

# Carbon reduction plan 2022/2023

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**FOR  
WHAT  
MATTERS**



Photovoltaic panels at the Shoosmiths  
Lakes office, Northampton

# Contents

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<b>01</b>	Commitment to achieving net zero	3
<b>02</b>	Baseline emissions footprint	4
<b>03</b>	Current emissions reporting	5
<b>04</b>	Emissions reduction targets	7
<b>05</b>	Carbon reduction projects	10
<b>06</b>	Declaration and sign off	13

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# Commitment to achieving net zero

**Shoosmiths LLP is part of the Business Ambition for 1.5°C and UNFCCC Race to Zero campaign. It is committed to achieving net zero emissions by 2050 at the latest.**

This is Shoosmiths' second annual Carbon Reduction Plan and was produced for our 2022/2023 financial year which ran from 1 May 2022 to 30 April 2023. Activities relate to the 2022/2023 period, with the exception of our 2040 net zero target which was validated by the Science Based Targets initiative (SBTi) in June 2023.



# Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reductions can be measured.

Table 1 Baseline year: 2019/2020	
Additional details relating to the baseline emissions calculations.	
Scope 1 emissions measured: natural gas consumption for heating offices, refrigerant gas used in office air-conditioning units, one back-up diesel generator and a company-leased vehicle.	
Scope 2 emissions measured: electricity consumption for offices (location-based and market-based).	
Scope 3 emissions measured: categories 1 (purchased goods and services), 2 (capital goods) 3 (transmission and distribution losses), 5 (waste, water), 6 (air, rail, road, sea), 7 (employee commuting).	
Baseline year emissions:	
Emissions	TOTAL (tCO <sub>2</sub> e)
Scope 1	93.1 tCO <sub>2</sub> e
Scope 2	Location-based = 689.3 tCO <sub>2</sub> e Market-based = 240.4 tCO <sub>2</sub> e
Scope 3 (Included Sources)	<ol style="list-style-type: none"> <li>1. Purchased goods and services = 6,876.8 tCO<sub>2</sub>e</li> <li>2. Capital goods = 2,784.8 tCO<sub>2</sub>e</li> <li>3. Fuel and energy-related activities (not included in scope 1 or 2) = 58.5 tCO<sub>2</sub>e</li> <li>4. Upstream transportation and distribution = 0 tCO<sub>2</sub>e *</li> <li>5. Waste generated in operations = 12.4 tCO<sub>2</sub>e</li> <li>6. Business travel = 754.5 tCO<sub>2</sub>e</li> <li>7. Employee commuting = 1,539.7 tCO<sub>2</sub>e</li> <li>8. Downstream transportation and distribution = 0* tCO<sub>2</sub>e</li> </ol> <p>*Shoosmiths does not have upstream or downstream transportation and distribution. = 12,026.9 tCO<sub>2</sub>e</p>
Total emissions	Scope 1, scope 2 (location-based), scope 3 = 12,809.2 tCO <sub>2</sub> e Scope 1, scope 2 (market-based), scope 3 = 12,360.3 tCO <sub>2</sub> e

# Current emissions reporting

Table 2 Reporting Year: 2022/2023	
Emissions	TOTAL (tCO <sub>2</sub> e)
Scope 1	86.7 tCO <sub>2</sub> e
Scope 2	Location-based = 532.4 tCO <sub>2</sub> e Market-based = 69.5 tCO <sub>2</sub> e
Scope 3 (Included Sources)	1. Purchased goods and services = 7,038.5 tCO <sub>2</sub> e 2. Capital goods = 4,628.9 tCO <sub>2</sub> e 3. Fuel and energy-related activities (not included in scope 1 or 2) = 49.1 tCO <sub>2</sub> e 4. Upstream transportation and distribution = 0 tCO <sub>2</sub> e* 5. Waste generated in operations = 9.0 tCO <sub>2</sub> e 6. Business travel = 544.4 tCO <sub>2</sub> e 7. Employee commuting = 1,137.7 tCO <sub>2</sub> e (i.e., 712.5 tCO <sub>2</sub> e = commute to work and 425.2 tCO <sub>2</sub> e = employee homeworking) 8. Downstream transportation and distribution = 0 tCO <sub>2</sub> e*  *Shoosmiths does not have upstream or downstream transportation and distribution. = 13,407.5 tCO <sub>2</sub> e
Total emissions	Scope 1, scope 2 (location-based), scope 3 = 14,026.6 tCO <sub>2</sub> e Scope 1, scope 2 (market-based), scope 3 = 13,563.7tCO <sub>2</sub> e

