



# **PUBLIC DISCLOSURE STATEMENT**

**BLACK & MORE**

**ORGANISATION CERTIFICATION**

**FY2022–23**

# Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Black & More
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><i>Tony Black</i></p>
	Tony Black Managing Director 8 December 2023



**Australian Government**

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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version August 2023.

# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	173.24 t CO <sub>2</sub> -e
OFFSETS USED	100% VCU's
RENEWABLE ELECTRICITY	N/A - using location-based method
CARBON ACCOUNT	Prepared by: Black & More
TECHNICAL ASSESSMENT	N/A – small organisation

## Contents

1. Certification summary.....	3
2. Carbon neutral information .....	4
3. Emissions boundary .....	5
4. Emissions reductions.....	7
5. Emissions summary .....	8
6. Carbon offsets .....	10
7. Renewable Energy Certificate (REC) Summary .....	12
Appendix A: Additional Information .....	13
Appendix B: Electricity summary .....	14
Appendix C: Inside emissions boundary .....	18
Appendix D: Outside emissions boundary .....	19

## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The Climate Active Carbon Neutral certification is for Black & More as an organisation for the 2022-23 financial year.

The certification is based on the Australian business operations of BLACK EME Pty Ltd, trading as Black and More, ABN 19 609 960 232 and the Climate Active standards for small organisations and includes all emissions within its operational control.

### Organisation description

Black & More is a provider of professional engineering and project management services operating from five locations: Brisbane, Cairns, Sunshine Coast, Atherton and Toowoomba.

Working primarily in regional and remote areas in Queensland, our team includes 23 professional engineers, project managers, designers and para-professionals.

Building our reputation on successful relationships with long-term business partners and clients, we are committed to providing expert services that ensure client needs are met and expectations exceeded.

## 3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary. Some small organisation emission sources have been excluded where they have not occurred.

### 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.

## Inside emissions boundary

### Quantified

Accommodation  
Carbon neutral products and services  
Cleaning and Chemicals  
Construction materials  
Electricity  
Food  
Horticulture and agriculture  
ICT services and equipment  
Machinery and vehicles  
Office equipment & supplies  
Postage, courier and freight  
Professional services  
Refrigerants  
Stationary energy  
Transport (Air)  
Transport (Land and sea)  
Waste  
Water  
Work from home

### Non-quantified

### Optionally included

## Outside emission boundary

### Excluded

Products  
Roads and landscape

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Black & More is committed to reducing emissions by 30% by 2030 compared with our 2021-22 baseline. This goal includes the following actions as part of a Five-Year Plan:

#### Electricity

- Investigate options for purchase of Green Power for South-East Queensland offices (FY23-24 – currently too expensive to implement; however, expected to become more competitive as the energy grid decarbonises).

#### Waste

- Development of a Waste Management Plan as part of the ISO14001 accredited environmental management system (FY23-24).

#### Fuel

- A reduction in air travel between major regional centres and capital cities wherever possible, through use of video-link technology.

### Emissions reduction actions

The 2022-23 financial year saw Black & More undertake the following actions to reduce emissions:

#### Electricity

- The installation of 13kW of solar energy at our Cairns Office. The energy created now offsets power consumption.

#### Machinery and Vehicles

- The reduction of vehicle maintenance costs, by the sale of company vehicles. Hire cars are utilised instead, where site visits are required.

#### Fuel

- Development of a “flexible working arrangements” policy to reduce fuel usage for staff commutes.
- More staff are working from home to reduce fuel usage and lower parking costs.
- The majority of in-house meetings are now held using video-link technology, saving fuel consumption through air, ferry and road travel.

## 5. EMISSIONS SUMMARY

### Emissions over time

		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year 1:	FY2021–22	182.62	191.75
Year 2:	FY2022–23	164.99	173.24

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Electricity	84.98	15.84	Change in reporting method
Diesel: large car	23.509	19.50	Black & More sold company vehicles to reduce fuel emissions
Taxi and Hire Car	0.029	18.78	Black & More now utilise taxis and hire cars after selling company vehicles to reduce fuel emissions and vehicle maintenance costs.  Changes in the way that this emission source was calculated compared to the base (21-22) year.

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

There were no Climate Active carbon neutral products or services used.

