

PUBLIC DISCLOSURE STATEMENT

WWF-AUSTRLIA

ORGANISATION FY2021–22

Australian Government

Climate Active Public Disclosure Statement





An Australian Government Initiative



NAME OF CERTIFIED ENTITY	World Wide Fund for Nature trading as WWF-Australia)
REPORTING PERIOD	Financial year 1 July 2021- 30 June 2022 Arrears report
DECLARATION	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.
	Name of signatory Monica Richter Position of signatory Senior Manager Low Carbon Futures Date 5 December 2022



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version March 2022.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	506 tCO ₂ -e
OFFSETS BOUGHT	100% VERs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Next technical assessment due: FY2023

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2.CARBON NEUTRAL INFORMATION

Description of certification

WWF-Australia's Carbon Active certification covers all the organisation's activities across Australia. This includes emissions associated with operating our offices in Sydney, Brisbane, Townsville, Melbourne, Broome, Perth and Canberra. It also includes emissions associated with our day-to-day activities in the field such as flights, hotel accommodation, and transportation. This carbon neutral certification is for the business operations of WWF-Australia.

Organisation description

WWF-Australia (ABN 57 001 594 074) is part of the global WWF network. Our mission is to stop the degradation of the natural environment and create a future where humans live in harmony with nature.

WWF-Australia performs its operations in a manner consistent with its mission by continuously looking for ways to reduce its environmental footprint. This includes avoiding and reducing carbon emissions associated with our field work and office operations. Where we are unable to find alternatives to activities which emit carbon pollution, we see a role for purchasing carbon credits that offset the rest of our organisation's footprint.

WWF-Australia supports the use of carbon credits which ensure the highest environmental and social requirements are met. Therefore, we purchase Gold Standard or equivalent carbon credits.

This inventory has been prepared based on the Climate Active Certification Standard which requires that emissions of Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur hexafluoride (SF₆) be included within the carbon account. We present all our calculations in terms of CO₂-e (Carbon dioxide equivalent).

WWF-Australia's certification under the Climate Active program is for a defined inventory of carbon emissions resulting from the activities of our Australian-based business. WWF-Australia is a separate entity to WWF-International, and as such, emissions associated with the WWF-International are not accounted for in this carbon active certification.

WWF-Australia's Greenhouse Gas inventory has been prepared in accordance with *The National Greenhouse and Energy Reporting Act 2007* (the NGER Act) and the Greenhouse Gas Protocol.

WWF-Australia will continue to work towards reducing and offsetting our current carbon emissions through the Climate Active program as well as working to set science-based targets over the coming years.



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**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct'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. Further detail is available at Appendix D.



Inside emissions boundary

Quantified

Accommodation and facilities

Electricity

ICT services and equipment

Merchandise

Office equipment & supplies Postage, courier and freight

Stationary energy (gaseous fuels)

Transport (air)

Transport (land and sea)

Waste

Water

Working from home

Non-quantified

Office fit-out

Refrigerants

Events & Catering

Optionally included

Outside emission boundary

Excluded

International offices



Data management plan for non-quantified sources

The following emission sources in Table 1b below have not been quantified. The impact of excluding these sources is not expected to materially affect WWF-Australia's overall total emissions. An additional 5% of total emissions has been included in the inventory to cover the emissions from non-quantified sources, and is considered conservative given that in this reporting period, items previously covered by this buffer are now included within the quantified sources boundary (office fit out, refrigerant, events & catering).

Events and catering are not a significant element within our business operations. Refrigerants are too difficult to measure and insignificant given the nature of our operations.

Table 1b. Non-quantified emission sources within certification boundary					
Source	Reason for non-quantification				
Office fit-out	We have not incurred office fit-out expenses during this reporting period.				
Refrigerants	The information is difficult to gather relative to estimated size of emissions.				
Events and Catering	We were unable to capture these in FY22, but will be working with the relevant departments in FY2023 to understand this subset of business activities, to property record emissions data.				



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

WWF-Australia is committed to reducing our GHG emissions and reducing our carbon footprint. In July 2022 our Executive team approved our plans to set Science Based Targets for WWF-Australia. By mid-2023, WWF-Australia will be seeking to establish the SBT Working Group and undertake consultation and research into our four highest emission areas (business travel, energy, postage and couriers, and office and ICT equipment). By July 2023 we hope to have finalised an emissions reduction strategy in line with a 50% reduction by 2030 in those 4 key areas.

Emissions reduction actions

WWF-Australia has been a leader in the carbon neutral space since 2016, seeking to *walk the talk* – demonstrating with our own operations how to successfully reduce, and offset our greenhouse gas emissions footprint. To maintain best practice and lead the NGO community, we will set emissions reduction targets for our organisation that are consistent with the best available science. The SBT calculation gives a total cut in emissions of 50% across 8 years to FY 2030. (7% per year).

