



# Salisbury Holdings Limited

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## Qualifying Explanatory Statement in Commitment to Carbon Neutrality PAS 2060:2014

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**August 2023**

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## Introduction

Salisbury Holdings Limited (T/A Salisbury Group) is a leading facilities management provider, primarily operating within client's offices in England. The firm was founded with the initial objective of servicing a national estate that hosted major government departments, and the contract base has grown to include customers involved in higher education, transport, retail, logistics and infrastructure. The typical employee will travel directly to clients' sites in order to provide services, but Salisbury Group also maintains an office for their own administrative purposes.

Salisbury Group aim is to be an industry leader in regards to the environment, by reducing our carbon footprint and ultimately, become carbon neutral. Salisbury Group have explored achieving carbon neutrality in prior years, which has been complicated by the vast changes in emissions for the group driven by the COVID-19 pandemic's changes to working operations. Now the group is past these challenges Salisbury Group are able to achieve **Climate Positivity** by offsetting in excess of our outstanding emissions, as well as to complete carbon neutrality in accordance with PAS 2060. In simple terms, this means transforming to low carbon operations over the long-term, while in the short-term offsetting more emissions than we produce each year.

Our carbon neutrality (Scope 1 and 2), covers our entire portfolio within the UK and direct business travel associated with our business operations.

This document forms the Qualifying Explanatory Statement (QES) for Salisbury Group's commitment to Carbon Neutrality. This is in accordance with PAS 2060:2014, with a commitment to maintain the QES until 31/10/2024, for the period commencing 01/01/2021. All of the information provided within this report has been reviewed and verified by "other party" verification.

This declaration forms the formative commitment of Salisbury Group in maintaining the current carbon neutrality status.

Both this document and our QES of achievement of carbon neutrality, will be updated accordingly to reflect Salisbury Group's status towards maintaining its carbon neutrality.

This report is available on our website [www.salisburygroup.com](http://www.salisburygroup.com)

### Declaration of commitment to Carbon Neutrality

"Salisbury Group have achieved carbon neutrality of our Scope 1 and 2 emissions from site operations and business travel for Fiscal Years 2021 and 2022. This was achieved in accordance with PAS 2060:2014 via other-party verification (Energy Information Centre Ltd). This also underpins our ongoing commitment to continue to be carbon neutral in subsequent reporting periods."



Signed:

Dean Wogan, QHSE Director

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 buildings 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:	1 <sup>st</sup> January 2021 - 31 <sup>st</sup> December 2021
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.

This is Salisbury Group's second declaration of commitment, this QES contains all the required information on the carbon neutrality, and will be made publicly available on Salisbury Group's official website.

# Carbon Footprint Assessment

## 1. 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 sites.		0
	<b>Market-Based (net) Total</b>	<b>504</b>

<sup>1</sup> Carbon Footprint covers 01/01/22 – 31/12/22.

## 2. 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 GHG Conversion Factors. Procured renewable electricity is accounted in accordance with the WBCSD-WRI Scope 2 Guidance on procured renewable energy (2015).

This method of calculation has been chosen because it is long established; globally recognised; and provides confidence in the accuracy of carbon footprint methodology. This is a recognised methodology as set out in PAS 2060:2014.

## 3. Evidential Data Supplied

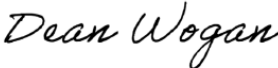
Secondary data in the form of meter readings was secured for the Diamond Court HQ, the 2 smaller tenanted offices have been based upon estimations of demise square footage and landlord data. Secondary data in the form of employee mileage expenses records, were provided in relation to non-company controlled vehicle use (i.e. train travel) and grey fleet (mileage expenses).

## 4. Data Quality/Confidence

Transport data was derived from fuel card records documenting fiscal spend that has been converted into fuel consumption using government average monthly fuel costs at the pump figures, with an assumption made that all purchases related to diesel. 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 now accounting for the complete emissions for the FY 2022 reporting period.


