

Carbon footprint report

Sweeney Miller Law

Year 3

April 2024 – March 2025



Commit



Measure



Reduce



Engage





Step one.

Commitment





Introduction

The following document provides the Sweeney Miller Law full greenhouse gas (GHG) emissions inventory for the 2024 Financial Year. Sweeney Miller Law reporting processes and emissions classifications are consistent with international protocols and standards. This report has been prepared in accordance with the International Standards Organisation standard ISO 14064-1:2018, the Greenhouse Gas Protocol and Environmental Reporting Guidelines.

Purpose

Sweeney Miller Law intent is to demonstrate best practice with respect to consistency, comparability and completeness in the accounting of greenhouse gas emissions.

This report:

- Relates to emissions for the Sweeney Miller Law's operations and uses the operational control methodology.
- Has been prepared in accordance with the requirements of the ISO 14064-1: 2018 standard.
- Endeavors to use primary data wherever possible but especially surrounding all major emissions sources. Where primary data is not available, a consistent and conservative approach to calculation will be applied utilizing robust industry standards.

Persons Responsible

The provided GHG Inventory and Report has been prepared by our sustainability consultants, Sustainable Business Services, in partnership Sweeney Miller Law Management team.

Overall responsibility lies with Damien Todd , Senior Partner.

Responsibility for the preparation of the report and inventory:

- James Staniforth, Founder – Sustainable Business Services
- Sarah Dodds – Senior Office Manager



Company Overview

Sweeney Miller Law is a Limited Liability Partnership, company number OC374687, registered in England & Wales with a registered address of Sweeney Miller House, Riverbank Road, Sunderland, SR5 3JJ.

Industry: Legal services

No of staff: 79 average during the reporting period

No of Offices: 2 (Sunderland and Newcastle)

Accreditations: Lexcel, Cyber Essentials Plus, SBS Net-Zero Program, CQS, National Will Register

Sweeney Miller Law is an established law firm serving clients across England and Wales.

Our approach to client work is simple: we work hard to build trust and give you confidence in what we do. With confidence comes greater peace of mind; we are committed to taking the stress and worry out of your legal matters.

Sweeney Miller Law recognises that both business and environmental sustainability will play a key role within our business foundations and values and has developed the following net-zero strategy.





Our Climate Commitment – UNFCCC Race to Zero

Sweeney Miller Law recognises that climate change poses a threat to the economy, nature and society-at-large, our company commits to act immediately in a full and lasting commitment by:

1. Achieving Net Zero in line with the Science Based targets set out by the UNFCCC i.e. to achieve Net Zero no later than 2050 but aim to achieve Net Zero by 2045 and target a 50% reduction in Scope 1 & 2 emissions by 2030;
2. Setting realistic short-term and long-term targets; and
3. Maintaining and reporting the total GHG emissions of our business regularly.

In doing so, we are proud to be recognised by the United Nations Race to Zero campaign, and join governments, businesses, cities, regions, and universities around the world that share the same mission.

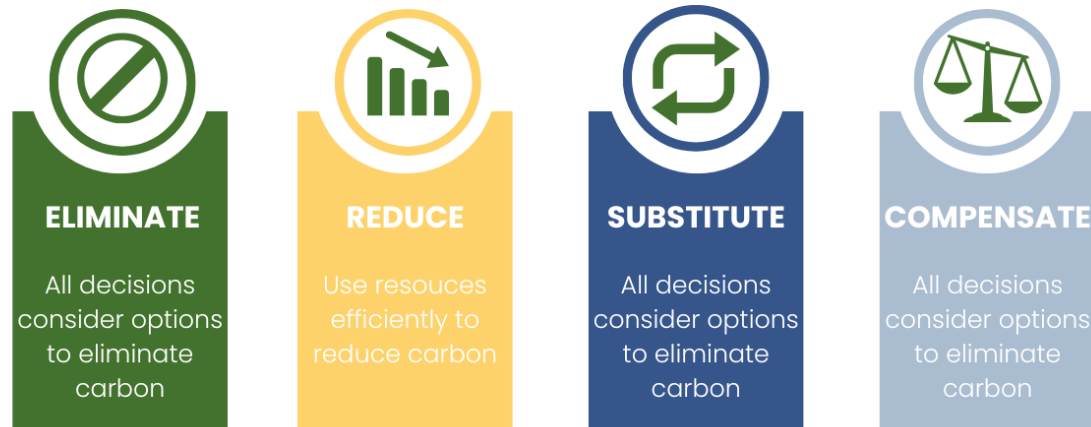
We acknowledge that our commitment will be reported on the SME Climate Hub website. Sweeney Miller Law made our pledge to the Race to Zero in 2023.

