



Carbon Reduction Plan

Appleyard and Trew LLP

Reporting Period:
2025–26 (Apr–Mar)

Produced with the support of Litmus Sustainability.



Our Commitment to Net Zero

Appleyard and Trew is committed to achieving Net Zero emissions by 2050.

Baseline Year

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.

Organisational Boundary

Our organisational boundary is defined using the operational control approach.

Baseline Year: 2023–24 (Apr–Mar)

[Additional Details relating to the Baseline Emissions calculations.](#)

Appleyard and Trew’s baseline emissions includes the five mandatory activity categories of Scope 3 mandated under the PPN 006 standard, in addition to Fuel and Energy Related Activities (3.3). We rebaselined our figures during 2026 due to an updated methodology and more accurate vehicle details, to ensure we retain an effective base year comparison.

The Downstream Transport (3.9) category is not applicable to our business as we do not sell physical products.

Some emissions in our baseline year were calculated using estimated volumes and/or spend-based data where more accurate information was not available. To better reflect our real-world environmental impact, our commuting emissions included estimated homeworking, all air travel emissions took the effects of radiative forcing into account, and we used life cycle emission factors for Scope 3 activities wherever possible.

We will continue to rebaseline year-on-year as data quality continues to improve, in order to provide a good comparison with current year reporting.

Emissions	Total (tCO ₂ e)
Scope 1	36.62
Scope 2 (market-based)	1.50
(location-based)	6.30
Scope 3	68.94
Total Emissions	107.06 (market-based)

Baseline Year Emissions Breakdown

Scope 1	Tonnes CO ₂ e ¹
1.1 Stationary Combustion	1.43
1.2 Mobile Combustion	35.19
1.3 Fugitive Emissions	Excluded (immaterial)
1.4 Process Emissions	Excluded (not applicable)
Scope 2	
2.1 Electricity (location based)	6.30
2.1 Electricity (market based)	1.50
2.2 Heat and Steam	Excluded (not applicable)
Scope 3 (Upstream)	
3.1 Purchased Goods & Services	Excluded (relevant but not measured)
3.2 Capital Goods	Excluded (relevant but not measured)
3.3 Fuel & Energy Related Activities	9.58
3.4 Upstream Transportation & Distribution	<0.1
3.5 Waste Generated in Operations	0.13
3.6 Business Travel	22.70
3.7 Employee Commuting & Homeworking	36.53
3.8 Upstream Leased Assets	Excluded (not applicable)
Scope 3 (Downstream)	
3.9 Downstream Transportation & Distribution	0.00 (not applicable)
3.10 Processing of Sold Products	Excluded (not applicable)
3.11 Use of Sold Products	Excluded (not applicable)
3.12 End-of-Life Treatment of Sold Products	Excluded (not applicable)
3.13 Downstream Leased Assets	Excluded (not applicable)
3.14 Franchises	Excluded (not applicable)
3.15 Investments	Excluded (not applicable)

¹ Due to rounding, breakdown figures may not add up exactly to the total stated emissions.

Current Emissions Reporting

Current Year: 2025–26 (Apr–Mar)

[Additional Details relating to the Current Year emissions calculations.](#)

Commuting data improved in granularity in the 2025–26 reporting period, but otherwise there were no major changes in methodology between our re-calculated baseline and our current year emissions.

We are committed to continuous improvement in our emissions data, and recalculation of previous years will be implemented in future reports if necessary to maintain an effective base year comparison.

