linked to the environment. Global warming and socio-economic change will affect us all, but evidence suggests that people with sight loss may be impacted even more than others.¹ Emerging research has also linked air pollution to heightened risk of progressive sight loss, particularly in age-related macular degeneration (AMD) (UCL).²

Extreme weather events like flooding or heatwaves can make it difficult for people living with a vision impairment to navigate safely, while changes to the local surroundings – damaged pavements, roadworks or new flood defences – could make mobility more difficult.

People with sight loss may also miss important safety notifications, putting them at risk. Disruptions to transport and other services could reduce their ability to be independent, increasing isolation and reducing their quality of life.



50%

of the **top 10 long-term risks** in the Global Risk Report 2025 are linked to the environment.

Environmental changes will also have an impact on our sites and operations. For example, adverse weather conditions can affect the training, walking routes and welfare of our guide dogs. It also poses significant risks to our day-to-day business, staff and future estate planning, through the increasing likelihood of circumstances such as flooding, extreme temperatures and the need for building upgrades and maintenance.

This direct impact on our organisation can then have an indirect impact on people living with sight loss, further reducing their independence and mobility. But this landscape of environmental risk is still emerging for us, and we know further research is needed.

¹ World Economic Forum (2023) 'Climate change is becoming a major threat to eye health', World Economic Forum, 21 February. NPC (2024) Everyone's Environment: Older people and Disabled people. NPC (2024) How will the climate and nature crises impact older people and Disabled people? [PDF].

² University College London (2021) 'Air pollution linked to higher risk of sight loss from AMD', UCL News, 26 January. Chua, S.Y.L., Warwick, A., Peto, T., Balaskas, K., Moore, A.T., Reisman, C., Desai, P., Lotery, A.J., Dhillon, B., Khaw, P.T., Owen, C.G., Khawaja, A.P., Foster, P.J. and Patel, P.J. (2021) 'Association of ambient air pollution with age-related macular degeneration and retinal thickness in UK Biobank', British Journal of Ophthalmology.



UN Sustainable Development Goals (SDGs)

In 2015, all United Nations member states adopted 17 SDGs to help achieve a better and more sustainable future for the planet, as part of the broader 2030 Agenda for Sustainable Development. Each SDG is focused on tackling specific focus areas, such as inequality, poor health or climate change.

Research by the International Centre for Eye Health at the London School of Hygiene & Tropical Medicine has found improved eye health services are associated with moving closer to achieving the targets of at least seven SDGs. In other words, better eye health is an important factor for improving global health and quality of life.



At Guide Dogs, we recognise that three of the 17 UN SDGs relate especially closely to our core charitable mission: good health and wellbeing, quality education and reduced inequality.

Beyond this, we believe our work could also help support an additional six SDGs, particularly in the way we manage our dogs, services, procurement, properties and environmental sustainability work.

Together, these nine SDGs give us a useful framework with which we can align our activities.

Good health and wellbeing

Universal health coverage must include eye health, and there are direct correlations between eye health and impacts on mental health and wellbeing. We help people with sight loss live the life they choose, providing tailored services to meet their specific needs and connect them with key services.

Quality education

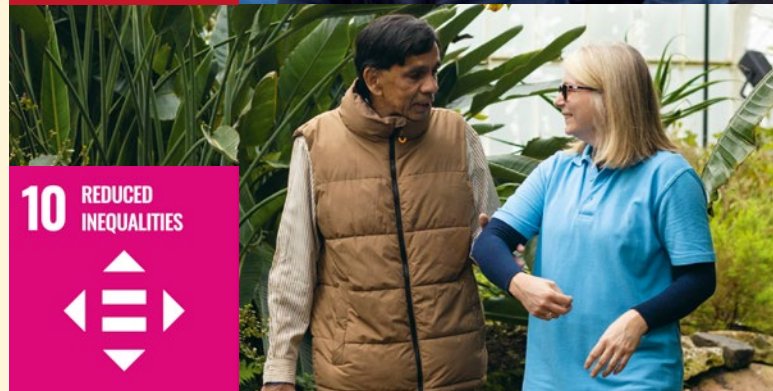
Early development studies show that 80 percent of our learning is done through sight. That's why our Children and Young People Services are so essential – equipping them with the skills they need to live an independent and active life, and supporting the whole family through this journey. Our aim is inclusive and equitable access to education at all ages.

Reduce inequalities

The majority of people with sight loss are likely to encounter greater inequalities throughout their lifetime. The campaigns we deliver help remove the barriers that prevent people with vision impairments living the life they choose. The services we provide also help them gain the confidence and support they need to live their lives to the full.

We're now focused on supporting these SDGs throughout the charity.

Core mission-related SDGs



Supporting SDGs



Stakeholder voices

Sustainability has become increasingly important to the general public, with particular focus on the action major charities like ours are doing to take more social and environmental responsibility.

To better understand the public's view on this, as well as the steps we're taking in this area, we joined forces with several other large UK charities on an industry-wide sustainability survey in 2023 – and followed up in 2025. We discovered that sustainability is becoming the norm, rather than the exception, when it comes to public support.

The results of the survey showed that 70% of people believe it's important for disability charities like Guide Dogs to be environmentally responsible, while 45% were more likely to donate if they knew a charity was acting in a sustainable way.

