




# **PUBLIC DISCLOSURE STATEMENT**

**COONAN ACCOUNTING TRUST & OTHERS  
TRADING AS GALPINS ACCOUNTANTS,  
AUDITORS & BUSINESS CONSULTANTS**

**ORGANISATION CERTIFICATION  
FY2021-22**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



NAME OF CERTIFIED ENTITY	Coonan Accounting Trust & Others trading as Galpins Accountants, Auditors & Business Consultants
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p>  <p>Luke Williams Partner 9/12/2022</p>



**Australian Government**  
**Department of Industry, Science,  
Energy and Resources**

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Version March 2022.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	254 tCO <sub>2</sub> -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	<b>47.78%</b>
TECHNICAL ASSESSMENT	19/8/2022 Suzanne Ridding Sustainable Business Consultants Next technical assessment due: FY2025/26
THIRD PARTY VALIDATION	Type 1 9 September 2022 Katherine Simmons KREA Consulting Pty Ltd

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

This certification is for the Australian business operations of Coonan Accounting Trust & Others trading as Galpins Accountants, Auditors & Business Consultants (ABN 30 630 511 757).

### Organisation description

Coonan Accounting Trust & Others trading as Galpins Accountants, Auditors & Business Consultants (ABN 30 630 511 757) is a South Australia based practice which provides a comprehensive range of services including taxation, accounting and business services, financial planning and superannuation services, and auditing and assurance services to meet our clients' complete financial needs. Our services are delivered from three offices located at Mount Gambier, Norwood and Stirling.

Our business philosophy is heavily based upon integrity and honesty and providing a confidential, comprehensive and specialist service that has the standard of any major business consulting firm but retains the benefits and personal relationships of a small firm.

Our firm consists of nine partners and an experienced team of highly qualified, motivated staff who deliver a high level of service.

The business has been set up as a partnership of trusts including the following entities which provide staff, equipment and building services to Galpins and share largely common ownership. As such these entities are included in the carbon inventory boundary.

- Commercial Financial Services Trust ABN 75 326 612 897
- Heritage Unit Trust ABN 54 098 598 905
- 3Kensi Unit Trust ABN 67 440 170 574

*“By changing our behaviour and reducing our carbon emissions, we can lead by our actions and inspire our community, staff and industry to create a sustainable tomorrow.”*

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity however are **optionally included**.

There are no non-quantified emissions.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. There are no excluded emissions.

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table.

Inside emissions boundary		Outside emission boundary
<p><b><u>Quantified</u></b></p> <ul style="list-style-type: none"> <li>Refrigerant</li> <li>Electricity</li> <li>Cleaning and chemicals</li> <li>Carbon neutral paper and flights</li> <li>Building repairs, refits and maintenance materials and services</li> <li>Food</li> <li>ICT services and equipment</li> <li>Office equipment and supplies</li> <li>Postage and couriers</li> <li>Professional services</li> <li>Business travel by air and land</li> <li>Staff commuting</li> <li>Waste</li> <li>Water</li> <li>Working from home</li> </ul>	<p><b><u>Non-quantified</u></b></p> <ul style="list-style-type: none"> <li>Not applicable</li> </ul>	<p><b><u>Excluded</u></b></p> <ul style="list-style-type: none"> <li>Not applicable</li> </ul>

### Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that need to be addressed with a data management plan. The organisation uses roof-top solar panels for energy production. However, the amount of self-consumed energy is currently unknown. This issue will be corrected in the FY23 renewal certification.

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Our overall target is to reduce Galpins' emissions by 30% by 2030 against the 2021/22 financial year baseline.

The initiatives in the table below are set out based on the emissions causing activities in our carbon inventory. In setting these initiatives we have considered our ability to control or influence emissions reduction, to switch to alternative sources and to purchase lower carbon emitting supplies and services.

