

# Qualifying Explanatory Statement For PAS 2060

## Declaration of Achievement & Commitment to Carbon Neutrality



Prepared for:

**RKMS Group**  
Unit 17 The Pavillions  
Avroe Crescent  
Blackpool  
FY4 2DP

Date Completed:  
20/03/2023

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Appendix 1            Carbon Offset Certificates

## 1. Introduction

This document forms the Qualifying Explanatory Statement (QES) to demonstrate RKMS 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.

John Keen, CEO of RKMS Group, has been appointed as the individual responsible for the evaluation and provision of data necessary for the substantiation of any declarations including that of preparing, substantiating, communicating and maintaining any declarations.

It is to be noted that 01/01/2021 to 31/12/2021 is the first application period for RKMS Group, which enables entities to declare their achievement of carbon neutrality solely based on offsetting.

**Table 1**

PAS 2060:2014	Response
Entity making PAS 2060 declaration:	RKMS Group (Rosewood Management Services Ltd Reg No 02924133)
Subject of PAS 2060 declaration:	All operational activities of RKMS Group which are conducted within one office with occasional site visits. The location of the office is: Unit 17 The Pavillions, Avroe Crescent, Blackpool, FY4 2DP  Scopes 1, 2 and relevant scope 3 emissions under the operational control of RKMS Group
Description of subject:	RKMS Group are a training and management consultancy offering a wide range of services from accredited training through to ISO consultancy. We also offer online solutions such as management system software and online fire risk assessments. We run a lean programme which is funded through apprenticeships.
Rationale for selection of the subject:	RKMS Group wants to play its part in protecting the environment therefore decided to report on its entire operations to leave no stone unturned and provide a full picture of its carbon footprint
What type of conformity assessment has been undertaken?	3 <sup>rd</sup> party certification
Baseline date:	01/01/2021
Baseline period:	01/01/2021 to 31/12/2021
Qualifying date:	16/02/2023
Achievement period:	01/01/2021 to 31/12/2021
Commitment period:	01/01/2022 to 31/12/2022
Standard for assessment of greenhouse gas (GHG) emissions:	GHG Protocol – Corporate Accounting and Reporting Standard
Justification for the selection of the methodology:	Selection of the methodology is identified in Annex C, Table C.1 to meet the requirements of 5.2.2 to 5.2.4 of PAS 2060

This QES contains information pertaining to the subject's declaration of carbon neutrality for 01/01/2021 to 31/12/2021 and the subject's declaration of ongoing commitment for 01/01/2022 to 31/12/2022. 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 declaration made by RKMS Group.

Where any re-quantification is deemed necessary, or for future measurements, RKMS Group intend to use the same methodology outlined within this QES when calculating and comparing any year claimed as carbon neutral vs the baseline period. Should the situation arise where methodologies should be required to change (for example if new legislation suggests alternative methodologies) then the baseline year will, where possible, be re-calculated to align to these new methods to ensure a fair and robust comparison.

## 2. Declaration of Achievement of Carbon Neutrality

Carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions **achieved** by RKMS Group (Company Number: 02924133) in accordance with PAS 2060 at 16/02/2023 for the period commencing 01/01/2021 to 31/12/2021, Centre for Assessment Ltd declared.

**Table 2**

PAS 2060:2014	Response
Recorded carbon footprint of the subject during the period stated above:	14.27 tCO <sub>2</sub> e
Which method, as defined by PAS 2060, has been followed to achieve carbon neutrality:	GHG Protocol – Corporate Accounting and Reporting Standard
Location of the details describing internal reductions achieved:	Section 5 of this document
Location of Carbon Footprint Assessment supporting this claim:	Section 4 of this document
Location of Carbon Footprint Management Plan:	Section 5 of this document
Location of the details describing the carbon offsets:	Section 6 of this document
Location of the description of scope 3 emissions:	Section 4 of this document

Senior Representative Name:	Signature of Senior representative
John Keen, CEO	
Date: 16/02/2023	

### 3. Declaration of Commitment to Carbon Neutrality

Carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions **will be achieved** by RKMS Group (Company Number: 02924133) in accordance with PAS 2060 at 16/02/2024 for the period commencing 01/01/2022 to 31/12/2022, Centre for Assessment Ltd declared.

