

Cofton Motors Starcross Ltd Qualifying Explanatory Statement 2023/24

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Carbon Neutrality Declaration

The Qualifying Explanatory Statement (QES) contains all the required information on the carbon neutrality achieved by Cofton Motors Starcross Ltd. All information provided within this report has been reviewed by a third party and is believed to be correct at the time of writing. If Cofton Motors Starcross Ltd are provided with any information affecting the validity of the following statements, this document will be updated accordingly to reflect the current status regarding carbon neutrality. The report will be made publicly available on Cofton Motors Starcross Ltd’s website.

This is the second declaration of compliance with the PAS 2060 Carbon Neutral Certification from Cofton Motors Starcross Ltd. The figures produced in the twelve months from 1st of April 2022 to 31st March 2023 provided the baseline carbon emissions figures, from which this year’s emissions will be compared with to evaluate the success of the Carbon Management Plan to date.

Cofton Motors Starcross Ltd’s carbon neutrality declaration has been assured by an independent third party, ECA Business Energy. The certificate of Verified Carbon Unit Retirement can be found in appendix 1.

Introduction

Cofton Motors Starcross Ltd are a specialist accident repair centre working with insurance, fleets and private bodywork repairs. Cofton Motors Starcross Ltd have a mechanical and MOT department all on the same site, employing a total of twenty-four members of staff.

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that Cofton Motors Starcross LTD has achieved carbon neutrality. Cofton Motors Starcross Ltd has quantified their carbon footprint in accordance with PAS 2060, demonstrating the achievement of carbon neutrality through purchased gold standard carbon credits to offset its carbon footprint for the period 1st April 2023 to 31st March 2024. Cofton Motors Starcross Ltd has also produced a Carbon Management Plan in 2022/23 and updated this year to identify areas where the business can work more efficiently. The aim is to further reduce the carbon footprint per job in accordance with PAS 2060 standards. Cofton Motors Starcross Ltd’s Carbon Management Plan can be seen in appendix 2. The achievement and commitment to maintain carbon neutrally covers all Cofton Motors Starcross Ltd operations. This includes accident repair and mechanical departments of the business as well as office admin and the site itself. Cofton Motors Starcross Ltd has committed to calculating annual carbon emissions, compare this periodically to the Carbon Management Plan, adjusting the plan where needed and offsetting the carbon footprint calculated with purchased gold standard carbon offsets.

General Information

Table 1: Cofton Motors Starcross Ltd’s statutory information for PAS2060

Information required under PAS 2060 guidance	Cofton Motors Starcross Ltd response
Individual(s) responsible for the evaluation and provision of data necessary for the substantiation of the declaration	Adrian Jeffery – Operation Manager Liam Hatton – Accounts Administrator

Entity responsible for making the declaration	Cofton Motors Starcross Ltd
Subject of PAS 2060 declaration	The scope 1 and 2 operational emissions of Cofton Motors Starcross Ltd
Rationale for the selection of the subject	The scope and subject of this PAS 2060 includes all direct emissions produced by Cofton Motors Starcross Ltd
Type of conformity assessment that has been undertaken	I3P-3 – Independent third-party certification
Application period	01/04/2023 – 31/03/2024
Commitment period	01/04/2024 – 31/03/2025

Methodology – Defra guidance meets PAS 2060

Calculation of Carbon Emissions

Cofton Motors Starcross Ltd calculated scope 1 and scope 2 carbon emissions in line with PAS 2060 guidelines between the period of 1st April 2022 and 31st of March 2023. These figures will act as Cofton Motors Starcross Ltd’s baseline carbon emissions, converted into an intensity measure for comparison in future years in line with the Carbon Management Plan to assess progress. Carbon emissions have now been calculated for the period 1st April 2023 to 31st of March 2024 reviewed against the baseline figures. The same methodology has been used in year one as was used to calculate the baseline figures, where GHG government emissions conversion factors have been updated, these have been used to reflect an accurate calculation.