We then asked Guide Dogs staff, supporters and service users for their thoughts about sustainability and our responsibility. Our survey revealed that although they believe we are taking reasonable action, people were unsure what actions we had taken so far; 44% of our supporters didn't know about our work in this area.



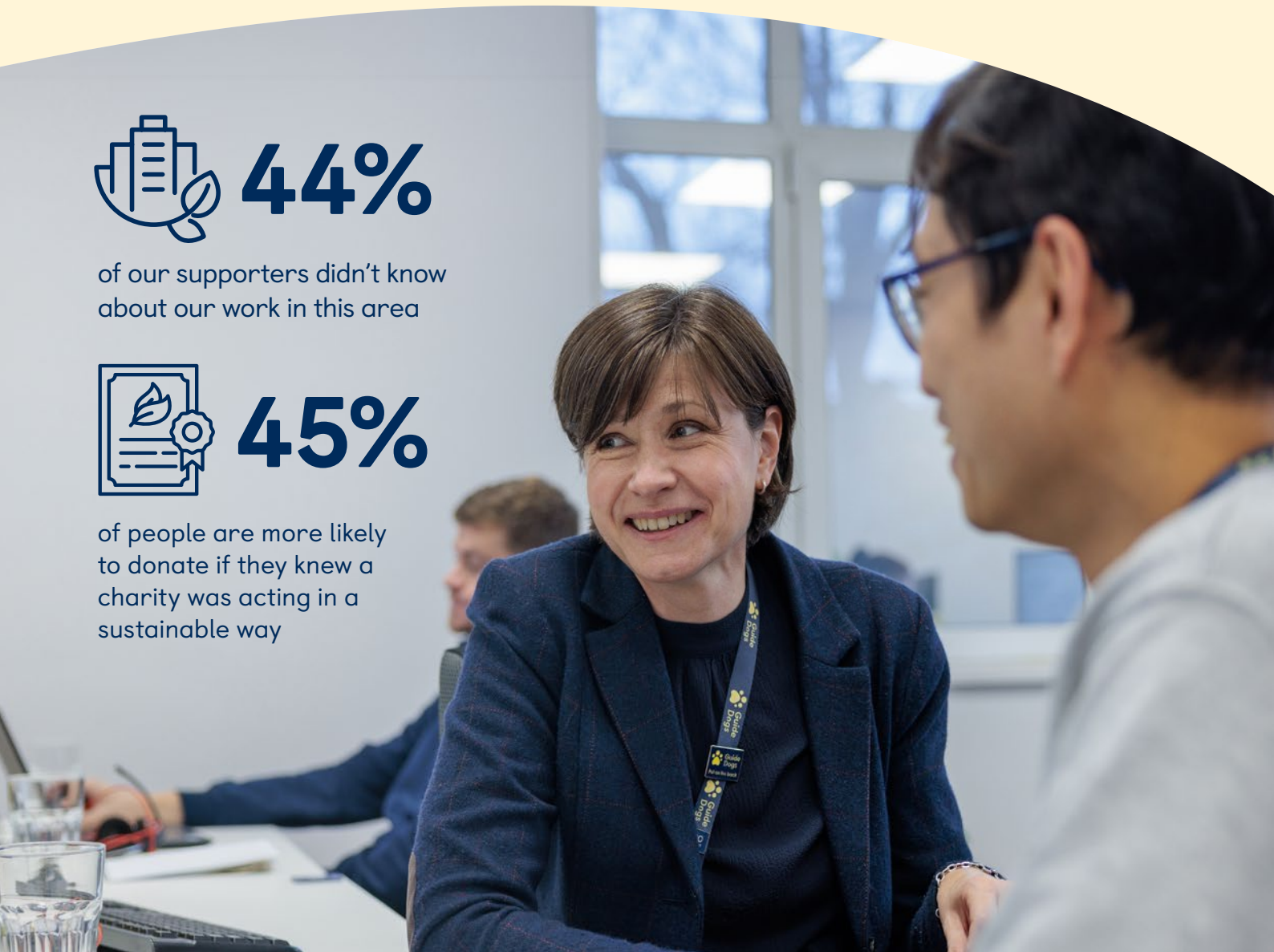
44%

of our supporters didn't know about our work in this area



45%

of people are more likely to donate if they knew a charity was acting in a sustainable way



3 Key takeaways from our internal survey

1



It is important for Guide Dogs to be environmentally sustainable, but sustainable actions need to be carefully considered and clearly communicated to show our actions are not taken to the detriment of any of our core services, resources or donor money.

2



Our stakeholders highlight a broad range of focus areas for Guide Dogs, with a particular priority on improving waste management, building sustainable working practices, and ensuring our products and services are fundamentally sustainable to ensure longevity.

3



There are clear opportunities to engage more around sustainability with our stakeholders and bring them along on the journey with us.

Next steps

As an organisation built on social responsibility, an effective sustainability programme aligns with our overall mission and charitable objectives. And now we know the key areas to focus on – and what our stakeholders are expecting of us.

We also know any changes we make need to be inclusive, appropriate and accessible for people with sight loss; sustainability measures don't always consider everyone. To get this right, we're working closely with staff and service users with lived experience of vision impairments.

This is an exciting opportunity for Guide Dogs to focus on environmental sustainability and ensure that our services can be delivered sustainably for generations to come.