	Year
Pledge to be Net-Zero	2045
50% Emissions Reduction	2030



Net-Zero Strategy

In determining our carbon reduction plan, we follow the Greenhouse Gas (GHG) Management Hierarchy set out by the Institute of Environmental Management and Assessment (IEMA). Sweeney Miller is committed to prioritising the elimination, substitution, and reduction of carbon in advance of any offsetting commitments.



Completed Carbon Reduction Initiatives

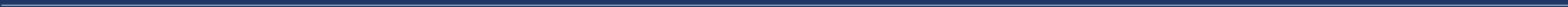
Sweeney Miller Law have implemented the following measures to date to drive our net-zero strategy:

- Sustainability Consultant employed to track, report and work with Sweeney Miller to drive our understanding and data;
- Cycle to work scheme;
- Switched to a renewable electricity tariff at one of our offices;
- LED lighting installed in both offices; and
- Paper light file handling so to reduce printing and volume of paper used.



Step two.

Measure



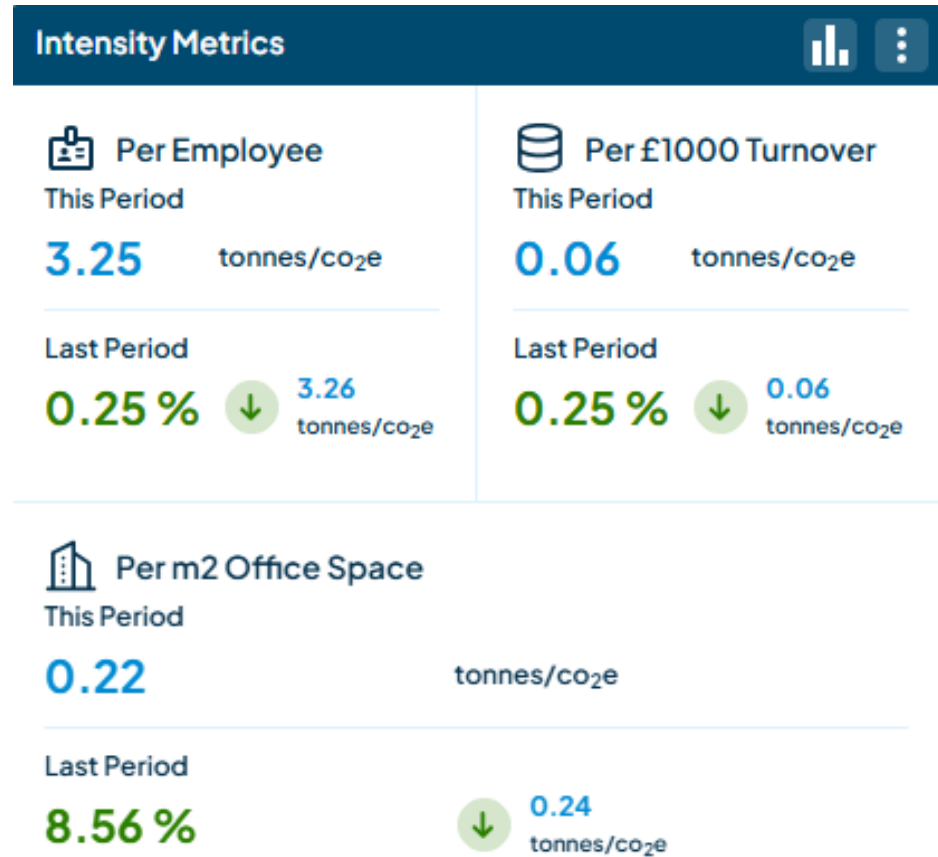


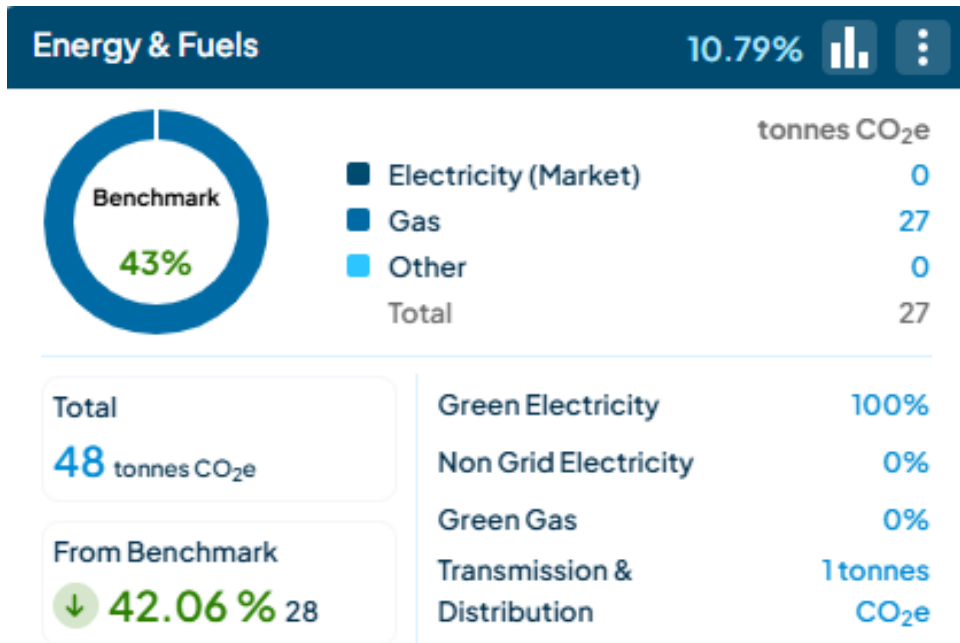
Total carbon emissions
259 tCo2e

Reporting Year: April 24 – March 25

Sweeney Miller Law emitted 259 tCO₂e (tonnes of carbon dioxide equivalent) across scope 1, 2 and some 3 and reported using the operational control methodology, this is the equivalent to 232 long haul flights (London to New York).

This can be presented as an intensity indicator of 3.25 tCO₂e per total full-time equivalent employee (FTE). And 0.06 tCO₂e per £1,000. turnover.





Sweeney Miller Law operates from 2 offices in Northeast England of which we are liable for utilities procurement and management, alongside a flexible homeworking approach.

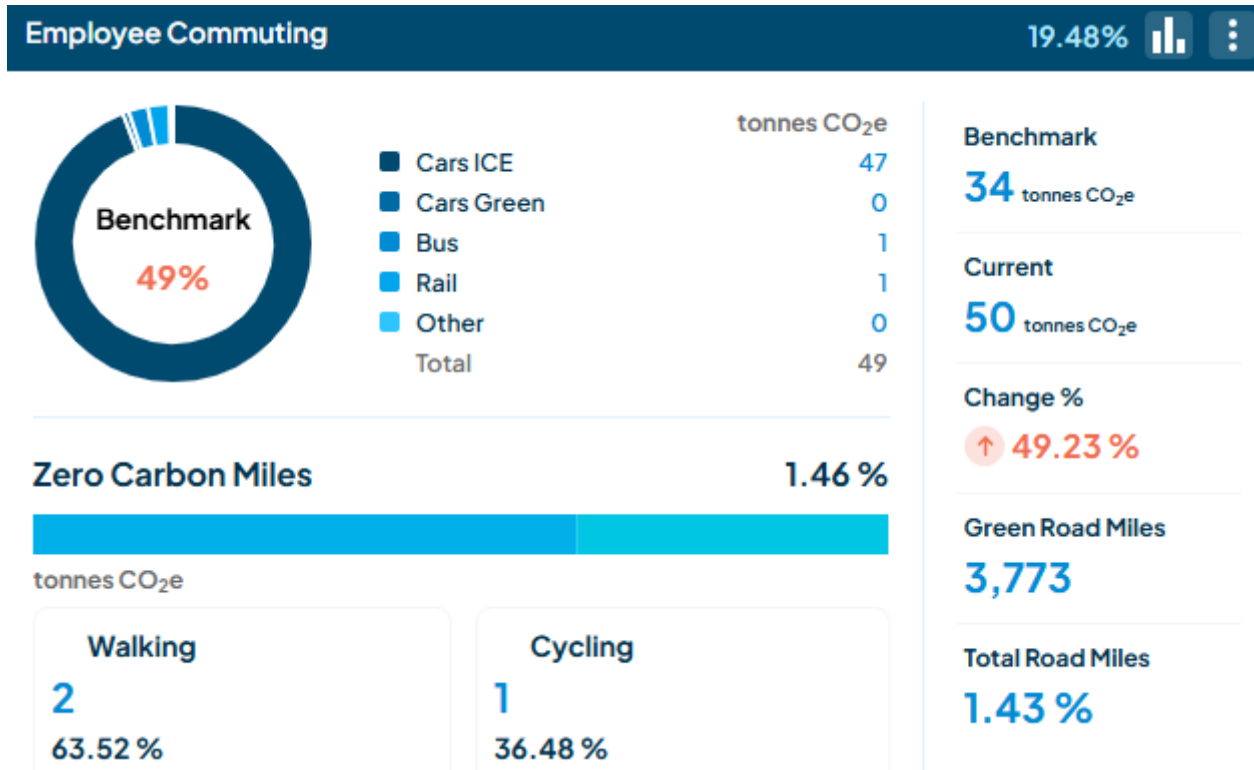
We have recorded the energy emissions using the market-based methodology – emissions increase to 14 tCO₂e when using location based.