We will develop a strategy to address our four largest emissions contribution areas listed below:

- Business Travel (accommodation, air transport, and land/sea transport)
- Electricity
- Postage and Courier, and
- Office and ICT Equipment.

A Science Based Targets committee will be established, to help undertake this body of work. This committee will initially develop an organisational emissions reduction target, in line with the SBTi's criteria. A Science Based Target is ambitious but achievable and provides WWF with flexibility (accounting for years when we may spend less or more carbon than the target) as long as WWF achieves a minimum reduction of 4.2% per annum reduction in our direct emissions (Scopes 1 and 2) of emissions by FY30 and a minimum of 2.5% per annum for our indirect or value chain (Scope 3) emissions.

We have several existing programs to support our commitment including:

- No Fly January' is a behaviour change initiative that was initially designed to avoid air travel during the month of January. COVID has created a unique opportunity for many businesses, including WWF-Australia to re-think the way our workforce does business. In the future, we expect to see a permanent, and significant reduction in travel related emissions due to learnings from COVID, and the remote workforce.
- We are continuing deploying a new procurement policy aligned to the ISO20400.
- Waste products from the WWF-Australia offices are sorted by its staff into multiple categories to
 maximise the opportunity for recycling. These include compost material, soft plastics, mixed recycling,
 electronic waste, ink cartridges and batteries. While there is not currently a national approach to this, it
 is something we are exploring.



- All WWF-Australia offices have numerous energy efficient practices in place, namely sensorycontrolled lighting, timer-controlled HVAC systems, and all offices engage in weekly reporting on water and electricity consumption (logged by smart meters) and sustainable workplace behaviour initiatives.
- Cameras and audio transmitters have been fitted in the conference rooms of each WWF-Australia office to better facilitate digital meetings, hence reducing the emissions associated with travelling.
- WWF-Australia include in our emissions calculations, emissions related to the activities of our Licensees, that use our Offices.
- In June 2022 we switched Travel Management Companies to EnPerSo, a climate-minded organisation, who is seeking to help reform the travel sector. They will work with us to implement travel dashboards showing emissions related to individual staff travel, as well as setting "carbon" based budgets for each traveller. This will align with our SBTs.



5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year				
		Total tCO ₂ -e		
Base year/Year 1:	2016 calendar year	891		
Year 2:	2017 half year	289		
Year 3:	2017/18	596		
Year 4	2018/19	522		
Year 5	2019/20	511		
Year 6	2020/21	440		
Year 7	2021/22	506		

Significant changes in emissions

Rather than seeking a continuous improvement in our overall emissions reductions, disappointingly we have to report that we had a 15% increase in our overall emissions over the last 12 months.

The largest change in travel has been business travel, with a significant amount of international travel having occurred. We believe this is due to activities that have been postponed over the last 2.5 years as a result of COVID. We recognise that going back to travel at pre-COVID levels is unacceptable and will work to continue to support colleagues to reduce their travel needs. There was a consequent increase in accommodation emissions.

There were also increases in the emissions from working from home as a result of an increase in staff numbers over the last 12 months. There was also a slight increase in the activity data for medium car use due to the changes in the Climate Active calculator.

Electricity reduced emissions compared to last year were reduced by 7% as were mailing services.



Significant changes in emissions

Emission source	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Long economy class flights (>3,700km)	105.3	2.6	Air travel had been reduced significantly in FY21 due to COVID-19, however from FY22 business travel resumed at more normal levels
Short economy class flights (>400km, ≤3,700km)	32.7	19.8	Air travel had been reduced significantly in FY21 due to COVID-19, however from FY22 business travel resumed at more normal levels
Total net electricity emissions (Location based)	69.7	81.4 (recalculated)	Total emissions decreased compared with FY21 due to change of calculations
Mailing services: parcels, postal and courier	127.6	134.4	Modest decrease in spend on mailing services in FY22
Medium Car: unknown fuel	27.9	-	In FY21 WWF used a staff survey to calculate emissions from this source; from FY22 WWF used the Climate Active provided calculator, which records staff commute as a different emission source
Working from home (NSW)	37.5	30.54 (recalculated)	Staff FTE has increased compared to FY21

Use of Climate Active carbon neutral products and services

Certified brand name	Product used
Powershop	Carbon neutral electricity for Sydney office



