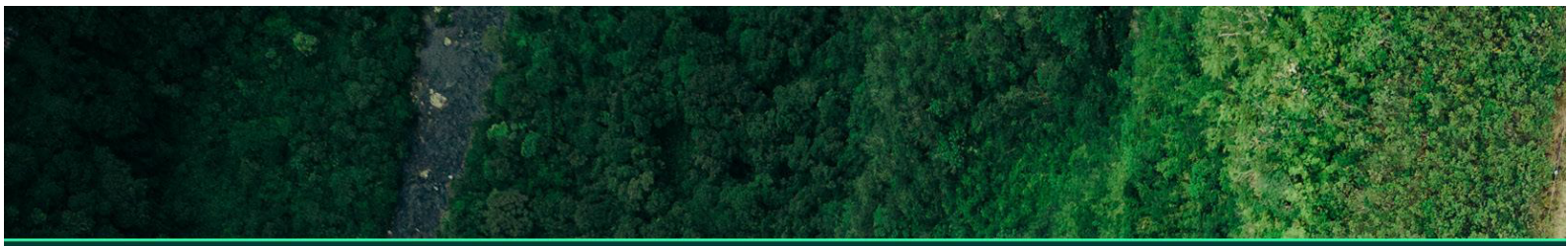
Carbon Reduction Plan

For Martin Tolhurst Solicitors

Publish date: August 2026

Created by: Positive Planet





Martin Tolhurst SOLICITORS

positive planet

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 maintain scope 2 market-based emissions to zero by 2030.
- To procure 100% renewable energy by 2030 (Achieved 2026)
- 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.

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.

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Our Carbon Footprint

Baseline 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	
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. 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.	
Emissions	Total (tonnes CO_2e)
Scope 1	0.1
Scope 2*	Market-based: 8.6 Location-based: 31.6
Scope 3 including: - 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**

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*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_2e per FTE)	5.1
Revenue (tCO_2e per £m)	56.6

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

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Current Year Emissions Footprint

