



Carbon Reduction Plan For Martin Tolhurst Solicitors

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Our Commitment

Martin Tolhurst Solicitors is committed to achieving Net Zero emissions by 2040.

What does Net Zero mean in practice?

To achieve Net Zero, we will be aiming to reduce emissions in line with the latest science-based targets (SBTs). SBTs are greenhouse gas reduction goals set by organisations, they are defined as “science-based” when they align with the scale of reductions required to limit global temperature increases to 1.5°C compared to pre-industrial temperatures. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year.

SBTi recommends that organisations commit to near-term targets (that cover a minimum of 5 years/maximum of 10 years from the baseline year), as well as long-term targets.

Our near-term targets:

- Reduce scope 1 and 2 emissions to zero by 2030.
- To procure 100% renewable energy by 2030.
- Reduce Scope 3 emissions by 42% by 2030.

(42% reduction is the minimum outlined by SBTi when setting a target for 2030 based on a 2022 base year, check Target Setting Tool for other base years, amend to be more ambitious as required)

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.

Scope 1 emissions: direct greenhouse gas emissions that occur from sources owned or controlled by a company, such as emissions from the combustion of fuels in on-site boilers, furnaces, or vehicles.

Scope 2 emissions: indirect greenhouse gas emissions that result from the generation of purchased electricity, steam or other forms of energy consumed by a company.

Scope 3 emissions: all other indirect greenhouse gas emissions that occur in an organisation’s value chain, including emissions from upstream and downstream activities.

Our Carbon Footprint

Baseline & Current Year 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 reduction can be measured. We have chosen to set our baseline year as April 2024 – March 2025.

Baseline Year: 2024-2025	
<p>The current reporting year (April 2024 – March 2025) is the first year that we have measured and reported our carbon footprint and will serve as the baseline year for future measurements.</p> <p>The base year measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors or other influencing factors to ensure future measurements are comparable. The base year measurement may also be adjusted where a significant organisational change occurs.</p>	
Emissions	Total (tonnes CO ₂ e)
Scope 1	0.1
Scope 2*	Market-based: 8.6 Location-based: 31.6
Scope 3 including: <ul style="list-style-type: none"> - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream) 	760.2
Total Emissions*	Market-based: 768.9 Location-based: 791.9

