Carbon Reduction Plan (CRP)

Policy Statement

The UK Government is committed to continuing its efforts to reduce greenhouse gas emissions and deliver on its carbon budget commitments, while keeping costs down for consumers and supporting the creation of good jobs and growing the economy. As environmental and carbon considerations feature in the aspects of delivery of most public contracts, Wilson Mason pledge to take steps to support that commitment and reduce emissions through public procurement.

This plan aims to meet the required standard as set out by the supporting guidance by:

- Confirming the Practice's commitment to achieving Net Zero by 2050 for our UK operations
- Providing our current emissions for the sources included in Scope 1 and 2 of the GHG Protocol, and a defined subset of Scope 3 emissions.
- Providing emissions reporting in CO2e (Carbon Dioxide Equivalent) for the six greenhouse gases covered by the Kyoto Protocol .
- Setting out the environmental management measures in effect, including certification schemes or specific carbon reduction measures adopted, when performing a contract and that support achieving Net Zero by 2050.
- Publication of the CRP on the company website
- Signing up to the United Nations' Global Compact (UNGC) for Business whose nine aims channel the UN's 17 Sustainable Development Goals (SDGs), benchmarks for stakeholders to aim for in areas such as public health and elimination of poverty. SDG 13 requires private organisations and governments to "Take urgent action to combat climate change and its impacts".

Baseline and Current Emissions Footprint

Baseline emissions are a record of the GHGs that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured. The Baseline Year is the calendar year 2022, which was calculated by an independent third party (Carbon Neutral Britain Ltd) in line with standards ISO 14064-12018 and GHG protocol Emissions Standards (Table 1).

The latest reporting period below (Table 2) covers **1st January 2024 – 31st December 2024**. The consolidation approach is 'Operational Control'. The report was calculated by Carbon Neutral Britain Ltd and certified by **Certificate No: BCNB – 05513**. Wilson Mason are a certified Carbon Neutral business for the period **May 2025 – April 2026**.

	Scope Category/ Definition	Description of source	Emissions Baseline year (2022)
1	Direct emissions from owned or controlled sources	Stationary Combustion Source and Company Owned/Lease Vehicles	20.10 tCO_2e
2	Indirect emissions from the generation of purchased electricity, steam, heating and cooling	Organisation Energy Usage on Site and Electric Vehicle Energy Usage	7.96 tCO_2e

3	1	Fuel and Energy Related Activities Not Included in Scope 1 or Scope 2	Well to tank and transmission & Distribution Losses	13.10 tCO_2e
	2	Waste Generated in Operations	Treatment of waste including wastewater	1.79 tCO_2e
	3	Business Travel	Travel for business purposes, including hotel nights	2.85 tCO_2e
	4	Employee Commuting	Travel by employees to and from their places of work and emissions due to remote working (homes and client sites)	24.17 tCO_2e
		All		**71.49 tCO_2e**

Table 1: Wilson Mason LLP Emissions by Scope and Category for the Reporting Year and its Baseline Year

Emissions reduction targets

Wilson Mason intends to achieve net zero emissions by the end of 2050 and will implement a phased approach, through intermediate targets, to achieve the main objective. To continue our progress to achieving Net Zero, Wilson Mason has adopted the following carbon reduction targets, against a 2022 baseline:

- 50% reduction in GHG emissions (Scope 1 +2) intensity per full-time employee by the end of 2030; and
- 50% reduction in business travel emissions intensity per full-time employee by the end of 2030.
- We project that Wilson Mason's absolute carbon emissions will decrease to 35 tCO_2e by 2030 (a reduction of 50%) and to zero by 2050 (a reduction of 100%). See table 2 for these targets.

Scope	Category		Description	2050 (Net zero)	2030 (50% reduction)	2024 (Reporting year)
1	Direct emissions from owned or controlled sources		Stationary Combustion Source and Company Owned/Lease Vehicles	0 tCO_2e	10.05 tCO_2e	16.23 tCO_2e
2	Indirect emissions from the generation of purchased electricity, steam, heating and cooling		Organisation Energy Usage on Site and Electric Vehicle Energy Usage	0 tCO_2e	3.98 tCO_2e	8.23 tCO_2e
3	1	Fuel and Energy Related Activities Not Included in Scope 1 or Scope 2	Well to tank and Transmission & Distribution Losses	0 tCO_2e	6.91 tCO_2e	12.23 tCO_2e
	2	Waste Generated in Operations	Treatment of waste including wastewater	0 tCO_2e	0.96 tCO_2e	1.58 tCO_2e
	3	Business Travel	Travel for business purposes, including hotel nights	0 tCO_2e	1.43 tCO_2e	3.43 tCO_2e
	4	Employee Commuting	Travel by employees to and from their places of work and emissions due to remote working (homes and client sites)	0 tCO_2e	12.41 tCO_2e	18.95 tCO_2e

All	**All**			**0**	**35.74 tCO_2e**	**63.70 tCO_2e**

Table 2: Wilson Mason's GHG Emissions (tCO_2e) by Year under its Plan to be Net Zero by 2050

Carbon Reduction Projects

Completed Carbon Reduction Initiatives

Wilson Mason maintains and continually improves its Environmental Management System, which is externally certified to the ISO 14001:2015 standard. Wilson Mason has completed or implemented the following environmental management measures and projects since the baseline year.

Carbon Reduction future strategies

Although some emission reductions will require technological and third party improvements, it is recommended that Wilson Mason targets the three largest emissions sources of the organisation, in order to make the most impactful, and quickest reduction in emissions possible. The recommendations to target the three largest emission sources are as follows:

1. Commuting - Although this may not be able to be reduced to zero (until electric vehicles become the predominant mode of transport from 2030 onwards), emissions can be reduced by encouraging ride sharing, walking, and cycling to work wherever possible. Financial incentives - such as ride to work schemes, and electric vehicle allowances are also recommended.
2. Company Vehicle Emissions - Immediate reduction in vehicle emissions can occur from improved efficiency in the journeys undertaken. If journeys can be avoided (facilitating meetings via video call), routes can be shortened, and ride sharing can occur - small but incremental improvements can be made over time. Switching vehicles to hybrid and/or electric vehicles will understandably have the most significant impact.
3. Fuel Combustion - The combustion of fuel and gas are often the highest carbon emissions source for businesses, and so should be a key area of focus for the organisation. Wherever possible, analysing when equipment is used - and improving efficiency may help limit unnecessary use and subsequent emissions. Where electric alternatives are available (for example, in the case of heaters, printers or lighting), significant reductions in emissions can be achieved.

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 and uses the appropriate Government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with 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. This Carbon Reduction Plan, for the Reporting Year ending on **31st December 2024**, has been reviewed and signed off by the Partners.

Policy Statement 24	**Reviewed by**	Darren Crossley (Partner)
Date: 15 May 2025	**Signed**