

Qualifying Explanatory Statement for PAS 2060 Declaration of Achievement to Carbon Neutrality

Prepared for:

Frontline
41 Brunswick Square
London
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1. Introduction

This document forms the Qualifying Explanatory Statement (QES) that supports the Declaration of Achievement of carbon neutrality for The Frontline Organisation in conformance with PAS 2060: 2014 other party validation requirements.

The Frontline Organisation has quantified their GHG emissions (Scope 1, 2 and relevant Scope 3 categories) for 2021 (See Table 1) in accordance with the World Resources Institute (WRI) GHG Protocol, a GHG assessment standard approved by PAS 2060: 2014.

It is to be noted that 2021 is the first application period¹ for The Frontline Organisation, which enables entities to declare their achievement of carbon neutrality solely based on offsetting.

Credits amounting to a total of 35 metric tons Carbon Dioxide equivalent (tCO₂e) were purchased by The Frontline Organisation for offsetting Scope 1, 2 and 3 emissions for 2021.

These offsets purchased were verified according to the Verified Carbon Standard and satisfy all the requirements of PAS 2060: 2014.

Emissions Category	GHG Emissions Metric Tonnes (tCO₂e)
Total Scope 1	0.00
Total Scope 2	29.48
Total Scope 3	5.29
Total All Scopes	34.78 (35)

¹ First application period is the period of time between the baseline date and the first qualifying date, for which a declaration in respect of carbon neutrality is made.



2. Declaration of Achievement of Carbon Neutrality

Carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions **achieved** by The Frontline Organisation in accordance with PAS 2060 at 31/08/22 for the period commencing 01/01/2021, RKMS Group declared.

PAS 2016: 2014 Other Party Validation Requirement	Response
Entity making PAS2060 Declaration	The Frontline Organisation
Subject of PAS 2060 declaration:	Administration activities at: 41 Brunswick Square London WC1N 1AZ
Description of Subject:	Charitable organisation providing social workers supporting vulnerable children in society.
Rationale for selection of the subject:	The scope and subject of this PAS2060 declaration includes all emissions based on ISO 14064 is an international standard for quantifying and reporting greenhouse gas emissions
What type of conformity assessment has been undertaken?	2 nd party verification by RKMS Group Note The Frontline Organisation are committed to 3 rd party certification
Baseline period for PAS 2060: 2014 program:	01/01/2021 – 31/12/2021
Location based (gross) carbon footprint for the stated period	34.78 tCO ₂ e
Location of GHG emissions supporting this claim	Appendix 1 Greenhouse Gas Assessment Verification Report and Statement



Achievement date	31/08/22
Standard for Assessment of Greenhouse Gas (GHG) emissions:	PAS 2060 / ISO 14064
Justification for Assessment Method:	Purchase of carbon offsets (Gold Standard / VERRA)

Senior Representative Name:	Signature of Senior representative
Tomos Davies, COO	
Date: 12/08/2022	



3. Declaration of Commitment to Carbon Neutrality

The Frontline Organisation are committed to maintaining carbon neutrality of Scope 1, Scope 2 and Scope 3 emissions in accordance with Publicly Available Specification (PAS) 2060:2014 for the period commencing 01/01/2022.

PAS 2016: 2014	Response
Other Party Validation Requirement	
Entity making PAS2060 Declaration	The Frontline Organisation
Subject of PAS 2060 declaration:	Administration activities at: 41 Brunswick Square London WC1N 1AZ
Description of Subject:	Charitable organisation providing social workers supporting vulnerable children in society.
Rationale for selection of the subject:	The scope and subject of this PAS2060 declaration includes all emissions based on ISO 14064 is an international standard for quantifying and reporting greenhouse gas emissions
What type of conformity assessment has been undertaken?	2nd party verification by RKMS Group Note The Frontline Organisation are committed to 3 rd party certification
Baseline period for PAS 2060: 2014 program:	01/01/2021 – 31/12/2021
Achievement date	31/08/22
Standard for Assessment of Greenhouse Gas (GHG) emissions:	PAS 2060 / ISO 14064



Justification for Assessment Method:	Purchase of carbon offsets (Gold Standard / VERRA)
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Senior Representative Name:	Signature of Senior representative
Tomos Davies, COO	
Date: 12/08/2022	

