

# Sustainability and the Commissioning of Legal Services

By **Professor Robert Lee**, Birmingham Law School,  
and **Begonia Filgueira**, Legal Director, Foot Antsey



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For more information on this Working Paper Series, please contact:  
Lesley Griffiths, CEPLER Senior Administrator: [l.griffiths.1@bham.ac.uk](mailto:l.griffiths.1@bham.ac.uk)  
Linden Thomas, CEPLER Manager: [l.thomas@bham.ac.uk](mailto:l.thomas@bham.ac.uk)

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## Introduction

In celebration of its 10<sup>th</sup> Anniversary the Legal Sustainability Alliance (LSA), a collaborative network of UK law firms committed to reducing their carbon footprint and working sustainably, wanted to develop a body of evidence to test the anecdotal evidence shared by members that sustainability and CSR was becoming more important to clients when choosing which firms to instruct. To that end the LSA commissioned the Centre for Professional Legal Education and Research (CEPLER) at Birmingham Law School, University of Birmingham<sup>1</sup> to conduct a research project to explore how important sustainability is to law firms and their clients, and how much it influenced their choice of which firm to instruct. The research also looked at the related requirements those clients placed on the firms they work with.

While not totally comprehensive this research project starts to plug a gap in understanding the relationships between law firms and their clients. To date, research has, for example, considered the use of outside counsel guidelines on conflicts of interest<sup>2</sup>, fee structures, ethics compliance and risk, and the diversity of the lawyers and firms pitching for work<sup>3</sup>. Thus far, however, no work has been done to explore the extent to which sustainability and CSR influence the client-lawyer relationship.

## Methodology

The project ran from November 2016 to November 2017.

There are three main outputs from this project:

- (i) a detailed project report which will set out our findings and set those findings in context;
- (ii) a four page 'Spotlight' which will act as an executive summary of our findings;
- (iii) an academic article intended for publication in a leading law journal.

The project had two main Phases:

- (i) Phase I - an online survey with LSA members and LSA in-house lawyer contacts on their experiences of how sustainability is used in tendering for legal services and thereafter evaluated and/or promoted by clients with the law firms that they instruct; and
- (ii) Phase II - building on the online survey, a series of one-on-one interviews with law firm staff, including lawyers and non-lawyers, on sustainability as a demand side driver. Data collected was anonymous, confidential and subject to the ethical

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<sup>1</sup> Professor Robert Lee of the Law School, University of Birmingham, led this project. See

<https://www.birmingham.ac.uk/schools/law/staff/profile.aspx?ReferenceId=82744> for a short bio.

Begonia Filgueira was the researcher - see bio at <http://www.eric-group.co.uk/author/begonia-filgueira>,

Steven Vaughan assisted with the early stage of this research: <https://www.ucl.ac.uk/laws/people/dr-steven-vaughan>

<sup>2</sup> Claire Coe and Steven Vaughan, *Independence, Representation and Risk: An Empirical Exploration of the Management of Client Relationships by Large Law Firms* (Solicitors Regulation Authority Research Report, October 2015).

<sup>3</sup> Joanne P Braithwaite, 'The Strategic Use of Demand-side Diversity Pressure in the Solicitors' Profession' (2010) 37(3) *Journal of Law and Society* 442.

approval of Birmingham University<sup>4</sup>. The online survey (see Appendix I) was advertised in the Law Society's *Professional Update* newsletter. This goes to around 140,000 solicitors with practising certificates. It was also sent out by the LSA to 945 contacts via their newsletter, the United Kingdom Environmental Law Associations' E-law update that reaches 1,400 environment professionals and the Environmental Regulation and Information's (ERIC) newsletter reaching over 1,000 lawyers<sup>5</sup>.

Phase II consisted of telephone interviews lasting between 20 and 40 mins to members of law firm, including solicitors, business development managers, Corporate Social Responsibility (CSR) professionals and bids managers (see Appendix II for the interview framework questions). Again, the call for interviews was wide. First we reached out to those who agreed to be contacted when completing the online questionnaire, thereafter requests were sent to LSA members by email, in person at an LSA workshop in Bristol, and the Bristol Law Society's website, social media and monthly e-zine *Legal Life*. The call for interviews was kept open for over 6 months. In total 20 individuals were interviewed.