Cofton Motors Starcross Ltd has chosen to use an intensity measure in the form of emissions (KgCo2e) per job. Cofton Motors Starcross Ltd is undergoing expansion with a new building on site and an increase of work capacity. Because of this expansion carbon emissions as a total may increase in the short term, however the sign of progress will be seen in a reduction of carbon emissions per job. This intensity measure will enable Cofton Motors Starcross Ltd to measure the effectiveness of the Carbon Reduction Plan, while mitigating additional carbon emissions from expansion of the business. Cofton Motors Starcross Ltd have chosen to focus on scope 1 and scope 2 carbon emissions exclusively. Due to the nature of the business with accident repair and mechanical work, scope 3 chain emissions are vast with no two suppliers the same. The inclusion of scope 3 emissions is encouraged in any carbon management plan and Cofton Motors Starcross Ltd have made the decision to move toward more carbon neutral suppliers where possible.

Cofton Motors Starcross Ltd have used market-based method for calculating electricity emissions due to the deemed export of solar energy produced on site. This enables Cofton Motors Starcross Ltd to accurately measure the net energy usage from the grid.

Emissions have been calculated using GHG government emissions conversion factors for greenhouse gas company reporting. Figures for usage have been obtained using source documentation, where

source documentation was not available best assumptions have been made. Where estimates are made, this has been done so to ensure additional usage is more likely than under estimating.

Table 2: Cofton Motors Starcross Ltd's baseline carbon emissions for 2022-23

2022-23 Baseline Figures				
Area	Usage	UK Gov Conversion Ratio	KG of CO2	Tonnes of CO2
Scope 1				
Petrol – Litres	2,461.76	2.16	5,317.41	5.32
Diesel – Litres	6,943.59	2.56	17,775.60	17.78
Scope 2				
Electricity – KWh	47,250.60	0.19338	9,137.32	9.14
LPG – Litres	17,007.00	1.56	26,530.92	26.53
Solar Panel Export - KWh	-4,363.95	0.19338	-843.90	-0.84
			Scope 1 Tonnes CO2e	23.09
			Scope 2 Tonnes CO2e	34.82
			Total Tonnes CO2e	57.92

Table 3: Cofton Motors Starcross Ltd's carbon emissions for 2023-24

2023/24 Combined Figures				
Area	Usage	UK Gov Conversion Ratio	KG of CO2	Tonnes of CO2
Scope 1				
Petrol – Litres	2,816.63	2.10	5,914.92	5.91
Diesel – Litres	8,242.24	2.51	20,688.02	20.69
Scope 2				
Electricity – KWh	46,597.90	0.207074	9,649.21	9.65
LPG – Litres	17,531.00	1.56	27,348.36	27.35
Solar Panel Export – KWh	-6,937.69	0.207074	-1,436.62	-1.44
			Scope 1 Tonnes CO2e	26.60
			Scope 2 Tonnes CO2e	35.56
			Total Tonnes CO2e	62.16

Table 4: Cofton Motors Starcross Ltd's intensity measure comparison

Total (kgCO ₂ e)	Total Repairs	Total (kgCO ₂ e) per repair
57,917	2,814	20.58
62,164	3,116	19.95

Uncertainties

While calculating the carbon emissions a source of uncertainty were missing fuel receipts (5). In these small cases the cost of the fuel was taken from the accounts and converted into litres using the

cheaper of either the receipt before or after. This would therefore give the greater quantity of fuel purchased based on price fluctuations. This method was used to ensure that there was potentially an overestimation of carbon emissions. These uncertain figures made up slightly over 1% of diesel and 5% of total petrol consumption for the 2022/23 year. All other figures are taken directly from supplier invoices with usage.

During the calculations of 2023/24 there were 3 missing receipts for diesel, making up just 1.65% of total diesel use. This is a total level of uncertainty for 2023/24 of 0.55% of total emissions. All other figures have been taken directly from the suppliers' invoices.

Considerations

Cofton Motors Starcross Ltd understand that the business will always have a carbon emissions footprint. It was likely that the overall carbon emissions will increase compared to the base emissions and this has increased by 7% due to the addition of a new class 7 MOT centre on site constructed during the 2023-2024 financial year. This has in turn increased capacity of body shop repairs processed by Cofton Motors Starcross Ltd by 11%. Cofton Motors Starcross Ltd have used the intensity metric of carbon emissions per job to mitigate this. The emissions on a per job basis have reduced by 3%. Cofton implemented the new workflow mid-way through this year and will need to see a full 12 months of the increased capacity before recalculated a base emissions level. The aim of the Carbon Management Plan is to see a reduction in the per job carbon emissions rather than the overall carbon emissions. All emissions will still be offset by gold standard carbon offsets during this period of growth to ensure the business remains carbon neutral.

