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Carbon Reduction Plan
June 2023

Our corporate strategy to
becoming a net-zero
emissions business



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About this Document

This Carbon Reduction Plan document provides an overview of our organisational approach to addressing our carbon emissions at Forbes Solicitors.

This Plan has resulted from a detailed process which has considered drivers and legislative requirements, and the corporate risks that climate change, and inaction on climate change presents. Audits have been carried out across all our sites to identify the key areas for improvement that will be addressed through the implementation of this Plan.

This strategy is composed of two parts, this central Carbon Reduction Plan which provides the high level overview of our strategy, which is supported by an internal Action Plan which provides the granular details of the actions we will implement to become a net-zero organisation. This plan will act as a framework to guide the implementation of this strategy and will enable us to monitor our improvement. A separate carbon emission monitoring tool accompanies these aspects of the plan, which will be used to monitor our progress towards carbon net-zero.

This strategy, revised in June 2023 has been board approved and will be implemented with the support from colleagues throughout the organisation.

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About Forbes Solicitors

Forbes Solicitors is a full service law firm operating nationally with offices based in Manchester, Leeds, Lancashire and London. We offer the full range of legal services to commercial clients, individuals and a number of specialist sectors where we excel nationally.

We provide exceptional quality services and aim to get the best results for our customers. We acknowledge the risks that climate change may present to our organisation and customers in the future and are committed to taking action to reduce our impact to climate change.

Drivers for Carbon Reduction

Climate change has been recognised globally as a serious threat to our planet and people. A recent report published by the Intergovernmental Panel on Climate Change (IPCC) continued to stress the significant risk that climate change poses to our environment, and highlighted the urgency with which we are required to act. The UK's Climate Change Committee is just one of the organisations that has highlighted these potential risks, ranging from extreme weather events and flooding related disruptions, to health impacts for staff members.

The magnitude and urgency of this issue is reflected across national legislation and guidance. In line with the Climate Change Act 2008, the UK has established a mandatory target to reduce carbon emissions to net-zero by 2050. To support this ambition, in 2020 the Government set out the Ten Point Plan followed by the Net-Zero Strategy: Build Back Greener, which establishes specific policies and proposals to ensure the UK economy becomes fully decarbonised by 2050.

Both documents will act as frameworks to guide the nation's transition towards a net-zero economy and will be supported by £5 billion to trigger the UK's Green Industrial Revolution. Other government plans such as the ban on petrol and diesel vehicles and the creation of 250,000 new jobs by 2030 in green energy and zero-carbon technologies will also encourage a reduction in emissions nationally.

It is expected that the national decarbonisation encouraged by these schemes will support us in reducing our emissions. The transition towards electric vehicles will assist Forbes in reducing transport emissions including commuting and business travel, and the continued decarbonisation of the national grid will contribute to reducing our emissions over the long term.

At Forbes Solicitors, we understand that we have a responsibility to act on climate change and contribute to both UK and international goals. Through the implementation of the actions and objectives within this Carbon Reduction Plan, we set ourselves on a pathways to achieve net-zero by 2050.