**Scope 1 emissions measured:** natural gas consumption for heating offices and refrigerant gas used in office air-conditioning units. During this period 0.8 tCO<sub>2</sub>e emissions occurred when maintenance/service checks were undertaken for the back-up diesel generator. There were no company-leased vehicles.

**Scope 2 emissions measured:** electricity consumption for offices (location-based and market-based).

**Scope 3 emissions measured:** categories 1 (purchased goods and services), 2 (capital goods), 3 (transmission and distribution losses), 5 (waste, water), 6 (air, rail, road, sea, hotel stays), 7 (employee commuting and working from home emissions).

To note from 2021/2022 scope 3 emissions also included hotel stays and working from home which were not measured in 2019/2020.

## Shoosmiths' total GHG emissions (scope 1, scope 2 (market-based), scope 3)

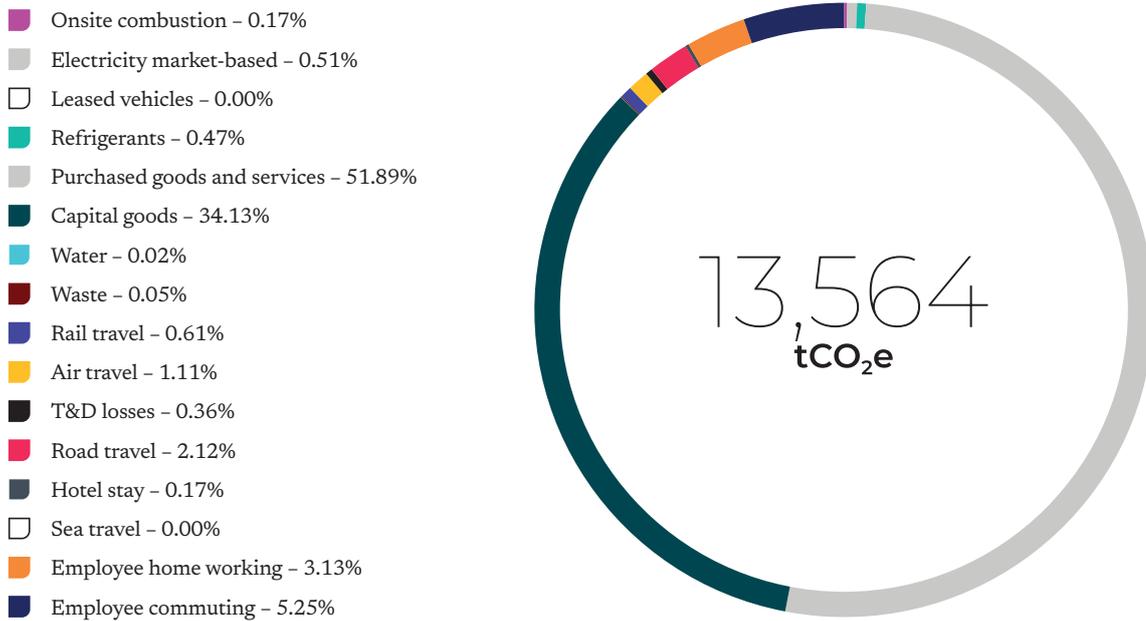


Figure 1 – Percentage split between emission sources (market-based)