Emissions	Total (tCO ₂ e)
Scope 1	7.31
Scope 2 (market-based)	1.62
(location-based)	6.07
Scope 3	61.98
Total Emissions	70.91 (market-based)
Emissions Intensity	0.017 (tCO ₂ e/£'000)

Current Year Emissions Breakdown

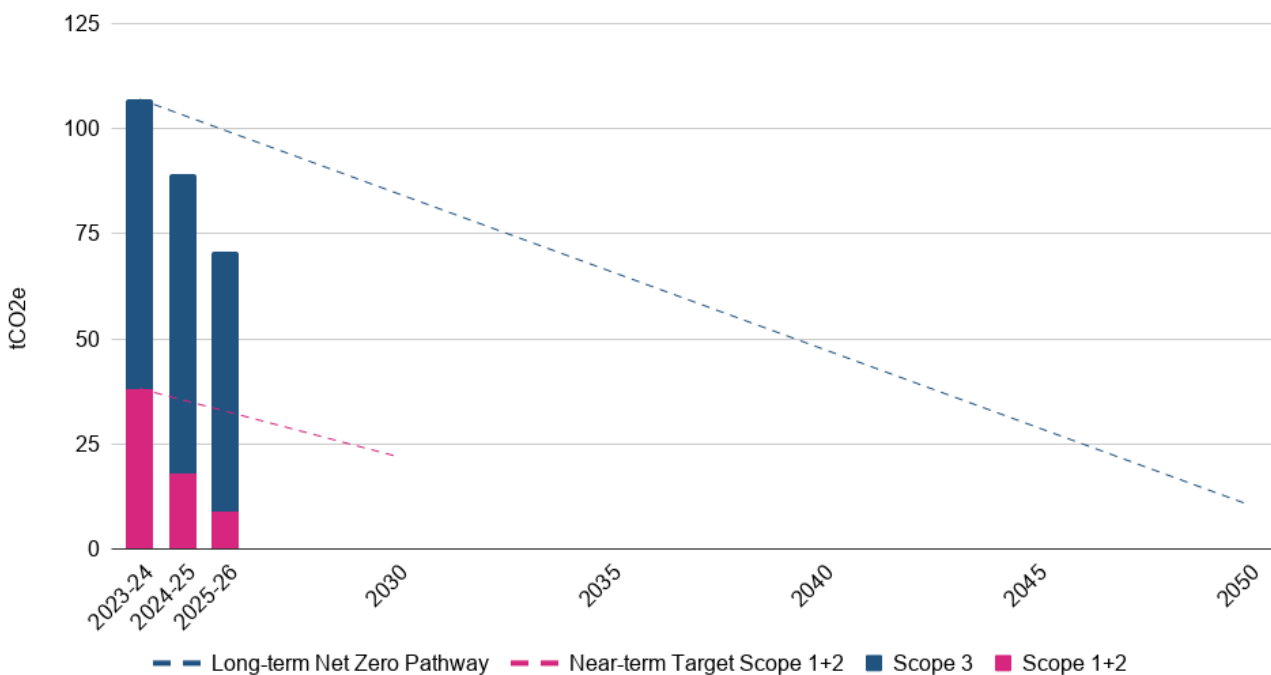
Scope 1	Tonnes CO ₂ e
1.1 Stationary Combustion	1.11
1.2 Mobile Combustion	6.20
1.3 Fugitive Emissions	Excluded (immaterial)
1.4 Process Emissions	Excluded (not applicable)
Scope 2	
2.1 Electricity (location based)	6.07
2.1 Electricity (market based)	1.62
2.2 Heat and Steam	Excluded (not applicable)
Scope 3 (Upstream)	
3.1 Purchased Goods & Services	Excluded (relevant but not measured)
3.2 Capital Goods	Excluded (relevant but not measured)
3.3 Fuel & Energy Related Activities	2.34
3.4 Upstream Transportation & Distribution	<0.1
3.5 Waste Generated in Operations	<0.1
3.6 Business Travel	28.56
3.7 Employee Commuting & Homeworking	31.00
3.8 Upstream Leased Assets	Excluded (not applicable)
Scope 3 (Downstream)	
3.9 Downstream Transportation & Distribution	0.00 (not applicable)
3.10 Processing of Sold Products	Excluded (not applicable)
3.11 Use of Sold Products	Excluded (not applicable)
3.12 End-of-Life Treatment of Sold Products	Excluded (not applicable)
3.13 Downstream Leased Assets	Excluded (not applicable)
3.14 Franchises	Excluded (not applicable)
3.15 Investments	Excluded (not applicable)

Emissions Reduction Targets

We have committed to a long-term target of achieving net zero by 2050.

