

A quick guide to
NHS
Sustainability
Reporting



INSPIRED

NHS Net-Zero & Sustainability Reporting

The NHS is aiming to be the world's first net-zero national health system. In order to reach this ambition, each Trust and Integrated Care Board is expected to contribute.

This role is also embedded in legislation. The Health and Care Act 2022 placed duties on NHS England, all NHS Trusts, Foundation trusts and Integrated Care Boards to contribute towards statutory emissions and environmental targets.

For any net-zero initiative to succeed, progress must be monitored, reported, and acted upon as necessary. In 2021, NHS England asked systems and trusts to develop three-year Green Plans detailing their approaches to reducing emissions in line with the national trajectories.

2026 marks the second year of updated Green Plans. Organisations with a Green Plan in place are required to publish annual updates, offering your organisation a timely platform to demonstrate the progress made.

The regulatory landscape for sustainability reporting within the NHS is evolving beyond just Green Plans. Public sector organisations are now required to incorporate certain elements of the Task Force on Climate-related Financial Disclosures (TCFD) into their annual reports. A three-phase implementation process is in place that will lead to full TCFD-aligned reporting production, tailored for the public sector, by the 2025/26 fiscal year.

The TCFD-aligned reporting requirement applies to NHS bodies with more than 500 full-time equivalent employees or a total operating income of more than £500m – placing the finance function as a crucial driver of impactful sustainability reporting.

There is no single path to decarbonisation. Each NHS organisation has unique requirements, geographical contexts, and the distinct communities they serve. However, they all share a common goal: to provide exceptional care while addressing the challenges posed by climate change.

This diversity leads to a complex and varied regulatory landscape, and collaborating with an expert partner can help your organisation navigate these challenges. Inspired has a proven track record of assisting NHS organisations with their Green Plans and broader reporting needs.

In this guide, we will explore what Green Plans and TCFD reporting entail for the NHS and how Inspired can offer support to your organisation.

*On March 13 2025, it was announced that NHS England will be abolished; however, a specific date for this change and details of future governance have not yet been provided. It is expected that NHS England's responsibilities will be transferred to the Department of Health and Social Care or delegated to other regional bodies.



How did we get here, and what is to come?

A timeline of NHS and Net-Zero

October 2020:

The NHS in England became the world's first health service to commit to reaching net-zero. 'Delivering a Net Zero National Health Service' report was published.

2021:

A year on from the landmark announcement, the NHS successfully reduced its emissions by an amount equivalent to powering 1.1 million homes annually.

1 July 2022:

The NHS became the first health system to embed net-zero into legislation through the Health and Care Act 2022.

April 2023:

Net-zero supplier roadmap was published, which requires suppliers for new contracts above £5 million per annum to publish a Carbon Reduction Plan for their UK Scope 1 and 2 emissions and a subset of Scope 3 emissions as a minimum.

April 2025:

Annual reports for in-scope NHS bodies for the financial year ending April 25 are required to include disclosure requirements aligned with the TCFD framework surrounding climate-related risk identification and metrics and targets for the management of these risks and opportunities.

July 2025:

Refreshed Green Plans should be approved by the organisation's board or governing body, published in an accessible location on their website and shared with NHS England* by **31 July 2025**. Annual updates are required.

April 2026:

Annual reports for in-scope NHS bodies for the financial year ending April 26 will be required to include commentary on the strategy associated with climate-related risks, and its governance, management and metrics and targets sections included in reporting published in 2025.

April 2027:

All suppliers are required to publicly report targets, emissions and publish a Carbon Reduction Plan for global emissions aligned to the NHS net-zero target, for all three Scopes.

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Green Plan timeline

January 2022 - Trust Green Plan:

To meet the NHS Net-Zero targets for 2040 and 2045, all NHS Trusts were required to create and board-approve a Green Plan by January 2022. These plans, based on 2021/22 data, must outline actions for the next three years and were required to be submitted to the respective Integrated Care Board (ICB).

March 2022 - ICB Green Plan:

Each Integrated Care Board (ICB) had to develop its own regional Green Plan based on the information gathered from their respective Trusts' Green Plans. These ICS Green Plans were required to report on both primary care operations and secondary care operations (i.e., Trust operations). Additionally, the ICS Green Plans had to receive approval from the ICB before being submitted to NHS England (NHSE).

Spring 2024 - Trust Green Plan FY2023/24 Refresh:

Trusts were required to complete a final refresh of their Green Plans, incorporating FY2023/24 data and updating their action progress. This refresh signifies the conclusion of the reporting period for Round 1 of NHS Green Plans.

Spring 2023 - Trust Green Plan FY2022/23 Refresh:

Trusts were required to update their Green Plan annually, incorporating FY2022/23 emissions data into their reports. They also had to provide a progress update on each action detailed in their action plan.

2025 - Trust Green Plan 2025-2027:

Updated guidance for NHS Trusts and Integrated Care Boards (ICBs) was released in February 2025. The new Green Plan provides an opportunity to review and enhance emissions reporting, build upon the achievements of the past three years, and introduce new actions for the upcoming three years.

What are the overarching NHS targets?

The NHS Carbon Footprint:

Net-zero by 2040 for the emissions that can be controlled directly (i.e. Scope 1, Scope 2 and some Scope 3 emissions such as business travel).