The offset carbon emissions have been calculated from the direct transport uses for FY 2022 (supported through the voluntary SECR reporting). The transport energy consumption of 2,090,938kWh 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.

The Salisbury Group’s Carbon Baseline was set at the adjusted Financial Year 2019/20 total of 743tCO<sub>2</sub>e for Scope 1 and 2 emissions.

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

**Verification Statement:**

It has been assessed and determined that the carbon footprint baseline for Salisbury Holdings Limited is in line with the GHG Protocol (revised edition, dated March 2014), using nationally recognised carbon conversion factors (DEFRA 2022).

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>

# Carbon Reductions Plan

## 1. Introduction

The purpose of this Carbon Reductions Plan (CRP) is to clearly define Salisbury Group's commitment to being carbon neutral, documenting how carbon neutrality will be achieved, reviewed and which emissions Salisbury Group will pursue to become and maintain our carbon neutral status. The carbon emissions Salisbury Group will monitor and manage to reduce our impact are:

- Scope 1 and 2 GHG emissions from operations.
- Scope 3 (included as Scope 1) emissions from direct business travel (from owned fleet and grey fleet).

We will obtain certification from entities such as energy suppliers, to uphold our carbon neutrality.

Salisbury Group's commitment statement to reducing our carbon impact:

Salisbury Holdings Limited (Salisbury Group) is committed to reducing our directly associated carbon emissions by: making continual energy efficiency improvements in our managed portfolio of buildings and transport usage via our Carbon Reduction Plan; reducing non-essential business travel; purchasing renewable "green" energy (mains gas and electricity) where possible, as opposed to traditional fossil fuel supplies; and by offsetting residual Scope 1, Scope 2 and Scope 3 (noted in Scope 1 emissions) business travel emissions, with carbon offsets in conformance with PAS 2060.

Salisbury Group will achieve carbon neutrality by 12<sup>th</sup> August 2023 and submit certification through the PAS 2060:2014 standard. This will be based upon our FY 2022 Carbon footprint.

This CRP and any related supporting documentation will be reviewed and updated on an annual basis by our sustainability initiative and supporting external consultants. The review and any updates made will reflect changes in legislation and industry good practice guidance issued.

## 2. Scope & Boundaries of the Carbon Footprint

The resources to be included in a carbon footprint are defined in relation to two boundaries, the organisational and the operational boundary.

Definition of the boundaries is determined by the extent of the estate, goods and services over which Salisbury Group has operational control and the availability of good quality data.

The Organisation Boundary sets out which assets are to be included in the footprint and is shown in the "Category" column in Table 1 below.

The Operational Boundary essentially sets out the emission sources included in the footprint and is shown in the "Emissions Sources" column in Table 1 below.

In keeping with the Greenhouse Gas Protocol (WRI 2004), the operational boundary should include all Scope 1 and Scope 2 emissions (e.g. on-site fuel combustion, company owned vehicles and purchased electricity consumption). Scope 3 emissions (e.g. waste, water, commuting and 3<sup>rd</sup> Party business travel) are considered discretionary but are included where data is available.

Category	Function	Emissions Source	Emissions Scope
London York House Office (Subsequently Closed)	Central Office	Electricity	2
The Pinnacle - MK Office (Subsequently Closed)	Central Office	Electricity	2
Diamond Court - MK Office	Central Office	Electricity	2
Transport	Company Owned & Grey Fleet	Petrol & Diesel	1 (All Included)

**Table 1 - Salisbury Group's Carbon Footprint Boundaries**

Excluded Emission Sources include:

- Scope 3 Emissions

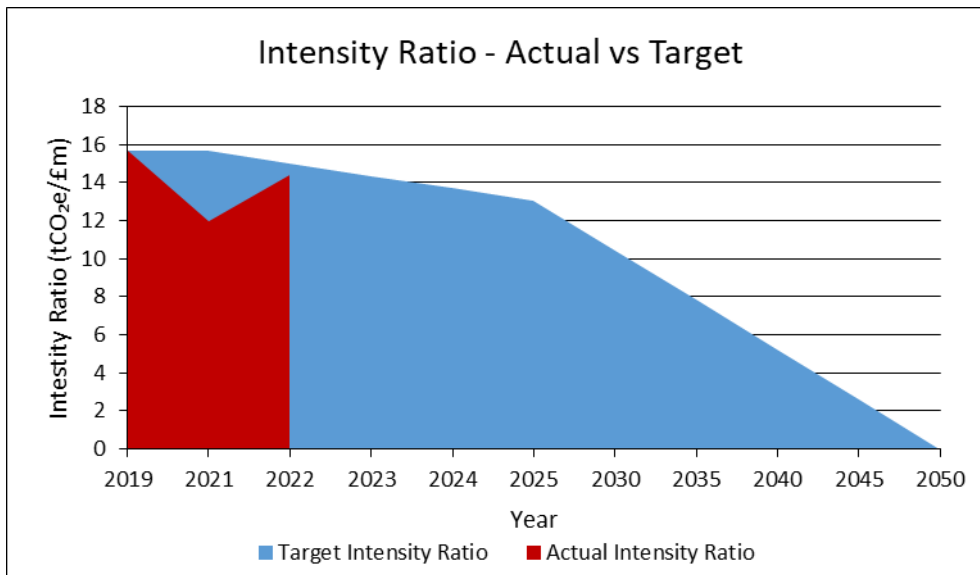
### 3. Targets

Salisbury Group is committed to protecting and minimising the impact of our activities upon our local, regional and global environment. Through regular monitoring of our carbon footprint through UK legislation (SECR), Salisbury Group on a voluntary basis will drive down our absolute emission impact. Although through the nature of our varied operation, large amounts of energy will need to be used, with continual monitoring, we will look to reduce energy waste and therefore, reduce our impact. Not only will this benefit our staff and community, but will support our environmental improvements and our brand's reputation.

Salisbury Group have developed a Carbon Reduction Plan. We commit to:

- 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.
- Review options to introduce 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).





**Figure 1 - Carbon Baseline BAU & Medium Term Reduction Targets**

As can be noted in Figure 1 above, Salisbury Group’s business as usual (BAU) Intensity Ratio of tCO<sub>2</sub>e/£m at pre COVID-19 levels came to 15.64. Salisbury Group is committed to establishing an intensity ratio of 0 on our direct emissions by 2050, as referenced by the blue line in Figure 1. The slight increase in the actual 2022 figure was due to a reduction of 20% in annual turnover, but the actual Scope 1 & 2 emissions fell by 4%. Through offsetting the remaining carbon emissions through certified carbon offsetting schemes, Salisbury Group are ahead of target.

Salisbury Group commit to uphold our carbon neutral status, using the methods outlined further within our Carbon Reductions Plan.