In practice, this equates to a 90% absolute reduction in Scope 1, 2 and 3 emissions by 2050 from our 2023–24 baseline. The remaining 10% of emissions will be balanced by emissions removals to achieve net zero.

We have also set a near-term target of a 42% reduction in Scope 1+2 emissions by 2030 from our 2023–24 baseline, and a 25% reduction in Scope 3 by the same year. Our annual emissions reduction targets are set out in the charts below.



We have made significant progress since our baseline year, largely due to a year-on-year reduction in our company car fleet which has contributed to a 80% reduction in Scope 1 emissions. This shift has put us ahead of our original near-term Scope 1+2 reduction target of 42% by 2030.

In addition, our 2025–26 Scope 3 emissions are 10% lower than our baseline, keeping us on track for our near-term Scope 3 target. Overall, our emissions for 2025–26 are 34% lower than our baseline year.

Progress to date

Scope	Baseline Year	Current Year	Change
Scope 1	36.62	7.31	-80%
Scope 2 (market-based)	1.50	1.62	+8%
Scope 3	68.94	61.98	-10%
Total (market-based)	107.06	70.91	-34%
Emissions Intensity (tCO₂e/£'000)	-	0.017	N/A

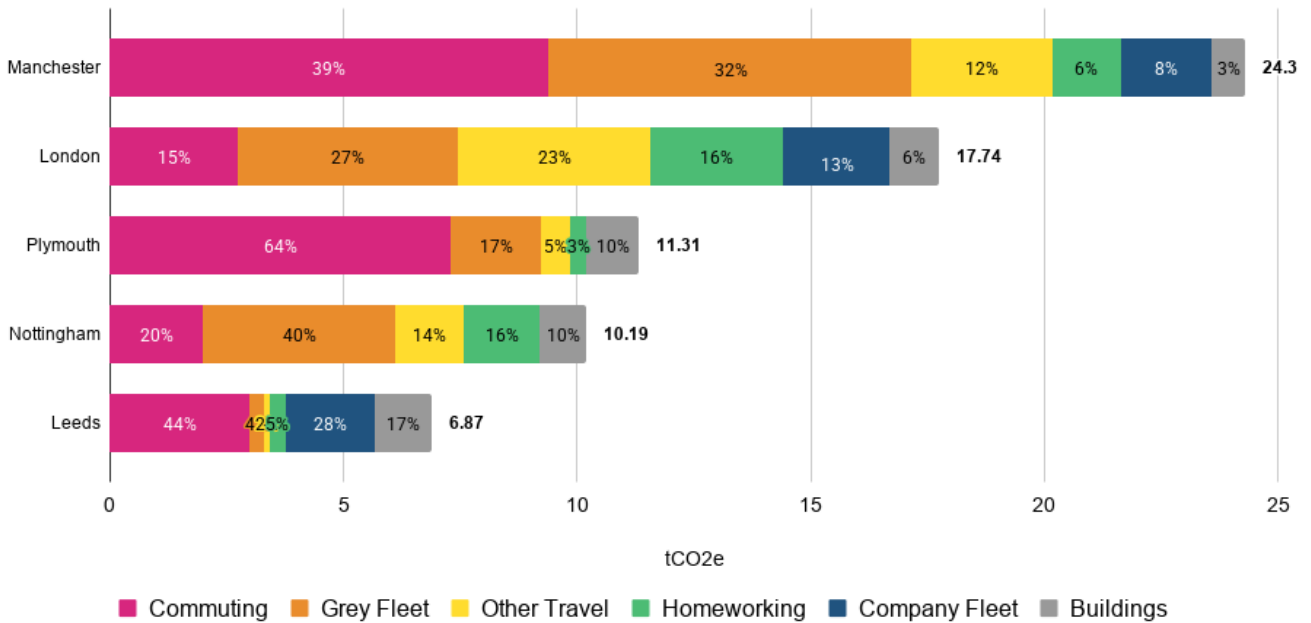
Carbon Reduction Projects

We are committed to taking action to bring down our emissions in-line with our near-term and long-term targets. A materiality analysis of our baseline and current year emissions, showing the key contributors to our carbon footprint, is shown in the chart below.

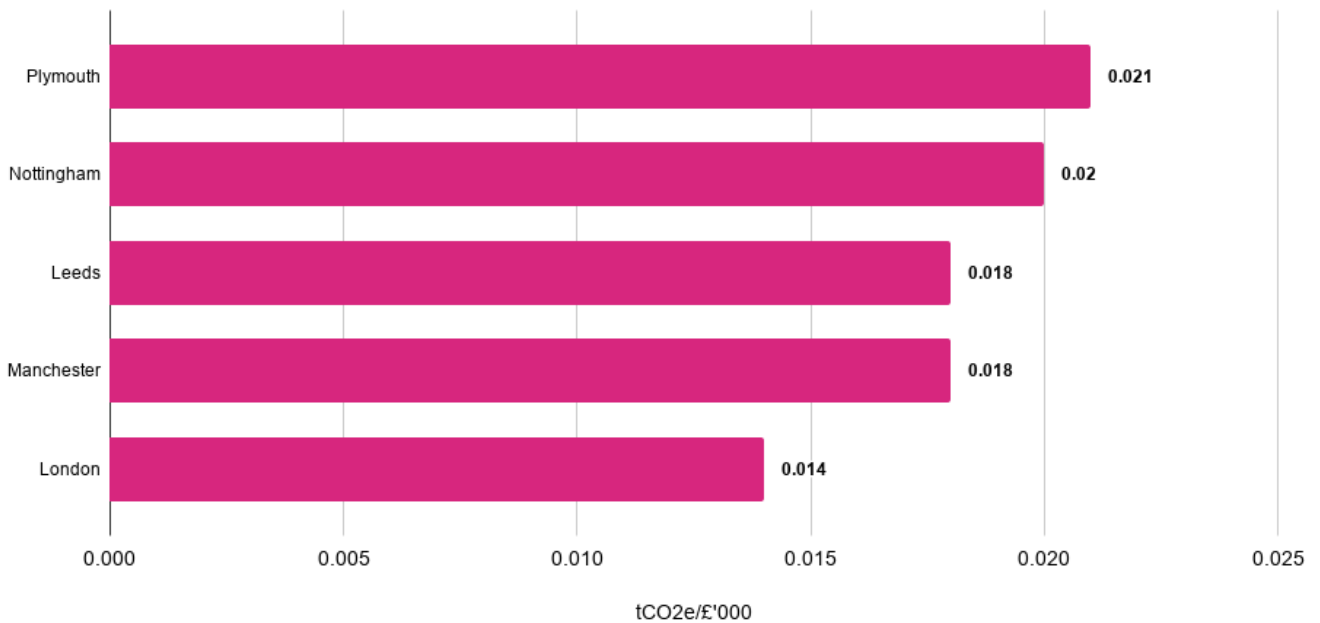


From our 2024–25 reporting period onwards, we are also tracking emissions by office/region on a regular basis to give us a more granular oversight of our organisation-wide footprint. This will help us understand where we can make targeted interventions in future to reduce emissions in each location.

