

**Merlin Attractions Operations Limited  
(on behalf of LEGOLAND Windsor)  
Woodland Village**

**Qualifying Explanatory Statement**

**in support of the**

**Achievement of and ongoing  
commitment to operational carbon  
neutrality**

Application Period: Prospective footprint for a 12 month period commencing from completion of build. Estimated 1/5/2024-30/4/2025

**Date:** 16<sup>th</sup> May 2024

# 1. Executive Summary

This document is the Qualifying Explanatory Statement (QES) which provides collected evidence in support of the declaration that Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor):

1. has achieved carbon neutrality based on an estimated footprint for the Legoland Windsor Woodland Village scope 1&2 and Customer travel for the 12 month period commencing from completion of build. Estimated 1/5/2024-30/4/2025 (see Section 3); and
2. is committed to maintaining carbon neutrality for the Legoland Windsor's Woodland Village scope 1&2 and Customer travel (see section 4) by reconciling the footprint when 12 months of actual data becomes available.

The carbon neutrality declaration has been made and the collected supporting evidence has been provided in accordance with the requirements prescribed by PAS 2060:2014 – Specification for the demonstration of carbon neutrality.

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Signature

Dare ILORI

Group Sustainability Director

24th of April 2024

## 2. General information

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Entity making PAS 2060 declaration:</b>	Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)
<b>Subject of PAS 2060 declaration:</b>	Legoland Windsor Woodland Village
<b>Description of Subject:</b>	<p>The purpose of the holiday village is to provide hotel accommodation to guests who would like to experience the resort beyond a day.</p> <p>The Woodland Village is made up of 150 new keys in total, the breakdown of which is:</p> <ul style="list-style-type: none"><li>○ 120 standard woodland lodges (5x of which are accessible)</li><li>○ 10 premium woodland lodges</li><li>○ 20 woodland barrels</li></ul>
<b>Rationale for selection of the subject:</b>	<p>This holiday village is the newest project at the resort, which presented us with the opportunity to put sustainability at the heart of the development however we recognise that there will be some carbon emissions associated with the village, hence the decision to pursue operational carbon neutrality. Also, we</p>

	<p>believe consumers want businesses to do more in the field of carbon management.</p> <p>The Operational carbon neutrality boundary has been chosen to reflect our focus on reducing the impact of the village year on year and appropriately compensating for residual emissions.</p> <p>Additionally, we have included an optional emission source, which is guest travel within the boundary. This will help us engage with our guests to reduce annual emissions.</p> <p>Once Merlin has calculated the footprint based on a full 12 months, they shall reconcile the number of offsets necessary. This will be reviewed by the third-party assurer and if necessary, more offsets will be purchased.</p>
<b>Control approach:</b>	Operational Control
<b>Type of conformity assessment:</b>	Independent third-party certification (see Appendix 2)
<b>Baseline date for PAS 2060 programme:</b>	Opening of woodland village – estimated 1 <sup>st</sup> May 2024
<b>Individuals responsible for evaluation and provision of data necessary for declaration:</b>	Dare ILORI – Group Sustainability Director

### 3. Declaration of achievement to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Declaration of achievement:</b>	Carbon neutrality of Legoland Windsor Woodland Village achieved by Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) in accordance with PAS 2060 at 16 <sup>th</sup> May 2024 for the period commencing 1/5/2024, certified by the Carbon Trust.
<b>Estimated carbon footprint of the subject during the period stated above</b>	802 ( <i>tCO<sub>2e</sub></i> ) This footprint has been estimated because the holiday village has not opened yet and therefore there is no actual data available. The organisation will recalculate and reconcile offsets when a full year of data is available.
<b>Carbon offsets purchased</b>	815 ( <i>tCO<sub>2e</sub></i> ) This certification will use 802 tCO <sub>2e</sub> and the remaining amount will be used in the reconciliation exercise at the end of the reporting year as required. See Annex 3 for further details.

