

« In a connected economy, influence flows like a thought. Society becomes a mind, and agents become its signals. »

Guillaume Lane, Impact Lead at Climate Action for Associations (CAFA).

Serviced emissions are also referred to as « influenced emissions ». Due to having reach and influence in the whole economy, professional services providers (PSPs) can be a key driver of change or of status quo. Similarly, membership organisations including professional services bodies (PSBs) representing PSPs have gamechanging tools and networks at their disposal – with the right goals, PSPs and PSBs could become the urgently needed safety net that could separate us from a +2°C world.

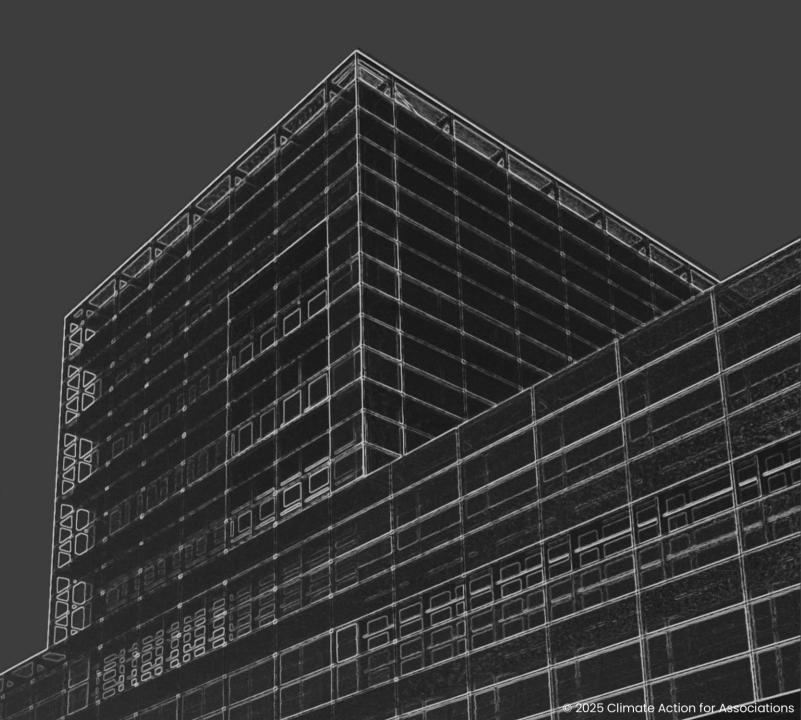
Table of contents

Int	roduction and Background	3			
1.	Greenhouse gas (GHG) sources explained	4			
2.	Limits of conventional GHG accounting	5			
3.	Serviced emissions explained				
4.	Purpose of this companion guide	7			
Part 1 – Reducing Serviced Emissions					
1.	Risks and opportunities for PSPs	10			
2.	Solutions for Professional Services Providers	12			
3.	Support Professional Services Bodies can provide	14			
Part 2 – Supporting Professionals					
Ground Zero: Laying the foundation					
Action #1: Vision and strategy					
Action #2. Governance and capacity					
Action #3. Due Diligence and risk mitigation					
Action #4 Ongoing client relationships					
Action #5. Measurement and reporting					
Action #6 System change					
What's next?					

BACKGROUND

To reduce greenhouse gas emissions, organisations first need to identify and understand their sources. To date, greenhouse gas emissions that are enabled or increased by professional services aren't conventionally accounted for – placing them in a blind spot for professional services providers (PSPs) and out of grasp of those trying to improve their footprint. These emissions are "serviced" or "influenced" emissions.

While professional services firms often have low direct emissions, their influence on client decision-making, products and processes makes them uniquely positioned to accelerate decarbonisation across the economy.



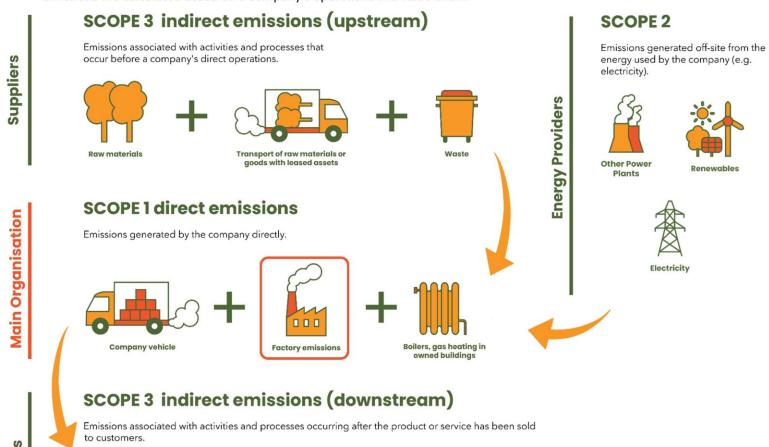
1. Greenhouse gas(GHG) sourcesexplained

Greenhouse gas emissions are conventionally calculated based on a company's operations in its value chain. The "boundaries" of the emissions inventory encompass emissions from the organisation's sites and property (Scope 1), its indirect energy use (Scope 2) as well as its suppliers (upstream Scope 3 emissions) and users (downstream Scope 3 emissions) (see Figure 1).