### 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 <sub>2</sub> -e)	Sum of scope 2 (tCO <sub>2</sub> -e)	Sum of scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	4.48	4.48
Cleaning and Chemicals	0.00	0.00	0.59	0.59
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	11.95	11.95
Electricity	0.00	13.14	2.70	15.84
Food	0.00	0.00	3.19	3.19
Horticulture and Agriculture	0.00	0.00	0.28	0.28
ICT Services and Equipment	0.00	0.00	20.47	20.47
Machinery and Vehicles	0.00	0.00	0.28	0.28
Office Equipment and Supplies	0.00	0.00	6.31	6.31
Postage, Courier and Freight	0.00	0.00	0.09	0.09
Professional Services	0.00	0.00	30.80	30.80
Refrigerants	0.55	0.00	0.00	0.55
Transport (Air)	0.00	0.00	27.21	27.21
Transport (Land and Sea)	0.00	0.00	36.15	36.15
Waste	0.00	0.00	4.69	4.69
Water	0.00	0.00	0.49	0.53
Working From Home	0.00	0.00	1.57	1.57
<b>Total emissions</b>	<b>0.55</b>	<b>13.14</b>	<b>151.30</b>	<b>164.99</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO <sub>2</sub> -e
Compulsory additional 5% of the total added for small organisations	8.25
Total of all uplift factors	8.25
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>173.24</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 174 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 174 t CO<sub>2</sub>-e. Of the total eligible offsets used, 0 t CO<sub>2</sub>-e were previously banked and 178 t CO<sub>2</sub>-e were newly purchased and retired. 4t CO<sub>2</sub>-e are remaining and have been banked for future use.

### Co-benefits

N/A

## 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 <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 (%)
DARICA-1 99MWHydro Power Plant Project, Turkey	VCU	Verra	7 December 2023	12780-434818460-434818637-VCS-VCU-208-VER-TR-1-506-01012014-31122014-0 <a href="#">Verra Registry</a>	2014		178	0	4	174	100%
<b>Total eligible offsets retired and used for this report</b>										174	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									0		
Type of offset units		Eligible quantity (used for this reporting period)					Percentage of total				
Verified Carbon Units (VCUs)		174 VCUs					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 location-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	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)	0	0	0%
GreenPower	0	0	0%
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)	3,384	0	19%
Residual Electricity	14,614	13,957	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>17,998</b>	<b>13,957</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>17,998</b>	<b>13,957</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>17,998</b>	<b>13,957</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>14,614</b>	<b>13,957</b>	
Scope 2	12,906	12,325	
Scope 3 (includes T&D emissions from consumption under operational control)	1,708	1,631	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>18.80%</b>
<b>Mandatory</b>	<b>18.80%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO2-e)</b>	<b>12.33</b>
<b>Residual scope 3 emissions (t CO2-e)</b>	<b>1.63</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>12.33</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b>	<b>1.63</b>
<b>Total emissions liability (t CO2-e)</b>	<b>13.96</b>

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 <sub>2</sub> -e)	Scope 3 Emissions (kg CO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kg CO <sub>2</sub> -e)
ACT		0	0	0	0	0	0
NSW		0	0	0	0	0	0
SA		0	0	0	0	0	0
VIC		0	0	0	0	0	0
QLD		17,998	17,998	13,139	2,700	0	0
NT		0	0	0	0	0	0
WA		0	0	0	0	0	0
TAS		0	0	0	0	0	0
<b>Grid electricity (scope 2 and 3)</b>		<b>17,998</b>	<b>17,998</b>	<b>13,139</b>	<b>2,700</b>	<b>0</b>	<b>0</b>
ACT		0	0	0	0		
NSW		0	0	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		
<b>Non-grid electricity (behind the meter)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>		<b>17,998</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>13.14</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>2.70</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>13.14</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>2.70</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>15.84</b>

### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<i>Enter name or address of Climate Active certified building/precinct</i>	0	0
<p><i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.</i></p>		

### Climate Active carbon neutral electricity products



Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<i>Enter name of Climate Active Carbon Neutral electricity product</i>	0	0
<p><i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i></p>		

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

No sources of emissions have been assessed as relevant, captured within the emissions boundary, but not measured (quantified) in the carbon inventory.

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
N/A	N/A	N/A	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 an 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.

Emissions from refrigerants have been excluded as it has been assessed as not relevant according to the relevance test. Emissions from carbon neutral products and services, products and roads and landscape have been excluded from the small organisation boundary because they were not used by Black & More in the reporting period.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Products	No	No	No	No	No	No
Roads and landscape	No	No	No	No	No	No



An Australian Government Initiative

