

# Carbon footprint report

# Robson Laidler

*Year 4*

April 2023 to March 2024



Commit



Measure



Reduce



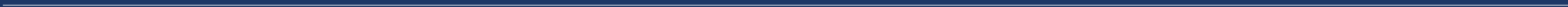
Engage





**Step one.**

*Commitment*





## Our Climate Commitment – UNFCCC Race to Zero

Our company recognises that climate change poses a threat to the economy, nature and society-at-large, our company commits to act immediately in a full and lasting commitment by;

1. For our company to achieve Net Zero in line with the Science Based targets set out by the UNFCCC i.e., to achieve Net Zero no later than 2050 and target a 50% reduction in emissions by 2030.
2. To set realistic short- and long-term targets
3. To maintain and report the total GHG emissions of our business regularly

In doing so, we are proud to be recognised by the United Nations Race to Zero campaign, and join governments, businesses, cities, regions, and universities around the world that share the same mission.

We acknowledge that our commitment will be reported on the SME Climate Hub website. Robson Laidler made our pledge to the Race to Zero in August 2022.

The record of our pledge can be found [here](#)

|                         | Year |
|-------------------------|------|
| Pledge to be Net-Zero   | 2050 |
| 50% Emissions Reduction | 2030 |



## Company Overview

Robson Laidler Accountants is a Limited Company. Registered in England and Wales no: 09656732. Registered to carry out work in the UK and Ireland and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

**Industry** –Accountancy and Business Advisory.

**No of staff** – 95 over the reporting period including directors

**Accreditations** – B Corp Certified. Sunday Times Best Places to Work Award 2024. North East Accountancy Awards ESG Impact Award 2024. Shortlisted in the Multicultural Apprenticeship Awards Employer of the Year 2023. IIP standard accreditation 2021. Better Health at Work Maintaining Excellence Award 2024. Good Work Pledge certified. Living Wage Employer. SME Climate Hub committed 2024.

We are an award-winning accountancy and business advisory firm based in Newcastle and Durham.

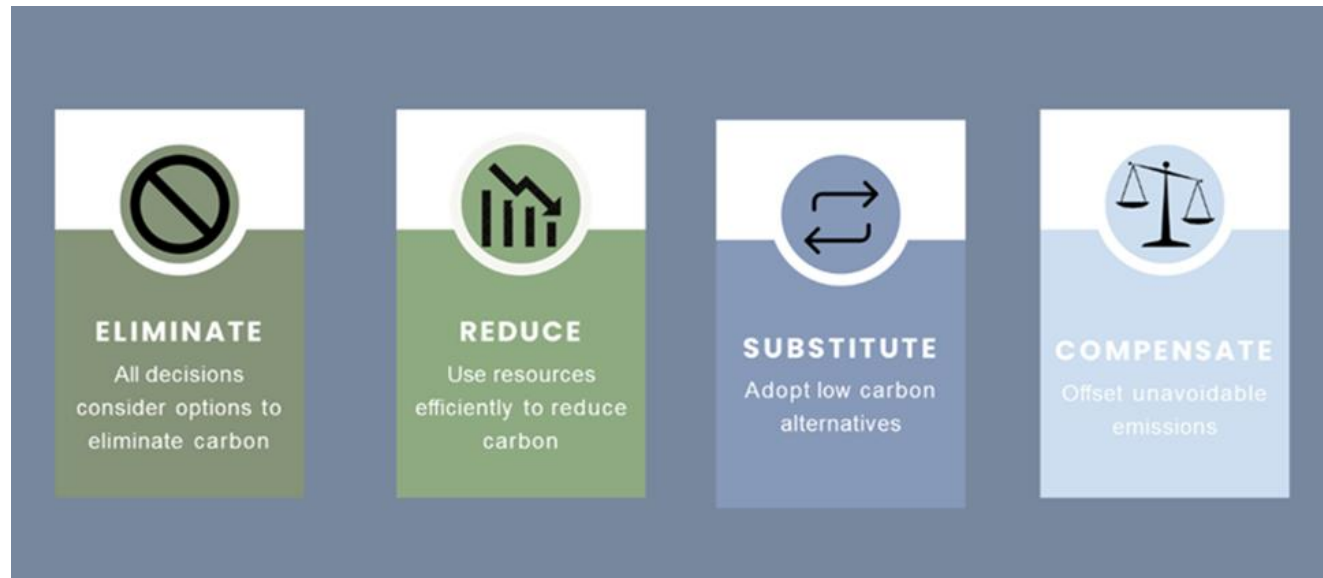
Since our inception over 100 years ago, our purpose has been the same; To “Make a positive difference to people’s lives”. This means a commitment to positively impact our people, our clients, the local community and the global community.

