



# **PUBLIC DISCLOSURE STATEMENT**

**WALKER WAYLAND NSW**


**ORGANISATION CERTIFICATION  
FY2021-22**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Walker Wayland NSW
REPORTING PERIOD	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>Wali Aziz          Director          Walker Wayland Services Pty Ltd          12 December 2022</p>



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

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# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	239 tCO <sub>2</sub> -e
OFFSETS BOUGHT	239 VCU's
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	Next technical assessment due: FY2023

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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 30th June 2022 and covers the Australian operations of Walker Wayland NSW and Walker Wayland Services Pty Ltd, trading as Walker Wayland NSW. 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

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 (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These have been expressed as carbon dioxide equivalents (CO<sub>2</sub>-e) using relative global warming potentials (GWPs).

### Organisation description

Walker Wayland NSW and Walker Wayland Services Pty Ltd (ABN 55 931 152 366 and ABN 11 001 674 068, respectively; collectively known as "Walker Wayland NSW") is a full-service accounting practice offering, tax, accounting, audit, financial planning, technology, and advisory services located at Level 11, Suite 11.01, 60 Castlereagh St, Sydney. The firm has more than 50 staff with 5 partners. Walker Wayland NSW conducts audit and assurance services for its clients and Walker Wayland Services Pty Ltd conducts tax, accounting, compliance and advisory services for its clients. All physical assets are located at the CBD premises.

*"At Walker Wayland NSW we are passionate about climate change and sustainability as it will help preserve the quality of life for our future generations."*

## 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		Outside emission boundary
<p><b><u>Quantified</u></b></p> <ul style="list-style-type: none"> <li>Accommodation and facilities</li> <li>Cleaning and Chemicals</li> <li>Climate Active Carbon Neutral Products and Services</li> <li>Electricity</li> <li>Food</li> <li>ICT services and equipment</li> <li>Office equipment &amp; supplies</li> <li>Postage, courier and freight</li> <li>Professional services</li> <li>Refrigerants</li> <li>Stationary Energy (gaseous fuels)</li> <li>Stationary Energy (liquid fuels)</li> <li>Transport (Air)</li> <li>Transport (Land and Sea)</li> <li>Waste</li> <li>Water</li> <li>Working from home</li> </ul>	<p><b><u>Non-quantified</u></b></p> <p>N/A</p>	<p><b><u>Excluded</u></b></p> <p>N/A</p>
	<p><b><u>Optionally included</u></b></p> <p>N/A</p>	

**Data management plan for non-quantified sources**

There are no non-quantified sources in the emission boundary that require a data management plan.



## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

As part of Walker Wayland NSW's approach to responsible and environmentally friendly operations, the firm is committed to taking positive action to reduce its impact on the environment.

Walker Wayland NSW commits to reducing emissions by 50% over 10 years compared to the initial assessment. This will include the following actions:

- Switching to 100% renewable energy by 2024 as we consider our next office move/relocation
- Continuing education regarding waste and recycling to reduce landfill over the next two years
- Monitoring and checking temperature controls to ensure they are set at an optimum temperature. This will be requested to the Building Management on a quarterly basis.
- Reviewing company travel on an annual basis and offsetting the carbon emissions from all flights in 2023 at the time of purchasing the flights from the airline.

### Emissions reduction actions

We updated our staff training seminar on carbon neutrality so that staff at all levels of the business understand the process of becoming carbon neutral.

We upgraded all PCs, monitors and video equipment in our office during the 2021 financial year to have the latest video conferencing technology. This technology allows our firm to have more video conferences to reduce the travel for meetings. This equipment will not need to be replaced for a minimum of 5 years.

We introduced Adobe sign as our preference for signing of all client and employee documentation. This reduces our printing stationery and postage costs. We will be sending all possible mail electronically.

## 5. EMISSIONS SUMMARY

### Emissions over time

Emissions since base year		Total tCO <sub>2</sub> -e
Base year:	2018–19	435.6
Year 1	2019–20	212.9
Year 2:	2020–21	192.7
Year 3:	2021–22	238.5

### Significant changes in emissions

Our emissions for the 2022 year have increased largely due to the resumption of international travel post covid lockdowns and border closures. The other significant changes were due to our electricity supply. As stated, we will look to review this in the next year.

Emission source name	Current year (tCO <sub>2</sub> -e and/ or activity data)	Previous year (tCO <sub>2</sub> -e and/ or activity data)	Detailed reason for change
Long business class flights (>3,700km)	40.63	0	Resumed business flights post-COVID lockdowns
Long economy class flights (>3,700km)	16.09	0	Resumed business flights post-COVID lockdowns
Computer and technical services	18.84	0	Refined carbon accounting categories
Total net electricity emissions (Location based)	88.42	0	No recorded Green Power at the base building or tenancy

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

Walker Wayland NSW purchases Opal paper. This assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are also carbon neutral.



