



PUBLIC DISCLOSURE STATEMENT

YOUNG FOLKS DIGITAL

**SERVICE CERTIFICATION
FY2022–23**

Australian Government
**Climate Active
Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Young Folks Digital
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>Erin Morris</i></p> <p>Erin Morris Director 1 February 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	49.60 tCO ₂ -e
THE OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	04/06/2024 Pangolin Associates Next technical assessment due: FY 2026

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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 Young Folks Digital, ABN: 52 634 025 442.

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 [here](#).

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:

- 3/13-15 Thompson Street, Frankston 3199 VIC

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 2022 to 30 June 2023. 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’ of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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
Cleaning and chemicals
Climate Active carbon neutral products and services
Construction materials and services
Electricity
Food
ICT services and equipment
Machinery and vehicles
Office equipment and supplies
Postage, courier, and freight
Products
Professional Services
Refrigerants
Transport (air)
Transport (land and sea)
Waste
Water
Working from home

Non-quantified

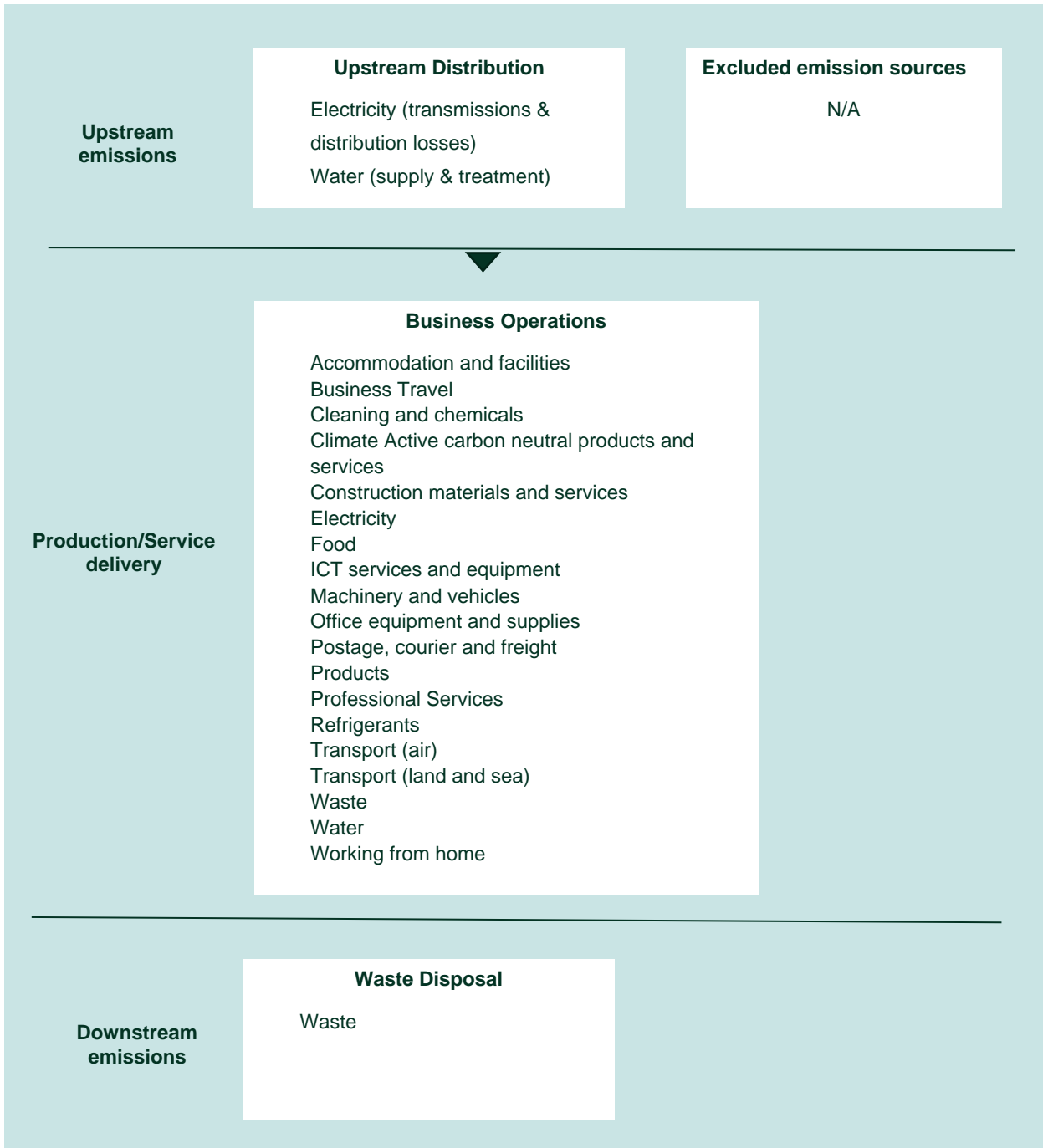
N/A

Outside emission boundary

Excluded

N/A

Service process diagram



The diagram above is cradle-to-grave.

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 tCO₂-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 by Young Folks Digital in FY2023:

- 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 prioritized when long distance travel may have been required previously.
- Reviewed suppliers and started transitioning to CA CN suppliers.
- Booked carbon neutral flights where travel was unavoidable.
- Vetting clients for their positive impact and encouraging clients to become carbon neutral themselves.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year:	2019–20	13.92	0.006
Year 1:	2020–21	15.42	0.008
Year 2:	2021–22	20.91	0.00003
Year 3:	2022–23	49.60	0.0068

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
Technical services	4.04	5.71	Increase in costs for technical and software services due to inflation (using the cost-based method of calculating emissions) along with additional software programs required to deliver services.

Use of Climate Active carbon neutral products and services

Certified brand name	Product or Service used
Pangolin Associates	Consulting Services
