

Cofton Motors Starcross Ltd Qualifying Explanatory Statement 2024/25

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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 third 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-seven 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 2024 to 31st March 2025. Cofton Motors Starcross Ltd has also produced a Carbon Management Plan in 2022/23 and updated annually 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	01/04/2024 – 31/03/2025
Commitment period	01/04/2025 – 31/03/2026

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 2024 to 31st of March 2025 reviewed against the baseline figures. The same methodology has been used in this year 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 continuing to expand with a new building on site and an increase in staffing and work capacity. Because of this expansion carbon emissions as a total may increase in the short term, however the sign of progress will be 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 is 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 2024-25

2024/25 Combined Figures				
Area	Usage	UK Gov Conversion Ratio	KG of CO2	Tonnes of CO2
Scope 1				
Petrol – Litres	4,742.25	2.0844	9,884.75	9.88
Diesel – Litres	7,870.90	2.51279	19,777.92	19.78
Scope 2				
Electricity – KWh	45,715.00	0.20705	9,465.29	9.47
LPG – Litres	22,043.20	1.55713	34,324.13	34.32
Solar Panel Export – KWh	-2,404.49	0.20705	-497.85	-0.50
			Scope 1 Tonnes CO2e	29.66
			Scope 2 Tonnes CO2e	43.29
			Total Tonnes CO2e	72.95

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

Year	Total (kgCO ₂ e)	Total Repairs	Total (kgCO ₂ e) per repair
2022/23	57,917	2,814	20.58
2023/24	62,164	3,116	19.95
2024/25	72,954	3,588	20.33

Uncertainties

While calculating the carbon emissions a source of uncertainty was 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.

Again, calculation of the 2024/25 emissions 3 receipts were missing, 2 petrol and 1 diesel. This made up 1.72% of total petrol and 0.84% of diesel. This leads to a total level of uncertainty for 2024/25 of 0.46%, all other volumes have been taken directly from source documents.

Considerations

Cofton Motors Starcross Ltd understand that the business will always have a carbon emissions footprint. It has been likely that the overall carbon emissions will increase compared to the base emissions and this was the case last year with an increase of 7%, and this year with an increase of 26% compared to the base figures. The workload from the new class 7 MOT centre and additional resources in the body repair centre has continued to see an increase in work again this year. There has been another increase after last year's increase of 11% more jobs, for further 17%. This means in the 2024/25 financial year Cofton Motors Starcross Ltd completed 28% more jobs when compared the baseline year of 2022/23. The emissions on a per job basis have reduced by 1.21% in 2024/25 compared to the baseline year. Cofton Motors Starcross Ltd continue to implemented new workflow and have seen further expansion through this year. Cofton Motors Starcross Ltd will need to see a full 12 months of without major changes in workload before base emissions can be recalculated. 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 2024/25 carbon footprint of 73tCO₂e, Cofton Motors Starcross Ltd have purchased offsets from The CIKEL Brazilian Amazon REDD APD Project which aims to avoid emissions from planned deforestation on a property in Paragominas Municipality. The main activity of the CIKEL Brazilian Amazon REDD APD Project is the cancelation of the planned deforestation activities and decision to instead conserve the forest area and continue limited forest management activities in


the area under Forest Stewardship Council Certification with low impact logging practices. Also, the company is intensifying and improving its practices to support the sustainable social development, maintaining and improving the biodiversity monitoring at the RCC in the framework of FCS certification and REDD activities. The project will avoid 9,432,299tCO₂ that would have been admitted into the atmosphere over the next ten years.

The link to the retired carbon credits is:

<https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=285638>

Appendix 1:






Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify
that on 1st May 2025, 73 Verified Carbon Units (VCUs) were retired on behalf of:

Cofton Motors Starcross Ltd

Project Name
Cikel Brazilian Amazon REDD APD Project Avoiding Planned Deforestation

VCU Serial Numbers
10218-195520830-195520870-VCS-VCU-261-VER-BR-14-832-19072007-18072010-0
10946-258224244-258224257-VCS-VCU-261-VER-BR-14-832-19072007-18072010-0
10946-258552590-258552607-VCS-VCU-261-VER-BR-14-832-19072007-18072010-0

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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 supplies 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