**Table 3**

PAS 2060:2014	Response
Which method, as defined by PAS 2060, has been followed to achieve carbon neutrality:	GHG Protocol – Corporate Accounting and Reporting Standard
Location of Carbon Footprint Assessment supporting this claim:	Section 4 of this document
Location of Carbon Footprint Management Plan:	Section 5 of this document

Senior Representative Name:	Signature of Senior representative
John Keen, CEO	
Date: 16/02/2023	

## 4. Carbon Footprint Assessment

**Table 4 – Breakdown by Scope**

Emissions Category	GHG Emissions Metric Tonnes (tCO <sub>2</sub> e)
Total Scope 1	0.02
Total Scope 2	0.00
Total Scope 3	14.25
<b>Total All Scopes</b>	<b>14.27</b>

**Table 5 – Scope 3 Breakdown by Category**

Scope 3 Category	GHG Emissions Metric Tonnes (tCO <sub>2</sub> e)
Category 1: Purchased Goods and Services	0.45
Category 2: Capital Goods	0.03
Category 5: Waste	0.01
Category 6: Business Travel	8.93
Category 7: Employee Commuting	4.84
<b>Total Scope 3 Emissions</b>	<b>14.25</b>

### 4.1 Standard and Methodology Used

RKMS Group’s Greenhouse Gas (GHG) Emissions are categorised as Scope 1, 2 or 3 emissions in carbon dioxide equivalent (CO<sub>2</sub>e) as referred to in the GHG Protocol – Corporate Accounting and Reporting Standard. The GHG Protocol is seen as an internationally recognised standard for emissions reporting. In using the GHG Protocol, it is our aim to minimise uncertainty and yield accurate, consistent and reproducible results.

In relation to the calculations conducted and their methodologies, RKMS Group have used actual data where possible; this is to demonstrate that the decisions we make in respect to aspects we can control are reflected within the emissions figures. Where actual figures are not available then recognised average figures have been used. Emissions have been calculated using conversion factors listed in the BEIS Greenhouse Gas Conversion Factors, often referred to as DEFRA figures, or through USEEIO v1.1 Matrices provided via the US EPA.

### 4.2 Organisational and Operational Boundaries

The operational control approach was selected as the consolidation approach to set an organisational boundary for this QES. The facilities in this QES include:

<b>Location</b>	Head Office
<b>Address</b>	Unit 17 The Pavillions Avroe Crescent Blackpool FY4 2DP

In preparing the organisational GHG inventory for the purpose of carbon neutrality, RKMS Group implemented a traditional organisational boundary that includes all scope 1, 2 and selected scope 3 emission sources.

The scope 3 emissions included are those that RKMS Group has the greatest level of control over and are identified as each being accountable for over 1% of the company's total emissions count. PAS 2060 recommends including all scope 3 emission sources that are technically feasible and cost effective to quantify, which for RKMS Group means embedded emissions from Category 1: Purchased Goods & Services, Category 2: Capital Goods, Category 5: Waste, Category 6: Business Travel and Category 7: Employee Commuting.

### **4.3 Calculation Methodologies and Key Assumptions**

#### **4.3.1 Scope 1 Emissions**

##### **4.3.1.1 Refrigerant Gas**

There are no calculations for refrigerant gas. It was identified that there was an emission risk present due to the use of air conditioning within the building, however annual servicing proved that there were no leakages during the reporting period, therefore no calculations were needed.

$$\begin{aligned} & \text{Emissions for refrigerant gas usage (kgCO}_2\text{e)} \\ & = \text{total refrigerant gas usage (kg)} \\ & \times \text{DEFRA gas type emission factor (kgCO}_2\text{e per kg)} \end{aligned}$$

##### **4.3.1.1 Propane Gas**

Actual usage data was not available for the use of propane gas, however it is only used for delivering fire safety training courses. A gas bottle usually lasts for several courses, but in the year of 2021, there was only 1 course delivered. Therefore, we assumed a worst-case scenario by accounting for a full gas bottle being used.