As a B Corp this means we are globally recognised for using business as a force for good and are part of a growing community that pursues purpose as well as profit.



## Net-Zero Strategy

In determining our carbon reduction plan, we follow the Greenhouse Gas (GHG) Management Hierarchy set out by the Institute of Environmental Management and Assessment (IEMA). Robson Laidler is committed to prioritising the elimination, substitution, and reduction of carbon in advance of any offsetting commitments.



## Completed Carbon Reduction Initiatives

Over this reporting period we implemented the following reduction initiatives;

- We have been certified B-Corp since 2021 and continue to commit to the environmental pillar.
- We have introduced car charging points at our Jesmond office and offer a car lease scheme on electric vehicles.
- Hybrid working has been in place since 2020 reducing the commuting impact to work and providing flexibility to our people. We are also trialing the Four Day Working Week, which will see a reduction in commuting.
- Best energy audit completed and currently considering the recommendations.
- Implemented recycling processes for both offices with set reduction targets.
- Carbon literacy training was undertaken for staff, and we have partnered with Sustainable Business Services to drive environmental ambition.



**Step two.**

*Measure*





**Reporting Period:** 1st Apr 2023 - 31st Mar 2024

**Organisation:** Robson Laidler

**Industry Sector:** Accounting, bookkeeping and auditing activities; tax consultancy

**Methodology:** Greenhouse Gas Protocol Corporate Standard: Market-based

## Total Reported Greenhouse Gas Emissions and Intensity Ratios

tonnes of carbon dioxide equivalent emissions (tCO<sub>2</sub>e)

| Scope      | Total (tCO <sub>2</sub> e) | tCO <sub>2</sub> e / £ million revenue | tCO <sub>2</sub> e / FTE |
|------------|----------------------------|--|--------------------------|
| Scope 1    | 31.020                     | 6.106                                  | 0.326                    |
| Scope 2    | 0.000                      | 0.000                                  | 0.000                    |
| Scope 3    | 65.059                     | 12.807                                 | 0.683                    |
| All Scopes | 96.079                     | 18.913                                 | 1.009                    |

96.079 tCO<sub>2</sub>e is the equivalent to 156 long haul flights between London and New York



## Emissions disaggregated by facility

tonnes of carbon dioxide equivalent emissions (tCO<sub>2</sub>e)

| Facility | Total (tCO <sub>2</sub> e) | Scope 1 | Scope 2 | Scope 3 |
|----------|----------------------------|---------|---------|---------|
| CLS      | 17.360                     | 0.099   | 0.000   | 17.261  |
| JESMOND  | 78.719                     | 30.921  | 0.000   | 47.798  |

## Total emissions disaggregated by main greenhouse gases

tonnes of carbon dioxide equivalent emissions (tCO<sub>2</sub>e)

|            | Total tCO <sub>2</sub> e | t CO <sub>2</sub> | t CH <sub>4</sub> | t N <sub>2</sub> O |
|------------|--------------------------|-------------------|-------------------|--------------------|
| Scope 1    | 31.020                   | 30.957            | 0.047             | 0.015              |
| Scope 2    | 0.000                    | 0.000             | 0.000             | 0.000              |
| Scope 3    | 65.059                   | 26.528            | 0.026             | 0.185              |
| All Scopes | 96.079                   | 57.485            | 0.073             | 0.201              |

tCO<sub>2</sub> – tonnes of carbon dioxide

tCH<sub>4</sub> – tonnes of methane

tN<sub>2</sub>Oe – tonnes of nitrous oxide

N.B. The total carbon dioxide equivalent GHGs (tCO<sub>2</sub>e) will not equal the sum of the breakdown into the 3 main gases in this table due to the fact that not all emissions intensities are provided split out by individual gas, plus there are four other groups of Kyoto Protocol gases not included in the table.