### 3.1. Carbon footprint methodology

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<p><b>Description of the standard and methodology used to determine GHG emissions and reductions</b></p>	<p>The methodology for calculating the carbon footprint was as follows:</p> <p>Scope 1</p> <p>Legoland Windsor Holiday Village is fully electric and does not use fossil fuels for heating, vehicles or cooking. As this is the case the only emissions associated with scope 1 relate to F-gas leakages from refrigerant units.</p> <p>The screening method has been applied to estimate refrigerant leakage. This uses leakage estimates based on unit classification which are applied to the total refrigerant charge of the unit to estimate the leakage rate. The estimated leakage is then multiplied by the 2023 UK Government Greenhouse Gas Conversion Factors for Company Reporting (from BEIS) GWP for the refrigerant type to estimate the associated emissions. Information related to the unit type, unit charge and F-gas type were provided by Introba for both the hotel and the outsourced catering units.</p> <p>Scope 2</p> <p>Scope 2 emissions relate to the operation of the hotel and the use of four fully electric golf cars. Operational energy use has been taken from the Part L emissions calculations within the energy strategy report compiled by Elementa. There is likely to be a significant error margin within these calculations which will be corrected for within the reconciliation however, as all on-site electricity supplied is renewable, backed by certificates of renewable energy guarantees of origin, there is limited risk of understatement when applying the market-based approach, which is used within this QES. BEIS emission factors have been applied to the estimated consumption when calculating location-based emissions. Golf car electricity consumption has been estimated based on OEM specifications and an assumed use profile for each car of 4 hours per day, 365 days per year. Again, these vehicles will be charged using renewable electricity, backed by certificates of renewable energy guarantees of origin, and as such there is limited risk of error under the market-based approach. BEIS emission factors have been applied to the estimated consumption when calculating location-based emissions.</p> <p>Confirmation of asset numbers and vehicle type has been provided by Morgan Edwards (Hotel &amp; Commercial Director, Merlin).</p> <p>Customer Travel</p> <p>Customer travel encompasses the emissions associated with the round trip distances travelled by customers to stay at the holiday village. Morgan Edwards (Hotel &amp; Commercial Director, Merlin) has provided the estimated number of customers including an average demographic which has been used to estimate the number of vehicles visiting the site each year. Customers have</p>

	<p>also been bracketed by the time required to arrive at the site based on survey data for similar locations. These brackets are; less than 30 minutes, 30 minutes to 1 hour, 1-2 hours, 2 hours +. The Carbon Trust has estimated the distance travelled per vehicle in each bracket based on the assumption that it takes customers 15 minutes to get onto the UK's Strategic Road Network (SRN) and 5 minutes to arrive at the holiday village from the SRN. Average speeds on the SRN and A-roads have been taken from government sources and multiplied by the estimated time on each network to calculate the total average distance travelled by bracket. This average distance has been multiplied by the number of vehicles within each bracket to estimate the total distance travelled. The total distance travelled has then been multiplied by the BEIS average vehicle emission factor to estimate the associated emissions.</p> <p>The methodology for the scope 1 &amp; 2 calculation was developed to be in accordance with the requirements of GHG Protocol.</p> <p>The provisions of the methodology for calculating the carbon footprint was applied as detailed and the principles set out in PAS 2060 were met.</p>
<p><b>Justification for the selection of the methodologies chosen</b></p>	<p>Merlin contracted the Carbon Trust to complete an estimation of the carbon emissions which will be associated with the operation of the Legoland Windsor Holiday Village for one year. Carbon offsets will be purchased to compensate for residual emissions for the estimated footprint. As this is the case, a bespoke methodology has been developed to estimate activity data for the period. This estimated activity data has subsequently been used to calculate a carbon footprint using the Carbon Trust's organisational footprinting tool.</p> <p>A reconciliation will be completed once the footprinting period has occurred to calculate the footprint based on actual data, any shortfall in carbon offsets will be made whole following this reconciliation.</p> <p>The estimated footprint includes all Scope 1&amp;2 emissions, as well as emissions from customer travel. Although customer travel emissions are not mandatory under the GHG Protocol, they have been included to broaden the scope of activities covered by the neutrality certification.</p>

