



TLT LLP Carbon Reduction Plan

FY2022/23 | September 2023

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Commitment to achieving net-zero

TLT is committed to achieving net-zero greenhouse gas (**GHG**) emissions by 2040. This has been verified by the Science Based Targets initiative (**SBTi**), marking a monumental step in our comprehensive decarbonisation strategy.

The full set of near- and long-term targets are:

- Reduce absolute scope 1 and 2 emissions 80% by FY2030 from a FY2019 base year
- Reduce absolute scope 3 emissions 47% by FY2030 from a FY2019 base year
- Reduce absolute scope 1, 2 and 3 emissions 90% by FY2040 from a FY2019 base year

The TLT net-zero target covers all material GHG emission categories and therefore so does our reporting. Over the past year we have invested in improving our data collection, which in turn has improved the data accuracy for all required categories. For the first time we have also included voluntary scope 3 emissions so that we have a full set of emissions to monitor and report.

The investment we have made in improving our data quality this year has had an impact on our baseline emissions footprint, as has the inclusion of all (not just required) material emissions. We believe that environmental transparency and accountability are vital for our continued journey to achieving net-zero by 2040.

Baseline emissions footprint

Baseline emissions are a record of the GHG emissions that were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: FY2019 (01/05/18 – 30/04/19)		
Additional details relating to the baseline emissions calculations		
<p>Our baseline emissions calculations were assessed in collaboration with Carbon Intelligence, part of Accenture. FY2019 was chosen as our baseline emissions year because it was pre-Covid and, therefore, represented a full, normal operational year.</p> <p>TLT operates from six offices across the UK and reporting includes all material emissions and those required in accordance with PPN (Procurement Policy Note) 06/21:</p> <ul style="list-style-type: none"> • Scope 1 covering natural gas (heating), diesel (generator) and refrigerant gas (cooling). We do not use any fleet vehicles. • Scope 2 covering electricity. • Scope 3 covering the five specific categories required in accordance with PPN 06/21. • Scope 3 covering the three remaining material categories. 		
Baseline year emissions: 10,571 tCO ₂ e		
Emissions	TOTAL (tCO ₂ e)	Comments
Scope 1	69	
Scope 2	465	Market-based ¹
Scope 3 (required emissions)	1,634	Limited to business travel, employee commuting, waste generated in operations, upstream transportation/distribution and downstream transportation/distribution ²
Scope 3 (voluntary emissions)	8,403	Including purchased goods and services, capital goods and fuel- and energy-related activities ³
Total Emissions	10,571	

¹ <https://ghgprotocol.org/scope-2-guidance>

² In accordance with the Cabinet Office's Procurement Policy Note (PPN) 06/21.

³ Categories that are material to TLT and voluntarily reported, but not required under the Cabinet Office's Procurement Policy Note (PPN) 06/21.

Current emissions reporting

Our reporting period is 1 May to 30 April and all material emissions are reported in tCO₂e.

	FY2019	FY2020	FY2021	FY2022	FY2023
Scope 1	69	67	72	151	177
Scope 2 (market based)	465	206	164	46	1
Scope 3 category 1: Purchased goods and services (voluntary)	7,784	8,866	7,073	10,050	13,307
Scope 3 category 2: Capital goods (voluntary)	500	437	29	858	644
Scope 3 category 3: Fuel- and energy-related activities (voluntary)	119	62	49	35	29
Scope 3 category 4: Upstream transportation and distribution	90	0.22	0.19	0.13	0.20
Scope 3 category 5: Waste generated in operations	16	40	9	6	5
Scope 3 category 6: Business travel	267	222	3	48	295
Scope 3 category 7: Employee commuting and teleworking	1,250	1,128	634	686	892
Scope 3 category 9: Downstream transportation and distribution	11	0.04	0.03	0.02	0.04
Total	10,571	11,028	8,033	11,880	15,350

Changes in methodology

This year we implemented our GHG emissions reporting platform "TLT Emissions Capture". As part of the project, we undertook a rigorous re-collation and recalculation of historic data to ensure consistency of methodology. That has meant the overall data quality has improved due to changes in methodology, improved access to data and improved access to contractor data.