## 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 (t CO2-e)	Sum of Scope 2 (t CO2-e)	Sum of Scope 3 (t CO2-e)	Sum of total emissions (t CO2-e)
Accommodation and facilities	0.00	0.00	0.62	0.62
Cleaning and Chemicals	0.00	0.00	2.52	2.52
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Electricity	0.00	88.42	0.00	88.42
Food	0.00	0.00	0.11	0.11
ICT services and equipment	0.00	0.00	26.60	26.60
Office equipment & supplies	0.00	0.00	4.35	4.35
Postage, courier and freight	0.00	0.00	2.39	2.39
Professional services	0.00	0.00	17.01	17.01
Refrigerants	3.54	0.00	0.00	3.54
Stationary Energy (gaseous fuels)	2.70	0.00	0.69	3.38
Stationary Energy (liquid fuels)	0.03	0.00	0.00	0.03
Transport (Air)	0.00	0.00	63.80	63.80
Transport (Land and Sea)	0.00	0.00	20.59	20.59
Waste	0.00	0.00	1.18	1.18
Water	0.00	0.00	0.77	0.77
Working from home	0.00	0.00	3.21	3.21
<b>Grand Total</b>	<b>6.27</b>	<b>88.42</b>	<b>143.85</b>	<b>238.54</b>

## Uplift factors

N/A

## 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	239
3.	Total eligible offsets required for this report	239
4.	Total eligible offsets purchased and retired for this report	239
5.	Total eligible offsets banked to use toward next year's report	0

### Co-benefits

#### 6.5MW rice husk cogeneration project in Akbarpur, Punjab

The project involves the installation of a cogeneration plant comprising of one rice husk fired AFBC boiler with steam generation capacity of 34 TPH and a 6.5 MW multistage extraction-cum-condensing steam turbine generator. The project produces over 40 GWh of net electrical output per year, replacing electricity with an emissions intensity of 0.839 tCO<sub>2</sub>e/ MWh. Rice husk is renewable biomass as it is agricultural waste generated from local rice mills. The project and emission reductions are based on using 100% rice husk as a fuel. Before the project, the textile unit's process steam requirements were met by a 3 TPH rice husk fired low pressure boiler and the electricity requirement was met by importing from the Indian electricity grid which is dominated by fossil fuel fired thermal power plants. The electricity generated by the cogeneration unit is not exported to the grid but only used for captive consumption of the textile unit. Emission reductions are only calculated based on the net electricity supplied to the textile unit and excludes any steam/ heat produced. The project has opened business opportunities for direct and indirect businesses for technology provider, consultants, labour contractors, biomass suppliers, farmers and local villagers. The project has generated employment for skilled and unskilled labourers to operate the power plant. It has also enhanced employment relating to the collection and transportation of biomass. It has also provided farmers with an additional source of revenue. The project has helped in the promotion of biomass cogeneration technology in the textile sector as well as enhancing the skill sets of people involved in the operation and maintenance of the plant. The use of waste biomass instead of high carbon intensive fossil fuels contributes to a reduction of GHG emissions as well as helping reduce the SOX and NOx emissions associated with fossil fuel consumption for power generation.

## 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 (%)
6.5 MW rice husk cogeneration project in Akbarpur, Punjab	VCU	VERRA	20/12/2022	<a href="#">10776-247233078-247233316-VCS-VCU-290-VER-IN-1-1160-01012015-31122015-0</a>	2015	0	239	0	0	239	100%
<b>Total offsets retired this report and used in this report</b>										239	
<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)		239					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 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	0	0	0%
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)	19,338	0	19%
Residual Electricity	84,686	84,260	0%
<b>Total grid electricity</b>	<b>104,024</b>	<b>84,260</b>	<b>19%</b>
<b>Total Electricity Consumed (grid + non grid)</b>	<b>104,024</b>	<b>84,260</b>	<b>19%</b>
Electricity renewables	19,338	0	
Residual Electricity	84,686	84,260	
<b>Exported on-site generated electricity</b>	<b>0</b>	<b>0</b>	
Emissions (kgCO <sub>2</sub> e)		84,260	
<b>Total renewables (grid and non-grid)</b>	<b>18.59%</b>		
<b>Mandatory</b>	<b>18.59%</b>		
<b>Voluntary</b>	<b>0.00%</b>		
<b>Behind the meter</b>	<b>0.00%</b>		

<b>Residual Electricity Emission Footprint (TCO2e)</b>	<b>84</b>
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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)
ACT	0	0	0
NSW	104,024	81,139	7,282
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>104,024</b>	<b>81,139</b>	<b>7,282</b>
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
<b>Non-grid electricity (Behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Electricity Consumed</b>	<b>104,024</b>	<b>81,139</b>	<b>7,282</b>

<b>Emission Footprint (TCO2e)</b>	<b>88</b>
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Scope 2 Emissions (TCO2e)	81
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Scope 3 Emissions (TCO2e)	7
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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

N/A

## 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. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** 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?
N/A	N/A	N/A	N/A	N/A	N/A	N/A



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