Accounting frameworks like the GHG Protocol standards lay out how to collect emissions data from all the above parts of the value chain. This can include transport (e.g. rented or owned vehicles, commuting, distribution by third-parties), burning fuel on site for heating or manufacturing, leakage of refrigerants, waste combustion and decomposition, and many more sources of greenhouse gas.

FIGURE 1: Typical boundaries for calculating emissions

Emissions are calculated based on a company's operations in a value chain.



Users











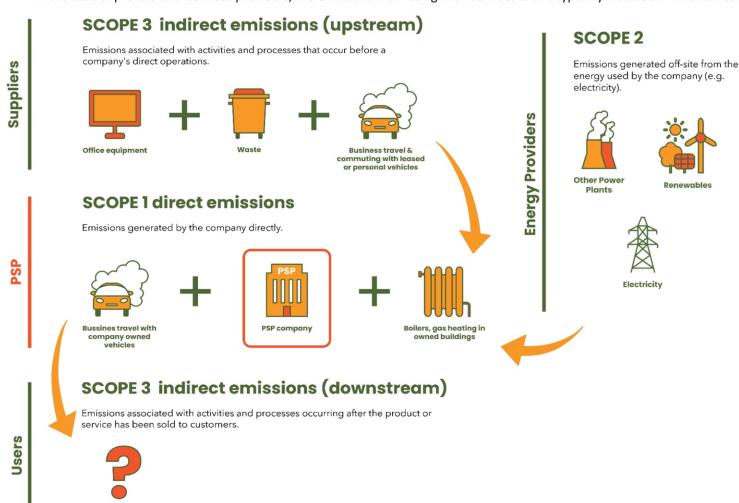
2. Limits of conventional GHG accounting

GHG accounting typically covers emissions from tangible sources an organisation buys, owns, leases, or sells. Some seemingly intangible activities (such as digital services or financed emissions) are also addressed by established accounting approaches.

However, as of 2025 there is an area of some companies' activities for which there is no recognised monitoring and reduction guidance. This gap is indirect GHG emissions that are enabled or increased by professional services a company provides to its clients. Such emissions – serviced emissions – differ from those that arise from operations or from product use (see Figure 2). As pointed out by Oxford Net Zero, GHG accounting frameworks "have yet to clarify the operational boundaries of how a PSP should inventory its client's GHG emissions." (Alexis McGivern and Ranjita Raja 2024: 10).

FIGURE 2: Boundaries for calculating a service's emissions

In the case of professional services providers, the emissions from using their services aren't typically included in inventories.



No accounting framework for serviced

3. Serviced/influenced emissions explained

Professional services can have different effects on the provider's (PSP) serviced emissions and their clients' emissions. They can, for instance, enable business-as-usual by the simple act of supporting a client's activities (enabling emissions). They can increase their own emissions by working with highly emitting clients. They can also increase their client's emissions by delivering high-emission projects (e.g. an inefficient building design) or outcomes (e.g. increased ICE car sales).

Serviced emissions (also called influenced emissions) are the emissions indirectly enabled or increased as a consequence of providing advisory, consulting, legal, marketing and other professional services. On the flip side, PSPs have a significant potential for positive influence that is at least equal to their serviced emissions. Such emissions can be multiple times higher than operational

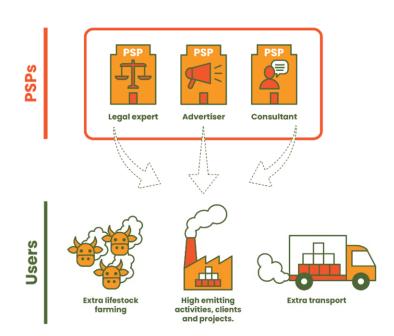
emissions: two advertising companies in a case study by Purpose Disruptors uncovered that "Advertised Emissions for their top 20 clients were [...] 42 times higher than their operational emissions".

Serviced emissions can arise from:

- A law firm advising high emission industries (e.g. providing advice that supports the creation or operation of a coal plant).
- A management consultancy recommending carbon-intensive business strategies (e.g. encouraging the use of ICE vehicles).
- An advertising or marketing agency increasing sales of high emission and/or misaligned products and services (e.g. an advertisement campaign for plane travel or long-distance tourism).
- Other services that either increase emissions from their clients or enable clients to continue business-as-usual.

FIGURE 3: Significance and diversity of serviced emissions

Indirect downstream emissions from providing professional services can result from a variety of different services through different mechanisms, and from an equally as diverse set of serviced/influenced sources.





As a fundamental yet emerging issue, Serviced Emissions have been the focus of a report initiating the conversation and bringing awareness to the topic: "Catalysing Climate Action: The role of professional service providers in realizing a net-zero future", published by Race to Zero and Oxford Net Zero in collaboration with Legal Charter 1.5, ClientEarth, Climate Action for Associations, Pledge to Net Zero, Planet Mark, Exponential Roadmap Initiative, and Purpose Disruptors.

The original report focuses on providing 'professional services providers' (PSPs) consistent information on the responsibility and influence they have relating to their clients' emissions (serviced emissions) and was developed for professional services businesses.

To further build on this work from 2024, Climate Action for Associations have created this companion guide for Professional Services Bodies (PSBs, membership organisations representing professional services providers) to help them understand the role that PSP members play. It provides information membership organisations can lift and tailor to their needs.

It focuses on the areas of responsibility and opportunity of professional service bodies: fostering education & awareness, coordination & collaboration, capacity building, and standards development – which are all needed to capitalise on the ever-increasing yet untapped opportunities for accelerating emission reduction through Serviced Emissions.