Electricity and gas emission were calculated using actual invoice data and meter reads.

Electricity kWh's – 66,939

Gas kWh's – 146,007

This usage and emission represent a 42.07% reduction from our benchmark year.



As a service-based people business employing over 79 people, developing our culture, working from our offices is essential for our business.

Sweeney Miller Law’s commuting accounts for >19% of recorded emissions and an increase of 49% from our benchmark year due to business growth, an office move and improvements in data recording.

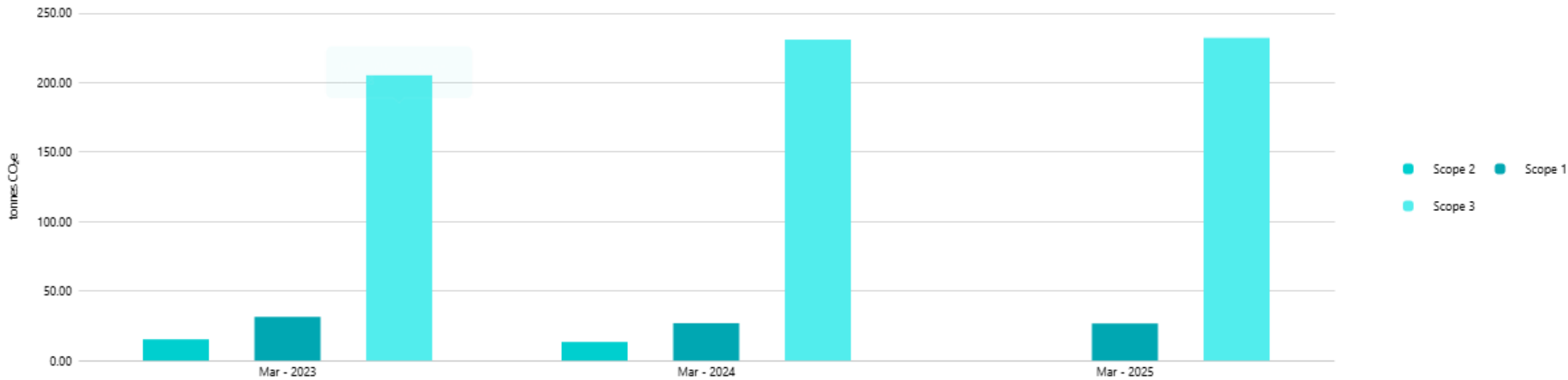
Commuting data was calculated using two staff surveys with over 90% completion and data average and extrapolated over the year and full FTE.



Scope emissions are split broadly in line with market averages for businesses that do not have a vehicle fleet or manufacture products , with the majority in Scope 3.

We continue to improve our carbon accounting methodologies in line with best practice. We also continue to ensure our carbon emission inventory accurately reflects any structural changes that affect the scope or boundary of our emissions.

We recognise our need to increase our carbon inventory, in particular in Scope 3.

