

National Carbon Offset Standard  
Carbon Neutral Program  
Public Disclosure Summary




An Australian Government Initiative

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

REPORTING PERIOD: 1 January 2017 to 31 July 2017

### 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 	Date 1 March 2018
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	24 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

#### **About this report**

WWF-Australia prepared its first report under the Australian Government Department of Environment and Energy Carbon Neutral Program for the baseline reporting calendar year of 2016 (CY16).

Since certifying as carbon neutral under this scheme, WWF-Australia has shifted to a financial year reporting period, which is reflected in this report, being for the second half (H2; i.e. January to June inclusive) of financial year 2017 (FY17). As such, all future reports will be prepared for each financial year, as confirmed with the Carbon Neutral Program.

#### **Background**

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 or equivalent 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	Purchased electricity
2 and 3	Base building electricity
3	Transport petrol - post 2004 vehicles
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***

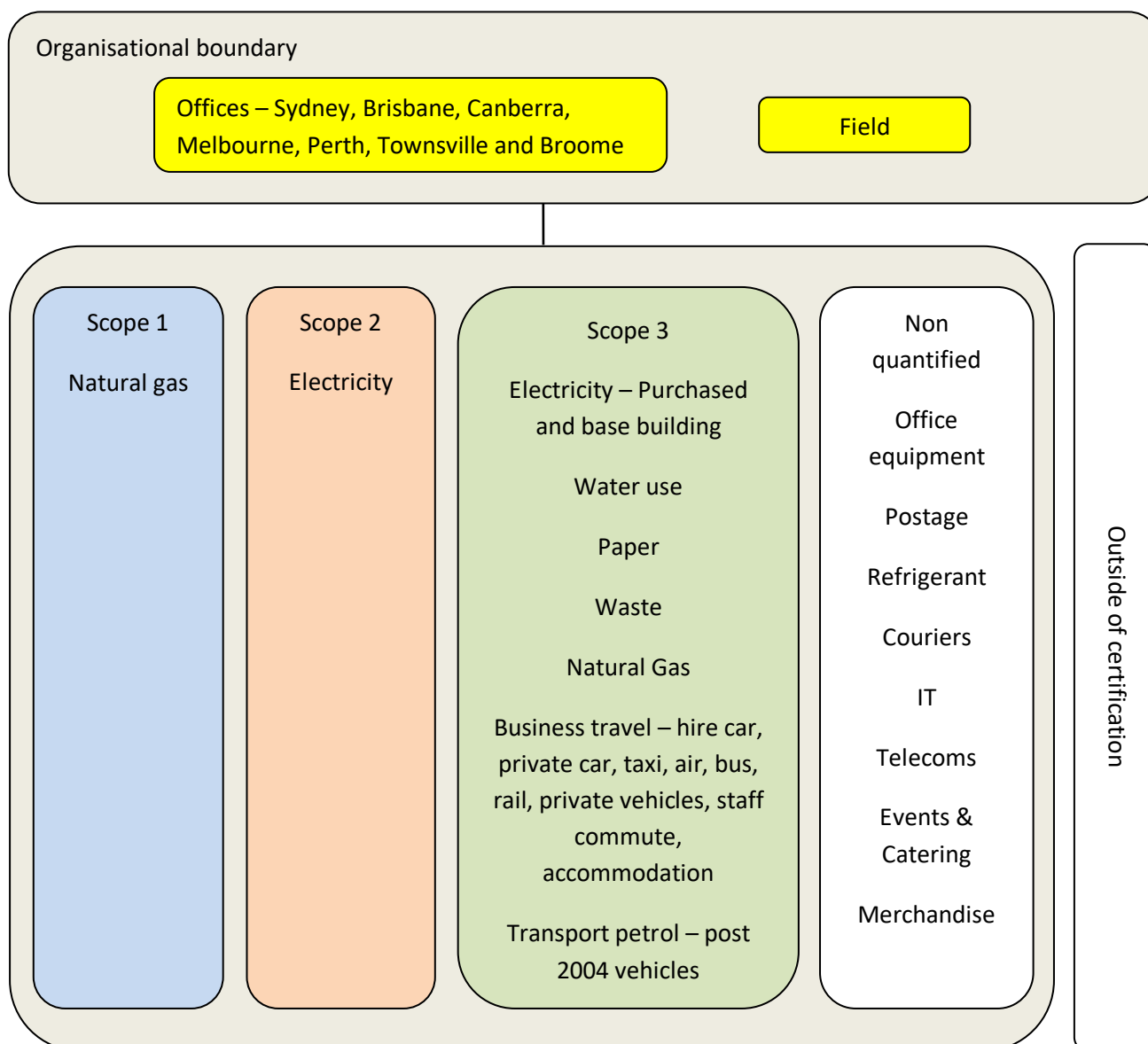
The following emission sources in Table 1b have not been quantified in line with the provisions in the NCOS. The impact of excluding these sources is not expected to materially affect the overall total emissions. An additional 5% of total emissions has been included in the inventory to cover the emissions 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 (from FY18).
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. In 2016 calendar year, this was found to be 2.2 tCO <sub>2</sub> -e (0.25% of the total), which is below 1% of WWF-Australia's total emissions, hence it has been excluded from the total. IT expenditure for the current reporting period (H2FY17) was less than half (around 40%) of the expenditure in calendar year 2016, indicating these emissions were still below 1% of total emissions. 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. In H2FY17, the mobile phones purchased represented 30% of the number purchased in CY16, indicating emissions from mobile phones was immaterial against total net emissions.
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. In CY16, we reported that approximately 150 shirts were purchased by WWF-Australia for fundraisers. Data from a 2015 report titled 'Sustainable Apparel Materials', published by the Materials Systems Laboratory of the Massachusetts Institute of Technology, was used to estimate for the emissions of WWF-Australia's merchandise. The LCA assessment in that 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 purchased 150 shirts in CY16, a total of 0.315 tCO <sub>2</sub> -e (0.035% of total) was emitted. This estimate suggests that WWF-Australia's merchandise is responsible for less than 1% of