Key methodology changes:

- Fuel- and energy-related activities emission factors were updated to International Energy Agency (**IEA**) emission factors⁴ from Defra factors for consistency.
- The market-based electricity emission factor was updated to the UK-specific Association of Issuing Bodies (**AIB**) European Residual mix emission factor⁵ calculated by EU country under the RE-DISS project.
- Fuel- and energy-related activities were restated to include well-to-tank emissions to align to the SBTi Target Validation Protocol.
- Scope 3 business travel emissions have been updated to include subsistence and hotel conversion factors based on country.

As a result, the scope 1, scope 2 and scope 3 required emissions for all years differs in this year's report to that in all earlier Carbon Reduction Plans.

⁴ [Emissions Factors 2022 - Data product - IEA](#)

⁵ <https://www.aib-net.org/facts/european-residual-mix>

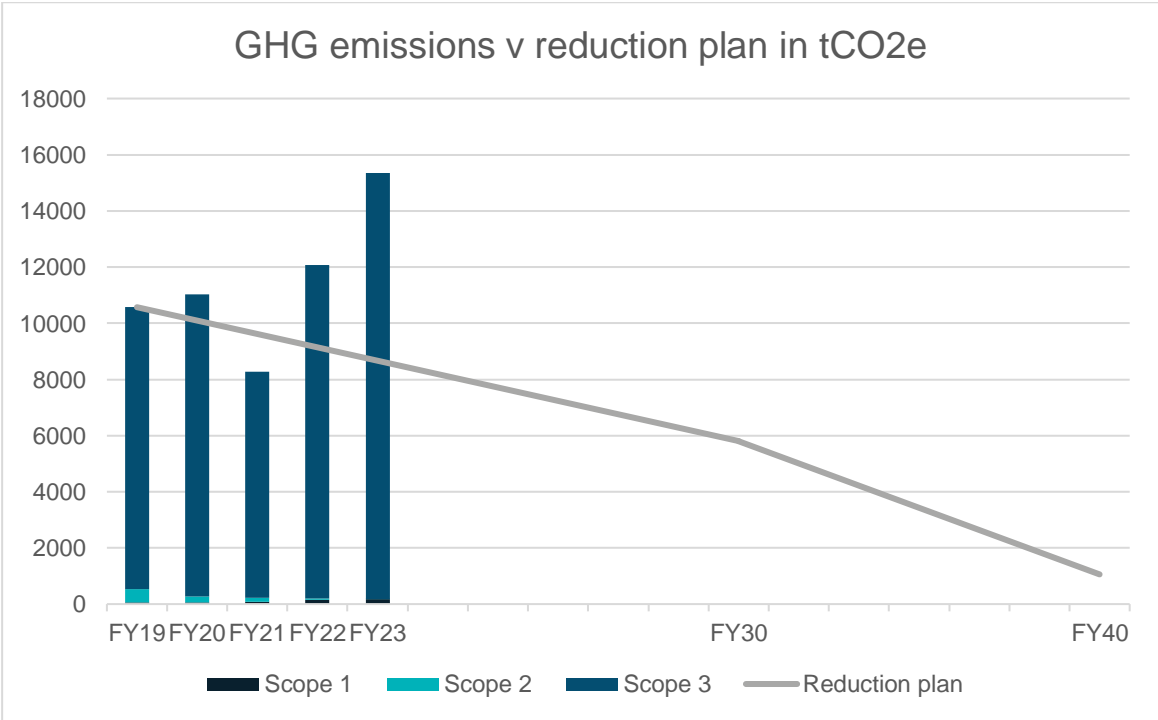
Progress against emissions reduction targets

TLT's near- and long-term science-based GHG emission reduction targets are:

- Reduce absolute scope 1 and 2 emissions 80% by FY2030 from a FY2019 base year.
- Reduce absolute scope 3 emissions 47% by FY2030 from a FY2019 base year.
- Reduce absolute scope 1, 2 and 3 emissions 90% by FY2040 from a FY2019 base year.

Progress against the baseline in FY2019, covering the past four years, is illustrated in the graph below. With the recalculation of historic data and inclusion of supply chain emissions (explained under **Supply chain engagement**), our emissions have increased since FY2019 and current progress is as follows:

- TLT absolute scope 1 and 2 emissions have decreased by 67% as of FY2023 from a FY2019 base year.
- TLT absolute scope 3 emissions have increased by 51% as of FY2023 from a FY2019 base year.
- TLT absolute scope 1, 2 and 3 emissions have increased by 45% as of FY2023 from a FY2019 base year.



