

# ESG Impact Report 2024

---



## Contents

Introduction	3
Our People	5
Our Code of Culture	5
Employee Health & Safety and Working Conditions	6
Diversity, Equity & Inclusion	7
Our People - Headlines for 23/24	8
Career Management & Training	9
Engaging with our Staff	10
Our People - Action points for 2024/25	10
Ethics	11
United Nations Sustainable Development Goals	11
Building an ethical framework through partnerships	12
Our public promises	13
Committees and decision-making	14
Third-party assessment	15
Public reporting	15
Training and development	15
Ethics - Action points for 2024/25	16
Environment	17
Our Environmental Policy	18
Our 2023/24 environmental objectives	19
Environmental activity and reporting for 2023/24	19
Environment - Action points for 2024/25	27
Our communities	29
Pro bono	29
We're proud of our charitable giving and volunteering	29
Working towards an ethical supply chain	30
The Family Law Language Project	30
Our Communities - Action points for 2024/25	31

## Introduction

Gillespie Macandrew is driving positive change for a sustainable future through responsible business practices, social equity, and environmental stewardship.

At Gillespie Macandrew, our Environmental, Social and Governance (ESG) ethos is deeply interwoven with our business operations, reflecting a commitment to sustainable growth and ethical practices as well as legal excellence.

Our commitment to ESG is rooted in the recognition that responsible business practices are not only beneficial but essential for long-term success – for us as a firm, for our clients and for the communities in which we work. This involves integrating ESG considerations into our client relationships, legal services, internal operations, and community engagement, ensuring that every facet of our work contributes positively to our collective social, environmental, and economic objectives.

2023/24 has been a transformative year for us in terms of ESG. We have invested heavily in formalising the structure of our ESG work, making a clear move forward from CSR to integrate true ESG across all areas of our work.

With this in mind we have set out a formal ESG strategy, underpinned by eight ESG pillars.

## Our ESG Pillars

1. Climate action leadership: We are committed to achieving Net Zero emissions by 2035, leading the Scottish legal sector in climate action.
2. Social responsibility: Our firm promotes social impact, responsibility and equality, reducing inequalities through our legal services and community initiatives.
3. Employee well-being and professional growth: We prioritise the well-being and development of our team, ensuring a supportive and inclusive workplace.
4. Governance and transparency: We work hard to maintain the highest standards of governance, operating with transparency and integrity.
5. Sustainable growth: We are helping to drive economic growth in Scotland by advising clients on projects contributing to the achievement of national and global ESG goals.
6. Community engagement: We are deeply rooted in our local communities as well as the legal sector, contributing to local prosperity, philanthropy and social well-being.
7. Partnerships for progress: Through strategic partnerships we're advancing the UN SDGs and amplifying our positive impact.
8. Ethical client service: We deliver our legal advice ethically, ensuring that our ESG values align with our client work.



In addition, we have chosen four UN Sustainable Development Goals to focus on, which we feel best reflect and align with our ESG ambitions. By taking the spirit of each of these SDGs and embedding these goals into our practices, we're able to better understand the impact of our ESG activities, in a global context, as well as how we, as a business, are contributing to achieving them. By working to advance the UN SDGs we not only champion a sustainable future but also enhance our operational strategies in ways that foster innovation, enhance collaboration and drive progress across all levels of our firm.

In this, our first public and formal ESG Impact Report, we aim to be entirely transparent.

We have shared a clear and detailed benchmark of where we have come from, where we are today and where we strive to reach. We have done this across the four key areas of focus we have identified: Our people, ethics, environment and our communities. In time we hope to publish our reports with sections for each of our eight pillars showing progress against our action points and targets, as well demonstrating progress towards our chosen UN SDGs.

In publishing this report we have taken a step towards being a more ethically conscious organisation but there is significant work to do. Work that we will do across the firm and in partnership with our stakeholders and the communities in which we operate.



**Robert Graham-Campbell**  
CEO, Gillespie Macandrew





## Our People

Our commitment to being a responsible business when it comes to our people and their community interactions features heavily in the eight ESG pillars we've set out.

It is our people who define our business, our reputation, our competitive advantage, and ultimately our long term success. We believe it is important to support everyone in ensuring they have a rewarding and fulfilling career at Gillespie Macandrew. By equipping our staff with the necessary tools and training, we support their professional growth and wellbeing.

## Our Code of Culture

We see our culture as of fundamental importance in all we do. Fostering the right culture is a shared responsibility for each and every one of us at Gillespie Macandrew, requiring that we all:

### Collegiate

- Treat everyone with dignity and respect
- Encourage collegiate behaviour at work
- Look for opportunities to show our appreciation for others

### Highly professional in what we do

- Act with integrity
- Strive to comply with all relevant regulations and laws
- Act responsibly in how we conduct our business across the breadth of our ESG, charitable CSR, environmental and social and wellbeing activities

### Transparent and open

- Seek to engage with each other through open reporting and employee dialogue
- Encourage constructive feedback and ideas that deliver value for our clients or the firm
- Call out bad behaviours and speak up without fear of adverse consequences
- Are open about our mistakes so we can help resolve and also learn from them

### People oriented

- Are inclusive and celebrate diversity and equality, whether in hiring, career advancement, compensation or other activities such as work events
- Provide forums for employee voice, and welcome feedback
- Engage positively in actions designed to develop our professional skills so that we can learn and develop

These together form our brand values, which are to be clear, assured, progressive and human.

## Employee Health & Safety and Working Conditions

Managing health and safety and working conditions is something we take very seriously here at Gillespie Macandrew.

In recent years we have made significant changes to our induction process to include a health and safety focus and we are committed to ensuring the highest level of Health and Safety compliance. We have a comprehensive Health and Safety policy that outlines our commitment to providing a safe and healthy work environment for our employees, clients, and suppliers. Our policy includes regular risk assessments, safety training programs, as well as identifying the need for specialist equipment such as standing desks and other equipment supporting those with disabilities.

