

# PAS 2060

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## SPECIFICATION INFORMATION PACK

Centre for Assessment, 2023



Centre for Assessment

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## **The Growth Company**

Centre for Assessment is proud to be part of The Growth Company. Discover more about GC's other green services.



Interest in the PAS 2060 Specification is growing rapidly as organisations look for ways to demonstrate their commitment to, and achievement of, carbon neutrality.

This factsheet has been prepared by Centre for Assessment to provide those who have an interest in carbon neutrality some basic facts about the Specification, its benefits, how the Specification works and the benefits of independent third party-certification.

## WHAT IS PAS 2060?

The PAS 2060 Specification for the Demonstration of Carbon Neutrality was originally launched in 2010, and was updated in 2014, giving us the version of the Specification we currently have today. The primary aims of the PAS 2060:2014 Specification are:

to provide a clear definition of carbon neutrality;

to provide a credible means of determining and demonstrating carbon neutrality;

to encourage 'entities' (be they organisations/ companies or parts of organisations, governmental bodies, communities, clubs or social groups, families and even individuals) to work towards reduced greenhouse gas emissions and to achieve genuine reductions in those emissions.

the use of the Specification '*seeks to encourage real change in behaviour to help drive society towards a low carbon economy*'.

## WHAT ARE THE BENEFITS OF PAS 2060?

The Specification itself outlines a number of anticipated benefits from the use of PAS 2060:

- be more attractive to procurement teams
- increased action on climate change;
- accurate and verifiable declarations of carbon neutrality that are not misleading;
- reduction in confusion between trading partners;
- increased likelihood that organisations will make improvement in their carbon management relating to production processes and products, in response to customer pressure;
- increased opportunity for the public, consumers, purchasers and potential purchasers to make more informed choices.



At its simplest, the main benefit of utilising PAS 2060 is that it enables an entity to demonstrate to all its stakeholders (its employees, its customers, its suppliers and partners, etc.) that it is actively, and tangibly working to play its part in tackling climate change.

And that work is two-fold – internally, within the business, where a ‘carbon footprint management plan’ seeks out reductions in their own emissions through the implementation of new technologies, working practices, raw materials, etc. – and externally, through offsetting, where entities invest in credible offsetting mechanisms that support emission reduction projects around the world that also deliver the added social and environmental benefits\*.

\*Some examples of schemes that meet the requirements of PAS 2060 are Clean Development Mechanism (Certified Emission Reductions), Climate, Community and Biodiversity Standard, WWF Gold Standard.

Remember, carbon emissions are often directly related to the use of energy and fuel and so reduced emissions often equate to reduced energy usage and costs.

## HOW DOES THE PAS 2060 SPECIFICATION WORK?

The Specification defines eight steps through which carbon neutrality can be demonstrated:

1. determine the subject of the intended claim of carbon neutrality – the subject can be an organisation, a site or building, a product or service, even a single event like a wedding or a concert;
2. quantify the carbon footprint of that subject using a recognized methodology – the most widely used methodology for organisations is the WBCSD/WRI Greenhouse Gas Protocol;
3. develop a carbon footprint management plan;
4. make a declaration of commitment to carbon neutrality – the Specification provides details of exactly what needs to be included in such a declaration;
5. take action to reduce the carbon footprint of the determined subject and establish the effectiveness of those actions;
6. re-quantify the carbon footprint of the determined subject (usually after a year), ensuring that subject is unchanged, to determine the residual GHG emissions;
7. use a credible offset mechanism to balance out the residual GHG emissions;
8. in the event that carbon neutrality has been achieved for the determined subject, make a declaration of achievement of carbon neutrality – again, the Specification provides details of exactly what needs to be included in such a declaration.

### INDEPENDENT THIRD-PARTY CERTIFICATION

PAS 2060 does provide the option for those making carbon neutrality declarations to either self-validate or have their declaration validated by a second party such as a consultant.

However, to provide stakeholders with maximum confidence in a declaration made in relation to a subject (and in the data and information that underpins such a declaration, such as the initial and final carbon footprint, the carbon management plan, etc.), independent third-party certification will always be the preferred option.

Centre for Assessment has developed robust internal processes (based on BS EN ISO/IEC 17029 and BS EN ISO 14065) for conducting assessments against the requirements of PAS 2060, and has trained assessors available who are well-versed not only in the requirements of PAS 2060 but in data and information verification, carbon reduction opportunities and techniques across a range of industries, offsetting mechanisms and wider business management practices.