With this guide, we hope to:

- Help PSBs understand and monitor the conversation around serviced emissions
- Help PSBs guide their members in considering, inventorying and reducing emissions that they enable or increase in their clients' value chains to transform influenced emissions into influenced transitions
- Inform PSPs of what they should expect from their representative bodies.

This guide, however, has limits. The development of specific GHG accounting frameworks is an ongoing conversation that many initiatives are working on, and the contribution of PSBs and PSPs in that regard will be invaluable – but developing such an accounting framework isn't in the scope of this guide.

REDUCING SERVICED EMISSIONS

Climate change creates significant health, infrastructure, food security and water access risks for hundreds of millions of people around the world, for generations to come. This crisis (or as some authors call it, the "polycrisis") will also heavily impact businesses, making it necessary to address collectively and from all angles.



PART ONE

REDUCING SERVICED EMISSIONS

PSPs and their clients are among those who will be affected by climate impacts over the upcoming years and decades, through both climate and business risks and opportunities (1).

Thankfully, PSPs have significant leverage over serviced emissions that they can activate to avoid risks and take advantage of new opportunities, provided that other economic agents also take action – which PSPs can influence as their clients (2).

PSBs, exercising their duty of care for their members, can support PSPs in their endeavour to align themselves and their clients to climate imperatives, as a potentially pivotal contribution to global efforts (3).

Achieving net zero requires action from every sector of the economy, exponential or superexponential/ progress in all industries, and the activation of all available support networks. © 2025 Climate Action for Associations

1. Risks and Opportunities for

With every fraction of a degree, many climate risks increase, including:

- Damage, destruction and loss of infrastructure (Schweikert et al., 2014; Griggs and Reguero, 2021; Palin et al., 2021; de Abreu, Santos and Monteiro, 2022; Dodman et al, 2022)
- Collapse of agriculture in some regions, through biodiversity loss, hot & cold temperature extremes (Mbow et al., 2019; Benton, 2020)
- Disruption of supply chains and access to raw materials (Dasaklis and Pappis, 2013; Becker et al., 2018; Ghadge, Wurtmann and Seuring, 2020; Er Kara, Ghadge and Bititci, 2020; Pankratz and Schiller, 2023)
- Migration crises (Institute for Economics and Peace, 2020).

Consequently, all businesses including PSPs and their clients will face disruptions, increasing from minor to catastrophic in frequency and intensity between 2025 and 2100 and thereafter (Trust et al, 2025), and will be felt by current generations with a risk of GDP contracting by >50% in 2070-2090 (Trust et al, 2025). To give some perspective, this is worse than a yearly "2008" crisis happening every year from 2040 to 2080 with no recovery, due to the average global recession rate of -1.72% being higher

than that of 2009 (-1.33% according to McEvoy, 2024).

Because of this, reaching net zero is a global goal. It consists of reducing emissions by around 90% in every sector and across each organisation's value chain and removing an amount of CO2 from the atmosphere equal to the remaining 10%.

As a (much, much less) costly consequence of tackling physical risks, transition risks also appear in the form of tightening regulations, as well as investor and customer scrutiny. PSPs and their clients risk finding themselves out of sync with client and stakeholder expectations if they overlook emissions management. Misalignment can lead to a loss of competitive advantage, missed opportunity, diminished reputational standing, and, ultimately, reduced demand as clients and stakeholders choose to work with partners who better align with a low-carbon future.

Some industries and companies are already leading the way while some still need support. This creates a new market opportunity for PSPs: whether early-movers or late, clients need support and guidance from experienced and knowledgeable partners, including PSPs.

PART ONE

TABLE 1: Climate risks and opportunities

PSPs can have an enormous influence on their clients and client's business, industry, and the overall economy: they can for example advertise for greener products, support ethical business, design low-carbon products and infrastructure.

	Who's at risk?	Risks	Opportunities
SIIMATE	Clients	Disruption from extreme weather (flooding, fires, heat, etc.) and supply chain disruptions	The deployment of low carbon products and services by developing a sustainable value chain can secure a position
	Clients	Transition regulation compliance costs (e.g., carbon pricing, disclosure mandates)	in the growing low carbon economy
	Clients & PSPs	Reputational or legal risk from greenwashing claims from clients	Strong branding and trust
). CH	Clients & PSPs	Investor pressure, loss of funding opportunities	Better funding opportunities
	Clients	Boycotts or activism	Stable client base
TYPE	PSPs	Client business disruption causing revenue loss for PSPs	Stable client base
RISK	PSPs	Loss of clients	Stable or growing client base
	Clients & PSPs	Lock-in to high-emission activities	Secured position in the growing low carbon economy and long-term cost-savings
KFT	Clients & PSPs	Brand mismatch with changing market norms	Secured position in the growing low carbon economy and sustainable brand
MARK	Clients & PSPs	Inability to recruit/retain ESG-savvy talent	Increased ability to recruit new talent
	PSPs	Inability to offer climate-aligned services (e.g., transition planning, climate risk audits)	Foothold in the growing low carbon economy and opportunity to increase market share in the long-term
	PSPs	Lock-in to legacy client portfolio or fee models	Opportunity to increase client base in the long-term



PSPs play a pivotal role in shaping the strategies and actions of their clients. Their influence extends across critical sectors of the economy, enabling systemic transformations that are essential for achieving net zero goals.