In addition, we adhere to all relevant health and safety legislation, regulations, and industry standards. Our Facilities Team regularly reviews and updates our policies and procedures to ensure ongoing compliance.

Each office has a dedicated and published team of health and safety personnel, including a health and safety officer, certified fire wardens and certified emergency first aiders. Fire evacuation procedures are regularly reviewed and published, with updates as required, with training and evacuation tests completed.

The wider issues concerning working conditions, are important to us and something we have invested heavily in, in particular since the disruption caused by the Covid-19 Pandemic. Some examples of our work in this area include:

- In 2024 we were formally accredited as a Living Wage employer.
- We have revised a number of family and diversity-focused policies over the last year, including our Blended Working Policy and Flexitime Policy.
- In 2024 all staff received a bonus of 6.5% of salary in recognition of the contribution made to success in the firm.
- In 2022 at the peak of the cost of living crisis, the firm applied a mid-year additional cost of living salary increase of 1.5% for all staff.
- In 2024 GM introduced a comprehensive new health benefit for all staff through the Westfield Health Foresight Health Cash Plan. This plan allows employees to claim money back for essential healthcare costs such as optical, dental, and chiropody services, up to set limits, with 100% reimbursement on claims. Additionally, it includes access to valuable health and wellbeing services, including a 24-hour advice and information line, unlimited DoctorLine access to UK GPs, gym discounts, and Westfield Rewards for savings at retailers and restaurants. Employees can also opt for policy upgrades or add adult dependents. The plan covers pre-existing conditions, offers some worldwide coverage, and includes benefits for dependent children at no extra cost.



- In addition to the Westfield Health Cash Plan, GM offers a comprehensive benefits package to all employees. This includes a 6% employer pension contribution through a Salary Sacrifice Pension Scheme, 25-30 statutory days of holiday per annum, and nine public holidays. Employees can purchase up to five additional holiday days. Other benefits include a firm-wide bonus scheme, critical illness cover, death in service cover, sickness absence provision, and enhanced maternity/paternity/adoption provisions.
- The firm supports hybrid working with training and professional qualifications support, and also offers staff a recruitment and new client introductory bonus, reduced legal fees, a cycle to work scheme, travel loans, paid volunteering time and CSR events, and various wellbeing initiatives such as bookable massages as well as a new wellbeing area in the office.
- The firm offers, a home-working allowance to support the provision of ergonomically appropriate equipment when working from home.
- In addition, regular training is conducted in topics relevant to wellbeing and working conditions. These include:
  - 'Tackling problem behaviour' training in 2023/24
  - Senior management and Team Leaders completed leadership and mental health training in 2021.
  - Firmwide training on 'Home Working and Mental Health Scotland' webinar training in 2021.

## Diversity, Equity & Inclusion

We are committed to promoting equal opportunities in employment and creating a workplace culture in which diversity and inclusion is valued, and everyone is treated with dignity and respect. As part of our zero-tolerance approach to discrimination in any form, we work to ensure that everyone receives equal treatment regardless of age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation (Protected Characteristics). We are also committed to providing equitable treatments to all those we deal with as an organisation, including our clients and suppliers.

In 2020 we joined a pilot scheme by the Law Society of Scotland and Rare, which aims to promote fair access to legal traineeship opportunities through contextualised recruitment. The Law Society has partnered with diversity specialists Rare to make contextualised recruitment software more accessible to the Scottish legal market. Gillespie Macandrew was one of the first companies to join the scheme as early adopters of the new tool.

Rare's system processes data from traineeship applicants relating to their socio-economic background including school grades, home postcode and free school meals entitlement, among other indicators. The system uses this information to identify candidates who have faced barriers, so employers can assess their performance in a fairer context.

Rare has partnered with the Law Society of Scotland to make contextualised recruitment more accessible to legal employers. Find out more about the aims of the [Law Society's partnership with Rare](#).

## Our People - Headlines for 2023/24

- 68% of the organisation as a whole is female
- For senior management, 39% are female and, of these, 6% are within a minority or vulnerable group
- 15% of our board members, who are elected by the partnership group democratically, are female
- The percentage of employees from a minority and/or vulnerable group in the whole organisation is 19.5%
- Our PayGap is 14.2% which compares favourably to ONS legal industry data of 17.6%
- 28% of our current partners were originally trainees at the firm, and two-thirds were appointed partner from within the firm, demonstrating our commitment to career progression and personal growth
- The ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees was 4.95:1
- In 2024 we have launched diversity training using the VinciWorks training system. Everyone in the firm will be required to complete this, starting in September 2024

Topics include:

- Cultural awareness
  - Disability inclusion
  - D&I manager skills
  - Gender and sexuality awareness
  - Gender equality
  - Gender identity
  - Inclusion essentials
  - Intersectionality
  - Menopause at work
  - Neurodiversity
  - Sexual orientation
  - Socio-economic wellbeing
  - Supporting transgender and non-binary people at work
  - Transgender and non-binary awareness
- We have introduced or revised a number of family and diversity-focused policies during 2023/24, including our Adoption Policy, Compassionate Leave Policy, Maternity Policy, Long Service Policy and our Paternity Policy.





## Career Management & Training

Our people, in whatever role they undertake, are key to our success. We engage in a wide range of initiatives to support personal career development in all roles through a combination of training, mentoring and feedback. With this focus we can attract, retain and grow the very best and most talented professionals.

