Tozers LLP Emissions Management Report

1 July 2023 to 30 June 2024

Published: 13 January 2026

TOZERS

An introduction to Tozers LLP

Tozers LLP, is a UK-based law firm servicing both commercial and private clients at their Exeter, Teignmouth, and Newton Abbot offices. Some of the firm's specialisations include commercial and residential property, family law, dispute resolution, employment law, and intellectual property.

In response to the pressing global challenge of climate change, Tozers LLP is committed to achieving Net Zero emissions by 2050.

As such, Tozers LLP has engaged in the following project to calculate, report, and identify opportunities to reduce its greenhouse gas (GHG) emissions.

This report details the results of Tozers LLP's baseline GHG inventory, which quantified GHG emissions across the reporting period of 1 July 2023 to 30 June 2024. Also documented is Tozers LLP's long-term strategy to monitor, manage, and minimise its environmental impact in alignment with achieving its ambitious Net Zero commitment.

This report was prepared with the support of Ecologi to ensure that emissions were quantified in alignment with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and supplementary Corporate Value Chain (Scope 3) Standard.

Ecologi

Ecologi is a leading climate action platform specialising in emissions measurement, reduction, and reporting, as well as helping businesses fund high impact, high integrity climate solutions. Ecologi equips businesses with the expertise and tools to curate and implement emissions reduction strategies on their journey to Net Zero.

FY 2024 Emissions Management Report

Methodology

Tozers LLP was responsible for the internal management controls governing the collection and entry of data for processing. The subsequent emissions calculations and this report were generated with the support of Ecologi in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and supplementary Corporate Value Chain (Scope 3) Standard.

Emissions have been calculated using the appropriate UK emission conversion factors published annually by the UK government, Department for Energy Security and Net Zero (DESNZ). These are supplemented by emissions factors from Small World Consulting's environmentally extended MRIO dataset, used for spend-based emissions calculations. The methodology for homeworking emissions aligns with Anthesis' published in their 2021 White Paper.

Reported emissions figures are expressed as tonnes of carbon dioxide equivalent (tCO_2e) and include GHG emissions from all seven GHGs named by the Kyoto Protocol: CO_2, N_2O, CH_4, HFCs, PFCs, SF_6 and NF_3.

The GHG inventory assesses emissions for the reporting period 1 July 2023 to 30 June 2024. This is the first year for which a GHG inventory has been compiled by Tozers LLP and, therefore, constitutes its base year - the reference point against which all future emissions reductions will be measured.

The operational boundary of Tozers LLP's emissions included in the GHG inventory on the page overleaf covers the mandatory quantification of Scopes 1 and 2. Scope 3 emissions include those materially relevant to Tozers LLP's operations.

Tozers LLP is committed to iterating on the quality of data and scope of its GHG inventory to develop a more accurate reflection of value chain emissions, in the hope of driving supplier engagement and emissions reduction efforts.

Greenhouse Gas Inventory – 1 July 2023 to 30 June 2024

Scope	Emissions	Total (tCO_2e)
Scope 1	Stationary combustion	5.01
	Mobile combustion	NA
	Process emissions	NA
	Fugitive emissions	76.12
	Total - Scope 1	**81.13**
Scope 2	Purchased electricity (Market-based)	53.69
	Purchased electricity (Location-based)	27.49
	Purchased steam, heating & cooling	NA
	Total - Scope 2 (Location-based)	**27.49**
Scope 3 *	Purchased goods and services	383.02
	Capital goods	3.90
	Fuel- and energy-related activities	9.95
	Upstream transportation and distribution	17.94
	Waste generated in operations	7.39
	Business travel	41.82
	Employee commuting (including homeworking)	179.43
	Upstream leased assets	NA
	Processing of Sold Products	NA
	Use of Sold Products	NA
	End-of-life Treatment of Sold products	NA
	Downstream transportation and distribution	NA
	Franchises	NA
	Investments	NA
	Total - Scope 3	**643.34**
Total		**751.96**