## **Literature Review**

### The meaning of CSR and sustainability

We have taken the definition of sustainability from the 1987 Brundtland Report<sup>6</sup> - i.e. sustainable growth that meets present needs without compromising the needs of future generations. We have taken a wide approach to sustainability to include matters of economic and social sustainability alongside environmental sustainability so that there is coverage of issues relating to corporate social responsibility (CSR). These CSR issues, beyond environment, include: human rights; social commitments; access to justice and diversity and inclusivity in the work place.

### The relationship between the law firms CSR/suitability record and the instructing client

There is very limited research in the area of environmental and social sustainability and client relations in the UK, with most of the coverage appearing in the legal press rather than academic literature. Our aim was therefore to make the LSA's research directly relevant to the modern agenda of law firms in England and Wales. The existing literature is mixed as to whether clients are enquiring about CSR and sustainability from their lawyers before decisions to instruct and there is scant analysis of what motivates lawyers when pursuing the sustainability and CSR agendas.

In larger firms there seems to be an increase in clients asking questions regarding CSR, including probing questions to demonstrate that the firm commitment goes beyond a mere

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<sup>4</sup> For the initial self-assessment form to commence this process – see:

<https://www.birmingham.ac.uk/forms/finance/safform.aspx>

<sup>5</sup> Thanks go to Nina Fletcher, TLS Head of Research for distributing the online survey in the Law Society's January 2017 newsletter and to Linda Farrow CEO of UKELA who kindly included the call in UKELA's January 2017 E-law.

<sup>6</sup> <http://www.un-documents.net/our-common-future.pdf>

CSR policy<sup>7</sup>. Even smaller firms have seen an increase in clients more minded to procure legal services from a socially responsible organisation<sup>8</sup>. For others:

*“What is clear is that clients do not give lawyers their account just because of their CSR activities – first and foremost they are looking for legal expertise and a track record. However, if it was a choice between two equal law firms, with you showing ethical and environmental standards while your rival could not, then you would probably get the business. It may give you the edge over a competitor.”<sup>9</sup>*

There is a theme through the literature that although a client may not rely on a law firms’ green credentials to give them work, it can improve client relationships and be advantageous to the law firm’s reputation<sup>10</sup>. CSR is seen as a PR opportunity<sup>11</sup> or a reputation enhancing tool<sup>12</sup>. A good CSR record is also viewed as an asset<sup>13</sup> when it comes to recruiting<sup>14</sup>, assisting in team building and part of integration efforts in firms with offices across the world<sup>15</sup>.

Regulatory drivers, such as the need to include human rights information in strategic reports<sup>16</sup> and due diligence requirements driven by the UK Modern Slavery Act 2015, mean that some law firms have developed what was previously considered a PR exercise into a dedicated multijurisdictional human rights team<sup>17</sup>. The survey hoped to test the extent to which this agenda was indeed shifting.

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<sup>7</sup> Philip Hoult, “Ethical footprint: corporate social responsibility”, Law Society Gazette, (2008) LS Gaz, 22 May, 14; Grania Langdon-Down, “Environment: weather eye”, Law Society Gazette, (2008) LS Gaz, 10 Sept, 10; and Eduardo Reyes, Sustainability: Progress by Degrees, Law Society Gazette, (2013) LS Gaz 9 Sept, 16; Eduardo Reyes, “Law Firms and Sustainability: good business sense”, Law society Gazette, 9 September 2013.

<sup>8</sup> Philip Hoult, Ethical Footprint: Corporate Social Responsibility: Law Society Gazette, (2008) LS Gaz, 22 May, 14.

<sup>9</sup> Jonathan Rayner, “Corporate Social Responsibility: Digging Deep”, Law Society Gazette, (2013) LS Gaz, 29 Jul, 14.

<sup>10</sup> Rachel Loper and Robert Loper, “How Green is my Law Firm?” Legal Marketing Association, [http://www.bdlaw.com/assets/htmldocuments/How\\_Green\\_is\\_My\\_Law\\_Firm.pdf](http://www.bdlaw.com/assets/htmldocuments/How_Green_is_My_Law_Firm.pdf)

<sup>11</sup> Mari, Business and Human Rights: Moral Support, Law Society Gazette, (2016) LS Gaz 21 May, 11(3).