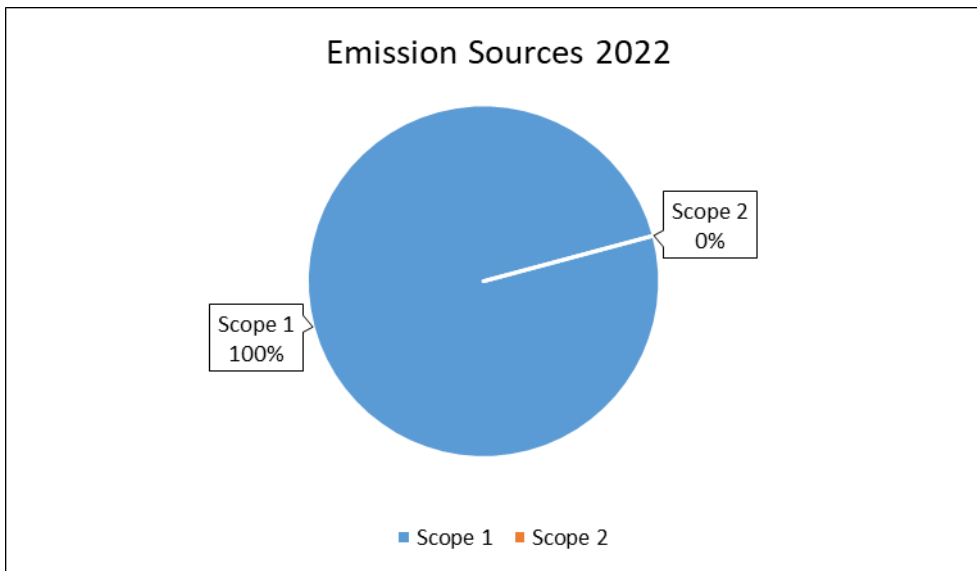
#### 4. Scope 1 & 2 Carbon Emissions

	2019/20 Total tCO <sub>2</sub> e	2021 Total tCO <sub>2</sub> e	2022 Total tCO <sub>2</sub> e
<b>Scope 1:</b> Direct GHG emissions from vehicles/premises under control of Salisbury Holdings Limited	725	516	504
<b>Scope 2:</b> GHG emissions arising from the consumption of electricity on premises under control of Salisbury Holdings Limited	18	7	0
<b>(Gross)Total</b>	<b>743</b>	<b>523</b>	<b>504</b>
<b>Type</b>	<b>Location-Based</b>	<b>Location-Based</b>	<b>Market-Based</b>

**Figure 2 - Carbon Footprints**

Salisbury Group’s adjusted FY 2019/20 carbon baseline global total estimated emissions are reported as per Figure 2 above. Note that the 2019/20 and 2021 figures were location-based emissions, whereas 2022 is market-based emissions with 100% renewable electricity tariffs in place. Our carbon impact was assessed utilising the GHG Protocol, utilising DEFRA conversion factors for the relevant periods to establish our carbon impact.

This has been verified by an external third party organisation (Energy Intelligence Centre Ltd).



**Figure 3 - Salisbury Group's 2022 Carbon Emission Sources**

The FY 2022 associated emissions related to direct transport, as a market-based approach has been applied to the grid electricity that are on a 100% renewable tariffs.

Period Energy Consumption (kWh)	2019/20	2021	2022
Electricity (Grid)	70,518	34,284	25,526
Natural Gas	90,341	23,545	0
Direct Transport	2,931,185	2,163,278	2,090,938
<b>Total</b>	<b>3,092,044</b>	<b>2,221,107</b>	<b>2,116,464</b>

**Table 2 - Salisbury Group's Energy Consumption**

The total energy consumption (kWh) for the current year has reduced by 104,643kWh (4.7%) when compared to the previous year, with a reduction across all 3 sources. When compared to the previous year the greatest energy reduction (72,340kWh) related to the calculated direct transport (business transport and grey fleet).

## 5. Emission Reduction Strategy

Salisbury Group's emission reduction strategy can be categorised into a 3 scheme approach:

- Procure renewable (zero carbon) energy supplies for electricity across our portfolio of buildings, wherever possible.
- Drive efficiency through our internal Carbon Reduction Plan.
- Use carbon offsetting schemes, which are partnered to the Verified Carbon Standard (VCS) to carbon reduction schemes across the globe. These will be used to offset emissions which Salisbury Group cannot easily influence, such as grey fleet.

Moving forward, Salisbury Group intend to attain accurate data on our Scope 3 emissions and drive incentives to reduce our absolute carbon emissions further.

Utilising our third party consultants, an evidence pack for each carbon footprint and subsequent carbon offsetting/zero carbon energy procurement, will be kept on file and updated at annual intervals.

## **6. Business Travel**

Business travel representing 99% of Salisbury Group's carbon footprint FY 2021 and 100% for the FY 2022, where possible business travel activities between our sites will be reduced. Salisbury Group is beginning to explore moving from fuel based maintenance vehicles which are the main source of the company owned fleet, to electric vehicles. This strategy is currently being considered, looking to be implemented in upcoming years.