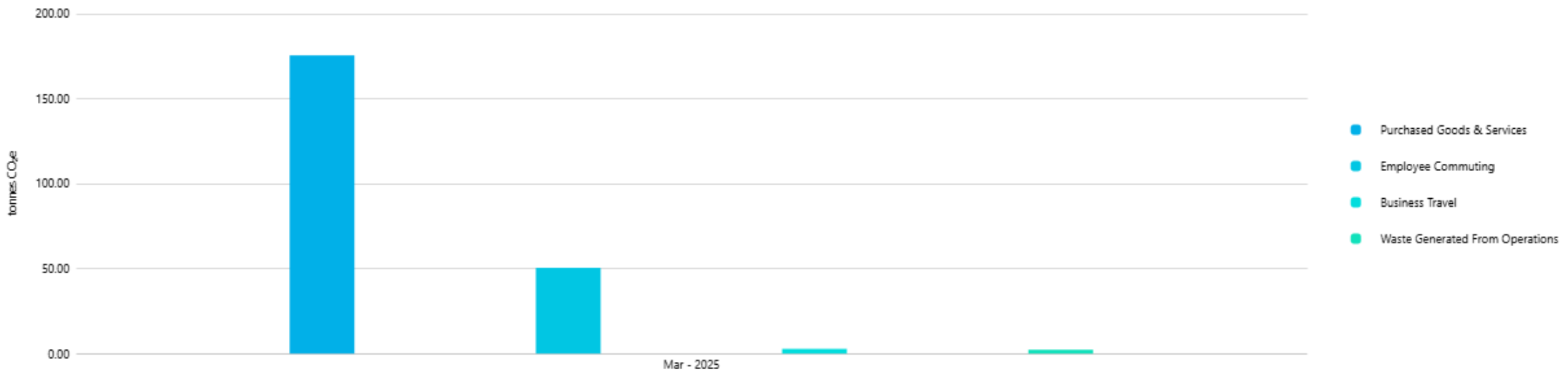




Scope 3 emissions represent > 92% of recorded emissions. Our ongoing focus will be to develop new internal processes to record more value chain emissions, moving away from spend based calculations . We launched our Supply Chain Program in Q3 2024 and have save 8 tCO2e as a result of initial responses.

Scope 3 emissions represent our next phase of work in understanding and reducing our carbon emissions. The following categories of Scope 3 were included;

- 1 – Purchased Goods & Services – 176 tCO2e
- 5 – Waste Generated in Operations – 2 tCO2e
- 6 – Business Travel – 3 tCO2e
- 7 – Employee Commuting – 50 tCO2e





Scope	Category	Quality	
Scope 1	Gas Usage		
Scope 2	Electricity Usage		
Scope 3	Water		
	Food Costs		
	Web hosting, portals		
	Purchased Goods and Services	Insurance	
		Cleaning materials	
		Buildings	
		Advertising	
	Accounting		
	Waste Generated in Operations	General Waste	
		Mixed recycling	
		Paper	
Business Travel	Road		
	Employee commuting		

- Data inputted in optimal format
- Spend data utilised
- Data estimated based on assumptions

This report has been created using the Environmental Reporting Guidelines, including Streamline Energy & Carbon Reporting guidance. The report uses the operational control approach to establishing the boundary. The methodology adopted in line with the Greenhouse Gas Protocol and the BEIS Environmental Reporting Guidelines. The calculations were completed using the UK Government emissions factors and notch software including environmental input output factors.



Step three.

Reduce





The following carbon hotspots have been identified from Sweeney Miller's carbon footprint.



ENERGY & FUELS



LEGAL FEES &
INSURANCE



COMMUTING



INSURANCE



- To align with 1.5 degrees global warming, Sweeney Miller Law will follow a Science based target pathway, setting near term targets
- The target years show Sweeney Miller’s Scope 1&2 GHG emissions near term targets in the years 2030 (90%) If Sweeney Miller hits these targets, the company will be aligned with 1.5 degrees global warming.
- Near term Scope 3 emission targets are to engage with 100% of suppliers and understand their carbon emission by 2030.
- Long term Scope 1 – Achieve significant reductions in direct emissions by improving energy efficiency, switching to low-carbon heating, and exploring opportunities to install on-site renewable energy such as solar panels.
- Scope 2 - targets is to maintain 0 emissions and 100% renewable electricity.
- Long term Scope 3 targets are aligned to reach net-zero by 2045
- As an SME, it is not compulsory for Sweeney Miller to set a Scope 3 science-based target. However, it is strongly recommended that targets are set regardless, and increased reporting of Scope 3 emission categories is a priority next step.