## Carbon footprint (estimated)

Carbon Footprint <i>(for latest footprinting year)</i>	Information Relating to the Carbon Neutral Declaration
<p><b>Total Carbon Footprint</b></p>	<p><b>Location-based:</b> 1,018.21 tCO<sub>2</sub>e</p> <p><b>Market-based:</b> 801.51 tCO<sub>2</sub>e</p> <p>See Annex 1 for further details.</p>
<p><b>Carbon Footprint Breakdown by Scope</b></p>	<p><b>Location-based:</b></p> <p>Scope 1: 16.41 tCO<sub>2</sub>e</p> <p>Scope 2: 216.70 tCO<sub>2</sub>e</p>

	<p>Optional emissions (Customer Travel): 785.10 tCO<sub>2</sub>e</p> <p><b>Market-based:</b></p> <p>Scope 1: 16.41 tCO<sub>2</sub>e</p> <p>Scope 2: 0 tCO<sub>2</sub>e</p> <p>Optional emissions (Customer Travel): 785.10 tCO<sub>2</sub>e</p> <p>See Annex 1 for further details.</p>
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### 3.2. Carbon offsets

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<b>Offset methodology</b>	VCS
<b>Offset Confirmation</b>	<p>The offsets generated represent genuine, additional GHG emission reductions elsewhere. Projects involved in delivering offsets meet the criteria of additionality, permanence, leakage and double counting.</p> <p>Carbon offsets are verified by an independent third-party verifier.</p> <p>The credits from the selected carbon offset projects are:</p> <ul style="list-style-type: none"> <li>• only issued after the emission reduction has taken place.</li> <li>• retired within 12 months from the date of the declaration of achievement</li> <li>• supported by publicly available project documentation on a registry which provides information about the offset project, quantification methodology and validation and verification procedures.</li> <li>• stored and retired in an independent and credible registry.</li> </ul> <p><i>Once a year of actual data becomes available, the Carbon Trust will reconcile the footprint, ensuring that the correct number of offsets were purchased.</i></p>
<b>Offsets</b>	<p>815 tCO<sub>2</sub>e credits have been purchased. This certification will use 802 tCO<sub>2</sub>e credits and the remaining amount (13 tCO<sub>2</sub>e) will be used in the reconciliation exercise at the end of the reporting year as required.</p> <p>Full details of the carbon offsets included in making this declaration are provided in Annex 3.</p>

## 4. Declaration of ongoing commitment to carbon neutrality

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<p><b>Declaration of on-going commitment:</b></p>	<p>Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) commits to maintain carbon neutrality for Legoland Windsor Woodland Village in accordance to PAS 2060 for the period 1<sup>st</sup> May 2024- 30<sup>th</sup> April 2025.</p> <p>Once Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) has calculated the footprint based on a full 12 months, they shall reconcile the number of offsets necessary. This will be reviewed by the third-party assurer and if necessary, more offsets will be purchased.</p> <p>The reconciliation exercise for Carbon neutrality for Legoland Windsor’s Woodland Village for the period 1st May 2024-30th April 2025 will be completed by June 2025.</p>

### 4.1. Carbon management plan

PAS 2060 Requirement	Information Relating to the Carbon Neutral Declaration
<p>Targets for GHG reduction for the defined subject appropriate to the timescale for achieving carbon neutrality</p>	<p>For the next certification period, Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) will aim to achieve a 1% reduction in the scope 1, 2 and customer travel of the Legoland Windsor Woodland village.</p>
<p>Planned means of achieving avoided GHG emissions</p>	<ul style="list-style-type: none"> <li>• <i>Installation of EV chargers on site to encourage guests to visit with electric vehicles.</i></li> </ul>
<p>Planned means of achieving and maintaining GHG emissions reduction</p>	<ul style="list-style-type: none"> <li>• <i>Educating our guests on saving energy through posters</i></li> <li>• <i>Installation of CO2 sensors to ensure effective operation of the HVAC system.</i></li> </ul> <p><i>Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) also plans to install onsite renewable electricity which will be used for the woodland village.</i></p>
<p>The offset strategy to be adopted</p>	<p>Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor) is committed to offset residual emissions after incorporating any reductions that have been made. The business is committed to continuing to purchase high quality PAS 2060 compliant offsets.</p> <p>Offsets will only be used after emissions have been avoided and reduced.</p>