Now, we can create an overarching sustainability programme that ensures we're well prepared for the future.



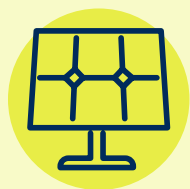
Sustainability in action

Guide Dogs has long been dedicated to making the best choices for people in the UK living with sight loss, our staff, dogs, volunteers, supporters and the planet.

Here are a few of our sustainability success stories:

Solar-powered savings

We are already reaping the benefits of our investment in sustainable renewable solar power, with a nearly **600% increase in 2025** energy generation due to installations at the National Centre in Warwickshire, Redbridge, and Atherton. The financial impact is also high, providing an estimated monetary **saving of £72,000 in 2025**.



600%

increase in energy
generated by solar power
from 2024 to 2025



A sustainable new-build

Our Redbridge centre redevelopment became our first **BREEAM certified 'excellent' new build** in 2024. This is a high-level sustainability certification (ranking in the top 10% of new UK commercial buildings for environmental performance), driven by low-carbon technology including air-source heat pumps, rainwater harvesting, water control systems, solar power and 14 electric vehicle charging points.



1677

tonnes

of CO₂e removed

Eco-energy switch

We've been using renewable electricity and green gas across our managed sites since 2021. This renewable energy switch alone has **removed 1677 tonnes of CO₂e** from the environment.



Energy action plan

Guide Dogs operates within the Energy Savings Opportunity Scheme (ESOS), with our action plan completed at the start of 2025. Progress Update 1 was submitted in December 2025, and we are on track to deliver our commitments by December 2027. We will complete ESOS phase 4 in 2027.

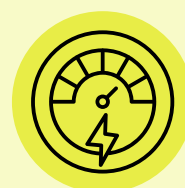
More green machines

34 electric vehicle charge points are now available at five sites, and we plan to expand to two more sites in 2026.



Sunshine super-power

5 sites are now powered by solar, **generating 340,178 kWh** in 2025. We plan to expand our solar installations at Reading by 220,000 kWh by the end of 2026.

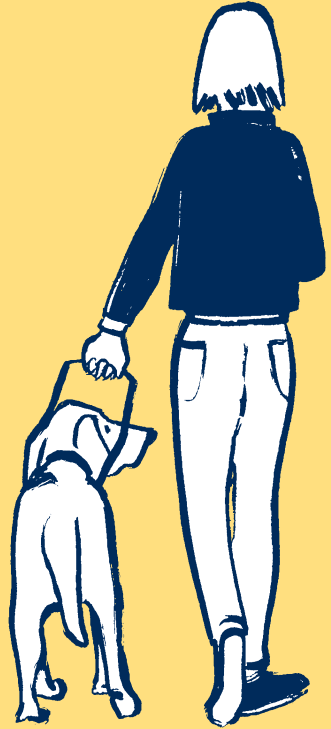


340,178

kWh generated

in 2025

Our carbon footprint



In order for Guide Dogs to manage and reduce our environmental impact, we need to understand our total impact as an organisation and identify the most effective actions we can take.

To help us gain this insight, we've undertaken a number of activities to empower our decision making and drive real change.

Following a full assessment across the entire organisation, we have now established a comprehensive 2024 baseline of our carbon emissions – a major milestone as we include all relevant Greenhouse Gas (GHG) Protocol Scope 1, 2 and 3 categories. This assessment covers every Guide Dogs subsidiary, our geographically diverse estate infrastructure and our national workforce.

Measuring our carbon impact

Our total organisational footprint was calculated using a mixture of financial spending information and physical data, such as energy use and travel activity. This is in accordance with the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard.

For our investments, we used the Partnership for Carbon Accounting Financials (PCAF) methodology. We're also aligned with the Science Based Targets initiative (SBTi). For more information about our methods and calculations, please see the Appendix.

This new assessment builds on our existing statutory carbon compliance under the Streamlined Energy and Carbon Reporting (SECR) framework. We believe true climate leadership means looking beyond an organisation's immediate physical estate to its indirect value chain (Scope 3), where the vast majority of carbon emissions often lie.

You can see our detailed 2025 SECR figures in the Appendix. They have been calculated using the same methods and categorisation as our organisational carbon footprint.



The 2024 footprint summary

Scope	Locational (tCO ₂ e)	Market-Based (tCO ₂ e)
Total Scope 1	2,107	2,107
Total Scope 2	454	2
Total Scope 3	23,172	23,031
Total gross footprint (Scopes 1-3)	25,733	25,140

Guide Dogs total carbon footprint for 2024 is 25,140 tCO₂e.

This figure was calculated using market-based tCO₂e, which reflects emissions associated with the specific renewable energy products we've chosen to purchase, rather than locational tCO₂e, which quantifies the average emissions from the local electricity grid.

