

# PUBLIC DISCLOSURE STATEMENT

**BRISBANE CITY COUNCIL** 

ORGANISATION CERTIFICATION FY2020-21

#### Australian Government

# Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY: BRISBANE CITY COUNCIL

REPORTING PERIOD: 1 July 2020 to 30 June 2021

#### **Declaration**

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.

Signature

Date 19/10/2021

Name of Signatory: Colin Jensen

Position of Signatory: Chief Executive Officer



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Version number February 2021



# 1. CARBON NEUTRAL INFORMATION

### **Description of certification**

Carbon neutral certification is for the business operations of Brisbane City Council and its subsidiary companies, including:

- Brisbane Economic Development Agency Pty Ltd (formerly Brisbane Marketing Pty Ltd)
- Brisbane Powerhouse Pty Ltd
- Brisbane Sustainability Agency Pty Ltd (formerly Brisbane Green Heart CitySmart Pty Ltd)
- City of Brisbane Investment Corporation (CBIC) Pty Ltd
- City Parklands Services Pty Ltd
- Museum of Brisbane Pty Ltd
- Oxley Creek Transformation Pty Ltd
- TradeCoast Land Pty Ltd.

Organisation description

Brisbane City Council (Council) is Australia's largest local government authority in terms of both population and budget. It is dedicated to ensuring Brisbane is a great place to live and providing leadership and good governance for the people of Brisbane.

As Queensland's capital, Brisbane has a thriving economy and significant infrastructure investment. The Greater Brisbane economy is estimated to be valued at \$180 billion, accounting for around 48% of Queensland's economic output<sup>1</sup>. Brisbane has a warm, subtropical climate, extensive parklands and recreational facilities, a diverse natural environment and vibrant central business district, retail, arts and entertainment precincts.

Council is made up of 26 wards, spanning an area of 1,342 square kilometres. It provides a broad array of services for the city's 1.27 million residents, manages local infrastructure and assets valued at more than \$31.4 billion and has an annual budget in the order of \$3.2 billion.

"Brisbane City
Council is
committed to a
clean, green and
sustainable
Brisbane and is

leading the transition to a low carbon city by taking responsibility for the emissions occurring as a result of our operations."

The City of Brisbane Act 2010 (the Act) creates a framework for the city's day to day operations and long-term plans. The Act provides for the way in which Council is constituted, its responsibilities and powers.

Brisbane Vision 2031 is Council's long-term community plan for the city. The main priorities for the plan are to maintain and improve quality of life for the Brisbane community and ensure Brisbane meets the liveability and sustainability opportunities of the future. Brisbane Vision 2031 outlines aspirations for the city's future and identifies targets to be achieved by 2031, including carbon neutral status for Council operations.

Brisbane has been a leader in sustainability practices for more than 20 years and has been active in responding to climate change, focusing on the performance of its own operations, as well as delivering initiatives to support Brisbane residents and businesses to reduce their carbon emissions. Council achieved carbon neutrality for its operations in 2017 and obtained certification of its carbon neutral status under the Climate Active Carbon Neutral Program in February 2018. This 2020-21 Public Disclosure Summary (2020-21 PDS) is Council's fifth annual report under the Carbon Neutral Program and provides an update on progress made in 2020-21. It outlines the 2020-21 Carbon Inventory, changes from the 2016-17 base year, recently implemented emission reduction measures, and details of the annual offset reconciliation.

In 2020-21, Council provided the following services to the residents of Brisbane:

- land use planning and development assessment
- operation of public transport services, including one of the largest bus fleets in Australia and the iconic CityCats and city ferry network

<sup>&</sup>lt;sup>1</sup> Brisbane City Council estimate based on Australian Bureau of Statistics (ABS) and Queensland Treasury data.



- transport network development and maintenance
- · waste management services, including operation of a landfill facility
- provision of on and off-street parking services
- development and maintenance of urban parks
- provision and management of arts and cultural facilities and events
- provision and maintenance of libraries, community halls and sports and recreational facilities
- street cleaning and graffiti removal
- animal management
- vaccination services
- mosquito control and pest management
- disaster response and recovery
- · flood risk management
- biodiversity conservation
- green community initiatives, including programs and events to support greater sustainability action by households, students and businesses.

The infrastructure and assets managed by Council in 2020-21 included:

- 2,180 parks, comprising 9,940 hectares of natural areas and 6,754 hectares of urban and sports parks
- 6,217 bus stops
- 29 community halls
- 4,935 kilometres of paths and walkways
- 91 wharves, jetties and pontoons
- 158 dog off-leash areas in parks
- 12 cemeteries and crematoria
- 34 libraries, including a mobile library
- 8 cross river bridges
- 22 swimming pools
- 5,781 kilometres of road network
- 22 CityCat and 5 KittyCat ferries
- 1.267 buses
- 595 picnic grounds.