4. Carbon Reduction Plan

PAS 2016: 2014 Other Party Validation Requirement	Response
Statement of commitment to carbon neutrality for the defined subject	The Frontline Organisation is committed to achieving carbon neutrality for their operations.
Timescale for achieving carbon neutrality	The Frontline Organisation target is to be operationally (scope 1 and 2) carbon neutral by 2022.
Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality	The Frontline Organisation is committed to reducing direct carbon emissions from energy consumption by 50% by 2024 (compared to the 2021 footprint of 35 tCO ₂ e calculated according to the GHG Protocol).
Planned means of achieving and maintaining GHG emissions reduction including: <ul style="list-style-type: none"> ▪ Assumptions made and any justification of the techniques and measures to be employed to reduce GHG emissions. ▪ 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 	Existing initiatives to reduce GHG emissions include: <ul style="list-style-type: none"> ▪ Decommissioning and replacing equipment well before its end of life, thus capitalising on technological improvements in power efficiency. ▪ Using internationally recognised certificates to verify product efficiency at purchase. ▪ Provision of video conferencing, laptops and other technology to enable home working and reduce travel. ▪ Local management of heating and air conditioning systems to reduce wasted consumption. ▪ Participate in the government's 'cycle to work' scheme and offer discounted travel cards for public transport in London.



<p>that to be employed to assess and calculate future reductions.</p>	<p>New initiatives, to support achievement of GHG reductions include:</p> <ul style="list-style-type: none"> ▪ We are continuing to monitor our usage and aim to have an external audit carried out annually. ▪ Expand our assessment to cover all scope 3 activities by the end of 2022 ▪ Include satellite offices (Birmingham & Newcastle) by the end of 2022 ▪ Long-term hybrid working models requiring less office-based work. ▪ We continue to use a zero to landfill approach and offer recycling throughout the building.
<p>If the entity has made offsets and achieved carbon neutrality to-date, a description of these offsets should be provided here. Information should include:</p> <ul style="list-style-type: none"> ▪ Which GHG emissions have been offset. ▪ The type of offset and projects involved. ▪ The scheme through which the offsets were made. ▪ The number and type of carbon credits alongside the time period over which the credits were generated and the date(s) of their retirement. 	<p>Carbon offsets equivalent to 35 tonnes, more than the Group’s scope 1 and 2 emissions for 2020, were purchased from a Gold Standard certified scheme (GS ID GS3547) on 26/07/2022.</p> <p>This offset supports the 20 MW Biomass Power Project in Chhattisgarh, India (detailed in Project Appendix).</p> <p><i>Gold Standard VER (Verified Emission Reduction) projects provide additional social and community benefits in addition to high quality carbon offsetting. Great for individuals wanting to go further than just offsetting and perfect for businesses with ambitious CSR targets.</i></p> <p>https://marketplace.goldstandard.org/collections/projects</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"> ▪ An estimate of the quantity of GHG emissions to be offset. ▪ The nature of the offsets. ▪ The likely number and type of credits. 	<p>The Frontline Organisation 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>Our offset strategy will be expanded to include all scope 3 emissions by 2024</p>



<p>Statement on the fact that PAS 2060 certification has been provided by a third-party verifier.</p> <p>What type of conformity assessment has been undertaken?</p>	<p>2nd party verification</p> <p>Independent assurance of The Frontline Organisation carbon neutrality status in accordance with PAS 2060 has been undertaken by The RKMS Group.</p> <p>The plan is to achieve 3rd party certification by the end of 2022.</p>
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Senior Representative Name:	Signature of Senior representative
Tomos Davies, COO	
Date: 12/08/2022	



5. Carbon Offset Schemes

The Frontline Organisation estimated quantity to offset in 2021 is 35 tCO₂e. We will offset these emissions by pursuing carbon offset project as follows:

Project No 1	
Project Title:	20 MW BIOMASS POWER PROJECT AT GODAWARI POWER AND ISPAT LIMITED, CHHATTISGARH
ID Number:	3547
Quantity:	35
Country:	India
Project Type:	Biomass, or Liquid Biofuel - Electricity
Project Standard:	Gold Standard Certified Project
Methodology Used:	ACM0018 Electricity generation from biomass residues in power-only plants
Vintage:	2020
Link:	https://registry.goldstandard.org/credit-blocks?q=Gold+Standard+Marketplace+Order+GSM14076+&page=1

We are delighted to confirm the retirement of
35 Verified Emission Reductions (VERs)
for
The Frontline Organisation
on 26/07/2022

20 MW Biomass Power Project in Chhattisgarh, India - (35x)

*These credits have been retired, saving **35** tonnes of CO2 emissions
from being released into the atmosphere.
Thank you for investing in a safer climate and more sustainable world.*

Order number: [GSM14076](#)

Gold Standard