The NHS Carbon Footprint Plus:

Net-zero by 2045 for the emissions that can be influenced (i.e. all Scope 1, 2 and 3 emissions).

Supporting guidance:

[Healthcare Financial Management Association \(HFMA\)](#)

[Net-Zero Supplier Roadmap](#)

[Greener NHS Programme](#)

What is in a Green Plan?

An NHS Green Plan consists of two major sections:

Section 1: Current Operations and Emissions Reporting

Split into nine Areas of Focus, this section presents current operations across the Trust. Reporting on the Areas of Focus involve different approaches; some require the capture of quantitative data, while others are more narrative-based. Quantitative Areas of Focus include reporting on resultant greenhouse gases from operational data collected.

Section 2: Action Plans and Net-Zero Trajectory

This section of the Green Plan outlines a strategy to achieve the Trust's net-zero targets for 2040 and 2045, based on its current operational performance.

- The first component of this strategy involves creating an action plan. This plan will outline measurable and achievable actions across all nine Areas of Focus, which the Trust will monitor and report on throughout the three-year duration of the Green Plan. Progress updates will be provided annually, making the Green Plan a dynamic, living document.
- The second component is the development of an emissions trajectory. This trajectory will detail the necessary year-on-year reductions in emissions required to stay on track for achieving net-zero by both 2040 and 2045. Annual updates will refresh the data, incorporating real emissions figures with each update.

Green Plan - Areas of Focus

- 1. Workforce and leadership:** Drive green plan development and implementation through appointment of an executive net-zero lead and roll-out of employee training.
- 2. Net-zero clinical transformation:** Reduce emissions and improve care quality in specific clinical areas through the formation of multidisciplinary working groups.
- 3. Digital transformation:** Maximise the benefits of the digital transformation to reduce emissions and enhance patient care.
- 4. Medicines:** Reduce emissions associated with the use of medical gases and medicines, and reduce medical gas wastage.
- 5. Travel and transport:** Develop a sustainable travel plan, focusing on active travel, public transport and zero-emission vehicles.
- 6. Estates and facilities:** Reduce emissions from buildings and the estates through development of a **heat decarbonisation plan** and alignment with the NHS net-zero building standard.
- 7. Supply chain and procurement:** Integrate the NHS net-zero supply chain roadmap requirements into relevant procurements processes and engage with suppliers.
- 8. Food and nutrition:** Reduce food related emission through lower-carbon food choices and reducing food waste.
- 9. Adaptation:** Implement measures to prepare for severe weather and improve the climate resilience of local sites, services, and digital platforms.

What does TCFD reporting mean for NHS bodies?

- NHS bodies in England with more than 500 full-time equivalent employees or a total operating income of more than £500m must make TCFD-aligned disclosures as part of their annual report.
- Bodies are required to follow the TCFD requirements on a comply or explain basis*.
- Trusts should describe the board's oversight of climate-related issues and describe management's role in assessing and managing climate-related issues.
- The guidance will be implemented in phases. Phase 1 and 2 will apply to English trusts from 2024/25, with the other nations and phases to follow.

*TCFD guidance does not automatically apply to local government, NHS bodies (Trusts, Foundations, Integrated Care Boards), public corporations, or devolved administrations. However, relevant authorities, such as the DHSC, may direct entities to follow the guidance set out or in an adapted form, considered best practice. Public sector bodies can voluntarily apply TCFD recommendations, in full or part, to enhance decision-making, transparency, and accountability. There is not a specific mandatory requirement to disclose emissions data in their individual Trust reports as this should be covered in their Green Plan, and is reported to NHS England, although trusts can include this if they wish.

What are the key areas of TCFD reporting?

Governance: Disclose your governance around climate-related risks and opportunities – i.e. board oversight and the role of management in managing these risks and opportunities.

Strategy: Disclose actual and potential impacts of climate-related risks and opportunities on your organisation, strategy and financial planning – i.e. identify the risks over short, medium and long term, describe the impact on your organisation and describe your resilience to various climate scenarios.

Risk Management: Disclose how the organisation identifies, assesses and manages climate-related risks – i.e. describe the processes for identifying and assessing these risks, the processes for managing them and how these processes are integrated into the organisation's overall risk management.

Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities – i.e. disclose the metrics used in line with your strategy and risk management process, disclose Scope emissions and associated risks, and describe your targets.

How can Inspired help you?

NHS Green Plans

Inspired can help you update your Green Plan by:

- **Accurately calculating your complete Scope 1, 2, and 3 carbon footprint** (NHS Carbon Footprint and NHS Carbon Footprint Plus).
- **Tracking progress** against set actions and targets.
- **Formulating a forward-looking decarbonisation strategy**, aligned to the NHS best practice, for the years 2025 - 2028.
- **Helping you create a robust heat decarbonisation plan** tailored to your organisation's operational and budgetary requirements.

NHS TCFD Reporting

We can also guide you in fulfilling TCFD-reporting recommendations efficiently. Our expert team will:

- **Review and enhance** your ESG governance structures.
- **Conduct in-depth climate-related scenario analyses** to pinpoint essential risks and opportunities.
- **Develop comprehensive mitigation plans** based on these insights.
- **Refine your climate-related metrics and targets** to ensure transparency and accountability.

Inspired's specialists will help you determine the right strategy to meet your needs.

For more advice
and information,
get in touch.

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