** Scope 3 categories reported on include those covered by the assessment only.*

Total emissions

751.96 tCO_2e

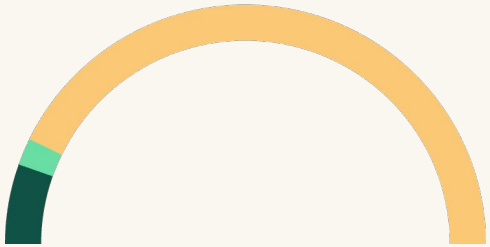
Revenue emissions intensity

50.13 tCO_2e
per £1m revenue

FTE emissions intensity

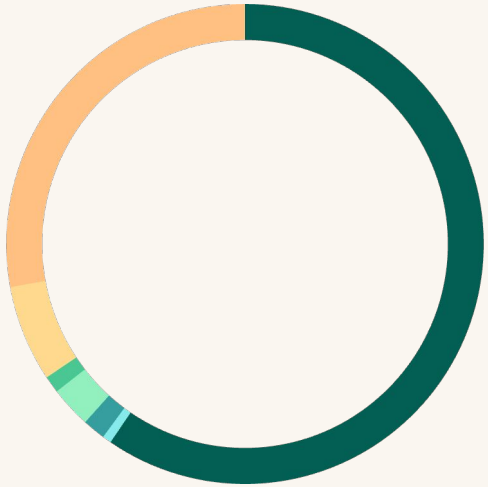
3.55 tCO_2e
per FTE

FY 2024 Scope breakdown



Scope 1	81.13 tCO_2e
Scope 2	27.49 tCO_2e
Scope 3	643.34 tCO_2e

Scope 3 emissions by category



Purchased goods and services	383.02 tCO_2e
Capital goods	3.90 tCO_2e
Fuel- and energy-related activities	9.95 tCO_2e
Upstream transportation and distribution	17.94 tCO_2e
Waste generated in operations	7.39 tCO_2e
Business travel	41.82 tCO_2e
Employee commuting (including homeworking)	179.43 tCO_2e
Upstream leased assets	NA tCO_2e
Downstream transportation and distribution	NA tCO_2e
Investments	NA tCO_2e

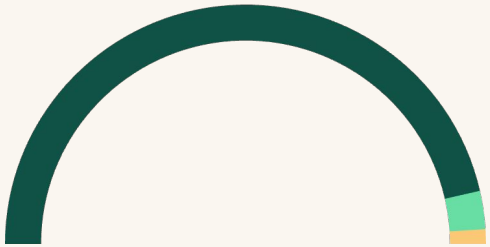
Breakdown of emissions by office

Exeter has the highest emissions intensity per FTE

4.11 tCO_2e per FTE

Newton Abbot has the lowest emissions intensity per FTE

1.18 tCO_2e per FTE



Exeter	92.9	%
Newton Abbot	5.20	%
Teignmouth	1.97	%

Emissions Source	Unit	Exeter	Newton Abbot	Teignmouth	Total
Fugitive emissions	tCO_2e	76.12	0.00	0.00	76.12
Stationary combustion	tCO_2e	0.48	4.53	0.00	5.01
Purchased electricity (Location-based)	tCO_2e	17.32	3.57	6.60	27.49
Purchased goods and services	tCO_2e	382.99	0.02	0.01	383.02
Capital goods	tCO_2e	3.90	0.00	0.00	3.90
Fuel- and energy-related activities	tCO_2e	5.76	1.92	2.17	9.95
Upstream transportation and distribution	tCO_2e	17.94	0.00	0.00	17.94
Waste generated in operations	tCO_2e	7.16	0.14	0.83	7.39
Business travel	tCO_2e	37.98	3.79	0.04	41.82
Employee commuting (including homeworking)	tCO_2e	148.69	24.80	5.95	179.43
Total		**698.32**	**38.78**	**14.85**	**751.96**

Emissions Management

The following environmental management measures are already in place and are an indication of Tozers LLP's commitment to positive action.

1. Hybrid working

Tozers LLP operates a hybrid-working structure, significantly reducing its Scope 1 and 2 greenhouse gas emissions. By reducing the need for centralised office spaces, Tozers minimises energy consumption related to heating, cooling, and powering facilities. Additionally, hybrid work decreases employee commuting, avoiding emissions associated with transportation to and from the office.

Hybrid working may result in an increase in domestic energy consumption within employees' homes. This incremental increase is calculated and reported within Scope 3 emissions. However, given the reduced need for office energy and commuting, remote working is likely to result in a net reduction in overall emissions.

