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Carbon Reduction Policy and Emissions Report

A proportionate, practical and digitally enabled roadmap that combines the firm's carbon reduction policy with its current emissions profile.

Target	Long-term goal	Model
25% reduction by 2028	Net Zero by 2040	Digital-first, low-carbon practice

Prepared for: Donachie Chartered Accountants

Document type: Integrated Carbon Reduction Policy and Emissions Report — public summary

Responsible partner: James Donachie

Next scheduled review: September 2027

This published summary omits internal risk-assessment and governance detail included in the full internal report; it is available to clients on request.

Contents

At a Glance

Scope	Primary drivers	Core strategy	Governance
Scope 1, estimated office electricity share and wider Scope 3 emissions including commuting, travel, home working and operational activity.	Staff commuting, home working energy use, purchased goods and services, and limited business travel.	Digital-first operations, reduced travel, low-carbon commuting and efficient day-to-day working practices.	Annual review led by James Donachie, with practical year-on-year monitoring and continuous improvement.

This integrated document combines the firm's carbon reduction policy commitments with its current emissions profile. It is designed to be suitable for client, tender and stakeholder use while remaining proportionate to the size and profile of the firm.

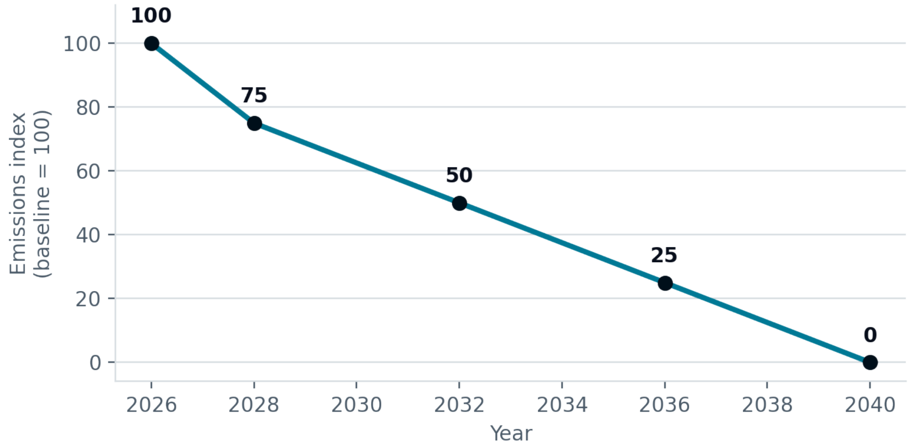

Figure 1. Target reduction pathway shown as an indexed trajectory from the current baseline (100) to Net Zero by 2040.

1. Introduction

At Donachie Chartered Accountants, we recognise that professional service firms have an important role to play in supporting the transition to a more sustainable economy.

As a modern, digitally enabled accountancy practice, sustainability is embedded within our operating model rather than treated as a standalone initiative. Our approach focuses on practical, measurable actions that reduce environmental impact while improving efficiency and service delivery.

This Carbon Reduction Policy and Emissions Report sets out a clear and proportionate framework to:

- Establish the firm's emissions baseline and current profile
- Identify the main operational drivers of emissions
- Implement targeted reduction initiatives
- Monitor performance on an ongoing basis

The report is designed to be credible, implementable and aligned with SME businesses, avoiding unnecessary complexity while maintaining professional standards.

2. Purpose

The purpose of this document is to:

- Document the firm's current carbon footprint
- Define a clear and proportionate emissions reduction strategy
- Provide a framework for monitoring and reporting
- Support client, stakeholder and tender requirements

This policy reflects the firm's commitment to operating responsibly while maintaining a commercial and practical approach.

3. Scope

This plan applies to all activities of Donachie Chartered Accountants, including:

- Office operations within a serviced office environment
- Staff commuting and home working
- Business travel
- Procurement and operational activities

The report captures the firm's direct emissions profile together with indirect emissions arising from purchased electricity and wider value chain activity. In practice, the most relevant areas for the firm are purchased goods and services, business travel, employee commuting and home working.

This report is directionally aligned to the Scope 1–3 framework commonly used by the SME Climate Hub, while adopting a proportionate narrative approach rather than a full quantified calculator output. This reflects the size and operational profile of Donachie Chartered Accountants and ensures the plan remains practical, credible and focused on the firm's most relevant emissions sources.