Emissions by Source

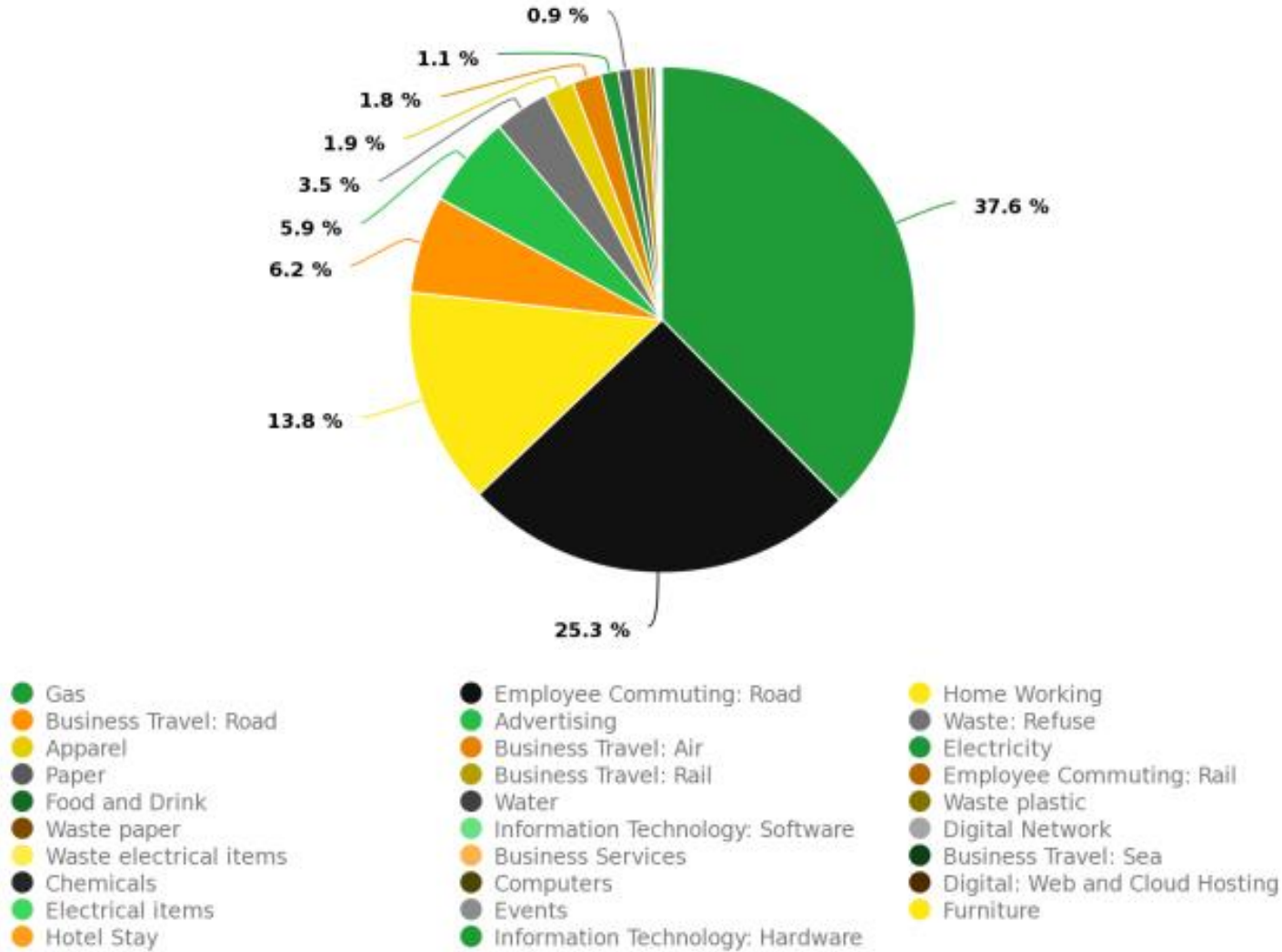


Figure 1: Robson Laidler's 2023/24 carbon footprint represented proportionally in a Pie Chart.



| Scope         | Category                           | Quality                   |  |
|---------------|------------------------------------|---------------------------|--|
| Scope 1       | Gas Usage                          |                           |  |
| Scope 2       | Electricity Usage                  |                           |  |
| Scope 3       | Purchased Goods and Services       | Water                     |  |
|               |                                    | IT Equipment              |  |
|               |                                    | Digital Footprint         |  |
|               |                                    | Food and Drink            |  |
|               |                                    | Office Furniture          |  |
|               |                                    | Paper                     |  |
|               | Fuel and energy related activities | T&D for Gas Usage         |  |
|               |                                    | T&D for Electricity Usage |  |
|               | Waste Generated in Operations      | General Waste             |  |
|               |                                    | Mixed recycling           |  |
|               |                                    | Paper                     |  |
|               | Business Travel                    | Air                       |  |
|               |                                    | Rail                      |  |
| Road          |                                    |                           |  |
| Accommodation |                                    |                           |  |

- Data inputted in optimal format
- Spend data utilised
- Data estimated based on assumptions
- Data adequate but more detailed would be desirable

This report has been created using the Environmental Reporting Guidelines, including Streamline Energy & Carbon Reporting guidance. The report uses the operational control approach to establishing the boundary. The methodology adopted in line with the Greenhouse Gas Protocol and the BEIS Environmental Reporting Guidelines. The calculations were completed using the UK Government emissions factors and the CYF software including environmental input output factors.



