

# National Carbon Offset Standard Carbon Neutral Program Public Disclosure Summary



COMPANY NAME: World Wide Fund for Nature (WWF) - Australia

REPORTING PERIOD: 2016

## Declaration

To the best of my knowledge, the information provided in this Public Disclosure Summary is true and correct and meets the requirements of the National Carbon Offset Standard Carbon Neutral Program.

Signature <b>By email</b>	Date 14 September 2017
Name of Signatory Monica Richter	
Position of Signatory Senior Manager – Low Carbon Futures	

Carbon neutral certification category	WWF-Australia
Date of most recent external verification/audit	August 2017
Auditor	Pangolin Associates
Auditor assurance statement link	-



**Australian Government**  
**Department of the Environment and Energy**

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# 1. Carbon Neutral Information

## 1A. Introduction

WWF-Australia is part of the global WWF network. Our mission is to stop the degradation of the natural environment and create a future where humans live in harmony with nature.

WWF-Australia performs its operations in a manner consistent with its mission by continuously looking for ways to reduce its environmental footprint. This includes avoiding and reducing carbon emissions associated with our field work and office operations. Where we are unable to find alternatives to activities which emit carbon pollution, we see a role for carbon offsets.

WWF-Australia supports the use of offsets which ensure the highest environmental and social requirements are met. Therefore, we purchase Gold Standard carbon credits to offset our carbon footprint.

WWF-Australia's carbon neutral certification covers all the organisation's activities across Australia. This includes emissions associated with operating our offices in Sydney, Brisbane, Melbourne, Perth and Canberra. It also includes emissions associated with our day-to-day activities in the field such as flights, hotel accommodation, and transportation.

This inventory has been prepared based on the National Carbon Offset Standard (NCOS), which requires that emissions of Carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous oxide (N<sub>2</sub>O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), and Sulphur hexafluoride (SF<sub>6</sub>) be included within the carbon account. We present all our calculations in terms of CO<sub>2</sub>e (Carbon dioxide equivalent).

WWF-Australia's certification under the NCOS is for a defined inventory of carbon emissions resulting from the activities of our Australian-based business. WWF-Australia is a separate entity to WWF-International, and as such, emissions associated with the WWF-International are not accounted for in this carbon neutral certification.

As such, WWF-Australia's Greenhouse Gas inventory has been prepared in accordance with *The National Greenhouse and Energy Reporting Act 2007* (the NGER Act) and the Greenhouse Gas Protocol.

1B. Emission sources within certification boundary**Quantified sources**

The emissions sources shown in Table 1a have been included in WWF-Australia's boundary.

<b>Table 1a. Emission Sources Within Certification Boundary</b>	
Scope	Emission source
1	Natural Gas
2	Purchased electricity
3	Transport petrol-post 2004 vehicles
3	Purchased electricity
2 and 3	Base building electricity
3	Travel-Hire car
3	Travel-Taxi
3	Travel- Air
3	Travel Bus
3	Travel-Rail
3	Travel-private vehicle
3	Travel - Accommodation
3	Paper
3	Waste- municipal solid waste
3	Staff Commuting
3	Water supply
3	Additional 5% of emissions to account for sourced not measured (refrigerant, office equipment, postage).