Carbon Offset Strategy


To offset these carbon emissions Cofton Motors Starcross Ltd will purchase offsets from high-impact carbon offset projects, which are verified by the world's leading carbon offset standards VCS and Gold Standard, which have been researched extensively to ensure they are both minimal permanence risks, and incur positive social, economic and environmental impacts where they are relevant to the project's geographical, geopolitical and socioeconomic context.


To offset the 2023/24 carbon footprint of 63tCO₂e, Cofton Motors Starcross Ltd have purchased offsets from The Katingan Peatland Restoration and Conservation Project ('The Katingan Project') seeks to protect and restore 149,800 hectares of peatland ecosystems, to offer local people sustainable sources of income, and to tackle global climate change – all based on a solid business model. The project lies within the districts of Katingan and Kotawaringin Timur in Central Kalimantan Province, and covers one of the largest remaining intact peat swamp forests in Indonesia. The area stores vast amounts of CO₂, and plays a vital role in stabilizing water flows, preventing devastating peat fires, enriching soil nutrients and providing clean water. It is rich in biodiversity, being home to large populations of many high conservation value species, including some of the world's most endangered; such as the Bornean Orangutan (*Pongo pygmaeus*) and Proboscis Monkey (*Nasalis larvatus*). It is surrounded by villages for which it supports traditional livelihoods including farming, fishing, and non-timber forest products harvesting.

The link to the retired carbon credits is:

<https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=196561>

Appendix 1:





Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 8th May 2024, 63 Verified Carbon Units (VCUs) were retired on behalf of:

Cofton Motors


Offsetting scope 1, 2, and partial scope 3 emissions for the period 1st April 2023 to 31st March 2024

Project Name
Katingan Peatland Restoration and Conversation Project

Lumin/Eucapine Uruguay Forest Plantations on Degraded Grasslands Under Extensive Grazing

VCU Serial Numbers

6357-299002917-299002938-VCU-006-APX-ID-14-1477-01112010-31102015-1
6359-305160236-305160255-VCU-016-APX-ID-14-1477-01012017-31122017-1
0144-188613475-188613495-VCS-VCU-261-VER-UY-14-960-01012011-31122011-0

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Appendix 2:

Carbon Management Plan**Commitment to achieving Carbon Neutrality**

Cofton Motors Starcross Ltd is committed to achieving Carbon Neutrality annually. This will be achieved by calculating total carbon emissions and offsetting these each year using gold standard carbon offsets. The aim of this plan is to reduce the carbon emissions year on year in order to minimise the need for carbon offsets.

Baseline Emissions Footprint

Baseline emissions were taken in the twelve-month period from 1st of April 2022 – 31st of March 2023, in line with the financial year. Cofton Motors Starcross Ltd has always looked to work sustainably and with as little environmental impact as possible. The 2022-23 financial year is not the beginning of Cofton Motors Starcross Ltd journey to become more environmentally conscious however it will provide a baseline figure to compare future carbon emissions against.

Table 1: Cofton Motors Starcross Ltd's baseline carbon emissions

Baseline year emissions 2023/23	
Emissions	Total (tCO ₂ e)
Scope 1	23.09
Scope 2*	34.82
Total Emissions	57.92

**Market-based method for scope 2 emissions used*

Cofton Motors Starcross Ltd has chosen to focus on Scope 1 and Scope 2 carbon emissions primarily, which include direct emissions and emissions from purchased energy. Due to the nature of the business with accident repair and mechanical work, scope 3 chain emissions are vast with no two suppliers the same. The inclusion of scope 3 emissions is encouraged in any carbon management plan and therefore this may well be incorporated in future years.

Emissions Considerations

Cofton Motors Starcross Ltd have undergone changes to the business that will impact on the total carbon emission. A new building was constructed on the site during 2023, which has increased capacity and is likely to have increased total carbon emissions. To account for this initial increase and ensure that emissions are still being reduced, an intensity measure will be monitored and compared to a baseline intensity figure. Carbon emissions will continue to be measured as a total figure but also on a per job bases. This has been calculated by dividing the total carbon emissions by the total jobs completed during the period. A key performance indicator during this expansion period is to ensure that the carbon emissions on a per job basis is reducing. The calculation for both the baseline year and most recent can be seen below. This is measured in kgCO₂e rather than tCO₂e as per the total emissions.