<sup>12</sup> Eduardo Reyes, Sustainability: Progress by Degrees, Law Society Gazette, (2013) LS Gaz 9 Sept, 16.

<sup>13</sup> Grania Langdon-Down, “Going Green: Winds of Change”, Law Society Gazette, (2008) LS Gaz, 20 Mar, 16.

<sup>14</sup> Eduardo Reyes, “Law Firms and Sustainability: good business sense”, Law society Gazette, 9 September 2013.

<sup>15</sup> Phillip Hoult, Corporate Social Responsibility: Ethical Footprint, Law Society Gazette, (2008) LS Gaz 22 May, 14.

<sup>16</sup> See section 414C of the Companies Act 2006 as amended by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970).

<sup>17</sup> Holt n16 at 11.

## **Phase I Analysis - the On-Line Survey**

### The sample

Invitations to take part in the survey, as outlined above, were circulated to thousands of legal professionals of which 17 responded. This was in spite of reminders and additional mechanisms to try and reach legal professionals with an interest in the topic. One might conclude that in addition to any survey fatigue, the low rate of response reflects a relatively low priority that lawyers and law firms place on understanding client interest in matters of sustainability. Of those who responded, 10 were solicitors, 2 were barristers and the remainder was made up of appointees within law firms charged with the sustainability and CSR agendas. Indeed, of those who responded, the overall majority (88%) oversaw their firm's CSR or sustainability activities.

In terms of the geographical spread this was varied, with 9 respondents working in London or the City of London, 3 in the South West, 2 in the West Midlands, 1 in Yorkshire and Humberside and 1 in Wales. Larger firms with over 81 partners made up almost 50% of respondents with the second largest group being from the 2-4 partner bracket, followed by sole practitioners and a medium size firm with between 26 and 80 partners. Over half of the respondents worked in a firm that employed a sustainability manager.

Practice areas of respondent firms represented a wide spread of specialisms, from corporate, commercial to litigation, real estate, conveyancing, human rights, tax and insurance. Environmental law teams were well represented with 64% of respondents having an Environmental Law department.

### Firm policies

Slightly more firms had a sustainability policy (88%) than had a CSR policy (82%), though most firms had both. Over half the firms made their policies public by, for example, publishing it on their firm's website. It appears a little odd that a firm would have a policy yet choose not to publicise it, yet this is consistent with other findings below which suggest that law firms make light of their contribution to sustainability and CSR – though whether this is because they do not see these as important in gaining clients or do not feel the need to be transparent about internal policies is hard to say. The policies were obviously important to firms, as when it came to their introduction, there was always participation of high level decision makers in the business such as partners, senior partners or practice managers.

In terms of content of the policies, these contained information on environmental and sustainability matters mainly (94% of policies), diversity in the work place (87% of policies), social commitment (75% of policies) and human rights (62% of policies). This charts well onto the wider definition of sustainability adopted in our research from the outset (see above). All of our respondents linked environmental sustainability with a wider CSR agenda with other references to a commitment to diversity or to a community focus.

Responses regarding environmental sustainability drew upon versions of the Brundtland definition of sustainability in terms of a capacity to meet the needs of the present without compromising the ability of future generations to meet their own needs.<sup>18</sup> However, some responses tended to equate sustainability with one particular issue, namely carbon reduction. In terms of monitoring and measuring and reporting sustainability performance, most respondent firms employed the LSA tools for carbon footprinting and/or an ISO standard. There was one respondent who thought that there were not enough simple and cheap tools for use by small firms without dedicated personnel such as sustainability managers or a facilities team. Only three firms offered internal training on sustainability, though eleven respondents were from firms which were members of the LSA or some other sustainability association or alliance. Cost was the most common reason for the lack of any in-house training programme.