2. Sustainable commuting

In addition investing in technology and infrastructure to enable virtual and remote working practices, Tozers is committed to reducing their operational impact by promoting sustainable and low-carbon commuting options. The company actively supports sustainable travel through their Cycle to Work scheme and encouragement of public transport for commuting and client meetings. This both supports their employees and lowers their carbon footprint associated with transport.

3. Energy efficiency measures

Tozers LLP actively monitors their energy consumption to identify opportunities for reduction and improve efficiency. Tozers educates staff and encourages the adoption of energy-saving habits such as turning off IT equipment rather than leaving it on standby. The company has also installed catering kettles that are designed to be more energy efficient, which also helps to reduce associated water consumption. Through proactive tracking and intervention strategies, Tozers LLP ensures they are continually working towards lowering the company's overall energy demand and conserving resources.

4. Waste reduction

Though emissions relating to waste generation are minimal, Tozers LLP recognises every opportunity to lead by example in promoting circularity. Their initiatives focus on reducing, diverting, and utilising sustainable materials. Comprehensive measures have been implemented to divert waste from landfills, including the utilisation of Devon Contract Waste Zero to Landfill Solution, which ensures general waste is recycled or sent to a local Energy for Waste centre. Tozers LLP also prioritises packaging and procures materials that are recyclable. These include implementing paperless practices and working with IT suppliers to recycle equipment. This integrated approach ensures all materials are managed responsibly from the point of purchase through their end-of-life.

Emissions Reduction Targets

The Science Based Targets Initiative (SBTi) represents the global best practice standard for emissions reduction targets. Companies that set science-based targets commit to reduce their greenhouse gas emissions in line with the objectives of the Paris Agreement to limit anthropogenic climate change induced warming to well below 2°C and pursuing efforts to limit this to less than 1.5°C by 2050.

In the near-term for Tozers LLP, this translates to a minimum absolute reduction of Scope 1 & 2 emissions of 42% by 2030, and an ambitious Scope 3 target based on the most appropriate framework. In the long-term, this is extended to a commitment to achieve Net Zero emissions, or a 90% minimum emissions reductions across all Scopes compared to a 2024 base year by 2050 at the latest, with any residual emissions neutralised through the use of high-quality verified carbon removal credits .

Tozers LLP's projected emissions reductions are charted to illustrate how progression towards these targets may look.

