



# Carbon reduction plan

Supplier name: Forvis Mazars in the UK

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**forvis  
mazars**

# Carbon reduction plan

## Commitment to achieving net zero

The Forvis Mazars Group has committed to achieving net zero emissions by 2045, with Forvis Mazars in the UK fully supporting this commitment. We are in the process of validating our net zero plan via the Science Based Targets initiative (SBTi).

## 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: 1 September 2018 to 31 August 2019

#### Additional details relating to the baseline emissions calculations

Our emissions baseline is across our financial year 2018/2019 for this Carbon Reduction Plan. This emissions baseline includes all our measurable Scope 2 and 3 emissions. The data for gas consumption was not available until FY23. In this baseline calculation, all seven Kyoto Greenhouse Gases have been measured and included. We are improving our data quality and methodology which leads to a more comprehensive set of data for comparison in the future.

Please note that this baseline includes both actual and estimated data, such as Employee Commuting where we have not yet found a robust and specific way to collect this data from team members. Please also note that the emissions disclosed in this Carbon Reduction Plan may vary slightly from those disclosed in other reports which have been prepared in accordance with the relevant guidelines.

To ensure data completeness, in addition to our UK offices\*, we included the data from our three overseas entities for the first time in FY23. \*Please note that we have excluded a serviced office in Cardiff (and the Liverpool office in the baseline year for waste related data) due to unavailability of data and immateriality.

#### Baseline year emissions:

Emissions	Total (tCO <sub>2</sub> e)
Scope 1	0. We do not own any company vehicle and data for gas consumption was not available.
Scope 2	Electricity – 357
Scope 3 (Included sources)	Total – 4,721 <ul style="list-style-type: none"><li>• Upstream transportation and distribution – 143</li><li>• Waste – 11</li><li>• Business travel – 2,489</li><li>• Employee commuting – 2,078</li><li>• Downstream transportation and distribution – not relevant</li></ul>
Total emissions	5,078

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## Current emissions reporting

Reporting year: 1 September 2022 to 31 August 2023	
Emissions	Total (tCO <sub>2</sub> e)
Scope 1	Natural gas – 150
Scope 2	Electricity <ul style="list-style-type: none"> <li>• Location-based – 528</li> <li>• Market-based – 138</li> </ul>
Scope 3 (Included sources)	Total – 3,939 <ul style="list-style-type: none"> <li>• Upstream transportation and distribution – 40</li> <li>• Waste – 31</li> <li>• Business travel – 2,529</li> <li>• Employee commuting – 1,339</li> <li>• Downstream transportation and distribution – not relevant</li> </ul>
Total emissions	Location-based – 4,617 Market-based – 4,227

## Emissions reduction targets

- Forvis Mazars Group has committed to the Science Based Targets initiative (SBTi) and is currently in the process of validating the targets. Until this time, we have set internal carbon emissions reduction targets with a particular focus on waste, renewable electricity, business travel, employee commuting and paper consumption.
- We aim to be zero waste to landfill by the end of FY25. By the end of FY23, 85% of our offices throughout the UK were zero waste to landfill (excluded serviced offices).
- We aim to have 100% renewable electricity in all of our UK offices (excluded serviced offices) by the end of FY25. By the end of FY23, 62% of our offices in the UK are using electricity from 100% certified renewable sources.
- We aim to reduce our travel related carbon emissions (by air, train and vehicle) by 15% per year, resulting in a total reduction of 56% over a five-year period against FY19 baseline. We reduced our carbon emissions by 18.2% in FY23.
- We aimed to reduce our printing by 75% by the end of FY25, we ultimately surpassed the target by achieving a total reduction of 85% for a second year running by the end of FY23 against the FY19 baseline. Our focus is on maintaining this reduction.