Some of the activities we undertake include:

- Publishing a detailed career progression guide for lawyers, setting out what they can expect, what we expect from them and more for each role.
- A Training and Career Professional Development programme for our staff has long been a cornerstone of our career management approach. We take approximately 8 legal trainees each year who participate in a two-year TCPD programme delivering around 100 hours of training time per trainee over a two year period. This is further built on throughout an individual's career via our Training Academy which, since its commencement in 2015, has resulted in 8 people who started as trainee solicitors now being partners.
- In addition to meeting or exceeding continuing professional development requirements (20 hours per annum) for legally qualified staff, we provide a large number of training events for all staff. These include mandatory topics such as business ethics, technical legal training, and bespoke topics to meet individual needs. In addition, we provide bespoke coaching for senior staff. The total number of hours of formal training provided by the firm in 2023/24 was 650 hours – this excludes study leave and training accessed by individuals through events outside the firm.
- We run a training and professional qualifications support programme, offering sponsorship for those embarking on professional development whilst working at the firm. Qualifications / certifications gained include STEP, ATT, CIOT, H&S, Risk & Compliance, SOLAS, accredited paralegal, solicitor conversion (from other careers), and dual-qualification.
- GM's Intranet-based training academy offers a core training programme across a wide range of topics. The training journeys are tailored to roles, including CPD training.
- Regular Check-In meetings are held in place of formal appraisals to provide more regular opportunities for discussion and to monitor and continue to progress career development.

## Living Wage

In 2024 we were formally recognised and certified as a Living Wage Employer, paying the real Living Wage. By paying the real Living Wage, we are one of a body of employers voluntarily taking a stand to ensure their employees can earn a wage which is enough to live on.



## Engaging with our staff

Engaging with staff and internal stakeholders is important to us. Our Staff Roadshows take place semi-annually, drawing everyone together in one location for a direct interaction with the CEO. In addition to interactive workshops and training, news is communicated relating to progress, growth, new joiners, the future of our industry, developments in client relationships, GM's vision and strategic plan, and successes over the year.

In addition, in 2023, we conducted an EVP survey to gain feedback from staff and understand staff levels of satisfaction across a range of areas. Our highest scoring areas were our culture (86%) and working environment (79%), and our lowest scoring area was around staff benefits which prompted a full review and relaunch 6 months later with improved terms and a new partnership with Westfield Health launched in May 2024.

The launch of our ESG strategy has seen a significant growth in the volume of internal communication relating to ESG matters. Recent ESG communications have included:

- Consultation on priorities leading to the selection of ESG goals
- Staff survey about their views on ESG and its role in client relationships
- Consultation about charity partner changes, restructuring and new partnerships
- Communication of ESG priorities and changes
- Communication of environmental best practices
- Regular updates in the CEO's monthly written report to staff

## Our People - Action points for 2024/25



- During 2024/25 we are embarking on a programme of more structured research into understanding Diversity, Equity & Inclusion (DE&I) within Gillespie Macandrew
- Whilst not legally required to report our DE&I stats or Pay Gap, we are monitoring these to highlight progress in improving these measures. This will include increasing the employee data we collect as well as clearer internal reporting on all DE&I areas to inform targets for improvement and action
- Seek to reduce the ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees by 0.5 points
- Complete roll out of our Diversity training which will cover topics such as Gender Bias, and Sexual Harassment is taking place later this year – we have commissioned a new training partnership with Vinci Works commencing September 2024 covering training in this area for the whole firm
- Continue to benchmark pay externally to ensure no gender bias in pay structures

## Ethics

Governance at Gillespie Macandrew is underpinned by transparency and accountability. We are clear in defining and reviewing our ESG performance targets to foster a culture where every contribution towards these objectives is valued. We communicate progress, success and challenges in meeting them with our staff to ensure full commitment by all, and increasingly publicly. Our policies and decision-making processes are aligned with our ethical standards, ensuring that we work collaboratively with partners who share our commitment to these principles, thereby enhancing our collective ESG impact.

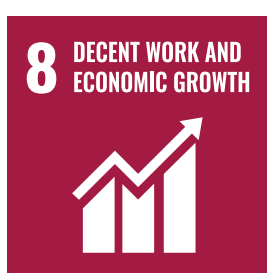
A significant part of our work over 2023/24 has been establishing an ESG strategy and framework. Governance - and ensuring ESG's place within it - has been a fundamental priority this year.

## United Nations Sustainable Development Goals (SDGs)

Central to our impact is our alignment with the United Nations Sustainable Development Goals (SDGs).

The United Nations set out the Sustainable Development Goals (SDGs) in 2015. These are a set of 17 objectives aimed at eradicating poverty, conserving the environment, and achieving peace and wellbeing for everyone by the year 2030. These goals are interconnected, acknowledging that progress in one area influences others. The focus is on a balanced approach that considers social, economic, and environmental factors.

We have chosen four UN Sustainable Development Goals to focus on, which we feel best reflect and align with our ESG ambitions. The goals we have chosen are:



More information about each goal is available on the UN Development Programme website.

GOAL 8: [Decent work and economic growth](#)

GOAL 10: [Reduced inequalities](#)

GOAL 13: [Climate action](#)

GOAL 17: [Partnerships for the goals](#)

Over the coming year we will be taking steps to align all ESG activity to these chosen goals, as well as the eight ESG pillars adopted within our strategy.

## Building an ethical framework through partnerships

We believe partnership with trusted organisations and frameworks is fundamental in evidencing our commitment to being ethical. It is one of the reasons why we have chosen UN SDG Goal 17 (Partnerships for the Goals) as one of our four areas of focus.

Here we discuss some of the third parties we have chosen to work with to demonstrate and support our ESG commitment.

### Legal Sustainability Alliance

Supporting our pledge to reach Net Zero by 2035, we have been members of the LSA for three years. The LSA is a collaborative network that aims to inform, equip and empower lawyers and law firms to address the climate and biodiversity crises at home, at work and through their practice. Through our membership we have better informed ourselves on the sustainability expectations specifically tailored to the legal sector through their extensive resource library of training opportunities, webinars, literature and graphics.