$$\begin{aligned} & \text{Emissions for propane gas usage (kgCO}_2\text{e)} \\ & = \text{total propane gas usage (kg)} \\ & \times \text{DEFRA gas type emission factor (kgCO}_2\text{e per kg)} \end{aligned}$$

#### **4.3.2 Scope 2 Emissions**

##### **4.3.2.1 Electricity Purchased**

Calculations use actual usage based on meter readings throughout the year.

$$\begin{aligned} & \text{Emissions for electricity usage (kgCO}_2\text{e)} \\ & = \text{total electricity usage (kWh)} \\ & \times \text{DEFRA electricity emission factor (kgCO}_2\text{e per kWh)} \end{aligned}$$



### 4.3.3 Scope 3 Emissions

#### 4.3.3.1 Category 1: Purchased Goods & Services

Calculations for water use the average-data method. All other calculations use the spend based method. The amount spent was converted from GBP to USD based on average exchange rate of 2021. The BEA categories used were soap and cleaning compounds; legal services; accounting, tax preparation, bookkeeping, and payroll; marketing research and all other miscellaneous professional, scientific, and technical services; stationery. Supplier/product specific data was difficult to obtain or unobtainable, therefore we adopted the spend based method. This category, however, has little impact on the GHG inventory and is in fact less than 1% of the total GHG inventory.

$$\begin{aligned} & \text{Emissions for purchased goods and services (kgCO}_2\text{e)} \\ & = \text{unit of purchased good or service (m}^3\text{)} \\ & \times \text{DEFRA water supply emission factor (kgCO}_2\text{e per m}^3\text{)} \end{aligned}$$

$$\begin{aligned} & \text{Emissions for purchased goods and services (kgCO}_2\text{e)} \\ & = \text{value of purchased good or service (\$)} \\ & \times \text{US EEIO 2017 emission factor (kgCO}_2\text{e per \$)} \end{aligned}$$

#### 4.3.3.2 Category 2: Capital Goods

Calculations use the spend based method. The amount spent was converted from GBP to USD based on average exchange rate of 2021. The BEA category used was computers. Supplier/product specific data was difficult to obtain or unobtainable, therefore we adopted the spend based method.

$$\begin{aligned} & \text{Emissions for capital goods (kgCO}_2\text{e)} \\ & = \text{value of capital goods (\$)} \\ & \times \text{US EEIO 2017 emission factor (kgCO}_2\text{e per \$)} \end{aligned}$$

#### 4.3.3.3 Category 5: Waste

Calculations use actual data based on an assumption of 2kg a week for general waste and number of shredding bags sent for destruction in the year, each bag is 17kg.

$$\begin{aligned} & \text{Emissions for waste (kgCO}_2\text{e)} \\ & = \text{waste produced (tonnes)} \\ & \times \text{DEFRA waste type emission factor (kgCO}_2\text{e per tonne)} \end{aligned}$$

#### 4.3.3.4 Category 6: Business Travel

Calculations used for the majority of travel expenses were based on the distance method as specific data was available. During this reporting year we travelled via car and flights only. The only exception was hotel stays which was calculated on spend based method. The amount spent was converted from GBP to USD based on average exchange rate of 2021. The BEA category used was hotels and campgrounds.

$$\begin{aligned} & \text{Emissions for hotel stays (kgCO}_2\text{e)} \\ & = \text{value of hotel spend (\$)} \\ & \times \text{US EEIO 2017 emission factor (kgCO}_2\text{e per \$)} \end{aligned}$$

$$\begin{aligned} & \text{Emissions for business travel (kgCO}_2\text{e)} \\ & = \text{distance travelled by vehicle type (vehicle miles)} \\ & \times \text{DEFRA vehicle type emission factor (kgCO}_2\text{e per mile)} \end{aligned}$$

#### 4.3.3.5 Category 7: Employee Commuting

Calculations use the distance-based method. Emissions were calculated from each employees post code and working pattern, multiplied by 52 weeks resulting in an overestimation as annual leave and sick days were not taken into consideration.