## Shoosmiths' total GHG emissions (Scope 1, Scope 2 (location-based), Scope 3)

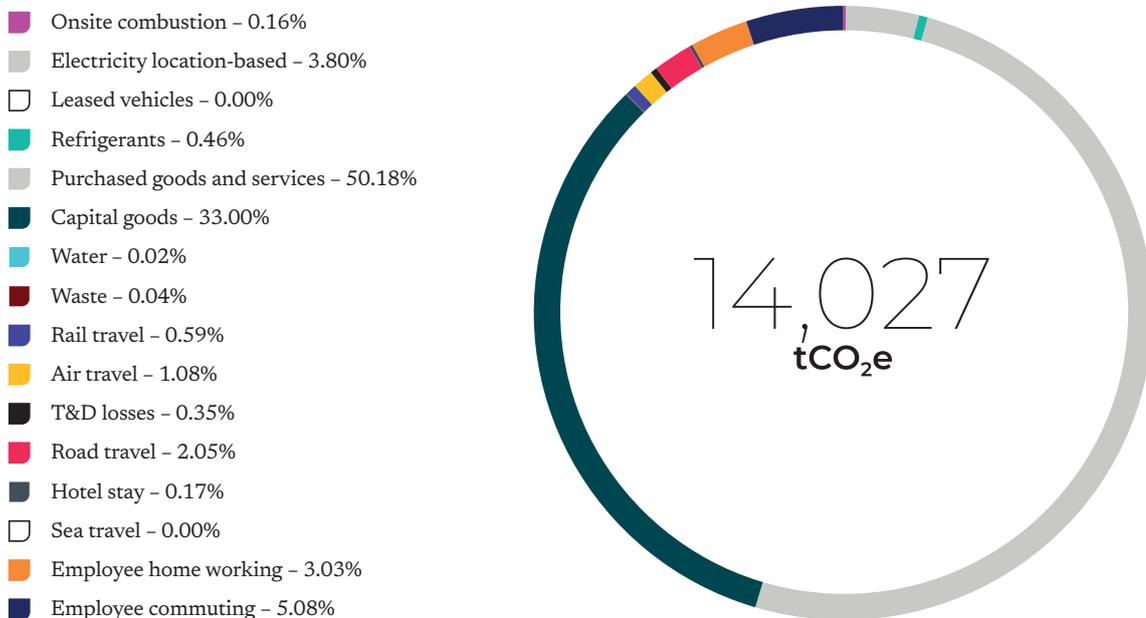


Figure 2 – Percentage split between emission sources (location-based)

For a full breakdown of scope 1, 2 and 3 emissions measured and reported since our baseline year 2019/2020 [see table 3 here](#).

# Emissions reduction targets

In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets:

In June 2023, Shoosmiths had three (revised) near-term 2030 targets and one long-term 2040 target validated by the Science Based Targets initiative (SBTi).

The SBTi validated targets are:

## Overall net-zero target

- Shoosmiths commits to reach net-zero GHG emissions across the value chain by FY2040.

## Near-term targets

- Shoosmiths commits to reduce absolute scope 1 GHG emissions 55.7% by FY2030 from a FY2020 base year.
- Shoosmiths also commits to increase annual active sourcing of renewable electricity from 74% in FY2020 to 100% by FY2025 through FY2030.
- Shoosmiths further commits to reduce absolute scope 3 GHG emissions 50% by FY2030 from a FY2020 base year.

## Long-term target

- Shoosmiths commits to reduce absolute scope 1, 2, and 3 GHG emissions 90% by FY2040 from a FY2020 base year.

The SBTi validated targets are in addition to the target that has not been approved by the SBTi which Shoosmiths announced in 2020 namely to achieve net zero for its operations (i.e., scope 1 and 2 emissions) by 2025.

We project that scope 1, 2 (market-based) and 3 carbon emissions will decrease between 2019/2020 and 2030 from 12,360.3 tCO<sub>2</sub>e to 6,000 tCO<sub>2</sub>e by 2030. This is a reduction of 51%.

Projections for our SBTi validated targets can be seen in the graphs below and are based on data available from 2019/2020 to 2022/2023.