### Clients and the sustainability agenda

In terms of recording any link between clients and their interest in the firm's approach to sustainability, only over 20% of firms recorded this. This is not surprising given that respondents were almost evenly split in their view as to whether sustainability was likely to matter to their clients when choosing to instruct a law firm. Just over half the respondents declared that either "occasionally" or (in one case) "very frequently" in the last ten years clients had set out sustainability as a criterion for selection within their tender documentation. Outside that tender process, including thereafter, the firms saw fewer requests for information on sustainability policies or practices. We shall see later, however, that this questionnaire data is not fully reflective of what was then said by interviewees, although both phases of our survey suggested that after the work was awarded, clients in the main did not follow up or check on the firm's sustainability practices, and where this did occur, it was in the main "occasionally".

The majority of respondents thought that the key driver for instructing a law firm was "price" or "performance" or "service", with only one believing that clients had their own sustainability goals and therefore sought common values in their service providers. The respondents did agree that clients, mainly those from the public sector and those that had a strong CSR vision or internal policies on sustainable procurement, would be more likely to select law firms with a good sustainability record.

Even though firms thought that it might not be that important to clients in instructing a law firm, over two thirds of respondent firms used their sustainability practices to some extent when promoting their services and 90% thought that they had certainly never lost work due to their sustainability practices. Yet, only one firm declared that they had knowingly won work because of the firm's policies and practices on sustainability with another respondent saying that their firm's sustainability practice may have tipped the balance when it came to public sector contracts.

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<sup>18</sup> United Nations General Assembly. (1987). Report of the world commission on environment and development: Our common future. Oslo, Norway: United Nations General Assembly, Development and International Co-operation: Environment

### The client's own sustainability record

In relation to the client's sustainability record, more firms than not were interested in their clients' sustainability record and practices, with almost 50% of respondents contributing in some way to their clients' work on sustainability. Participation took the form of providing: leadership; know how; legal advice; involvement in clients' CSR projects; and sharing of their own CSR experiences. Over half of the respondents stated that they would definitely not refuse to act for a client on the basis of their sustainability record. However, around a third declared that this was a possibility.

Over two thirds of respondents thought that sustainability was embedded in their firm's business model. As to how this manifested itself, responses were mixed. For some it was integrated into their business plan; for others it was part of the ethos of the firm with, in some cases, the CEO of the firm having overall responsibility for the firm. The vast majority (over 80%) of respondents rejected the proposition that sustainability was a client relationship building exercise or a specific market tool for gaining clients or a PR tool. Again the majority of participants thought a firm's sustainability record did not give them a competitive advantage in winning work, even though almost 60% admitted that they were likely to research a client's sustainability policy when tendering for their work. When it came at looking at the creation of new areas of work within their practice, more than half of respondents thought that it was possible that regulation attaching to the sustainability agenda could create new areas of work for their firm.

### **Phase II analysis – Interviews**

#### The sample

In the research design, it was intended that the interviews in phase II would give qualitative depth to the more quantitative data in the phase I. In the event, more individuals (20 in total) agreed to be interviewed than were prepared to complete the survey (17 only). This experience may be useful in planning the methodology for future research. With the benefit of hindsight, it would have almost certainly been more efficacious to have concentrated simply on gathering qualitative data via interview where we could not be certain that the survey would gather a sufficiently large return to support the mixed methods planned in the research.

Having said that, the 20 individuals agreeing to be interviewed originated mainly from the on-line survey, supplemented by personal contacts and LSA members. Moreover, the topic list used in the interviews was compiled on the basis of a reflective critique of the results of the online survey. The telephone interviews lasting between 20 and 40 minutes. Using the topic list, the interviews were semi-structured in an attempt to create a dialogue. The 20 interviewees were then transcribed and, without coding the responses, we were able to extrapolate common themes across the interviews over this data sample in a manner relevant to the research.

## Enormous investment in CSR in all Law Firms interviewed

All interviewees of traditional law firms<sup>19</sup> recognised that their law firms invested heavily in CSR. Environmental investment took the form mainly of: carbon reduction measures, such as energy saving; waste reduction, such as recycling and using less paper; and in one instance investment in growing own food with the associated reduction in waste, transport and energy. There was also a trend for firms to aspire or attain ISO 14001 accreditation whether they were medium or large law firms.