2025-26 Absolute Emissions (tCO2e) by Office



2025-26 Emissions Intensity (tCO2e/£'000) by Office



Current & Completed Carbon Reduction Initiatives

We have completed or are currently working on the following measures:

Measure Description	GHG Category
<p>Fleet</p> <p>In 2024–25 we reduced our company car fleet by two vehicles and saw a significant reduction in overall mileage. In 2025–26 we reduced our company fleet further and have seen another significant reduction in emissions as a result. 6.20</p> <p>Despite this huge success, we know that further positive progress could be made by transitioning our remaining vehicles to electric models. We have now put a new policy in place to ensure all future company cars are lower carbon alternatives and are leased, which will help us to continually improve the fleet as vehicles are replaced.</p>	Fleet
<p>Inter-office project sharing</p> <p>We have made a concerted effort to share project work across our teams in different locations to ensure that travel to and from customer sites is as local as possible.</p> <p>We also support hybrid remote working in our teams to reduce commuter travel. Homeworking hours increased by 18% in 2025–26 against the previous year.</p>	Fleet, Business Travel, Commuting
<p>Governance, social value and client support</p> <p>In 2024 we appointed Associate Partner, Lynsay Robinson, as our sustainability champion, who is supported by an internal sustainability committee along with our external partners, Litmus Sustainability.</p> <p>In addition, Lynsay Robinson leads our work with clients to help them understand how to unlock sustainability aspirations within ongoing or upcoming projects. This includes the ability to work with our network of funding partners to help source sustainable funding, which helps us to drive projects and ensure long-term betterment of buildings. We have been successful in delivering this method of support to various projects. Sharing the continued success of our projects is something we heavily promote across our internal and external teams, and indeed with our clients.</p> <p>‘Delivering buildings that are ready for a sustainable, net zero future’ is one of the three foundational pillars in our dedicated Social Value Strategy, which was published in 2025.</p>	Cross-cutting
<p>Data quality</p> <p>The 2025–26 reporting year saw a significant year-on-year improvement in overall emissions data quality, particularly in key areas where granular data was previously</p>	Cross-cutting

unavailable. This includes more accurate energy consumption figures for some of our office locations, which previously had to be estimated by floorspace, and a reduction in estimated business travel figures.

As of 2026, we are also tracking emissions by individual sites on a regular basis, which we hope will uncover new insights for more targeted initiatives going forward.

Future Initiatives

To keep on track to our targets we are committing to implementing the following initiatives in future:

Measure Description	GHG Category
<p>Workforce engagement</p> <p>During 2027, we will explore our options for engaging our teams more directly in our carbon reduction journey, potentially through</p> <ul style="list-style-type: none"> ● Provide a leadership team and then all staff communication session, setting out our CRP journey so far and updating on the planned activities required to reduce our carbon footprint further. ● Add contemporary carbon emission data per office to our monthly P&L reports, to better inform if the targeted activities are having the desired outcome. ● Undertake follow-up sessions on an office-by-office basis, focusing on our Plan, Do, Check, Act cycle in delivering the positive impact from our targeted activities. 	
<p>Sustainable travel</p> <p>The amount of travel in personal cars (grey fleet) increased slightly in 2025–26 against the previous year. We remain committed to implementing a Sustainable Travel Policy to make progress in this area in the future. Projects under consideration include:</p> <ul style="list-style-type: none"> ● EV Salary Sacrifice and Cycle to Work schemes ● Sustainability awareness training and campaigns ● Incentives for lower carbon travel ● Supporting more hybrid working where possible. 	Business Travel, Commuting
<p>Scope 3 measurement</p> <p>We plan to shift to full Scope 3 reporting for our 2026–27 reporting period. This will include, for the first time, measuring our emissions from Purchased Goods & Services and Capital Goods, which will provide new avenues for understanding and reducing our wider, real-world carbon footprint.</p>	Cross-cutting

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with PPN 006 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 standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

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) Standard³.

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 McGloin

Name: Kevin McGloin

Position: Iip Partner

Date: 22/05/2026

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

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

³ <https://ghg-protocol.org/standards/scope-3-standard>

This Carbon Reduction Plan was produced with the support of [Litmus Sustainability](#).