### Achilles

We are engaged with the Achilles UVDB pre-qualification system for the Utilities industry to ensure the highest standards of supply chain assurance.

### EcoVadis

In 2024 we embarked on registration with EcoVadis, the first and largest collaborative platform in the world for trading partners to share sustainability performance information.

### Lexwork

Gillespie Macandrew is a member of Lexwork, an international community of independent law firms, and regularly participates in regional and global conferences that cover shared concerns in the rule of law.





## Waste Management

All cardboard, plastics, printer cartridges, batteries, drinks cartons, glass and packaging is sent for recycling to the firm's contractor, Changeworks Recycling, a waste aware business which is ISO14001 accredited and Investors in People registered. All paper waste is treated as confidential and is securely shredded before being 100% recycled by our contractor PSS (Paper Shredding Services) which is ISO9001 and ISO14001 accredited. All waste electrical, electronic equipment (WEEE) is cleaned of data and securely destroyed or upcycled where possible via the firm's IT contractor Quorum.

## HighQ

Our use of the HighQ dataroom system from Thomson Reuters means we are able to reduce the carbon footprint of emails as well as printing, paper usage and transportation by sharing files with clients online.

## DocuSign

We are increasingly using electronic signing for signing legal documents (where permitted) to reduce the carbon footprint of executing documents in terms of paper, printing and carriage.

## Our public promises

Leading by example and being an ethical business is important to us at Gillespie Macandrew. We have a number of policies in place that underpin this commitment and which we share publicly.

[Modern Slavery Statement](#)

[Anti-Bribery and Corruption Statement](#)

[Environmental Policy](#)

[Living Wage Statement](#)

[Diversity, Equality and Inclusion Statement](#)

[Whistleblowing Statement](#)

[Anti-Money Laundering Statement](#)

[Anti-Tax Evasion Statement](#)

In addition, we have implemented a number of measures to ensure that we are working as an ethical organisation, in terms of information technology and data protection. Gillespie Macandrew's IT strategy is to migrate, as much as possible, to SaaS services in the cloud. In 2024 we will commission a new firmwide practice management system (PMS) as part of this journey. As for all of our IT vendors and systems, this has been vetted for data management and security by our Data Protection Officer before deployment to ensure the highest levels of data security. In addition, the firm is implementing new measures as part of a cyber security plan to achieve Cyber Essentials Accreditation in early 2025.

## Committees and decision-making

The ESG Committee is chaired by partner, Amy McDowell and meets monthly. It includes CEO Robert Graham-Campbell, Head of HR Lynda Linden and Marketing & Communications Manager Lauren Forgie, as well as having two rotating committee places. These two additional committee places rotate monthly between internal teams (including business support teams) to give the widest opportunity for inclusion and transparency in, and suggestions for, its activities and priorities.

Under the ESG umbrella the firm has sub-committees to focus on the areas of Charities, Sustainability and Social & Wellbeing who meet each month to drive and support our ESG priorities in their respective areas. These committees report to the overall ESG Committee tri-monthly which in turn reports to the Board.

These committees are encouraged to create and then keep under review an annual programme, divided into quarterly actions/themes and with interim targets.

Committee communication and reporting on progress is important to us and we are building a dedicated hub for all staff to access up to date information on the activities of each of the ESG-related committees. This will be a place for committees to communicate their progress and activities, as well as other news. We will add to this with other spaces, focusing on wellbeing and sustainability, in time.

In addition, the Board and Members receive regular updates on our ESG activities so that this is integrated into our agenda and overall business activities.

Teams are encouraged to incorporate ESG discussions and updates into their regular team meetings and provide feedback to the ESG committee.

We are therefore increasing the level of internal reporting and information-sharing with all staff across all of our ESG activities to raise awareness and commitment.



## Third-party assessment

We recognise the importance of involving third-party experts in supporting us with our ESG journey. In particular, over the past year, we have not only worked with an independent ESG consultant and communications specialist to conduct a full review of all activities as well as support us in developing our ESG strategy, but also with ITP Energised who produced a high-level environmental recommendations report highlighting actions which could be taken with a view to realising greenhouse gas (GHG) emissions reductions.

In 2024 we partnered with a London-based law firm to review externally our cornerstone ESG HR-related policies and procedures. This resulted in some improvements in policy and procedure which have subsequently been adopted and communicated amongst the staff and will be further reinforced through the Vinci Works training detailed above.

## Public reporting

We are committed to publishing our ESG focus, targets and progress, as well as information on the UN SDGs we're working towards. This first ESG Impact Report is a significant step towards achieving this.

Over the coming years we plan to introduce more detailed recording and reporting data to refine our goals and actions (internally and externally) with each subsequent impact aiming to report progress towards each of our eight pillars, as well as being cross-referenced to the chosen UN SDGs.



## Training and development

In addition to setting in place governance changes, we are committed to ensuring that best practice is integrated within daily operations. We therefore provide business ethics training at various points throughout an employee's career, in addition to annual mandatory refresher training in certain areas. These cover for example AML compliance, data protection, and solicitor's accounts rules / client monies training. Furthermore, all legally qualified staff are required to complete ethics training at stages of their career progression, namely as a trainee, or on becoming a solicitor or a partner. To promote diversity and inclusion, we are partnering with VinciWorks to deliver mandatory training in these areas in 2024/25. In consequence, all staff and partners will receive some form of business ethics training in any financial year.

## Ethics - Action points for 2024/25

- Review the third-party partnerships, frameworks and accreditations we have in place, to better achieve our objectives. In particular we aim to demonstrate our ethical business practices, including prompt payment, fair working practices, employee wellbeing, employee representation, paying fair tax, commitment to customers, ethical sourcing and more, as well as supporting DE&I through access to careers, social mobility, reducing inequality, the future of legal careers in Scotland and economic development.
- Demonstrating the ways our legal expertise can be used to further the campaign for Net Zero.
- Progress reporting, following this Impact Report, to more closely link reporting to our eight ESG pillars and UN SDGs.
- Further raise the frequency of internal ESG reporting, for example as an agenda item in internal meetings.
- Begin the roll out of our new Supplier Code of Conduct with our suppliers. This promotes the ethical and sustainability ambitions of the firm and intends to extend these to our suppliers.
- Implement fully the plan to achieve Cyber Essentials Accreditation in 2025.





