Carbon Reduction Plan

CMR

Carbon Reduction Plan

Supplier name: Cooper Moss Rutland LLP

Publication date: May 2025

Commitment to achieving Net Zero

Cooper Moss Rutland LLP is committed to achieving Net Zero emissions by 2050.

Baseline Emissions Footprint

Baseline emissions are a record of the greenhouse gases 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.

Baseline year: 2022	
During the first year that CMR recorded baseline emissions, we opened our new office, and our staff started transitioning to a hybrid working model. Throughout 2023 we continued to monitor our emissions, identifying as carbon hotspots the increased employee commuting.	
Baseline year emissions:	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1 Direct GHG emissions	**0**
Scope 2 Energy indirect emissions	**0**
Scope 3 Other indirect emissions	**11**
3.1. Purchased goods and services	**3.6***
3.2. Capital Goods	**N/A**
3.3. Fuel and energy related activities	**N/A**
3.4. Upstream transportation and distribution	**Not included within the baseline**
3.5. Waste generated in operations	**Not included within the baseline**
3.6. Business travel	**1.1**

3.7. Employee commuting	**4.9**
3.8. Upstream leased assets	**1.4****
3.9. Downstream transportation and distribution	**N/A**
3.10. Processing of sold products	**N/A**
3.11. Use of sold products	**N/A**
3.12. End-of-life treatment of sold products	**N/A**
3.13. Downstream leased assets	**N/A**
3.14. Franchises	**N/A**
3.15. Investments	**N/A**
Total Emissions	**11**

Current Emissions Reporting

Reporting Year: 2025	
EMISSIONS	**TOTAL (tCO_2e)**
Scope 1 Direct GHG emissions	**0**
Scope 2 Energy indirect emissions	**0**
Scope 3 Other indirect emissions	**28.4**
3.1. Purchased goods and services	**3.8***
3.2. Capital goods	**N/A**
3.3. Fuel and energy related activities	**N/A**
3.4. Upstream transportation and distribution	**Not included within this period report (see Notes)**
3.5. Waste generated in operations	**Not included within this period report (see Notes)**

3.6. Business travel	**5.5**
3.7. Employee commuting	**22.80**
3.8. Upstream leased assets	**1.4****
3.9. Downstream transportation and distribution	**N/A**
3.10. Processing of sold products	**N/A**
3.11. Use of sold products	**N/A**
3.12. End-of-life treatment of sold products	**N/A**
3.13. Downstream leased assets	**N/A**
3.14. Franchises	**N/A**
3.15. Investments	**N/A**
Total Emissions	**33.5**

Scope 1 Notes

We currently do not produce any emissions under scope 1 as our core business is providing services. At this time, we do not have any company vehicles or manufacturing facilities, and this is unlikely to change.

Scope 2 Notes

We currently do not produce any measurable emissions under scope 2 as the cost of our energy supply is incorporated into our office lease, therefore; we don't buy any energy directly (reporting estimate under Upstream leased assets). This may change in the future as our company grows and looks into alternative office spaces.

Scope 3 Notes and Breakdown

Purchased goods and services

***This information was not included in the baseline, however an estimate based on most recent purchases of IT equipment and their yearly maintenance/replacement is now included both in the baseline and the current reporting period.**

Upstream transportation and distribution

Our upstream transportation is limited to IT hardware, minor office supplies, and merchandise, all of which was negligible in previous years. We are aiming to start recording supplier's information on last-mile delivery and related emissions in the upcoming report periods.

Waste generated in operations

As a result of our services mainly being provided digitally and changing our internal process to become a paperless business, we currently produce very little measurable waste and therefore are unable to quantify our emissions associated with operational waste. This is under evaluation, and we are looking to gather data provided by our office management company in future reporting periods.

Business travel

Our emissions have increased in this reporting period due to additional overseas flights that were required as part of our international growth ambitions.

Employee commuting

Our emissions from employee commuting have increased as a result of business growth, with a net of 37 additional employees in the company from September 2022 (baseline year) to May 2025.

We have office attendance trackers, and a yearly employee commuting and travel survey implemented in this reporting period. This helped to improve the way we record and assess our emissions considering different commuting and travel modes.

Upstream leased assets

Our office lease includes energy costs, internet services and waste management services where common area servicing costs are split between tenants.

****This information was not included in the baseline and no separate meters are available, so an average allocation of the lessor's reports (billing information) has been included both in the baseline and current emissions report.**

Downstream transportation and distribution

Our current services do not currently result in any downstream transportation and distribution emissions, and this is unlikely to change in the future.