Year	Total (kgCO ₂ e)	Total Repairs	Total (kgCO ₂ e) per repair
Baseline 2022/23	57,917	2,814	20.58

Table 2: Cofton Motors Starcross Ltd's per job calculation

Emission Reduction Targets

It was considered last year that total carbon emissions may see an increase with the expansion during 2023. The aim during this short-term period was to be aware of, and achieve a reduction in the carbon emission per repair while the company grows. Cofton Motors Starcross Ltd have seen an increase in overall emissions, however per repair Cofton Motors Starcross Ltd have achieved a 3% reduction in emissions.

The new building was constructed midway through this year and workstreams have now been embedded, however Cofton Motors Starcross Ltd have not yet completed a full year with the new capacity. Therefore, at this point Cofton Motors Starcross would not be in the position to recalculate the base carbon emissions. Cofton Motors Starcross Ltd will continue to measure both total carbon emissions as well as emissions on a per job basis against those initially calculated in 2022/2023 for another year, with the intention to recalculate base emissions in 2024/25, following a full 12-month period with the additional capacity.

The overall strategy is still to eliminate the use of scope 1 carbon emissions and reduce the need for LPG gas, moving more towards efficient electricity usage. The rationale for this strategy is that scope 1 fuels (Petrol and Diesel) and LPG produce far larger carbon emissions per litre of use than electricity per KWh. There is also scope to produce more electricity on site, utilising green methods to further reduce the carbon emissions of electricity used on site. If Cofton Motors Starcross Ltd were to achieve this target there would still be a need to offset carbon emissions, albeit a far lower quantity.

The directors at Cofton Motors Starcross Ltd will review the most up to date carbon calculations quarterly and ensure the Carbon Reduction Plan is adjusted accordingly, and published annually.

Carbon Reduction Projects

Table 3: Cofton Motors Starcross Ltd's carbon reduction projects

Action	Detail	Timescale	What Will Success Look Like	Emissions Targeted	Progress
Staff Culture	<p>Staff have been made aware of the company's intention to reduce carbon emissions and ensure carbon neutrality.</p> <p>Staff are given opportunities to contribute to the Carbon Management Plan and take ownership of areas within their control.</p>	Ongoing	<p>Staff will be aware of Cofton Motors Starcross Ltd's carbon emissions and the ambitions set within the Carbon Management Plan.</p> <p>Shut down of all appropriate machinery at the end of each day or when not in use.</p> <p>Lighting and heating will be switched off in rooms not being used.</p>	<p>Small reduction in LPG use from heating.</p> <p>Moderate reduction in electricity use.</p>	Non-essential electrical equipment is regularly switched off at the end of the day.
Utilising Advances in Technology	Trialling new technologies as they enter the market to	Ongoing	Staff that are open to change and adopt new ways of	Moderate reduction in LPG with any reduction	The new mechanical building has