Initiative	FY23	FY24	FY25	FY26	FY27	Target/Measure
<b>Energy</b>						
Install solar panels			x			100% of buildings we operate from. Reduce electricity emissions by 50% by 2024/25 (10 tonnes = 5% of emissions)
Install battery storage				x		Reduce electricity emissions by 90% by 2025/26
Switch to GreenPower or certified carbon neutral power	x	x	x	x	x	100% compliance
Convert lights to LEDs	x	x	x	x		25% per year. 100% by 2025/26. Reduce energy emissions by 2% (0.4 tonnes)
Turn off lights when not needed and at night	x					100% compliance. Reduce energy emissions by 2% (0.4 tonnes)
Shut down computers and monitors at end of day	x	x	x	x	x	100% compliance. Reduce energy emissions by 2% (0.4 tonnes)
Buy energy efficient appliances and equipment	x	x	x	x	x	Ongoing. Reduce energy emissions by 5% (1 tonne)
<b>Travel</b>						
Reduce kilometres we travel		x				Attend more meetings via video conference. Convert one partner meeting to video conference each year. Reduce emissions by 10% (7 tonnes)
Encourage low carbon emitting business-use vehicles for employees			x			Increase mileage rate paid to staff for EVs which will encourage purchase of EVs. 5 staff or Partners to have EVs by 24/25. Reduce travel emissions by 10% (7 tonnes)
Incentivise employees to change their commuting modes		x				Implement travel to work via public transport day in Adelaide. Reduce staff commuting by 40% (14 tonnes)
Install EV charging station for cars at Norwood and Mount Gambier Offices					x	Install EV charging station by 26/27. 15 staff have EVs by 26/27 reducing travel emissions by a further 40% (24 tonnes)
<b>Waste</b>						
Implement 3-bin system	x		x			Remove under desk bins to encourage all waste to be sorted at 3-bin system. 100% compliance by 2023.

Initiative	FY23	FY24	FY25	FY26	FY27	Target/Measure
						Reduce waste to landfill by 30% by 24/25.
Recycle batteries and Styrofoam	x		x			Implement system to divert all styrofoam and batteries from landfill. Reduce waste to landfill by 30% (2.7 tonnes)
<b>Other</b>						
Discuss carbon offset with IT provider		x				A large % of our carbon emissions come from software providers and ICT consultant. Assist consultant to become carbon neutral. Reduce ICT services emissions by 20% (6 tonnes)
Purchase software from carbon neutral suppliers where possible						Number/value of software purchases that are from carbon neutral certified suppliers.



## 5. EMISSIONS SUMMARY

### Use of Climate Active carbon neutral products and services

One hundred per cent of our copy paper is certified carbon neutral (Bibbulmun, Reflex and Office Choice). We have also purchased some certified carbon neutral flights through Qantas.

### Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-based approach.

Emissions sources	Sum of Total Emissions (tCO2e)
Accommodation and facilities	5.76
Cleaning and Chemicals	1.58
Climate Active Carbon Neutral Products and Services	0.00
Construction Materials and Services	8.02
Electricity	20.39
Food	0.15
ICT services and equipment	58.07
Machinery and vehicles	0.00
Office equipment & supplies	23.4
Postage, courier and freight	3.95
Professional Services	38.57
Refrigerants	3.77
Transport (Air)	4.53
Transport (Land and Sea)	72.73
Waste	9.85
Water	0.28
Working from home	2.93
<b>Total carbon emissions</b>	<b>253.98</b>

### Uplift factors

N/A.

## 6. CARBON OFFSETS

### Offsets retirement approach

In arrears	
1. Total emissions footprint to offset for this report	254
2. Total eligible offsets purchased and retired for this report	254
3. Total eligible offsets banked to use toward next year's report	0

### Co-benefits

#### Trees for Carbon – Monarto Zoo, South Australia

Trees For Carbon plantings provide many social and environment benefits including habitat for native wildlife and improving the condition of soil and water. All carbon sites use seed collected from the local area with a high priority on using a diversity of different species to maximise the benefits to the local environment. The plantings at Monarto Zoo involved thousands of volunteers including many school children and are part of the Monarto Zoological Park Revegetation Project which involved new plantings across 125 hectares of land. Today, there is ongoing restoration work and establishment of large corridors of native vegetation to provide buffers, vegetation linkages and habitat for native flora and fauna protection.

Tree for Carbon plantings are secured through a long-term property management agreement. The carbon plantings have been independently audited and Trees for Life maintains a register of allocations.