# 2. EMISSION BOUNDARY

### Description of the certification boundary

Council's 2020-21 Carbon Inventory was prepared in accordance with the *Climate Active Carbon Neutral Standard for Organisations* and relevant national legislation and international standards. These included:

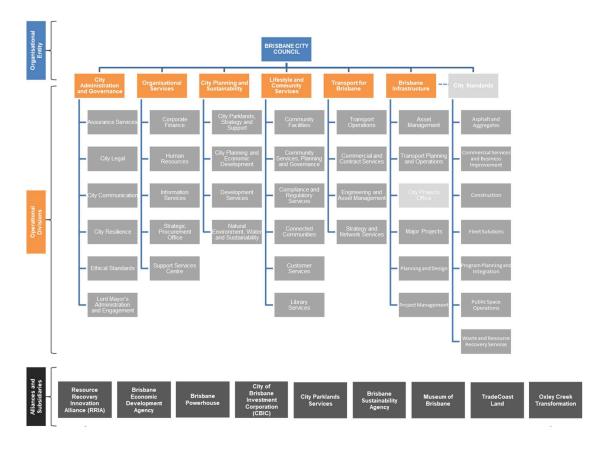
- National Greenhouse and Energy Reporting (Measurement) Determination 2008 (NGER Measurement Determination), Compilation No. 11, July 2019
- Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, 2004
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, 2011.

The organisational emissions boundary was defined in accordance with Section 2.3.1 of the *Climate Active Carbon Neutral Standard for Organisations* using an 'operational control' approach. It included all entities for which Council had the full authority to introduce or implement its operating policies.

The entities included within the organisational emissions boundary are Council and its six operational divisions, the Resource Recovery Innovation Alliance (RRIA)<sup>2</sup> and Council's eight wholly owned subsidiaries:

- Brisbane Economic Development Agency Pty Ltd (formerly Brisbane Marketing Pty Ltd)
- Brisbane Powerhouse Pty Ltd
- Brisbane Sustainability Agency Pty Ltd (formerly Brisbane Green Heart CitySmart Pty Ltd)
- City of Brisbane Investment Corporation (CBIC) Pty Ltd
- City Parklands Services Pty Ltd
- Museum of Brisbane Pty Ltd
- Oxley Creek Transformation Pty Ltd
- TradeCoast Land Pty Ltd.

Diagram 1: Organisational emissions boundary



<sup>&</sup>lt;sup>2</sup> The RRIA is an alliance arrangement between Council and a third-party contractor for the innovative and environmentally sustainable management of Council's resource recovery centres and Rochedale landfill facility. The alliance was previously known as the Brisbane Waste Innovation Alliance.

Brisbane City Council 5 Climate

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In addition to the wholly owned subsidiaries, Council has part or shareholder interests in a number of other entities. However, as Council does not have operational control of these entities, they are excluded from the certification boundary. The excluded entities and Council's equity share are as follows:

- Brisbane Bus Build (50%)
- Brisbane Housing Company Ltd (9.1%)
- Major Brisbane Festivals (50%)
- Queensland Urban Utilities (85%)
- SEQ Regional Recreational Facilities (12.5%)
- Council of Mayors (SEQ) Pty Ltd (9.1%).

All direct emissions (scope 1) and indirect emissions from purchased electricity (scope 2) arising from the activities of the included entities have been identified and included within the certification boundary, where possible. Other indirect supply chain emissions occurring as a result of the included entities' activities (scope 3) were considered by Council and have been included within the certification boundary, where they were deemed to be relevant and material. There were no emissions generating activities associated with TradeCoast Land Pty Ltd in 2020-21. Emissions generated from activities undertaken by Oxley Creek Transformation Pty Ltd were captured within Council's operational footprint<sup>3</sup>.

The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard was applied in the consideration of other scope 3 emissions sources. Council considered emissions from the 15 categories listed in Section 5.4 of the standard and sought to quantify emissions from all relevant sources. The following criteria were applied in determining the relevance of identified scope 3 emissions sources:

- the source is likely to be large relative to Council's fuel and electricity use
- the source has the potential to contribute to Council's greenhouse gas risk exposure
- the source is deemed to be relevant to key stakeholders
- Council has the potential to influence reductions from the source
- the source relates to emissions from outsourced activities previously performed in-house or activities outsourced by Council that are typically performed in-house by other local government authorities.

When assessing whether scope 3 emissions sources were large relative to Council's fuel and electricity use, a one percent threshold was applied.

As noted in Section 1 above, Council provides municipal waste management services to the residents of Brisbane. These services are delivered by Council and RRIA, either directly or under contract, and include kerbside waste collection, operation of four resource recovery centres, transportation of waste from resource recovery centres for final disposal or processing and operation of the city's landfill at Rochedale. Where these services are delivered directly by Council or RRIA, they are accounted for under scope 1 and 2 emissions. Where the services are provided by contractors, they are accounted for as scope 3 emissions.