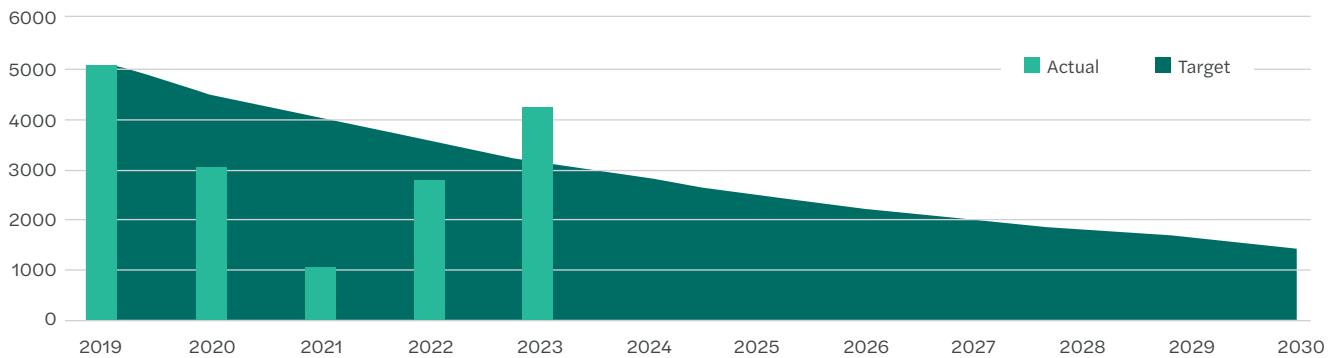
We project that carbon emissions will decrease to 1,779 tCO<sub>2</sub>e by the end of FY28. This equates to a reduction of 3,299 tCO<sub>2</sub>e from our FY19 baseline emissions of 5,078 tCO<sub>2</sub>e. This is a reduction of 65%.

Progress against these targets can be seen in the graph over the page:

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## Carbon reduction projects

Carbon reduction: Projected vs. Actual



### Completed carbon reduction initiatives

The following environmental management measures and projects have been implemented since the FY19 baseline. Although the total carbon emissions reduction achieved by FY23 via these schemes equates to 851 tCO<sub>2</sub>e reduction against the FY19 baseline, an increase in emissions is observed in FY23 compared to FY22. It is due to increases in business travel as the pandemic impact lessened. We also appreciate that the increase in our headcount has caused an increase in our emissions. In addition, gas consumption has been recorded for our London office and one of our overseas entities. This is the first year we have included natural gas within Scope 1 due to further data being made available. Please note that we did not move into our current London office until May 2022. While these increases are disappointing, they are helping us to sharpen our focus on priority areas for the future. These measures will continue to be in effect as we work towards our commitment.

- We continue to strengthen our approach to data collection which improves our data quality and accuracy.
- We have updated our Environmental Policy to reflect additional environmental commitments to reducing our energy consumption and carbon emissions.
- We have installed sensor lighting controls wherever possible across our estate to reduce electricity use throughout our offices. Where sensor lighting controls are not possible, we have installed signage reminding team members to turn off when not in use.

- The fourth module of the Sustainability Foundation Course was launched in FY23 to further equip our team members with core sustainability knowledge. Topics include carbon footprints, waste management, Sustainable Development Goals (SDGs), and how organisations approach their sustainability strategies.
- We ensure that sustainability is a key focus in terms of office moves and fit-outs, particularly with regards to the waste implications. Our Edinburgh office has moved into a BREEAM Excellent status building, mirroring the London office move in the prior year. We received BREEAM Excellent and Very Good ratings for the fit-outs of both offices respectively this year.
- We have implemented new technologies and processes to help facilitate remote working, reduce business travel and reduce paper use.
- We have expanded our Sustainability Services team to help our clients define, drive and accelerate their ESG agendas.
- Through our travel booking system, we have implemented sustainable travel reminders to influence our team members to make informed choices.
- We developed and implemented a sustainable procurement policy which further details our commitment to mitigating the environmental and social impacts of our supply chain, and to taking a lifecycle perspective on goods and services.

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In the future we hope to implement further measures to reduce our carbon footprint such as:

- Validate our Science Based Targets and actively embed our targets across our activities.
- Engage our key suppliers to collate granular data which helps to set targets for our supply chain.
- Update our travel policy to ensure additional sustainable and carbon reducing travel measures are considered and implemented.
- Review and develop relevant policies to support the firm's sustainability initiatives (e.g., event guidelines).
- Offer various employee benefits to incentivise our team members to reduce their carbon emissions, such as a railcard pilot scheme to encourage the use of trains instead of cars for business travel and employee commuting.
- Conduct our annual employee commuting survey to capture more accurate data by improving the survey design. The results of this survey can inform our strategy on how to effectively support our team members to reduce the associated emissions.
- Continue to work with our procurement team and suppliers to ensure a sustainable supply chain.
- Continue to educate our team members on the role we all play in reducing our carbon emissions through awareness raising campaigns and training.
- Achieve the ISO 14001 certification for our environmental management system.

## 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<sup>1</sup> and uses the appropriate Government emission conversion factors for greenhouse gas company reporting<sup>2</sup>.

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<sup>3</sup>.

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

**Signed on behalf of Forvis Mazars LLP**



**Date:** 23 August 2024

<sup>1</sup> <https://ghgprotocol.org/corporate-standard>

<sup>2</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

<sup>3</sup> <https://ghgprotocol.org/standards/scope-3-standard>

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