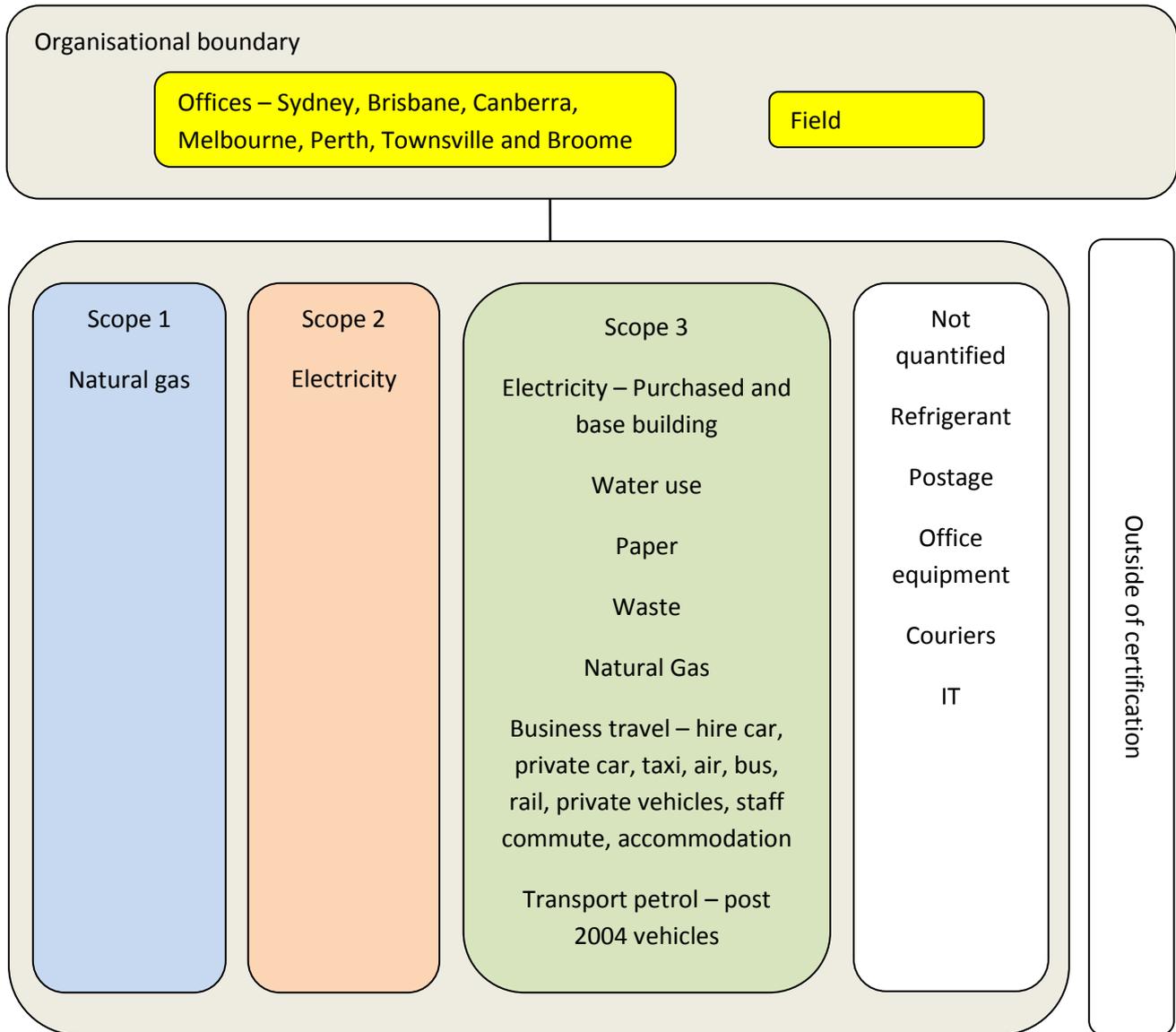
**Non-quantified sources**

The following emission sources in Table 1b have not been quantified in line with the provisions in the NCOS. The impact of excluding these sources is not expected to materially affect the overall total emissions. An additional 5% of total emissions have been included in the inventory to cover the emissions from non-quantified sources.

<b>Table 1b. Emission Sources Within Certification Boundary</b>	
Source	Reason for exclusion
Office equipment	The information is difficult to gather relative to estimated size of emissions.
Postage	The information is difficult to gather relative to estimated size of emissions.
Refrigerant	The information is difficult to gather relative to estimated size of emissions.
Couriers	Reliable data was unavailable, however a process has been established to enable collection of this data for subsequent reporting periods.
IT	The financial systems were not in place to adequately record the necessary information to reliably measure emissions for IT hardware. Hardware and software are grouped together in the financing systems and could not be separated into their individual components. An estimate of the IT emissions was calculated based on the IT components which could be verified as hardware. This was found to be 2.2 tCO <sub>2</sub> -e (0.25% of the total). This indicates that IT emissions are significantly below 5% of WWF-Australia's total emissions, hence it has been excluded from the total. Measures will be put in place for future accounting to ensure that hardware and software are separated accordingly.
Telecommunications	The estimated emissions calculated for mobile phones were immaterial against the total net emissions. An estimate of 0.575 tCO <sub>2</sub> -e (0.065% of the total) was calculated based on the life cycle emissions of the mobiles bought in 2016.
Events and Catering	Due to lack of sufficient data, WWF-Australia has not calculated the emissions associated with the catering and events hosted at the WWF-Australia offices. However, it should be noted that a large proportion of the emissions associated with the events have already be included in other sections of the emissions calculations (such as water or electricity use during the event).
Merchandise	The predominant merchandise purchased by WWF-Australia are polo shirts for staff, volunteers and face-to-face fundraisers. These shirts are sourced from environmentally sustainable resources and are ethically produced. Approximately 150 shirts are purchased by WWF-Australia per year for use by volunteers and face-to-face fundraisers. Data from a 2015 report titled 'Sustainable Apparel Materials' which was published by the Materials Systems Laboratory of the Massachusetts Institute of Technology has been used as an estimate for the emissions of WWF-Australia's merchandise. The LCA assessment in this report found that the global warming potential of a woven cotton fabric shirt is 2.1kg CO <sub>2</sub> -eq per shirt. As WWF purchases 150 shirts per year, a total of 0.315 tCO <sub>2</sub> -e (0.035% of total) is emitted per year from shirts. This estimate suggests that WWF-Australia's merchandise is responsible for far less than 5% of its total emissions, therefore it has been excluded from our total emissions account. WWF-Australia will continue to extend its scope of merchandise considered in emission calculations in future years.