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?	<input type="checkbox"/>
<b>Ensured that the Declaration includes</b>	
the identity of individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration	<input type="checkbox"/>
the subject of the declaration	<input type="checkbox"/>
the quantified carbon footprint of the identified subject	<input type="checkbox"/>
the carbon footprint expressed as an absolute amount in tCO <sub>2</sub> e	<input type="checkbox"/>
an appropriate standard and methodology for defining the subject, and justification for the selection of the methodology chosen	<input type="checkbox"/>
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	<input type="checkbox"/>
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	<input type="checkbox"/>
details of, and explanation for, the exclusion of any Scope 3 emissions	<input type="checkbox"/>
the Carbon Footprint Management Plan	<input type="checkbox"/>

## 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)

### Step One

Complete an application form and send to CfA and indicate whether you want a Declaration of Commitment assessment, a Declaration of Achievement assessment, or both.

### Step Two

We will calculate the number of days required for your assessment and send you a proposal to sign.

### Stage Three

When you return the signed proposal, we will allocate an assessor and ask them to get in touch with you to plan the assessment and confirm arrangements, including asking you to send them/share your evidence pack (to include: Calculator, Qualifying Explanatory Statement and Carbon Management Plan).

### Step Four

Your assessor will review your evidence pack and provide you with some initial feedback and points to clarify.

### Step Five

Your assessor will visit & tour your premises to verify sources of emissions ensuring none are missed. The Calculation of footprint, QES and Carbon Management Plan will be reviewed to verify accuracy. They will also seek to clarify any findings or points raised.



### Step Six

You will be asked to respond to any outstanding findings and what changes you have made to your Data and Information, and your QES.

### Step Seven

Once the assessor has reviewed your response and is satisfied, they will confirm an Appropriate Permissible Declaration.

### Step Eight

Your assessor will submit documentation to CfA for a technical review.

### Step Nine

CfA will complete a technical review to confirm that the assessor's findings are accurate.

### Step Ten

You will receive a Permissible Declaration, certificate and logo from CfA and can celebrate your achievement of PAS 2060 certification!

# The Importance of Carbon Reductions as a First Step



Centre for Assessment Ltd.  
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[www.centreforassessment.co.uk](http://www.centreforassessment.co.uk)

A UKAS-accredited body, we provide certification to ISO and sector-specific Standards, as well as specialist training services.

## AN ARTICLE WRITTEN WITH PASSION

I know what you're thinking. It's yet another boring, preachy article from someone in the climate change 'space', banging on about why reducing carbon emissions in your business is so, so important. As if there aren't plenty of similar articles, news stories, flyers and suchlike available on the internet, all spouting the same message, that businesses need to 'wake up to the issue of climate change', 'do their bit', 'play their part', et cetera, et cetera...

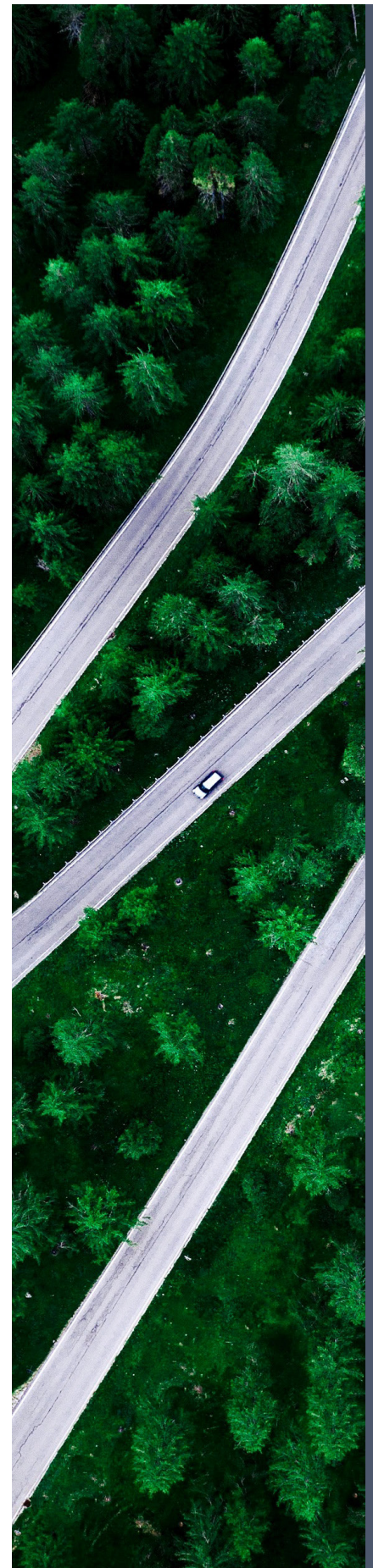
Is this article any different?

