



Centre for Assessment has developed this guide to assist entities who are looking to progress their organisation/ company, specific location, product/service or event through the PAS 2060 assessment process and in so doing demonstrate their commitment to/achievement of carbon neutrality.

By working through this guide, you'll be able to evaluate how prepared you are to undergo a PAS 2060 assessment with a Centre for Assessment assessor.

Firstly, we need to think about what's going to be assessed. **With this in mind, have you:**

Defined the 'subject' that is to be assessed against PAS 2060?



Defined the boundaries of the subject and justified any exclusions?



Identified the scope 1, scope 2 and scope 3 emissions that are associated with the subject?



Quantified the carbon footprint of the subject including 100% of your scope 1 and 2, and all scope 3 emissions contributing more than 1% of the total carbon emissions.



Confirmed that the carbon footprint covers at least 95% of the total carbon emissions of the subject?



Confirmed which standard/methodology (such as the Greenhouse Gas Protocol) you're using in the calculation of your subject's GHG emissions/reductions?



Prepared a Carbon Footprint Management Plan?



Secondly, have you decided what form of Declaration you are looking to make i.e. a Declaration of Commitment (Initial), a Declaration of Achievement, or a combined Declaration of Achievement and Ongoing Declaration of Commitment?

- If you're making an initial Declaration of Commitment, then work through section 1 below;
- If you're making a Declaration of Achievement, then work through section 2 below;
- If you're making a Declaration of Achievement and an Ongoing Declaration of Commitment, then work through both sections below

## Section 1

If you're looking to make a Declaration of Commitment for the very first time, or you're making an ongoing Declaration of Commitment, have you:

Prepared a Qualifying Explanatory Statement (QES) in relation to this Declaration of Commitment?

### Ensured that the Declaration includes

the identity of individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration

the subject of the declaration

the quantified carbon footprint of the identified subject

the carbon footprint expressed as an absolute amount in tCO<sub>2</sub>e

an appropriate standard and methodology for defining the subject, and justification for the selection of the methodology chosen

a description of the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), and the measurement unit(s) applied

a description of the actual types of GHG emissions, classification of emissions (Scope 1, 2 or 3) and size of carbon footprint of the subject exclusive of any purchases of carbon offsets

details of, and explanation for, the exclusion of any Scope 3 emissions

the Carbon Footprint Management Plan

## Section 2

If you're looking to make a Declaration of Achievement, have you:

Prepared a Qualifying Explanatory Statement (QES) in relation to this Declaration of Achievement?

### Ensured that your Declaration includes

quantification of the reduction in the subject's carbon footprint

a description of the means by which reductions have been achieved and any applicable assumptions or justifications

a description of the actual reductions achieved in absolute and intensity terms and as a percentage of the original carbon footprint

the baseline/qualification date

the percentage economic growth rate for the given application period used as a threshold for recognising reductions in intensity terms

an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject

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

details of, and explanation for, the exclusion of any Scope 3 emissions

the Carbon Footprint Management Plan

Finally, we need to think about the assessment process itself.

One of the key things that you can do to make the assessment process as straightforward as possible is to prepare an 'Evidence Pack' which can be passed to the Centre for Assessment assessor at the start of the assessment process.

The Evidence Pack can be electronic, hard-copy, scanned documents or a combination of all of these.

### Where possible, the Evidence Pack should contain:

the latest version of your Qualifying Explanatory Statement(s)

clear descriptions of the methodologies you've used to calculate each component of your carbon footprint

copies of all primary and secondary source data (invoices, bills, etc)\*

details of all assumptions made and what they are based on

links to any external data sources that you have used, such as sources of emission factors

copies of any spreadsheets you have created and used

for offsets, clear evidence of the standard and methodology that has been used to achieve the offset

an explanation for circumstances where a GHG reduction in intensity terms is accompanied by an increase in absolute terms for the determined subject

evidence of the Registry demonstrating the offset has been retired

\*A helpful hint – when you are collating all the data and information that supports your calculated carbon footprint and the contents of your Qualifying Explanatory Statement, take some time to ensure:

it's clearly and logically labelled (feel free to annotate paper copies, or if you've scanned a document, use the document name to indicate what it is, what dates it covers, etc.)

all the data and information is present (check for missing energy bills)