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Our Corporate Aims

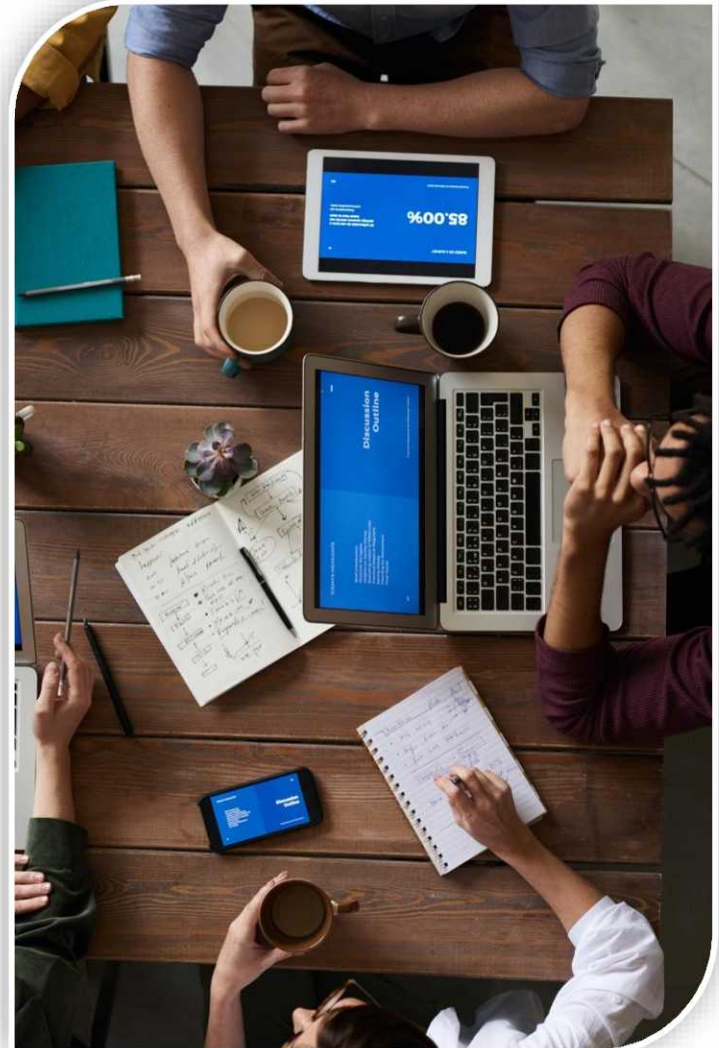
At Forbes Solicitors we recognise our responsibility to act urgently on climate change. As a business in the service sector, our key sources of emissions relate primarily to our building energy and travel as well as the disposal of confidential waste. These emissions are challenging to address quickly without significant investment into our estate.

We are committed to taking action on climate change and will continue to monitor and report our emissions annually. We will also implement a suite of actions to address our direct emissions. These actions will be implemented over the short, medium and long term, and will aim to deliver reductions to our carbon footprint.

We commit to becoming net zero for our scope 1, 2 and 3 emissions by 2050.

We understand the importance of acting now on climate change, to limit the global temperature increase to 1.5°C. Therefore, In the interim we will offset our Scope 1 and 2 emissions. Carbon offsetting our emissions whilst we work towards reducing our direct emissions to net-zero will enable us to support projects that sequester an equivalent amount of atmospheric carbon.

This Plan has been approved by our management and will be supported by colleague climate change training to highlight the importance of action throughout the organisation.



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Our Carbon Baseline

Addressing our direct and indirect carbon emissions

To establish the carbon impact of our organisation and identify any carbon hotspots, we have undertaken analysis of our key sources of emissions and calculated our carbon baseline. The outcomes of this carbon baselining have helped us to identify targeted actions to deliver emissions reductions, and will act as the foundation as we map our trajectory to net-zero carbon emissions.

Scope

As defined by the Greenhouse Gas Protocol (GHGP), carbon emissions can be separated into three distinct scopes. Scope 1 direct emissions, scope 2 indirect emissions from the consumption of purchased electricity, and scope 3 indirect emissions falling outside of scope 2 such as transport related activities, goods and services purchased and waste disposal. We are currently monitoring our scope 1, 2 and 3 emissions where possible.

We have less control over our Scope 3 indirect emissions, which can present challenges in accurately quantifying and reporting these emissions. Where possible, we have quantified our Scope 3 emissions, where we have sufficient and reliable data and carbon conversion factors available. The Scope of our Greenhouse Gas inventory, including indirect emissions is given in the following table.

We are currently monitoring our gas and electricity consumption, the impact of our waste disposal from confidential waste and the impact of our fleet and business travel.

Scope 1 Direct Emissions	Scope 2 Indirect Emissions	Scope 3 Indirect Emissions
Fuel Consumption - Natural Gas	Consumption of Imported Energy - Electricity Purchased from the Grid	Waste Disposal
Forbes-Owned Transport - Fleet Travel		Business Travel
		Water Consumption
		Other Transport and Travel
		Purchased Goods and Services
		Indirect Emissions from Other Sources

As we work towards reducing our carbon emissions to net-zero we will look to improve the accuracy of our data collection to enable us to quantify our indirect emissions in the future. As data improves and more reliable methodologies become available for quantifying indirect emissions we will quantify and report on our full Scope 3 emissions.

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Methodology

We have used a location-based emissions quantification method which reflects the average emissions intensity of the national grid on which energy consumption occurs. Our carbon emissions have been calculated by multiplying our consumption data (e.g. kWh for electricity) with the national carbon conversion factors provided by the Department for Energy Security & Net Zero and the Department for Environment, Food & Rural Affairs (for greenhouse gas reporting). This provides the annual CO₂e emissions for each emissions source we are currently monitoring.