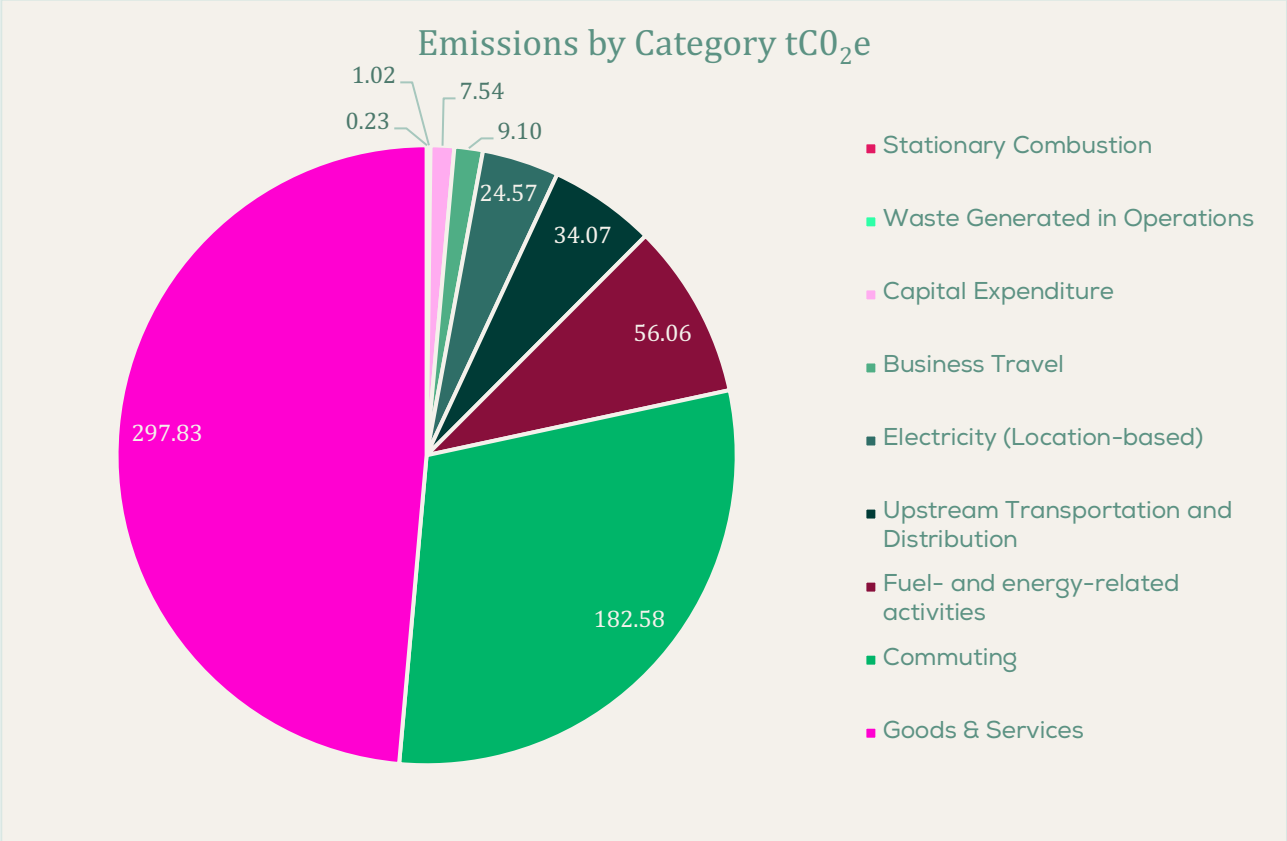
Current Year: 2025-2026	
The current reporting year (April 2025 – March 2026) is the second year that we have measured and reported our carbon footprint with Positive Planet. The base year measurement will be updated in line with updates to emissions accounting methodologies, relevant emission factors or other influencing factors to ensure future measurements are comparable. The base year measurement may also be adjusted where a significant organisational change occurs.	
Emissions	**Total (tonnes CO_2e)**
Scope 1	0.2
Scope 2*	Market-based: 0.0 Location-based: 24.6
Scope 3 including: - Purchased Goods & Services - Capital Goods - Fuel & Energy Related Services - Business Travel - Transportation & Distribution (Upstream & Downstream) - Employee Commuting & Homeworking - Operational Waste & Water - Leased Assets (Upstream)	588.2
Total Emissions*	**Market-based: 588.4** **Location-based: 613.0**

Carbon Intensity Metrics

year: 2025-2026	Carbon intensity metric
Employees (tCO_2e per FTE)	3.8
Revenue (tCO_2e per £m)	46.1

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Carbon Emissions Breakdown



From the categories measured, Goods and Services accounts for the largest source of emissions, with 297.83 tCO_2e. 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 182.57 tCO_2e. The third largest source is Fuel- and energy-related activities, totalling 59.63 tCO_2e.

*Fuel- and Energy-Related Activities emissions are those that occur upstream of energy use. In the other energy use categories e.g. sheltered scheme utilities, business travel etc, 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.

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Comparison of Results

Measurement Results	2025	2026		
By Scope	tonnes	tonnes	Increase/ decrease	%
Scope 1	0.1	0.2	+0.1	100
Scope 2 (*Location-based*)	31.6	24.6	-7.0	22.15
Scope 2 (*Market-based*)	8.6	0.0	-8.6	100.0
Scope 3	760.2	588.2	-172.0	22.63
By Source				
Direct	0.1	0.2	+0.1	100.0
Upstream	768.8	588.2	-180.6	23.49
Downstream	0	0	0	-
By Category				
Office Utilities	8.7	0.2	-8.5	97.70
Company Cars	0	0	0	-
Business Travel	10.8	9.1	-1.7	15.74
Employee Commuting	193.1	182.6	-10.5	5.44
Procurement	464.3	305.4	-158.9	34.23
Distribution	0	1.0	+1.0	
Waste	32.4	56.1	+23.7	73.15
Indirect Energy Emissions	59.6	56.1	-3.5	5.87
Total				
Location-based	791.9	613.0	-178.9	-22.59
Market-based	768.9	588.4	180.5	-23.48

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Carbon Reduction

Progress

Emissions	Total Carbon Footprint (tonnes CO_2e)		% Change
	Baseline year: 2024-2025	Current year: 2025-2026	
Scope 1	0.1	0.2	+100
Scope 2 (market based)	8.6	0.0	-100
Scope 3	760.2	588.2	-22.63
Total emissions	**768.9**	**588.4**	**-23.48**

Emissions	Carbon intensity metric		% Change
	Baseline year: 2024-2025	Current year: 2025-2026	
Employees (tCO_2e per FTE)	5.1	3.8	-25.49
Revenue (tCO_2e per £)	56.6	46.1	-18.55

Martin Tolhurst Solicitors are on track to achieve their near-term targets and will therefore continue to maintain progress.

