



## **Salisbury Holdings Limited**

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# **Qualifying Explanatory Statement in support of PAS 2060:2014 Other Party-Certification**

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**August 2023**

## Introduction

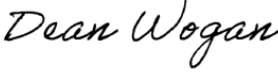
This document forms the Qualifying Explanatory Statement to demonstrate Salisbury Holdings Limited (T/A Salisbury Group) has achieved carbon neutrality under the guidelines of PAS 2060:2014 and is committed to achieving carbon neutrality under the guidelines of PAS 2060:2014.


PAS 2060 Information Requirement	Information as it relates to Salisbury Group
Entity making PAS 2060 declaration:	Salisbury Holdings Limited
Subject of PAS 2060 declaration:	Salisbury Group's offices with company operated fleets and grey fleet use, used within the UK and Republic of Ireland.
Description of subject:	Salisbury Holdings Limited (Salisbury Group) is a leading facilities management provider, primarily operating within client's offices in England.
Rationale for selection of the subject:	The scope and subject of this PAS 2060 includes all emissions based on the operational control principle defined in the 2014 WRI GHG Protocol – Corporate Accounting Standard.
Type of conformity assessment which has been undertaken:	Other party-certification
Baseline date for PAS 2060 programme:	Adjusted 2019/20 Period
Achievement Period:	1 <sup>st</sup> January 2022 - 31 <sup>st</sup> December 2022

This Qualifying Explanatory Statement contains information pertaining to the subject's carbon neutrality. Any and all information herein is believed to be correct at the time of publishing. Should any information come to light that would affect the validity of the statements herein, this document will be updated to accurately reflect the current status of any carbon neutral statement made by Salisbury Group.

## Declaration of Achievement of Carbon Neutrality

PAS 2060 Information Requirement	Information as it relates to Salisbury Group
State the period during which the entity is demonstrating achievement of carbon neutrality of the subject.	1 <sup>st</sup> January 2022 – 31 <sup>st</sup> December 2022
Location-based (gross) carbon footprint of the subject for 1 <sup>st</sup> January 2022 – 31 <sup>st</sup> December 2022	Application Period: Total <b>504tCO<sub>2</sub>e</b>
Method as defined by PAS 2060, which has been followed to achieve carbon neutrality.	<b>Method 1</b> - Demonstrating carbon neutrality
How have the reductions in GHG emissions during this period been achieved.	Internal reduction, procurement of renewable electricity in accordance with the WBCSD-WRI Scope 2 Guidance published in 2015 wherever possible and carbon offsets.
Location of the GHG emissions report supporting this claim.	Appendix A of this document
Location of the details describing internal reductions achieved during the period.	Appendix B of this document
Location of the details describing the carbon offsets.	Appendix D of this document

Name of senior representative (Salisbury Group)	Signature of senior representative
Dean Wogan, QHSE Director	
Date:	<b>10/08/2023</b>

Name of senior representative of Other Party Qualifier (EIC)	Signature of senior representative
Matt Owen, Director of Sustainability and Carbon	
Date:	<b>10/08/2023</b>

# Appendix A – Carbon Footprint Assessment

## Greenhouse Gas Emissions –

CO<sub>2</sub>e Scope and Definition 1<sup>st</sup> January 2022 –31<sup>st</sup> December 2022<sup>1</sup>

	Total tCO <sub>2</sub> e
<b>Scope 1:</b> Direct GHG emissions from vehicles/premises under control of Salisbury Holdings Limited	504
<b>Scope 2:</b> GHG emissions arising from the consumption of electricity on premises under control of Salisbury Holdings Limited	0
<b>Location-Based (Gross) Total</b>	<b>504</b>
Credits resulting from the procurement of renewable electricity and gas for Salisbury Holdings Limited sites.	0
<b>Market-Based (Net) Total</b>	<b>504</b>

<sup>1</sup> **Carbon Footprint** covers 01/01/22 – 31/12/22, with the addition of carbon emissions associated with extended contracts, not covered by Carbon Neutral energy supplies and engagement of fully renewable energy procurement contracts.

### Standard and methodology used

Salisbury Group categorises its Greenhouse Gas (GHG) Emissions as Scope 1, 2 or 3 as referred to in the WBCSD-WRI Greenhouse Gas Protocol (revised edition, dated March 2014) emissions in carbon dioxide equivalent (CO<sub>2</sub>e) for Scopes 1 and 2 are calculated using the conversion factors listed in the 2022 DEFRA Gas Conversion Factors. Procured renewable electricity and gas is accounted in accordance with the WBCSD-WRI Scope 2 Guidance on procured renewable energy (2015).

### Data Quality/Confidence

Transport data was derived from fuel expense records, which have been converted into energy consumption/carbon figures. Data from the electricity consumption for the new office was obtained via direct metering with appropriate National or International emissions factors applied, the method used for estimating the emissions for 2 previous offices electricity consumption was by extrapolating from square footage. Note that the office spaces have been consolidated into 1 central office that has a 100% renewable tariff. This allows for a high confidence in the data set, with the transport emissions accounting for the complete emissions for the FY 2022 reporting period.