Organisation emissions summary

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

Emission category	Sum of scope 1 (tCO ₂ -e)	Sum of scope 2 (tCO ₂ -e)	Sum of scope 3 (tCO ₂ -e)	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	0	0	9.21	9.21
Electricity	0	69.7	0	69.7
ICT services and equipment	0	0	14.10	14.10
Merchandise	0	0	7.98	7.98
Office equipment & supplies	0	0	24.75	24.75
Postage, courier and freight	0	0	127.59	127.59
Transport (Air)	0	0	140.65	140.65
Transport (Land and Sea)	6.50	0	35.26	41.76
Stationary energy (gaseous fuels)	1.58	0	0.13	1.71
Waste	0	0	20.91	20.91
Water	0	0	0.22	0.22
Working from home	0	0	37.5	37.5
Total emissions	8.08	69.7	418.3	496.08 tCO ₂ -e

Uplift factors

Reason for uplift factor		tCO ₂ -e
Refrigerants		4.96
Events and catering		4.96
	Total of all uplift factors	9.92
	Total footprint to offset (total net emissions from summary table + total uplifts)	506.0



6.CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	0
2. Total emissions footprint to offset for this report (tCO ₂ -e)	506
3. Total eligible offsets required for this report	506
4. Total eligible offsets purchased and retired for this report	510
5. Total eligible offsets banked to use toward next year's report	4

Co-benefits

WWF has supported two projects in line with our core values, namely the Mount Sandy Conservation Project promoting conservation between Traditional Owners and non-Indigenous Australians with a stapled product that blends carbon credits with biodiversity protection.



Eligible offsets retirement summary

Offsets cancelled for	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 ₂ -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 (%)
Prony and Kafeate wind- farms, New Caledonia	VER	Gold Standard	24 Nov 2022	<u>GS1-1-NC-GS566-12-2016-</u> 19149-26497-26728	2016	-	232	0	0	232	46%
Stapled to				<u>GS1-1-NC-GS566-12-2018-</u> 19151-30268-30545	2018	-	278	0	4	274	54%
Mount Sandy Conservation Project	ABU	NVCR	30 Nov 2022	2019/4003 VOL 003 31262-31771	-	510	-	-	-	-	-
Total offsets retired this report and used in this report						506					
	Total offsets retired this report and banked for future reports 4										

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Verified Emissions Reductions (Gold Standard VERs)	506	100%



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A



APPENDIX A: ADDITIONAL INFORMATION

N/A



APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-based approach.

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 locationbased 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	Activity data (kWh)	Emissions (kgCO ₂ -e)	Renewable percentage of total	
Behind the meter consumption of electricity generated	0	0	0%	
Total non-grid electricity	0	0	0%	
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%	
GreenPower	12,276	0	14%	
Jurisdictional renewables (LGCs retired)	6,165	0	7%	
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	1,408	0	2%	
Large Scale Renewable Energy Target (applied to grid electricity only)	15,293	0	17%	
Residual electricity	54,696	54,420	0%	
Total grid electricity	89,838	54,420	39%	
Total electricity consumed (grid + non grid)	89,838	54,420	39%	
Electricity renewables	35,142	0		
Residual electricity	54,696	54,420		
Exported on-site generated electricity	0	0		
Emissions (kgCO ₂ -e)		54,420		

Total renewables (grid and non-grid)	39.12%			
Mandatory	25.45%			
Voluntary	13.66%			
Behind the meter	0.00%			
Residual electricity emissions footprint (tCO ₂ -e)	54			
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 (kgCO ₂ -e)	Scope 3 emissions (kgCO ₂ -e)	
ACT	7,573	5,907	530	
NSW	0	0	0	
SA	0	0	0	
VIC	4,703	4,280	470	
QLD	24,078	19,262	2,889	
NT	0	0	0	
WA	53,484	35,834	535	
TAS	0	0	0	
Grid electricity (scope 2 and 3)	89,838	65,283	4,425	
ACT	0	0	0	
NSW	0	0	0	
SA	0	0	0	
VIC	0	0	0	
QLD	0	0	0	
NT	0	0	0	
WA	0	0	0	
TAS	0	0	0	
Non-grid electricity (Behind the meter)	0	0	0	
Total electricity consumed	89,838	65,283	4,425	
Emissions footprint (tCO ₂ -e)	70			

Emissions footprint (tCO ₂ -e)	70
Scope 2 emissions (tCO ₂ -e)	65
Scope 3 emissions (tCO ₂ -e)	4

Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity data (kWh)	Emissions (kgCO2-e)				
Powershop	153,329	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

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. **<u>Cost effective</u>** Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non- quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Refrigerants	Yes	Yes	Yes	No
Events & Catering	Yes	No	Yes	No
Office fit-out	Yes	No	No	No



APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

- 1. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> Key stakeholders deem the emissions from a particular source are relevant.
- 5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
International Offices	Nil	Nil	Nil	Nil	Nil	No





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