Salisbury Group's use of business travel is primarily for maintenance vehicles to travel and perform their duties at client premises, with other travel associated with staff traveling between sites and attending business meetings both internal and with external partners and contractors.

There is a small percentage of business travel is via grey fleet sources, which are intrinsically harder to manage from an emissions perspective. Where feasible, Salisbury Group will advise that public transport be used when travelling between premises, and conducting business meetings. Salisbury Group will also consider routes and opportunities to support staff in moving to using carbon neutral vehicles, through incentives, working with partners to provide solutions, and any future Government support schemes. As online meetings and conferences have vastly increased during and post the pandemic restrictions, Salisbury Group will continue to incorporate online meetings and working into our normal business operations, which will assist in our drive to reduce transport emissions moving forward.

## **7. Buildings & Vehicles**

The move out of Bowback House (natural gas) and the consolidation of offices has resulted Salisbury Group's carbon footprint emissions related to energy supplied (gas and electricity) falling to zero from our controlled building estate. Scope 1 emissions now relate to Salisbury Group's vehicle use. Our Scope 2 emissions comprise of emissions associated with grid electricity supplied to these buildings for which we operate.

As and when energy supply contracts are due for renewal, our preferred consideration will be for zero carbon supplies to be purchased, to uphold our carbon neutrality. This may prove difficult to implement in leased office spaces and therefore this consideration will be taken into account when the organisation makes procurement decisions in regards to working spaces.

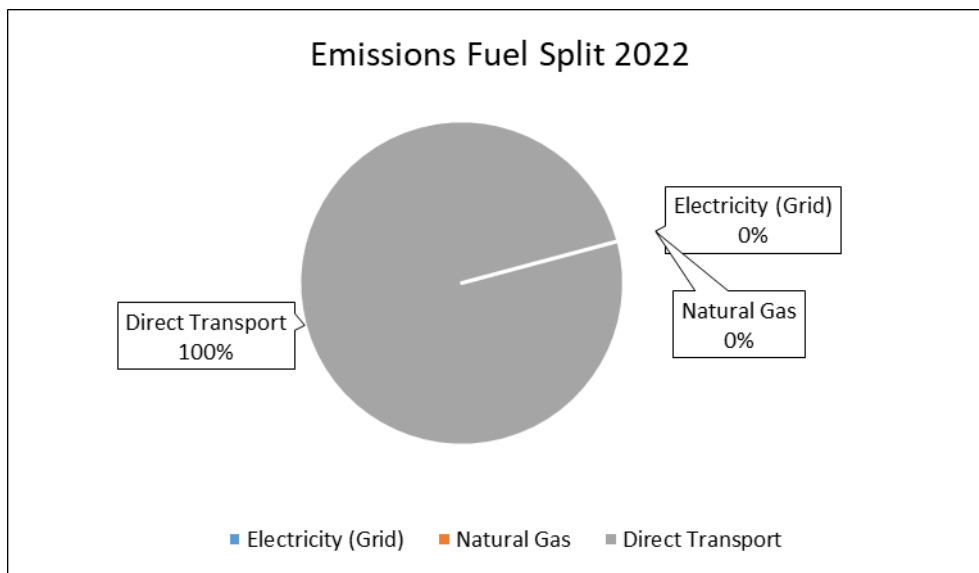
Salisbury Holdings were acquired by Atlas FM, Salisbury Group will to operate independently. However, one significant change is to the model of transport and office procurement, from leasehold to direct ownership. This is a precursor condition for Salisbury group to take direct control of sourcing of utilities to sites, and choose precisely which vehicles are used by staff, i.e. this allows the shift to electric vehicles were deemed appropriate.

## **8. Offsetting the Balance**

For Salisbury Group to meet our carbon neutrality commitment, any carbon emissions remaining after reduction efforts have been secured, or the purchase of renewable energy contracts, will be offset by purchasing verified carbon credits. Salisbury Group is focused on supporting our local community as well as our carbon reduction strategy and so will always take a preference in purchasing from schemes which support renewable projects within the local community, when they are available. Where local schemes are not available for offsetting, Salisbury Group have a preference for the most technologically relevant offsetting schemes.