$$\begin{aligned} & \text{Emissions for employee commuting (kgCO}_2\text{e)} \\ &= \text{total distance travelled by vehicle type (km)} \\ & \times \text{DEFRA vehicle type emission factor (kgCO}_2\text{e per km)} \end{aligned}$$

#### 4.3.4 Additional Notes Relating to Calculations

US EEIO 2017 data was used for the spend based methods due to lack of current datasets. To obtain more current datasets would have proven expensive, therefore this was not feasible. It was assumed that the US is very similar in terms of cultural fit to the UK and their infrastructure most similar to the UK, which is why US data was used.

#### 4.3.5 Exclusions

Exclusion	Justification
Scope 3 Category 3: Fuel and Energy Related Activities	Not Applicable
Scope 3 Category 4: Upstream Transportation and Distribution	Not Applicable
Scope 3 Category 8: Upstream Leased Assets	Not Applicable
Scope 3 Category 9: Downstream Transportation and Distribution	Not Applicable
Scope 3 Category 10: Processing of Sold Products	Not Applicable
Scope 3 Category 11: Use of Sold Products	Not Applicable
Scope 3 Category 12: End-of-Life Treatment of Sold Products	Not Applicable
Scope 3 Category 13: Downstream Leased Assets	Not Applicable
Scope 3 Category 14: Franchises	Not Applicable
Scope 3 Category 15: Investments	Not Applicable

## 5. Carbon Footprint Management Plan

PAS 2060:2014	Response
Timescale for achieving carbon neutrality	Carbon neutrality will be achieved in February 2023 for the baseline period. Carbon Neutrality will be achieved in February 2024 for our commitment period.
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	RKMS Group is committed to reducing carbon emissions by 5% by 2023 (compared to the baseline period 01/01/2021 to 31/12/2021 footprint of 14.27 tCO <sub>2</sub> e calculated according to the GHG Protocol).
<p><b>Planned means of achieving and maintaining GHG emissions reduction including:</b></p> <ul style="list-style-type: none"> <li>▪ Assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions;</li> <li>▪ Where historical reductions are to be taken into account, the period over which those reductions are to be calculated and confirmation that the necessary data is available and that calculation is to be undertaken using precisely the same methodology as that to be employed to assess and calculate future reductions;</li> </ul>	<p><b>New initiatives, to support achievement of GHG reductions include:</b></p> <ul style="list-style-type: none"> <li>▪ Decommissioning and replacing equipment well before its end of life, thus capitalising on technological improvements in power efficiency.</li> <li>▪ Replace lighting with LED technology</li> <li>▪ Using internationally recognised certificates to verify product efficiency at purchase.</li> <li>▪ Provision of video conferencing, laptops and other technology to enable home working and reduce travel.</li> <li>▪ No provision of company vehicles to disincentivise travel.</li> <li>▪ Purchase of energy through a green energy tariff.</li> <li>▪ Participate in the government’s ‘cycle to work’ scheme and offer discounted travel cards for public transport in London.</li> <li>▪ Long-term hybrid working models requiring less office-based work.</li> <li>▪ Behaviour change initiatives to incentivise and encourage energy reduction.</li> </ul>
<p><b>If the entity has made offsets and achieved carbon neutrality to-date, a description of these offsets should be provided here. Information should include:</b></p> <ul style="list-style-type: none"> <li>▪ Which GHG emissions have been offset;</li> <li>▪ The type of offset and projects involved;</li> <li>▪ The scheme through which the offsets were made;</li> <li>▪ The number and type of carbon credits alongside the time period over which the credits were generated and the date(s) of their retirement.</li> </ul>	<p>Carbon offsets equivalent to 15 tonnes, more than the companies scope 1, 2 and 3 emissions for 01/01/2021 to 31/12/2021, were purchased from a Gold Standard certified scheme (ID GSM17660) on 16/02/2023.</p> <p>20 MW Biomass Power Project in Chhattisgarh, India</p>
<p>The offset strategy to be adopted to meet the achievement to carbon neutrality element of PAS 2060. This should include:</p> <ul style="list-style-type: none"> <li>▪ An estimate of the quantity of GHG emissions to be offset;</li> <li>▪ The nature of the offsets;</li> <li>▪ The likely number and type of credits.</li> </ul>	<p>RKMS Group is committed to retaining carbon neutral status for at least the next three years. Offset schemes will be carefully selected from recognised certification schemes.</p> <p>RKMS Group will select carbon offsets schemes based on the UN sustainable goals we estimate the next period will be around 14 tonnes.</p>
<p>What type of conformity assessment has been undertaken?</p>	<p>3rd party certification</p> <p>Independent assurance of RKMS Group’s carbon neutrality status in accordance with PAS 2060 has been undertaken by Centre for Assessment Ltd.</p>