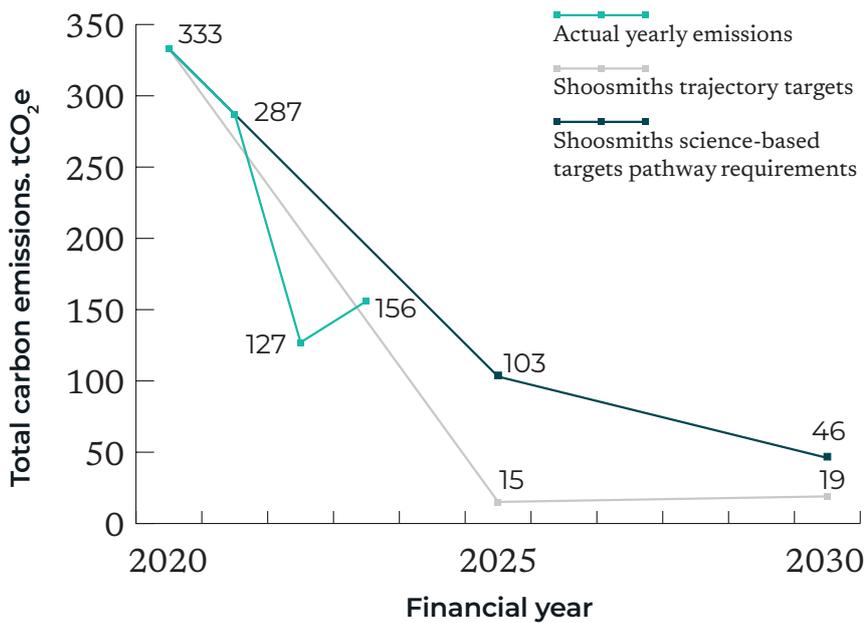


## Legend for each graph

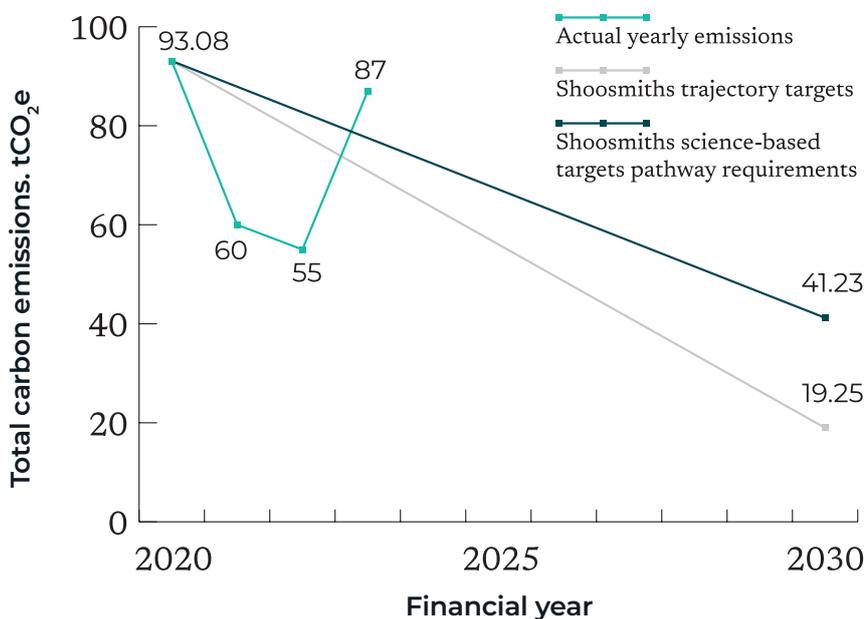
- Actual yearly emissions – actual Shoosmiths emissions based on calculated annual emissions.
- Shoosmiths trajectory targets – forecast emissions based on Shoosmiths’ estimated growth, societal changes influenced by the UK’s transition towards net zero, and Shoosmiths’ planned carbon reduction measures.
- Shoosmiths science-based targets pathway requirements – target requirements.

### Forecast against non SBTi validated target to achieve net zero for scopes 1 and 2 emissions by 2025 from a FY2020 base year.

Please note. This is a target that Shoosmiths set in 2020 and is not a SBTi validated target. However, for transparency we have plotted progress and trajectory for combined scopes 1 and 2 to 2025 and to 2030 against Shoosmiths’ science-based pathway requirements.



