



PUBLIC DISCLOSURE STATEMENT

**CHOICE – AUSTRALIAN CONSUMERS
ASSOCIATION**

**ORGANISATION CERTIFICATION
FY2023**


Australian Government
Climate Active
Public Disclosure Statement

CHOICE



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Australian Consumers Association - CHOICE
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 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>Matthew Steen Director – Reviews & Testing 28.02.24</p>



Australian Government
**Department of Climate Change, Energy,
the Environment and Water**

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Version August 2023.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,397.8 tCO ₂ -e
OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	Morna McGuire, Pangolin Associates – 20/07/2023

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers the Australian business operations of Australian Consumers' Association ("CHOICE"), ABN 72 000 281 925.

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:

- 57 Carrington Road, Marrickville 2204 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

Organisation description

The Australian Consumers Association ("CHOICE") ABN 72 000 281 925 is a not for profit organisation located in Marrickville, NSW. CHOICE is Australia's largest consumer organisation. Independent and member-funded, CHOICE's purpose is to work for fair, safe and just markets that meet the needs of Australian consumers.

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 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.

The following are the excluded emission sources from the certification boundary and the reasons for their exclusion. Please refer to Appendix D for the relevance test.

- Capital investment equipment has been excluded as it has been assessed as not relevant according to the relevance test.

Inside emissions boundary

Quantified

Software
Paper
Professional Services
Postage
Flights
Outsourced Printing
Repair and maintenance
Waste
Remote Working
Computer, Mobile Phones & Peripherals
Controlled Refrigerants
Food and beverage services
Accommodation
Cleaning
Telecommunications
Courier
Water
Third-Party Natural Gas
Controlled Petrol
Taxi
Sea Freight
Paper and cardboard packaging
Controlled Natural Gas
Controlled LPG
Employee Commute
Stationery
Controlled Petrol
Third-Party Refrigerants
Base Building Electricity
Controlled Electricity

Non-quantified

N/A

Outside emission boundary

Excluded

Capital Investments

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

We continue to assess and measure what we do to determine how we can reduce our environmental impact and below are our key initiatives for 2024.

- Conducting an annual GHG Assessment of our scopes 1, 2 & 3;
- Reassessing annually our targets and analyse how we track with our actions and emissions reduction;
- Research into battery installation to absorb radiation produced on weekends for use during off peak periods;
- Start utilising 100% Greenpower for electricity and gas in Jan 22 and will continue to do so onwards;
- Conducting an ongoing refrigerant audit across the freestanding refrigerators at CHOICE to identify superfluous products for degassing and recycling.

CHOICE commits to reduce total scope 1, 2 and 3 emissions from the business by 30% by 2030 compared to a 2020 baseline of 1,198.21 t CO₂e. This will be achieved through the following measures:

Scope 1 emissions will be reduced by:

- Utilising EV or hybrid cars when needed for offsite testing to eliminate fossil fuel usage
- Reducing gas appliance testing, apart from BBQs
- Aim to replace HVAC units with less carbon intense refrigerants over time

Scope 2 emissions will be reduced by:

- Utilising Greenpower for remaining electricity
- Increasing the efficiency of heating, ventilation and air conditioning units by replacing older units with new efficient models.

Scope 3 emissions will be reduced by:

- Tracking supplier transitions to carbon reduction;
- Replacing suppliers where possible with Climate Active suppliers (procurement controls across IT, Accounting, Telecommunications, cloud services, professional services, events, products, food and catering);
- Reducing output of paper-based products over time;
- Provide remote and hybrid flexible working arrangements which decreases commute time;
- Reducing flights by using video conferencing instead of flying. A reduction of 80% is expected by 2025.

Emissions reduction actions

Please see below emission reduction actions completed by CHOICE in FY2023:

- Greenpower purchase agreement with Origin from Jan 2022 onwards;
- Reassessing annually our targets and analyse how we track with our actions and emissions reduction;
- Implemented a novated lease policy for electric vehicles in May 2023 for staff via salary sacrifice to reduce emissions on our commuter survey;
- Purchased offsets via AGL to offset Scope 1 gas emissions from Jan 2022 onwards;
- Publishing the procurement policy for CHOICE internal use for all departments that biases the use of companies with emission reduction strategies.

5. EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year:	2015-16	1,105.1	1,105.1
Year 2:	2016-17	1,092.0	1,092.0
Year 3:	2017-18	912.2	912.2
Year 4:	2018-19	855.6	855.6
Year 5:	2019-20	1,198.2	1,198.2
Year 6:	2020-21	1,179.2	1,179.2
Year 7:	2021-22	809.1	809.1
Year 8:	2022-23	1,405.9	1,397.18

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
Advertising Services	159768.4928	213723.4114	Increase in costs provided by advertising agencies
Technical Services	188124.2019	280191.1199	Increases in costs associated with major IT project

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

Certified brand name	Product/Service/Building/Precinct used
Telstra	Mobile phone plans & mobile broadband plans inc. SIM kits
AGL	Product (gas)
Pangolin Associates	Service

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

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-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	7.45	7.45
Cleaning and chemicals	0.00	0.00	6.78	6.78
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	41.72	41.72
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	8.83	8.83
ICT services and equipment	0.00	0.00	29.32	29.32
Office equipment & supplies	0.00	0.00	0.00	0.00
Postage, courier and freight	0.00	0.00	164.16	164.16
Products	0.00	0.00	0.12	0.12
Professional services	0.00	0.00	646.37	646.37
Refrigerants	0.00	0.00	11.62	11.62
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.01	0.00	0.00	0.02
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	86.98	86.98
Transport (Land and Sea)	0.23	0.00	27.95	28.18
Waste	0.00	0.00	40.54	40.54
Water	0.00	0.00	2.47	2.47
Working from home	0.00	0.00	27.43	27.43
Office equipment and supplies	0.00	0.00	295.19	295.19
Total	0.24	0.00	1396.93	1397.18

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1,398 t CO₂-e. The total number of eligible offsets used in this report is 1,398. Of the total eligible offsets used, 42 were previously banked and 1,356 were newly purchased and retired. 8 are remaining and have been banked for future use.

Co-benefits

Across India, wind farms introduce clean energy to the grid which would otherwise be generated by coal-fired power stations. Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions have been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines new roads were built, improving accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village service.

Eligible offsets retirement summary

Offsets retired 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 retired (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 (%)
150 MW grid connected Wind Power based electricity generation project in Gujarat, India.	VCU	Verra	28 Apr 2021	9088-67279995-67282026-VCS-VCU-1491-VER-IN-1-292-18062016-31122016-0	2016	0	2,032	1,990	0	42	3%
Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra	07 Nov 2023	8454-21729905-21730611-VCS-VCU-997-VER-IN-1-1520-01092018-31122018-0	2018	0	707	0	0	707	51%
Bundled wind power project in Harshnath managed by Enercon (India) Limited	VCU	Verra	07 Nov 2023	7771-426876237-426876374-VCU-034-APX-IN-1-381-01012018-31032018-0	2018	0	138	0	0	138	10%
Wind Power Project at Anthiyur, Tamil Nadu	VCU	Verra	07 Nov 2023	8409-15677723-15678241-VCS-VCU-997-VER-IN-1-682-01092018-31122018-0	2018	0	519	0	8	511	36%
Total eligible offsets retired and used for this report										1398	
Total eligible offsets retired this report and banked for use in future reports									8		
Type of offset units	Eligible quantity (used for this reporting period)		Percentage of total								
Verified Carbon Units (VCUs)	1,398		100%								

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the market-based approach.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	227,138	0	47%
Total non-grid electricity	227,138	0	47%
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	257,604	0	53%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	48,430	0	10%
Residual Electricity	-48,430	-46,250	0%
Total renewable electricity (grid + non grid)	533,172	0	110%
Total grid electricity	257,604	0	63%
Total electricity (grid + non grid)	484,742	0	110%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-48,430	-46,250	
Scope 2	-42,769	-40,844	
Scope 3 (includes T&D emissions from consumption under operational control)	-5,661	-5,406	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	109.99%
Mandatory	9.99%
Voluntary	53.14%
Behind the meter	46.86%
Residual scope 2 emissions (t CO2-e)	-40.84
Residual scope 3 emissions (t CO2-e)	-5.41
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00

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

Location Based Approach Summary						
Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	257,604	257,604	188,051	15,456	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	257,604	257,604	188,051	15,456	0	0
ACT	0	0	0	0		
NSW	227,138	227,138	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	227,138	227,138	0	0		
Total electricity (grid + non grid)	484,742					

Residual scope 2 emissions (t CO ₂ -e)	188.05
Residual scope 3 emissions (t CO ₂ -e)	15.46
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	188.05
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	15.46
Total emissions liability (t CO₂-e)	203.51

Climate Active Carbon Neutral Precinct/Building 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 Precinct/Building certification.

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

The following emissions sources 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 one 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. **Data unavailable** 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.

No emission sources in CHOICE CA's organisation boundary were non-quantified in FY2022 - 23.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation'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.

Excluded emissions sources summary

Capital Investment was excluded from CHOICES FY2023 assessment.

Relevance test					
Excluded emission sources	<i>The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions</i>	<i>The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.</i>	<i>Key stakeholders deem the emissions from a particular source are relevant.</i>	<i>The responsible entity has the potential to influence the reduction of emissions from a particular source.</i>	<i>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.</i>
Capital Investment	No	No	No	No	No



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