2024 footprint breakdown summary

Category	Scope	Percentage of total	Locational (tCO ₂ e)	Market-Based (tCO ₂ e)
Stationary combustion	1	2.41%	606	606
Company-owned vehicles	1	5.41%	1,359	1,359
Fugitive emissions	1	0.56%	142	142
Purchased electricity	2	0.01%	454	2
Purchased goods & services	3.1	30.67%	7,710	7,710
Capital goods	3.2	9.88%	2,483	2,483
Fuel & energy related activities	3.3	1.96%	592	492
Upstream transport (carriage)	3.4	0.03%	7	7
Waste generated in operations	3.5	0.02%	6	6
Business travel	3.6	3.84%	965	965
Employee commuting	3.7	7.92%	2,013	1,991
Upstream leased assets	3.8	0.34%	105	86
Downstream transport	3.9	-	Not Calculated*	Not Calculated*
Use of sold Products	3.11	-	Not Calculated*	Not Calculated*
End-of-life of sold products	3.12	0.04%	11	11
Investments	3.15 ▲	36.91% ▲	9,280 ▲	9,280 ▲

*Categories marked 'Not Calculated' represent relevant value-chain activities with either missing 2024 data or no activity. Categories not listed are outside the scope of the charity's reporting. Percentages calculated using market-based tCO₂e.

Terminology explained

Stationary Combustion: Direct emissions from burning fossil fuels in fixed assets, such as natural gas or heating oil used in building boilers.

Fugitive emissions: Accidental leaks of greenhouse gases, primarily refrigerants from air conditioning and cooling equipment.

Upstream Transport (Carriage): Emissions from third-party logistics and freight transport directly paid for by the organisation.

Downstream Transport: Emissions from the outbound transportation of goods where the organisation does not directly pay for the freight.

Information disclosure

Category	Scope	Locational (tCO ₂ e)	Market-based (tCO ₂ e)
Out-of-scope (biogenic – biomass)	N/A	262	262
Avoided emissions (on-site renewable solar generation)	4	(13)	(1)
Private use of fleet vehicles	1	408	408
Statutory carbon mitigation* (GLA Poli-cy SI 2)	N/A	(732)	(732)

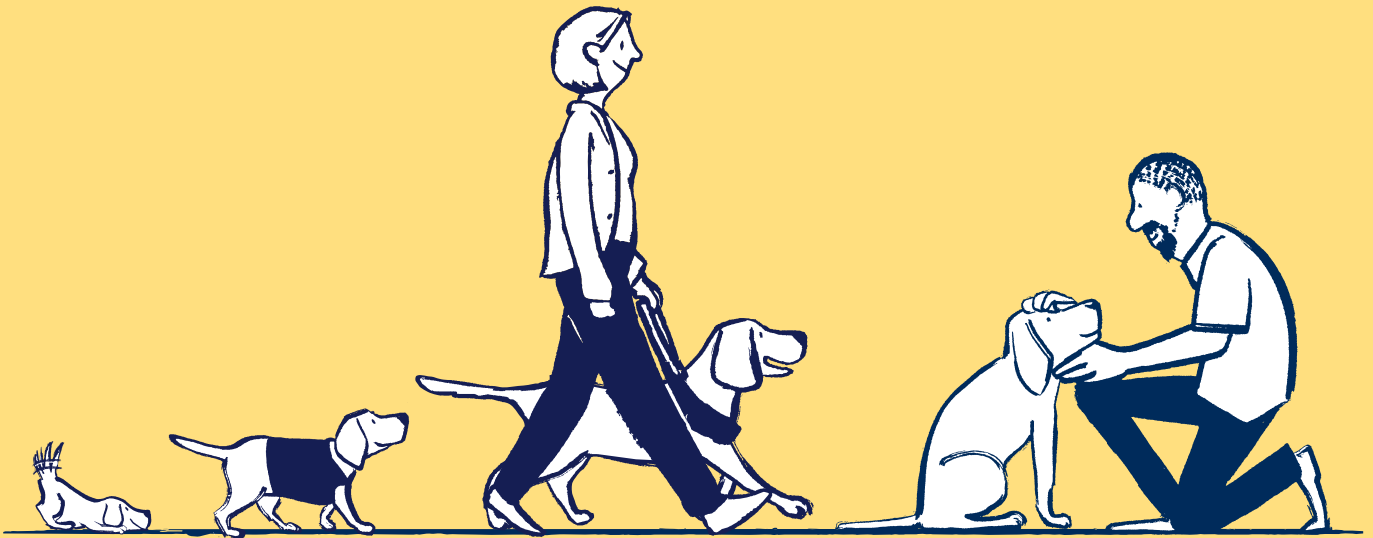
*Statutory carbon mitigation: financial offset payments made to local authorities to mitigate the carbon impacts of new developments – noted for context but not deducted from gross footprint.

A note on capital goods/infrastructure (Scope 3.2)

Guide Dogs capital goods/infrastructure accounts for 2,483 tCO₂e – nearly 10% of our gross market-based footprint. The majority of this comes from the redevelopment of our sustainable centre in Redbridge, which contributes 2,354 tCO₂e (95% of that category).

But major developments of this size and scale will not be happening every year. So, we've isolated this 'upfront carbon injection' from our business-as-usual procurement (129 tCO₂e) to protect the integrity of our baseline and make sure that future year-on-year operational reduction targets are not artificially skewed.

A lifecycle assessment of a guide dog



As our dogs are at the heart of our organisation, we wish to formally quantify the carbon cost of a guide dog by commissioning a life cycle assessment (LCA); this will also support work to understand non-calculated scopes categories.