	<p>It is estimated that the GHG emissions to be offset for the period 1 May 2025 – 30 April 2026 to be 793 tCO<sub>2</sub>e.</p>
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# Annex of Qualifying Explanatory Statement

## Annex 1: Greenhouse gas emissions summary

### A1.1 Carbon footprint details (Estimated)

Carbon Footprint		2024 prospective footprint (baseline year)	
<b>Total Carbon Footprint</b>		<b>Location-based:</b>	1,018.21 tCO <sub>2</sub> e
		<b>Market-based:</b>	801.51 tCO <sub>2</sub> e
<b>Carbon Footprint Breakdown by Scope</b> (mandatory)	<b>Scope 1 – Direct emissions:</b>	Fugitive emissions:	16.41 tCO <sub>2</sub> e
		<b>Total:</b>	<b>16.41 tCO<sub>2</sub>e</b>
	<b>Scope 2 – Energy Indirect Emissions:</b> (mandatory)	Location-based:	
		Imported Electricity:	216.70 tCO <sub>2</sub> e
		Total (Location-based):	<b>216.70 tCO<sub>2</sub>e</b>
		Market-based:	
	Imported Electricity:	0 tCO <sub>2</sub> e	
	<b>Total (Market-based):</b>	<b>0 tCO<sub>2</sub>e</b>	
	<b>Optional Indirect GHG Emissions:</b> (optional)	Guest Travel	785.10 tCO <sub>2</sub> e
		<b>Total</b>	<b>785.10 tCO<sub>2</sub>e</b>
<b>Exclusions</b>			
Scope 3 emissions have not been included in the quantification process due to several factors, including technical feasibility, data availability constraints and cost-effectiveness.			

### A1.2 Methodology overview

Requirement	Information Relating to the Carbon Neutral Declaration
<b>Boundary of the subject of neutrality</b>	<ul style="list-style-type: none"> <li data-bbox="515 349 1337 383">• Legoland Windsor’s Woodland Village scope 1&amp;2 and Customer travel</li> </ul>
<b>Boundary of carbon footprint</b> (the greenhouse gas emissions system considered)	<ul style="list-style-type: none"> <li data-bbox="515 495 1337 528">• Legoland Windsor’s Woodland Village scope 1&amp;2 and Customer travel</li> </ul>

**A1.3 Geographical Areas of Emissions Overview:**

Emissions Sources	Geographical Area
All	<i>UK</i>



## Annex 3: Offsets

The below information relates to the compensation of residual emissions (i.e. offsetting):

The volume of emissions reduced or sequestered via carbon offsetting corresponds to the residual emissions of the products in question. As per the requirements of PAS2060, it has been confirmed the offsets have been retired on a public registry to avoid double accounting. The internal process for ensuring there is no double accounting of offsets is as follows:

Project name	Country	Project type	Standard	Type of credits	Total credits	Generation period	Retirement date	Reference No. & link to registry	Offset volume (tCO <sub>2</sub> e)	Offset Price	Justification for choice of offset
Community Reforestation, Ghana  VCS987	Ghana	Afforestation and Reforestation	VCS	Removals	802	Indicatively, the vintages of these credits will range from 2019 - 2021. This will be confirmed on the retirement certificate, once issued.	Offsets will be retired by the end of the quarter after the invoice has been paid. (expected Q2 2024).	<a href="#">Verra Search Page</a>	815	Between €20 and €40/tCO <sub>2</sub>	We have chosen the offset because we wanted a carbon removal offset that is also credible in line with VCS methodology.
<b>Total tonnes (tCO<sub>2</sub>e) offset</b>									<b>815</b>		

This certification will use 802 tCO<sub>2</sub>e and the remaining amount (13 tCO<sub>2</sub>e) will be used in the reconciliation exercise at the end of the reporting year as required.