These emissions, though indirect, are significant because they result from the advice and services provided to clients. PSPs should integrate climate considerations into their services, client selection processes, and project delivery. By doing so, they can effectively reduce these emissions and contribute to broader climate goals.

The original 2024 report by Oxford Net Zero outlines the solutions and actions that PSPs can implement to drive meaningful change: first, they should develop a *strategy* and *commitment* to net zero.

Robust governance systems and integration of serviced emissions in business practices are essential to uphold these commitments, making governance the natural second step for PSPs.

Climate considerations should then be integrated into due diligence and risk assessment processes for new and existing clients and projects.

Additionally, PSPs should embed climate opportunities and risks into their services, engaging clients on climate change and sustainability topics throughout delivery.

Tracking and reporting the greenhouse gas outcomes and impacts of services provided, including Serviced Emissions, is also crucial.

Finally, PSPs should advocate for regulatory and policy changes that support the transition to a net zero future, ensuring that their efforts align with broader systemic changes.

The original 2024 report by Oxford Net Zero therefore provides guidelines and actions around the areas listed in Figure 4.

PART ONE

FIGURE 4: Continuous improvement cycle

5. Measurement of Impact and

relationship

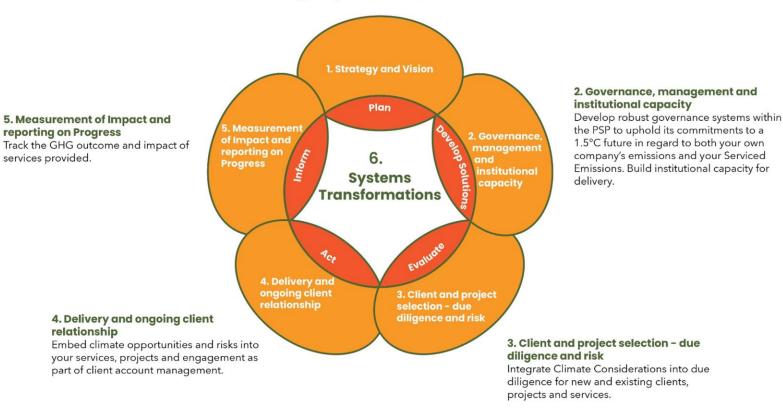
reporting on Progress

services provided.

The figure below, provided by Oxford Net Zero in their 2024 report (McGivern & Raja 2024), breaks down the steps that professional services providers can implement in an agile and continuous fashion. These steps allow for gradually integrating serviced emissions in the professional services provider's operations, by considering them (1), removing internal barriers (2), reducing them (3, 4, 5) and tackling systemic barriers (6).

1. Strategy and Vision

Develop a strategy/vision to recognize, understand and reduce your Serviced Emissions as part of a commitment to net-zero/1.5C and within a holistic climate strategy that goes beyond Scope 1-3.



PART ONE 3. Support Professional Services Bodies Can Provide

Membership organisations exist to support and advance the interests of their members, promote professional development, and ensure high standards within their respective fields.

Interests of members include addressing climate risks; professional development will need to equip professionals with the tools they need to tackle serviced emissions; and high standards in providing professional services to clients will have to consider the inclusion of serviced emissions as a core change in the profession, since business-as-usual is no longer possible.

This is an opportunity for PSBs to exercise their duty of care for their members and help PSPs to align with the new economy, by future-proofing operations, services and skillsets. In the same way they deliver best practice, CPD and development to their member on other topics, it is crucial, if their members can influence emissions, that PSBs as a membership organisations are tooling their members up with what they need to implement with their clients.

For the creation or update of climate plans by PSPs, it is important to emphasise that Serviced emissions are an emerging notion. Because of that, there are no settled methodologies for emissions accounting yet. For guidance, your members can look to their representative bodies, but also to climate networks such as Race To Zero and Oxford Net Zero, complemented by standards such as GHG Protocol and emerging frameworks. The original 2024 report by Oxford Net Zero contains the actions and steps that members can undertake.

To support PSPs, PSBs can look for guidance from the same resources, as well as from Climate Action for Associations (CAFA), which can help with network, best practices, tailored advice, education, guides, resources, facilitation, footprinting and reduction plans.

PSBs can support their members by leveraging their existing support structures and adapting them to the challenge of serviced emissions (see Figure 5).

PART ONE

FIGURE 5: Non-disruptive support structure

Membership bodies reprensting professional services providers can leverage their existing activities and build networks to deliver support in reducing serviced emissions.

Professional Services Providers

As seen in Figure 4, the 6-step structure proposed by Oxford Net Zero consists of: 1. Vision and strategy setting, 2. Governance and capacity building, 3. Due diligence and risk assessment, 4. Managing ongoing client relationships, 5. Monitoring and reporting impact, 6. Systemic change.