1C. Diagram of the certification boundary

WWF-Australia uses an Operational Control approach to determine reporting boundaries, consistent with *The National Greenhouse and Energy Reporting Act 2007* (the NGER Act). Scope 1 and Scope 2 emissions are calculated and reporting in line with the NGER Act methodology. Scope 3 emissions are reported consistent with the principles outlined in the Greenhouse Gas Protocol.



WWF-Australia has no emissions from the following sources:

- Stationary diesel (Scope 1 & Scope 3)
- Transport diesel – post 2004 vehicles (Scope 1 & Scope 3)
- Transport petrol – post 2004 vehicles (Scope 1)
- Transport LPG (Scope 1 & Scope 3)
- Electricity (solar generated onsite) (Scope 1)

## 2. Emissions Reduction Measures

### 2A. Emissions over time

N/A - Initial application.

### 2B. Emissions reduction strategy

Areas of reduction are identified by:

- Focusing on areas of large emissions
- Ruling out emissions out of WWF-Australia's direct control (i.e. base building electricity)
- Identifying emissions that can be changed through behavior change programs
- Identifying emissions that can be reduced through changes in suppliers or providers

Once reduction areas are identified, our sustainability team works on behavior change strategies and programs, or with suppliers to reduce carbon emissions.

### 2C. Emissions reduction actions

- “No Fly January” is a behaviour change initiative designed to avoid air travel during the month of January. Instead, WWF staff adopt alternatives such as video conferencing and lower emissions ground transport. The savings in emissions have been calculated by comparing a normal month's air travel emissions with that of January. The months either side of January are also checked to ensure there is no ‘bounce back’ of emissions. This program reduced carbon emissions by an estimated 34 tonnes.
- Quarterly air travel emission reduction targets are given to internal functional teams who attempt to meet or exceed these targets. Emissions savings have been calculated by comparing the quarter's emissions to that of the prior period and adjusting for the ‘No Fly January’ initiative. This program reduced carbon emissions by an estimated 88 tonnes.
- Waste products from the WWF-Australia offices are sorted by its staff into multiple categories to maximise the opportunity for recycling. These include compost material, soft plastics, mixed recycling, electronic waste, ink cartridges and batteries
- All WWF-Australia offices are NABERS rated and have numerous energy efficient practices in place, namely sensory-controlled lighting, timer-controlled HVAC systems, weekly reporting on water and electricity consumption (logged by smart meters) and sustainable workplace behaviour initiatives.
- Cameras and audio transmitters have been fitted in the conference rooms of each WWF-Australia office to better facilitate digital meetings, hence reducing the emissions associated with travelling.
- In 2016, WWF-Australia purchased 74,072 kWh of electricity from renewable energy sources through Greenpower. As well as reducing WWF-Australia's emissions, this also supports the development of new renewable energy projects in Australia beyond the mandated Renewable Energy Target.
- The emissions buffer of +5% added to the total CO<sub>2</sub>-e emissions of WWF-Australia has been

included to account for any emission sources which have been omitted from the calculations and to ensure WWF-Australia offsets at least its own emissions.

