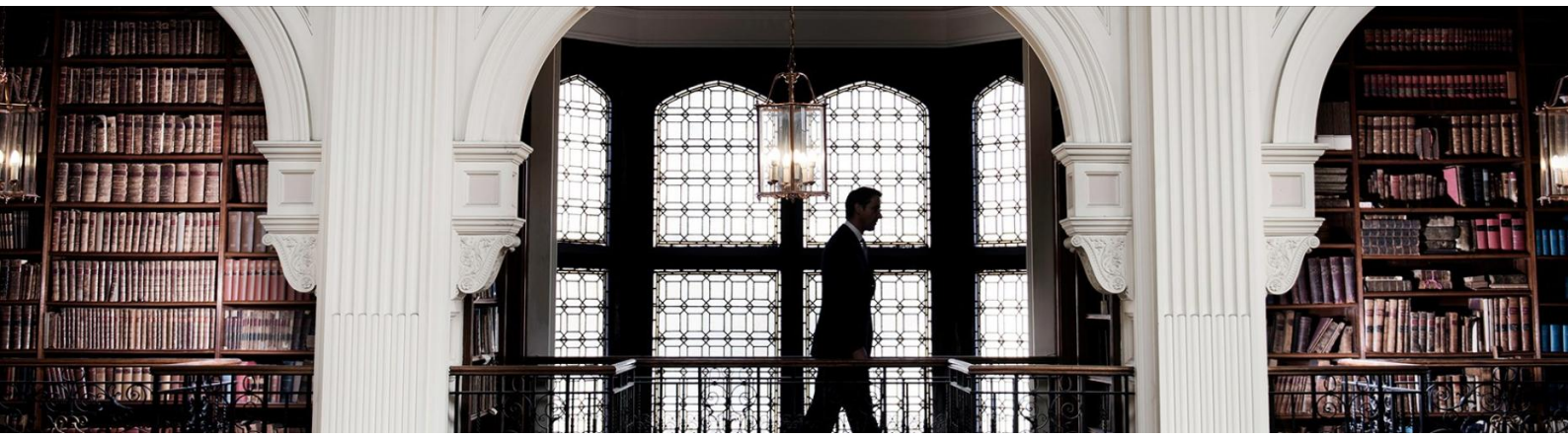
FACULTY OF ADVOCATES

PPN 06/21 Carbon Reduction Plan



Produced with Carbonology® Ltd. in line with Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts.

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Document Control			
Version	**Date**	**Details of Changes**	**Person(s) Making Changes**
Draft	07/02/2025	• Document drafted from internal templates • Details on organisational & reporting boundaries updated • Headings & tables formatted • Results added	Joe Leggett
1.0	07/02/2025	• Updates to organisational boundaries • Assumptions & Estimates updated • Emissions results updated	Joe Leggett
2.0	18/02/2025	• Net Zero Pathway created • Summary of Initiatives updated	Joe Leggett
3.0	16/05/2025	• Carbon reduction targets updated following feedback from the Faculty of Advocates	Joe Leggett

Supplier name: Faculty of Advocates

Publication date:

Executive Summary

This Carbon Reduction Plan has been developed in response to Procurement Policy Note (PPN) 06/21, which outlines the requirement for the Faculty of Advocates to develop a plan for managing greenhouse gas (GHG) emissions and to demonstrate its commitment to achieving Net Zero by 2050. In alignment with this target, the Faculty of Advocates is dedicated to achieving Net Zero and has set out a range of carbon reduction initiatives to be implemented during the delivery of contracts.

Emissions for this reporting period have been quantified in accordance with ISO 14064-1:2019. This Carbon Reduction Plan reports on emissions between 1st November 2023 – 31st October 2024, aligning with the Faculty's financial year (FY 23/24). The reporting period serves as the Faculty of Advocates' base year.