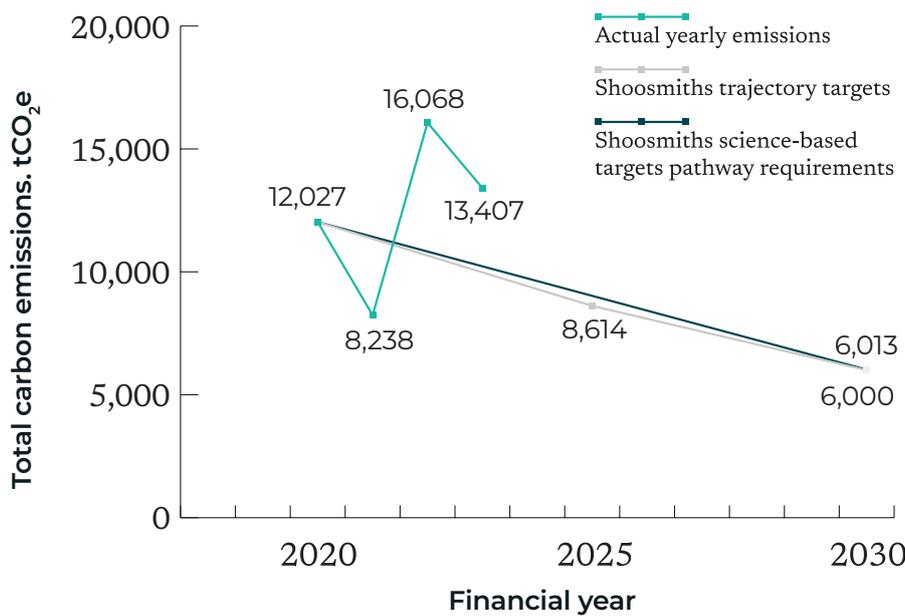
### Forecast against SBTi validated target to reduce absolute scope 1 GHG emissions 55.7% by FY2030 from a FY2020 base year.



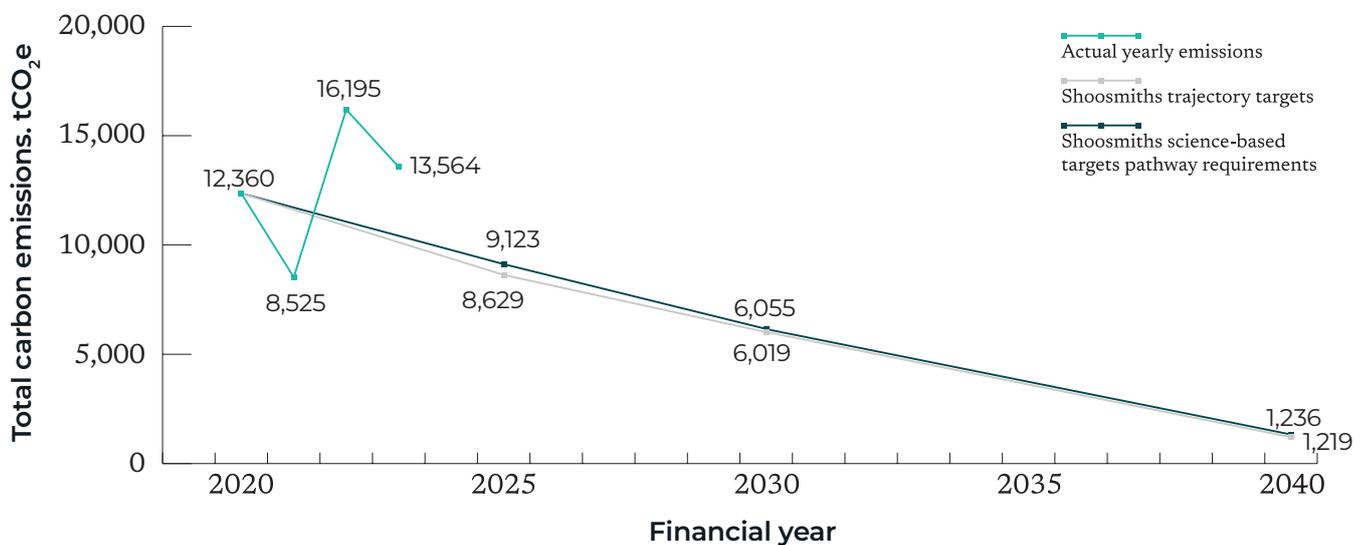
**Forecast against SBTi validated target to increase annual active sourcing of renewable electricity from 74% in FY2020 to 100% by FY2025 through FY2030.**

