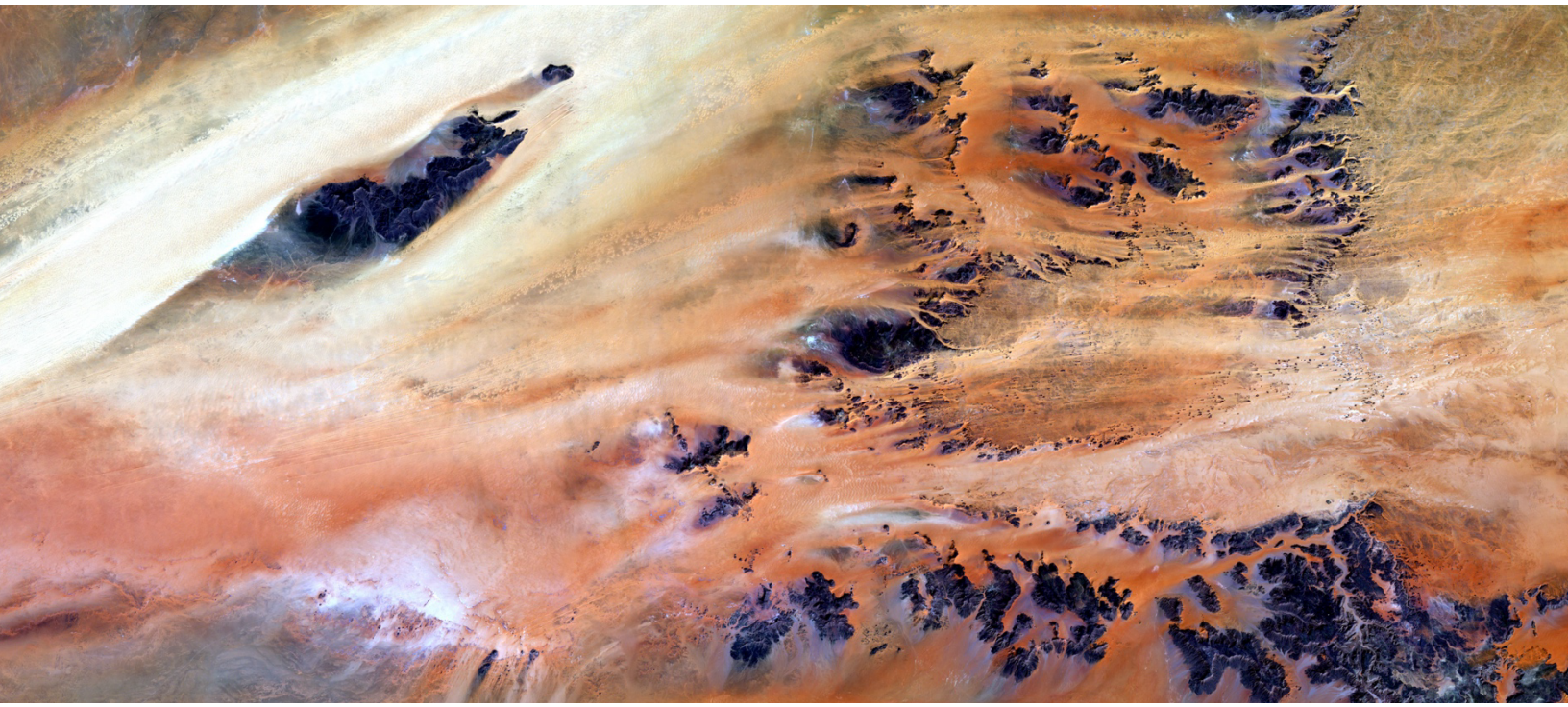
Setting decarbonisation targets beyond 2030 – The Accelerator's target setting approach



Climate Action Accelerator
Version 1.0, September 2025

Introduction

As the impacts of climate change intensify, reducing global greenhouse gas emissions remains an urgent priority. The Accelerator is convinced that ambitious, quantified targets covering all emissions are essential to drive progress towards sector-wide decarbonisation. Setting a target that is both ambitious and aligned with international standards is also indispensable for mobilising stakeholders and preventing the deprioritisation of climate objectives.