Qantas flights	Business Flight(s) Services

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	0.00	0.00	0.21	0.21
Business Travel	0.00	0.00	0.05	0.05
Cleaning and chemicals	0.00	0.00	0.32	0.32
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	1.81	1.81
Electricity	0.00	3.78	0.31	4.09
Food	0.00	0.00	1.25	1.25
ICT services and equipment	0.00	0.00	2.81	2.81
Machinery and vehicles	0.00	0.00	5.27	5.27
Office equipment and supplies	0.00	0.00	4.33	4.33
Postage, courier, and freight	0.00	0.00	0.02	0.02
Products	0.00	0.00	0.99	0.99
Professional Services	0.00	0.00	14.73	14.73
Refrigerants	0.64	0.00	0.00	0.64
Transport (air)	0.00	0.00	0.29	0.29
Transport (land and sea)	0.14	0.00	11.33	11.47
Waste	0.00	0.00	0.12	0.12
Water	0.00	0.00	0.09	0.09
Working from home	0.00	0.00	1.13	1.13
Total emissions	0.77	3.78	45.06	49.60

Functional units

Stage	Billable Hours
Number of functional units sold this period (billable hours)	7,280

Emissions intensity per functional unit	0.0068 t-CO ₂ e per billable hour
Number of functional units to be offset	100%
Total emissions to be offset	49.60

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 49.60 t CO₂-e. The total number of eligible offsets used in this report is 50. Of the total eligible offsets used, 0 were previously banked and 50 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

Greenfleet

Young Folks have also purchased an additional 25 tonnes of biodiversity offsets through Greenfleet. Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.

Midilli Hydroelectric Power Plant

As for social impacts, significant positive employment effects occurred especially during the construction and installation period. Management, operation, and maintenance of the HPP creates permanent jobs which require high qualification, contributing to capacity building and know-how dissemination in Turkey. Moreover, since it is a renewable energy project, it contributes to achieve nationally stated sustainable development priorities which were indicated like in the law on use of renewable energy resources for electricity generation. Introduction purpose of this Law; the use of renewable energy resources for electrical energy generation to spread these resources to the economy in a reliable, economical, and quality manner, decreasing greenhouse gas emissions, utilizing wastes, protecting the environment, and developing the manufacturing sector needed to achieve these objectives. Moreover, sustainable development goals outcomes and the actual results of the contributed sustainable development indicators by the project during the monitoring period such as Climate Action and Affordable and clean energy.