Well, actually, no. And there's a reasons for that. It's because that 'same' underlying message, about the importance of everyone, and I mean everyone, doing not

only what they can, but what they must, to reduce carbon emissions, is an absolutely necessary message that needs to be repeated and repeated as much as it can be in the face of an undeniable (and yes, an inconvenient) truth.

And that truth is a simple one – carbon emissions going into our atmosphere are causing our planet to heat up. As our planet heats up, the 'climate' in all the different parts of the world starts to alter (droughts, floods, forest fires, heatwaves, rising sea levels) and as a result of those changes in climate, people suffer and die.

As a truth, it's really that simple. Climate change is an existential threat to millions and millions of people across the planet.



[centreforassessment.co.uk](http://centreforassessment.co.uk)  
0161 237 4080 | [sales@centreforassessment.co.uk](mailto:sales@centreforassessment.co.uk)  
Lee House, 90 Great Bridgewater Street, Manchester, M1 5JW

Which is why that underlying message, repeated ad nauseum in dozens and dozens of articles, news stories, flyers and suchlike, and repeated again in this article, will and must continue to be absolutely necessary, because the time for action, for individuals and businesses alike to do what they must, is now!

And the strangest thing is that doing what must be done is not difficult.

In fact, much of it is common sense.

Take energy for instance.

Energy, whether it's gas to heat your buildings and offices or the electricity to run your machines and processes, is expensive.

Very expensive.

So using less, whether that's through:

- using technology (like adjusting office heating to be as efficient as possible, fitting energy-efficient lighting like LEDs, making more use of online meetings to reduce the need for travel, buying energy efficient office equipment, investing in electric vehicles, etc.); or
- engagement with employees (encouraging and incentivising car-sharing or the use of public transport, adopting a cycle-to-work scheme, promoting a 'switch-off-and-unplug' mentality, etc.); or
- ensuring good manufacturing practice ('right-first-time', minimising waste, maximising the efficiency of production) not only makes good business sense because it directly reduces costs and helps boost profitability, but it also gives the added bonus of reducing the business's carbon emissions.

***and it's not just the emissions from the use of gas and electricity that you could reduce.***

- It's the emissions from your business's vehicles (and those of your delivery service providers) through switching to electric vehicles.
- It's working with your suppliers to help them reduce the carbon emissions associated with the products they provide.
- It's reducing the energy demands of the products you yourself produce by making them more energy-efficient.

And for the more ambitious, there's the potential to generate your own electricity through technologies such as wind turbines and solar panels, although these technologies admittedly come at a price that is too often difficult for businesses to justify.



***But can't I just buy renewable electricity and 'green' gas from my energy supplier? I hear you ask.***

Actually, yes, you can, and that would mean that there aren't any carbon emissions associated with the gas and electricity, which is certainly a positive. But remember, 'green' tariffs are usually more expensive than non-renewable tariffs (although the difference is often marginal) and, more importantly, you're still paying for what you use, so whilst you may be 'doing your bit' in relation to climate change and eliminating some of your carbon emissions (but not all!), not reducing the amount of electricity and gas you use will still impact markedly on your business's financial performance.

What about just offsetting my carbon emissions? I hear you ask.

Do I really need to put all that effort into reducing or changing tariffs when I could just pay buy some carbon credits?

Once again, yes you could, and in doing so (providing they were good quality carbon offsets) you'd at least be doing something.

But think about it for a moment.

If you want to be able to claim you're 'doing your bit' as a business in helping to tackle climate change, you could calculate your carbon footprint (which for arguments sake let's say is 50 tonnes of CO<sub>2</sub> per year) and then simply buy 50 tonnes worth of carbon offsets – job done.

And do the same next year...and the year after...

And yes, you could legitimately claim to be a 'carbon neutral' business.

But if you made the efforts and reduced your carbon footprint by 10% each year, you'd go from having to buy 50 tonnes of offsets to 45, to 40, then to 36, each year saving not only the costs of the energy and fuel you would've been using, but also on the costs of the offsets themselves. And with the price of offsets rising quickly, and due to increase substantially over the next few years, standing still with regards to the amount of emissions that require offsetting is likely to become a very expensive option indeed.