Near term target

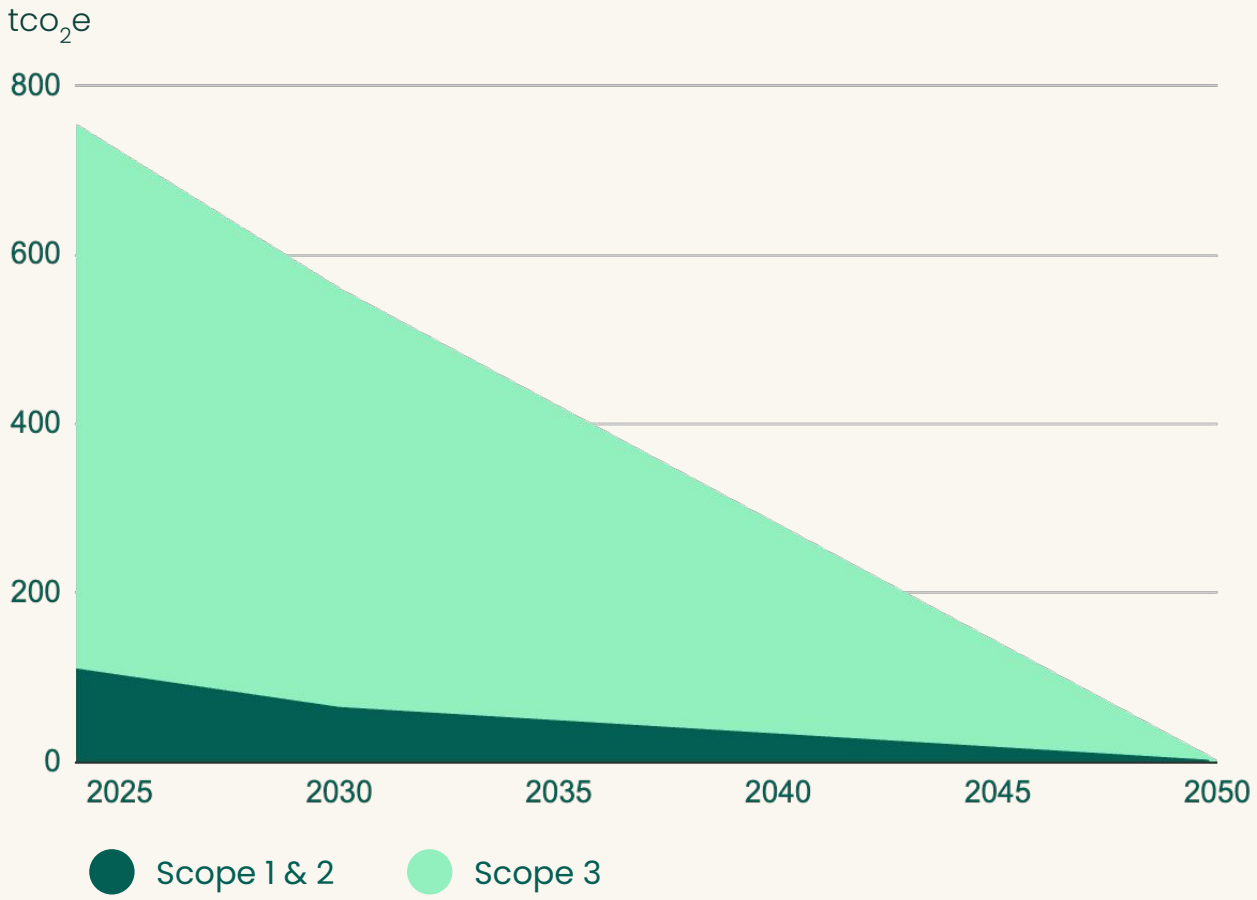
42% by 2030

Scopes 1 and 2

Long-term target

Net Zero by 2050

Scopes 1, 2, and 3



Climate Action Plan

The following strategy outlines further decarbonisation interventions that are contributing to Tozers LLP's roadmap for positive change. Specific reference is given to emissions hotspots and priority areas identified within the emissions inventory published above. Interventions include both short and long-term actions dedicated to the pursuit of positive change.

1 Committed to measuring and iterating on emissions data

Tozers LLP is committed to building on the work of their baseline GHG emissions report, and furthering their collaboration with Ecologi, utilising their Ecologi Zero platform to measure their emissions and progress. This process has already enhanced Tozer LLP's understanding of their environmental impact, allowing them to identify areas for emissions reductions and operational efficiency improvements. These insights will enable Tozers LLP to implement the progress necessary to monitor performance and assess the effectiveness of emissions reduction initiatives moving forward, supporting their commitment to sustainable business and net zero practices.

2 Introduce sustainable business travel policies

Though emissions from business travel contributed only 5.56% to Tozers LLP's total emissions, these emissions resulted mainly from fossil fuel-powered vehicles. Formally prioritising the use of public transport, such as rail travel, within a company travel policy will ensure that it becomes common practice as the company scales and the requirement for travel increases. Prescribing circumstances in which more emissions intensive forms of travel, such as flights or driving, are deemed appropriate, will also help maintain best practices as the company grows. Further, encouraging the use of car sharing and less emissions intensive vehicles including battery electric and hybrid cars will further reduce business travel emissions.

3 Fugitive emissions reduction

Fugitive emissions from refrigerant leakage and re-fills represent 10.12% of total emissions. Tozers LLP should explore how they can proactively mandate the use of lower Global Warming Potential (GWP) refrigerants during system serving and replacement cycles. The most impactful action is to phase out high-GWP refrigerants like HFCs (hydrofluorocarbons) when existing equipment reaches its end-of-life or requires major servicing. Low-GWP alternatives, such as HFOs (hydrofluoroolefins), ammonia, or hydrocarbons, should be considered where technically feasible and safe. Fugitive emissions from leaks can be minimised by implementing a mandatory, frequent leak detection and repair program for all air-conditioning and refrigerant equipment.

4 Support for employees

Hybrid-model organisations may have a few challenges in reducing and measuring their GHG emissions. Fully office-based companies have the ability to influence and control their utilities, change tariff/provider, or implement office energy efficiency measures. To take action, Tozers LLP should look at how they can support employees in making educated decisions about their home energy utilities and being able to more accurately collect data and estimate emissions associated with home working. Actions will have varying levels of measurability but that doesn't make their impact any more or less important. To reduce commuting emissions, Tozers LLP should further promote the use of more sustainable modes of transport. As over 70% of employee commuting emissions resulted from fossil-fuel powered vehicles, an Electric/Hybrid Vehicle salary sacrifice scheme should be investigated.