Emissions in context

To offer a relative measure in the legal services sector, we also calculate and monitor total GHG emissions intensity metric. Considering the significant growth TLT has experienced this is a helpful way to normalise emissions data. TLT revenue has increased 79% from the FY2019 base year; TLT's absolute emissions increased by 45%, whereas TLT's intensity emissions metric has increased 7% in the same period. This clearly demonstrates that TLT emissions have increased significantly less than what would be expected if no GHG emission reduction initiatives had been implemented.

GHG intensity metric: Total GHG emissions (tCO2e) by FTE (Full Time Equivalent)					
Additional details: The intensity measurement ratio is calculated against FTE of employees and members during the year and is the most accurate relative measure in the legal services sector.					
	FY2019	FY2020	FY2021	FY2022	FY2023
Emissions by FTE	9.75	9.41	7.03	9.03	10.44

Completed, in-flight and future emission reduction initiatives

The following measures and projects have been implemented since the FY2019 baseline and were either completed or well progressed by the end of FY2023.

Our focus since establishing our sustainability strategy in 2021, has been to put in place a robust management structure and programme to ensure the net-zero programme is embedded into our day-to-day operations. Named executive board members are responsible for driving the sustainability strategy, and as part of this role, they are overseeing the development of a roadmap to achieve net-zero by 2040.

Our plan for achieving our science-based target to reduce absolute scope 1 and scope 2 GHG emissions focuses on moving to renewable energy and reducing the energy and electricity use by our offices, as the largest sources of these emissions.

Scope 3 emissions make up the largest amount of TLT's total GHG emissions in the reporting year. Our plan for achieving our science-based target to reduce absolute scope 3 emissions focuses on evolving our net-zero strategy and environmental management, engaging our supply chain and continuing to engage with our colleagues. We measure progress against this plan as part of our environmental management system.

Making our offices more sustainable

Renewable energy

In June 2022, 100% of TLT's electricity consumption came from renewable sources, increasing from 91% in 2021. In line with the Greenhouse Gas Protocol Scope 2 Guidance, this means our renewable electricity consumed can be reported as producing zero carbon emissions using the market-based method. Across the business, by purchasing renewable electricity, the emissions have fallen from the baseline figure of 465 tCO₂e to 1 tCO₂e in the current reporting year.

Moving forward we intend to reduce the reliance on fossil fuels to further reduce our scope 1 and 2 emissions.

Influencing our landlords

We work with building management in our offices to encourage energy consumption reduction measures and best practice such as the implementation of energy efficient lighting, motion sensors, optimised HVAC systems, and other similar solutions.

At around 6%, employee commuting is the second largest contributor to our scope 3 emissions. To support and influence colleagues to take more sustainable commuting options, we are working with building management in our offices to improve the facilities and options available to colleagues. As an example, we have installed electric vehicle and bike charging points at our Bristol headquarters. Our Glasgow office encourages active travel and the few car parking spaces it does have are electric.

Moving into ground-breaking office space

In June 2022, we moved our Glasgow office to Cadworks – one of the most sustainable buildings in Scotland. This move marked the first carbon zero office in TLT's premises portfolio and is now leading the way in improving our office spaces to then help reduce our scope 2 and 3 emissions.

To further reduce our scope 2 and 3 emissions, in January 2023 we committed to move our Manchester office to Eden (to take place in 2024), which will have an Outstanding BREEAM score for the design, will use low embodied and whole life carbon and have photovoltaic panels to generate onsite electricity to name a few of its attributes. Our property portfolio is steadily becoming more climate-conscious to reduce emissions.

Supply chain engagement

Our supply chain accounted for 91% of TLT's total GHG emissions in FY2023. To date TLT has used spend-based methodology to calculate supply chain emissions. This is the first step organisations take to calculate their supply chain emissions. As supply chain accounts for majority of TLT's emissions and as it is currently linked with spend, as a growing business (+79% increase in revenue compared to baseline year) we have seen an increase in absolute emissions.

Our future focus is to improve the data quality and move to a hybrid-methodology (a combination of spend and supplier-based emissions) in FY2024. The hybrid approach is a more balanced and comprehensive approach and crucially a step to unlink the spend and therefore company growth with GHG emissions.