So why wouldn't you want to do everything you can to reduce your carbon emissions?



## ONE FINAL THOUGHT.

If you are, like many in business, considering adopting PAS 2060 as a way of demonstrating your climate change credentials to your customers, employees and your other stakeholders, achieving a demonstrable reduction in your carbon emissions is a pre-requisite for successful certification. If you can't demonstrate your carbon emissions have gone down, you can't be certified.

So identifying and then delivering carbon emission reductions is the best first step that any business can take.

## a

### **ABSOLUTE/INTENSITY**

Absolute refers to the total quantity of greenhouse gas emissions being emitted, whereas intensity compares the amount of emissions to some unit of economic output. e.g. a unit of production, number of hours/das worked, number of employees, etc.

### **ASSUMPTION**

There may be instances, when calculating the carbon footprint of the subject, that an item of data has to be accepted as true without question or proof. This is an assumption and assumptions are permissible provided they are clearly defined, explained and justified within the QES.

## b

### **BASELINE/QUALIFICATION DATE**

The date on which the carbon footprint for the subject was first determined/ the date on which carbon neutrality has been, or will be, achieved.

## c

### **CARBON FOOTPRINT**

A carbon footprint is the absolute sum of all emissions (and removals) of greenhouse gases caused directly and indirectly by a subject either over a defined period or in relation to a specified unit of product or instance of service, calculated in accordance with a recognized methodology.

### **CARBON FOOTPRINT MANAGEMENT PLAN**

The Carbon Footprint Management Plan is the formal mechanism required by PAS 2060 in which the entity defines the planned means of achieving and maintaining GHG emissions reductions for the subject.

### **CARBON OFFSET**

A carbon offset is a discrete reduction in greenhouse gas emissions not arising from the defined subject, usually in the form of a carbon credit, that is used to counteract emissions from the defined subject. Annex C of PAS 2060 provides examples of schemes which can provide carbon credits and offsets that meet the principles of the Standard, including:

- Clean Development Mechanism (Certified Emission Reductions);
- Joint Implementation (Emission Reduction Units);
- Gold Standard or Verra (Voluntary Emission Reductions);
- In the UK – the Woodland Carbon Code.



## d

### **DECLARATION**

The term used to describe a formal statement in respect of carbon neutrality. Within PAS 2060, there are different types of Declarations:

- an Initial Declaration of Commitment;
- a Declaration of Achievement;
- a Declaration of Achievement and an Ongoing Declaration of Commitment.

## e

### EMISSION FACTOR

An emission factor is the amount of greenhouse gases emitted, expressed as carbon dioxide equivalent, relative to a unit of activity.

It is a factor that allows GHG emissions to be estimated from a unit of available activity data (e.g. tonnes of fuel consumed, tonnes of product produced) and absolute GHG emissions.

In the UK, emission factors for a range of activity are made available by the government at: [Government Conversion Factors for Company Reporting](#).

### ENTITY

An entity is the term used in PAS 2060 to describe the 'thing' making use of the standard to demonstrate the carbon neutrality of a subject. The entity can be a range of things, provided it has a distinct and independent existence, e.g. a country, a community, an organization, a business or company, a division or department of a company or organisation, even a family or individual. For the purposes of this document, the entity is you or the company/ organisation you work for!



## g

### GREENHOUSE GAS (GHG)

This is a general term that encompasses the seven gases listed in the Kyoto Protocol:

- Carbon dioxide (CO<sub>2</sub>);
- Methane (CH<sub>4</sub>);
- Nitrous oxide (N<sub>2</sub>O);
- Hydrofluorocarbons (HFCs);
- Perfluorocarbons (PFCs);
- Sulphur hexafluoride (SF<sub>6</sub>); and
- Nitrogen trifluoride (NF<sub>3</sub>)

## p

### PERCENTAGE ECONOMIC GROWTH RATE

An economic growth rate is the percentage change in the value of all of the goods and services produced in a nation during a specific period of time, as compared to an earlier period. The economic growth rate is used to measure the comparative health of an economy over time.

### PRIMARY DATA

Primary data is process-specific data obtained by direct measurement of the energy or business activities e.g. Utility bills and energy invoices qualify as a primary data source for Scope 1 and 2 emissions. Waste bills qualify as a primary data source for Scope 3 emissions.