Respondents pointed to their firm's support for social mobility and diversity in the profession when asked about social sustainability. Other CSR initiatives such as pro bono work for charities on governance or for individuals on human rights received the significant attention. In fact, when asked about "CSR" initiatives, interviewees always mentioned pro bono legal advice and community volunteering as top of their list. This investment was perceived as a way of giving back to their local and surrounding community, which for global firms meant advising both at a local and international level.

In all large firms, fee earners and other staff were given between 1 and just over 2 days a year to invest in CSR activities of their choice. In one global firm fee-earners faced no limit on the time they could invest in CSR. In the medium and smaller size firms, it was not necessarily structured or recorded to its full extent but was certainly encouraged in all of its facets. It was therefore widespread, but hard to measure.

Direct financial contributions were also common. Firstly, this was reflected in the payroll in terms of staff in charge of environmental or social sustainability programmes ranging from having one person in charge in the facilities team, to 15 people around the world in a global firm. There was a significant offering of time given up by all the people, partners, fee earners and support staff, who sit on the various environmental and CSR committees of the medium and larger size firms across a network of offices nationally and internationally. Secondly financial contributions take the form of fund raising events being held for charities, sometimes on a matched funding basis.

It was difficult to calculate the total amount of investment made in CSR initiatives but if we look at statements made in the CSR policies of some of the largest firms in the UK, one is aiming to give donations of £1.5m in cash in a 3 year period and £5m in free legal advice to an international charity; another states that £12.3m was donated in fee earning time alone. It would seem that law firms are contributing tens of millions of pounds to social and charitable programmes in free services including free legal advice, volunteering and in direct giving or facilitating cash donations. One conclusion of this research is that it would make a good deal of sense for the profession to attempt to make some calculations of the value of legal services (alone) provided on a pro bono basis.

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<sup>19</sup> Barristers and solicitors working in the barristers' chambers' model acknowledged that the lack of investment in CSR was due to a lack of pooled resources.

The investment of the sort of figures mentioned above seems intriguing coming from commercial enterprises providing high value legal advice to clients in a highly competitive environment. Clearly, a long tradition of pro bono service remains within the profession but is often lost in media depictions of ‘fat cat’ lawyers and the surprising finding from our survey is that firms do moderately little to broadcast their investment in the planet and in wider society.

### Sharing values has a positive effect on client capture

All of the law firms interviewed believed that they were commercial enterprises providing legal services to their clients and that through their sustainability initiatives they were portraying their values. They value the planet, access to justice, the rule of law and are keen on investing in their communities, and in social justice. As such they are regularly involved in initiatives that serve these agendas, and were happy to be seen in that light by their clients.

*“... Clients are looking not only for the expertise, but also for someone who shares their values.”*

When it came to understanding the linkages between the values of a law firms and their CSR initiatives and investment, interviewees offered differing views. All agreed that they did not participate in CSR initiatives to gain clients but all thought that it had a positive effect. Some thought it helped create a relationship with clients, or it enhanced their reputation, and gave them an edge over the competition, helping them acquire new skills or helped attract employees.

In some instances it was thought that corporate clients were driven internally by their own CSR objectives and regulatory requirements, and would therefore go elsewhere for the same legal services if the law firm’s values were not aligned with those of the client:

*“... they are not allowed, by their own policies, to operate with firms and other clients who don’t follow the same agenda. So, I think a lot of it is because there’s such a massive increase in the amount of general transparency rules that are coming out.”*

One interviewee thought that CSR was part of the commercial arm of the business and pointed out that CSR managers had been asked to attend selected client pitches:

*“... I think sometimes people see CSR, environment, sustainability, diversity and inclusion, as separate to the commercial arm of the business; my view is very strongly that they are interlinked”.*

All of the larger firms thought that a good CSR record gave them a competitive advantage over similar firms providing the same services and in some instances they engaged in research as to what competitors were doing in this space:

*'... we are the same in term of the services we provide, so what you have to do is try and find the differences where you can, one of which might be through your corporate social responsibility skills.'*

Two interviewees saw CSR as a way of gaining extra expertise which added value to the range of services offered to the client:

*"... we're now being instructed on certain projects because there's a recognition that we have expertise beyond just the normal kind of what's expected from a regulatory compliance perspective."*