As Council (through RRIA) is deemed to have operational control of the Rochedale landfill, all emissions generated from waste disposal at the site, including the disposal of municipal waste, is included in the certification boundary and accounted for under scope 1 emissions. However, any emissions occurring as a result of the disposal or processing of municipal waste at sites operated by third parties (e.g. private landfill, composting or recycling facilities) are excluded from the emissions boundary on the basis that they are associated with the resident population, rather than Council operations.

Emissions of carbon dioxide ( $CO_2$ ), methane ( $CH_4$ ), nitrous oxide ( $N_2O$ ), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride ( $SF_6$ ) were considered in preparing Council's carbon account. All emissions are accounted for in tonnes of carbon dioxide equivalent ( $tCO_2$ -e). No PFC or  $SF_6$  emissions were identified in 2020-21.

<sup>&</sup>lt;sup>3</sup> TradeCoast Land Pty Ltd and Oxley Creek Transformation Pty Ltd operated out of Council facilities in 2020-21 and any associated emissions are accounted for together with Council's operational divisions.

#### **Diagram 2: Emissions boundary**

#### **Inside emissions boundary**

#### Quantified

Fuel Combustion – Stationary energy

Fuel combustion – transport

Fuel use - oils and greases

Fugitive emissions - landfill

Fugitive emissions – refrigerants

Electricity use - buildings and

facilities

Electricity use - Council controlled

streetlights

Asphalt production input materials

Business travel – accommodation

Business travel - flights

Business travel - rental cars

Cleaning services

Community bike hire service

Construction materials and services

Contracted bus services

Employee commuting

Employee work from home

Energy extraction, production and

transportation

Ferries and boast

Ferry operations

Food and catering

Green waste processing and transportation

Hired vehicles and equipment

Horticultural services

ICT applications and services

ICT equipment

Machinery and equipment

Motor vehicles

Mowing and tree maintenance

services

Municipal waste transportation

Office supplies

Paper use

Postage, courier and freight

Printing and publications

**Professional Services** 

Quarry services

Third-party controlled streetlights

Transportation components and

systems

Transportation repairs and

maintenance

Venue hire

Waste

#### Partially quantified

Downstream leased assets

Upstream leased assets - base building services

Water use

# Outside emissions boundary

#### **Excluded**

Fugitive emissions – landfill (closed prior to 2016)

Fugitive emissions – landfill gas management

Investments

Municipal waste disposal and third-party facilities

Office equipment

Other purchased good and services



## Non-quantified sources and data management plan

The following emissions sources are included in the certification boundary, but were partially accounted for in 2020-21, due to gaps in the available data.

Council is continuing to work towards filling data gaps by taking the steps outlined in the table below. It should be noted, however, that Council is relying on contractors, tenants and landlords to provide data that is generally not required to be reported under existing contracts or lease agreements. Data will therefore only be included in future emissions reports, where provided.

Table 2: Partially quantified emissions

|       | Table 2: Partially quantified emissions            |   |  |  |  |
|-------|--|---|--|--|--|
| Scope | Emissions source                                   | Data management plan  |  |  |  |
| 3     | Downstream leased assets                           | Council has over 640 downstream leases, including approximately 27 commercial and retail leases, 22 pools, two golf courses and more than 590 community leases (e.g. halls, sporting venues etc.). Electricity consumption data was obtained for 15 commercial leases, all 22 pools, two golf courses and 193 community facilities in 2020-21. Council will continue to seek data from all lessees and work towards comprehensive reporting of emissions from downstream leased assets in future carbon accounts. |  |  |  |
| 3     | Upstream leased assets –<br>base building services | Council and its subsidiaries occupy 20 leased facilities where base building services are provided by the lessor. In 2020-21, emissions have been quantified for nine Council facilities, including the primary tenancy at Brisbane Square, 69 Ann Street and facilities occupied by Brisbane Economic Development Agency, City Parklands Services Pty Ltd and Brisbane Sustainability Agency. Data will continue to be sought from all lessors to enable quantification in future carbon accounts.               |  |  |  |
| 3     | Water use  | Water consumption data is currently available and associated emissions have been estimated for all Council owned facilities and 28 of 49 upstream leased sites. Data will continue to be sought for all remaining upstream leases to enable comprehensive quantification in future carbon accounts.   |  |  |  |

In addition, Council is continuing to rely on expenditure data and emissions factors developed using generalised input-out analysis<sup>4</sup> to estimate emissions associated with several scope 3 sources, including construction materials and services. While the input-output factors are expected to generate conservative estimates of emissions associated with these sources, Council is working to improve the accuracy of its emissions calculations by moving to alternative activity-based methods, where available.