#### Bundled Wind Power Project by Myrtah Group, India

Co-benefits from Mytrah Group's activities flow directly into local communities. The project aligns with the Ministry of Environment and Forests indicators for well-being in four key areas: social, economic, technological and environmental. Additionally, Mytrah ambitiously contributes to the United Nations Sustainable Development Goals. These are 17 goals and a global blueprint for a better and more sustainable future. Here the benefits focus on Greater Hyderabad, the capital of southern India's Telangana state.

## Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification												
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)	
Trees for Carbon, Monarto Zoo Revegetation Project Stapled to:	-	-	1/12/22	No hyperlink available. See certificate at Appendix A.	-	256	0	-	-	-	-	
Bundled Wind Power Project by Mytrah Group	VCU	VERRA	1/12/22	<a href="#">6918-358611069-358611096-VCU-034-APX-IN-1-1728-01012017-24112017-0</a>	2017		28	0	0	28	11%	
Bundled Wind Power Project by Mytrah Group	VCU	VERRA	1/12/22	<a href="#">6918-358613797-358614022-VCU-034-APX-IN-1-1728-01012017-24112017-0</a>	2017		226	0	0	226	89%	
<b>Total offsets retired this report and used in this report</b>										254		
<b>Total offsets retired this report and banked for future reports</b>									0			

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Carbon Units (VCUs)	254	100%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

N/A

# APPENDIX A: ADDITIONAL INFORMATION

Trees for Carbon certificate



**TreesForLife**

Trees For Life restores and protects South Australian landscapes and empowers people to take action for our bushland, farmland and urban landscapes. Over 40 years we have grown native seedlings across every region of South Australia and have more than 20 dedicated carbon sites that offset 124,000 tonnes of emissions.

**Certificate**  
**Galping Accountants, Auditors and Business Consultants**

Has purchased 254 tonnes of carbon offsets, comprising Verified Carbon Standard Indian Wind Power and 1,270 Trees For Carbon located at Monarto Zoo.  
Site CN 17-002MS

  
**Natasha Davis**  
Trees For Life 2022  
Chief Executive Officer

Trees For Life Inc phone 08 8406 0500 [www.treesforlife.org.au/carbon](http://www.treesforlife.org.au/carbon)

**carbon**  
undo the damage

## APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach. The organization uses roof-top solar panels for energy production. However, the amount of self-consumed energy is currently unknown. This issue will be corrected in the FY23 renewal certification.

### Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

### Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

### Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kgCO <sub>2</sub> e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	0	0	0
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0</b>
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0
GreenPower	17,393	0	29%
Jurisdictional renewables (LGCs retired)	0	0	0
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0
Large Scale Renewable Energy Target (applied to grid electricity only)	11,076	0	19%
Residual Electricity	31,113	30,956	0
<b>Total grid electricity</b>	<b>59,582</b>	<b>30,956</b>	<b>48%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>59,582</b>	<b>30,956</b>	<b>48%</b>
Electricity renewables	28,469	0	
Residual Electricity	31,113	30,956	
<b>Exported on-site generated electricity</b>	<b>14,474</b>	<b>-10,566</b>	
Emissions (kgCO <sub>2</sub> e)		20,390	

<b>Total renewables (grid and non-grid)</b>	<b>47.78%</b>
<b>Mandatory</b>	<b>18.59%</b>
<b>Voluntary</b>	<b>29.19%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual Electricity Emission Footprint (TCO<sub>2</sub>e)</b>	<b>20</b>

*Figures may not sum due to rounding. Renewable percentage can be above 100%*

### Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO2e)	Scope 3 Emissions (kgCO2e)
SA	59,582	17,875	4,171
<b>Grid electricity (scope 2 and 3)</b>	<b>59,582</b>	<b>17,875</b>	<b>4,171</b>
SA	0	0	0
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>59,582</b>	<b>17,875</b>	<b>4,171</b>

<b>Emission Footprint (TCO2e)</b>	<b>22</b>
<i>Scope 2 Emissions (TCO2e)</i>	18
<i>Scope 3 Emissions (TCO2e)</i>	4

### Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO2e)
N/A	0	0

*Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their Product certification.*

## APPENDIX C: INSIDE EMISSIONS BOUNDARY

### **Non-quantified emission sources**

There are no non-quantified emissions.

## APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

### **Excluded emission sources**

There are no excluded emissions.





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