## Environment

At Gillespie Macandrew, our commitment to the environment is integral to our operations.

We are members of the Legal Sustainability Alliance - a collaborative network of law firms set up to inform, equip and empower lawyers and law firms to address the climate and biodiversity crises at home, at work and through their practice.

In 2023 we published our commitment to working towards UN Sustainable Development Goal 13: Climate Action, which sets out the ways in which we can all help to take urgent action to combat climate change and its impacts. Having made this public commitment, we are now working to integrate this throughout our working practices.

Within the firm's legal portfolio, we advise on some of the largest and most significant renewable energy projects in the UK with the potential to produce nearly 7 GigaWatts of power both onshore and offshore, completed over £100m of forestry transactions in the last year, spoken widely on the subject of Natural Capital and regularly advise our clients on the two existing carbon codes including the tax implications.

Achieving Net Zero by 2035 - the goal we have set ourselves - is, without a doubt, an ambitious goal for any organisation - particularly one with relatively little control over areas such as Scope 1 and 2 emissions, as well as the need for business travel, distribution and an inflexible supply chain. However, we are working hard to reduce our environmental footprint by minimising climate impacts, optimising energy use, and curbing pollution. Our approach encompasses embedding sustainable practices across the firm and actively engaging our staff in environmental education and initiatives, ensuring they play a vital role in our collective environmental responsibility.

In this, our first public reporting on environmental performance, we consider it important to provide a baseline from which to improve. We are committed to achieving Net Zero by 2035 and, with that in mind, have set out a number of areas for improvement.

We are committed to publishing clear GHG emissions reporting year on year with commentary, using a verified consultancy to audit and report on our data, communicating the results through internal and public announcements.



## Our Environmental Policy

### Mission Statement

Gillespie Macandrew is committed to the protection of its local and wider environment which extends beyond legal and regulatory requirements. The firm recognises that our business practices have direct and indirect consequences on the environment in which we all live and work. Therefore, the firm seeks to minimise any negative impact caused by our activities, to reduce our carbon footprint and to contribute to a positive environmental stewardship. This includes seeking to monitor and reduce our environmental impact and continually improve our environmental performance as an integral part of our business strategy and operating methods, with regular review points. We will encourage our stakeholders, suppliers and other stakeholders to do the same.

### Responsibility

The CEO, supported by the Facilities Manager, is responsible for ensuring that the environmental policy is implemented across the firm, including through the Sustainability Committee. However, all employees have a responsibility in their area to ensure that the aims and objectives of the policy are met.

### Policy aims

We will:

- Integrate environmental management considerations into our business operations
- Reduce our carbon footprint of our business activities against published targets and objectives.
- Comply with and aim to exceed relevant regulatory requirements.
- Promote and cultivate a culture of responsible and sustainable business practices amongst our people, stakeholders and suppliers.
- Manage our waste in line with the principles of the waste hierarchy and commit to reduction, re-use and recycling.
- Incorporate environmental considerations and energy performance into the design, refurbishment and use of our buildings and any decisions relating to future business premises.

To meet these commitments, we will:

- Monitor and measure our performance against agreed, published targets.
- Provide appropriate resources and information to meet the objective set out in this policy.
- Communicate and reinforce our commitment to reducing our environmental impact and the principles of this policy to our staff.
- Work with our suppliers, stakeholders and landlords to promote sustainability and improve environmental performance and data capture.
- Comment on and contribute to relevant policy and practical discussions including land use, energy, infrastructure, carbon capture and biodiversity both internally and in our sectors of operation.
- Review this policy regularly.

## Our 2023/24 environmental objectives

### Mission Statement

In 2023 we published our first ESG strategy, with clear priorities set out for environmental matters:

- Reduce the effects of our operations on the environment in relation to climate change, energy usage and pollution.
- Promote and deploy environmentally responsible and sustainable business practices throughout our organisation.
- Provide opportunities for our staff to be part of a collective sustainability effort through education, engagement and accountability.

We understand the importance of having clear principles, objectives and targets across all core areas of environmental activity - specifically: energy consumption and greenhouse gases; waste management and recycling; and the promotion of sustainable consumption.

We believe it is our responsibility to enact this across three platforms:

1. Within Gillespie Macandrew
2. Throughout our supply chain
3. With our stakeholders and wider communities

With this in mind, we formulated the following objectives for environmental activities in 2023, leading into 2024:

- To set a formal, dated commitment for achieving Net Zero.
- To more effectively measure the environmental impact of our energy consumption and emissions.
- To more effectively measure the environmental impact of our waste management.
- To set our 2024/25 objectives at a tactical level for improving environmental impact across all areas, specifically: Energy Consumption & GHGs; Materials Consumption & Waste Management; and Environmental Services & Advocacy.

## Environmental activity and reporting for 2023/24

In 2024 we are for the first time publishing our carbon measurement data in our public reporting, for transparency. While this is done on the SECR mandatory reporting basis consistent with our industry peers, we also independently measure our complete GHG footprint to track our progress in reducing our impact. We believe that transparency is a key factor in the business community working together to implement responsible environmental practises. As our first Environmental Report, this presents a clear starting point, showcasing both our successes and the work to do as we move forward.

### GHG Emissions

Gillespie Macandrew has externally audited our GHG footprint for a number of years and in 2023/24 commissioned ITPEnergised to produce a high-level recommendations report highlighting actions which could be taken with a view to realising greenhouse gas (GHG) emissions reductions. ITPEnergised is part of global sustainability consultancy SLR.