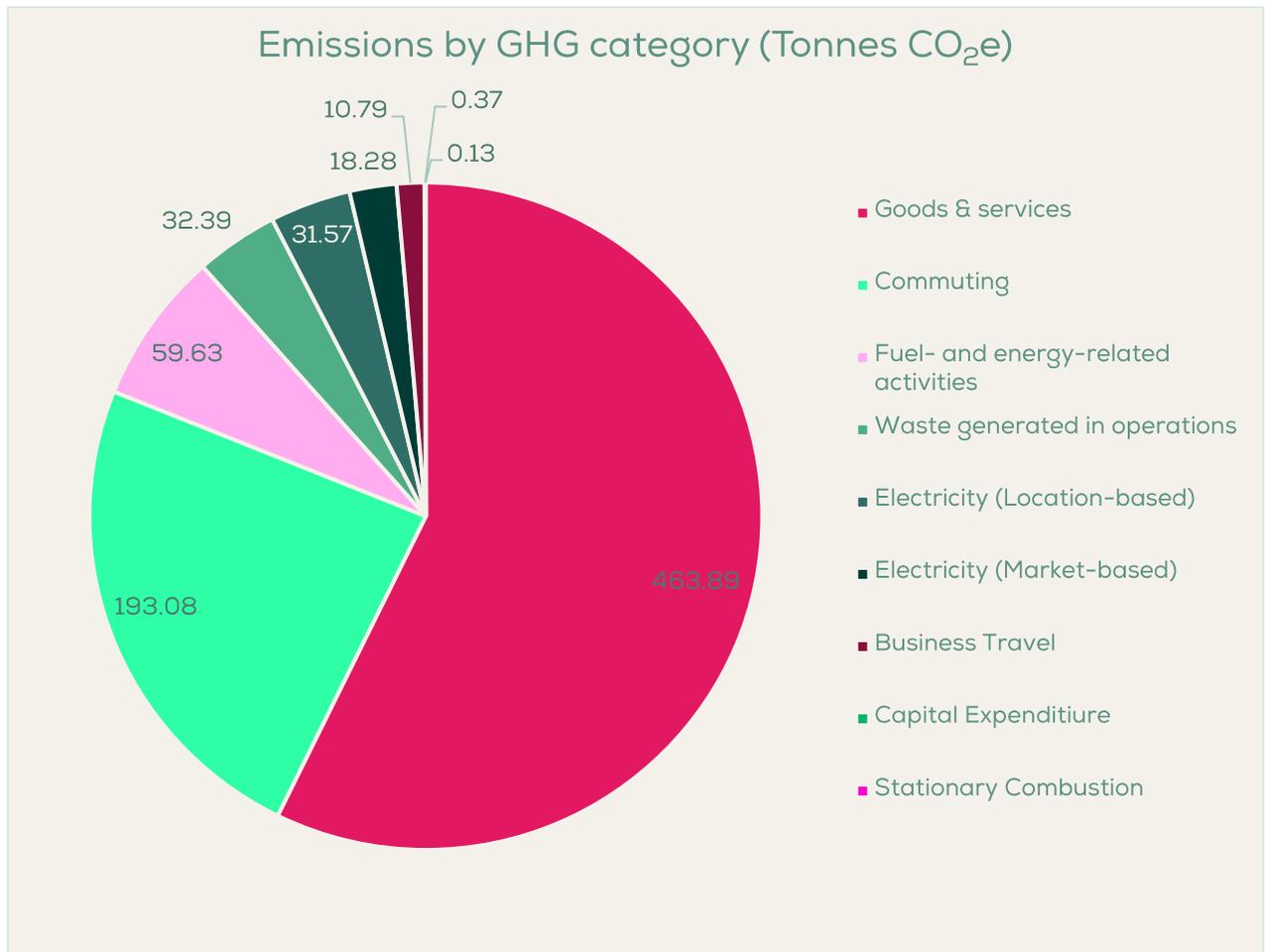
*Purchased electricity can be measured in two ways. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). A market-based method reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). A market-based method therefore takes into account the purchase of electricity via a verified renewable energy tariff. We have chosen to base our Net Zero target on a market-based methodology.

Carbon Intensity Metrics

Baseline year: 2024-2025	Carbon intensity metric
Employees (tCO ₂ e per FTE)	5.1
Revenue (tCO ₂ e per £m)	56.6

Based upon 150 FTEs (full-time employee equivalents) We are using market-based emissions to calculate our intensity metrics.

Carbon Emissions Breakdown



From the categories measured, Goods and Services accounts for the largest source of emissions, with 463.89 tCO₂e. This includes emissions from physical goods and services used in business operations, including business support services, digital services and equipment. The second largest emissions source is Commuting, with a total of 193.08 tCO₂e. The third largest source is Fuel- and energy-related activities, totalling 59.63 tCO₂e.

*Indirect energy emissions (GHG category; Fuel- and Energy-Related Activities) are those that occur upstream of energy use. In the other energy use categories e.g. business travel and employee commuting, we are accounting for the generation of electricity used or the combustion of fuels used. But these calculations do not consider the other emissions that occur e.g. the generation emissions of electricity lost in the transmission and distribution system or the well-to-tank (extraction, processing and transportation) emissions of fuels. To ensure we are measuring our full impacts, we have included these emissions for all scope 1, scope 2 (mandatory) and upstream scope 3 (optional) energy use activities.

Measurement Results		
By Scope	tonnes	% of total
Scope 1	0.1	0%
Scope 2 (Location-based)	31.6	-
Scope 2 (Market-based)	8.6	1%
Scope 3	760.2	99%
By Source		
Direct	0.1	0%
Upstream	768.8	100%
Downstream	0	0%
By Category		
Office Utilities	8.7	1%
Company Cars	0	0%
Business Travel	10.8	1%
Employee Commuting	193.1	25%
Procurement	464.3	60%
Distribution	0	0%
Waste	32.4	4%
Indirect Energy Emissions	59.6	8%
Total		
Location-based	791.9	-
Market-based	768.9	-

Carbon Reduction

Our Net Zero targets

Martin Tolhurst Solicitors is committed to achieving Net Zero by 2040. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

- Reduce scope 1 and 2 emissions to zero by 2030.
- To procure 100% renewable energy by 2030.
- Reduce Scope 3 emissions by 42% by 2030.