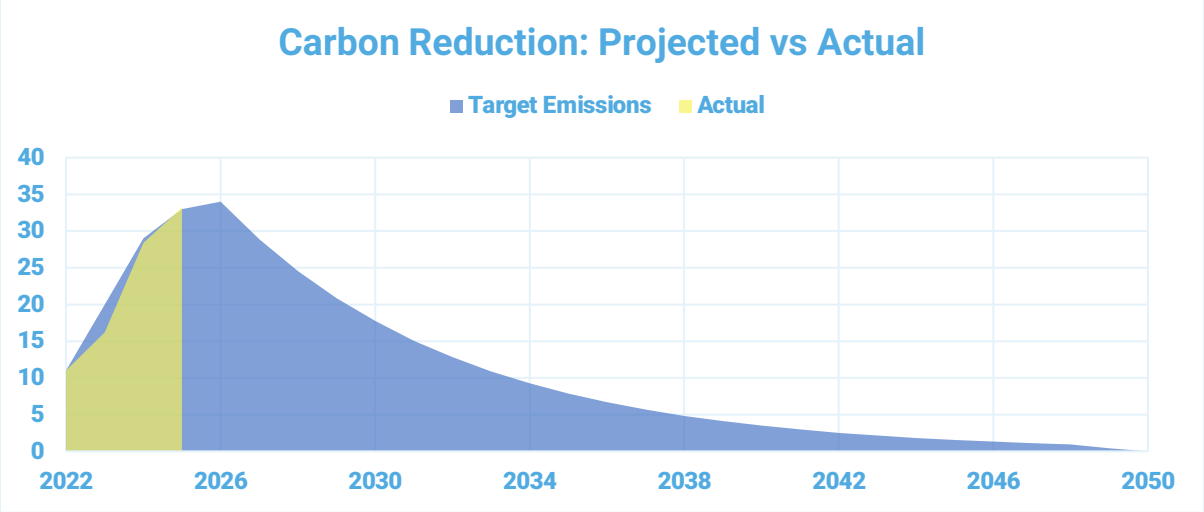
Emissions reduction targets and projects

At CMR we are committed to reducing our carbon footprint in line with our Environmental and Sustainability policy.

We have set the target of achieving net zero carbon emissions by 2050 and our target remains achievable. Our target plan is adjusted to show the assumption that our business and employee base in a steady growth phase (around 120 employees by 2026). The emissions in these years are also expected to increase but at a considerable slower rate, with a plan of reversing the overall trend after the growth peaks. In addition, we are establishing two Intensity Ratios as an additional measure for control and meaningful tracking of our company emissions:

- **tCO_2e per £100,000 Revenue**
- **tCO_2e per Full-Time Employee (FTE)**

The Company's objective is to maintain or reduce its GHG emissions per £100,000 of total revenue and will report each year whether it has been successful in this regard. The current year's Impact Ratio was 0.49 tCO2e/£100,000, which represents a 38% reduction from the previous reporting year.



Key figures table

	Reporting year*		
GHG Emissions	**2023**	**2024**	**2025**
Scope 1 (tCO2e)	0	0	0
Scope 2 (tCO2e)	0	0	0
Scope 3 (tCO2e)	16.2	28.4	33.5
Total Emissions (tCO2e)	**16.2**	**28.4**	**33.5**
tCO2e/£100,000 revenue	**0.756**	**0.776**	**0.49**
tCO2e/FTE	**0.74**	**0.68**	**0.54**

***The carbon reporting year in CMR runs from June to May.**

Completed carbon reduction initiatives

To date at CMR we have already implemented the following projects to reduce our carbon footprint:

- **Hybrid working – We have implemented a hybrid working policy where we encourage employees to only work 2 to 3 days from the office. This policy remains in place and aims to improve our work life balance and reduce our carbon emissions from employee commuting.**
- **Paperless office – We have made our processes digital and implemented a paperless working policy.**
- **Shared working space – Our office is based within a shared working space, which provides flexibility and allows us to adjust our space usage according to our business needs. This allows us to take advantage of carbon savings by minimising heating and cooling of unused spaces and also increased efficiency of heating and cooling shared areas.**

Planned future carbon reduction initiatives

- **Electric Vehicle - Salary sacrifice Scheme – This scheme was not yet in place due to low demand in previous years. As our employee base keeps growing, we are looking to launch it in 2025 and aid the lease purchase of new electric vehicles through Salary Sacrifice. This scheme aims to reduce the use of fossil fuels and emissions from employee commute and work-related travel. There is also potential to pair this scheme with an EV-specific electricity tariff based on 100% renewable energy to EV customers.**

- **Electronic Waste Reduce and Recycle initiative – Although the overall waste levels from our operations are minimal, electronic waste have potential impact in the future as we renew and upgrade our equipment (laptops, office workstations, etc). We are establishing new asset control procedures and launching an internal campaign to make sure that all employees return their unused equipment to the company or (for small peripherals) dispose them at the closest electronic waste recycling centre.**

- **Leveraging ISO 14001 Certification – We are currently working on our environmental management system in order to get ISO certified. This certification will help us streamline carbon reduction efforts, establishing clear procedures for measuring, monitoring, and reducing emissions across all operations.**

Carbon offsetting options will be explored once our business growth stabilises, and we have a clear picture of our operational minimum emissions. This will only target any residual emissions that cannot be eliminated through operational improvements and efficiency gains.

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 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.

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:

Kevin Cooper
Partner | Co-Founder

Danny Moss
Partner | Co-Founder

Neill Rutland
Partner | Co-Founder

Date: 30/05/2025