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<sup>&</sup>lt;sup>4</sup> Input-output factors represent the emissions intensity of a dollar spent in a particular sector of the Australian economy and are derived from Australian Bureau of Statistics (ABS) data for total sector emissions and expenditure.

# **Excluded sources**

Emissions excluded from the certification boundary and the reasons for their exclusion are outlined below. Details of the relevance assessment for these sources is included at Appendix 1.

**Table 3: Excluded emissions** 

| Scope | Emissions source  | Justification for exclusion   |
|-------|---|---|
| 1     | Fugitive emissions – landfill<br>(closed prior to 2016) | Council is responsible for managing around 150 closed landfill sites, all of which ceased operations between 1940 and 1996, long before Council committed to achieve carbon neutral status for its operations. While active landfill gas management still occurs at five of these legacy sites, the vast majority have been converted for alternative use as public parks or sporting fields and are no longer identifiable as landfills. In most cases, limited (or no) information is available about the waste that was deposited, making it difficult to accurately estimate emissions continuing to be released. |
| 1     | Fugitive emissions – landfill<br>gas management         | Council works with a third party to manage fugitive emissions at its operating landfill at Rochedale, through landfill gas capture and combustion via electricity generation or flaring. Any emissions (or reductions) associated with the capture and combustion of landfill gas at the site are excluded from Council's certification boundary on the basis these activities are undertaken by an independent third party and are outside of Council's operational control. The third party retains all rights and responsibilities in relation to landfill gas captured and transferred.                           |
| 3     | Investments   | Council has interests or shareholdings in a number of entities that are excluded from the certification boundary on the basis that they are outside of Council's operational control.   |
| 3     | Municipal waste disposal at third party facilities      | Council provides municipal waste collection, transportation and disposal services for Brisbane residents. Emissions associated with the collection transportation and disposal of waste at Council's operating landfill at Rochedale are deemed relevant to Council operations and included the certification boundary. Emissions generated from the final disposal of municipal waste at third party facilities (outside of Council's control) are excluded from the boundary as these are the result of resident activities, rather than Council operations.  |
| 3     | Office equipment  | Emissions from office equipment are estimated to be less than one per cent of emissions from Council's fuel and electricity use and do not meet other relevance criteria.   |
| 3     | Other purchased goods and services                      | Emissions from other purchased goods and services are individually estimated to be less than one per cent of emissions from Council's fuel and electricity use and do not meet other relevance criteria.  |



# 3. EMISSIONS SUMMARY

## **Emissions reduction strategy**

Council is reducing its carbon footprint through investments in energy efficiency and emissions reduction projects, as well as renewable energy purchases. From 2016-17, carbon offsets have been purchased on a financial year basis to negate remaining emissions and maintain Council's carbon neutral status.

The Corporate Plan 2016-17 to 2020-21 – 2017 Update outlined Council's objective to continually improve energy and carbon management (Program 3 – Clean, Green and Sustainable City). This has been achieved through the ongoing identification, analysis and prioritisation of a pipeline of energy and carbon abatement opportunities.

The Carbon Neutral Council Emissions Management Plan (EMP) 2017-18 to 2020-21 outlined Council's emissions reduction strategy. It comprised a four-year rolling program of priority energy efficiency and emissions reduction projects and actions in the following areas.

- Improve the energy efficiency and emissions profile of existing assets and services, where possible and cost-effective.
- 2. Ensure the design and delivery of **new assets and services** is informed by an understanding of expected energy consumption and associated emissions and, where practical, incorporates measures to improve energy and emissions performance.
- 3. Encourage changes in **employee behaviour** to support improved energy efficiency and emissions reduction outcomes.
- 4. Develop **organisational capacity** to identify and deliver ongoing improvements in energy and carbon management across Council operations.

#### **Emissions over time**

Council has prepared carbon inventories and reported publicly on its operational greenhouse gas emissions since achieving carbon neutral status in 2016-17. As the first year of comprehensive carbon reporting, the 2016-17 carbon inventory formed the baseline for Council's emissions reporting.

In 2020-21, Council's overall carbon footprint had declined 19% from baseline levels. While this was largely due to reduced scope 1 emissions and increased renewable energy purchases since 2016-17, substantial reductions were also reported in 2020-21 following the adoption of nationally consistent input-output emission factors by the Climate Active program. It is anticipated that these methodology changes accounted for around half of the reported reduction from the 2016-17 baseline.

Scope 1 emissions had reduced by 14% in 2020-21, primarily due to reduced fugitive emissions from landfill. Lower emissions were the result of improvements to landfill gas collection infrastructure since 2016-17, which saw a corresponding decrease in fugitive emissions. These reductions have been partially offset in 2020-21 through an increase in the Global Warming Potential of methane (CH<sub>4</sub>).

