
Net Zero
Carbon Reduction Plan



Publication date:
28 October 2024

2024

01

Commitment to Achieving Net Zero



Having already **eliminated** our direct and indirect energy emissions by 2024, Capital Law Limited is committed to achieving **Net Zero** emissions by **2050**.

In this Carbon Reduction Plan (“**Plan**”) the terms **Scope 1, 2 and 3 emissions** refer to the **Greenhouse Gas Protocol**¹ which is the most common greenhouse gas accounting standard.

The following table explains what Scope 1, 2 and 3 mean. It is taken from *The Law Society’s Guidance on the Impact of Climate Change on Solicitors, 2023*.

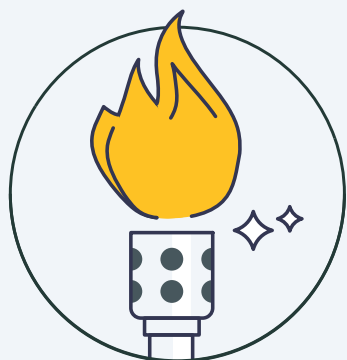
Scope	Explanation	In the context of a law firm’s or organisation’s carbon footprint
1	Direct emissions from the use of fuels.	Fuel used to heat an organisation’s offices and owned vehicles.
2	Indirect emissions including electricity or heat.	Energy procured to light, heat and power an organisation’s offices.
3	All other indirect emissions relating to an organisation’s value chain (including those relating to suppliers) for all 15 Scope 3 Categories.	Other emissions such as those associated with business travel (including flying), catering or other purchased goods and services including IT, stationery, furniture and cleaning products.

¹<https://ghgprotocol.org/>

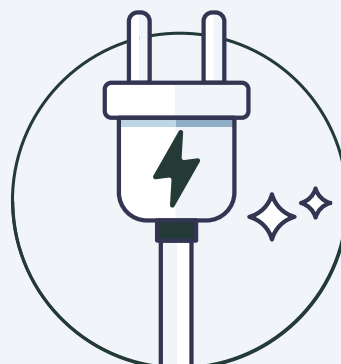
01

Commitment to Achieving Net Zero

Our **Total Carbon Footprint (Scopes 1, 2 and 3 emissions)** is as follows:



Scope 1 emissions are **already at zero.**



Scope 2 emissions are **already zero** as we power our buildings using green energy².



As we already operate as a Net Zero firm in terms of our **Scope 1 and Scope 2 emissions** so this Plan primarily concerns our **Scope 3 emissions.**

²Note: the energy we use from the power station is net zero, but there are carbon emissions involved in distributing and transmitting energy to our buildings. We will explore offsetting our transmission and distribution emissions.

02

Background information

2.1 Our Buildings

We operate from two buildings in the UK — our headquarters in Cardiff and our London office.

We completed an extensive refurbishment / refit of our Cardiff office in 2023/24. This work was finalised in February 2024.

We moved into a new, larger office in London in November 2023 to accommodate the firm's growth.

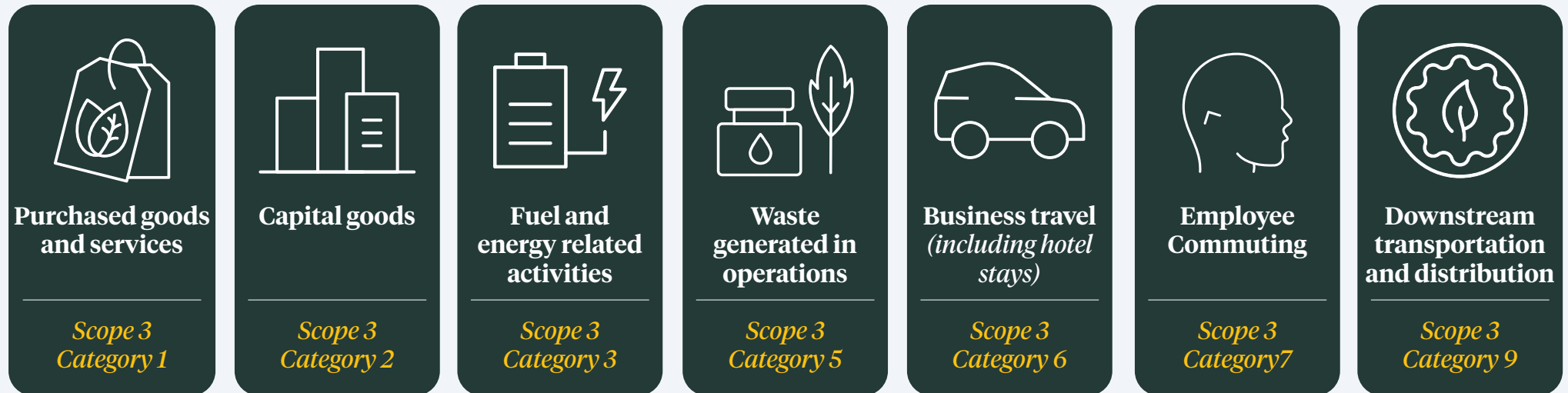
These two major office changes show in our Carbon Footprint data from our baseline year of 2022/23 and resulted in higher Scope 3 emissions in 2023/24. Without the transition purchases and higher Scope 3 emissions which occurred last year, we expect our 2024/25 emissions to be commensurately lower.