Such targets make it possible to align the level of ambition across different sources of emissions with the overarching goal recommended by the IPCC (Intergovernmental Panel on Climate Change), while providing organisations with a clear framework for action. The Accelerator also keep advocating for simple and straightforward approaches to carbon accounting and target-setting, so as not to add unnecessary complexity or burden to organisations.

Halving emissions every decade was an ambitious, yet achievable goal for organisations that began their decarbonisation journey in 2020. As we get closer to 2030, with less time remaining for steep emission cuts by 2030, the Accelerator takes this opportunity to review its methodology and make it accessible publicly.

The Accelerator's approach is grounded in the Paris Agreement and international frameworks such as the ISO Net Zero Guidelines, the UN High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities (HLEG), and the Oxford Net Zero Initiative. It draws extensively on the methodology of the Science-Based Targets initiative (SBTi) for setting reduction targets.

The reviewed approach clarifies in particular the issue of the choice of the baseline and target year, the level of ambition required for targets spanning until 2035, and introduces the possibility of a more extended timetable, allowing for a longer timeframe for procurement-related emissions while maintaining ambitious interim targets for Scope 1, Scope 2 and travel by 2030.

Being convinced of the important co-benefits of climate action, the decarbonisation potential across scopes, including procurement, as well as the cost saving potential of climate action, the Accelerator operates under the premise that effective emission and other impact reductions **should not result in any reduction in the quality, quantity or timeliness of the provision of essential services to populations**. Quite

the contrary, it is an opportunity to explore ways to reinforce or maintain services, while identifying low-carbon, sustainable, and resilient alternative options and ways of working. The full list of **principles** that guide the work of the Accelerator can be accessed online.

For further background information a **FAQ document** is available here.

Target Setting Approach

Scope

Type of organisation

The described approach to target setting is applied to organisations that provide essential services to populations.

For partnerships with local NGOs based in Africa and Asia, the Accelerator does not recommend setting quantified emission reduction targets, but rather to develop low-carbon development trajectories, increase operational resilience and strengthen capacity for action.

Sources of emissions

In line with international standards, such as the Greenhouse Gas Protocol, ISO 14064, and the SBTi standard, the Accelerator takes into account **all direct and indirect greenhouse gas emissions** for the calculation of the baseline emissions of partners.

- Scope 1: Direct emissions, i.e. combustion of fuels for cars, generators.
- Scope 2: Indirect emissions (upstream), i.e. purchase of electricity.
- Scope 3: Emissions across the value chain (upstream and downstream), e.g. professional travel, procurement, freight, employee commuting, etc.

Target definition

The Climate Action Accelerator aligns with certain requirements from SBTi regarding the choice of the baseline year, whilst making adjustments to cater for the specificities of organisations providing essential services to populations.

In line with scientific recommendations, targets across all scopes must **align with limiting global warming to 1.5°C** above pre-industrial levels and are formulated as **absolute targets**. Recognising the challenges in reducing procurement-related emissions, the Accelerator proposes a phased approach: maintaining a 50% reduction target for Scope 1, Scope 2, and travel-related emissions through 2030, while allowing a longer timeframe to address procurement-related emissions through 2035.

- **Ambition:**
  - **For 2035 targets, a 60–65% emission reduction target is applied**, with an intermediary 50% reduction target for Scope 1, Scope 2, and professional travel by 2030.
  - For target years between 2030 and 2035, the SBTi calculation approach (see annexe) is used to determine the reduction target.
  - In general, organisations that begin their decarbonisation journey later must achieve steeper annual reductions to stay on track with the overall goal.
- **Baseline year:**
  - The baseline year must be set **after 2019**. The Accelerator recommends using the **most recent year for which data is available and that is representative of typical business activity**.
- **Target year:**
  - Target years must be set between 5 and 15 years from the baseline year, and currently no later than the year 2035, to avoid setting them too far into the future and thereby risking delays in emission reductions.[1]
  - For targets beyond 5 years, ambitious intermediate objectives, in particular for Scope 1, Scope 2, and travel must be defined.