Scope	Base Year 2022-23	Current Year 2024-25	Near term target 2030	Net-Zero 2045
1	31.42	26.73	20.42	3.14
2	15.30	0.00	0.00	0.00
3	205.28	232.27	123.17	41.06
Total	252	259.00	143.59	44.20

Table 2: Sweeney Miller’s science-based targets and the required % reductions (tCO2e)

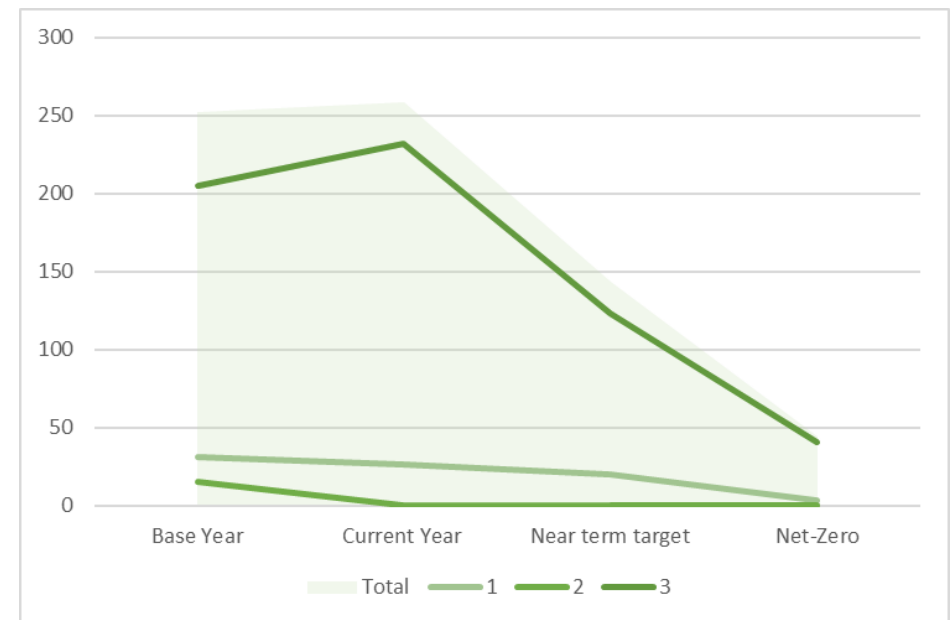


Figure 2: Sweeney Miller’s science-based targets, split by scope.



Near-Term Actions (0-5 years)

1. Energy Efficiency & Renewable Energy

- Maintain 100% renewable electricity
- Regular energy audits to identify further efficiency improvements.
- Enhance energy efficiency in manufacturing and office spaces (LED lighting, HVAC upgrades).
- Implement water efficiency measures across production and office sites.

2. Supply Chain Engagement

- Engage with 100% of suppliers to measure and reduce Scope 3 emissions by 2030.
- Embed climate-related questions in procurement processes by 2026.

4. Business Travel & Employee Commuting

- Enforce a sustainable travel hierarchy (favoring trains over flights, reducing unnecessary trips).
- Maintain and expand the electric/hybrid vehicle fleet for business travel.
- Encourage low-carbon commuting (cycle-to-work, car-sharing, EV salary sacrifice schemes).

5. Scope 3 Data & Reporting Enhancements

- Improve Scope 3 measurement methodology by moving away from spend-based calculations.
- Identify and collect primary data from high-impact suppliers to increase accuracy.
- Set supplier sustainability expectations via a formal Supply Chain Charter



Long-Term Actions (5-25 years)

1. Net-Zero by 2045 – Deep Decarbonization

- Explore on-site renewable energy generation (solar panel installations, biogas options).
- Move towards full electrification of operations, including heat and process energy.
- Eliminate Scope 1 & 2 emissions through electrification, renewable energy, and efficiency gains.

2. Circular Economy & Waste Reduction

- Expand food and packaging waste reduction programs to minimize environmental impact.
- Move towards 100% recyclable, compostable, or reusable packaging materials.
- Enhance in-house recycling & waste management systems..