The offset carbon emissions have been calculated from our direct transport use for FY 2022 (supported through our voluntary SECR reporting). The transport consumption of 2,090,938kWh, which equated to 504tCO<sub>2</sub>e. This resulted in total emissions to be offset being 504tCO<sub>2</sub>e, as outlined in the table above.

## Appendix B - Carbon Footprint Management Plan

### Historical Emission Reduction Progress for the Previous Period

Emission reduction activity to date is summarised below:

Salisbury Holdings Limited have undertaken various activities as part of Salisbury Group's Carbon Reductions Plan, which is incorporated into the "Salisbury Group PAS 2060 Commitment to Carbon Neutrality" document.

The Carbon Reductions Plan initiative including targets relating to Climate Change will act to reduce Salisbury Group's Greenhouse Gas emissions over time, setting out how we will achieve this. For a detailed breakdown of our actions, please see the document Salisbury Group PAS 2060 Commitment to Carbon Neutrality", which is publicly available on our website.

However, some of our significant achievements relating to our Carbon Footprint and related activities, are detailed below:

- Offsetting emissions for 2020 based on pre-COVID emissions (not in accordance with PAS 2060).
- Offsetting more than 100% of emissions in order to be climate positive, with 110% offset for FY 2021 (576tCO<sub>2</sub>e) and FY 2022 (555tCO<sub>2</sub>e).

### On-going Emissions Reduction Plan - For the PAS 2060 Commitment Period

*The on-going plan to reduce emissions over the commitment is summarised below:*

Salisbury Holdings Limited's on-going activity surrounds our core Carbon Reduction Plan. Further details of our progress and plans to date will be made available on our website. Our plan includes:

- Immediately mitigate the impact of our activities on the environment through gold verification offsetting.
- Reduce environmental impacts through a combination of environmentally cleaner vehicles and fuels.
- Reduce staff air and rail travel where possible.
- Relaunch the cycle to work scheme and increase general staff awareness regarding Scope 3 transport emissions.
- Develop and execute an environmental action plan to improve environmental performance and reduce indirect emissions.
- Work to include Scope 3 emissions within our carbon footprint, as accurate information becomes more available.
- Continued commitment to carbon neutral operations (Scope 1 and 2 emissions).

## Appendix C - Carbon Offset Strategy

The following information covers the offset strategy for the period of carbon neutrality.

Quantity of GHG emissions which have been offset: 504tCO <sub>2</sub> e	
Carbon Offset Strategy	<ul style="list-style-type: none"> <li>Salisbury Group hold a portfolio of Carbon Instruments in excess of the Group's predicted footprint for the period.</li> <li>A third-party manage this portfolio on behalf of Salisbury Group.</li> <li>On a regular basis Salisbury Group's nominated third-party assess the volume of carbon instruments that need to be retired to cover the operational emissions for that period.</li> <li>Carbon Instruments relating to the application period 1<sup>st</sup> January 2022 - 31<sup>st</sup> December 2022 have already been retired (details below).</li> </ul>

Carbon Instrument details for:

Application period of carbon neutrality 1<sup>st</sup> January 2022 - 31<sup>st</sup> December 2022

Salisbury Group will offsetting more than 100% of emissions in order to be climate positive, with 110% offset for FY 2022 (555tCO<sub>2</sub>e).

<ul style="list-style-type: none"> <li>In total, 555 carbon credits relating to the period were offset.</li> <li>100% of these carbon credits were verified to the Voluntary Carbon Standard (VCS)</li> </ul>
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Offsetting detail:

Project ID	Credit Type	Serial Number	Date of Retirement
1241	VER	GS1-1-NG-GS7312-16-2019-20624-21073-21627	09/08/2023



This certificate acknowledges that

**Salisbury Holdings Ltd**

offset

**555 Tonnes of Carbon Dioxide**

by supporting the Gold Standard VER Community Project

**Promoting Improved Cooking Practices in Nigeria**

which reduces carbon emissions through improved energy efficiency. This helps to combat climate change and sustain our environment for future generations.

John Buckley, Managing Director,  
Carbon Footprint Ltd.

www.carbonfootprint.com

02 August 2023

**IMPACT REGISTRY**

CREDITS PROJECTS

Retirement

STATUS	↓↓ Retired	NUMBER OF CREDITS	555
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**RETIREMENT DETAILS**

RETIREMENT DATE	Aug 09, 2023
RETIREMENT NOTE	Retired on behalf of Salisbury Holdings Ltd
USING ENTITY	Not Disclosed

QUANTITY	GS ID	PROJECT DETAILS	COUNTRY	PROJECT TYPE	METHODOLOGY	PRODUCT	SERIAL NUMBER	ACTIONS
555	GS7312	Promoting Improved Cooking practices in Nigeria by Toyola Energy Services Limited	Nigeria	Energy Efficiency Domestic	GS TPDTEC v3.1	VER	GSI-1-NG-GS7312-16-2019-20624-21073-21627	<a href="#">VIEW</a>

<https://registry.goldstandard.org/batch-retirements/details/148091>



## Appendix D - Scope 3 Emissions

In preparing our organisational GHG inventory for the purpose of carbon neutrality Salisbury Holdings Limited, adopted a traditional organisational boundary that includes all Scope 1 and 2 emission sources.