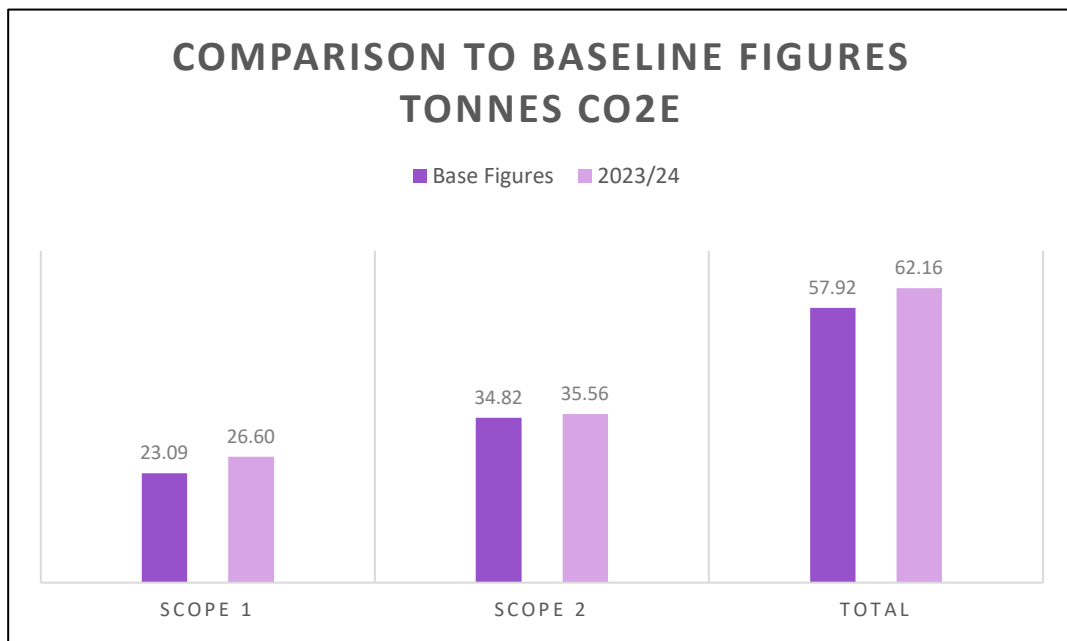
	<p>test operational use and emissions impact.</p> <p>Updating equipment when more energy efficient models are available and cost effective.</p> <p>Factoring carbon emissions when updating equipment and new equipment purchases.</p>		<p>working with more efficient technology.</p> <p>Investment in equipment to ensure there is modern workshop with well maintained and modern equipment.</p> <p>Justify purchasing new equipment not only by cost but energy efficiency.</p>	<p>in spray booth use or emissions.</p> <p>Small reduction in electricity use.</p>	<p>been stocked with new equipment including lifts and specialist mechanical equipment. These have replaced the older less energy efficient equipment.</p>
Energy Efficient New Building	<p>Cofton Motors Starcross Ltd's new mechanical building will be built as energy efficient as possible. Including good insulation, solar panels installed and using batteries for more efficient electricity use.</p>	<p>Within the next 1 – 2 years</p>	<p>A warm building that will only need heating in the winter months.</p> <p>A decrease in import of electricity due to more being produced on site.</p>	<p>Moderate reduction in market-based electricity due to decreased import.</p>	<p>The new mechanical building has now been built with investment in solar panels and batteries meaning the building is using less electricity day to day.</p>
Vehicles Updated	<p>When courtesy car leases expire, hybrid or fully electric models will be utilised if cost effective and appropriate to do so.</p> <p>Diesel fleet vehicles could be converted to Hydrotreated Vegetable Oil (HVO) fuel. Or fully electric models could be utilised where appropriate.</p>	<p>5 years plus</p>	<p>Cofton Motor's Starcross will have a fully electric fleet of courtesy cars to offer.</p> <p>All fleet vehicles will either be converted to use more efficient fuel or be electric.</p> <p>Cofton Motors Starcross Ltd's scope 1 emissions from Petrol and Diesel will be eliminated. Scope 1 emissions currently contribute 40% of Cofton Motors Starcross Ltd's overall carbon emissions.</p>	<p>Eliminate petrol and diesel use.</p> <p>Replace petrol use with a moderate increase in electricity use.</p> <p>Increased use of HVO fuel which reduces the carbon emissions per litre of use by 90% compared to regular diesel.</p>	<p>Two hybrid vehicles have been brought onto the courtesy car fleet replacing regular petrol vehicles.</p>
Supply Chain	<p>Working with suppliers that have engaged in carbon management, reduction and carbon neutrality.</p>	<p>5 years plus</p>	<p>Cofton Motors Starcross Ltd will be able to source all parts and products for repairs from carbon neutral suppliers.</p>	<p>Total reduction in scope 3 carbon emissions.</p>	<p><i>*No progress to date*</i></p>