Scope 2 emissions were reduced to zero for the second year in a row in 2020-21, through the use of 100% renewable energy. Council has used an increasing volume of renewable energy since 2016-17, resulting in a gradual decline in scope 2 emissions from baseline levels. Council used 63,746 MWh of renewable energy in 2020-21, comprising on-site renewable energy generation, accredited GreenPower and the purchase and voluntary retirement of 47,781 Large-Scale Generation Certificates (LGCs). In addition, 338 MWh of renewable electricity was generated on-site at Council facilities and exported to the grid, reducing emissions for other grid users.

Scope 3 emissions had reduced 17% on 2016-17 levels in 2020-21, primarily driven by adoption of the Climate Active emission factors which offset increased emissions from growth in Council's infrastructure construction program. Scope 3 emissions also increased in recent years due to improved data collection, which increased coverage of partially accounted for emission sources.



Table 4: Emissions since base year

| Emissions source                                   | Base year:<br>2016-17<br>(tCO <sub>2</sub> -e) | Current year:<br>2020-21<br>(tCO <sub>2</sub> -e) | Emissions<br>change<br>(tCO <sub>2</sub> -e) | % change |
|--|--|---|--|----------|
| Scope 1  | 285,376  | 245,188   | -40,188                                      | -14%     |
| Scope 2  | 51,563   | 0   | -51,563                                      | -100%    |
| Scope 3  | 329,896  | 274,891   | -55,009                                      | -17%     |
| Total gross emissions                              | 666,835  | N/A   | N/A  | N/A      |
| Emissions reduced through voluntarily retired LGCs | 22,796   | N/A   | N/A  | N/A      |
| Total net emissions                                | 644,039  | 520,075   | -123,960                                     | -19%     |

#### **Emissions reduction actions**

Council has made significant progress in the delivery of energy efficiency and emissions reduction projects, including:

- retrofitting more than 25,000 streetlights with energy efficient lamps and ensuring all new and replacement lamps in street and other public lighting applications are LEDs, where possible
- installing a total of 2.131 megawatts (MW) of solar photovoltaic (PV) systems across 38 sites since achieving carbon neutral status in 2016-17, bringing total installed capacity to 2.376 megawatts (MW) in 2020-21
- including electric vehicles in Council's passenger fleet, ensuring all new buses utilise new generation, high-efficiency Enhanced Environmentally-friendly Vehicle (EEV) diesel engine technology, and trialling four fully electric buses on the popular City Loop route
- piloting eco-driving training with 370 Council bus drivers
- diverting organic waste from landfill through a dedicated green waste collection service, the Love Food Hate Waste campaign and launch of community composting hubs at 23 locations across the city
- utilising recycled asphalt to reduce requirements for bitumen and aggregate in asphalt production
- upgrading the heating system and insulation in the storage bins at the Eagle Farm asphalt plant, reducing energy consumed in maintaining the temperature of asphalt produced prior to delivery.

In addition, over the 17 years from 2003 to June 2021, Council purchased more than 1,070,000 megawatt hours (MWh) of electricity from renewable energy sources, reducing its greenhouse gas emissions by more than 937,000 tCO<sub>2</sub>-e<sup>5</sup>, and purchased and cancelled around 3.9 million carbon offsets.

In 2020-21, Council implemented the following emissions reduction measures:

- purchased 50,201 MWh of electricity from renewable energy sources
- installed 385 kilowatts (kW) of solar PV systems at two bus depots, three libraries and four depots
- installed 525 kilowatts (kW) of solar PV systems on 32 community leased facilities
- LED lighting upgrades at four bus depots
- ongoing utilisation of recycled asphalt, reducing bitumen and aggregate used in asphalt production.

The table below provides a summary of the estimated annual emissions reductions achieved as a result of measures implemented in 2020-21.

<sup>&</sup>lt;sup>5</sup> Includes full fuel cycle emissions, i.e. scope 2 emissions associated with grid electricity generation and scope 3 emissions associated with energy extraction, production and transportation (E,P&T).

