

PUBLIC DISCLOSURE STATEMENT

YOUNG FOLKS DIGITAL

SERVICE CERTIFICATION FY2021-22

Australian Government

Climate Active Public Disclosure Statement





Australian Government

Department of Industry, Science, Energy and Resources

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	20.9 tCO ₂ -e
THE OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Date: 15/02/2022 (for FY2020 reporting period) Name: Sarah Colquhoun Organisation: Pangolin Associates Next technical assessment due: FY2023
CARBON ACCOUNT	Prepared by: Pangolin Associates Pty Ltd.

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers all Marketing and Digital advertising services provided by Young Folks Digital.

The Australian business operations of Young Folks Digital, ABN: 52 634 025 442, are included within this certification boundary and are also certified as carbon neutral by Climate Active, found <u>here</u>

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- 18 Progress Street, Mornington 3931 VIC
- 223 Liverpool Street, Darlinghurst 2010 NSW

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs) as specified in the 2014 IPCC Assessment Report 5 with a 100 year horizon.

Service description

The total billable hours were used as the functional unit for the services Young Folks Digitals provided in the financial year from 1 July 2021 to 30 June 2022. This is a full coverage certification and will cover cradle to grave.





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 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.



Inside emissions boundary

Quantified

Accommodation and facilities

Business Travel

Climate Active Carbon Neutral Products and Services

Electricity

Food

Food & Beverage

Gifts

ICT services and equipment

Land and Sea Transport (\$)

Office equipment & supplies

Postage, courier and freight

Professional services

Postage, courier and logistics

Products, Materials & Equipment

Transport (Air)

Transport (Land and Sea)

Waste

Waster

Working from Home

Non-quantified

Stationary energy (gaseous fuels)

Refrigerants

Optionally included

N/A

Outside emission boundary

Non-attributable

N/A



Product/service process diagram

The following diagram is cradle-to-grave.

	Upstream Distribution	Excluded emission
	Electricity (transmissions &	sources
	distribution losses)	Stationary fuels
	Water (supply & treatment)	Refrigerants
Upstream emissions		
	Y	
	Business Operations	
Production/Service delivery	Accomodation and facilities Airt Tranport (km) Electricity Food Gifts ICT Services and equipment Land and Sea Transport (\$) Land and sea transport (fuel) Land and sea transport (km) Office equipment & supplies Postage, courier and freight Professional Services Water Working from home	
	v	
	Waste Disposal	
	Waste	
Downstream		
emissions		



Data management plan for non-quantified sources

Young Folks digital were unable to procure data relating to stationary fuels or refrigerants during the FY2022 reporting period as they were in co-working spaces where this information was not readily available. Additionally, they were estimated to be immaterial.

During FY2023, Young Folks Digital moved to a new premises, were they have operational control over the utilities on-site, therefore data for these sources will be available for FY2023.



4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Young Folks aims to reduce its emissions by 10% per FTE employee by 2028 compared to base year FY2020.

Young Folks aims to focus on the following emissions categories, as they make up a large portion of their current emission footprint:

Electricity

Young Folks aims to reduce Scope 2 emissions by 100% by 2025 by switching to 100% GreenPower. This will result in a reduction of approximately 5 t CO2-e.

Professional Services

 Young Folks will seek out suppliers that are CA CN for their professional services. This could have a reduction impact of 2.22 t CO2-e by 2028.

Transport

• Young Folks will utilise carbon neutral travel options where available.

Office location

- Young Folks will seek an additional location that is more easily accessible via public transport that will reduce employee commute emissions.
- Young Folks will move from a co-working space to own office so greater control over utility usage, with greater access to data.

Waste management

• Young Folks will continue to recycle as per previous years

ICT Services and equipment

- Young Folks will purchase tech equipment that offers longevity of usage.
- Young Folks will seek ITC services that are carbon neutral.

Emissions reduction actions

Please see below some emissions reduction actions undertaken my Young Folks Digital:

- Waste streams are tracked and separated as much as possible (recycling, landfill, compost and recyclables dropped off to Officeworks)
- Staff behaviour change through education and understanding of consumption patterns
- Remote working and meetings prioritised when long distance travel may have been required previously
- Undertook B Corp certification which focuses on developing sustainable policies and behaviours
- Vetting clients for their positive impact and encouraging clients to become carbon neutral themselves



5. EMISSIONS SUMMARY

Emissions over time

Our emissions have increased over time due to a growth of personnel which has had a flow on effect to increased technology usage, service outputs, travel and transportation, resource consumption and disposal.

	Emissions since base year			
	Total emissio Total tCO ₂ -e (without uplift) tCO ₂ -e pe functional u			
Base year/ Year 1:	2019-20	13.92	0.006	
Year 2:	2020-21	15.42	0.008	
Year 3:	2021-22	20.91	0.00003	

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change
Computer and electrical components, hardware and accessories	3.22	0.97	Long lasting electrical equipment so no requirement to purchase year on year.
Technical services	0.15	4.04	Outsourcing IT services requiring an additional supplier.
Working from Home (calculator - Result A Total)	2.33	2.90	Increase in FTE resulting in increased WFH emissions.

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
Hub Australia	Service
Pangolin Associates	Service



Service emissions summary

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 (t CO ₂ -e)
Accommodation and facilities	0.0	0.0	0.05	0.05
Climate Active Carbon Neutral Products and Services	0.0	0.0	0.0	0.0
Electricity	0.0	4.9	0.0	4.9
Food	0.0	0.0	0.0	0.0
ICT services and equipment	0.0	0.0	1.7	1.7
Office equipment & supplies	0.0	0.0	0.8	0.8
Postage, courier and freight	0.0	0.0	0.0	0.0
Professional Services	0.0	0.0	6.5	6.5
Transport (Air)	0.0	0.0	0.5	0.5
Transport (Land and Sea)	0.5	0.0	1.1	1.1
Waste	0.0	0.0	0.2	0.2
Water	0.0	0.0	0.1	0.1
Working from home	0.0	0.0	2.9	2.9
Gifts	0.0	0.0	0.0	0.0
Land and Sea Transport (\$)	0.0	0.0	0.0	0.0
Postage, Courier & Logistics	0.0	0.0	0.1	0.1
Products, Materials & Equipment	0.0	0.0	1.5	1.5
Business Travel	0.0	0.0	0.03	0.03
Food & Beverage	0.0	0.0	0.1	0.1
Total emissions	0.5	4.9	15.4	20.9

Functional units

Stage	Billable Hours
a) Number of functional units sold this period (billable hours)	5,760

Emissions intensity per functional unit	0.0038 t-c02e per billable hour
Number of functional units to be offset	100%
Total emissions to be offset	20.91



6. CARBON OFFSETS

Offsets retirement approach

The details of the offset approach and electricity summary can be found in the parent organisation PDS <u>here</u>



APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. 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. **Cost effective** 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
Stationary Fuels	Yes	n/a	n/a	n/a
Refrigerants	Yes	n/a	n/a	n/a

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (no actual data).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (no projected data).
- 3. An estimation determines the emissions from the process to be (immaterial).

	No actual data	No projected data	Immaterial
N/A	N/A	N/A	N/A

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one



condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

Relevance test					
Non-attributable emission	The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions	The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.	Key stakeholders deem the emissions from a particular source are relevant.	The responsible entity has the potential to influence the reduction of emissions from a particular source.	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.
N/A					





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