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Carbon Reduction

Our Net Zero targets

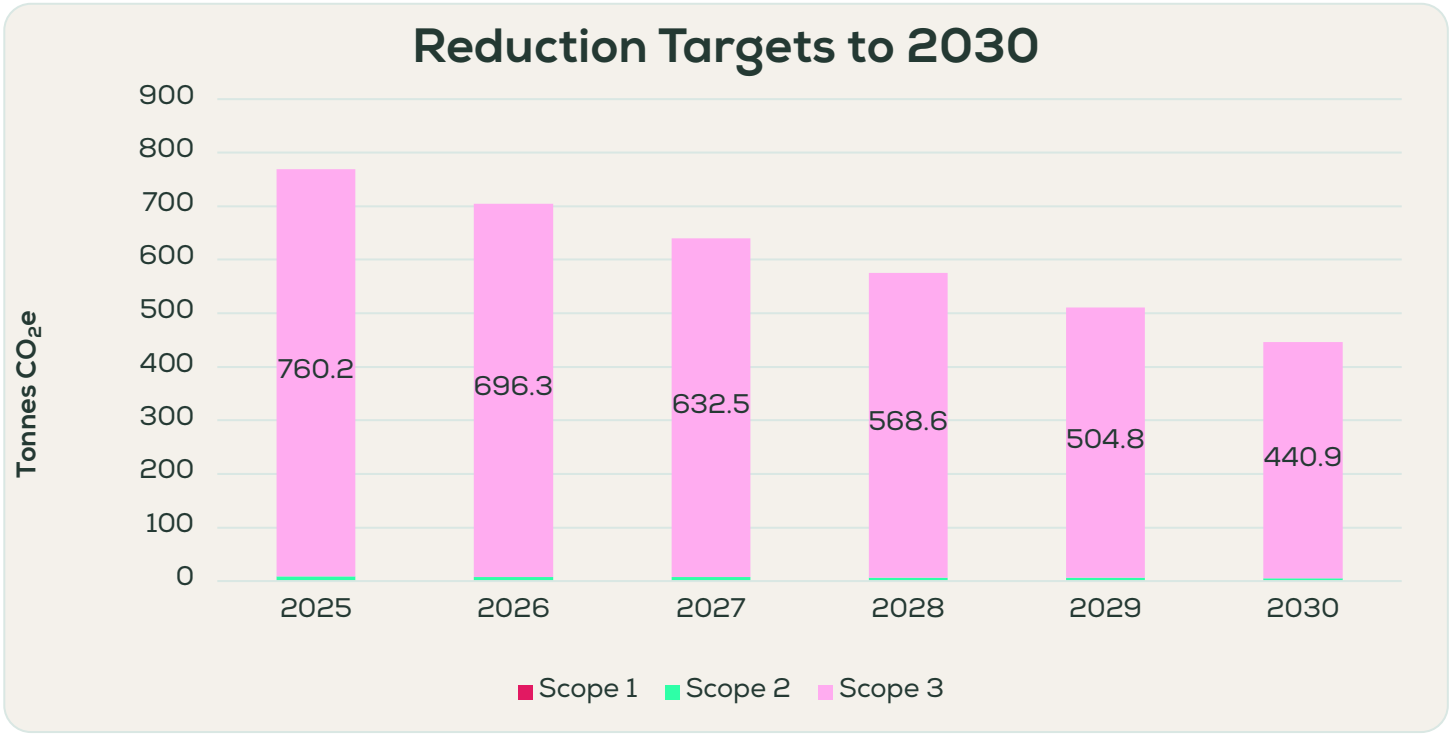
Martin Tolhurst Solicitors is committed to achieving Net Zero by 2040. To achieve Net Zero under this scenario, we will need to reduce our absolute emissions by 90% from our baseline year. To keep us on track, we have also set the following near-term targets to 2030.