Professional Services Bodies

Professional services bodies can support their members in a way that's the natural continuation of their existing services. After building mutual awareness between professional services providers and themselves (Ground Zero), representative bodies can support their members with the 6 steps by carrying out the following actions:

Ground Zero – Laying the foundation

Action #1 – Support for vision and strategy setting

Action #2 - Creating tools for governance and capacity building

Action #3 – Defining best practice for due diligence and risk mitigation

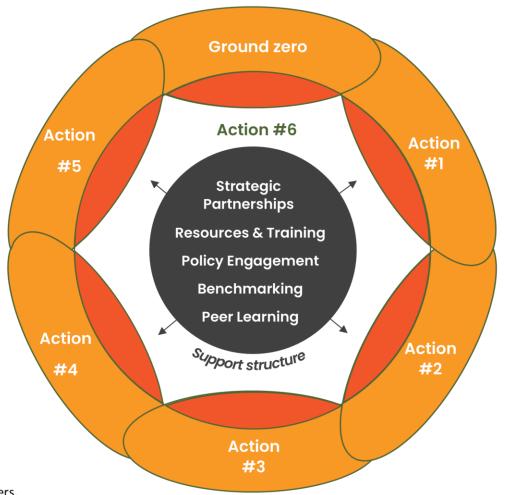
Action #4 – Supporting PSPs with managing ongoing client relationships

Action #5 – Defining best practice for monitoring

Action #6 - Fostering systemic change.

Membership bodies can leverage a variety of tools to take action and support members for all 6 actions, making this support non-disruptive. These can include but are not limited to the following:

- **Strategic partnerships** to leverage third-party expertise (consultants, networks, speakers) to deliver support to members (e.g. using the support from Climate Action for Associations and Oxford Net Zero, but also universities, consultancies, coalitions)
- Resources & training to build capacity and integrate serviced emissions
- Policy engagement to create a favourable environment for change
- Benchmarking and Peer Learning to create knowledge exchange between members.



By nature,
Professional
Services Providers
are the backbone of
the economy.

By design, their representative bodies are theirs.



SUPPORTING PROFESSIONALS

PSBs can leverage membership practices and apply them to serviced emissions using the resources at their disposal, as well as support of third parties, networks and experts. There are different areas where resources, knowledge, case studies, and active support will be needed from members: Laying the foundation (Ground Zero), Strategy (Action #1), Governance (Action #2), Due diligence and risk mitigation (Action #3), Ongoing client relationships (Action #4), Monitoring impact (Action #5), System change (Action #6).



GROUND ZERO Laying the foundation

Getting started

To lay the foundation for Actions #1-#6, the first thing to do is to develop an understanding of where members are in terms of:

- Awareness of climate change
- Skills for net zero emissions
- Measurement and reduction of emissions (including of course serviced emissions).

Based on member needs and gaps, you might need to raise awareness about the challenges that your members and their clients face. Recognising and understanding the problem is the first step to implementing the solution.

A. ASSESSMENT

Understand where your members are starting from – do they have basic knowledge? Climate or sustainability skills? Maybe they're already reducing serviced emissions with clients. You can use a combination of one-to-one conversations and a survey to gather this information. The results will inform what you do next.

B. CLIMATE AWARENESS

Climate change is complex and seems distant to many. Make sure your members understand the core causes (fossil fuel use, other), consequences (business risks) and solutions (low carbon energy and processes) and their clients' role in relation to these.

C. EMISSIONS AWARENESS

Explain the role of your members' clients in emitting GHGs and explain where reductions are possible. Provide sector-specific examples of Serviced Emissions to illustrate their impact.

D. CASE STUDIES

Raise the profile of and champion your members who are making tough decisions – e.g., which clients they work with, how they are changing their service provision with clients to adapt to climate aligned practices.

E. NETWORK

Use the help of industry leaders to feed into your support and sustainability engagement. Join up with other institutes or associations whose members are addressing similar needs or challenges, and partner with experts who can speak at your events, and whose voice you can leverage to create that base understanding.

In a nutshell: the notion of influenced emissions is in its infancy but is growing fast. A combination of interactive learning methods, practical tools, and real-world examples will ensure comprehensive understanding and integration.

ACTION #1

Vision and Strategy

As highlighted in Catalysing Climate Action (McGivern & Raja 2024), organisations should support the development of a clear vision and strategy that enables professionals to understand and reduce their Serviced Emissions, within the context of net-zero commitments and a comprehensive climate strategy. For membership bodies, this means equipping your members to undertake this process in alignment with sector-specific realities.

A. VISION

Creating the North Star: Help your members understand the importance of aligning their emissions with net zero. Help them integrate climate goals in business practices and adapt how they work with and influence their clients.

B. MEASUREMENT

Assessing the starting point: Support your members with training, help from partners, tools or solutions to conduct an audit or assessment to identify their current Serviced Emissions. You may need to help your members identify high emission activities, how and where to collect data, and recognise areas where emissions are generated (see Action #5).

C. TARGETS

Defining the trajectory: Guide your members through the process of setting net zero aligned reduction targets and reduction plans that treat the work delivered to their clients as a core lever for reducing emissions.

← Action 1 of 6

D. STRATEGY

Planning the journey: Help your members to create and adopt internal policies that incorporate reducing Serviced Emissions as part of a holistic climate plan. Provide policy and strategy templates to save them time. Offer guidance on aligning climate strategies with business objectives and ensuring stakeholder buy-in (see Action #2).



Members will need support in developing robust governance systems that ensure they can deliver on climate commitments, both for their internal operations and for their Serviced Emissions. This includes strengthening institutional capacity for implementation (McGivern & Raja 2024: Section 2). Membership organisations can provide templates, guidance, and peer learning to support this transformation.