**Table 5: Emission reduction actions** 

| Scope | Emissions source                       | Action undertaken   | Annual emissions reduction (tCO <sub>2</sub> -e) |
|-------|--|---|--|
| 2,3   | Electricity – buildings and facilities | Purchased 2,420 MWh of GreenPower and purchased and voluntarily surrendered 47,781 Large-scale Generation Certificates (LGCs) | 53,766   |
| 2,3   | Electricity – buildings and facilities | Installed 99.6 kW solar PV system at<br>Virginia bus depot  | 133  |
| 2,3   | Electricity – buildings and facilities | Installed 99.6 kW solar PV system at<br>Garden City bus depot   | 133  |
| 2,3   | Electricity – buildings and facilities | Installed 27.6 kW solar PV system at Mt<br>Gravatt cemetery depot   | 37   |
| 2,3   | Electricity – buildings and facilities | Installed 18 kW solar PV system at<br>Ashgrove library  | 24   |
| 2,3   | Electricity – buildings and facilities | Installed 26.6 kW solar PV system at<br>Holland Park library  | 35   |
| 2,3   | Electricity – buildings and facilities | Installed 29.6 kW solar PV system at Mitchelton library   | 39   |
| 2,3   | Electricity – buildings and facilities | Installed 39.9 kW solar PV system at Darra field services depot   | 53   |
| 2,3   | Electricity – buildings and facilities | Installed 12.5 kW solar PV system at<br>Newmarket SES depot   | 17   |
| 2,3   | Electricity – buildings and facilities | Installed 31.4 kW solar PV system at Pinnaroo cemetery administration depot   | 42   |
| 2,3   | Electricity – buildings and facilities | Installed 525 kW solar PV systems on 32 community leased facilities   | 698  |
| 2,3   | Electricity – buildings and facilities | LED lighting upgrade at Garden City bus depot garage  | 55   |
| 2,3   | Electricity – buildings and facilities | LED lighting upgrade at Carina bus depot  | 58   |
| 2,3   | Electricity – buildings and facilities | LED lighting upgrade at Virginia bus depot  | 92   |
| 2,3   | Electricity – buildings and facilities | LED lighting upgrade at Willawong bus depot   | 161  |
| 3     | Asphalt production input materials     | Utilisation of recycled asphalt in asphalt production   | 1,369  |
|       |  | Total annual emissions reduction  | 56,712   |



## **Emissions summary (inventory)**

Council's carbon footprint is made up of emissions from landfill, fuel and electricity use as well as other indirect emissions sources, such as construction materials and services, third-party controlled streetlighting, municipal and green waste transportation and catering services.

In 2020-21, the three largest emissions sources accounted for around 62% of Council's total carbon footprint. These were fuel combustion for stationary energy and transport (24%), fugitive emissions from the Rochedale landfill (23%) and construction materials and services (15%). Council buildings and facilities and controlled streetlights were 100% powered by renewable energy in 2020-21, reducing electricity related emissions to zero.

Council's operational divisions accounted for the majority (74%) of the organisation footprint. RRIA accounted for 24% of total emissions with the subsidiaries contributing the remaining two per cent.

The tables below summarise Council's 2020-21 emissions by source and responsible entity.