The carbon footprint management plan will be reviewed annually and adjusted as and when needed to maintain its accuracy. For future periods, an intensity ratio will also be used alongside an absolute figure to compare to the baseline period. This is to allow for business growth which could lead to an increase in absolute figures but show a reduction on an intensity level. The intensity ratio to be used will be Full Time Equivalent Employee (FTE) for 2021 this was 2.38 tCO<sub>2</sub>e /FTE.

<b>Senior Representative Name:</b>	<b>Signature of Senior representative</b>
John Keen, CEO	
Date: 16/02/2023	

## 6. Carbon Offset Strategy

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

RKMS Group estimated the quantity to offset in 01/01/2021 to 31/12/2021 is 14.27 tCO<sub>2</sub>e. To achieve carbon neutrality, we purchased 15 tonnes of verified carbon standard credits. Details of these carbon offset project(s) are as follows:

<b>Project No 1</b>	
<b>Project Title:</b>	20 MW Biomass Power Project in Chhattisgarh, India
<b>ID Number:</b>	GSM17660
<b>Quantity:</b>	15
<b>Country:</b>	India
<b>Project Type:</b>	Biomass, or Liquid Biofuel - Electricity
<b>Project Standard:</b>	Gold Standard Certified Project
<b>Methodology Used:</b>	ACM0018 Electricity generation from biomass residues in power-only plants
<b>Vintage:</b>	2020
<b>Link:</b>	<a href="https://registry.goldstandard.org/credit-blocks/details/327814">https://registry.goldstandard.org/credit-blocks/details/327814</a>

## **7. List of Referenced Supporting Documents/Websites**

US EEIO 2017 dataset:

<https://catalog.data.gov/dataset/useeio-v1-1-matrices>

BEIS/DEFRA emissions conversion factors:

<https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

GBP to USD Exchange Rate:

<https://www.exchangerates.org.uk/GBP-USD-spot-exchange-rates-history-2021.html>

Greenhouse Gas Protocol:

<https://ghgprotocol.org/>

## 8. Centre for Assessment Declaration

### Centre for Assessment Declaration



Following the completion of our assessment of this Qualifying Explanatory Statement and the data and information supporting its content, Centre for Assessment is able to make the following declaration in accordance with the requirements of PAS 2060:2014 Specification for the demonstration of carbon neutrality:

*Carbon neutrality of all operational activities of RKMS Group which are conducted within one office with occasional site visits. all activities **achieved** by RKMS Group in accordance with PAS 2060 at 16/02/2023 **with commitment to maintain to** 16/02/2024 for the period commencing 01/01/2021, Centre for Assessment Ltd certified.*

The Declaration is made with the following qualifications:

Lead Assessor

A handwritten signature in black ink that reads 'Dave Harrison'.

Dave Harrison

Panel Reviewer

Andy Ritchie

Date of Declaration

29<sup>th</sup> March 2023

Notes:

This Declaration is issued on the understanding that evidence will be provided by the Entity to demonstrate that the QES has been made publicly available.

If the entity identifies, following the issuing of this Declaration, any material issues associated with this QES or the data and information that supports it, the Entity shall immediately contact Centre for Assessment to determine the need for re-issue of this QES, and for the possible re-assessment of the information within it.