A. ASSESSMENT

Understanding where the main barriers are: They could be tied to skills, culture, shareholder pressure, market opportunity and risk. The breakdown of opportunity, risk and barriers might be organisation specific. Group similar organisations in buckets for easier engagement.

B. INTEGRATION

Integration with business practices: Ensure that PSPs are integrating serviced emissions in their business strategy, to help PSPs shift from business-as-usual to practices that measure progress against both financial performance and impact.

C. ACCOUNTABILITY

Stakeholder buy-in: Bigger firms will be accountable to shareholders. If this is a barrier, help the person responsible for sustainability within the PSP-firm find allies and make a strong case for addressing serviced emissions.

D. GOVERNANCE

Developing governance frameworks: Guide your members on how to create or internally promote governance frameworks and internal policies that prioritise climate commitments, set clear roles and responsibilities, oversight mechanisms, processes for accountability and streamlined emissions reductions.

E. TOOLS

Creating tools for your members: You can develop and share policy templates, governance framework templates, and other documents that might help establish such climate-aligned governance frameworks.

F. TRAINING

Building capacity: PSPs, big and small, will need to be upskilled - provide training to help your members effectively deliver on climate commitments. Upskilling should be embedded at all levels, from top management to employees.



Supporting your members in applying climate-related due diligence and risk assessment is essential. According to Catalysing Climate Action, this aligns with wider workstreams around project delivery and client relationships, where decisions about continuing or exiting client engagements depend on alignment with climate goals (McGivern & Raja 2024: Section 3).

A. BENCHMARKING CRITERIA

Develop standardised guidance on what good projects and low serviced emissions look like in your sector. Standardise a methodology for measuring serviced emissions (see Action #5) by PSP, by project and by client. Convene a working group to support this action.

B. BEST PRACTICE

Develop standardised guidance on best practice for reducing project and client emissions, using Oxford Net Zero's guidance as inspiration. This can include due diligence processes, client relationship management and escalation procedures. Convene a working group to support this action.

C. COMMUNICATION

Define a communication strategy for PSP clients: If your members are repositioning their services, they will need clear communication tools, to be able to explain what they are doing and why. Develop courses,

training, communication toolkits and policy templates to help members communicate about risk, opportunity solutions and new processes to clients.

D. PORTFOLIO SCREENING

Help your members measure and attribute emissions impact from projects and clients. Help PSPs transition from high to low emission projects and evolve their relationship with clients (see Action #4). If unsuccessful, escalation might include ending the client relationship.

E. NEW CLIENTS

Help members apply due diligence and selection processes as defined in industry best practice.

F. NEW PROJECTS

Support members in embedding climate impact criteria in project evaluation, as defined in industry best practice and guidance, ensuring their services contribute to a net zero transition.

ACTION #4

Ongoing client relationships

Members will need support in embedding climate goals into their service delivery processes, aligning with the overarching aim of ensuring that project outcomes are consistent with 1.5°C targets. As noted in Catalysing Climate Action, delivery is where climate ambition is realised and operationalised, building on prior workstreams and feeding forward into accountability and scale (McGivern & Raja 2024: Section 4). **Building Client Relationships** Around Climate Goals: Emphasise the importance of fostering strong relationships with clients that are aligned to climate goals.

A. EMISSIONS ASSESSMENT

Best practice and benchmarking criteria in your sector will help your members measure serviced emissions and incidentally their clients' emissions – it's easier to try to change something that's quantified (see Action #5).

B. SOLUTIONS

Explore ways in which your members can reduce serviced emissions, using a working group, industry expertise or third-party input. Expect a possible tension between the most effective way (e.g., ending advertisement services for ICE vehicles) and the most collaborative way (e.g., supporting an ICE vehicle manufacturer transition to EV).

C. MEMBER COLLABORATION

Share case studies and foster peer-to-peer learning to inspire members to support their clients in their net zero journey.

D. SERVICES & PROJECTS

Guide members on how to reduce emissions by integrating climate considerations into their service offerings and project planning. This involves assessing how their services contribute and/or mitigate climate impacts of their clients.

E. CLIENT COLLABORATION

Encourage members to collaborate with their clients to reduce the latter's emissions – it is in the interest of both the PSP and their client to reduce them. If met with pushback, members will need guidance to reassess client relationships (Action #3).

F. COMMUNICATION

Host dedicated training with your members and create resources on how to communicate with and deal with their clients and potential push back on delivery. Teach your members how to frame conversations around long-term benefits & ROI of investing in sustainability and low emissions, and the time needed to break even.



Tracking the climate impact of services delivered is central to professional service providers' climate commitments. As outlined in Catalysing Climate Action, this includes developing methods to measure and report on Serviced Emissions - an area still evolving and currently lacking a single established framework (McGivern & Raja 2024: Section 5). Membership bodies can play a pivotal role in filling this gap by fostering sector-wide approaches and collaboration.

A. METHODOLOGY

Your sector will need specific and standardised methodologies for accounting serviced emissions. As experts in your sector, both you and your members are best placed to develop them in a coordinated effort – set up a working group, leverage member expertise or involve expert third-parties.

B. TRACKING

Guide members on how to track GHG emissions related to the services they provide. This includes identifying relevant metrics and data sources. There may already be pre-existing frameworks in place for your sector that you can be pointing your members to or providing training on. If needed, familiarise members with GHG accounting tools and software that can simplify tracking and reporting processes.