# Step three.

*Reduce*

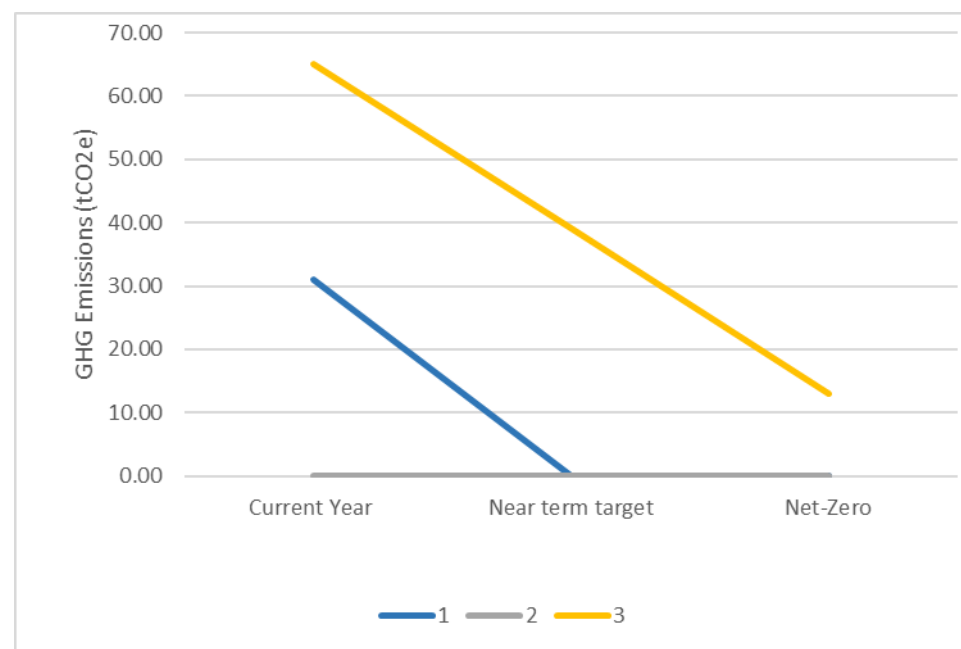




- In order to align with 1.5 degrees global warming, Robson Laidler needs to reduce its total GHG emissions by 50% by 2030.
- The target years show Robson Laidler GHG emissions targets in the years 2030 and 2050, split by scope. If Robson Laidler hits these targets, the company will be aligned with 1.5 degrees global warming.
- Table 2: shows The table shows we have reduced our carbon emissions by 45% from our benchmark year. (58.32 tCO<sub>2</sub>e) , the equivalent to 95 Long Haul Flights (London to New York) or saving 174 meters squared of sea ice!
- There is a 33% reduction in Scope 1, 100% reduction in Scope 2 and a 29% reduction in Scope 3 whilst adding in new emissions associated to employee commuting and some products and service spend. Our switch to renewable electricity has removed all associated Scope 2 emissions using the market-based approach.
- This reduction has come against a 9% increase in FTE from the benchmark period.
- If it was decided that Robson Laidler wanted to verify their science-based targets, only scope 1 and 2 targets would have to be set to align with limiting global warming to 1.5 degrees. This is due to Robson Laidler being an SME – there are different pathways depending on size of company (FTE and Turnover).
- As an SME, it is not compulsory for Robson Laidler to set a Scope 3 science-based target. However, it is strongly recommended that targets are set regardless, as scope 3 was the greatest source of emissions for Robson Laidler in 2023/24.

| Scope        | Base Year<br>2019-2020 | Current Year<br>2023-24 | Near term target<br>2030 | Net-Zero<br>2050 |
|--------------|------------------------|-------------------------|--------------------------|------------------|
| <b>1</b>     | <b>46.6</b>            | <b>31.02</b>            | <b>0.00</b>              | <b>0.00</b>      |
| <b>2</b>     | <b>16</b>              | <b>0.00</b>             | <b>0.00</b>              | <b>0.00</b>      |