5 Supply chain engagement

As previously noted, while enabling a "complete" GHG inventory to be compiled, using a spend-based screening may inflate emissions estimates attributed to purchased goods and services, which is identified as a primary hotspot in Tozers LLP's emissions profile. The industry-level emissions factors against which expenditure is assigned do not precisely reflect the working habits or emissions profile of individual suppliers, but are instead based on high-level industry data.

To address this, Tozers should review how they account for purchased goods & services going forward and work with suppliers to understand if they monitor their own emissions. Tozers LLP should also investigate if they can use this data to iterate on the spend-based screening to advance the quality of their GHG inventory.

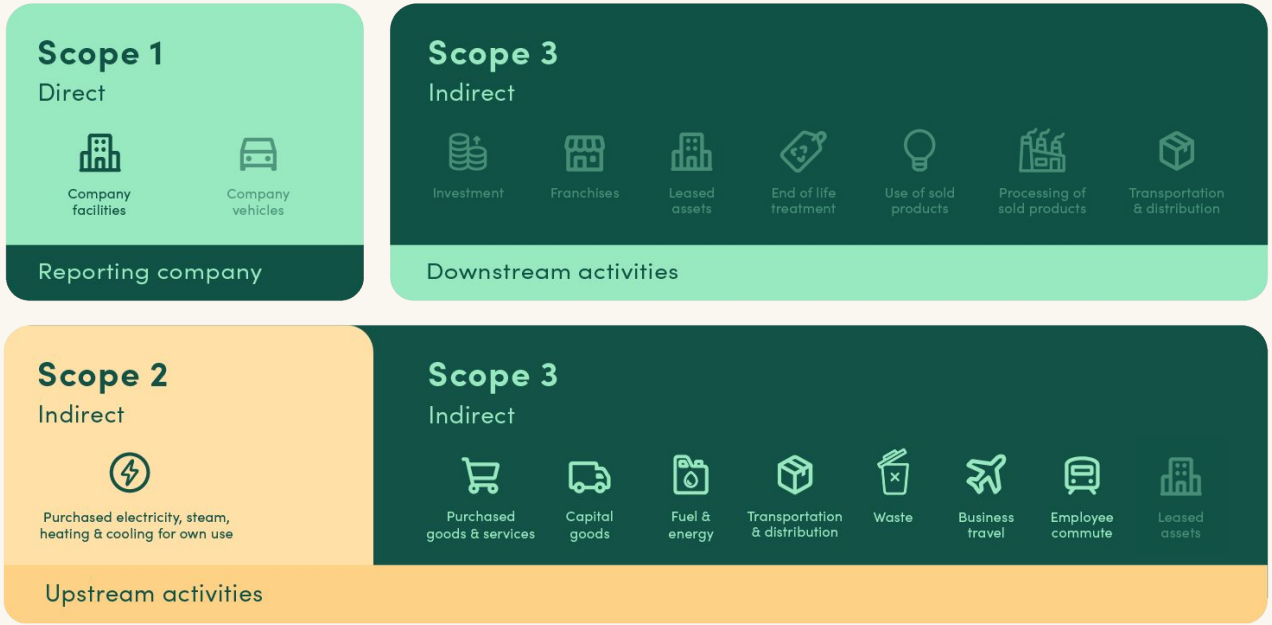
6 Funding climate action projects

Meaningful climate action is a journey of reflection, progress and continuous improvement. Tozers LLP is committed to enhancing efficiency in their processes, reducing emissions and focusing on areas where they are already seeing significant progress. Funding climate action projects can maximise the company's impact. Such an initiative would supplement Tozers LLP's internal emissions reduction initiatives and drive positive change beyond their direct influence and value chain. Incorporating this strategy holistically via a contributory-based approach will realise the importance of looking beyond simply offsetting emissions. Tozers, with the Ecologi team, would determine how the company can maximise their contributions to the global effort to combat climate change in a way that is sustainable for Tozers LLP as a business and for the planet.

Scope and Subject Matter

The boundary of the report includes all UK-based operations during the reporting period. The following energy and GHG sources are included and quantified in the inventory, following an operational control approach [1] and are categorised within the relevant Scope, as prescribed by the GHG Protocol.