[1] The Accelerator allows for a longer timeframe of targets, contrary to SBTi. The SBTi distinguishes between near-term and long-term targets, with near-term targets covering up to 10 years under the current standard.

Trajectory modelling

Based on the climate target and the solutions that the organisation selected to reduce its impact, a decarbonisation trajectory is modelled. First, a "business-as-usual" scenario is developed, assuming that no specific emission reduction measures are undertaken by the organisation, its suppliers, or society at large. In this case, emissions evolve in direct proportion to the organisation's projected activity levels, corrected for inflation.[2]

Secondly, "structural effects" are considered - the reductions expected from broader decarbonisation policies and measures implemented by governments, industry, and the transport sector.[3] While these external dynamics lead to a certain decrease in projected emissions by 2030 or 2035 (around 15%), they are insufficient to achieve the objective of halving emissions.

Third, the solutions that the organisation committed to implement are applied to the decarbonisation trajectory.

Feedback

The Climate Action Accelerator welcomes feedback, questions, and comments on its target-setting approach. Partners and other organisations are invited to contribute to the further development of this methodology.

For feedback and contributions, please contact us at
contact@climateactionaccelerator.org

[2] Organisations with higher projected growth rates will therefore need to make additional efforts to meet their reduction targets.
[3] Structural effects are applied to carbon reduction trajectories to reflect that, regardless of an organisation's individual choices, the emission intensity of certain activities (e.g. electricity production) has already been declining over recent decades and is expected to continue decreasing.

Annexe

The IPCC states that global greenhouse gas emissions must fall by about 43% between 2019 and 2030 to keep warming to 1.5 °C with a greater than 50% chance, with no or only limited overshoot (i.e. a temporary exceedance of 1.5 °C before temperatures are brought back down). Scientists at the Potsdam Institute developed the "Carbon law", a simplified approach that states that in order to achieve net zero by 2050, emissions need to be **halved every decade**. Various international frameworks, such as the United Nations Race to Zero, the Oxford Net Zero Principles, among others, refer to the goal of reducing emissions by 50% by 2030.

The table below shows the required annual and absolute greenhouse gas emission reductions for setting near-term targets in line with the SBTi standard, based on the chosen baseline and target year. It is important to note that the SBTi only accepts near-term targets that are set within 5 to 10 years of the baseline year.

Baseline year	Target year	Years available	Required absolute reduction	Required absolute annual reduction relative to baseline year
2019	2030	11	46,2%	4,2%
2020	2030	10	42%	4.2%
2021	2030	9	42%	4.67%
2022	2030	8	42%	5,25%
2023	2030	7	42%	6%
2024	2030	6	42%	7%
2020	2031	11	46,2%	4,2%
2021	2031	10	46,2%	4,62%
2022	2031	9	46,2%	5,13%
2023	2031	8	46,2%	5,78%
2024	2031	7	46,2%	6,6%
2020	2032	12	50,4%	4,2%
2021	2032	11	50,4%	4,58%
2022	2032	10	50,4%	5,04%
2023	2032	9	50,4%	5,6%
2024	2032	8	50,4%	6,3%
2020	2033	13	54,6%	4,2%
2021	2033	12	54,6%	4,55%

2022	2033	11	54,6%	4,96%
2023	2033	10	54,6%	5,46%
2024	2033	9	54,6%	6,07%
2020	2034	14	58,8%	4,2%
2021	2034	13	58,8%	4,52%
2022	2034	12	58,8%	4,9%
2023	2034	11	58,8%	5,35%
2024	2034	10	58,8%	5,88%
2020	2035	15	63%	4.2%
2021	2035	14	63%	4,5%
2022	2035	13	63%	4,85%
2023	2035	12	63%	5,25%
2024	2035	11	63%	5,73%

Source: https://sciencebasedtargets.org/resources/files/SBTi-target-setting-tool.xlsx