C. DISCLOSURE

Reporting on GHG outcomes: Teach members how to effectively report on GHG outcomes, including how to communicate results to stakeholders in a clear and compelling manner. Teach members how to tailor their communication strategies based on the audience.

D. IMPROVEMENT

Continuous improvement and learning: Encourage a culture of continuous improvement by teaching members how to review and refine their GHG tracking and reporting processes based on lessons learned and evolving standards.



Professional service bodies are uniquely positioned to drive systemic change by shaping industry norms, influencing policy, and embedding climate priorities into professional standards.

Catalysing Climate Action calls for climate considerations to become integral to ethical, regulatory, and operational practices across the sector (McGivern & Raja 2024: Section 6).

A. STRATEGY

The biggest barriers to change are at the system level. As long as financial performance is the sole metric of growth, pressure on climate will build up until it breaks (see Part One). Define a clear strategy for influencing the system, from method (e.g. lobbying, advocacy) to desired outcome (e.g. carbon pricing, subsidies).

D. POLICY ENGAGEMENT

Engage with policymakers for solutions that can help your members and their clients reduce their emissions. Join forces with other representative bodies (trade associations, institutes, other) across your value chain or based on shared agenda.

C. CROSS-SECTOR COLLABORATION

Create or join forums, working groups, and industry alliances to drive collective action. Connect with organisations representing other parts of your value chain (suppliers, clients) to give your members easier control over their and their clients' emissions.

D. SECTOR COLLABORATION

If that's an option, encourage members to collaborate in selling groups or industry alliances, where they align their climate-positive service offerings to collective values and mission. Setting or using existing standards can support this endeavour.

E. TARGETS

Develop Industry-wide climate standards: Push for climate disclosure, responsible business practices, and net zero-aligned professional standards. Until you manage to develop a full standard, you can integrate climate criteria into professional codes of conduct, certification requirements, and licensing frameworks.

F. CULTURE

Foster cultural change: Serviced emissions are a growing conversation. Contribute to creating the frameworks and advocate for integration in your industry.

CLOSING THOUGHTS

What's next?

This guide is a starting point. Serviced emissions may not yet be a formal reporting category, but they are a real and growing source of climate impact. As a professional or membership organisation, you are uniquely placed to support your members in understanding their influence and in using it to accelerate the transition to net zero.

GETTING STARTED

The hardest step is often the first one. Congratulations for already taking it by reading this guide! To keep the ball rolling, pick an accessible second step, such as joining a community of like-minded organisations.

GETTING READY FOR CHANGE

When the natural system can no longer support the pressure the thermo-industrial economy is applying to it, it's likely to crack. Prepare your members to take advantage of low carbon opportunities in the growing sustainable economy, and mitigate climate risks.

GETTING CLARITY

Your PSP members might not yet be aware of serviced emissions. As pressing as climate change is, take time to understand their needs, present and future, and how to help. One single membership organisation can't implement all 6 actions at once – be clear about what to prioritise.

GETTING YOUR HOUSE IN ORDER

While it might not be the most urgent step due to differences in scale and impact, leading your members by example will require your organisation to measure and reduce emissions. It will also help you better understand and communicate the process.

GETTING SUPPORT

Climate change is too big for anyone to tackle alone – join industry alliances, create a working group with members, use the help of experts like Oxford Net Zero, SBTi, BSI/ISO, Race to Zero, Purpose Disruptors, Climate Action for Associations. Join a community of membership organisations <a href="https://example.com/here/be

ABOUT CLIMATE ACTION FOR ASSOCIATIONS (CAFA)

CAFA is the resource and network dedicated to net zero and sustainability for the membership sector. CAFA provides the resources, guidance and peer to peer support that membership organisations need to take action internally and with members. CAFA is raising the bar of best practice and accountability for associations and has established principles and frameworks specifically for associations to follow, regardless of size, sector or geography. To become a Member of CAFA and learn more about our work and the work of associations in our network, visit climateactionforassociations.org.

AUTHORS

Alison Heppenstall, Founder and CEO of CAFA Guillaume Lane, Impact Lead at CAFA

With the contribution of Crispin Sykes (CAFA), Emma Adams (CAFA), Jane Eisenhardt (Race to Zero).

Please cite as:

Climate Action for Associations (2025). Serviced emissions: Adapted framework for membership organisations representing professional services providers.

ACKNOWLEDGEMENTS

We would like to express our sincere thanks to the many contributors behind *Catalysing Climate Action: The role of professional service providers in realizing a net-zero future,* published by Oxford Net Zero in 2024. Their work forms the foundation on which this companion guide is built.

Special recognition goes to the Professional Services Providers
Working Group (PSPWG), co-chaired by Alexis McGivern and Ranjita
Rajan, with participation from: Oxford Net Zero, Legal Charter 1.5,
ClientEarth, Climate Action for Associations, Pledge to Net Zero, Planet
Mark, Exponential Roadmap Initiative, and Purpose Disruptors.

We are also grateful to the Race to Zero Expert Peer Review Group, co-chaired by Prof. Tom Hale and Peter Boyd, and facilitated by Tessa Ferry, Saurabh Jain, and Camila Fernandez, for their contribution to the report that this companion guide was adapted from for membership organisations.

Research supporting the original publication was conducted by Oxford Net Zero interns Válter Gouveia, Sharada Sucharitha Kannan, and Eloise Elkington. We also extend thanks to the many external experts who generously contributed their time and insights to the original report by Oxford Net Zero.