The credits purchased to cover the 2021 period were retired to support a Hydroelectric Dam project in India through the Verified Carbon Standard (VCS). The 2022 credits will be retired to support the Nigeria Cookstoves - Gold Standard Project GS7312.

It is anticipated that where offsets are required, Salisbury Group will continue to follow a similar strategy moving forward.



**Figure 4 - Salisbury Group's Carbon Emission Fuel Split (tCO<sub>2</sub>e)**

### Scope 1 Emissions

Scope 1 emissions for Salisbury Group, are noted in Figure 4 (Natural Gas, Direct Transport). For emissions that fall outside of this energy supply contracts, such as transport emissions, Salisbury Group will utilise carbon credits to offset and achieve carbon neutrality.

As per PAS 2060:2014 guidelines, carbon credits must be secured from specified and audited sources. Such offset sources include the Clean Development Mechanism (CDM), Gold Standard and Verified Carbon Standard (VCS). These verified standards ensure that double counting of emission reductions do not occur, and that the projects supported through the offset schemes, are actively removing carbon emissions from the atmosphere.

Salisbury Group have engaged with securing carbon offset credits via VCS carbon credits.

### Scope 2 Emissions

Salisbury Group have now procured zero carbon supply contracts for electricity which is very positive, resulting in zero emissions for 2022, therefore negating the need to use offsets in support of our carbon neutrality for Scope 2 emissions.

### 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.

Business travel via grey fleet has been included within Salisbury Group's carbon footprint and noted within Scope 1 emissions (travel). As directly owned business travel aligns with Scope 1 uses, as well as being included in this manner for UK legislative schemes such as SECR, this alignment has continued for consistency within Salisbury Group's carbon footprint strategy. As per the GHG protocol would traditionally be included as Scope 3 emissions where: "Emissions from the transportation of employees for business-related activities in vehicles owned or operated by third parties".

By their nature Scope 3 emissions are modelled or estimates.

Scope 3 improvements - Salisbury Group have increased Scope 3 reporting to include: staff commuting, indirect transport such as business travel (air, rail and taxi) in line with government's PPN 06/21 standard, landfill waste and upstream data relating to purchased goods and services. Currently the upstream activities are evaluated using the Office for National Statistics GHG emission intensity database based upon tCO<sub>2</sub>e/£m of spend.

As these emission reporting data streams are developed they will assist Salisbury Group to review upstream environmental performance/environmental credentials of our supply chain as a metric in future consideration of contract provision. Previously a cleaning supplier planted 313 trees on Salisbury Group's behalf as part of a buddying scheme, whilst another preferred supplier operates a similar scheme. Suppliers who offer these sorts of environmental advantages are preferred, all other things being equal. In addition Salisbury Group have restructured deliveries of cleaning equipment with the primary supplier to reduce frequency by working towards larger bundled orders, leading to a 30% reduction in delivery count.

As information becomes more widely available and accurate surrounding these emissions sources for Salisbury Group, we will endeavour to incorporate these into our carbon footprint. These will then be reduced as necessary, or offset in the short to medium term, as data becomes available.