Our long-term targets:

- Reduce our total market-based emissions (scope 1, 2 and 3) by at least 90% by 2040.
- Neutralise any residual emissions using verified carbon offsets.



Completed Carbon Reduction Initiatives

The following emissions management measures and projects have been completed or implemented.

Activity	Completion Date	Scope
<p>Commit to measuring carbon footprint of business activities year on year to gain an understanding of pinch points and regularly be making efficient and direct improvements to reduce these emissions.</p> <p>Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.</p>	2025	1,2,3
<p>Procured 100% renewable energy tariffs at our Sittingbourne and Longfield sites, and a 92% renewable tariff at our Gillingham site.</p>	2025	2
<p>Established a staff Green Team and Sustainability Sub-committee. Members of the Green Team are tasked with key responsibilities such as contributing to and executing carbon reduction plans, managing data and providing information to colleagues.</p>	2025	1,2,3
<p>Carbon Literacy Training delivered by Positive Planet has been completed in 2025 with Green Team and Sustainability Sub-committee staff.</p>	2025	3
<p>Focus on energy efficiency by turning off lights, installing roof installation at Gillingham and installing LED lighting. Roof installation is also planned for the Longfield site.</p>	2025	2
<p>Solar panels installed at Sittingbourne site and in the pipeline for the Gillingham site.</p>	2025	2
<p>Introduction of Cycle-to-Work and Car Sharing scheme for employees.</p>	2025	3

Future Carbon Reduction Plans

We are committing to action the following emissions management measures and projects in line with our Net Zero targets.

Activity No.	Activity	Target Date	Category
Scope 1 & 2			
1	<p>Ask the landlord at the Ashford site to consider low-cost options such as reducing the boiler temperature and adding heat & solar control reflective window sheets.</p> <p>Consider planning for larger cost management (where appropriate) such as an efficient boiler system.</p> <p>Consider moving to premises without gas heating for 100% reduction in stationary combustion emissions.</p>	2026-2030	Stationary Combustion
2	<p>Encourage the landlord/management company at the office to procure a 100% renewable electricity tariff at the Ashford site. This change will reduce market-based emissions (from chosen tariff) from the office (common areas) to 0 tCO₂e.</p>	2026-2030	Purchased Electricity
3	<p>Total location-based electricity emissions (National Grid energy mix) are still 31.6 tCO₂e so there is an opportunity to reduce energy use.</p> <p>We will implement behaviour change initiatives within the workplace for reduction of emissions, including clear messaging for turning off lights, monitors, computers, and other electrical appliances where appropriate. We will assign roles and responsibilities to Green Team members.</p> <p>High-level monitoring of energy use is key to understanding further pinch points.</p>	2026	Purchased Electricity

4	<p>Implement energy efficiency measures to reduce the overall amount of electricity consumed at sites. Optimise operational procedures and implement energy management systems (such as ISO 14001).</p> <p>Examples of reduction measures include:</p> <ul style="list-style-type: none"> - upgrading lighting and introducing more sensor lighting, and aligning sensor times to usage patterns (e.g. 3 minutes for corridors, 20 minutes for working spaces) - installing timers on sockets/equipment - reviewing and renewing inefficient equipment (when at end of life), and actively consider the energy efficiency of equipment when new purchases are required (e.g. laptops, fridges, dishwashers) 	2026	Purchased Electricity
5	<p>To completely reduce market and location-based energy emissions to zero, consider installing on-site renewable energy generation technologies at the remaining sites such as solar PV panels, solar heating, heat pumps (following an energy audit to assess feasibility and payback periods), to generate 100% of heating and energy demand. Consider removing on-site stationary combustion (gas) heating.</p> <p>Alternatively, encourage the landlord to do the above or consider moving site.</p> <p>If the UK Grid is 100% powered by renewable energy before this point, your Scope 2 location-based (and market-based) electricity emissions will already be zero. You would still need to consider gas emissions unless removed (or better technology is available).</p>	2026-2030	Stationary Combustion Purchased Electricity