The LCA will look at the total carbon emissions of a guide dog, both direct and indirect, from birth to retirement. An initial assessment is already underway, and we look forward to including this in our next sustainability report. The learnings will enable us to fully understand the impact of our core service, as well as identify new ways to improve sustainability in our operations and service delivery.



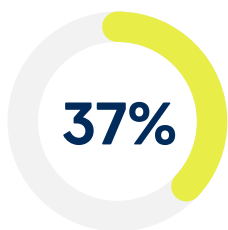
Emissions hotspots

For us to build a sustainability strategy fit for the future, we needed to understand our collective impact as an organisation and identify the most effective actions we could take. This aligns with the first “focus” phase of our strategy *‘Forward, Together’*.

It is only by acknowledging the risks climate change poses to our operations, and how our activities are contributing to global warming, that we can mitigate and adapt to environmental change.

When we analysed our organisational carbon footprint, we identified three key areas with the highest emissions for Guide Dogs. Most of these ‘hotspots’ are found in our newly calculated Scope 3 emissions.

Hotspot 1: our investment portfolio (Scope 3.15)



Investments account for **9,280 tCO₂e** of our gross market-based footprint: **37% of the total.**

Every **£1m** we hold carries an average carbon impact of approximately **131 tCO₂e**.

Although our two primary funds have nearly identical financial values, their carbon profiles differ significantly.



One portfolio is **94% more carbon-intensive per pound** invested than the other.

This indicates a significantly higher exposure to carbon-heavy sectors.

A further analysis revealed the majority of **emissions are embedded upstream in global supply chains** (Scope 3) which are out of our immediate sphere of control and influence.

Hotspot 2: purchased goods and services (Scope 3.1)



Our purchased goods and services are responsible for **7,710 tCO₂e**, or **31% of the total market-based footprint**.

This hotspot is overwhelmingly driven by dog welfare and fundraising activity.

These 'mission emissions' represent the goods and services needed to care for our dogs, such as food and veterinary care, and to generate income for the charity.



Vet expenses, dog food, advertising and door-to-door campaigns account for nearly **58% of this category footprint**.

We have taken the first step to replace spend data with high precision activity data starting with dog food, contributing **2,416 tCO₂e** – the highest impact area in this category. We are also aware spend-based estimates can artificially distort a carbon footprint, exaggerating emissions for charities like Guide Dogs because we choose more ethical, higher-welfare products.

Further analysis revealed that higher spending doesn't always mean higher carbon emissions. So, any efforts to reduce emissions should **focus on the largest carbon impacts rather than budget size**.

Hotspot 3: mobility, operations and people impact

Direct operations staff travel and transport represent the most visible – but also immediately controllable – sources of emissions.

Corporate mobility (Scopes 1 and 3.6)

Guide Dogs owned fleet (Scope 1) contributes 1,359 tCO₂e, with an organisation-wide reliance on diesel cars.



Indirect business travel (Scope 3.6) accounts for **965 tCO₂e**, with personal car use for business (known as grey fleet) behind **69% of these indirect emissions**.

Employee commuting and homeworking (Scope 3.7)

A geographically dispersed, service-led workforce means a higher carbon cost, driven by the logistical necessity of training dogs at regional centres or visiting service users. Private cars account for 1,991 tCO₂e: the vast majority of our commuting footprint (Scope 3.7).

Operational estate and energy (Scopes 1 and 2)

Thermal demand (Scope 1) remains the primary driver of our direct energy impact, generating more than 714 tCO₂e across our estate due to a reliance on fossil fuels.

Facing the future

The next phase of our strategy, “expand”, will encompass developing our new sustainability strategy, including future carbon reduction targets.

The final “flourish” phase of ‘Forward, Together’ will then see us delivering this decarbonisation strategy throughout our organisation.

We recognise that this work must go hand-in-hand with our charity’s core mission: to help people with sight loss live the life they choose.

Here, we need to ensure our environmental goals will never compromise the welfare of our dogs or our ability to support people living with sight loss. They must also deliver an overall positive impact for the charity.

This proactive approach both preserves and prepares Guide Dogs and our stakeholders for the future, reduces costs and improves efficiency.



Our aims



Planet: emissions and nature

The decarbonisation of our estate and fleet, climate risk management and improving the biodiversity of our sites.



Resource management

Looking to our procurement and supply chain practice for sustainable sourcing principles.



Collaboration

Capitalising internal and external partnership, and communication, to deliver our sustainability aims at Guide Dogs.



Reading
Hub

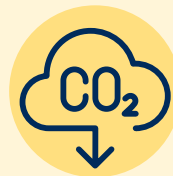
Decarbonisation

In 2021, Guide Dogs set a carbon reduction target of **40% across Scopes 1 and 2 by 2026** (from our 2019 baseline); we successfully achieved an emission market-based reduction of **43%**.

We're now refreshing our target to align with the **Science Based Targets initiative (SBTi)**, and support the international goal of limiting global warming to **1.5°C**.

This means we are committing to:

- A 50% absolute reduction across all emission scopes (1, 2 and 3) by 2035, measured against the 2024 baseline.
- Develop a carbon reduction roadmap by the end of 2026 that clearly defines our path forward. Our hotspots already provide significant guidance for Guide Dogs on our next steps.
- Improve reporting data – we'll explore all our options to increase the level of physical data, particularly in Scope 3.



committed to

50%

absolute reduction

in all emission scopes by 2035.