### Clients demands for environmental and CSR information

There was no question that there is a growing trend for clients to ask law firms about their own CSR programmes when tendering or pitching for work:

*"... I've been here for six years and I've definitely noticed an increase in the amount of questions that clients ask within this area."*

All law firms had been asked at some point about their environmental policies, but on the whole, client's questions have moved away from the tick box type of question such as: "Do you have an environmental policy?" There are a broader range of more specific subject areas within CSR and "granular" questions such as: "Are you certified to ISO14001?"; "What is your CSR strategy and how do you meet your goals?"; "Do you have a Modern Slavery Act statement?"; and "What is your Human Rights policy?". This was especially common when tendering for public work but also possible with private clients not least because these were less restricted in the procurement process.

Although there was little evidence that the client followed up formally on the CSR questions with the law firm once the work had been won, clients did participate in the law firms' CSR initiatives. Participation took the form of donations to charities, attending firms' fund raising events and supporting wider community initiatives. Some of the medium and larger firms interviewed found that they were asked to advise clients on the creation of their own CSR initiatives, either because they "liked" what the law firm was doing or because they had CSR know-how which added value to the client above and beyond the provision of legal expertise.

### Senior management involvement in environmental and CSR decision-making

Environmental and CSR decisions always depended on some involvement from senior management. Some sort of partner involvement was found across all sizes of firms. There are two possible explanations of this: One might be that CSR policies flourish only where there is appropriate leadership such that, where there is an active CSR policy, partner support will always be present. Another explanation is that CSR is an investment (of time,

money and goodwill) so that like any other investment, it should be overseen at partner level. These explanations are not mutually exclusive.

### Capturing CSR data but not analysing impact

Given the huge amount of investment that goes into CSR it is not surprising that most law firms record to some extent their investment in CSR. However, the motivation for this is not clear and in some cases it appears to be no more than an extension of the ordinary processes by which fee-earners record their time.

Environmental data recording, impact analysis and reporting was quite sophisticated across most firms covered by the research. Standards such as ISO 14001 and other useful tools provided by organisations such as the LSA have helped in promoting and developing continual data analysis. Only one law firm did not collect data in a comprehensive way, but was about to begin this, driven by operational needs. A common view might be:

*“...in terms of the environment, now we work with the Legal Sustainability Alliance and we’ve brought out all our environmental data – water, energy, flights, anything - and we publish our carbon footprint on a yearly basis; so it’s available, it’s out there, everybody can have access.”*

Environmental impacts in terms of costs and savings were understood very well and a monetary value could be put against energy reduction, for example, and investment on new technologies. There was also evidence that reporting on achievements in the environmental sphere has become more important to law firms, a matter to which we return below.

Donations to charities were also relatively easy to record when it came to money given directly by the law firm rather than by the lawyer in a personal capacity. On the other hand, quite a lot of the latter type of fund raising goes on and goes unrecorded. On the whole, pro-bono and volunteering time was generally recorded as CSR time in the traditional way that a lawyer would record billable/non-billable time. This data allowed law firms to understand how much time was given over to projects and therefore the cost of their staff could be allocated to a particular initiative.

The accuracy of this data was questioned by some of the law firms as they thought that, in reality, not all volunteer time was recorded properly. A medium size firm had just brought in independent consultants to understand how they could improve their CSR programme and one of the matters on which they were working, as a result, was how to better record data.

There was almost no consistent recording of what questions clients were asking when it came to environment or CSR in pitches or otherwise. Nor was there systematic tracking of which clients had shown interest in or asked to participate in CSR initiatives; which clients were interested in particular CSR areas; or how many people and how much time had been allocated to participating in a specific client’s CSR initiative. Client CSR initiatives were on the whole lead by the client partner who “knew” a client was interested in a particular area,

or fee earners who had established “*long term relationships*” with a particular client. Therefore, it is likely that a client relationship partners might hold knowledge, formally or anecdotally, about client participation in CSR initiatives, but this was rarely captured at firm level.

Only one global firm had collected data in the form of case studies in a “*file*” with some data on partnerships with the clients including “*some data on hours and number of people and who have been involved*”.