In 2022/2023 93% of electricity usage came from renewable energy contracts with emission savings procured from renewable electricity equalling 463 tCO<sub>2</sub>e. In addition, the two Shoosmiths locations using gas (Northampton and London) had 100% of gas usage covered by a 100% biomethane gas contract from its selected energy provider.

**Forecast against SBTi validated target to reduce absolute scope 3 GHG emissions 50% by FY2030 from a FY2020 base year.**



**Forecast against SBTi validated target to reduce absolute scope 1, 2, and 3 GHG emissions 90% by FY2040 from a FY2020 base year**



# Carbon reduction projects

## Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented since the 2019/2020 baseline. The carbon emission reduction achieved 2022/2023 versus 2021/2022 equates to 2,630.8 tCO<sub>2</sub>e, a 16% reduction for scopes 1, 2 (market-based) and 3 emissions and the measures will be in effect when performing client contracts.

- Shoosmiths is a signatory of the Business Ambition for 1.5°C and UNFCCC Race to Zero campaign. Shoosmiths has SBTi validated near-term and long-term science-based reduction targets published on the SBTi and Shoosmiths websites.
- Shoosmiths is a signatory to other net zero related initiatives:
  - United Nations Global Compact participant
  - Legal Sustainability Alliance's Legal Renewables Initiative
  - Green Pensions Charter
  - Campaign for Greener Arbitrations
  - Sustainable Recruitment Alliance
  - West Midlands Net Zero Business Pledge
  - British Property Federation Net Zero Pledge
  - Corporate member of Business in the Community (BITC) and supporting its Challenge 30 campaign.
  - Our chairperson is also a member of BITC's Climate Action Leadership Team.
- We produce annual energy and carbon reports within our annual Directors' Reports in line with the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations.
- We undertook energy efficiency audits in 2019 in line with the Energy Savings Opportunity Scheme Regulations and work is underway for 2023 compliance.
- Expanding the coverage of our scope 1, 2 and 3 emissions measurement including reporting both scope 2 market-based and location-based electricity related emissions, and within scope 3 reporting on emissions associated with our purchased goods and services, commute to work, home working and hotel stays.
- Flexible working based on output not occupancy ethos.
- We operate a **sustainable travel policy** which includes an internal carbon levy charged against all business flights.
- We invite suppliers to provide us with carbon footprint data and details of their approaches to reducing their emissions.
- We provide training resources and updates to employees about our approach and how they can assist our net zero aspirations. This includes opportunities to reduce emissions at home through our HR benefits offer.

## Key activities undertaken in 2022/2023

In November 2022, Shoosmiths submitted revised baseline data to the SBTi. During the 2021/2022 carbon footprint calculation a review had been undertaken of 2019/2020 and 2020/2021 data as since 2019/2020 scopes 1-3 carbon management processes have matured. When 2019/2020 onwards data had originally been calculated there had been some exclusions from scope 3 category 1 purchased goods and services which at the time had not been considered relevant. In addition, some data gaps existed within scope 3 category 2 capital goods (from 2019/2020 data). An error in the 2019/2020 employee commuting total was also corrected as the calculation had not been extrapolated to cover 100% of Shoosmiths employees. Based on the findings related to categories 1 and 2 scope 3 emissions, the 2019/2020 baseline and total emissions 2019/2020 and 2020/2021 were resubmitted to the SBTi as part of our submission of our proposed net zero target for validation.