| <b>3</b>     | <b>91.8</b>            | <b>65.06</b>            | <b>39.04</b>             | <b>13.01</b>     |
| <b>Total</b> | <b>154.4</b>           | <b>96.08</b>            | <b>7.48</b>              | <b>1.06</b>      |

**Table 2:** Robson Laidler’s science-based targets and the required % reductions



**Figure 2:** Robson Laidler’s science-based targets, split by scope.



The following carbon hotspots have been identified from Robson Laidler's 2023/24 carbon footprint.



GAS USAGE



BUSINESS TRAVEL



PURCHASED  
GOODS &  
SERVICES



COMMUTING



## Action Plan & Targets

### Purchased goods & services

Accounted for >9% of this years recorded emissions, a huge reduction from last year that was distorted by technology and office refresh

### Utilities

Robson Laidler switched to 100% renewable electricity prior to this reporting period removing Scope 2 related electricity emissions (using the market-based method).

Gas usage represent 37% of carbon emissions and we will undertake an energy efficiency audit to look at this and wider measures to reduce usage.

**Business travel** accounted for 9% (8.5 tCO<sub>2</sub>e) of carbon emissions– we will write and publish a business travel policy to follow the [sustainable travel hierarchy](#) along with; -

- Staff focus days and education on alternatives using the sustainable travel hierarchy

### Commuting

As a people-based service business we will undertake a staff survey to understand the impact of commuting to work and implement to following policies and focus days to reduce the impact;

- Cycle to work scheme
- Car share scheme
- Taking part in staff focus days – walk or cycle to work or take public transport

We will use bring together a collaborative service offering to clients to support them on their sustainability journey.

Continuing to develop our reporting data, we have begun working with a sustainability consultant to record and understand more of our impact data.