Design of this companion guide was led by Guillaume Lane, Alison Heppenstall and Victoria Mata, with photography by Omar Flores, Soren H, Grant Ritchie, Trevor Bobyk, Tiomothy Swope, Phil Desforges, Harry Shelton, Robert Bye, Alev Takil, Thomas Habr, All Bong, Matthew Henry, Piotr Chrobot, Pedro Lastra.

REFERENCES

- Becker, A., Ng, A.K.Y., McEvoy, D. and Mullett, J. (2018). Implications of climate change for shipping: Ports and supply chains. Wiley Interdisciplinary Reviews: Climate Change, 9(2), p.e508. doi:https://doi.org/10.1002/wcc.508.
- Benton, T.G. (2020). Running AMOC in the farming economy. *Nature Food*, 1(1), pp.22-23. doi:https://doi.org/10.1038/s43016-019-0017-x.
- Catalysing climate action. (2024). Available at: https://netzeroclimate.org/wpcontent/uploads/2024/10/The-role-ofprofessional-service-providers-in-realizing-a-netzero-future.pdf [Accessed 1 Apr. 2025].
- Dasaklis, T.K. and Pappis, C.P. (2013). Supply chain management in view of climate change: an overview of possible impacts and the road ahead. *Journal of Industrial Engineering and Management*, 6(4). doi:https://doi.org/10.3926/jiem.883.
- de Abreu, V.H.S., Santos, A.S. and Monteiro, T.G.M. (2022). Climate Change Impacts on the Road Transport Infrastructure: A Systematic Review on Adaptation Measures. Sustainability, 14(14), p.8864. doi:https://doi.org/10.3390/su14148864.
- Dodman, D., B. Hayward, M. Pelling, V. Castan Broto, W. Chow, E. Chu, R. Dawson, L. Khirfan, T. McPhearson, A. Prakash, Y. Zheng, and G. Ziervogel, 2022: Cities, Settlements and Key Infrastructure. In: Climate Change (2022): Impacts, Adaptation and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change [H.-O. Pörtner, D.C.

- Roberts, M. Tignor, E.S. Poloczanska, K. Mintenbeck, A. Alegría, M. Craig, S. Langsdorf, S. Löschke, V. Möller, A. Okem, B. Rama (eds.)]. Cambridge University Press, Cambridge, UK and New York, NY, USA, pp. 907–1040, doi:10.1017/9781009325844.008
- Er Kara, M., Ghadge, A. and Bititci, U.S. (2020).
 Modelling the impact of climate change risk on
 supply chain performance. *International Journal of Production Research*, 59(24), pp.1–19.
 doi:https://doi.org/10.1080/00207543.2020.1849844.
- Ghadge, A., Wurtmann, H. and Seuring, S. (2020).
 Managing Climate Change Risks in Global Supply
 Chains: a Review and Research Agenda.
 International Journal of Production Research,
 [online] 58(1), pp.1–21.
 doi:https://doi.org/10.1080/00207543.2019.1629670.
- GHG Protocol (2011). Corporate Value Chain (Scope 3) Accounting and Reporting Standard Supplement to the GHG Protocol Corporate Accounting and Reporting Standard. [online] Available at: https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf.
- Griggs, G. and Reguero, B.G. (2021). Coastal Adaptation to Climate Change and Sea-Level Rise.
 Water, [online] 13(16), p.2151. doi:https://doi.org/10.3390/w13162151.
- Institute for Economics and Peace (2020). Over one billion people at threat of being displaced by 2050 due to environmental change, conflict and civil unrest. [online] Available at:

- https://www.economicsandpeace.org/wp-content/uploads/2020/09/Ecological-Threat-Register-Press-Release-27.08-FINAL.pdf.
- Mbow, C., Rosenzweig, C., Barioni, L., Benton, T., Frank, S., Kriewald, S., Lanigan, G., López, D., Spain, Mason-D'croz, D., Shukla, Skea, J., Calvo Buendia, E., Masson-Delmotte, V., Pörtner, H.-O., Roberts, D., Zhai, P., Slade, R., Connors, S. and Van Diemen, R. (2019). SPM 5 Food security Coordinating Lead Authors: Lead Authors. [online] doi:https://doi.org/10.1017/9781009157988.007.
- McEvoy, O. (2024). *Great Recession: global GDP growth 2007-2011.* [online] Statista. Available at: https://www.statista.com/statistics/1347029/great-recession-global-gdp-growth/.
- Palin, E.J., Stipanovic Oslakovic, I., Gavin, K. and Quinn, A. (2021). Implications of climate change for railway infrastructure. WIREs Climate Change, 12(5). doi:https://doi.org/10.1002/wcc.728.
- Pankratz, N.M.C. and Schiller, C.M. (2023). Climate Change and Adaptation in Global Supply-Chain Networks. *The Review of Financial Studies*, 37(6). doi:https://doi.org/10.1093/rfs/hhad093.
- Schweikert, A., Chinowsky, P., Espinet, X. and Tarbert, M. (2014). Climate Change and Infrastructure Impacts: Comparing the Impact on Roads in ten Countries through 2100. *Procedia Engineering*, [online] 78, pp.306–316. doi:https://doi.org/10.1016/j.proeng.2014.07.072.