## Appendix A - QES Checklist

Item No	QES Checklist	Evidence
1	Identify the individual responsible for the evaluation and provision of data necessary for the substantiation of the declaration including that of preparing, substantiating, communicating and maintaining the declaration.	Page 6 of this document.
2	Identify the entity responsible for making the declaration.	Page 3 of this document.
3	Identify the subject of the declaration.	Page 3 of this document.
4	Explain the rationale for the selection of the subject. [The selection of the subject should ideally be based on a broader understanding of the entire carbon footprint of the entity so that the carbon footprint of the selected subject can be seen in context; entities need to be able to demonstrate that they are not intentionally excluding their most significant GHG emissions (or alternatively can explain why they have done so)].	Page 4 of this document.
5	Define the boundaries of the subject.	Page 3 of this document.
6	Identify all characteristics (purposes, objectives or functionality) inherent to that subject.	Page 3, 7 & 10 of this document.
7	Identify and take into consideration all activities material to the fulfilment, achievement or delivery of the purposes, objectives or functionality of the subject.	Pages 4 & 7 of this document.
8	Select which of the 3 options within PAS 2060 you intend to follow.	Other Party Verification
9	Identify the date by which the entity plans to achieve the status of "carbon neutrality" of the subject and specify the period for which the entity intends to maintain that status.	31/10/2020 – 31/10/2024
10	Select an appropriate standard and methodology for defining the subject, the GHG emissions associated with that subject and the calculation of the carbon footprint for the defined subject.	Pages 4 & 7 of this document.
11	Provide justification for the selection of the methodology chosen. ( <i>The methodology employed shall minimize uncertainty and yield accurate, consistent and reproducible results</i> ).	Page 4 of this document.
12	Confirm that the selected methodology was applied in accordance with its provisions and the principles set out in PAS 2060.	Page 4 of this document.
13	Describe 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.	Scope 1 & 2 (page 7).
13a	<i>All greenhouse gases shall be included and converted into tCO<sub>2</sub>e.</i>	As above
13b	<i>100% Scope 1 (direct) emissions relevant to the subject shall be included when determining the carbon footprint.</i>	Included - see pages 4 & 7 of this document
13c	<i>100% Scope 2 (indirect) emissions relevant to the subject shall be included when determining the carbon footprint.</i>	Included - see pages 4 & 7 of this document
13d	<i>Where estimates of GHG emissions are used in the quantification of the subject carbon footprint (particularly when associated with Scope 3 emissions) these shall be determined in a manner that precludes underestimation.</i>	Included - see pages 4, 7 & 10 of this document
13e	<i>Scope 1, 2 or 3 emission source estimated to be more than 1% of the total carbon footprint shall be taken into consideration unless evidence can be provided to demonstrate that such quantification would not be technically feasible or cost effective. (Emission sources estimated to constitute less than 1% may be excluded on that basis alone.)</i>	See pages 4, 7 & 10 of this document.
13f	<i>The quantified carbon footprint shall cover at least 95% of the emissions from the subject.</i>	100% of Scope 1 & 2 emissions.
13g	<i>Where a single source contributes more than 50% of the total emissions, the 95% threshold applies to the remaining sources of emissions.</i>	100% of Scope 1 & 2 emissions.
13h	<i>Any exclusion and the reason for that exclusion shall be documented.</i>	See page 10 of this document.