## Summary

	Emissions (tCO <sub>2</sub> e)	Percent Share of Emissions (%)
SCOPE 1	40.4	82.6%
SCOPE 2 (Market based)	5.2	10.6%
SCOPE 3	3.3	6.8%
TOTAL	49.0	100%

*\*SECR disclosure basis*

## By Area

	Emissions (tCO <sub>2</sub> e)	Percent Share of Emissions (%)
STATIONARY COMBUSTION	40.4	82.6%
FUGITIVE GASES	0.0	0.0%
PURCHASED ELECTRICITY (Market based)	5.2	10.6%
BUSINESS TRAVEL	3.3	6.8%
TOTAL	49.0	100%

*\*SECR disclosure basis*



## By office

OFFICE	SCOPE 1 (tCO <sub>2</sub> e)	SCOPE 2 (Market based) (tCO <sub>2</sub> e)	SCOPE 3 (tCO <sub>2</sub> e)	TOTAL (tCO <sub>2</sub> e)
Atholl Crescent	36.8	0.0	2.5	39.3
Morningside	3.6	5.2	0.3	9.1
West George Street	0.0	0.0	0.5	0.5
<u>Broxden House</u>	0.0	0.0	0.1	0.1
ALL OFFICES	40.4	5.2	3.4	49.0

*\*SECR disclosure basis*

## Emissions by employee

OFFICE	NUMBER OF EMPLOYEES	TOTAL EMISSIONS (tCO <sub>2</sub> e)	EMISSIONS PER EMPLOYEE (tCO <sub>2</sub> e/FTE)
Atholl Crescent	121	39.3	0.3
Morningside	18	9.1	0.5
West George Street	21	0.5	0.0
<u>Broxden House</u>	11	0.1	0.0
ALL OFFICES	171	49.0	0.3

*\*SECR disclosure basis*

## Year on year comparison

Emissions (tCO <sub>2</sub> e)	2022/23	2023/24	% Change
Total Scope 1	65.3	40.4	-38.1
Total Scope 2	36.7	5.2	-85.8
Total Scope 3	2.3	3.3	+43.5
<b>TOTAL</b>	<b>104.3</b>	<b>48.9</b>	<b>-53.1</b>
Emissions intensity per employee	0.62	0.29	-53.2

The figures for Scope 1 and Scope 2 emissions in 2023/24 have improved significantly, explained primarily by the use of more renewable energy and lower natural gas and purchased electricity consumption across all of our offices. The Scope 3 emissions disclosed above only include business travel where the firm is responsible for purchasing the fuel/energy, and these have seen a small increase year on year. Overall, with only a modest increase in headcount, the firm has seen the emissions intensity per employee fall by over 50% year on year.

## Commentary

- Of the energy consumption (19,833m<sup>3</sup> gas and 152,456kWh electricity) 127,338kWh electricity was 100% renewable energy. 25,118kWh electricity was on a mixed renewable/standard tariff and therefore not 100% renewable
- Reduction in travel: Staff are encouraged to use modern IT communication methods to reduce the need to travel for meetings. This is led by example at the senior level - partnership meetings are joined by regional office-based partners via video conferencing
- Bike racks have been installed at all offices and a bike to work scheme introduced to encourage cycling to work
- Lighting throughout all offices has now been changed to LED units to reduce energy consumption
- Measures to reduce paper consumption and associated consumables have included the commissioning of an industry-standard digital document management system and increasing the amount of screens per workstation, replacing our printing machines with more efficient multi-functional devices, and increasing the use of electronic signing software where possible
- Our Sustainability (and ESG) committees comprise a mix of staff from across the business, and we have rotating observer seats open all staff to allow greater inclusion and transparency across the firm
- We are in the process of moving all of our principal IT systems to the cloud to reduce the on-premise systems and associated energy use. We monitor the carbon footprint of our principal supplier Microsoft.

## Waste Management

### Types of waste

	Quantity (kg)
<b>Organic Waste</b>	<b>1,430</b>
<b>Paper and Cardboard</b>	<b>4,376</b>
<b>Glass</b>	<b>346</b>
<b>Plastics</b>	<b>96</b>
<b>Metals</b>	<b>77</b>
<b>Mixed Refuse</b>	<b>6,251</b>
<b>TOTAL</b>	<b>12,575</b>

### Waste Streams

	Quantity (kg)
<b>Composted</b>	<b>1,430</b>
<b>Recycled</b>	<b>4,894</b>
<b>Landfill</b>	<b>6,251</b>
<b>TOTAL</b>	<b>12,575</b>

## Commentary

- None of this waste is considered hazardous.
- Recycling: All cardboard, plastics, printer cartridges, batteries, drinks cartons, glass and packaging is sent for recycling to the firm's contractor, Changeworks Recycling, a waste aware business who are ISO14001 and Investors in People registered. All paper waste is treated as confidential which is securely shredded and 100% recycled by our contractor PSS (Paper Shredding Services) who are ISO9001 and ISO14001.
- All Waste Electrical, Electronic Equipment (WEEE) is cleaned of data and securely destroyed or upcycled where possible via the firm's IT contractor Quorum.
- Paper reduction: The firm promotes a "paper light" approach to office work. This includes:
  - Using data rooms for sharing documents with clients online.
  - Installing double screens at every workstation to assist with a paper light IT platform.
  - Electronic files as standard. The firm in 2018 upgraded its document management system as part of this.
  - The firm is currently evaluating moving to the exclusive use of recycled paper for internal printing.
  - All printing is set to Duplex as standard.
  - Introducing digital document signing where possible to eliminate the need for printing documents for signature.
- In 2024 we will complete a refurbishment of our principal office at Atholl Crescent. As part of this we have redesigned the staff catering area to promote recycling with prominent recycling waste disposal management.