- Commission a Life Cycle Assessment (LCA) to formally quantify the physical 'Carbon Cost of a guide dog.
- Set targets and ambitions for us to achieve on environmental sustainability and carbon reduction.

Investment stewardship

We'll define an investment policy with our advisors that prioritises and balances capital appreciation in quality investments whilst also addressing sustainability and decarbonisation. We see effective management of our investments as an opportunity to balance returns, risks and sustainability to support the alignment with the global sustainable development goals.

We'll pursue this in conjunction with our advisors and other investors to establish time-bound decarbonisation pathways, for current and future investments. This requires shifting our portfolio intensity to reduce Guide Dogs organisational footprint by over 2,900 tCO₂e.

We will work closely with our investment managers to have greater reporting and monitor the decarbonisation journey's of our investments leveraging our combined influence.

ESG

Over the past year, we've made strong progress around ESG, moving from strategy development to embedding. We continue to advance our work across four key areas: delivering meaningful social impact for people with sight loss, with this commitment at the heart of what we do; maintaining the highest standards of animal health and welfare; strengthening governance to deliver our charity pledge; and reducing our environmental impact through better data, targeted actions, and sustainable practices.

As we move forward, we're committed to clear reporting, continuous improvement and action that drives positive change for people, animals, and the environment; we look forward to reporting on ESG for the first time next year.



“We're committed to clear reporting, continuous improvement and action that drives positive change for people, animals, and the environment.”

Appendix

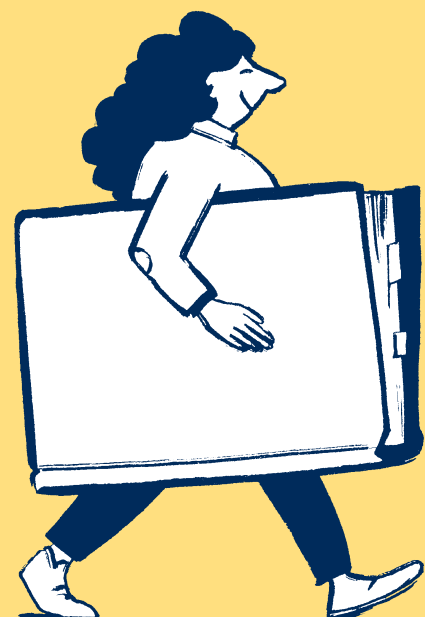
Streamlined Energy and Carbon Reporting (SECR)

At the end of 2025, a 37% overall carbon reduction was achieved (versus 2019), with emissions reduced by 14% since 2024. We continue to meet our target of achieving a 40% reduction in Scope 1 and 2 emissions by 2026, reporting an improved reduction of 43% in 2025.

Several significant changes to the calculation methodology have been applied to the 2025 report.

These methodology changes have been made so Guide Dogs SECR aligns closely with our Organisational Carbon Footprint.

The changes also result in a more robust calculation of our carbon emissions. All figures and commentary have been independently reviewed.



Streamlined Energy and Carbon Reporting Methodology

The table below summarises the methodology for reporting

Reporting organisation	The Guide Dogs for the Blind Association
Person(s) responsible	Sustainability & Energy Manager Sustainability Coordinator
Reporting period covered	1 January 2025 - 31 December 2025
Baseline year	2019
Organisational boundaries	Financial control approach, whereby the company accounts for 100 percent of the greenhouse gas (GHG) emissions over which it has control.
Reporting Methodology	GHG Protocol Corporate Accounting and Reporting Standard and the 2019 UK Government Environmental Reporting Guidelines, and UK Government GHG Conversion Factors for Company Reporting 2025.
Data Sources	Energy data (Electric, Gas, Biomass, Gasoil) – Guide Dogs utilities supplier invoices or landlord invoices. Fluorinated greenhouse gases – national facilities management service provider. Fuel purchased (allocated and pool cars) Guide Dogs Commercial Fleet Services provider Hire Car data – Guide Dogs Commercial Fleet Services provider and online travel booking portal. Grey Fleet – Guide Dogs expenses system. Further scope 3 travel – Guide Dogs expenses system and Online travel booking portal.
Operational Scope	Scope 1 and 2 emissions and select scope 3 emissions. Scope 3 relates to business travel and includes some emissions from leased assets.
Intensity Ratio	tCO ₂ e per full-time equivalent employee. tCO ₂ e energy used per average square metre of buildings.

Summary of Emissions & Consumption per scope

The below table summarises the emissions by kilowatt-hour (kWh) and tonnes of carbon dioxide equivalent (tCO₂e). 'Not applicable' has been abbreviated to 'N/A'. 'Not available in prior years' has been abbreviated to 'N/AV'.