Even where there was data there was no effort by most law firm to comprehensively analyse the data and understand the effect their sustainability initiatives were having, such as whether they were having an impact on gaining panel work, capturing new clients or attracting employees. There seemed to be “*a feeling*” that this was happening but there should be, certainly with the larger firms, the possibility to start collating information with a view to working on systemising data leading to subsequent analysis.

This latter approach would be much more in line with the activity of client organisations. Corporate business is looking increasingly at some form of return on investment (RoI) in CSR<sup>20</sup>. CSR investments are increasingly regarded as intangible assets, and it is not clear why law firms fail to examine their own RoI given the significant size of the investment in CSR. Even the most obvious issues such as the rise in questions on the wider sustainability agenda posed by clients when tendering and the outcomes of these processes are weakly and unsystematically recorded.

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20 To cite some: Xueming Luo and C.B. Bhattacharya, “*Corporate Social Responsibility, Customer Satisfaction, and Market Value*”, *Journal of Marketing*, Vol 70.4, Pages 1-18,2006; Leonardo Becchetti, Stefania Di Giacomo & Damiano Pinnacchio, “*Corporate social responsibility and corporate performance: evidence from a panel of US listed companies*”, *Applied Economics* Vol. 40 , Iss. 5,2008; Leonardo Becchetti & Rocco Ciciretti “*Corporate social responsibility and stock market performance*”, *Applied Financial Economics* Vol. 19 , Iss. 16,2009; Jessica Foote, Nolan Gaffney & James R. Evans “*Corporate social responsibility: Implications for performance excellence*”, *Total Quality Management & Business Excellence* Vol. 21 , Iss. 8,2010; Sayedeh Parastoo Saeidi, Saudah Sofian, Parvaneh Saeidi, et al, “*How does corporate social responsibility contribute to firm financial performance? The mediating role of competitive advantage, reputation, and customer satisfaction*” , *Journal of Business Research*, Volume 68, Issue 2, 2015, Pages 341-350; Joscha Nollet, George Filis, Evangelos Mitrokostas, “*Corporate social responsibility and financial performance: A non-linear and disaggregated approach*”, In *Economic Modelling*, Volume 52, Part B, 2016, Pages 400-407.

## Conclusion

Given the problems in generating survey returns, this study is inevitably modest but, from the interview data in particular, we begin to gain an insight into the attitude and practices of law firms pursuing a broad sustainability agenda. In particular, we are able to explore the linkages between this agenda in law firms and how this relates to the motivations of clients seeking legal services providers. We position law firms as commercial concerns which nonetheless manifest significant investments in various forms of environmental and social sustainability programmes. The research presents evidence that environmental investment helps save money and that the firms increasingly have the necessary tools to prove this. However, this monitoring is much less apparent in relation to the social sustainability and the CSR agenda, even though these are the subject of considerable activity.

The sustainability/CSR space would benefit from a more comprehensive programme to capture data in order to allow firms to better understand and measure the impact of CSR initiatives, including pro bono activity, charitable support, and equality and diversity programmes. The impact could then be assessed in terms of staff recruitment and retention, reputation, gaining panel work, capturing new clients, building stronger relationships, and promoting professional values.

Sustainability initiatives appear to play a minor part in the operational model of the modern law firm in spite of the very considerable investment in them both nationally and globally. There is certainly much more room for these programmes to play a more central and integrated role in the commercial life of the firm. There is very clearly space for better capture and reporting of contributions made to these agendas and better assessment of their utility.

Whereas corporate clients would look at the return on investment (RoI) in these areas and would regard these investments as intangible assets, law firms seem hesitant to do so. It was not clear why this should be the case for law firms given the strong input into these programmes in practice. This is even more surprising given the prominence of questions posed by clients regarding the sustainability agenda when tendering.

What would seem to be lacking is any form of customised model for law firms that brings together a unified method of capturing data regarding the social sustainability agenda in a manner much better developed for environmental inputs and outcomes. There must be opportunities to measure, in a consistent way, investments in this agenda and to analyse the data along parameters specific to law firms. In that sense, this study may provide a platform on which this model might be built. As things stand *lights* and *bushels* come very much to mind.