Making real change possible.

## Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)

**CERTIFICATE OF  
PURCHASE  
18 APR 2024**

Has offset

**815 tonnes CO<sub>2</sub>e**

A handwritten signature in black ink, appearing to read "Sheri Hickok".

Sheri Hickok  
CEO - CLIMATE IMPACT PARTNERS

Subject: Merlin Attractions Operations Limited (on behalf of LEGOLAND Windsor)

Certificate number:

Purchase date: 18 April 2024

20240412452

Project info: Community Reforestation, Ghana, VCS (815 tCO<sub>2</sub>e)

## Annex 4: Independent third-party assurance



### Certificate of Achievement

Merlin Attractions Operations Limited (on behalf of  
LEGOLAND Windsor)

has achieved carbon neutrality related to the 1 May 2024 – 30 April 2025 baseline period  
and is committed to on-going carbon neutrality of the total carbon footprint for

Scope 1, 2 and customer travel carbon footprint of the  
Legoland Windsor Holiday Village (including on site  
catering facilities)

Carbon Trust Assurance Limited certifies that this company has correctly calculated its  
carbon footprint for the year 1 May 2024 – 30 April 2025 and satisfactorily offset this to  
achieve carbon neutrality, in accordance with:

- PAS 2060:2014 – Specification for the demonstration of carbon neutrality

A detailed list of certified results can be found in the associated Certification Letter CERT-  
13678

Awarded: 16th May 2024

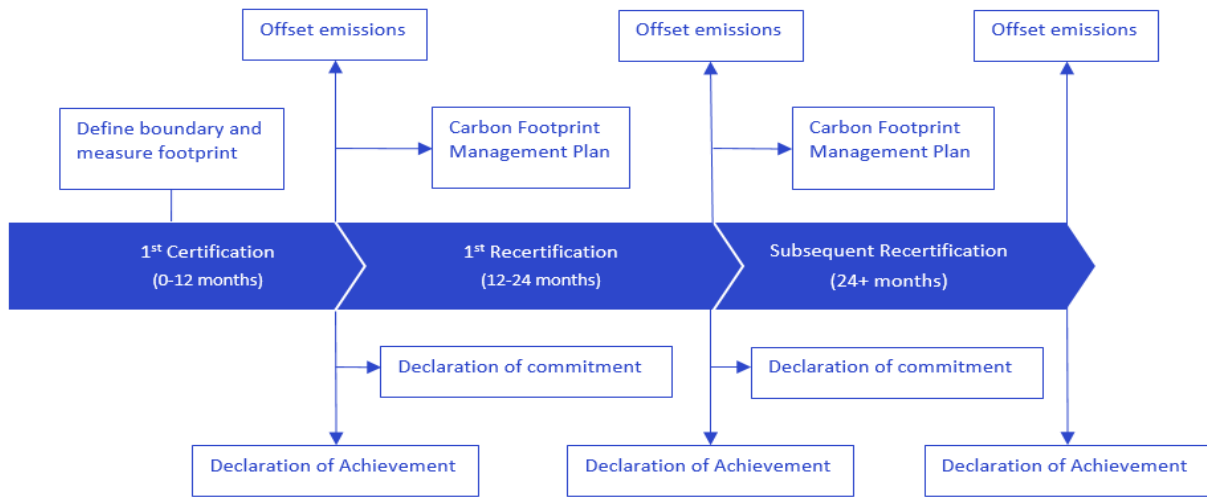
for and on behalf of Carbon Trust Assurance Ltd,

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Martin Hockaday,  
Head of Assurance