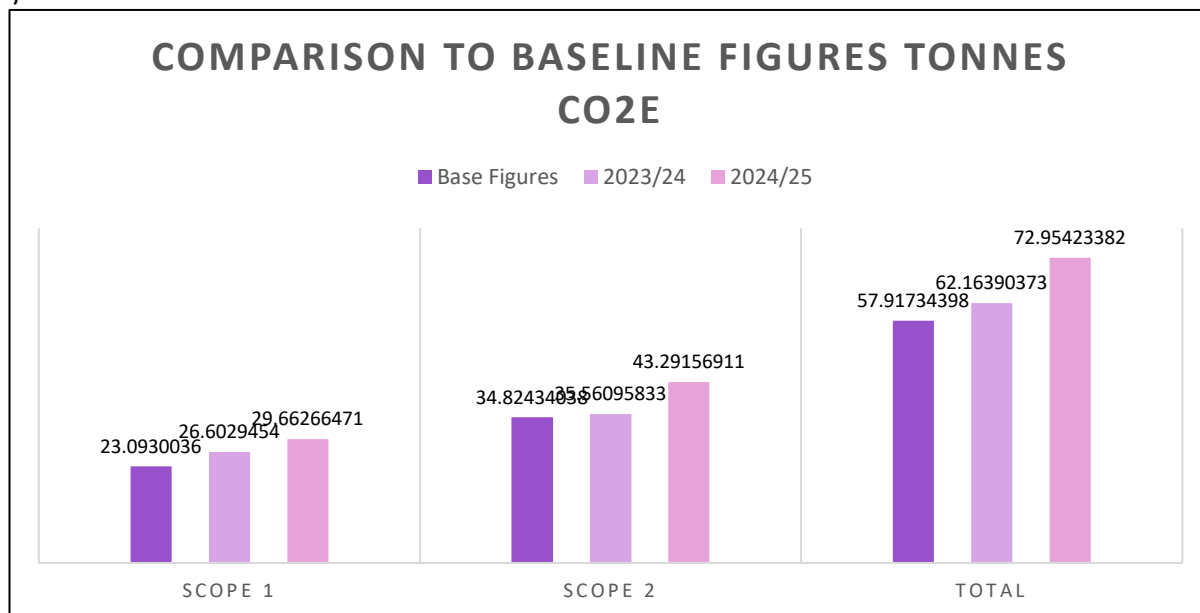
	<p>test operational use and emissions impact.</p> <p>Updating equipment when more energy efficient models are available and cost effective.</p> <p>Factoring carbon emissions when updating equipment and new equipment purchases.</p>		<p>working with more efficient technology.</p> <p>Investment in equipment 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	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.	Within the next 1 – 2 years	<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>	Moderate reduction in market-based electricity due to decreased import.	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.
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>	5 years plus	<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>	Two hybrid vehicles have been brought onto the courtesy car fleet replacing regular petrol vehicles.
Supply Chain	Working with suppliers that have engaged in carbon management, reduction and carbon neutrality.	5 years plus	Cofton Motors Starcross Ltd will be able to source all parts and products for repairs from carbon neutral suppliers.	Total reduction in scope 3 carbon emissions.	<i>*No progress to date*</i>

Progress to Date

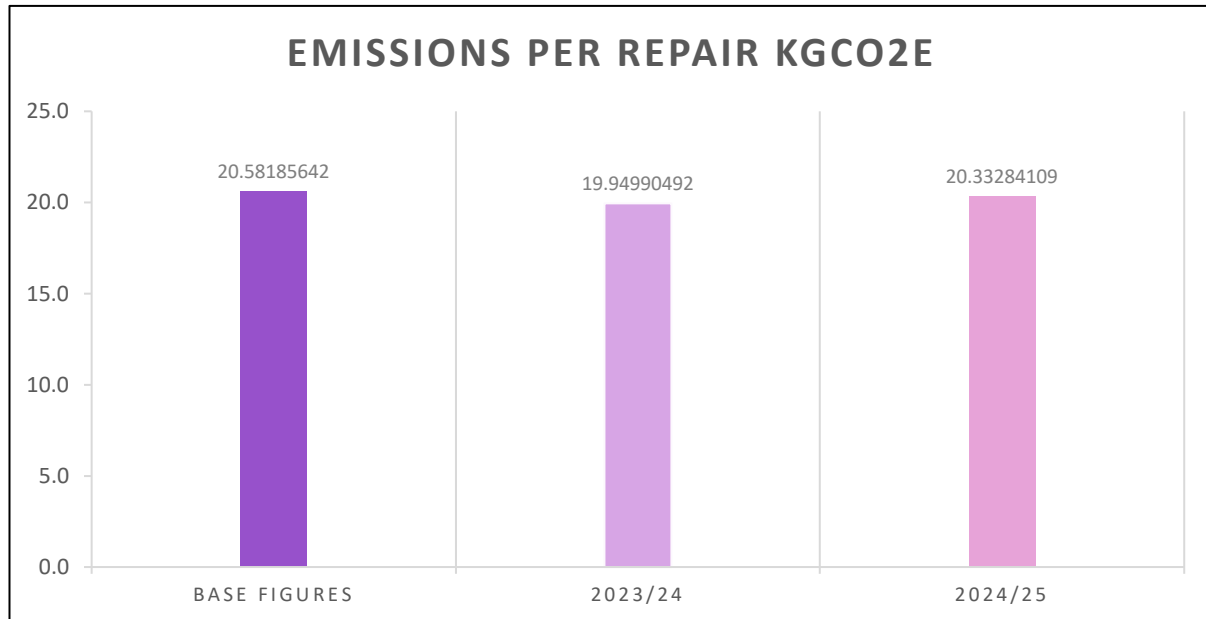
Progress has been made by upgrading the amount of green energy produced on site, with the purchase of additional solar panels and batteries. These were installed and made operational towards the end of 2023 and their impact continued to be seen. With the addition of another building on site, electricity usage has not increased in the 2024/25 year when compared to the base figures. There has however been a 26% increase in LPG heating use due to the additional building. The additional solar has mitigated a similar rise in electricity consumption.

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 a 26% increase in total number of repairs in year and an increase in building space while seeing an increase in total CO₂e of 26%. The increase in scope 1 emissions (Petrol and Diesel) is in line with the increase in jobs, however type 2 emissions have seen an increase at a lower rate due to the electricity produced on site. The graph below shows the total emissions per scope; comparing the base figures, 2023/24 year and most recent 2024/25 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, the 2023/24 emissions and most recent 2024/25 emissions on a per repair bases. As can be seen on the graph, emissions per repair reduced by 3% in 2023/24 however climbed slightly in 2024/25 but are still 1.21% lower than the base figures.



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.