Cordillera Azul National Park REDD Project

In 2008, CIMA developed a REDD+ Project to support all efforts to avoid deforestation and forest degradation in Cordillera Azul National Park, and cover all activities to manage the park, focusing in three main goals:

1. Strengthening the protection strategy for the park.
2. Using a participatory model to engage local communities and other stakeholders in the management and financial sustainability of the park.
3. Building local capacity for sustainable land use and improving the quality of life in the buffer zone communities.

In Peru, near 50% of emissions contributing to climate change come from deforestation, forest degradation and land – use changes. The buffer zone around the Park, in San Martín, Huánuco, Ucayali and Loreto, has some of the highest deforestation emissions in Peru – thus, any reduction in the rate of deforestation and forest degradation has the benefit of avoiding a significant source of carbon emissions and reducing other environmental and social problems associated with deforestation

Eligible offsets retirement summary

All offset details are found in the parent Organisation PDS.

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 (%)
Cordillera Azul National Park REDD Project	VCU	Verra	31 Jan 2024	5800-259961952-259961976-VCU-024-MER-PE-14-985-08082013-07082014-1	2014	0	25	0	0	25	50%
Midilli Hydroelectric Power Plant	VCU	Verra	31 Jan 2024	12430-410539068-410539092-VCS-VCU-290-VER-TR-1-1330-01012015-31122015-0	2015	-	25	0	0	25	50%
Stapled to Greenfleet offsets					2023	25	-	-	-	-	-
Total eligible offsets retired and used for this report										50	
Total eligible offsets retired this report and banked for use in future reports									0		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	50	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Young Folks have also purchased an additional 25 tonnes of biodiversity offsets through Greenfleet. Greenfleet is a leading Australian not-for-profit environmental organisation on a mission to protect our climate by restoring forests. Greenfleet forests address critical deforestation, restore habitat for wildlife including many endangered species, capture carbon emissions to protect our climate, reduce soil erosion, improve water quality, and economically support local and indigenous communities.



This is to certify

Young Folks Digital

offset 25.00 tonnes of CO₂-e with Greenfleet.

Your support will help us restore native forests and ecosystems, which provide crucial habitat for endangered wildlife, help counter the devastating impact of the bushfires, and reduce the impacts of climate change.

Greenfleet will plant enough biodiverse native trees on your behalf to offset these emissions.

Thank you for helping us grow our forests and grow climate hope.

A handwritten signature in black ink that reads "Wayne".

Wayne Wescott | Greenfleet CEO

15/02/2024

Thank you

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 (kgCO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	0	0	0%
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)	835	0	19%
Residual Electricity	3,606	3,444	0%
Total renewable electricity (grid + non grid)	835	0	19%
Total grid electricity	4,441	3,444	19%
Total electricity (grid + non grid)	4,441	3,444	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	3,606	3,444	
Scope 2	3,185	3,042	
Scope 3 (includes T&D emissions from consumption under operational control)	422	403	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.80%
Mandatory	18.80%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	3.04
Residual scope 3 emissions (t CO₂-e)	0.40
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	3.04
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.40
Total emissions liability (t CO₂-e)	3.44

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 (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	4,441	4,441	3,775	311	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)	4,441	4,441	3,775	311	0	0
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		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	4,441					

Residual scope 2 emissions (t CO ₂ -e)	3.78
Residual scope 3 emissions (t CO ₂ -e)	0.31
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	3.78
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.31
Total emissions liability	4.09

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources 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 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.

Relevant non-quantified emission sources	Justification reason
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

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 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.

1. **Size** The emissions from a particular source are likely to be large relative to other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Non-attributable emissions sources summary

N/A



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