## Waste Consumption

Data on water consumption was not recorded in 2023/24 and is an area for review.

## What can we learn from 2023/24 activity?

### Data Quality

Fundamental to our successful tracking, reporting and improvement is having access to reliable data on emissions and other areas of environmental activity. With this in mind, we intend to follow the GHG Protocol to refine our data collection and quality management. Work in 2024 will include establishing clear procedures for collecting data on GHG emissions, addressing any gaps in the 2023/24 reporting and implementing QA/QC procedures to identify and address errors or inconsistencies in the data collection process.

In particular, gaps in the following areas were identified and will be addressed:

- Electricity consumption data was reported from all but one of our offices (which therefore had to be estimated) .
- Goods and services and capital goods emissions were estimated based on a spend-based approach using commodity/ industry average emissions per unit spent on goods and services categories. To address this we will:
  - Work towards ensuring that carbon accounting requirements are embedded in our financial records as much as possible to allow tracking of what each purchase category specifically relates to, and how this corresponds to emissions factor.
  - Engage with suppliers to obtain and record emissions information specific to the goods and services purchased.
- Upstream transportation and distribution emissions were estimated based on spend data on mail and postage services. We will move away from this approach to record the same level of detail here as for downstream transactions.
- Waste data was not available for all offices requiring estimates to be used. Data on water consumption in offices were not provided.
- While data on travel were reported, data on hotel stays for business travel was not available. We are therefore developing a new expense tracking protocol that will include capturing the relevant data.
- The employee commuting survey received a response rate of 68%. By continuing to engage with staff on our commitment to carbon reduction we seek to raise this response rate for the coming year.

## Scope 1 emissions

Gillespie Macandrew's only source of stationary combustion emissions is from natural gas use for heating in offices, in some cases managed by our landlords and outwith our direct control as tenants. To reduce these emissions, the potential for converting from natural gas heating to an alternative low emissions heating system (e.g. electricity sourced heating) could be investigated.

We currently lease the offices we occupy and as such have limited control over the energy systems they employ. We recognise that we could seek to engage with our landlords, build dialogue, and look to influence decisions on energy management in the offices e.g., by petitioning for alternative low-emissions heating systems to be installed in the offices when current systems are retired. The alternative would be to consider moving to offices where alternative low-emissions heating systems are already in place when current office leases expire but this would need to be weighed against wider business considerations.

Similarly, Gillespie Macandrew's only source of fugitive emissions is refrigerant gas leaks from air conditioning systems in its offices. To limit fugitive gas emissions, we will ensure that air conditioning systems are regularly serviced and well maintained to reduce the chance of leakages.



## Scope 2 emissions

We import purchased electricity on a 100% renewable tariff for all but one of our offices. This has enabled the reporting of market-based electricity emissions from the offices on 100% renewable tariffs as zero. Ensuring all of the offices are on 100% renewable electricity tariffs will enable us to report all of its Scope 2 emissions as zero and, as a result, will be investigated for the coming year, awaiting existing fixed contracts to expire.

Given that we do not own the offices we occupy, considerations for installing renewable electricity generating technologies to supplement grid electricity use in office buildings are not currently feasible.

## Scope 3 emissions

We recognise that this is the area where the data reports increases over the last year. As a result, we feel that activity in this area is going to be of primary importance in the next few years.

### Supply chain

As Scope 3 emissions arise from our supply chain, influence over their reduction will likely be more difficult to achieve compared with reducing Scope 1 and 2 emissions.

We have already identified that there is a need for clearer and more robust data collection and reporting throughout our supply chain. In addition, we will work towards greater transparency within our supply chain as well as the promotion of best practices - not just in environmental matters but across the ESG spectrum. In particular this will include the downstream transportation of documents between offices and to clients so as to identify areas for improvement. We are planning to introduce a Board-approved supplier code of conduct which seeks to align our suppliers with our own ESG approach, including in relation to sustainability and in 2024/25 are recruiting to fill a newly created position which will, inter alia, oversee all procurement with this in mind.

### Waste management

It has been noted that there are improvements within our waste management processes in terms of both reporting and also practices. In particular, we will review our waste disposal activities to ensure that we reduce the amount of refuse that could end up in landfill. The refurbishment of our Atholl Crescent offices in 2024 has generated an unusually higher level of waste, but we expect to see the benefit of this going forward.

### Business travel and employee commuting

We recognise that business travel is an area where we have significant control and can make improvements. We will look to reduce business travel emissions by introducing policies to guide employees when considering business travel, what form that should take and prioritising online meetings over in-person meetings where practical. When business travel is undertaken, a hierarchy that prioritises the use of low-emissions transport modes over more emissions intensive alternatives will also be considered to help to steer colleagues towards the least carbon-intensive mode of travel.

Similarly, employee commuting emissions could be reduced by encouraging employees to commute via low-emissions modes. As an example, our Spring to Summer Challenge month encourages exercise (as part of a wellbeing programme) but has also seen an increase in walking to work for those who live in proximity to their place of work.

## Environmental targets for 2024/25

1. We will aim to reduce each of our Scope 1, Scope 2 and Scope 3 figures on both the SECR and full measurement basis by 5% in the coming year.
2. We will aim to lower our intensity measure (emissions per employee) by 5% in the coming year.

## Environment - Action points for 2024/25

### Data

- Review data collection processes to align with the GHG Protocol.
- Improve the amount of carbon accounting data embedded in our financial reporting records to enable better tracking of what each purchase category specifically relates to, and how this corresponds to emissions factor. This will include developing a new expenses system that captures additional carbon data to improve Scope 3 reporting.
- Engage with suppliers to obtain and record emissions information specific to the goods and services purchased.
- Record the same level of upstream transportation and distribution emissions detail as for downstream transactions.
- Accurately record waste data for all offices.
- Accurately record water usage for all offices where possible.
- Capture all business travel expenses data, including on business hotel usage.
- Improve employee commuting survey response rate to at least 75%.