Type of emission and activity	% tCO ₂ e change vs. 2019 baseline	2025 kWh	2025 tCO ₂ e	2024 kWh	2024 tCO ₂ e	2019 kWh	2019 tCO ₂ e
Scope 1 Gas	-39% ▼	2,263,053	414	2,666,517	488	3,681,550	677
Scope 1 Biomass	-62% ▼	574,612	7	741,661	8	1,110,939	17
Scope 1 Gasoil (direct billed)	+48% ▲	386,444	94	447,780	115	247,053	63
Scope 1 Fuel purchased	-26% ▼	4,670,382	1,117	4,208,495	1,032	6,153,889	1,505
Scope 1 F-gases	0%	0	0	0	142	0	0
Scope 2 Electricity (direct billed)	-39% ▼	2,064,644	365	2,191,767	454	2,337,472	597
Scope 3 Gasoil (indirect billed)	+5% ▲	71,109	18	81,244	20	64,905	17
Scope 3 Electricity (indirect billed)	-26% ▼	130,091	23	112,286	24	121,670	31
Scope 3 Business Travel – Public Transport	N/A	N/A	99	N/A	133	N/AV	N/AV
Scope 3 Grey Fleet	-22% ▼	1,675,642	406	2,223,629	530	2,194,835	522
Scope 3 Hire Cars	-48% ▼	211,540	48	301,923	67	392,309	93

Summary of Emissions & Consumption per scope continued

Type of emission and activity	% tCO ₂ e change vs. 2019 baseline	2025 kWh	2025 tCO ₂ e	2024 kWh	2024 tCO ₂ e	2019 kWh	2019 tCO ₂ e
Total (Location-based)	-26% ▼	12,047,517	2589	12,975,303	3013	16,304,622	3,522
Emissions from renewable sources removed	N/A	2,164,337	383	2,269,720	470	N/A	522
Total (Market-based)	-37% ▼	9,883,180	2,206	10,705,584	2,543	16,304,622	3,522
Additional information Electricity (on-site PV consumption)	N/A	281,402	0	47,435	0	0	0

The below table summarises intensity ratios per employee (tCO₂e per full-time equivalent employee) and per square metre (tCO₂e energy used per average square metre of buildings).

Intensity Ratios	% tCO ₂ e change vs 2019 baseline	2025	2024	2019
1 – Average number of employees (FTE)	N/A	1,613	1,730	1,392
tCO ₂ e per employee (location)	Down 37% ▼	1.60	1.74	2.55
tCO ₂ e per employee (market)	Down 46% ▼	1.36	1.47	2.53
2 – Average square meter	N/A	34,272	36,667	31,377
tCO ₂ e per square metre (location) (Calculation only includes 'building associated' emissions)	Down 40% ▼	0.027	0.034	0.045
tCO ₂ e per square metre (market)	N/A	0.016	0.021	Not available

Streamlined Energy and Carbon Reporting (SECR) commentary 2025

The results of the 2025 SECR analysis yielded several highlights and milestones.

Our natural gas emissions have reduced by 15% since 2024. This is mainly due to the removal of gas from the new Redbridge site, which has permanently removed an average of 420,000 kWh of gas consumption per year from the Guide Dogs estate. There has also been a significant reduction in gas consumption at the Forfar site. Consumption decreased from 618,965.8 kWh in 2024 to 442,978.4 kWh in 2025.

Emissions related to oil heating systems have reduced by 19%. There was a reduction in consumption at the National Centre and Maidstone sites; at the National Centre the availability of the biomass heating system increased to 75% (2024 40%).

There have been reductions in our tCO₂e and kWh for Grey Fleet and Hire Car travel (Scope 3) compared to 2024. The Grey Fleet mileage has reduced by 495,280.3 miles. Hire Car mileage has also reduced by 84,589.6. Diesel hire car mileage reduced from 14.49% in 2024 to 8.73% in 2025. Mileage from hybrid hire cars increased from 9.34% to 17.31% in contrast.

Disclosure summary, exclusions and looking forward

Methodology changes have been implemented for the 2024 and 2025 data shared in this report, to ensure comparisons are valid and comparison are valid with the organisational carbon footprint. In 2024 we had achieved a 30% overall reduction. Retrospectively implementing the methodological changes explained below changes this to a 28% reduction.

Consumption and emissions for leasehold properties where we do not manage the supply of fuel or power have been reallocated from Scopes 1&2 into Scope 3.

New conversion factors have been implemented for the Scope 1 Gasoil (direct) and Scope 3 Gasoil (indirect) emissions. Scope 1, relating to fuel consumed at the National Centre, has been calculated based on the specific product being used and information from the fuel supplier. Scope 3, relating to fuel consumed at Maidstone, has been calculated using the Kerosene conversion factors.

Following consultation with landlords for our leasehold sites, Guide Dogs has found that two of these sites purchase renewable electricity, further reducing Scope 3 emissions.

Last year we committed to improving the monitoring and reporting of fluorinated greenhouse gas leaks, improve the reporting methodology for the fuel purchased and converting spend based business travel to actual emissions.

We are pleased to confirm that no f-gas leaks were reported in the 2025 period.

Scope 1 Fuel Purchased, which relates to fuel bought for the Pool and Allocated vehicle fleet, has been calculated differently. In this report, 100% of the fuel purchased for Pool Vehicles has been included. For the Allocated vehicles, the percentage of business miles to private miles has been applied to the fuel quantities.

Business travel methodology uses conversion factors for the distance, type, and class of travel to calculate emissions. Some cost-based calculations remain, and we will aim to further improve this for 2026.

We are pleased that SECR and the organisational carbon footprint are aligned, and will continue our monitoring and regulatory responsibility.