Progress to Date

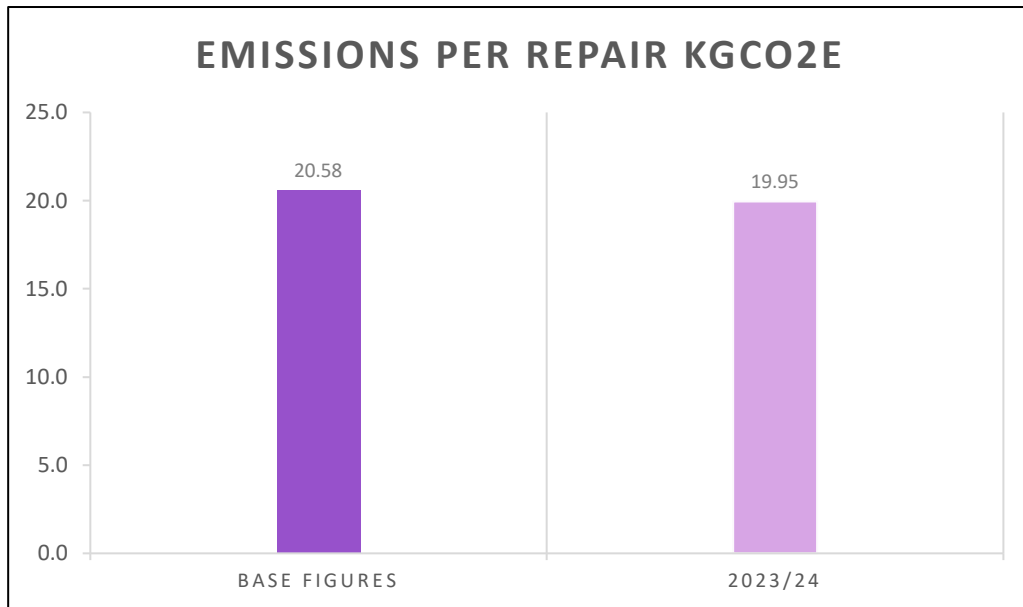
Progress has been made by upgrading the amount of green energy produced on site, with the purchase of additional solar panels and batteries. These were installed and made operational towards the end of 2023 and their impact has been analysed over the winter months. To date it is estimated to have produced 6,080KWh since November 2023. This alone will have reduced Carbon Emissions by approximately 1.5tCO₂e. The benefits of these additional solar panel will be further seen in the following 12 months, especially in the summer months.

Non-essential machinery is switched off at the end of the day and there has been a conscious effort from all staff to minimise unnecessary energy usage. The effect of these changes is more difficult to measure with an exact figure. It is similarly difficult to accurately measure the effects of upgrading machinery in the workshop and vehicles in the courtesy car fleet. However, these will have contributed to the reduction in electricity usage and fuel on a per job basis.

Overall Cofton Motors Starcross Ltd have managed an 11% increase in total number of repairs in year and an increase in building space while seeing an increase in total CO₂e of 7%. The increase in scope 1 emissions (Petrol and Diesel) is in line with the increase in jobs, however type 2 emissions have hardly seen any increase at all. The graph below shows the total emissions per scope; comparing the base figures to the most recent 2023/24 year.



The key performance indicator stated within the emissions reduction target section was to see a reduction in carbon emissions on a per repair bases. The below graph shows the comparison between the base figures and the 2023/24 emissions on a per repair bases. As can be seen on the graph, emissions per repair have reduced by 3%.



Carbon Offsetting Declaration

The aim of the remaining projects is to further reduce Cofton Motors Starcross overall carbon emissions. Even if all of the projects are completed the business activities at Cofton will continue to produce carbon emissions. To offset these carbon emissions Cofton Motors Starcross Ltd will purchase Verified Carbon Units (VCU) from projects verified by Verra as Verified Carbon Standard. Cofton Motors Starcross Ltd will engage with a third party annual to ensure calculations are accurate and carbon neutrality is achieved.

Declaration and Sign Off

This Carbon Reduction Plan has been completed in accordance with BSI PAS2060 associated guidance and reporting standards for Carbon Reduction Plans. Emissions have been calculated using GHG Government emission conversion factors for greenhouse gas company reporting. All figures from Cofton Motors Starcross Ltd are verified with source documentation from suppliers for Scope 1 and Scope 2 emissions. The figures will be audited annually and certified by a third party to ensure compliance with the PAS2060 reporting standards and that offsets purchased for the period are sufficient to ensure carbon neutrality.

The Carbon Reduction Plan has been reviewed and approved by directors. By signing directors agree the information is complete and accurate to the best of their knowledge. Any future projections have been stated in good faith using available knowledge at the time of reporting. Although all carbon reduction projects have been considered before including in this plan, all projects are subject to change depending on availability or ability to implement.