Table 6: Emissions by source

| 1 and 3 Fuel combustion – transport 106,92  1 and 3 Fuel use – oils and greases 9  1 Fugitive emissions – landfill 118,16  1 Fugitive emissions – refrigerants 3,30  2 and 3 Electricity use – buildings and facilities  2 and 3 Electricity use – Council controlled streetlights  3 Asphalt production input materials 8,14  3 Business travel – accommodation  3 Business travel – flights 1  3 Business travel – rental cars  3 Business travel – taxis  3 Cleaning services 2,91  3 Community bike hire service  3 Construction materials and services <sup>7</sup> 79,22  3 Contracted bus services 1,88  3 Downstream leased assets 24,03   | Scope <sup>6</sup> | Emission source category                          | Emissions<br>(tCO <sub>2</sub> -e) |
|--|--------------------|---|------------------------------------|
| 1 and 3 Fuel use – oils and greases  1 Fugitive emissions – landfill  1 Fugitive emissions – refrigerants  2 and 3 Electricity use – buildings and facilities  2 and 3 Electricity use – Council controlled streetlights  3 Asphalt production input materials  8,14  3 Business travel – accommodation  3 Business travel – flights  1 Business travel – rental cars  3 Business travel – taxis  3 Cleaning services  2,91  3 Community bike hire service  3 Construction materials and services <sup>7</sup> 79,22  3 Contracted bus services  1,88  3 Downstream leased assets  | 1 and 3            | Fuel combustion – stationary energy               | 16,704                             |
| 1       Fugitive emissions – landfill       118,16         1       Fugitive emissions – refrigerants       3,30         2 and 3       Electricity use – buildings and facilities         2 and 3       Electricity use – Council controlled streetlights         3       Asphalt production input materials         3       Business travel – accommodation         3       Business travel – flights         3       Business travel – rental cars         3       Business travel – taxis         3       Cleaning services         3       Community bike hire service         3       Construction materials and services <sup>7</sup> 79,22         3       Contracted bus services       1,88         3       Downstream leased assets       24,03 | 1 and 3            | Fuel combustion – transport                       | 106,923                            |
| 1 Fugitive emissions – refrigerants 3,300 2 and 3 Electricity use – buildings and facilities 2 and 3 Electricity use – Council controlled streetlights 3 Asphalt production input materials 8,14 3 Business travel – accommodation 3 Business travel – flights 1 3 Business travel – rental cars 3 Business travel – taxis 3 Cleaning services 2,91 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03   | 1 and 3            | Fuel use – oils and greases                       | 98                                 |
| 2 and 3 Electricity use – buildings and facilities  2 and 3 Electricity use – Council controlled streetlights  3 Asphalt production input materials 8,14  3 Business travel – accommodation  3 Business travel – flights 1  3 Business travel – rental cars  3 Business travel – taxis  3 Cleaning services 2,91  3 Community bike hire service  3 Construction materials and services <sup>7</sup> 79,22  3 Contracted bus services 1,88  3 Downstream leased assets 24,03  | 1                  | Fugitive emissions – landfill                     | 118,163                            |
| 2 and 3 Electricity use – Council controlled streetlights  3 Asphalt production input materials 8,14  3 Business travel – accommodation  3 Business travel – flights 1  3 Business travel – rental cars  3 Business travel – taxis  3 Cleaning services 2,91  3 Community bike hire service  3 Construction materials and services <sup>7</sup> 79,22  3 Contracted bus services 1,88  3 Downstream leased assets 24,03  | 1                  | Fugitive emissions – refrigerants                 | 3,300                              |
| 3 Asphalt production input materials 8,14 3 Business travel – accommodation 3 Business travel – flights 1 3 Business travel – rental cars 3 Business travel – taxis 3 Cleaning services 2,91 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03  | 2 and 3            | Electricity use – buildings and facilities        | 0                                  |
| 3 Business travel – accommodation 3 Business travel – flights 1 3 Business travel – rental cars 3 Business travel – taxis 3 Cleaning services 2,91 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03  | 2 and 3            | Electricity use – Council controlled streetlights | 0                                  |
| 3 Business travel – flights  3 Business travel – rental cars  3 Business travel – taxis  3 Cleaning services  2,91  3 Community bike hire service  3 Construction materials and services <sup>7</sup> 79,22  3 Contracted bus services  1,88  3 Downstream leased assets   | 3                  | Asphalt production input materials                | 8,149                              |
| 3 Business travel – rental cars 3 Business travel – taxis 3 Cleaning services 2,91 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03  | 3                  | Business travel – accommodation                   | 4                                  |
| 3 Business travel – taxis 3 Cleaning services 2,91 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03  | 3                  | Business travel – flights                         | 13                                 |
| 3 Cleaning services 2,91 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03  | 3                  | Business travel – rental cars                     | 0                                  |
| 3 Community bike hire service 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03   | 3                  | Business travel – taxis                           | 4                                  |
| 3 Construction materials and services <sup>7</sup> 79,22 3 Contracted bus services 1,88 3 Downstream leased assets 24,03   | 3                  | Cleaning services                                 | 2,917                              |
| 3 Contracted bus services 1,88 3 Downstream leased assets 24,03  | 3                  | Community bike hire service                       | 0                                  |
| 3 Downstream leased assets 24,03   | 3                  | Construction materials and services <sup>7</sup>  | 79,228                             |
| , , , , , , , , , , , , , , , , , , ,  | 3                  | Contracted bus services                           | 1,885                              |
| 3 Employee commuting 8,50  | 3                  | Downstream leased assets                          | 24,031                             |
|  | 3                  | Employee commuting                                | 8,509                              |

 <sup>6</sup> Scope 3 emissions from Energy E,P&T have been reported together with scope 1 and 2 emissions from fuel and electricity use in 2020 21. These emissions have been reported separately in previous years.
 7 Includes emissions from Building and facility maintenance services. These emissions have been reported separately in

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<sup>&#</sup>x27; includes emissions from Building and facility maintenance services. These emissions have been reported separately in previous years.

| Scope | Emission source category                  | Emissions<br>(tCO <sub>2</sub> -e) |
|-------|---|------------------------------------|
| 3     | Employee work from home                   | 818                                |
| 3     | Ferries and boats                         | 1,433                              |
| 3     | Ferry operations                          | 5,252                              |
| 3     | Food and catering                         | 303                                |
| 3     | Green waste processing and transportation | 1,449                              |
| 3     | Hired vehicles and equipment              | 8,533                              |
| 3     | Horticultural services                    | 2,069                              |
| 3     | ICT applications and services             | 11,859                             |
| 3     | ICT equipment                             | 6,062                              |
| 3     | Machinery and equipment                   | 3,009                              |
| 3     | Motor vehicles                            | 7,198                              |
| 3     | Mowing and tree maintenance services      | 3,342                              |
| 3     | Municipal waste transportation            | 12,640                             |
| 3     | Office supplies                           | 340                                |
| 3     | Paper use                                 | 130                                |
| 3     | Postage, courier and freight              | 1,565                              |
| 3     | Printing and publications                 | 3,157                              |
| 3     | Professional services                     | 15,293                             |
| 3     | Quarry services                           | 1,028                              |
| 3     | Third party controlled streetlights       | 38,949                             |
| 3     | Transportation components and systems     | 5,251                              |
| 3     | Transportation repairs and maintenance    | 2,133                              |
| 3     | Upstream leased assets – base building    | 2,557                              |
| 3     | Venue hire                                | 636                                |
| 3     | Waste                                     | 13,337                             |
| 3     | Water Use                                 | 1,804                              |
|       | Total net emissions                       | 520,075                            |