This emission quantification methodology has been selected to enable us to produce accurate and reproducible results. Using our carbon footprinting tool we will continue to quantify and report our annual emissions each year to enable us to monitor our progress towards net-zero.

Carbon Baseline

Forbes developed our first carbon footprint in 2022. This footprint was recently updated to include emissions for 2021/22 and 2022/23.

2018/19 has been selected as our baseline year as it is the earliest year in which we have a complete data set which is representative of our organisation currently. We will measure and report our carbon reduction performance against this baseline, acting as the benchmark year against which all subsequent annual carbon dioxide equivalent (CO₂e) emissions will be compared.

Scope	Aspect	2018/19 tCO ₂ e	2022/23 tCO ₂ e
Scope 1	Gas	62.7	52.4
	Fleet	17.1	6.3
	Scope 1 total	79.8	58.7
Scope 2	Electricity	119.4	92.7
	Scope 2 total	119.4	92.7
Scope 3	Waste Disposal	0.7	0.9
	Business Travel	67.3	40.6
	Scope 3 total	68	41.5
Total		267.2	192.8

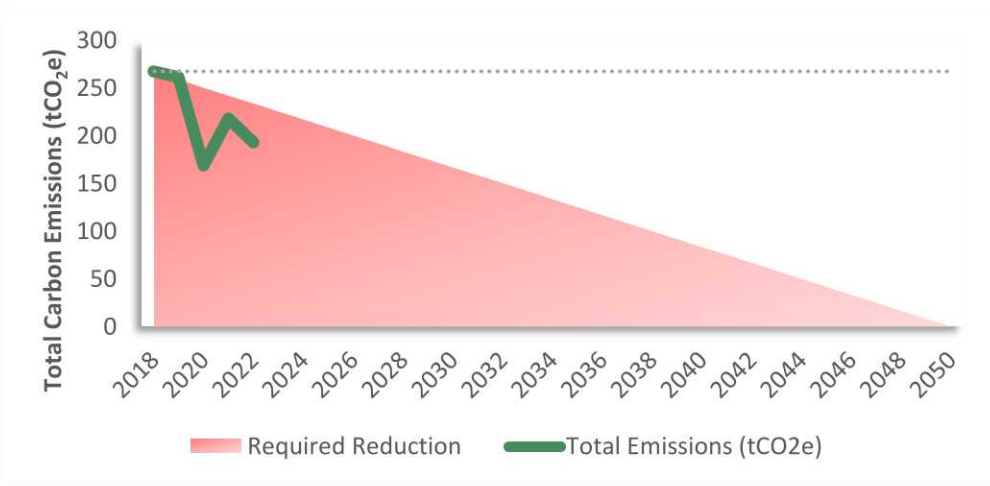
In our baseline year, Scope 2 was our largest scope of emissions making up 44.7% of total emissions due to electricity consumption. Other significant sources of emissions were gas, contributing 23.5% of our emissions, and business travel contributing 25.2%.

As we undertake subsequent reviews of our carbon impact we will look to improve our quantification of our Scope 3 emissions to cover the full range of Scope 3 emissions sources where possible.

Our Pathway to Carbon Neutrality

Our direct carbon emission net-zero pathway

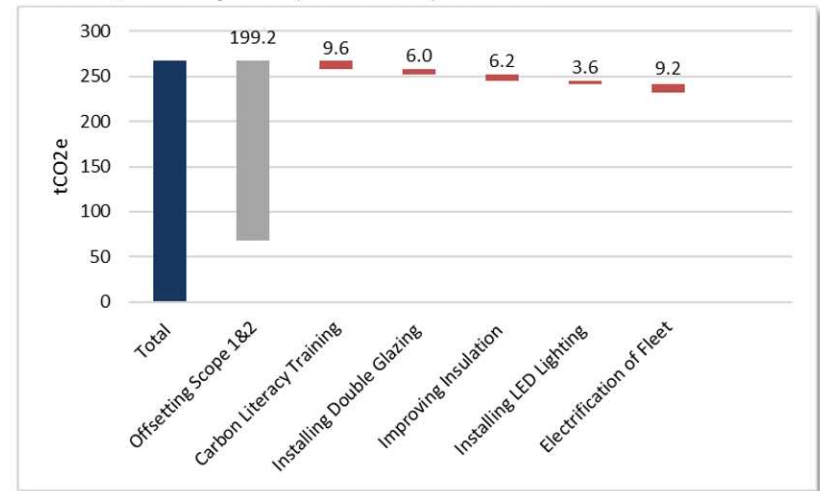
Despite achieving a reduction in our emissions from the baseline year, we recognise the need to do more to reduce our carbon footprint. We acknowledge that reducing our carbon emissions to net-zero will require a significant effort over the next three decades. The graph below shows our trajectory to net-zero.



