



# **PUBLIC DISCLOSURE STATEMENT**

**WALKER WAYLAND NSW**


**ORGANISATION CERTIFICATION  
FY2022-23**

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



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Walker Wayland NSW and Walker Wayland Services Pty Ltd (trading as Walker Wayland NSW)
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>Wali Aziz  Partner of Walker Wayland NSW, Director of Walker Wayland Services Pty Ltd  13 May 2024</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	360.9 tCO <sub>2</sub> -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A (location-based method)
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	9 February 2024 for FY2022-23 report Pangolin Associates  Next technical assessment due: FY2025-26 report

## Contents

1. Certification summary.....	3
2. Certification 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.....	12
Appendix B: Electricity summary.....	12
Appendix C: Inside emissions boundary.....	15
Appendix D: Outside emissions boundary.....	16

## 2. CERTIFICATION INFORMATION

### Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30th June 2023 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 36 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 50 staff with 7 partners. Walker Wayland NSW conducts audit and assurance services for its clients and Walker Wayland Services Pty Ltd conducts tax, accounting, compliance, financial planning and advisory services for its clients. All physical assets are located at the CBD premises.

The following subsidiaries are also included within this certification:

Legal entity name	ABN	ACN
Walker Wayland (NSW) Financial Services Pty Ltd	80 097 434 663	097 434 663

## 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.

## Inside emissions boundary

### Quantified

Accommodation and facilities  
Cleaning and chemicals  
Climate Active carbon neutral products and services  
Electricity  
Food  
ICT services and equipment  
Office equipment and supplies  
Postage, courier and freight  
Products  
Professional services  
Refrigerants  
Stationary energy (gaseous fuels)  
Transport (air)  
Transport (land and sea)  
Waste  
Water  
Working from home

### Non-quantified

N/A

## Outside emission boundary

### Excluded

N/A

## 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 (FY2018-19 base year). This will include the following actions:

- Switching to 100% renewable energy by 2024 as we consider our next office move/relocation
- A reduction in office floor space of from 801 square metres to 650 square metres (from 1 April 2024), which equates to a 18% reduction in space occupied
- 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 2024 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.

We have also positioned recycling bins through our office to promote sustainable rubbish disposal.

## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year:	2018–19	435.6	
Year 1:	2019–20	210.7	212.9
Year 2:	2020–21	192.7	N/A
Year 3:	2021–22	238.5	N/A
Year 4:	2022–23	360.9	N/A

### Significant changes in emissions

Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
Long business class flights (>3,700km)	40.63	103.41	Increased flying due to business growth

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

Certified brand	Service used
Jetstar	Flights
Qantas	Flights
Virgin Australia	Flights



## Emissions summary

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

Emission category	Scope 1 emissions (t CO <sub>2</sub> -e)	Scope 2 emissions (t CO <sub>2</sub> -e)	Scope 3 emissions (t CO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	4.44	4.44
Cleaning and chemicals	0.00	0.00	3.41	3.41
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	42.90	43.35	86.25
Food	0.00	0.00	8.05	8.05
ICT services and equipment	0.00	0.00	19.64	19.64
Postage, courier and freight	0.00	0.00	2.85	2.85
Professional services	0.00	0.00	53.02	53.02
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	3.77	0.00	0.96	4.73
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	132.16	132.16
Transport (land and sea)	0.00	0.00	35.17	35.17
Waste	0.00	0.00	1.74	1.74
Water	0.00	0.00	0.68	0.68
Working from home	0.00	0.00	2.29	2.29
Office equipment and supplies	0.00	0.00	6.47	6.47
<b>Total</b>	<b>3.77</b>	<b>42.90</b>	<b>314.22</b>	<b>360.90</b>

## Uplift factors

N/A

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset are 361 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 361. Of the total eligible offsets used, 0 were previously banked and 361 were newly purchased and retired. 0 are remaining and have been banked for future use.

### Co-benefits

#### Bundled Solar Power Project by Solararise India Projects PVT. LTD

This project generates clean electricity through solar energy, a renewable resource. The project is a bundled activity which includes the installation of a 120 MW solar project in various states of India through SPVs.

#### Key Highlights:

- Over the first 10 years of the project, it will replace greenhouse gas emissions estimated to be approximately 213,089 tCO<sub>2</sub>-e per year.
- It will displace 220,752 MWh/year worth of electricity from thermal/fossil fuel-based power plants connected to the Indian grid.
- This project is contributing to India's goal of generating 40% of its electricity through renewable resources by 2030. This project is important because it promotes the use of renewable energy, reduces greenhouse gas emissions, and contributes to India's sustainable development goals. By displacing electricity generated from fossil fuels, it helps reduce the country's dependence on non-renewable resources while increasing access to clean energy.

## Eligible offsets retirement summary

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	361	100%

Offsets retired for Climate Active 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 (%)
Bundled Solar Power Project by Solararise India Projects PVT. LTD	VCU	Verra	9 Feb 2024	<a href="#">10730-245080884-245081244-VCS-VCU-997-VER-IN-1-1762-26042018-31122018-0</a>	2018	-	361	0	0	361	100%
<b>Total eligible offsets retired and used for this report</b>										<b>361</b>	
<b>Total eligible offsets retired this report and banked for use in future reports</b>									<b>0</b>		

## 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 method**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO <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)	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)	20,525	0	19%
Residual Electricity	88,652	84,662	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>20,525</b>	<b>0</b>	<b>19%</b>
<b>Total grid electricity</b>	<b>109,177</b>	<b>84,662</b>	<b>19%</b>
<b>Total electricity (grid + non grid)</b>	<b>109,177</b>	<b>84,662</b>	<b>19%</b>
Percentage of residual electricity consumption under operational control	54%		
<b>Residual electricity consumption under operational control</b>	<b>47,720</b>	<b>45,572</b>	
Scope 2	42,142	40,246	
Scope 3 (includes T&D emissions from consumption under operational control)	5,578	5,327	
<b>Residual electricity consumption not under operational control</b>	<b>40,932</b>	<b>39,090</b>	
Scope 3	40,932	39,090	

<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 CO<sub>2</sub>-e)</b>	<b>40.25</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>44.42</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>40.25</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>44.42</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>84.66</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	54%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
NSW	109,177	58,768	42,901	3,526	50,409	39,823
<b>Grid electricity (scope 2 and 3)</b>	<b>109,177</b>	<b>58,768</b>	<b>42,901</b>	<b>3,526</b>	<b>50,409</b>	<b>39,823</b>
NSW	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>109,177</b>					

<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>42.90</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>43.35</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>42.90</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>43.35</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>86.25</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)
N/A	0	0
<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>		

### 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)
N/A	0	0
<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>		

## 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.

N/A – no relevant emission sources have been non-quantified in this reporting period.

### 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.

N/A – no emission sources were assessed as not relevant in this reporting period.





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