**Step four.**

*Engage*





## Stakeholder engagement

Sustainability is in our DNA, we are passionate and committed to understanding more about our impact on the environment and communities.

We commit to actively talk about our journey to our staff, supply chain and clients and through social media and marketing. Collectively we can make a difference.

Our commitments to B-Corp, The Good Work Pledge and Better Business Act are further demonstration of our wider engagement on our environmental, social and people commitments.

Robson Laidler is committed to carbon literacy training for our staff to support our ambition and encourage collective action in and out of the workplace.







## Declaration and sign off

This report has been created using the Environmental Reporting Guidelines<sup>1</sup>, including Streamline Energy & Carbon Reporting<sup>1</sup> guidance and PPN 06/21<sup>2</sup>. The report uses the operational control approach to establishing the reporting boundary. The methodology adopted is in line with the Greenhouse Gas Protocol<sup>3</sup> and the Corporate Value Chain (Scope 3) Standard<sup>4</sup>.

The calculations were completed using the UK Government Greenhouse Gas conversion factors<sup>5</sup>, notch software, and Small World Consulting environmental input output factors<sup>6</sup>. And reviewed and signed off by SBS.

This Carbon Reduction Report & Plan has been reviewed and signed off by the board of directors.

Signed on behalf of Robson Laidler

A handwritten signature in black ink, appearing to read 'G Purvis'.

Graham Purvis MD

Date: 30.06.24

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1 - [Environmental reporting guidelines: including Streamlined Energy and Carbon Reporting requirements - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/environmental-reporting-guidelines)

2 - [Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/policies/procurement-policy-note-06-21-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts)

3 - [Homepage | GHG Protocol](https://www.ghgprotocol.org/)

4 - [Corporate Value Chain \(Scope 3\) Standard | GHG Protocol](https://www.ghgprotocol.org/corporate-value-chain)

5 - [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/government-conversion-factors-for-company-reporting-of-greenhouse-gas-emissions)

6 - [MRIO | Small World Consulting \(sw-consulting.co.uk\)](https://www.sw-consulting.co.uk/)



# Glossary

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| Term  | Definition   |
|---|--|
| Carbon dioxide equivalent (Co <sup>2</sup> e) | Carbon dioxide equivalent (CO <sup>2</sup> e) is the unit of measurement which allows different greenhouse gases to be compared on a like for like basis relative to one unit of CO <sup>2</sup> .   |
| Intensity indicator                           | Intensity indicators compare emissions data with an appropriate business metric or financial indicator, such as staff numbers, to allow comparison over time or with other organisations   |
| Organisational boundaries                     | In setting organizational boundaries, a company selects an approach for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emissions. |
| <u>Greenhouse</u> Gas Protocol                | GHG Protocol supplies the world's most widely used greenhouse gas accounting standards   |
| UK Government emissions factors               | These emission conversion factors are for use by UK and international organisations to report on and are updated annually, greenhouse gas emissions. From: Department for Business, Energy & Industrial Strategy   |
| Scope 1                                       | Direct emissions that result from activities within your organisation's control. This might include on-site fuel combustion, manufacturing and process emissions, refrigerant losses and company vehicles.   |
| Scope 2                                       | Indirect emissions from any electricity, heat or steam you purchase and use. Although you're not directly in control of the emissions, by using the energy you are indirectly responsible for the release of CO <sup>2</sup> .   |
| Scope 3                                       | Includes all other indirect emissions that occur in a company value chain, e.g. purchased goods, travel and waste disposal.  |
| Carbon footprint                              | A carbon footprint is the total greenhouse gas (GHG) emissions caused directly and indirectly by an individual, organisation, event or product, and is expressed as a carbon dioxide equivalent (CO <sup>2</sup> e)  |
| Benchmark year                                | The initial reporting year to be used to set reduction targets against   |
| Operational control                           | After a company has determined its organizational boundaries in terms of the operations that it owns or controls, it then sets its operational boundaries. This involves identifying emissions associated with its operations  |



# Thank you.

Get in touch

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