Our near-term targets:

- Reduce scope 1 and maintain scope 2 market-based emissions to zero by 2030.
- To procure 100% renewable energy by 2030 (Achieved 2026)
- 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.



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Completed Carbon Reduction Initiatives

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

Activity	Completion Date	Scope
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. Year 1 appointed Positive Planet to support with calculating baseline carbon footprint and reduction recommendations.	2025	1,2,3
Procured 100% renewable energy tariffs at our Sittingbourne and Longfield sites, and in 2026 the Gillingham site also switched to 100% renewable.	2025 and 2026	2
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.	2025	1,2,3
Carbon Literacy Training delivered by Positive Planet has been completed in 2025 with Green Team and Sustainability Sub-committee staff.	2025	3
Focused on energy efficiency by turning off lights, installing roof insulation at Gillingham and installing LED lighting. Roof insulation is also planned for the Longfield site.	2025	2
Solar panels installed at Sittingbourne site and in the pipeline for the Gillingham site.	2025	2
Introduction of Cycle-to-Work and Car Sharing scheme for employees.	2025	3
Worked with Positive Planet to start their supply chain engagement process. Undertook desk-based research on the top 10	2026	3

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Enhanced environmental policy to include specific information around sustainable travel and sustainable procurement.	2026	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	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. Martin Tolhurst's have already discussed this with the landlord, who has confirmed there are future plans to remove the gas supply on-site. The landlord has agreed in principle to go ahead with this.	2026-2030	Stationary Combustion
2	Total **location-based** electricity emissions (National Grid energy mix) are still **24.6 tCO_2e** so there is an opportunity to reduce energy use. Continue to implement **behaviour change initiatives** within the workplace across each office site to ensure reduction of emissions, including clear messaging for turning off lights, monitors, computers, and other electrical appliances where appropriate. Also, for recycling of waste in the office and reduction of single use plastics. Assign roles and responsibilities to Green Team members. High-level monitoring of energy use is key to understanding further pinch points.	2026	Purchased Electricity
3	Implement **energy efficiency measures** to reduce the overall amount of electricity	2026	Purchased Electricity

	consumed at sites. Optimise operational procedures and implement energy management systems (such as ISO 14001). Examples of reduction measures include: - 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)		
4	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. Alternatively, encourage the landlord to do the above or consider moving site. 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).	2026-2030	Stationary Combustion Purchased Electricity

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5	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

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.** Provide an asset list of any electronic purchases e.g. for any laptops bought include the make, model and manufacturer. Contact transportation and distribution couriers DX and Royal Mail to obtain emissions report.	2026-2027	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.	2026-2027	All categories
3	Encourage suppliers to adopt sustainable practices and improve their own carbon footprint through supplier engagement,	2026-2028	Purchased Goods & Services

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	procurement policies and contracts, and monitoring reporting mechanisms. Desk-based research has been completed in this reporting period. For next year Martin Tolhurst Solicitors will send out the supplier survey to the top 15-20 suppliers. 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. Develop and monitor procurement policy for all new suppliers to align to Net Zero goals.		
4	Consider creative ways to engage and support the workforce to influence change. Examples include setting an internal organisation carbon credit scheme (limit that to a number of tCO_2e per year), extra holiday days for low emission travel choice, bonuses, subsidised travel, equal mileage payments for diesel/petrol/EVs/cycling.	2026	Business Travel Commuting
5	**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: - EV Salary Sacrifice Scheme - Re-engaging with Car Share and Cycle-	2026	Commuting

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	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 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).		
6	Improve segregation for confidential waste, general waste, and recycling, ensuring shredded confidential waste is sent to recycling rather than incineration or landfill where possible.	2026	waste

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.

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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 standard[1] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[2].

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

Signed on behalf of Martin Tolhurst Solicitors:



Name: Andrew Ashley-Edwards

Position: Managing Partner

Date: 10 September 2026

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

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