Organisational carbon footprint methodology

Reporting scope & boundaries

Methodological alignment

The 2024 carbon baseline assessment has been conducted in accordance with the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard. For the investment category the assessment utilises the Partnership for Carbon Accounting Financials (PCAF) as accepted by the GHG Protocol.

Organisational boundary

This assessment utilises the Operational Control approach. Under this framework, Guide Dogs accounts for 100% of GHG emissions from all operations where it holds the full authority to implement operating policies. The following entities are included in this report:

- The Guide Dogs for the Blind Association (00291646)
Status: Active
- Guide Dogs (Trading Company) Limited (1596945)
Status: Active
- Guide Dogs UK Limited (3252696)
Status: Active
- Blind Children UK (3133018)
Status: Active

- Blind Children UK (Trading) Limited (4245581)
Status: Dormant

- GDBA (Pension Fund Trustee) Limited (1870871)
Status: Active

- Guide Dogs Limited (2332629)
Status: Dormant

- GDBA Community Care Services Limited (2735518)
Status: Dormant

Operational boundary

The operational boundary was determined by systematically reviewing Scopes 1, 2 and all 15 Scope 3 categories for the active entities listed above. The matrix below identifies where emission-generating activities occur across the group's value chain.

While this inventory reflects active operations for the 2024 period, the organisational boundary remains inclusive of all subsidiaries. Entities currently reporting zero emissions or specific categories currently marked as not relevant will be reviewed annually.

Operational boundary by scope

Scope / Category	Included in boundary?	Boundary	Reason for exclusion
Scope 1: Direct Emissions	Yes	All direct emissions from estate fossil fuels, owned fleet vehicles, and accidental fugitive gases.	N/A
Scope 2: Indirect Emissions from Purchased Energy	Yes	Indirect emissions from electricity purchased for all active operations.	N/A
Scope 3.1: Purchased Goods and Services	Yes	All upstream emissions from tier-1 suppliers.	N/A
Scope 3.2: Capital Goods	Yes	Major construction projects and routine asset procurement.	N/A
Scope 3.3: Fuel- and Energy-Related Activities	Yes	Upstream "Well-to-Tank" (WTT) and Transmission & Distribution (T&D) losses.	N/A
Scope 3.4: Up-stream Transportation and Distribution	Yes	Logistics and carriage paid for by Guide Dogs.	N/A
Scope 3.5: Waste Generated in Operations	Yes	Emissions associated with the disposal and treatment of operational waste.	N/A
Scope 3.6: Business Travel	Yes	Indirect emissions from staff travel including WTT emissions.	N/A
Scope 3.7: Employee Commuting	Yes	Emissions from staff travel to/from regular workplaces and energy used during remote Working from Home (WFH).	N/A

Operational boundary by scope continued

Scope / Category	Included in boundary?	Boundary	Reason for exclusion
Scope 3.8: Upstream Leased Assets	Yes	Operations of assets leased by the Association.	
Scope 3.9: Downstream Transportation and Distribution	Yes	Outbound distribution of physical goods (e.g., merchandise) where the Association does not directly pay for freight.	
Scope 3.10: Processing of Sold Products	No	The Association does not supply intermediate goods that require further processing by a third party.	
Scope 3.11: Use of Sold Products	Yes	Downstream emissions from the ongoing lifetime care, nutrition, and welfare of working guide dogs placed with owners.	
Scope 3.13: Downstream Leased Assets	No	Emissions from staff travel to/from regular workplaces and energy used during remote Working from Home (WFH).	The Association does not currently act as a commercial lessor for its owned real estate or assets.
Scope 3.14: Franchises	No	Emissions from staff travel to/from regular workplaces and energy used during remote Working from Home (WFH).	The Association does not operate a franchise model.
Scope 3.15: Investments	Yes	Financed emissions from reserves held in the Charities funds.	

Base year recalculation policy

To ensure the we can confidently track decarbonisation progress on a like-for-like basis year-on-year, a formal recalculation will be triggered if any of the following events alter the total baseline footprint by more than 5%:

- Structural Changes: Acquisition or divestment of entities or large properties.
- Boundary Shifts: Moving core activities between in-house operations (Scope 1) and external contractors (Scope 3).
- Methodological Advancements: Transitioning from generic spend-based proxies to high-precision primary activity data.

Locational vs. market-based reporting

In accordance with GHG Protocol guidance for dual reporting, emissions are calculated using both the 'Locational' and 'Market-Based' methodologies:

Locational-based footprint

This method quantifies emissions based on the average carbon intensity of the local geographic grid (i.e., the UK national average). It assumes that all electricity consumed by Guide Dogs comes from a standard mix of fossil fuels and renewables.

Market-based footprint

This method reflects the actual emissions from the specific energy tariffs Guide Dogs and its employees have chosen to purchase.

The variance between these two figures highlights a significant operational success. By actively procuring renewable energy tariffs Guide Dogs has successfully reduced its direct Scope 2 electricity footprint from 454 tCO₂e to just 2 tCO₂e.

Furthermore, this market-based reduction extends into Scope 3.7: Employee Commuting, capturing the positive choices of homeworking employees who independently procure renewable electricity for their homes.

“Our organisational carbon footprint gives us a clear direction for the future. We’re now focused on turning insight into action, to create lasting environmental change that strengthens and supports our organisation and charitable mission.”

Hannah Magee,
Sustainability and Energy Manager





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