Through the implementation of our Sustainable Action Plan, we will focus on driving improvements in our efficiency to reduce our consumption of energy. Since our baseline year our emissions have reduced by 38% to 193 tCO₂e in 2022. Whilst reductions in 2020 were largely due to covid, 2021 and 2022 emissions have been as a result of reducing our Scope 1 emissions.

The actions implemented as part of this carbon reduction plan will deliver the incremental improvements in our efficiency and environmental performance that are required for us to become net-zero by 2050. These actions will enable us to reduce the quantity of emissions we produce and will enable us to reduce the amount we are required to offset.

Our reductions will not be linear with some actions delivering more substantial carbon savings, however we will aim to work in line with, or ahead of, this trajectory as far as possible.



The chart above illustrates the estimated carbon emissions reductions that may be achieved through some of the interventions suggested in the Action Plan. These actions will support the decarbonisation of the organisation but will require investment into our sites. Therefore, we will offset our emissions in the short term, whilst working to implement longer-term solutions.

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Our Strategic Objectives

To support the delivery of our targets and commitments, we have set [five] strategic objectives. These objectives have been developed through colleague engagement and a formal audit process of our full operations. The adoption of these objectives will enable us to drive carbon reduction throughout the organisation. Each strategic objective laid out in this document is supported by a suite of specific actions, established in our accompanying Carbon Reduction Action Plan.

Our five key Strategic Objectives:

- ✓ *To lead by example within our sector through a commitment to carbon neutrality.*
- ✓ *To engage with our colleagues to promote a culture of sustainability within our workplace.*
- ✓ *To improve the energy efficiency of our buildings to provide a comfortable, low-carbon working environment.*
- ✓ *To manage our production of waste in line with the waste hierarchy.*
- ✓ *To support the transition to low carbon travel for our colleagues, and visitors.*

To deliver the strategic objectives and meet the targets we have outlined within this Carbon Reduction Plan, we will utilise an internal Action Plan. Our action plan details 37 actions that Forbes will commit to, which will help to tackle carbon emissions across the organisation.

Each intervention detailed within our Action Plan has a designated action lead, timescale for implementation, and interim monitoring frequencies, to ensure each action is implemented effectively.

The actions are grouped into five key areas, addressing our main sources of emissions including our estates and travel. The interventions within each area directly support the delivery of our five strategic objectives.

The achievement of our targets and strategic objectives will require the support and commitment of all our colleagues at Forbes, and will also require financial investment over the next 30 years.

Our targets

In line with national and regional approaches, Forbes has adopted the following targets:

- *Eliminate Scope 1 and Scope 2 carbon emissions to achieve carbon neutral status year on year, through offsetting*
- *Reduce all carbon emissions, including Scope 3 indirect emissions to net-zero by 2050, in line with mandatory UK targets*

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Committing to Carbon Neutrality

We acknowledge the urgency of acting on climate change, and will therefore offset our Scope 1 and 2 carbon emissions to achieve carbon neutrality as we continue to implement actions to reduce our emissions annually.

'We will utilise carbon offsetting as an interim measure as we work towards minimising the full scope of our emissions.'

With a large proportion of our estate made up of leased buildings, reducing our Scope 1 and 2 emissions to net-zero is challenging in the short term. To address these emissions whilst we are working to reduce them, we will utilise carbon offsetting. Carbon offsetting compensates for the emissions of carbon dioxide released by Forbes by supporting carbon reductions elsewhere. Examples of carbon offsetting include tree planting schemes, soil carbon sequestration and the development of renewable energy projects.

We will use a verified carbon offsetting scheme to offset our Scope 1 and 2 emissions and achieve 'carbon neutrality' as we continue to work on decarbonising our organisation. We will review our carbon footprint annually and offset our emissions accordingly.

