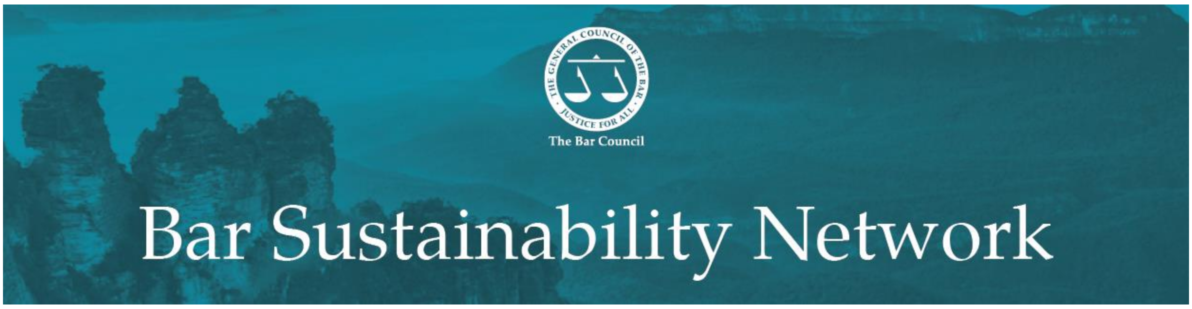

Carbon Footprint: Target Setting and Reporting

Many organisations are doing a lot of good work around their sustainability, but it is often difficult to make changes without having a clear target and robust reporting strategies in place. This guide is intended to help chambers and Bar organisations to understand different ways in which they can approach these issues.

Why?

- Strategic. Setting targets helps businesses to be strategic about the actions they take to reduce and mitigate their climate impacts and focus on the most impactful actions. It will help businesses take a holistic view of their approach, instead of a piecemeal one.
- Communicating effectively. While many businesses understand that we all need to play a part in reducing our carbon footprint, there are also clear business benefits to having a strategy that publicises your approach. Clear, published strategies and progress reports may help attract clients and future recruits.
- Accountability. It can be damaging to a business' reputation to be accused of greenwashing. Setting out clear goals and reporting on what has gone well – as well as what has not – will improve organisations' transparency and accountability.

Setting a target

Carbon neutral, net zero, or carbon negative

You will likely have seen that many companies have been publishing climate targets over the next few years or couple of decades. There are a number of factors that you will want to consider when setting such a target, and it's important to make it as ambitious as possible, while remaining achievable.

You may have heard the terms 'carbon neutral', 'net zero' and 'carbon negative' used when setting targets. The Carbon Trust has a helpful discussion about the difference between net zero and carbon neutral (see also **Table 1**). Broadly, carbon neutral means that any carbon that is released into the atmosphere by any company is balanced by the amount of carbon taken out of the atmosphere. It includes Scope 1 (direct emissions) and 2 (purchased electricity, steam, heating and cooling) emissions. However, it does not necessarily include Scope 3 emissions (which includes all other indirect emissions in a company's value chain).[1] For chambers, this would likely mean that you would only need to balance the carbon that is released by your gas and electric sources and would not encompass your supply chain, commuting, investments etc.

Carbon Neutral	Net Zero
Minimum requirement of covering Scope 1 & 2 emissions with inclusion of Scope 3 encouraged	Covers Scope 1, 2 and 3 emissions
Does not require an organisation to reduce its emissions on a certain trajectory	Net zero requires an organisation to reduce emissions along a trajectory resulting in a 1.5°C or less global temperature rise across Scopes 1, 2 and 3
Requires an organisation to purchase carbon offsets that either result in carbon reductions, efficiencies or sinks	Requires an organisation to purchase greenhouse gas removals that result in carbon sequestration from the atmosphere

Table 1: Summary of main differences between carbon neutral and Net Zero

[1] 'Briefing: What are Scope 3 Emissions', Carbon Trust.

Net zero does include Scope 3 emissions and carbon negative includes all scopes as well as developing strategies to sequester more carbon than is emitted by any particular company. For example, an organisation may achieve Net Zero and may also take steps to invest in nature-based solutions that sequester carbon.

Net zero is generally considered the best balance between ambition and achievability, and you will have noticed a rise in the number of businesses declaring that they will be "Net Zero by 2030" or similar. Carbon negative may be achievable if you have the funds to invest in carbon sequestering solutions.

When?

There is no denying that the faster businesses cut their carbon, the faster the climate emergency can be slowed, as well as its possible disastrous consequences. However, setting unreachable targets can impact momentum in the medium- to long-term and harm your credibility to internal and external audiences.

To set a target, you need to establish a baseline. If you are a member of the Sustainability Network, the best way to do this is to use the Carbon Calculator to give you your current carbon footprint. If you are not, then you may want to consider using an external consultant, though this may be a more expensive approach overall.

Once you have established a baseline, then your chambers must consider how achievable reducing each segment will be. This will vary significantly – for example, switching energy providers might be easier than reducing air travel for business. Some of the things you need to take into consideration are:

1. Cost. Some organisations will have more resources than others to make significant changes quickly.

2. Buildings. Your chambers may be in a listed building, making to more difficult or time-consuming to make certain changes. You may need to think of alternative methods in certain circumstances.
3. Support. You need to consider the buy in you have from other members and the time that can be dedicated to making the necessary changes. Where possible, it may be worth having a particular individual who can lead on this issue, or even a dedicated member of staff.

Taking all of this into account will assist you in setting a timeline.

Reporting your progress

To maintain credibility, it is essential that your chambers publish regular updates on your progress. This will indicate to your current members, future recruits, and potential clients that you are serious about achieving your goal.

You may want to consider where you publish these updates – for example, you may have an annual report or a section of your website that includes a section on social responsibility. This makes it easy for those who are interested to find.

The Bar Council would recommend publishing a yearly carbon footprint (using the Carbon Calculator if you are a network member, or another tool), as well as any specific actions you have taken to reduce your carbon footprint, e.g., switching suppliers or implementing a travel policy.