2.2 Our Approach

In calculating our baseline emissions footprint, for 2022/23, we have measured our **Scope 1, 2 and some of our 3 carbon emissions**.

Our baseline emissions footprint for 2022/23 currently **includes** the following for Scope 3 emissions:

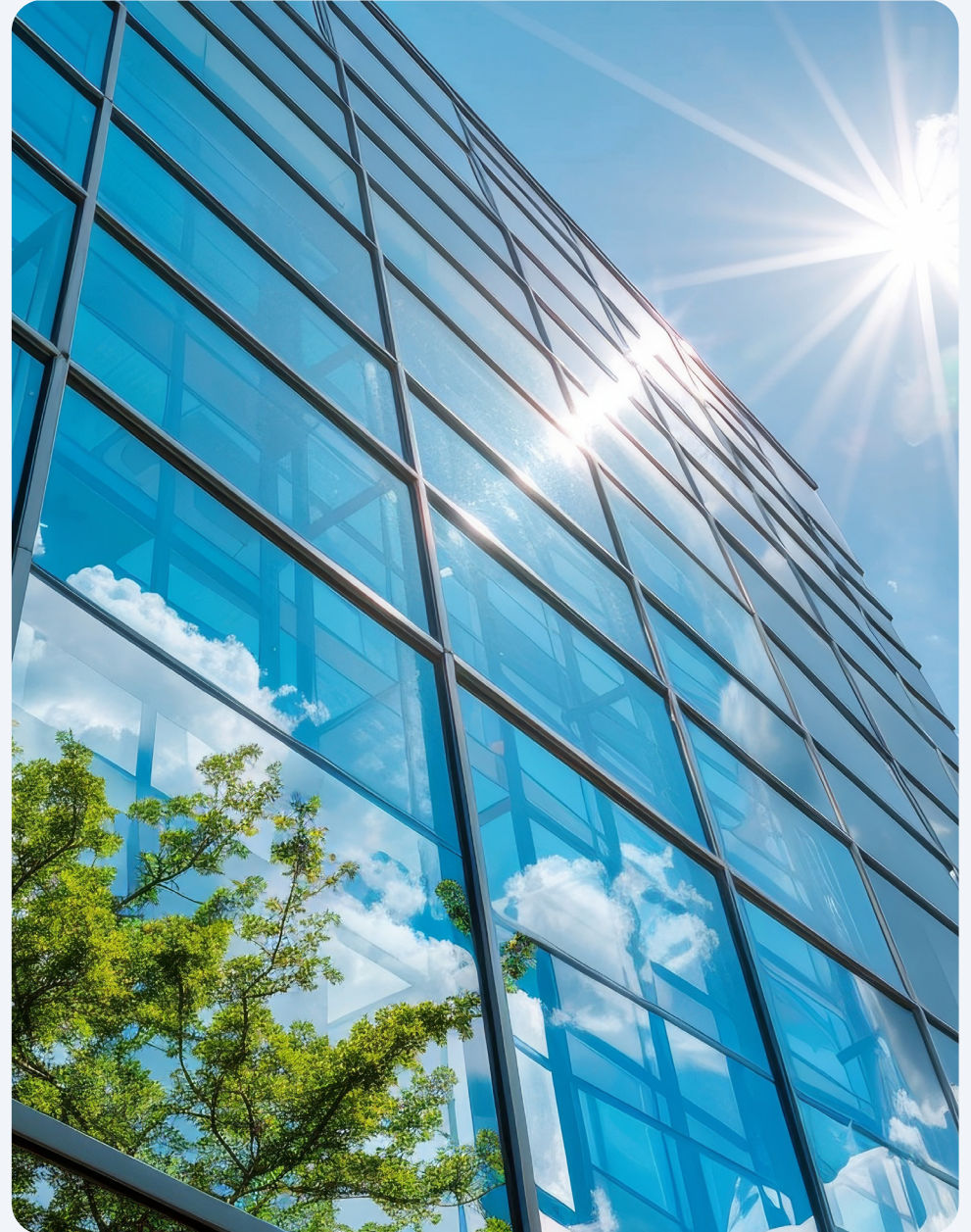


See the tables on page 8 and 9 which show in red Scope 3, Category 4, 8, 10-15 emissions (in red) which are not included in our current footprint, but which we plan to measure over the next 12 months in 2024/25 and include in our footprint for 2025/26.