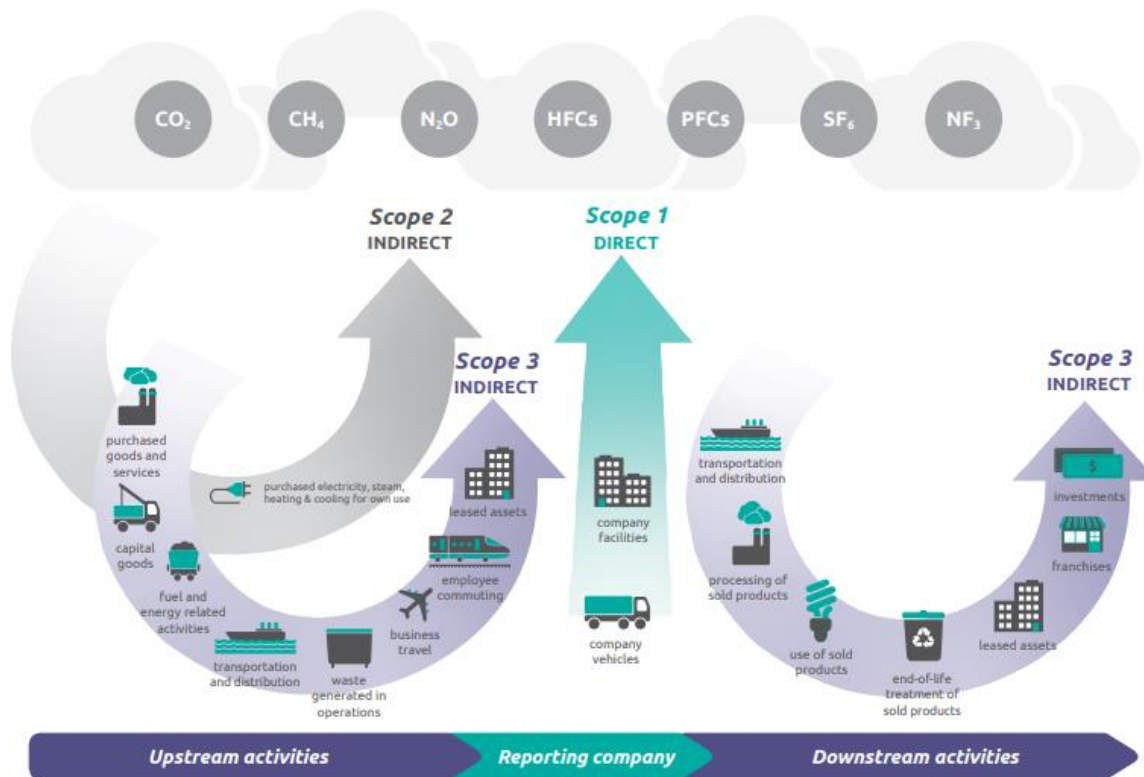
This certificate is for presentation purposes only. Please do not copy or circulate this certificate without the Certification Letter and associated Annexes where full details on the scope of the certification are documented. This certificate remains the property of Carbon Trust Assurance Limited and is bound by the conditions of the contract. Information and Contact: Carbon Trust Assurance Limited is registered in England and Wales under Company number 06547650 with its Registered Office at Level 5, Arbor, 255 Blackfriars Road, London SE1 9AX, UK. Telephone: +44 (0) 20 7 170 7000. Carbon Trust Assurance Limited is a fully owned subsidiary of the Carbon Trust.

# Annex 5: Additional supporting information for interested parties



**Figure 1. PAS 2060 certification process**

**Source:** Carbon Trust. Adapted from “BSI - PAS 2060:2014: *Specification for the demonstration of carbon neutrality: Figure 1 – Illustration of the cyclical process for demonstrating carbon neutrality, taking into account permitted baseline period exceptions*”. [Simplified version]



**Figure 2. Organisational carbon footprinting**

**Source:** Greenhouse Gas Protocol: <http://ghgprotocol.org/>