### Scope 1

- Identify areas for reduction of energy usage.
- Ensure all systems are adequately serviced to reduce wastage.

### Scope 2

- Move all offices to 100% renewable energy when existing contracts expire.



## Scope 3

- Begin the process of formally reviewing our procurement and supply chain management to monitor and promote sustainable business practices. To identify areas for improvement. Consider alternative suppliers to reduce emissions, where possible.
- Review internal waste sorting practices to reduce the volume of waste going to landfill.
- Review business travel and employee commuting policies to:
  - guide employees considering business travel on whether to travel and if so prioritising low-emissions modes of transport, and
  - prioritise online meetings over in-person meetings where practical.
- Complete specific actions identified by the Sustainability Committee for 2024/25, including in relation to the reduction of postage and increase in the use of digital signatures, introducing recycled paper for internal printed drafts, move more Scope 3 data capture to more accurate data than simply spend-based.

## Additional activity

- Investigate the process of registering for ISO 14001.
- Review consultancy agreements to consider targets being verified as SBTi.
- Internal reporting on progress against environmental targets and action points.
- Increase the level of staff engagement, promoting environmentally responsible and sustainable business practices throughout our organisation.
- Review charitable giving and pro-bono work to better contribute to responsible and sustainable environmental practices.
- Include reporting on environmental performance within our annual reports, meeting agendas and other areas of governance.
- Provide a response to CDP's Climate Change Questionnaire.
- Research and identify recommendations for offsetting any remaining emissions, ensuring they fit with our values, areas of work and priorities.



## Our Communities

### Pro Bono

We continue to provide pro bono advice across the firm, largely in support of not for profit organisations and those who do not have the benefit of private, corporate or governmental funding. This includes:

- Providing advice to a community trust in relation to a renewables project in the west of Scotland.
- Providing advice to an arts organisation in relation to their property requirements to host a short festival.
- Providing advice to an urban farm.
- Providing advice to a development trust in relation to their acquisition of premises to provide community support services.

The firm has previously provided free charity helpline services to members of Children in Scotland and Veterans Scotland as well as currently providing a support helpline to the Scottish Council for Voluntary Organisations (SCVO) and National Farmers Union Scotland (NFUS).

We run regular legal update sessions to ensure a range of third sector organisations have access to quality legal guidance to help them with their day-to-day work.

In the past, staff and partners have also volunteered at the University of Edinburgh legal advice clinics and the School Mock Court Case Project.

As part of our full ESG strategy review we are now looking at developing this programme of pro bono work to more closely align it with our UN SDG focus areas. Over the coming year we hope to focus this on matters directly related to climate action, reducing inequalities and decent work and economic growth, in particular.

### We're proud of our charitable giving and volunteering

We have a long and proud history of community involvement and support a variety of causes through community projects and associations. In each of the last 8 years, we donated the equivalent of c. 1% of our annual pre-tax profits to our charity partners. Most recently this was shared between Alzheimer Scotland and the Edinburgh Children's Hospital Charity. In total we have donated over £258,000 over the 8 year period to date.



Linked to this charitable commitment, each member of staff is given a paid day of leave each year to volunteer to support local causes and the firm also supports charities through pro bono work at a strategic and operational level.

In 2024 we have been reviewing this process to ensure our charitable giving continues to align with our ESG goals and in consultation with the firm's staff and members as well as looking at ways to expand our volunteering support to local causes.

## Working towards an ethical supply chain

In 2024, we have made significant improvements in ensuring our key supply chain partners share our commitment to being an ethical business.

We want to work with suppliers who share our values and our new Supplier Code of Conduct sets out key principles and guidelines so that together we can build relationships based on a similar approach towards sustainable development and delivery of our social, economic and environmental commitments, as well as compliance with legal requirements relating to modern slavery, financial crime, anti-bribery and corruption and data protection. These guidelines set minimum standards we expect from our suppliers and contractors and their subsidiaries and subcontractors that provide us with goods or services. The new Supplier Code of Conduct will be rolled out to our suppliers in 2024/25.

We have already surveyed our principal suppliers in order to successfully receive Living Wage Accreditation but acknowledge that these are merely the first steps in what will be a significant programme of work to ensure we work with suppliers who share our values.

Over 2024/25 we intend to continue this so as to be able to align our suppliers to our Supplier Code of Conduct across a range of ESG sustainability and ethical areas.

We are also working towards including internal training on sustainable procurement practices, within the firm's management team.

## The Family Law Language Project

The Family Law Language Project launched towards the end of 2021 with the aim of helping to improve the understanding and use of language in any scenario where family legal matters are discussed, written about or experienced throughout the UK. The project has produced a number of useful resources including a website with helpful content around common family law terms and will further promote its aims by using social media platforms to help identify and inform people about the language used in family law. This could be, for example, by identifying the misuse of a family law term or the use of unhelpful or aggressive language in any form of media, including online sources, in the press or on television. Members of our Family Law team have been involved in the project from the outset and are promoting the Scottish end of this initiative.



## Our Communities - Action points for 2024/25

- Expand metrics to report on supplier ESG measures such as on ethical standards, diversity, and carbon footprint where available as part of our roll out of our Supplier Code of Conduct
- Complete review of Charitable Giving programme to appoint new charity partners
- Complete review of and improve how we manage volunteering opportunities
- Review pro bono programme to more closely align it with our UN SDG focus areas
- With the selection of our new charity partners we will develop new ways in which we can provide volunteering support to help them achieve their own objectives. We will report these internally amongst staff to encourage high levels of engagement.

If you would like to contact Gillespie Macandrew to discuss our commitment to ESG, please email [esg@gillespiemacandrew.co.uk](mailto:esg@gillespiemacandrew.co.uk).