### 3. Emissions Summary

Table 3. Emissions inventory								
Scope	Emission source	Source of activity data	Method reference	Energy content factor	Emission factor (kgCO <sub>2</sub> -e per Unit)	Activity data	Unit	t CO <sub>2</sub> -e
1	Natural Gas	Gas bills Alinta Energy	NGA Factors 2016, Table 2	39.3x10 <sup>-3</sup> GJ / M3	Various	10673.82	m3	0.18
2	Purchased electricity	Electricity bills	NGA Factors 2016, Table 5	Various	Various	154118	kWh	129.27
3	Transport petrol-post 2004 vehicles	Finance System	Various - refer to schedule	Various	0.002181818	\$8,693.42	\$	18.97
3	Purchased electricity	Electricity bills	NGA Factors 2016, table 41	Various	Various	154118	kWh	18.61
2 and 3	Base building electricity	Electricity bills	NGA Factors 2016, Table 41	Various	Various	15.3493	tonnes	23.23
3	Travel-Hire car	Finance System	Refer schedule	Various	0.000281429	\$21,835.33	\$	6.15
3	Travel-Taxi	Finance System	Refer schedule	Various	0.000140183	\$66,711.68	\$	9.35
3	Travel- Air	Flight booking partner	Climate Friendly	Refer to Schedule			tonnes	545.46
3	Travel Bus	Finance System	Refer schedule	Various	0.000206024	\$1,089.72	\$	0.22
3	Travel-Rail	Finance System	Refer schedule	Various	0.000394737	\$9,012.93	\$	3.56
3	Travel-private vehicle	Finance System	Refer schedule	Various	0.000340429	\$19,138.41	\$	6.52
3	Travel - Accommodation	Finance System	Various - refer schedule	Various	1.7904E-07	\$198,466.88	\$	35.53
3	Paper	Purchasing invoices	VIC EPA p25	1.52kg CO <sub>2</sub> /kg	1.52	234500	sheets	31.02

3	Waste-municipal solid waste	Waste weight data by stream	Various - refer to schedule	Various	Various	6	tonnes	9.77	
3	Staff Commuting	Staff Survey	EPA VIC 2012	Various	Various	Various	Various	73.97	
3	Water supply	Water monitoring unit Sydney office	EPA Victoria, Greenhouse Gas Inventory Management Plan 2012-13, Appendix A		1.36	564.68	kL	0.77	
3	Additional 5% of emissions to account for sourced not measured (refrigerant, office equipment, postage).							tCO <sub>2</sub> -e	42.42
<b>Total Gross Emissions (tCO<sub>2</sub>-e)</b>						<b>955.00</b>			
2	GreenPower					\$6,108.63	\$	-64.20	
<b>Total Net Emissions (tCO<sub>2</sub>-e)</b>						<b>890.80</b>			

#### 4. Carbon Offsets

##### 4A. Offsets summary

WWF-Australia purchased 891 carbon credits equivalent to 891 tonnes of CO<sub>2</sub>e. This purchase was made based on the 2016 emissions (baseline year). Credits for future years will be purchased when required.

Purchases were made of Gold Standard VERs from Carbon Neutral Australia Pty Ltd, as per the table below.

<b>Table 4. Offsets Summary</b>			
Offset type and registry	Year retired	Quantity	Serial numbers
Gold Standard VERs Vintage 2014 Markit Environmental Registry	2017	891	S1-1-AU-GS3039-22-2014-5608-1 to 806 GS1-1-AU-GS3039-22-2014-5608-3895 to 3979
Total offset units retired			891
Net emissions after offsetting			0
Total offsets held in surplus for future years:			0

#### 4B. Offsets purchasing and retirement strategy

Offsets have been purchased and retired upfront for the reporting period CY2016. WWF intends to shift the accounting period for our carbon offsets to be aligned with our financial year reporting. Our next report will be for the first six months of CY17 (second six months of FY17), and all subsequent reports will be for each financial year, which we have confirmed with the Australian Government Department of Environment and Energy Carbon Neutral Program.

#### 4C. Offset projects (co-benefits)

WWF-Australia has intentionally purchased Gold Standard carbon credits because of the environmental and social co-benefits generated under Gold Standard project activities.

In particular, purchases have been made from the Yarra Yarra biodiversity corridor site operated by Carbon Neutral. The co benefits generated under these activities include:

- The restoration and revegetation of previously degraded farm land with indigenous plant species;
- Employment of local Indigenous experts;
- Providing habitat for native species including the Carnaby's Black Cockatoo and Malley Fowl
- The site is situated in one of the world's 35 biodiversity hotspots
- The employment of local service operators

## 5. Use of Trade Mark

<b>Table 5. Trade mark register</b>	
<b>Where used</b>	<b>Logo type</b>
Annual Report	Certified organisation
Media release	Certified organisation
e-mail signature	Certified organization
Fundraising materials	Certified organization
Website	Certified organisation