2.3 Enhanced metrics

We are committed to taking our carbon emissions seriously, measuring them as accurately as is practically possible and taking appropriate steps to mitigate them.

Note: our baseline emissions footprint for 2022/23 includes “**Well To Tank**” estimates (**WTT estimates**). These relate to the amount of carbon required to transport carbon from its place or production to the cars, trains, trams, buses and planes which we use for commuting and business travel purposes. We have taken the market standard results from the GHG reporting guidelines.



03

Our baseline emissions footprint



Baseline emissions provide the reference point against which our emissions reduction can be measured. They are a record of the greenhouse gases we produced as a business prior to the introduction of our strategies to reduce emissions.

<i>Baseline Year:</i> Our 2022 Financial Year — 1 April 2022 to 31 March 2023	
Emissions	TOTAL (tCO ₂ e) — tonnes of carbon equivalent
Scope 1	0
Scope 2	54 (26% of Total) Location Based [0 (Market Based)]
Scope 3 (Included Sources)	158 (74% of Total) — Purchased Goods and Services, Capital Goods, Fuel and Energy, Waste generation, Business Travel, Employee Commuting, Downstream Transportation and Distribution.
Total Emissions	212 tCO₂E³

04

Current Emissions Reporting



Reporting Year:

Our 2023 Financial Year — 1 April 2023 to 31 March 2024

Emissions	TOTAL (tCO ₂ e) — Tonnes of Carbon Equivalent
Scope 1	0
Scope 2	46 (22% of Total) Location Based [0 (Market Based)]
Scope 3 (Included Sources)	185 (78%) — Purchased Goods and Services, Capital Goods, Fuel and Energy, Waste generation, Business Travel, Employee Commuting, Downstream Transportation and Distribution.
Total Emissions	232 tCO₂E⁴

Current Emissions Reporting | 2022 – 2023

We are also providing our Scope 3 breakdown calculations, as known at this time, for our base year and the year 2023/24, as they have helped us focus on where to improve:

Scope	S3 Cat	2022 / 2023	Total TCO2e	Scope Total TCO2e	Scope %
1.0		Scope 1 Direct Emissions	0	0	0%
2.0		Scope 2 Indirect Emissions	54	54	26%
3.0	1.0	Purchased Goods and Services	44	158	74% (21%)
	2.0	Capital Goods	12		(6%)
	3.0	Fuel and Energy-Related Activities	5		(2%)
	4.0	Upstream Transportation and Distribution			
	5.0	Waste Generated in Operations	3		(2%)
	6.0	Business Travel	16		(8%)
	7.0	Employee Commuting	72		(34%)
	8.0	Upstream Leased Assets			
	9.0	Downstream Transportation and Distribution	5		(2%)
	10.0	Processing of Sold Products			
	11.0	Use of Sold Products			
	12.0	End-of-life Treatment of Sold Products			
	13.0	Downstream Leased Assets			
	14.0	Franchises			
15.0	Investments				
			211.6	212	

Current Emissions Reporting | 2023 – 2024

Scope	S3 Cat	2023 / 2024	Total TCO2e	Scope Total TCO2e	Scope %
1.0		Scope 1 Direct Emissions	0	0	0%
2.0		Scope 2 Indirect Emissions	46	46	22%
3.0	1.0	Purchased Goods and Services	57	186	88%
	2.0	Capital Goods	16		
	3.0	Fuel and Energy-Related Activities	4		
	4.0	Upstream Transportation and Distribution			
	5.0	Waste Generated in Operations	1		
	6.0	Business Travel	32		
	7.0	Employee Commuting	73		
	8.0	Upstream Leased Assets			
	9.0	Downstream Transportation and Distribution	3		
	10.0	Processing of Sold Products			
	11.0	Use of Sold Products			
	12.0	End-of-life Treatment of Sold Products			
	13.0	Downstream Leased Assets			
14.0	Franchises				
15.0	Investments				
			232	232	