4. Commitment to Net Zero

- Achieving a 25% reduction in emissions by 2028
- Achieving Net Zero emissions by 2040

These targets reflect a realistic and achievable trajectory based on the firm's size, structure and operational model. They are targets we are working towards, not a position already reached, and progress against them is reviewed annually.

5. Operating Model and Sustainability Approach

Donachie Chartered Accountants operates a digital-first, low-carbon service model, which structurally reduces emissions compared to more traditional accountancy practices.

5.1 Digital Infrastructure

The firm uses market-leading cloud-based systems, including:

- Bright (including Inform Direct)
- IRIS (accounts and tax compliance)
- Bright Payroll
- AMLCC (AML compliance and risk assessment)

All client workflows are fully digital:

- Documents are electronically approved
- Submissions are made directly to HMRC and Companies House
- Secure client portals eliminate the need for physical post

Result: paper usage and postal emissions are materially reduced.

5.2 Working Practices

- Hybrid working reduces commuting requirements
- Virtual collaboration tools are used as standard
- Office presence is used efficiently where required

5.3 Travel and Behaviour

- Virtual meetings are the default approach
- Business travel is limited to essential requirements only
- Cycling and walking to work are encouraged, and a number of staff already commute this way when they can
- Daily wellbeing practices, including walking, are encouraged

5.4 Environmental Positioning

Sustainability is embedded within the firm's day-to-day operations, rather than delivered through standalone initiatives.

6. Integrated Emissions Profile and Key Drivers

The firm's current emissions profile indicates low absolute emissions in overall terms, with the principal impact arising from value chain and day-to-day operational activities rather than from capital-intensive sources. The integrated emissions report estimates total emissions at 9.98 tonnes CO_2e.

Metric	Estimate
Estimated total emissions	9.98 tonnes CO_2e
Emissions per £ revenue	0.03 kg CO_2e
Emissions per employee	1.66 tonnes CO_2e
Emissions per m²	0.36 tonnes CO_2e

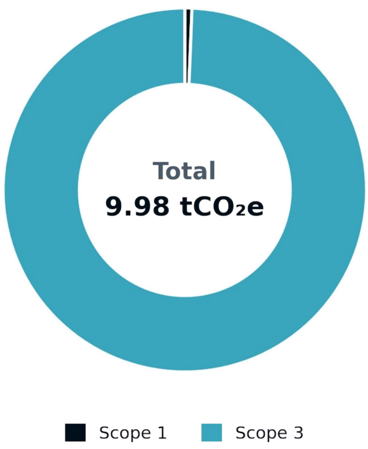

Figure 2. Current estimated emissions by scope.

6.1 Scope overview

Category	Description	Estimated tCO_2e
Scope 1	Fugitive gases	0.063
Scope 3.1	Purchased goods and services	3.36
Scope 3.6	Business travel	1.71
Scope 3.7	Employee commuting and home working	4.85
Total	Combined reported profile	9.98

6.2 Key drivers

Based on current operations, the principal drivers of emissions are purchased goods and services, employee commuting and home working energy usage, with business travel representing a secondary but still relevant component.

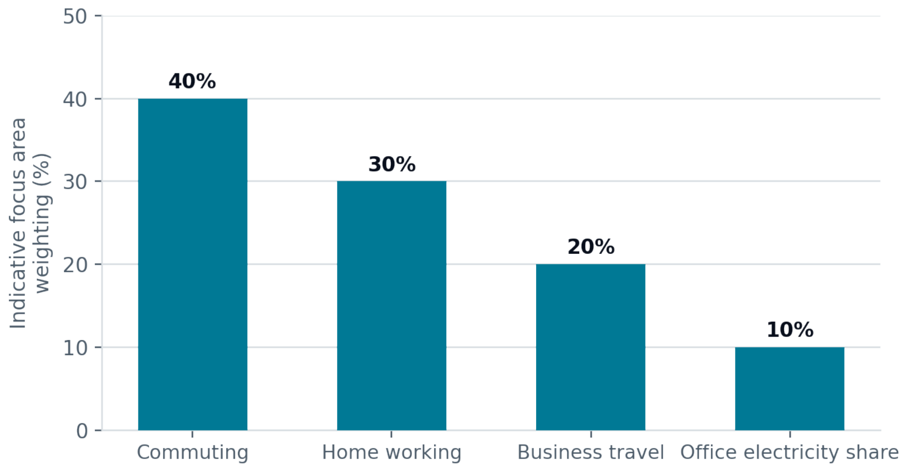

Figure 3. Illustrative weighting of the firm's main operational emissions focus areas.