14	Where the subject is an organization/company or part thereof, ensure that:	
14a	Boundaries are a true and fair representation of the organization's GHG emissions (i.e. shall include all GHG emissions relating to core operations including subsidiaries owned and operated by the organization). <i>It will be important to ensure claims are credible – so if an entity chooses a very narrow subject and excludes its carbon intensive activities or if it outsources its carbon intensive activities, then this needs to be documented.</i>	See pages 4 & 10 of this document.
14b	Either the equity share or control approach has been used to define which GHG emissions are included. <i>Under the equity share approach, the entity accounts for GHG emissions from the subject according to its share of equity in the subject. Under the control approach, the entity shall account for 100% of the GHG emissions over which it has financial and/or operational control.</i>	100% Scope 1 & 2 emissions included for Salisbury Group's portfolio.
15	Identify if the subject is part of an organization or a specific site or location, and treat as a discrete operation with its own purpose, objectives and functionality.	N/A
16	Where the subject is a product or service, include all Scope 3 emissions (as the lifecycle of the product/service needs to be taken into consideration).	N/A
17	Describe the actual methods used to quantify GHG emissions (e.g. use of primary or secondary data), the measurement unit(s) applied, the period of application and the size of the resulting carbon footprint. <i>(The carbon footprint shall be based as far as possible on primary activity data.)</i>  <i>Where quantification is based on calculations (e.g. GHG activity data multiplied by greenhouse gas emission factors or the use of mass balance/lifecycle models) then GHG emissions shall be calculated using emission factors from national (Government) publications. Where such factors are not available, international or industry guidelines shall be used. In all cases the sources of such data shall be identified.</i>	See pages 4 & 5 of this document.
18	Provide details of, and explanation for, the exclusion of any Scope 3 emissions.	See page 10 of this document.
19	Document all assumptions and calculations made in quantifying GHG emissions and in the selection or development of greenhouse gas emission factors. (Emission factors used shall be appropriate to the activity concerned and current at the time of quantification.)	Held in Evidence pack and referenced with SECR reporting regulations each Financial Year. DEFRA conversion factor methodology used, updated each year.
20	Document your assessments of uncertainty and variability associated with defining boundaries and quantifying GHG emissions including the positive tolerances adopted in association with emission estimates. <i>[The statement could take the form of a qualitative description regarding the uncertainty of the results, or a quantitative assessment of uncertainty if available (e.g. carbon footprint based on 95% of likely greenhouse gas emissions; primary sources are subject to variation over time; footprint is best estimate based on reasonable costs of evaluation)].</i>	Held in Evidence pack and referenced with SECR reporting regulations each Financial Year. DEFRA conversion factor methodology used, updated each year.
21	Document carbon footprint management plan:	
21a	Make a statement of commitment to carbon neutrality for the defined subject.	See "Carbon Reductions Plan".
21b	Set timescales for achieving carbon neutrality for the defined subject.	See "Carbon Reductions Plan".
21c	Specify targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality including the baseline date, the first qualification date and the first application period.	See "Carbon Reductions Plan".
21d	Document the planned means of achieving and maintaining GHG emissions reductions including assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions.	See "Carbon Reductions Plan".
21e	Specify the offset strategy including an estimate of the quantity of GHG emissions to be offset, the nature of the offsets and the likely number and type of credits.	See "Carbon Reductions Plan".
22	Implement a process for undertaking periodic assessments of performance against the Plan and for implementing corrective action to	See "Carbon Reductions Plan".

	ensure targets are achieved. <i>The frequency of assessing performance against the Plan should be commensurate with the timescale for achieving carbon neutrality.</i>	
23	Where the subject is a non-recurring event such as weddings or concert, identify ways of reducing GHG emissions to the maximum extent commensurate with enabling the event to meet its intended objectives before the event takes place and include post event review to determine whether or not the expected minimisation in emissions has been achieved.	See "Carbon Reductions Plan".
24	For any reductions in the GHG emissions from the defined subject delivered in the period immediately prior to the baseline date and not otherwise taken into account in any GHG emissions quantification (historic reductions), confirm that: <ul style="list-style-type: none"> <li>• The period from which these reductions are to be included.</li> <li>• The required data is available and that calculations have been undertaken using the same methodology throughout.</li> <li>• Assessment of historic reduction has been made in accordance with this PAS, reporting the quantity of historic reductions claimed in parallel with the report of total reduction.</li> </ul>	See "Carbon Reductions Plan".
25	Record the number of times that the declaration of commitment has been renewed without declaration of achievement.	First publication - July 2021. Second publication - July 2022.
26	Specify the type of conformity assessment: <ul style="list-style-type: none"> <li>• Independent third party certification.</li> <li>• Other party validation.</li> <li>• Self-validation.</li> </ul>	b) Other party validation via EIC Ltd.
27	Include statements of validation where declarations of commitment to carbon neutrality are validated by a third party certifier or second party organisations.	See page 5 of this document.
28	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).	See pages 1 & 4 of this document.
29	Make QES publicly available and provide a reference to any freely accessible information upon which substantiation depends (e.g. via websites).	On website.
30	Update the QES to reflect changes and actions that could affect the validity of the declaration of commitment to carbon neutrality.	To be reviewed at annual intervals.