Total location-based emissions for the reporting period were 760.39 tCO_2e

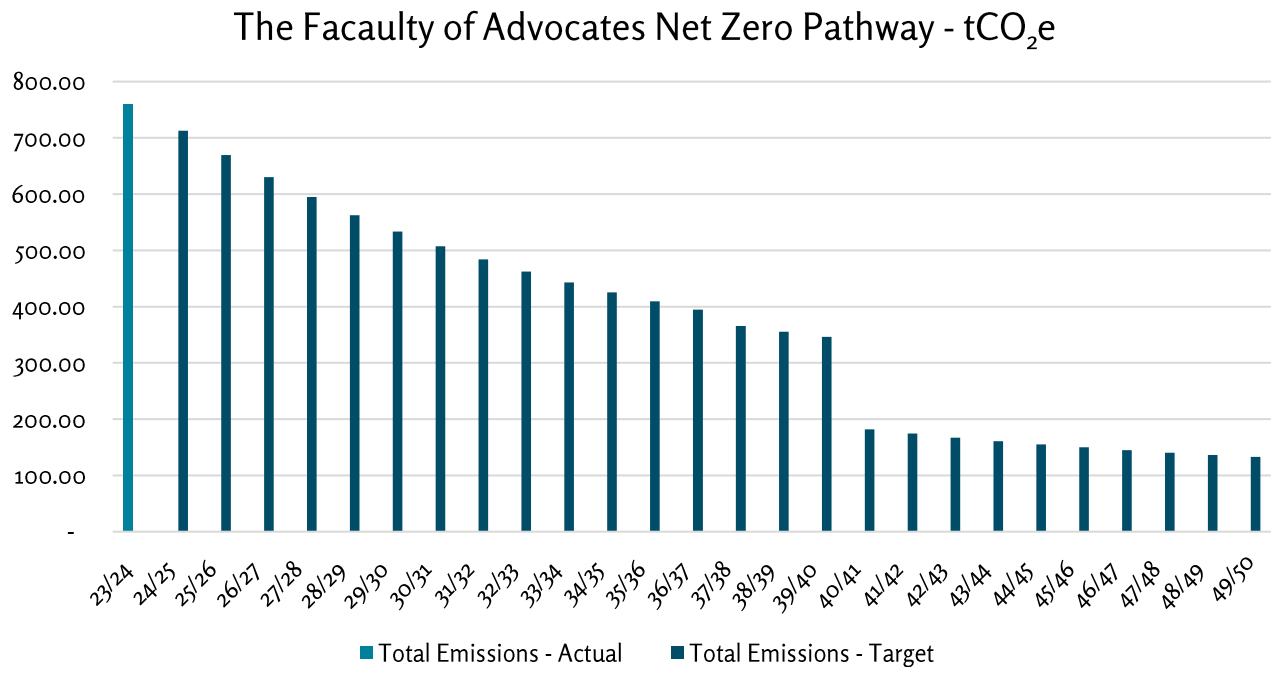
GHG emissions by Scope in tCO_2e for FY 23/24:

Scope	tCO2e
1	155.77
2 (Location-based)	68.17
3	536.45
Total Emissions (location)	760.39

We have set a series of targets to reduce our emissions and achieve Net Zero before 2050.

Based on these targets, we project that carbon emissions will decrease over the next five years to 562.69 tCO_2e by FY 28/29. This is a reduction of 22.96% from the FY 23/24 base year.

Below is a summary of our forecast carbon reduction pathway against our base year:



Introduction

This Carbon Reduction Plan has been prepared in accordance with the guidelines of Procurement Policy Note (PPN) 06/21 to support the UK Government's commitment to achieving Net Zero emissions by 2050, which requires a 100% reduction of greenhouse gas (GHG) emissions (compared to 1990 levels) across the UK.

The Faculty of Advocates is dedicated to understanding and mitigating its environmental impact through systematic assessments of its carbon footprint in alignment with PPN 06/21 and the Public Contracts Regulations 2015.

The Faculty of Advocates is committed to the following initiatives:

- Making an organisational commitment to reducing emissions over time to achieve Net Zero before 2050
- Annually quantifying and declaring emissions of GHGs defined within the Kyoto protocol; carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3), where relevant
- Developing a Carbon Reduction Plan in line with PPN 06/21 Technical Standard for Completion of Carbon Reduction Plans outlining environmental management measures that will be applied in the performance of relevant contracts and wider business operations
- The Carbon Reduction Plan will be supported and signed off by top management (or equivalent) within the organisation

Carbon reduction initiatives detailed in this report will be in effect during the delivery of relevant contracts unless stated otherwise. This document will be continually updated to reflect the progress of carbon reduction initiatives.

This Carbon Reduction Plan establishes a foundation for an annual review and re-quantification of emissions every 12 months to meet Government requirements of the reporting period of a Carbon Reduction Plan being less than 12 months from the date of commencement of the procurement of a contract. If the reporting period is more than 12 months from the date of commencement of the procurement, The Faculty of Advocates will provide a justifiable reason as to why this has occurred.

This Carbon Reduction Plan is based on the UK Government Template.

Background to The Faculty of Advocates

The Faculty of Advocates is the professional body for all Advocates (self-employed lawyers who are members of the Faculty), with a history dating back to the sixteenth century. Governed by office-bearers and an elected Faculty Council, the Faculty of Advocates has played a central role in maintaining and developing Scots law since the foundation of the College of Justice in 1532.

The Faculty of Advocates ensures that the people of Scotland, regardless of wealth, background or location, have access to the very best independent, objective legal advice. The Faculty regulates the training and professional practice, conduct and discipline of Advocates, who have access to Scotland's finest legal resource, the Advocates Library.

Commitment to Achieving Net Zero

The Faculty of Advocates is committed to achieving Net Zero emissions for UK operations by 2050 at the latest, in alignment with the UK Government target. While also implementing measures to achieve this goal as early as practically possible. This will be achieved via our Carbon Reduction Plan to reduce emissions relative to the baseline period (1st November 2023 – 31st October 2024).

Emissions have been quantified following ISO 14064-1:2019 and compiled in a GHG Inventory, with sources sub-divided into Scope 1, 2 and 3 as defined in the GHG Protocol. UK emission conversion factors from DEFRA have been used to calculate and convert activity data to tCO_2e and other relevant GHGs.

Boundaries

Organisational and reporting boundaries have been defined in alignment with ISO 14064-1:2019. We will disclose any significant changes to our boundaries as part of our commitment to transparent GHG emissions reporting.

Organisational Boundaries

This Carbon Reduction Plan covers all of our operational facilities in the UK. In line with ISO 14064-1:2019, the control approach has been taken, covering facilities and activities that the Faculty of Advocates has operational control over. The staff headcount during the reporting period was 140. Emissions are categorised at the facility level and subdivided where data allows. Our organisational boundaries cover the following locations:

Site	Address
Lord Reid Building	New Assembly Close, 142 High St, Edinburgh EH1 1QQ
Mackenzie Building	Old Assembly Close, High St, Edinburgh EH1 1QX
Parliament House	Advocates Library, Parliament Square, Edinburgh EH1 1RF
Glasgow Consultation Rooms	Jocelyn Square, Glasgow

Reporting Boundaries

We have collected detailed data to enable accurate and comprehensive GHG quantification to meet PPN 06/21 requirements. As specified in PPN 06/21 Technical Guidance, the required emission sources have been reported in this document.

Emissions from upstream and downstream transportation and distribution have not been included in the reporting boundaries. The justification for this is that emissions from occasional deliveries (such as stationery products) are considered immaterial to our total GHG emissions. Additionally, the relevant activity data was unavailable for the reporting period.

Direct and indirect GHG emissions categorisation Summary (From ISO14064-1 Annex B)	Scope	Included Emission Sources
Category 1: Direct GHG emissions and removals	1	• Stationary combustion of gas • Company Vehicles
Category 2: Indirect GHG emissions from imported energy	2	• Purchased electricity generation
Category 3: Indirect GHG emissions from transportation	3	• Business travel (grey fleet, air travel, rail & hotel stays) • Commuting
Category 4: Indirect GHG emissions from services used by the organisation	3	• Purchased goods & services • Capital goods • Waste • Water supply • Water treatment • Fuel & energy related activities (WTT & T&D) • Servers
Category 6: Indirect GHG emissions from other sources	3	• Homeworking

**WTT refers to the emissions associated with the extraction, production, processing and transportation of fuels and energy before consumption. WTT emissions have been calculated for stationary combustion of gas, company vehicles, purchased electricity, WTT T&D, grey fleet, air travel and rail travel.*

***T&D refers to Scope 3 emissions associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organisations that purchase it). This is proportional to kWh consumption.*

Significance Policy

The Faculty of Advocates considers its significant emission sources to be:

- Those required under mandatory reporting such as with PPN 06/21
- Those with accessible activity data, enabling emissions quantification
- Those that produce the largest quantities of emissions
- Those with the potential to achieve the greatest emissions reductions

GHG Emissions

Quantification Methodology

Emissions have been quantified in alignment with the following standards:

- ISO 14064-1 Specification with guidance at the organisational level for the quantification and reporting of greenhouse gas emissions
- PPN 06/21 Technical Standard for the completion of Carbon Reduction Plans
- UK Environmental Reporting Guidelines

Emissions have been quantified for Scope 1, 2 and 3 sources as defined in the GHG Protocol.

GHG emissions have been calculated in-line with ISO 14064-1 methodology and presented in a GHG Inventory displaying specific sources of emissions. UK Government conversion factors from DEFRA have been used to convert activity data into kilograms of carbon dioxide equivalent ($kgCO_2e$) as well as directly into kg of carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O) where appropriate. Emissions are calculated by multiplying the metric (e.g., kWh or km travelled) by the appropriate conversion factor. Conversion factors are based on the global warming potential of these gases.

$$tCO_2e = \frac{activity\ data\ x\ emission\ factor}{1000}$$

The Faculty of Advocates have converted all available activity data to GHG emissions where it has been practical to do so. No data have been intentionally excluded

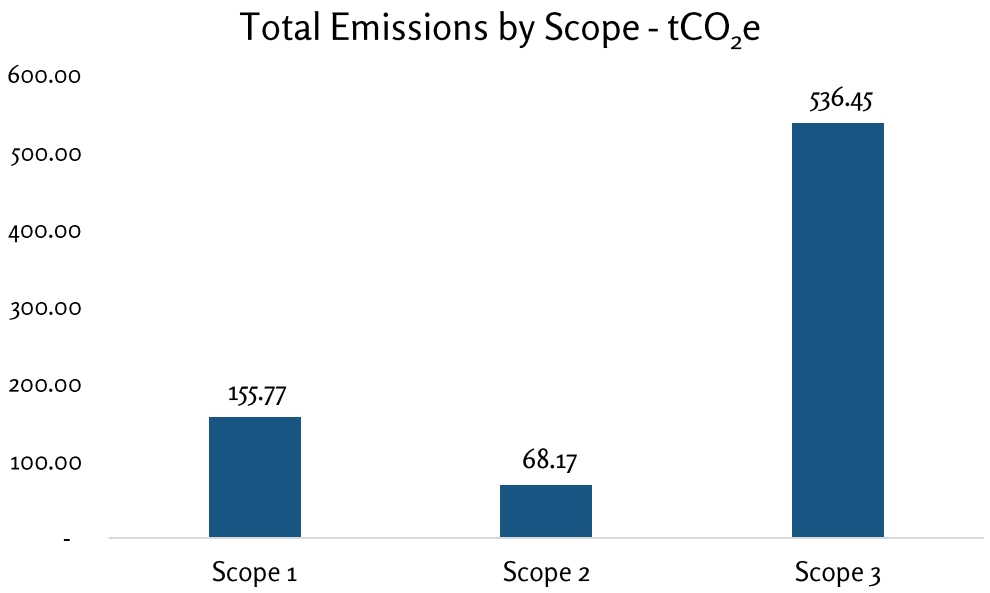
Emissions Summary

The following table presents the emissions results for each Scope and emissions source, total emissions in the reporting period were 760.39 tCO_2e. Purchased goods and services made the greatest contribution to total emissions at 318.74 tCO_2e, followed by air travel and commuting at 86.51 tCO_2e and 46.38 tCO_2e respectively.

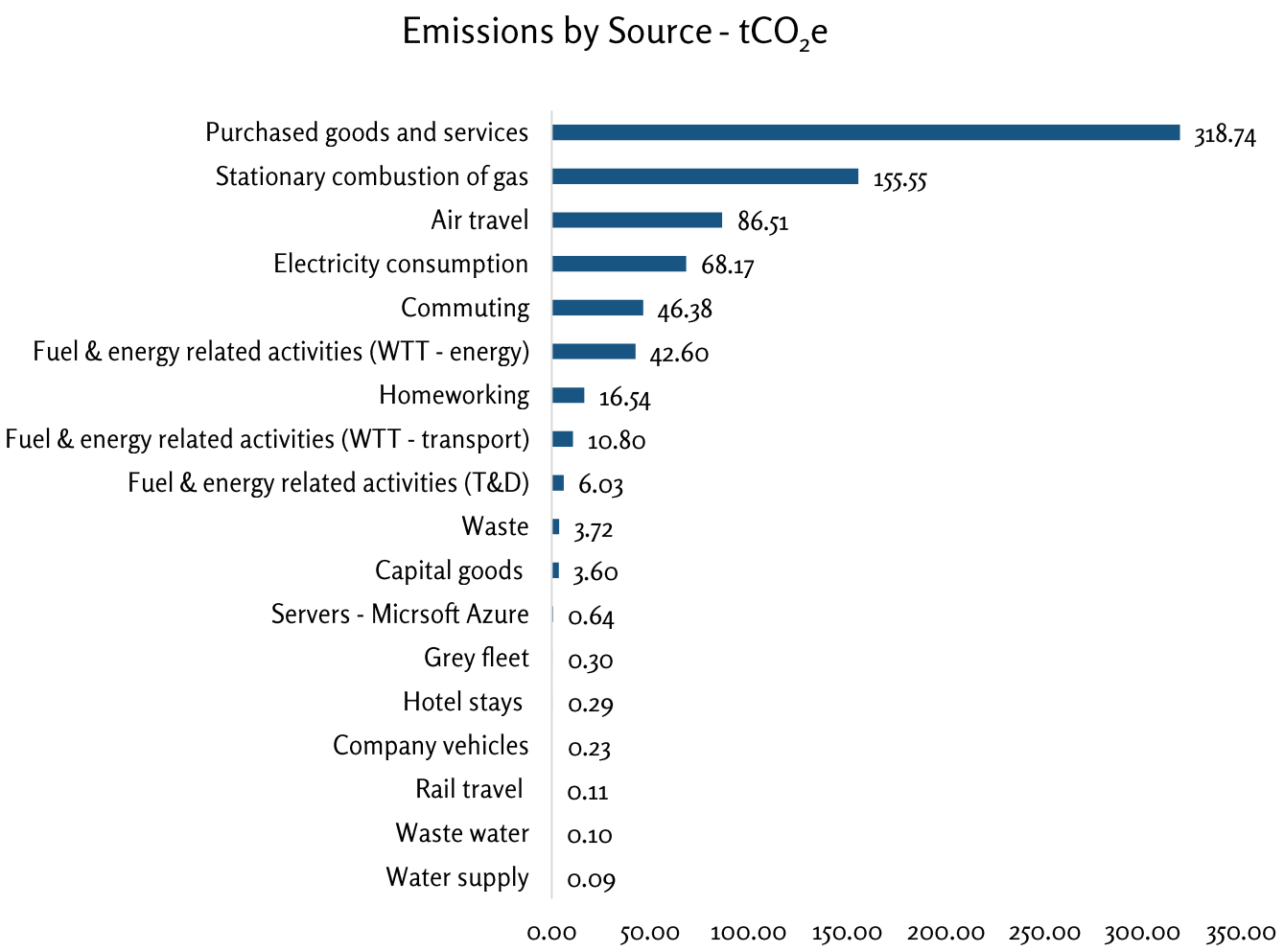
Emissions per Full-Time Equivalent (FTE) staff during the reporting period were 5.43 tCO_2e. This intensity measure will be quantified annually, offering an additional method of tracking emissions beyond simply monitoring absolute emissions. Monitoring emissions per FTE provides an effective way to assess the impact of emission reduction initiatives, especially if there are short-term fluctuations in total absolute emissions as we set out on our Net Zero pathway.

Scope	Source	tCO_2e
1	Stationary combustion of gas	155.55
	Company vehicles	0.23
Total Scope 1		**155.77**
2	Purchased electricity (location-based)	68.17
Total Scope 1 & 2 (location-based)		**223.95**
3	Business Travel - Grey Fleet	0.30
	Business Travel - Air Travel	86.51
	Business Travel - Rail Travel	0.11
	Business Travel - Hotel Stays	0.29
	Commuting	46.38
	Purchased Goods & Services	318.74
	Capital Goods	3.60
	Waste	3.72
	Water Supply	0.09
	Water Treatment	0.10
	Fuel & energy related activities (T&D)	6.03
	Fuel & energy related activities (WTT - energy)	42.60
	Fuel & energy related activities (WTT - transport)	10.80
	Homeworking	16.54
	Upstream leased assets (servers)	0.64
Total Scope 3		**536.45**
Total Emissions (location-based)		**760.39**
FTE Staff		**5.43**

The graph below presents the total emissions by Scope. Scope 3 emissions were the largest at 536.45 tCO_2e, equivalent to 70.55% of total emissions. Scope 1 emissions were 155.77 tCO_2e, while Scope 2 emissions were 68.17 tCO_2e, equivalent to 20.49% and 8.97% respectively.



The chart below displays the total emissions of each source, results are arranged in order of the largest to smallest contributors to total emissions.



Baseline Emissions Footprint

Baseline emissions provide a record of greenhouse gases (GHGs) produced in the past and serve as a reference point for measuring emissions reductions.

The baseline period for the quantification of GHG emissions is from 1st November 2023 – 31st October 2024. This period will serve as the base year until a review is required.

Baseline and Current Reporting Year: FY 23/24

Baseline and Current Reporting Year: FY 23/24 (1st November 2023 – 31st October 2024)	
Additional Details Relating to the Baseline Emissions Calculations.	
FY 23/24 serves as the Faculty of Advocates' baseline year for emissions reporting, marking the first period of quantifying and documenting greenhouse gas emissions. Establishing FY 23/24 as the base year provides a foundation for tracking and comparing emissions in future reporting periods. Scope 3 categories are from the GHG protocol as referenced in PPN 06/21 guidance.	
Baseline and Current Reporting Year Emissions:	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1	**155.77**
Scope 2 (location-based)	**68.17**
Scope 3 (Included Sources)	**Total: 536.45** • Category 1: Purchased goods and services - **318.83** • Category 2: Capital goods – **3.60** • Category 3: Fuel and energy related activities – **59.43** • Category 5: Waste generated in operations – **3.82** • Category 6: Business travel – **87.21** • Category 7: Commuting **– 62.92** • Category 8: Upstream leased assets – **0.64**
Total Emissions (location-based)	**760.39**

Assumptions and Estimates

Emissions were calculated using DEFRA conversion factors. A conservative approach was taken in all instances where an assumption or estimate was required. Overall, few estimates were required as detailed and up to date activity data were provided. The overall uncertainty of results was judged to be low due the provision of detailed activity data.

Utilities

Electricity, gas and water consumption data for the Lord Reid building, the Mackenzie building, Parliament House and Jocelyn Square were obtained directly from meter readings. Activity data for gas and electricity consumption were in the appropriate units of measurement (kWh for gas and electricity and m^3 for water consumption). Data for the entire reporting period was available, no estimates or assumptions were required. Wastewater was assumed to be 95% of total water consumption.

Business Travel

There was only one company-owned vehicle in use during the reporting period, a Nissan NV250 van. Fuel card invoices were provided, detailing a full record of the van's diesel consumption in litres.

There was the occasional use of staff-owned vehicles for business travel (grey fleet), however no data on this was available. Instead, a description of travel patterns was provided and used to estimate the total distance travelled via grey fleet.

For air travel, data on departure and arrival destinations along with seating class was provided. Flight distances were calculated manually using online tools, emissions were calculated on a tonne.km basis to estimate emissions for individual passengers.

For rail travel, data was provided on departure and arrival destinations, journey distances were calculated manually. The total rail travel distance was broken down into two categories for national rail and international rail for travel outside the UK. Emissions were calculated using tonne.km to estimate emissions for individual passengers.

Data on hotel stays were provided, detailing the number of nights stayed and the locations of hotels. Emissions were calculated based on this data, with no assumptions or estimates required.

Commuting & Homeworking

Data used to quantify commuting and homeworking emissions was gathered via an online survey. The survey collected information on one-way commuting distances, the number of commuting days per week and homeworking patterns.

Data on commuting distances and weekly commuting days were used to estimate the total annual commuting distance for each staff member. Vehicle-specific conversion factors were then applied to quantify emissions for commuting.

Additionally, the survey collected data on the number of homeworking days per week, this data was used to calculate homeworking emissions based on the total number of homeworking hours. It was assumed that employees worked standard 8-hour days. Emissions from homeworking include those associated with the use of office equipment and central heating systems.

The survey received a response rate of 62%, the emissions results quantified from the data collected were extrapolated to estimate the emissions of all 140 staff. For both commuting and homeworking, annual leave and bank holidays were accounted for during quantification.

Purchased Goods and Services

Data on total supplier spend was provided, with each supplier sorted into an appropriate category based on the type of service provided (according to DEFRA classifications). Conversion factors from 2022 were used and adjusted to account for inflation using rates provided by the Bank of England.

Capital Goods

For capital goods, spend data was available for hardware purchases, including phones, laptops and monitors. However, specific details on product types and quantities were unavailable. As a result, a spend-based approach was used to quantify emissions, consistent with the methodology applied to quantify Purchased Goods and Services.

Waste

Data on waste generation was obtained from annual waste and recycling reports provided by the Faculty's waste management provider. These reports detailed the total weight of waste across various categories, including general waste, food waste, glass, paper, card and plastic bottles. No estimates or assumptions were required, emissions were quantified directly from the recorded waste weights.

Well-To-Tank

Well-to-Tank (WTT) emissions were calculated for energy (gas combustion, electricity generation and WTT T&D) and transport (grey fleet, company cars, rail and air travel). The calculations used specific WTT conversion factors for each data source.

Servers

Data on Microsoft Azure server usage was provided upon request in tCO_2e, requiring no unit of measurement conversions or additional quantification steps. The supplied emissions data were directly incorporated into the GHG inventory.

Carbon Reduction Initiatives

Reduction Targets and Forecasts

Below is a summary of our reduction targets and forecasted results for the next 5 years up to until FY 28/29. In order to continue our progress to achieving Net Zero, we have adopted the following carbon reduction targets:

- **Stationary combustion of gas**: Phase out the use of gas across the company by FY 39/40.
  - A short-term annual reduction target is not feasible at present, as efficiency improvements have already been implemented and further changes are restricted by the listed status of our buildings.

- **Company vehicles:** Reduce emissions by 5% per year and transition to electric vehicles by FY 36/37.
  - **0.05 tCO2e** saving by FY 28/29.

- **Electricity:** Reduce emissions by 10% per year (2% above the UK Government's National Grid decarbonisation target of 8% per year) and transition to 100% renewable energy by FY 37/38.
  - **27.92 tCO2e** saving by FY 28/29.

- **Purchased goods & services:** Reduce emissions by 10% per year. This will be dependent on the decarbonisation progress of our suppliers and the implementation of our own sustainable procurement policy.
  - **130.53 tCO2e** saving by FY 28/29.

- **Grey fleet:** Reduce emissions by 5% per year and transition to electric vehicles by FY 36/37.
  - **0.07 tCO2e** saving by FY 28/29.

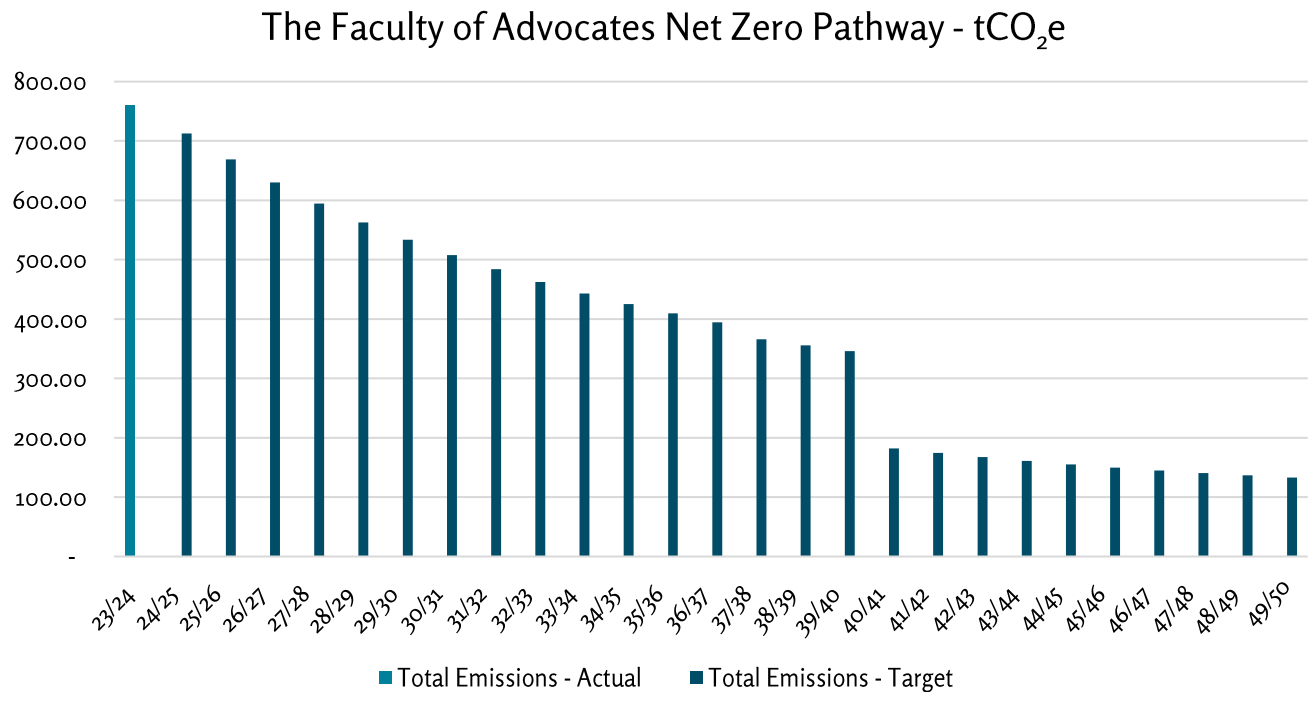
- **Commuting:** Reduce emissions by 10% per year. It should be noted that the methods of commuting chosen by staff are outside our direct control. However, our annual reduction target is approximately aligned with the predicted pace of transport decarbonisation in the UK, driven by the decarbonisation of public transport and increased uptake of electric vehicles.
  - **18.99 tCO2e** saving by FY 28/29.

- **Homeworking:** Reduce emissions by 8% per year.
  - **5.64 tCO2e** saving by FY 28/29.

- **Servers:** Reduce emissions by 8% per year.
  - **0.22 tCO2e** saving by FY 28/29.

Based on these targets, we project that carbon emissions will decrease over the next five years to 562.69 tCO_2e by FY 28/29. This is a reduction of 22.96% from the FY 23/24 base year.

Forecasted progress against these targets is detailed in the graph below:



Summary Of Initiatives

Below is a summary of carbon reduction initiatives that have been completed and will be in effect during the delivery of contracts:

- Committed to the annual quantification of GHG emissions in alignment with ISO 14064-1.
- Developed a comprehensive emissions monitoring system to track greenhouse gas performance over time, facilitating data driven decision making.
- Established a hybrid working policy to reduce emissions from commuting and business travel.
- Conducted a full staff commuting and homeworking survey to accurately estimate associated emissions.
- Prioritised virtual meetings over face-to-face meetings to minimise business travel and associated carbon emissions.

In the future, we hope to implement further measures such as:

- Explore and implement a shared heating network solution with Edinburgh City Council to enable the long-term removal of gas heating. The Council is in the early stages of identifying suppliers capable of developing the necessary infrastructure to deliver a replacement fuel for gas. Once a viable option is available, we will proceed with implementation.
- Reduce domestic air travel by increasing our use of rail travel wherever possible.
- Develop a sustainable procurement policy to evaluate suppliers based on their sustainability practices and Net Zero commitments.
- Procure 100% renewable energy at all operational facilities.
- Remove gas heating systems from all facilities.
- Ensure all company-owned vehicles are 100% electric vehicles by FY 36/37.

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[i] and uses the appropriate Government emission conversion factors for greenhouse gas company reporting[ii].

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[iii].

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

Signed on behalf of the Supplier:

……

Date: ……

Annex

Table 1. Features a Carbon Reduction Plan must contain as specified in Guidance on adopting and applying the PPN 06/21 – Selection Criteria

	Requirement	Faculty of Advocates Response
1	Carbon Reduction Plan submitted which; confirms the supplier's commitment to achieving Net Zero by 2050	The Faculty of Advocates is committed to achieving Net Zero by 2050 at the latest but is aiming to achieve this before the 2050 deadline. The Faculty of Advocates are committed to going beyond passive reductions presented by the market. The Faculty of Advocates is committed to implementing this Carbon Reduction Plan as part of its business operations and quantifying emissions annually to gauge its success. The aims of this CRP will be integrated with our Environmental Policy.
2	Carbon Reduction Plan submitted which contains emissions reported for all required Scopes (in accordance with the required methodology),	The Faculty of Advocates has quantified and reported on 100% of Scope 1 and 2 emissions. Minimal estimates and assumptions were required. All required Scope 3 categories have been included in line with PPN 06/21 requirements, with the exception of upstream and downstream transportation and distribution due to data limitations.
3	Carbon Reduction Plan submitted which details environmental management and carbon reduction measures in effect during the delivery of the contract	This Carbon Reduction Plan outlines numerous environmental management and carbon reduction measures. Quantitative targets have been set and will be reviewed each year. All reduction initiatives will be in effect during the delivery of contracts unless specified otherwise.
4	Reporting period falls no more than 12 months prior to the date of commencement of the procurement	FY 23/24 reporting period has been included, thus making this CRP valid until the end of FY 24/25. Emissions for FY 24/25 onwards will be quantified and included in future Carbon Reduction Plans. Updates will be reflected in this document.
5	Carbon Reduction Plan not submitted	This Carbon Reduction Plan, or a summary version of it, will be submitted upon request for relevant contracts. If this Carbon Reduction Plan requires updates or amendments as a result of reasonable feedback from tendering processes, they will be made in time for submission deadlines.
6	Carbon Reduction Plan fails to confirm supplier's commitment to achieving Net Zero by 2050	See row 1. The Faculty of Advocates are committed to Net Zero targets but acknowledge that the business has limited control over some Scope 3 sources.
7	Emissions in the Carbon Reduction Plan are not reported for any Scopes or only for some Scopes without explanation why	100% of Scope 1 and Scope 2 emissions quantified and reported. Required Scope 3 sources included. The Faculty of Advocates have voluntarily reported some additional Scope 3 sources to present full company emissions from available data. Where quantification has been possible, no emissions have been intentionally excluded. Conservative estimates have been performed in some cases.

8	Emissions in the Carbon Reduction Plan not reported for any Scopes or only for some Scopes, but supplier provides an acceptable explanation why	See row 7
9	Reporting period is more than 12 months from the date of commencement of the procurement	See row 5
10	Reporting period is more than 12 months from the date of commencement of the procurement, **but provides an acceptable explanation why**	See row 5 If reporting period for contracts exceeds allowable time period, an acceptable explanation will be provided. The Faculty of Advocates have adopted a new system for monitoring emissions. This will be continually updated to enable full visibility of emissions on a monthly basis for many sources.
11	Supplier **fails to detail the environmental management measures in effect**, including certification schemes or specific carbon reduction measures that will be in effect during the performance of the contract	Environmental management measures are detailed in the main body of this Carbon Reduction Plan, including those that have been completed and will be utilised in the delivery of contracts. Planned future initiatives are referenced and are not based off speculative technologies.

Table 2. Scope 3 emissions, table adapted from Technical standard for Completion of Carbon Reduction Plans. Full details of category descriptions can be found within this link. Scope 3 emissions are defined in the GHG Protocol.

Scope 3 Category	Minimum Boundary	Justification for Inclusion/Exclusion
4. Upstream transportation and distribution	The scope 1 and scope 2 emissions of transportation and distribution providers that occur during use of vehicles and facilities (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure	**Excluded** Excluded due to current data unavailability. Emissions are considered immaterial as the Faculty of Advocates does not operate an extensive supply chain of physical goods.
5. Waste generated in operations	The scope 1 and scope 2 emissions of waste management suppliers that occur during disposal or treatment Optional: Emissions from transportation of waste	**Included** Solid and liquid waste disposal included. Wastewater estimated to 95% of water supply by volume.
6. Business travel	The scope 1 and scope 2 emissions of transportation carriers that occur during use of vehicles (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles or infrastructure	**Included** Business travel via rail, road, air and hotels included. Estimates carried out in some cases where data provided did not provide an exact distance travelled. Company vehicle use reported separately in Scope 1.

7. Employee commuting	The scope 1 and scope 2 emissions of employees and transportation providers that occur during use of vehicles (e.g., from energy use) Optional: Emissions from employee teleworking	**Included** Commuting and homeworking emissions calculated based off results from an electronic survey sent to all staff. Homeworking calculations based off total estimated home working hours over the year.
9. Downstream transportation and distribution	The scope 1 and scope 2 emissions of transportation providers, distributors, and retailers that occur during use of vehicles and facilities (e.g., from energy use) Optional: The life cycle emissions associated with manufacturing vehicles, facilities, or infrastructure	**Excluded** Excluded due to current data unavailability. Emissions are considered immaterial as the Faculty of Advocates does not operate an extensive supply chain of physical goods.

Produced in collaboration with Carbonology® Ltd



[i] https://ghgprotocol.org/corporate-standard
[ii] https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
[iii] https://ghgprotocol.org/standards/scope-3-standard