6	Ensure there is a tracking system in place to record the data from the energy generated from our on-site solar panels in KWH. Using this information, we can accurately measure our Scope 2 location-based total.	2026	Purchased Electricity
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We also aim to implement the further initiatives below to reduce Scope 3 emissions:

Activity No.	Activity	Target Date	Category
Scope 3			
1	Commit to improving data quality next year, especially with regard to collecting waste quantities. Provide an asset list of any electronic purchases e.g. for any laptops bought include the make, model and manufacturer.	2026	Procurement Waste
2	Consider expanding sustainability training to wider employee base outside of the Green Team , such as Carbon Literacy Training or Couch to Carbon Zero training, to increase engagement and skills across the team. Certified learners typically reduce emissions by 5-15%, with 50% of these reductions typically relating to the workplace. Businesses that engage with Carbon Literacy Training can also get certified as Carbon Literate Organisations which may bring commercial benefits. Role-specific Net Zero training can also be considered to encourage action from key areas of the organisation.	2026	All categories
3	Review and amend our Sustainable Procurement Policy . Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement, procurement policies and contracts, and monitoring reporting mechanisms.	2026-2027	Purchased Goods & Services

	<p>Commit to a Sustainability Audit or Survey to request further information regarding credentials – Plan to send these to the top 10/20 suppliers by spend. This data collection will support reduction journey by gathering important data for future measurements & encourage supply chain integration towards Net Zero.</p> <p>Complete this audit within two phases:</p> <ol style="list-style-type: none"> 1. Identify suppliers for engagement 2. Formulate and collect data (survey/scoring) <p>Once completed prioritise suppliers with lower carbon footprints as part of the above phased approach. This may also involve purchasing second hand/refurbished (furniture, IT equipment) and extending the lifespan of purchased items.</p> <p>Develop and monitor procurement policy for all new suppliers to align to Net Zero goals.</p>		
5	<p>Review and amend our Sustainable Travel Policy to support environmental impact of choices when travelling, staying in hotels and commuting. The priorities within this policy will support active travel and low emission travel options where appropriate.</p> <p>Monitor and consider alternatives to air-based travel as a priority and commit to offering support to workforce with options for active travel schemes, such as bike to work or car sharing opportunities.</p> <p>Utilise the emissions travel hierarchy:</p> <ul style="list-style-type: none"> - Digital communication - Walking and cycling - Public and shared transport - EV's and car sharing/clubs - ICE vehicles and car sharing/clubs - Air travel <p>Consider creative ways to engage and support the workforce to influence change.</p> <p>Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO₂e per year), extra holiday days for low emission travel choice, bonuses,</p>	2026	Business Travel Commuting

	subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.		
6	<p>Explore schemes and incentives that will support staff members to opt for low-carbon commuting methods. Whilst Martin Tolhurst Solicitors does not have direct control of employee commuting choices, it is possible to support employees to make sustainable travel choices and therefore reduce emissions for the company associated with commuting. There will be some overlap here with initiatives to reduce business travel emissions, for example where an employee is supported to switch to an EV which they use for both commuting and business travel purposes. Examples include:</p> <ul style="list-style-type: none"> - EV Salary Sacrifice Scheme - Re-engaging with Car Share and Cycle-to-Work Schemes - Installing EV charging facilities at the office site at Gillingham - Providing secure bike storage and changing facilities at the workplace - Implementing flexible working hours to promote use of public transport outside of peak times - Organise cycling training days to build employee confidence and skills in commuting by bicycle <p>The Commuting & WFH survey can be used to help guide decisions, as an indicator of current commuting patterns and opportunity to ask employees about helpful commuting initiatives (if these questions are included next year).</p>	2026	Commuting

Near-Term Reduction Projections (Scope 3)

Based upon the above completed and planned initiatives, it is projected that (as a minimum) Scope 3 carbon emissions will further decrease over the next seven years from the current measurement of 760.2 tCO_{2e} to 440.9 tCO_{2e} by 2030. This is a **reduction of 42 %** and will keep us on track to Net Zero.

Declaration and Sign Off

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

This Carbon Management Plan has been reviewed and approved by Martin Tolhurst Solicitors' Executive Team.

Signed on behalf of Martin Tolhurst Solicitors:

Name:

Position:

Date:

¹ <https://ghgprotocol.org/corporate-standard>

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>