Scope 3 emissions include those determined relevant to Tozers LLP's operations.



Scope 1

Emissions from the company's facilities, fleets and activities that they own or control.

Scope 1 direct emissions stem from natural gas used for heating and fugitive emissions from refrigerant leakage and refills. Data was provided from utility bills and maintenance bills.

Fuel emissions factor ($kgCO_2e$ per kWh) x Energy consumption (kWh)
Refrigerant emissions factor ($kgCO_2e$ per kg) x Consumption (kg)

Scope 2

Emissions resulting from the consumption of energy purchased from suppliers for the company's activities.

Scope 2 emissions cover indirect GHG emissions from the generation of purchased electricity used to power their site. Both market and location-based figures are provided.

Electricity emissions factor ($kgCO_2e$ per kWh) x Energy consumption (kWh)

1. A company has operational control over an operation if it, or one of its subsidiaries, has the full authority to introduce and implement its operating policies at the operation. Under the operational control approach, a company accounts for 100% of emissions from operations where it has operational control.

Scope 3

Emissions resulting from all other indirect activities that occur in the company's value chain, both upstream and downstream.

Purchased goods and services

Due to limited availability of supplier-specific data, supply chain emissions were primarily calculated using this spend-based approach, matching financial data to the emissions factor for the relevant industry of the activity, or good/service purchased.

Whilst enabling a "complete" GHG inventory to be compiled, it is worth noting that a spend-based screening may inflate realised emissions attributed to Tozers LLP's activities. Iterating on this data with primary data should be a focus of Tozers LLP as they look to advance the quality of their GHG inventory.

Industry emissions factor ($kgCO_2e$ per £spend) x Transaction cost (£)

Capital goods

The purchase of electronic capital goods was included within the spend-based screening outlined above. These are accounted for within this category.

Industry emissions factor ($kgCO_2e$ per £spend) x Transaction cost (£)

Fuel- and energy related activities

Upstream emissions of extraction and delivery of fuels and electricity were included within the boundary of the footprint assessment.

Well-to-tank/T&D emissions factor ($kgCO_2e$ per tonnes, litres, kWh, km) x Energy consumption (tonnes, litres, kWh) or distance traveled (km)

Scope 3 continued

Upstream transportation and distribution

Tozers LLP provides customers with professional services and therefore the only upstream transportation and distribution activities reported in this inventory include postal and courier services. The purchase of such services was included in the spend-based screening mentioned on the previous slide.

Industry emissions factor ($kgCO_2e$ per £spend) x Transaction cost (£)

Waste generated in operations

Emissions from operational waste were calculated based on the weight and composition of waste produced. These quantities were then matched with specific emission factors corresponding to the actual treatment methods, such as recycling or composting. Some waste emissions were also calculated based on spend. These emissions also include those related to wastewater treatment which were calculated based on the amount of water reported in utility bills.

Waste emissions factor ($kgCO_2e$ per tonne/m^3) x Waste volume (tonne/m^3)

Industry emissions factor ($kgCO_2e$ per £spend) x Transaction cost (£)

Business travel

Activity/distance data was used to enhance data quality and accuracy. Emissions sources included within the boundary of operations included taxis, rail travel, and hotel stays.

Transport emissions factor ($kgCO_2e$ per passenger.km) x (Number of passengers x distance (km))

Hotel emissions factor ($kgCO_2e$ per room.night) x Σ(Number of nights per room booking)

Scope 3 continued

Employee commuting and home working	Tozers LLP operates a hybrid working structure. As such, commuting and home working emissions were reported. Commuting emissions were estimated based on typical travel patterns and modes. Homeworking emissions were estimated based on the number of days each employee works in the office per week. **Incremental energy consumption emissions factor ($kgCO_2e$ per day worked from home) x Number of days working from home** **Transport emissions factor ($kgCO_2e$ per passenger.km) x (Number of passengers x distance (km))**
Upstream leased assets	No upstream leased activities occur in Tozers LLP's operations and therefore are not reported within this inventory.
Downstream transportation and distribution	Tozers LLP provides customers with professional services and therefore no downstream transportation and distribution activities occur or are reported within this GHG inventory.
Investments	No investment activities occur in Tozers LLP's operations and therefore are not reported within this inventory.