7. Carbon Reduction Strategy

Strategic theme	How the firm will respond
Digital-first operations	Maintain fully paperless workflows, continue using client portals and cloud systems, and eliminate unnecessary physical document handling and storage.
Travel reduction	Continue prioritising virtual meetings and limit non-essential travel to cases where face-to-face delivery is demonstrably required.
Low-carbon commuting	Encourage cycling, walking and public transport and retain flexible working arrangements where operationally appropriate.
Efficient operations	Maintain low energy usage, use equipment responsibly and efficiently, and monitor operational practices annually.

8. Detailed Action Plan

Action	Description	Timeline	Responsibili ty	Impact
Maintain paperless operations	Retain fully digital workflows, portals and e-approval processes.	Ongoing	All staff	High
Virtual meeting policy	Use remote meetings as the default unless in-person attendance is clearly	Ongoing	All staff	High

Action	Description	Timeline	Responsibili ty	Impact
	beneficial.			
Promote cycling and walking	Encourage low-carbon commuting and reinforce practical behavioural changes.	Ongoing	Partners	Medium
Annual emissions review	Update assumptions, apply standard factors and report year-on-year movement.	Annual	Partner	Medium
Engage landlord where possible	Seek better understanding of serviced office energy sourcing and potential efficiency opportunities.	Ongoing	Partner	Low / Medium

9. Monitoring and Measurement

Donachie Chartered Accountants adopts a practical and proportionate approach to carbon monitoring. Emissions are reviewed periodically by converting operational data, such as travel, commuting and energy use, into carbon emissions using recognised conversion factors.

Annual process

- Update staff numbers and working patterns
- Review commuting and travel activity
- Apply standard emission factors
- Calculate total emissions
- Compare year-on-year performance

Key metrics

- Total emissions (tCO_2e)
- Emissions per employee
- Percentage reduction versus baseline

10. Client and Commercial Impact

This approach supports both responsible operations and commercial delivery. In practical terms, it contributes to:

- Reduced operational costs through lower travel, printing and administrative activity
- Improved efficiency through digital workflows and approvals
- Stronger positioning for tenders and larger clients
- Alignment with increasing ESG expectations across the market

11. Declaration

This Carbon Reduction Policy and Emissions Report has been prepared in good faith and reflects the current operations and strategy of Donachie Chartered Accountants.

This is the published summary version of our policy and emissions report, made available to clients and the public at donachieca.com/sustainability. It omits internal risk-assessment and governance detail; the full internal report is available to clients on request.

Signed:

James Donachie

James Donachie
Partner

Donachie
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Appendix A. Understanding Scope 1, Scope 2 and Scope 3 Emissions

This appendix provides a plain-English explanation of the three greenhouse gas emission scopes commonly used in carbon reporting and explains how they apply to Donachie Chartered Accountants.

Scope	Meaning and relevance to the firm
Scope 1	Direct emissions from sources owned or controlled by the organisation, such as fuel burned on site, company-owned vehicles, or refrigerant leakage from air conditioning systems.
Scope 2	Indirect emissions from the generation of purchased electricity, heating, cooling or steam used by the organisation.
Scope 3	All other indirect emissions that arise across the value chain, including commuting, business travel, home working, purchased goods and services, waste and other operational activities.

Application to Donachie Chartered Accountants:

- Scope 1 is not considered material for the firm because it does not operate a vehicle fleet, on-site combustion assets or other significant directly controlled emitting sources.
- Scope 2 is relevant through the firm's estimated share of purchased electricity within its serviced office environment.
- Scope 3 is the most relevant category for the firm because the principal operational impacts arise from staff commuting, home working energy use, purchased goods and services, limited business travel and wider operational activity.

In practical terms, this means the firm's carbon reduction plan appropriately focuses on the emissions sources most relevant to a digital-first professional services practice operating from a serviced office environment.