Utilising offsetting will ensure that we are addressing our impact in the short term as we work on longer-term solutions to address our direct emissions. This also supports global efforts to reduce emissions and is

necessary if we are to keep emissions below the threshold to limit the global average temperature increase to 1.5°C.

Promoting a culture of sustainability in our workplace

We will ensure our staff are engaged with our carbon reduction and sustainability ambitions. We will provide targeted training for our colleagues to ensure they are equipped to make the changes required to become a carbon neutral organisation.

'We shall educate and support colleagues to make sustainable decisions and support the decarbonisation of our organisation.'

Achieving net-zero carbon emissions will require the support of all colleagues throughout our company. The provision of relevant Carbon Literacy training will equip our staff with the knowledge to drive carbon reductions and will help to create a culture of sustainability within our workforce.

We will also ensure that our colleagues throughout our transition to net-zero receive regular updates on our progress and successes. To demonstrate our commitment to tackling climate change we will integrate this into our existing training and company vision and values.

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Improving our energy efficiency

We will look to make simple changes to all our buildings, such as reviewing our heating systems, to create quick efficiency wins. We will engage with our landlords to inform them of our carbon reduction ambitions and encourage them to support the decarbonisation of our leased sites.

'Forbes will seek to reduce the carbon impact of our estate through incremental improvements in efficiency, with a focus on continuing to provide a positive work environment.'

To achieve net-zero carbon emissions we need to decarbonise our energy consumption and improve the overall energy efficiency of our estate.

As much of our estate is leased, we will work with our landlords to inform them of our objectives and identify the best solutions to decarbonise these buildings over the long-term. We will also implement best practice throughout our sites to minimise energy wastage and look to make upgrades to equipment to improve efficiency where possible.

Managing waste

We will continue to transition towards paperless systems where possible to minimise the impact of our confidential waste. We will work with our landlords and waste contractors to ensure that we

manage our waste in line with the waste hierarchy, promoting reuse, recycling and avoiding landfill where possible.

'We will work to minimise the production of waste and facilitate low-carbon waste disposal options across our estate.'

Transitioning to low-carbon travel

We will continue to utilise technology to facilitate flexible working to reduce the necessity of travel. Where viable we will seek to upgrade our fleet and company cars to low and zero emissions vehicles.

'We will aim to minimise the impact of our travel as far as possible by utilising the available technology.'

As national legislation drives the shift towards electric vehicles, we will continue to use methods adopted in response to the pandemic to reduce unnecessary travel by continuing to facilitate flexible working and remote meetings where appropriate. When vehicles are due to be replaced, we will look to invest in low or zero carbon vehicles for our fleet.

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Glossary

Air Pollution- the presence and introduction into the air of a substance which is harmful to human health

Carbon Intensity- a means of calculating the amount of carbon generated for a specific energy source (e.g. electricity)

Carbon Net-Zero- a state in which an organisation emits no carbon emissions from its activities. Or a state in which all carbon emissions are offset

Carbon Offset - an action or activity (such as the planting of trees or carbon sequestration) that compensates for the emission of carbon dioxide or other greenhouse gases to the atmosphere

CO2e (Carbon dioxide equivalent)- a unit used to express total greenhouse gas emissions. There are multiple GHGs, each with a different impact on climate change. CO2e equates all GHGs to the impact of carbon dioxide. CO2e is used to report all GHG emissions

Greenhouse Gas (GHG)- a gas that contributes to the greenhouse effect, leading to climate change (e.g. CO2)

kWh (kilowatt hours)- a unit of measurement for energy usage (e.g. gas and electricity)

Direct emissions- CO2e emissions from sources which are owned or controlled by the Trust

Indirect emissions- CO2e emissions from sources which are not owned or controlled by the Trust, but are generated due to the Trust's activities (e.g. purchase of electricity, procurement, waste disposal)

Scope 1 emissions- direct emissions from owned or controlled sources (e.g. on-site fuel combustion, company vehicles, anaesthetic gases)

Scope 2 emissions- indirect emissions from the generation of purchased electricity, steam, heating, and cooling

Scope 3 emissions- all other indirect emissions that occur in an organisation's supply chain (e.g. purchased goods, employee commuting, waste disposal)

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.

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

Scope 1 and Scope 2 emissions have been reported in accordance with 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) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Forbes Solicitors LLP:

A handwritten signature in black ink, appearing to be 'Pauline Rigby', written over a horizontal line.

Pauline Rigby – Managing Partner

Date: 12/07/23