	<p>total emissions, therefore it has been excluded from our total emissions account. In H2FY17, WWF-Australia purchased merchandised less than 10% of the amount of merchandise purchased in CY16, therefore WWF-Australia's merchandise remains at less than 1% of total emissions, and remains excluded from our total emissions account.</p> <p>WWF-Australia will continue to extend its scope of merchandise considered in emission calculations in future years.</p>
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### 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 reported 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

During this reporting period, we increased the portion of electricity purchased from renewable sources in our Sydney, Melbourne and Brisbane offices from Powershop and Pacific Hydro (which is 100% carbon neutral under the National Carbon Offset Standard), resulting in a reduction in our carbon emissions by around 35 tonnes for the period.

Our “No-fly January” initiative reduced our emissions by around 13 tonnes when compared with not doing this (but note that this is not a significant change from the previous reporting period, where this initiative was also adopted and reduced emissions).

Total emissions this period represented less than 50% of the total for the previous 12-month period. Other reductions in emissions during this 6-month reporting period were mainly due to the methodology changes identified in the Annual Carbon Accounting Report (ACAR; such as the revised methodology for calculating emissions from air travel as provided by South Pole Group), and no significant conclusions can be drawn from these reductions.

### 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 such as trains and buses. 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 13 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 (excluding our very small spaces with 1-2 staff) are NABERS-rated and have numerous energy efficient practices in place, namely sensory-controlled lighting, timer-controlled HVAC systems, and all offices engage in 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.
- For the reporting period H2 FY17, WWF-Australia purchased 33,445 kWh of electricity from renewable

energy sources through Powershop. 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

<b>Table 3. Emissions inventory</b>		
Scope	Emission source	t CO <sub>2</sub> -e
1	Natural Gas	0.09
2	Purchased electricity	41.25
3	Purchased electricity	6.10
2 and 3	Base building electricity	11.57
3	Transport petrol-post 2004 vehicles	3.87
3	Travel - Hire car	3.40
3	Travel - Taxi	2.10
3	Travel - Air	119.27
3	Travel - Bus	0.16
3	Travel - Rail	0.76
3	Travel - private vehicle	3.36
3	Travel – Accommodation	21.72
3	Paper	14.72
3	Waste - municipal solid waste	4.86
3	Staff Commuting	41.14
3	Water supply	0.61
3	Additional 5% of emissions to account for sourced not measured (refer to Table 1b, includes refrigerant, office equipment, postage).	13.75
<b>Total Emissions (tCO<sub>2</sub>-e)</b>		<b>288.74</b>



## 4. Carbon Offsets

### 4A. Offsets summary

WWF-Australia purchased 300 carbon credits equivalent to 300 tonnes of CO<sub>2</sub>e. This purchase was made based on the 289 emissions for H2FY17. The remaining 11 carbon credits will be used to offset emissions in future years. Additional credits for future years will be purchased when required.

Purchases were made of Gold Standard VERs from South Pole Group, as per the table below.

Table 4. Offsets Summary			
Offset type and registry	Year retired	Quantity (T CO <sub>2</sub> e)	Serial numbers
Gold Standard VERs Markit Environmental Registry	2018	300	GS1-1-ML-GS414-18-2015-6299-4408 to 4707
Total offset units retired			300
Net emissions after offsetting			0
Total offsets held in surplus for future years			11

### 4B. Offsets purchasing and retirement strategy

Offsets have been purchased and retired for the reporting period H2FY2017.

Our previous Public Disclosure Statement was prepared for baseline reporting year CY16. WWF-Australia has since shifted to financial year reporting, as reflected in this report, being for the second half (H2) of FY17. As such, all future reports will be prepared for each financial year, which we have confirmed with the Australian Government Department of Environment and Energy Carbon Neutral Program.

### 4C. Offset project investment

For this reporting period, WWF-Australia purchased and retired EcoAustralia carbon credits from South Pole Group. [EcoAustralia](#) combines Australian government-endorsed biodiversity credits with international carbon credits (such as Gold Standard credits), giving organisations the opportunity to compensate their carbon emissions and contribute to the regeneration and preservation of Australia's most vulnerable ecosystems.

Reflecting WWF-Australia's commitment to co-benefits afforded by Gold Standard projects, and our commitment to the protection of Australian biodiversity conservation values, we purchased carbon credits as follows:

- **Gold Standard carbon credits.** WWF-Australia intentionally purchased and retired 300 Gold Standard carbon credits because of the environmental and social co-benefits generated under Gold

Standard project activities.

For this reporting period, we invested in the Gold Standard project [Improved Household Charcoal Stoves, Mali](#) (Project No. 301084). This project will reduce greenhouse emissions by dissemination of fuel-efficient charcoal stoves. The improved charcoal stove (SEWA stove) reduces fuel consumption by introduction of a ceramic liner that increases combustion efficiency and retains heat. These stoves provide co-benefits to users and families in the form of relief from high fuel costs, reduced exposure to health-damaging airborne pollutants, faster cooking (resulting in time-savings), and increased cleanliness and convenience. They also curb deforestation by decreasing the demand for charcoal.

- **Australian Biodiversity Units.** WWF-Australia has also purchased and retired 300 of these units, resulting in the additional and permanent protection of 450 square metres of high conservation value native habitat, as part of the [Lavers Hill Conservation Project](#), Victoria Australia (NVCR Allocation Reference: C1907 CA18).

## 5. Use of Trade Mark

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