3. Sustainable Supply Chain Leadership

- Collaborate with industry bodies and policymakers to drive sustainable manufacturing standards.
- Encourage suppliers to set their own carbon reduction targets to ensure value chain decarbonization.
- Establish a “Preferred Sustainable Supplier” program to prioritize low-carbon vendors.

4. Carbon Offsetting as a Last Resort

- Offset unavoidable emissions through high-quality, verified carbon removal projects.
- Prioritize insetting strategies (investing in supply chain emissions reduction) over traditional offsetting.

To support, monitor and manage our ambition we continue employ the services of a sustainability consultant and track our carbon footprint.



Step four.

Engage





Stakeholder engagement

Sustainability is in our DNA, we are passionate and committed to understanding more about our impact on the environment and communities.

We commit to actively talk about our journey to our staff, supply chain and clients and through social media and marketing. Collectively we can make a difference.

We ask all of our staff to work in a paper-light format to reduce printing volumes. This initiative has largely been adopted by most of our staff members culminating in a significant printing reduction.





Declaration and sign off

This report has been created using the Environmental Reporting Guidelines¹, including Streamline Energy & Carbon Reporting¹ guidance and PPN 06/21². The report uses the operational control approach to establishing the reporting boundary. The methodology adopted is in line with the Greenhouse Gas Protocol³ and the Corporate Value Chain (Scope 3) Standard⁴.

The calculations were completed using the UK Government Greenhouse Gas conversion factors⁵, notch software, and Small World Consulting environmental input output factors⁶. And reviewed and signed off by SBS.

This Carbon Reduction Report & Plan has been reviewed and signed off by the board of directors.

Signed on behalf of Sweeney Miller

D Todd

Damien Todd
Partner

Date: 29/09/2025

1 - [Environmental reporting guidelines: including Streamlined Energy and Carbon Reporting requirements - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/environmental-reporting-guidelines)

2 - [Procurement Policy Note 06/21: Taking account of Carbon Reduction Plans in the procurement of major government contracts - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/policies/procurement-policy-note-06-21-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts)

3 - [Homepage | GHG Protocol](https://www.ghgprotocol.org/)

4 - [Corporate Value Chain \(Scope 3\) Standard | GHG Protocol](https://www.ghgprotocol.org/corporate-value-chain)

5 - [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/government-conversion-factors-for-company-reporting-of-greenhouse-gas-emissions)

6 - [MRIO | Small World Consulting \(sw-consulting.co.uk\)](https://www.sw-consulting.co.uk/mrio)



Glossary



Term	Definition
Carbon dioxide equivalent (Co ² e)	Carbon dioxide equivalent (CO ₂ e) is the unit of measurement which allows different greenhouse gases to be compared on a like for like basis relative to one unit of CO ₂ .
Intensity indicator	Intensity indicators compare emissions data with an appropriate business metric or financial indicator, such as staff numbers, to allow comparison over time or with other organisations
Organisational boundaries	In setting organizational boundaries, a company selects an approach for consolidating GHG emissions and then consistently applies the selected approach to define those businesses and operations that constitute the company for the purpose of accounting and reporting GHG emissions.
<u>Greenhouse</u> Gas Protocol	GHG Protocol supplies the world's most widely used greenhouse gas accounting standards
UK Government emissions factors	These emission conversion factors are for use by UK and international organisations to report on and are updated annually, greenhouse gas emissions. From: Department for Business, Energy & Industrial Strategy
Scope 1	Direct emissions that result from activities within your organisation's control. This might include on-site fuel combustion, manufacturing and process emissions, refrigerant losses and company vehicles.
Scope 2	Indirect emissions from any electricity, heat or steam you purchase and use. Although you're not directly in control of the emissions, by using the energy you are indirectly responsible for the release of CO ₂ .
Scope 3	Includes all other indirect emissions that occur in a company value chain, eg purchased goods, travel and waste disposal
Carbon footprint	A carbon footprint is the total greenhouse gas (GHG) emissions caused directly and indirectly by an individual, organisation, event or product, and is expressed as a carbon dioxide equivalent (CO ₂ e)
Benchmark year	The initial reporting year to be used to set reduction targets against
Operational control	After a company has determined its organizational boundaries in terms of the operations that it owns or controls, it then sets its operational boundaries. This involves identifying emissions associated with its operations



Thank you.

Get in touch

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