By their nature Scope 3 emissions are modelled or estimates.

## Appendix E - QES Checklist

Item No	QES Checklist	Evidence
1	Define standard and methodology use to determine its GHG emissions reduction.	Page 2 of this document.
2	Confirm that the methodology used was applied in accordance with its provisions and the principles set out in PAS 2060 were met.	Page 3 of this document.
3	Provide justification for the selection of the methodologies chosen to quantify reductions in the carbon footprint, including all assumptions and calculations made and any assessments of uncertainty. (The methodology employed to quantify reductions shall be the same as that used to quantify the original carbon footprint. Should an alternative methodology be available that would reduce uncertainty and yield more accurate, consistent and reproducible results, then this may be used provided the original carbon footprint is re-quantified to the same methodology, for comparison purposes. Recalculated carbon footprints shall use the most recently available emission factors, ensuring that for purposes of comparison with the original calculation, any change in the factors used is taken into account).	Page 5 of this document.
4	Describe the means by which reductions have been achieved and any applicable assumptions or justifications.	Page 5 & 6 of this document.
5	Ensure that there has been no change to the definition of the subject. (The entity shall ensure that the definition of the subject remains unchanged through each and every stage of the methodology. In the event that material change to the subject occurs, the sequence shall be re-started on the basis of a newly defined subject.)	Review annually, or where material change to the Scope of Salisbury Group's emissions changes if prior to this.
6	Describe the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint. (Quantified GHG emissions reductions shall be expressed in absolute terms and shall relate to the application period selected and/or shall be expressed in emission intensity terms (e.g. per specified unit of product or instance of service)).	Pages 5 & 6 of this document.
7	State the baseline/qualification date.	FY 2019/20
8	Record the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms.	N/A
9	Provide an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject.	N/A
10	Select and document the standard and methodology used to achieve carbon offset.	Page 6 of this document.
11	Confirm that:	
11a	<i>Offsets generated or allowance credits surrendered represent genuine, additional GHG emission reductions elsewhere.</i>	Page 6 of this document.
11b	<i>Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting. (See the WRI Greenhouse Gas Protocol for definitions of additionality, permanence, leakage and double counting).</i>	Page 6 of this document.
11c	<i>Carbon offsets are verified by an independent third party verifier.</i>	Page 6 of this document.

Item No	QES Checklist	Evidence
11d	<i>Credits from Carbon offset projects are only issued after the emission reduction has taken place.</i>	Page 6 of this document.
11e	<i>Credits from Carbon offset projects are retired within 12 months from the date of the declaration of achievement.</i>	Page 6 of this document.
11f	<i>Provision for event related option of 36 months to be added here.</i>	N/A
11g	<i>Credits from Carbon offset projects are supported by publically available project documentation on a registry which shall provide information about the offset project, quantification methodology and validation and verification procedures.</i>	Page 6 of this document and within evidence pack.
11h	<i>Credits from Carbon offset projects are stored and retired in an independent and credible registry.</i>	Page 6 of this document and within evidence pack.
12	<i>Document the quantity of GHG emissions credits and the type and nature of credits actually purchased including the number and type of credits used and the time period over which credits were generated including:.</i>	Page 6 of this document and within evidence pack.
12a	<i>Which GHG emissions have been offset.</i>	Page 5 of this document.
12b	The actual amount of carbon offset.	Page 5 & 6 of this document.
12c	The type of credits and projects involved.	Page 6 of this document.
12d	The number and type of carbon credits used and the time period over which the credits have been generated.	Page 6 of this document and within evidence pack.
12e	For events, a rationale to support any retirement of credits in excess of 12 months including details of any legacy emission savings, taken into account.	N/A
12f	Information regarding the retirement/cancellation of carbon credits to prevent their use by others including a link to the registry or equivalent publicly available record, where the credit has been retired.	Page 6 of this document and within evidence pack.
13	Specify the type of conformity assessment: a) Independent third party certification. b) Other party validation. c) Self-validation.	b) Other party validation via EIC Ltd.
14	Include statements of validation where declarations of achievement of carbon neutrality are validated by a third party certifier or second party organisations.	Page 3 of this document.
15	Date the QES and have it signed by the senior representative of the entity concerned (e.g. CEO of a corporation; Divisional Director, where the subject is a division of a larger entity; the Chairman of a town council or the head of the household for a family group).	Page 3 of this document.
16	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	On website

# Appendix F - QES Openness and Clarity

Salisbury Group are satisfied that the QES:

Item No	QES Checklist	Confirmed
1	Does not suggest a reduction which does not exist, either directly or by implication.	<input checked="" type="checkbox"/>
2	Is not presented in a manner which implies that the declaration is endorsed or certified by an independent third party organization when it is not.	<input checked="" type="checkbox"/>
3	Is not likely to be misinterpreted or be misleading as a result of the omission of relevant facts.	<input checked="" type="checkbox"/>
4	Is readily available to any interested party.	<input checked="" type="checkbox"/>