Progress against Shoosmiths' net zero commitments and targets is overseen by the firm's Carbon Net Zero Steering Group, which regularly reports to the board. The Group is chaired by Eleanor Tanner, Director of People, with representation by corporate responsibility, quality and risk, estates management, procurement, IS, projects and innovation, internal communications and performance and talent development.



Key activities undertaken by the business during the year included:

- Detailed work stream of activity to identify, scope, develop and deliver those actions necessary to achieving Shoosmiths' net zero commitments and strategy. These workstreams are each headed by a relevant business area expert, and co-ordinated by the firm's in-house project management resource, programme management tools and its Head of Corporate Responsibility, to ensure alignment of deliverables and identification of dependencies. This approach also provides overall visibility for monitoring progress via the Steering Group and relevant Boards and for use in building internal awareness and training.
- Installation of 126 photo-voltaic panels in Shoosmiths' Northampton office using only Microgeneration Certified Scheme (MCS) certified products
- Achieving a 50% reduced travel budget versus 2019/2020
- Introducing a collegiate bonus scheme which included a business travel metric
- Migrating some systems to cloud storage
- Introducing an electric and low emission car salary sacrifice scheme for employees

2023/2024 priorities include:

- Targeting reductions in emissions from purchased goods and services and capital goods, which combined, represented 86% of 2022/2023 scope 1, scope 2 (market-based), scope 3 total emissions
- A continued focus on business travel related emissions
- Increasing the procurement of renewable energy above the current 93% achieved
- Continuing the firm's commitment to improvements in the measurement, monitoring, analysis and reporting of carbon emissions with the development of an in-house carbon data management tool
- Improving the accuracy of waste and water data
- Continuing to engage with colleagues on our net zero strategy and the role everyone plays to deliver our targets.

Our net zero related policies and annual reporting are located at: <https://www.shoosmiths.com/our-responsibility/corporate-responsibility>

# Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Shoosmiths' emissions are reported and recorded in accordance with the GHG Reporting Protocol corporate standard [1]. The calculations use the appropriate Government emission conversion factors for greenhouse gas company reporting [2], the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions [3], and the Scope 3 Evaluator tool developed and recommended by the GHG Protocol [4]. Data has been collated through several mechanisms including extrapolating home working and commuting data from annual questionnaires to Shoosmiths employees and using supplier data collection tools for business travel and waste. Where primary data was not available, Shoosmiths has used financial spend as an alternative in line with reporting standards. Scope 1 and 2 emissions have been reported in accordance with SECR requirements and the required subset of scope 3 emissions for Carbon Reduction Plans have been reported in accordance with the Technical Standard for the Completion of Carbon Reduction Plans [5] and the Corporate Value Chain (Scope 3) Standard [6]. The Carbon Reduction Plan template [7] has been used. The framework for target setting across all three scopes, and the boundary for including relevant scope 3 emissions, follows the SBTi's Corporate Net-Zero standard [8].

1. <https://ghgprotocol.org/corporate-standard>
2. <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>
3. <https://ghgprotocol.org/scope-3-calculation-guidance-2>
4. <https://quantis-suite.com/Scope-3-Evaluator/>  
(this evaluator tool was decommissioned August 30th, 2023)
5. [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/991625/PPN\\_0621\\_Technical\\_standard\\_for\\_the\\_Completion\\_of\\_Carbon\\_Reduction\\_Plans\\_2\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/991625/PPN_0621_Technical_standard_for_the_Completion_of_Carbon_Reduction_Plans_2_.pdf)
6. <https://ghgprotocol.org/standards/scope-3-standard>
7. [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1053009/PPN-0621-Carbon-Reduction-Plan-Template-Jan22.odt](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1053009/PPN-0621-Carbon-Reduction-Plan-Template-Jan22.odt)
8. <https://sciencebasedtargets.org/resources/files/Net-Zero-Standard.pdf>

This approved statement has been signed on behalf of the members by:



Shoosmiths LLP

Date: 29th September 2023



**DISCLAIMER**

This information is for educational purposes only and does not constitute legal advice. It is recommended that specific professional advice is sought before acting on any of the information given.

Based on the information available to us, the data is correct at the time of publishing.

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