## q

### QUALIFYING EXPLANATORY STATEMENT (QES)

The QES is one of the key outputs of PAS 2060. It is defined as a 'collation of evidence in support of the declaration of a commitment to carbon neutrality and/ or the declaration of achievement of carbon neutrality, in compliance with PAS 2060'.

The QES is the document through which an entity can demonstrate to their stakeholders that the subject has achieved carbon neutrality, and how this has been achieved.

## r

### REDUCTION

A process or action resulting in a decrease in the greenhouse gas emissions specifically related to/ arising from the subject. Subjects are required to demonstrate a reduction in GHG emissions through the implementation of the Carbon Footprint Management Plan.

### REGISTRY

An Emissions Trading Registry is a web-based application that records the allocation of CO<sub>2</sub> allowances and units held in operator, person and Government accounts, and the movement of allowances and units between accounts (including allocations, transfers, surrender and cancellations).



## S

### SCOPE 1 EMISSIONS (DIRECT EMISSIONS)

Scope 1 emissions are greenhouse gas emissions from sources that are owned or controlled by the entity. This includes GHG emissions from combustion taking place in owned or controlled boilers, furnaces, etc that are owned or controlled by the entity, as well as emissions from vehicles owned or controlled by the entity e.g. company cars, pool cars, fork lift trucks. Scope 1 emissions also include greenhouse gas emissions from process equipment owned or controlled by the entity.

### SCOPE 2 EMISSIONS (ENERGY INDIRECT)

Scope 2 emissions are greenhouse gas emissions from the generation of energy utilized in direct connection to the activities of a particular entity/subject but occurring at sources owned or controlled by another entity e.g. a power station.

Examples include electricity, heat, steam and cooling that is purchased or otherwise brought into the entity boundary.



### SCOPE 3 EMISSIONS (OTHER INDIRECT)

Scope 3 emissions are greenhouse gas emissions that are a consequence of the activities of an entity/subject but occur at sources owned or controlled by another entity and which are not classified as Scope 2 emissions. Scope 3 includes things like:

- The extraction and production of purchased materials,
- Transport-related activities such as:
  - » Transportation of purchased materials or goods;
  - » Transportation of purchased fuels;
  - » Employee business travel;
  - » Employees commuting to and from work;
  - » Transportation of sold products;
  - » Transportation of waste;
- Leased assets, franchises, and outsourced activities;
- Use of sold products and services;
- Waste disposal, including:
  - » Disposal of waste generated in operations;
  - » Disposal of waste generated in the production of purchased materials and fuels;
  - » Disposal of sold products at the end of their life.

### SECONDARY DATA

Secondary data is data obtained from sources other than direct measurement of the emissions from processes included in the life cycle of the product (e.g. industry reports or aggregated data from a trade association).

Secondary data may be used when primary activity data are not available or it is impracticable to obtain primary activity data, although adequate justification in the related QES is required.

### SUBJECT

The subject is that which is to be analysed (by an entity) for greenhouse gas emissions and in relation to which quantification, reduction and offsetting in the terms of the PAS 2060 can be undertaken. A subject can be:

- An activity;
- A product;
- A service;
- A building or group of buildings;
- A project and major development;
- A town or a city;

an event such as a concert, wedding, political gathering, etc.

### t

#### TCO<sub>2</sub>E

This is the universal unit of measurement used to indicate the global warming potential of greenhouse gases expressed in the terms of the 100-year global warming potential of one metric tonne of carbon dioxide.





## WE'RE PART OF A **BIGGER PICTURE**

Centre for Assessment is proud to be a business unit within The Growth Company (GC): an award-winning social enterprise that aims to enable growth, create jobs, and improve lives.

Established in 1990, the Growth Company is a values-led organisation. Its five core values underpin GC's beliefs and are driven by its people:

- Make a positive difference
- Stronger together
- Empower people
- Do the right thing
- Build on success

Leading by example The Growth Company intends to become carbon neutral in 2023. It provides green services designed to accelerate environmental ambitions that make good business sense and protect our planet.

Below are some services that GC offers, in addition to CfA's green certification products.

### **Green Skills Academy**

This exciting new project, launched by GC Education & Skills, will play a critical role on Greater Manchester's ambition to reach Net Zero as early as 2038.



### **Green Economy**

This is a membership body for organisations that assist with the journey to net zero. It intends to grow and improve access to green technologies and services.





**CfA**   
Centre for Assessment