We have invested in bespoke software and implemented "TLT Emissions Capture", which captures, reports and monitors all material GHG emissions, including supply chain.

We are currently undertaking the development of a multi-faceted supply chain engagement programme that will be tailored to engaging suppliers that contribute the most to our emissions based on their different maturity levels. We know the importance of collating a base of information in which we can pull from to expand our supplier engagement in the future. As part of the strategy, we already review suppliers that are considered high risk, and any new suppliers from this financial year as part of their onboarding and annual audit.

By FY2030, we aim to further the supplier engagement programme by working with our top 50 suppliers in gathering activity, supplier or product level information as we expect them to account for a substantial part of our supply chain emissions. We plan to encourage them to set environmental and net-zero targets and monitor their GHG emissions. We will employ a supplier engagement platform to help map suppliers' emission reduction progress.

Colleague engagement

Colleague engagement is an important part of our sustainability strategy and crucial to achieving net-zero. We run an extensive award-winning employee engagement programme (Best Environmental Initiative – People in Law Awards 2022). It focuses on implementation of our three sustainability pillars which are linked to our biggest emission categories and where our influence is the most impactful - sustainable travel, purchasing and community. We also run events to support awareness and engagement and continue to grow our colleague-led, local Sustainability Forums. For instance, in January 2023 we ran our Sustainable Communities initiative in collaboration with our Equality, Diversity, Inclusion and Wellbeing team and Charity function to promote the concept of sustainable communities.

Feedback and passion have been incredibly positive, so we will continue running engagement activities aligned to our pillars and net-zero pathway in FY2024.

External verification

ISO 14001:2015

It is important that we have a structured approach to environmental management. As of August 2022, TLT is ISO 14001:2015 certified.

To maintain our certificate and go beyond this, we have plans to improve collaboration between our departments to enhance environmental monitoring and GHG emission reporting, such as for supply chain, business travel, commuting and waste management.

Science Based Targets initiative (SBTi)

In March 2022, TLT's commitment to setting science-based emissions reduction targets was formally recognised by the SBTi and, in May 2022, the near-term and long-term targets were submitted to SBTi for approval. These were approved in August 2022. The SBTi is a global body enabling businesses

to set ambitious GHG emissions reduction targets in line with the latest climate science. Its Corporate Net-Zero Standard is the world's first science-based standard for setting corporate net-zero targets.

To ensure consistency with the most recent climate science and best practices, our targets will be reviewed at a minimum of every five years following SBTi guidance.

Disclosure

In December 2022, TLT received a Climate Change "B" score from CDP (formerly known as the Carbon Disclosure Project), an independent organisation widely recognised as the gold standard of corporate reporting. CDP disclosure and scores play a key role in keeping companies on a journey of continuous environmental improvement, and a B rating places us in the 33% of companies that reached the "Management" level in the specialised professional services sector. The average score for the sector is "C", further demonstrating that we are leading the way in our sustainability strategy and impact.

To ensure continuous improvement in our environmental action, we will continue with annual CDP Climate Change disclosures.

Declaration and sign off

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

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard⁶ and uses the appropriate Government⁷, IEA⁸ and AIB⁹ emission conversion factors for greenhouse gas company reporting.

Scope 1 and scope 2 emissions have been reported in accordance with Streamlined Energy and Carbon Reporting (SECR) requirements, and the required subset of scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard¹⁰.

Limited assurance on scope 1, 2 (market-based) and 3 (excluding categories 1 and 2) GHG emissions was carried out on FY2019, FY2022 and FY2023 in accordance with International Standard on Assurance Engagements on Greenhouse Gas Statements (ISAE 3410).

This Carbon Reduction Plan was reviewed and signed off by the Executive Board of TLT LLP on 29 September 2023.

Signed on behalf of TLT's Executive Board by:



John Wood

Managing Partner

⁶ <https://ghgprotocol.org/corporate-standard>

⁷ <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

⁸ [Emissions Factors 2022 - Data product - IEA](https://www.iea.org/emissions-factors-2022)

⁹ <https://www.aib-net.org/facts/european-residual-mix>

¹⁰ <https://ghgprotocol.org/standards/scope-3-standard>

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