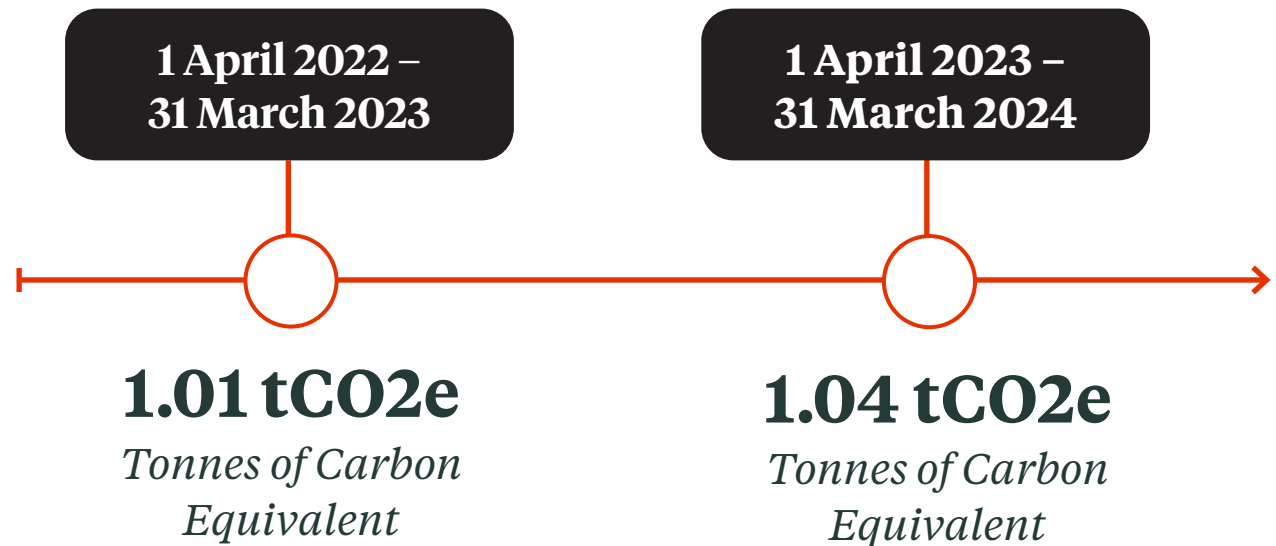
In addition to understanding the other Scope 3 Categories our two main areas of focus are Purchased Goods and Services and Employee Commuting.

05

Carbon Emissions per employee



We are growing as a business and to take this into account we have calculated our **carbon emissions per employee**, which are as follows:



As explained above, **the reason for the increase is the one-off but major office refit involving the purchase of furniture** — this is a relatively small increase of < 3% per employee.

Considering the expansion of facilities and space is considered acceptable by our **Carbon Advisors**⁵ who have assisted us with the production of this Plan.

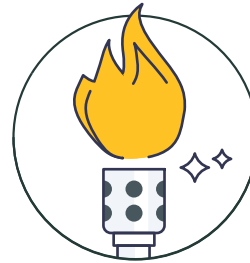
⁵Professor John Henry Looney of Sustainable Direction Limited; Stephen Sykes, Solicitor and Head of Climate, Environment and Sustainability at Capital Law; Adam Thomas of NLBF Ltd; and Andrew McKenzie of Tivoli Consulting.

06

Carbon Reduction Targets

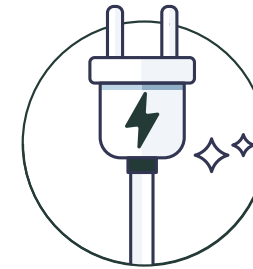


To continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets for 2024/25:



Scope 1

Maintain zero emissions.



Scope 2

Maintain zero (Market Based) emissions.



Scope 3

Review our Scope 3 emissions over the next 12 months and set a reduction target for them.

07

Carbon Reduction Projects for 2024–2025



We commit to the following steps over the next 12 months:

01

Better measurement of our **Scope 3 emissions**, as follows:

- Quantifying our **Scope 3, Category 4, 8, 10-15 emissions**;
- Developing a more precise process to calculate our Scope 3 emissions for **working from home**.

02

Education — ensure that everyone in the firm is aware of our Plan and can contribute suggestions to cut our Scope 3 emissions and further speed up our transition to Net Zero.

03

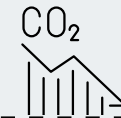
Explore joining a best practice knowledge sharing net zero network for law firms – e.g. **The Legal Sustainability Alliance**⁶.

04

Identify steps we can take to reduce our Scope 3 emissions relating to **Purchased Goods and Services, Employee Commuting, Working from Home**.

05

Setting **interim targets** as we better understand the options open to us to reduce our Scope 3 emissions.



⁶<https://legalsustainabilityalliance.com/join-us/>

07

Carbon Reduction Projects for 2024–2025

Looking further ahead, we have identified several additional steps we will keep under review as we continue to gather and measure our Scope 3 emissions, as follows:

