

LEGAL SECTOR


ALLIANCE

ACTING ON CLIMATE CHANGE



The LSA carbon footprint protocol

– developed by the sector for the sector



The Legal Sector Alliance (LSA) is an inclusive movement of law firms and organisations committed to working collaboratively to take action on climate change by reducing their carbon footprint and adopting environmentally sustainable practices.

We believe that acting on climate change is in our collective interest and that a greater impact can be achieved through collaborative action and the sharing of knowledge and experience than could otherwise be achieved by the efforts of individual firms.

The LSA carbon footprint protocol has been developed by the sector for the sector, distilling the experiences of those firms that have already measured their carbon footprint to support those that haven't; to help firms reduce their individual footprint and contribute to reducing the collective footprint of the profession.

As advisors to businesses and to private individuals, lawyers have a responsibility to address this issue, both in reducing their own emissions and encouraging reductions from clients and suppliers, and in helping businesses adapt to almost inevitable changes in business practice arising from global warming.

The LSA carbon footprint protocol

The first step for any business wanting to take action on climate change is to understand the impact of its activities on the environment. The most common way of doing this is to measure its “carbon footprint”. Improvement efforts can then be measured and reduction targets set.

There are a number of ways a carbon footprint can be calculated, using various tools and methodologies and including a variety of activities within its scope. One firm might calculate its carbon footprint measuring only those things for which it is directly responsible, such as energy use and business travel, while another may include indirect impacts such as staff travel to and from work or the emissions of its suppliers. This not only makes it difficult for individual firms to benchmark their performance, it can also lead to unfair comparisons between firms. The LSA Protocol will not only help firms to calculate their footprint easily, but will also improve transparency, consistency and comparability within the sector.

It was apparent from a survey run on the LSA website that many firms have not measured their carbon footprint because they do not know where to start. Therefore we have tried to develop a Protocol which all law firms should find easy to use. It is sector specific and consists of a spreadsheet-based Measurement Tool, together with detailed accompanying guidance.

The LSA Protocol covers emissions that are direct, likely to be significant in legal practice, and that can be measured reasonably accurately. Some indirect emissions, such as those from resource use, also contribute to climate change and we would encourage participating firms to take steps to measure these and reduce them, separately. You can find guidance on Resource Use and Working with Suppliers on the LSA website.

What is included?

Boundary and scope

The LSA Protocol is based on the GHG Protocol developed by the World Resources Institute and the World Business Council for Sustainable Development¹. The GHG Protocol is one of the most widely used international accounting tools for the measurement and management of greenhouse gas emissions.

The first step in applying the LSA Protocol is to identify the boundaries of the business and operations that constitute the organisation whose greenhouse gas emissions are to be measured. The GHG Protocol offers the choice of adopting either an “equity share approach” or a “control approach”. Under the equity share approach, an organisation accounts for greenhouse gas emissions from operations according to its share of equity in the operation. Given that the vast majority of law firms are traditional partnerships (notwithstanding the increasing popularity of limited liability partnerships), the LSA Protocol adopts the control approach. Under the control approach, an organisation accounts for 100% of the greenhouse gas emissions from operations over which it has control. It does not account for emissions from operations in which it owns an interest but has no control. For the purposes of the LSA Protocol, therefore, the organisation whose greenhouse gas emissions are to be measured comprises any UK-based elements of the firm.

This should include:

1. Any UK offices, including outsourced services provided in those offices (such as security and catering) and part-time staff.
2. Any offices in the UK providing dedicated support functions to the firm (such as an off-site IT back-up office).

The following should not be included in the boundaries of the organisation:

1. Homeworkers.
2. Off-site outsourced services (such as IT support provided by an independent IT company contracted to provide IT support to the firm that also provides services to other organisations).

¹<http://www.ghgprotocol.org/>

Once a firm has identified the boundaries of the operations which it controls, the next step is to identify the greenhouse gas emissions associated with those operations. The GHG Protocol² identifies three "scopes" of emissions for greenhouse gas measurement purposes.

These comprise:

Scope 1 – direct greenhouse gas emissions from sources that are owned or controlled by the firm;

Scope 2 – indirect greenhouse gas emissions from the generation of purchased electricity consumed by the firm; and

Scope 3 - other indirect emissions.

The LSA protocol includes the measuring of all Scope 1 and Scope 2 emissions and, from Scope 3, emissions from employee business travel. Firms should therefore measure emissions arising from the following activities:

- On-site combustion (the production of electricity, heat or steam from on-site sources such as boilers);
- Fugitive emissions from the use of refrigeration and air-conditioning equipment;
- The consumption of purchased electricity, heat or steam;
- Employee business travel (only for UK-based employees).

Calculating Greenhouse Gas Emissions

The LSA Protocol automatically converts each firm's data into GHG emissions using the most up to date Department for Environment, Food and Rural Affairs (Defra) and Department for Energy and Climate Change (DECC) GHG conversion factors. These factors are updated annually due to improvements in the calculation methodology or UK GHG inventory datasets. Defra and DECC advise that GHG emissions should be recalculated with each annual update especially if reporting is done over time (i.e. 2007-8 and 2008-9). Therefore historical data will require recalculation using the latest version of the Protocol.

It is standard practice to report GHG emissions in tonnes of CO₂ equivalent (CO₂e). The Protocol converts data using the total GHG conversion factor into CO₂e.

Business travel data

For the purposes of this assessment we will only be recording the emissions related to:

- Travel by taxis and hire cars
- Air travel

- Employee-owned vehicles on firm business
- Rail travel on firm business

The following vehicle and travel-related emissions are not included:³

- Bus and coach travel
- Metro and tram travel
- Courier journeys and post
- Freight transport
- Commuting
- Hotel stays

Carbon mitigation activities

To ensure that all participating firms' actual emissions are measured fairly, carbon mitigation activities (such as carbon offsetting and buying green tariff electricity) are not included in this assessment, although you will have the opportunity to record that you undertake them.

Green tariff electricity

The LSA Protocol does not zero rate electricity purchased on Green Tariffs. This is in line with the amendment to Defra Guidelines on GHG conversion factors for Company Reporting.⁴

The Defra guidance is that all electricity should be reported on the basis of the average CO₂ emission from the UK national grid per kWh of electricity used. The primary reason for this is because energy suppliers already have an obligation to produce a certain amount of their electricity through renewable sources. Proof that they have met these obligations comes in the form of Renewables Obligation Certificates (ROCs) or Renewable Energy Guarantees of Origin certificates (REGOs). ROCs may be traded between electricity companies and therefore the purchaser of a green tariff cannot always be sure that the carbon saving has not already been counted as a carbon reduction elsewhere. REGOs are electronic certificates attaching to electricity produced from renewable sources and are issued as evidence that the electricity was generated from a 'renewable source'. Certain other contracts branded as "green" may only indicate an investment in renewables research and development, or a donation to an environmental charity.

²CO₂e is a universal unit of measurement used to indicate the global warming potential of a greenhouse gas, expressed in terms of the global warming potential of one unit of carbon dioxide.

³Bus travel is not included because it is not a very common mode of transport for chargeable business travel. However if your firm does a significant amount of bus travel and charges it to clients, we would recommend you record this in the notes section. Commuting surveys can be useful in helping employees to engage with the subject of climate change as well as providing access to useful data and potentially to government funding.

⁴<http://www.defra.gov.uk/environment/business/reporting/pdf/20090928-guidelines-ghg-conversion-factors.pdf>

The LSA agrees with Defra that some existing and future green tariffs may deliver broader environmental benefits. Therefore, in line with the Defra recommendations, if a firm purchases electricity on a Green Tariff, and reports its carbon footprint on the LSA website, it is encouraged to add a footnote to explain that the firm is using a Green Tariff, to reflect the firm's broader commitment to the environment.

Offsetting

The LSA Protocol calculates a firm's footprint prior to any carbon offsetting. This is to ensure that the total emissions for each firm are comparable. However an opportunity has been provided - for those firms who have undertaken to offset their carbon - to record the amount of offset purchased.

Reporting

The LSA encourages all firms to adopt the LSA Protocol as their standard measurement tool and submit the results to the LSA, so that we can calculate a footprint for the sector and report reductions against it.

This can be done anonymously and firms are not obliged to make the results of their assessment public. That said, there is good evidence to show that public reporting does lead to more significant emissions reductions.

The LSA Protocol will provide firms with an emissions profile of their overall carbon footprint. This will enable firms to analyse the source of their emissions and highlight opportunities for reduction. This information will enable firms to see how their emissions profile relates to those of comparable firms, and it is intended to lead to open discussions between firms about the causes of differences and how they could be addressed.

Verification and Disclosure

The LSA Protocol – including the Measurement Tool and Guidance – can be downloaded from the LSA website. It is downloaded and used at each firm's own risk and the LSA does not accept any liability for any loss or damage caused by the download or the use of the LSA Protocol.

The methodology behind the Protocol has been verified by the Edinburgh Centre for Carbon Management. However, neither the LSA, nor ECCM, endorse the accuracy of the calculations of individual firms. The LSA

recommends that individual firms consider independent verification.

If a firm sends its completed carbon footprint calculation to the LSA, the firm agrees that the information may be held on behalf of the LSA either by the Law Society or Business in the Community. The firm agrees that the LSA will be permitted to use the Total Emissions figure and the Emissions Profile for the purposes of analysing and reporting on carbon footprint trends in the legal sector. The LSA will not disclose a firm's overall footprint, or disclose any breakdown of firm's footprint in any way which is attributable to a particular firm, without first obtaining the consent of the individual firm.

To provide such consent, if a firm sends its completed carbon footprint calculation to the LSA, it should indicate on the summary page of the Measurement Tool that it is happy for the footprint to be disclosed on the LSA website.

Conclusion

The LSA Protocol Measurement Tool has been adapted from the existing Greenhouse Gas Protocol measurement tools. The LSA acknowledges the work of the World Resources Institute and the World Business Council for Sustainable Development in the development of those tools.

The LSA Carbon Footprint Protocol has been prepared in consultation with the Carbon Trust. After measuring your carbon emissions you can take further action on climate change by managing and reducing them to achieve the Carbon Trust Standard – a unique certification award. By using the LSA Protocol, law firms will be well placed to take the next step and achieve the Carbon Trust Standard. Visit www.carbontruststandard.com to find out more.

The calculation methodology and technical content of the measurement tool have been verified by ECCM.

We would encourage participating firms to contact the LSA directly (by email at carbonfootprint@legalsectoralliance.com) if you have any difficulties using the Measurement Tool, or if you have questions why certain emissions are being measured and others are not.

The tool and guidance has been developed by representatives from Burges Salmon, DLA Piper, Freshfields Bruckhaus Deringer and SJ Berwin.

How to use the measurement tool

Step 1: Completing the assessment form

Technical requirements

The assessment takes the form of a Microsoft Excel Spreadsheet. You will need a PC running Windows 98 as a minimum and Microsoft Excel 2000. The spreadsheet can be downloaded from the LSA website at <http://www.legalsectoralliance.com/impact/carbonfootprint>. You should save the spreadsheet locally using the following filename convention:

C:/.../LSA_[yourfirmname].xls (ie.without any interspacing)

On completion of the form you should email the file to

carbonfootprint@legalsectoralliance.com

Step 2: Collecting Data

The spreadsheet assessment is divided into tabs as shown in the table:

Each of the tabs is discussed in detail below. Only the last tab does not require you to obtain and enter data. The following guidance should help you to locate the data and enter it correctly. However if you have any difficulties we recommend that you contact the LSA for assistance rather than making any assumptions. Throughout the process you only need to fill in the yellow cells of the spreadsheet.

The data collection period should be the most recent financial or calendar year. All data included in the calculation must relate to the **same 12-month period**. Firms should enter the data collection period on the summary page of the Measurement Tool.

Summary	Register firm name and basic details; Display carbon calculation results
Purchased electricity	Enter data about use of electricity
Onsite combustion	Enter gas, heating oil and diesel consumption
Air travel	Enter data about amount of flights taken
Train travel	Enter data about number of train journeys
Taxis	Enter data about taxi cabs hired
Hire cars	Enter data about vehicles hired
Company vehicles	Enter fuel consumption of firms owned vehicles
Personal vehicle use	Enter data about personal vehicles used on business
Refrigerants	Enter data about lost refrigeration gases
Carbon credits	State how much electricity you bought on a green tariff and how much carbon offset you have purchased
Notes	Any other information you wish to record
Emissions factors	Information sheet on the emissions factors applied

Tab 1: Summary

The first page of the spreadsheet is the summary sheet. This is where you register your firm's name and basic details. It is also where your carbon calculation results will appear.

You should complete the white fields with:

- Your firm's name
- Your contact details
- The reporting period
- The number of employees



The LSA Protocol defines the term “employee” as all UK-based partners, associates, retained consultants and other fee-earners on the payroll, all support staff and all contractors who are permanently based on the firm’s own premises. Part-time employees are included in this definition, as they typically have a workstation that will have a carbon footprint comparable to full-time employees.

The next two grey fields are where your carbon calculations appear based on the data entered in the other tabs in the tool:

TOTAL EMISSIONS	4925.76	tonnes CO ₂ e
Emissions per employee	3.46	tonnes CO ₂ e

Example 1. Summary sheet: carbon calculations

The first field shows the total emissions and the second shows the emissions per employee. It is the latter ‘normalised’ figure that would be used in any comparison table as a fair way for law firms of every size to measure their climate change impact relative to one another.

Emissions profile

The pie chart on the Summary page offers a breakdown of your firm’s carbon footprint. This is perhaps the most useful element of the Protocol. First it will indicate where your carbon reduction and mitigation activities should be focused. Secondly, if you agree to have your carbon footprint published alongside other firms, any differences between footprints for similarly sized or located firms will become apparent. If two very similar firms have markedly different footprints for company vehicle use, for example, this may highlight policy differences between the firms that could be discussed and innovations that could be shared.

Tab 2: Electricity

First establish if your office has its own electricity meter and whether or not you have a set of meter readings for the period. If you don’t have your own meter then you should consult the electricity bills you receive.

Under **Facility/Source description** write the name of each premises or site in the UK. Next to this, in column A **Electricity Purchased**, enter the total electricity purchased in Kilowatt-hours (KWh) over the data period:

There may be more than one meter or bill and more than one set of readings for your premises. A single

meter may cover adjacent premises. Also there may be meter readings missing and there will often have been estimates made and carried over for some months. In these cases it is acceptable to estimate and state any assumptions in the notes page.

If your bill does not state your consumption in KWh (perhaps because your landlord includes bills in a lease charge), you should get your landlord to estimate how much you pay for electricity and who the supplier is. Divide the amount by the tariff rate from the electricity supplier (in pence per KWh) to obtain your usage. Note that some tariffs may be divided into off-peak and peak periods with different rates for each. Off-peak is usually from midnight to 7am but some suppliers may differ, so it is wise to check.

If you are billed monthly, you may add up 12 monthly bills starting with the bill for electricity you received for the first month of the data period. If you are billed quarterly and some of those quarterly bills measure electricity outside of the data period you will need to divide quarterly bills by 3 to convert them to monthly data.

If you share part of a floor or building you need to estimate what percentage of the bill is “your” consumption.

Estimating percentage total floor space

Method 1: The ‘gross internal floor area’ (GIFA) is the total space that is powered, lit, heated and cooled (rather than just the space occupied by your desks). Some estate agents, managing agents and landlords may quote net lettable or usable space and some CAD plans will record only occupied space. You should therefore add the net lettable/usable space to the area of reception rooms, kitchens, stairs and bathrooms that you use (either solely or shared) and work out what percentage that is of the GIFA⁴. State any assumptions you have made in the notes page.

Method 2: Add up the total for all the meters or bills covering the building for the period and then divide this total by the percentage of your occupancy e.g. 2 and a half floors of a five-storey building would be 40 percent.

Renewable electricity: Your building may have onsite sources of renewable energy such as wind turbines or solar panels. You do not need to include these in your figures if they provide all of your electricity usage. If they form a proportion of your usage, you need to request

⁴You should obtain readings for all the meters that apply. It is common in large office buildings for electricity to be divided into landlord and tenants supplies so that common parts and certain services such as passenger lifts are metered separately to the occupied areas. As you make use of the common parts along with other tenants you share responsibility for a proportion of the landlord/common parts consumption, even if it is hidden within a service charge.



meter readings from the building manager or landlord for these and deduct them from the total. If you use a combined heat and power system (CHP) and you know the total combined value of heating and electricity in KWh you can enter it here. You should also consult the onsite combustion page to ensure you haven't missed a possible source of emissions. If you do not have a total combined value of heating and electricity in KWh you should complete the onsite combustion tab instead and enter data for the appropriate fuel e.g. gas, diesel etc.

Combined Heat and Power: If you use the output of a Combined Heat and Power (CHP) plant to meet the needs of your offices (i.e. you are not exporting any of the electricity or heat for others to use), there is no

need for you to separately attribute the emissions from the CHP plant between the electricity and heat output in your reporting. In this case you are responsible for the full emissions resulting from the fuel used for CHP. Therefore in this instance, you should enter your data in Tab 3: "Onsite combustion" using the correct fuel type.

If the heat user and electricity user are different businesses, you should calculate your greenhouse gas emissions by calculating the total emissions from the CHP plant using the correct fuel type in Tab 3: "Onsite combustion" and then depending on whether you are a heat user or electricity user, apply the ratio 1:2 respectively per kWh of heat and electricity produced as per the appropriate formula below:

$$\text{Emissions (kgCO}_2\text{eq) per kWh heat} = \frac{\text{total emissions (kgCO}_2\text{eq)}}{\text{twice total elect. produced} + \text{total heat produced (kWh)}}$$

If you purchase your electricity from a producer/plant that you know to be CHP, please enter your data in Tab 2 in the rows labelled "Electricity from CHP". This applies the "Grid Rolling Average" factor for CHP.

Tab 3: Onsite combustion

State the gas use from meter readings or bills in kWh. If your gas use is declared in another unit (meters cubed, joules, calories, therms) you can state this amount in the assumptions and use a conversion tool to obtain the value in kWh⁵.

If no units are declared on bills and there are no meter readings available, state the total gas cost for the financial year and any tariffs or charge rates under the notes tab.

State diesel fuel used in either CHP plant or backup generators if they have been run during the period⁶. If your backup generators are gas turbine they should be included already within your gas bill, but include this on the notes tab.

State how many litres of heating oil were used in the period. If you don't know the consumption, you should state how much you spent on heating oil on the notes tab. Also indicate what brand of heating oil and oil burner/boiler you have as this can help.

If you share a building you may need to estimate the percentage of consumption that is yours in the same way as for electricity. Energy derived from biomass (for example, a wood burning stove) is not included in the scope of the LSA Protocol.

Tab 4: Air travel

Short-, medium- and long-haul flights are different in terms of fuel efficiency, because most fuel is used in the take-off/ascent phase and landing/descent phase of the journey. Therefore long-haul flights are more fuel efficient; they cruise at high altitude in thinner air at a constant speed for longer. The LSA Protocol defines a flight as long haul if it is more than 3,700km (airport to airport).

Defra makes a distinction between CO₂ emissions for different cabin classes (due to the relative amounts of space they occupy on a flight). We have used the following emissions factors throughout:

- short and medium haul: weighted average across all cabin classes
- long haul: business class

If you use one travel agent for all business travel they can usually provide this sort of data easily from their booking software. If your people book their own business travel you will need to go back to expense claim data. If you have more than one UK office it is important to ensure you do not double count bookings. Please note that the LSA may use different emissions factors to your travel agent.

Please note that you need to include all travel carried out globally by UK staff, not just travel within the UK.

⁵http://www.carbontrust.co.uk/KnowledgeCentre/energy_units/

⁶Backup generators are likely to have been test run a couple of times a year using a small amount of energy. But if you have had a major power cut in that data collection period this might have meant a lengthy period running the electricity.



If there is no information on the travel distance of particular flights in your invoices or expense claims, you can use a "crow flies" estimator such as www.mapcrow.com for each destination (multiplying by 2 for a return flight) and state the total distance accumulated from all flights.

Tab 5: Train travel

Many centralised travel agents will be able to provide customised mileage reports for train travel. Where these are unobtainable, the process is more involved. For train travel, prices very rarely relate directly to distance travelled and distance between stations is almost never stated at time of booking. As a result it will be necessary to estimate the distances between destinations using a "crow flies" estimator such as www.mapcrow.com.

A separate field is provided for Eurostar journeys as they have a significantly lower emissions factor. Once again, this figure should include all train travel carried out globally by UK staff, not just travel within the UK.

Tab 6: Taxis and Hire Cars

A firm may use several different taxi companies and therefore has information from different sources and in different units. Most taxi companies often do record the distance travelled, but may not be able to provide you with this data on request. To make things simpler, you can enter your data for each taxi company and you only have to state the type of data you receive (i.e. distance travelled, number of journeys or total taxi spend). If you are supplied with the number of journeys or total taxi spend, the tab calculates carbon based on an average UK cab journey and an emissions factor for black diesel cabs. Please note that taxis are calculated per journey rather than per person.

If you are unable to obtain either mileage data or details of the total number of journeys by taxi, you should use the expense claim method. Add up the total amount of expenses claimed/expenditure on taxis in the reporting period and enter that into the last row on the tab.

Hire car companies do record mileage and this data is available to you on request. Ask them to add up the mileages separately for the following different types of vehicle hired (as they have different emissions factors):

Average petrol car
Average diesel car
LPG car
Hybrid car

You should record the annual mileage for the last financial year in the space provided for the particular vehicle type in column A. If you recorded the distance travelled by a hire car in kilometres, change the factor in column B to "km".

If you are unable to obtain the data from your hire company, you should use the expense claim method. Add up the total amount of expenses claimed / expenditure on hire cars in the financial year and input that into the last row on the tab. Note that this system applies a UK average mileage rate and emissions factors for a standard petrol car and so may produce a higher carbon figure than inputting mileages. As with taxi use information, you should choose only one calculation method to use

Tab 7: Other vehicles

The first table applies only to vehicles owned or leased and operated exclusively by your firm for firm business. It does not apply to hired vehicles or partner or staff vehicles used to commute to and from work. You should record the annual mileage for the last financial year in the space provided for the particular vehicle type in column A. If the distance travelled by a company vehicle is recorded in kilometres, change the unit in column B to "km".

The second table applies only to vehicles owned by staff that are used for firm business. It does not apply to the commute to and from work. You should record the annual mileage for the last data collection period in the space provided for the particular vehicle type in column A. If you recorded the distance travelled by a personal vehicle in kilometres, change the factor in column B to "km".

Expense method: Enter the total value of expense claims for mileage for personal vehicles. Enter your firm's mileage rate in column B. The default setting is 40 pence per mile.

Note you can use both the standard method and the expense method if you have a mixture of mileages and cost data. But be sure not to apply the same vehicle use data to both or you will double count the carbon.

Tab 8: Refrigerants

In this tab you should record any direct emissions of greenhouse gases. Use the drop down list to select the refrigerant concerned and enter the amount of refrigerant lost. Refrigerant leaks when decommissioning old refrigeration equipment and replacing it with new is an often overlooked source of direct emissions. It is now a legal requirement in the EU that if you hold any



refrigerant stocks you must record this fact and record any leaks that occur.

The most likely emissions are a release of CO₂ from fire extinguishers, or a leak in an air conditioning or refrigeration system releasing gas. The assessment sheet includes the emissions factors for the commonest refrigerant gases in air conditioning and refrigeration systems.

If your air conditioning system (specifically your chiller) has had to be topped up with refrigerant in the last year, this is either because the gas has been replaced with a newer type (for instance R22 replaced by R134a) or it is because you have had a leak. The invoice for an air conditioning service or maintenance will state if it has been topped up and if so with which gas. The servicing company must keep a record of what has happened to the gas by law. If they can't, one would have to assume that the gas has not been reclaimed, in which case it may have been vented to atmosphere and has added to your carbon footprint. If you have used a gas that is not on the list, please use the factor for R22 and state the type of refrigerant on the notes page.

If you have a small fridge or freezer that has leaked, it may not be possible to know which refrigerant has leaked or how much it contains (especially if you disposed of it, rather than having it repaired). You need only enter a figure if you cannot show that the fridge or freezer was properly disposed of and the gas reclaimed. In this case, you should enter the number of small domestic fridges and freezers disposed of⁷.

If you are considering new air conditioning, walk-in fridges or fixed fire extinguishing equipment, it is worth considering gases with the lowest possible GWP and that is non-ozone depleting and with low toxicity.

Many fire extinguishing systems use CO₂. If these systems have been deployed, you should indicate the quality of CO₂ released using the factor provided. You can obtain this data from your service provider.

Tab 9: Carbon Credits

Green Tariffs: State the amount of electricity you bought on a green tariff (in kWh) in the section provided on the carbon credits tab.

Purchased carbon offset: There is an opportunity to record any carbon offsets separately on the carbon credits tab. If you choose to declare carbon offsets, the LSA assumes you will be happy to provide details of the validity of the credits purchased on request. Please see page 4 (check) in relation to the LSA's approach to carbon mitigation activities.

Tab 10: Notes

The notes page is provided for you to record any assumptions or estimates you have made.

This is also a useful opportunity to tell the LSA about the positive environmental activities you have undertaken in the period. You may want to discuss particular challenges you face in improving your environmental profile.

Emissions factors

The emissions factors used in the assessment are nearly all derived from the UK Government Department for Environment, Food and Rural Affairs (Defra)⁸ and Department for Energy and Climate Change (DECC).

⁷Single fridge or freezer disposal based on the loss of a standard 200 gram charge of R12

⁸<http://www.defra.gov.uk/environment/business/reporting/pdf/20090928-guidelines-ghg-conversion-factors.pdf>



Glossary

CO₂e

The CO₂ equivalent of any gas which has global warming potential (GWP). For example, methane has a GWP of 21 times carbon dioxide. Put another way, releasing 1kg of methane would produce the same amount of climate forcing as releasing 21kg of CO₂ (over the course of 100 years).

Emissions Profile

The breakdown of a firm's carbon footprint showing the amount of CO₂ coming from consistent sources. This is shown as a pie chart on the summary page of the Measurement Tool.

GWP

GWP stands for Global Warming Potential, which is an indication of the intensity of the gas in terms of climate change. It is generally measured in CO₂e.

GHG Protocol

A comprehensive set of guidance notes developed by the WBCSD and the WRI to enable organisations to accurately measure, report and reduce their carbon emissions. See www.ghgprotocol.org

KWh

A measure of energy equal to the use of one kilowatt in one hour.

Offset

A financial instrument representing a reduction in greenhouse gas emissions.

Refrigerant

A substance that produces a refrigerating effect while expanding or vaporising

For more information please see the following websites:

www.legalsectoralliance.com

www.lawsociety.org.uk/aboutlawsociety/corporateresponsibility/environment.page

www.bitc.org.uk/what_we_do/may_day/take_action_on_climate_change/in_your_sector.html