Table 7: Emissions by responsible entity

| Responsible entity                     |                     | Emissions<br>(tCO <sub>2</sub> -e) |
|--|---------------------|------------------------------------|
| Council operational divisions          |                     | 386,962                            |
| Brisbane Economic Development Agency   |                     | 1,379                              |
| Brisbane Powerhouse Pty Ltd            |                     | 268                                |
| Brisbane Sustainability Agency Pty Ltd |                     | 1,230                              |
| CBIC Pty Ltd                           |                     | 2,068                              |
| City Parklands Services Pty Ltd        |                     | 3,842                              |
| Museum of Brisbane Pty Ltd             |                     | 108                                |
| RRIA                                   |                     | 124,218                            |
| Oxley Creek Transformation Pty Ltd     |                     | 0                                  |
| TradeCoast Land Pty Ltd                |                     | 0                                  |
|  | Total net emissions | 520,075                            |

# **Uplift factors**

**Table 8: Uplift factors** 

| Reason for uplift factor                  | Emissions<br>(tCO <sub>2</sub> -e) |
|---|------------------------------------|
| N/A – no uplift factors have been applied |                                    |

Total footprint to offset (uplift factors + net emissions)

## **Carbon neutral products**

Emissions associated with the operation of Council's community bike hire service (CltyCycle) are reported as zero as the service is operated by JCDecaux, another Climate Active carbon neutral certified organisation. Fuel and electricity used by JCDecaux in operating CityCycle are included and offset as part of JCDecaux's carbon inventory.

# **Electricity summary**

Electricity emissions were calculated using the market-based approach.



Table 9: Market-based approach summary

| Market-based approach                                 | Activity Data<br>(kWh) | Emissions<br>(kgCO <sub>2</sub> -e) | Renewable<br>% |
|---|------------------------|-------------------------------------|----------------|
| Behind the meter consumption of electricity generated | 1,832,931              | 0                                   | 3%             |
| Total non-grid electricity                            | 1,832,931              | 0                                   | 3%             |
| LGCs purchased and retired (kWh)                      | 47,781,000             | 0                                   | 75%            |
| GreenPower  | 2,420,309              | 0                                   | 4%             |
| Jurisdictional renewables                             | 0                      | 0                                   | 0%             |
| Large Scale Renewable Energy Target                   | 11,717,130             | 0                                   | 18%            |
| Residual electricity                                  | -4,937                 | -5,298                              | 0%             |
| Total grid electricity                                | 61,913,501             | -5,298                              | 97%            |
| Total electricity consumed (grid + non grid)          | 63,746,433             | -5,298                              | 100%           |
| Electricity renewables                                | 63,751,370             | 0                                   |                |
| Residual electricity                                  | -4,937                 | -5,298                              |                |
| Exported on-site generated electricity                | 337,514                | -263,261                            |                |
| Emission footprint (kgCO <sub>2</sub> -e)             |                        | 0                                   |                |

| Emission footprint (tCO <sub>2</sub> -e) | 0    |
|--|------|
| LRET renewables                          | 18%  |
| Voluntary renewable electricity          | 82%  |
| Total renewables                         | 100% |

Table 10: Location-based approach summary

| Location-based approach                  | Activity Data<br>(kWh) | Emissions (kgCO <sub>2</sub> -e) |
|--|------------------------|----------------------------------|
| ACT                                      | 0                      | 0                                |
| NSW                                      | 0                      | 0                                |
| SA                                       | 0                      | 0                                |
| Vic                                      | 0                      | 0                                |
| Qld                                      | 61,913,501             | 57,579,556                       |
| NT                                       | 0                      | 0                                |
| WA                                       | 0                      | 0                                |
| Tas                                      | 0                      | 0                                |
| Grid electricity (scope 2 and 3)         | 61,913,501             | 57,579,556                       |
| ACT                                      | 0                      | 0                                |
| NSW                                      | 0                      | 0                                |
| SA                                       | 0                      | 0                                |
| Vic                                      | 0                      | 0                                |
| Qld                                      | 1,832,931              | 0                                |
| NT                                       | 0                      | 0                                |
| WA                                       | 0                      | 0                                |
| Tas                                      | 0                      | 0                                |
| Non-grid electricity (behind the meter)  | 1,832,931              | 0                                |
| Total electricity consumed               | 63,746,433             | 57,579,556                       |
| Emission footprint (tCO <sub>2</sub> -e) | 57,580                 |                                  |



# 4. CARBON OFFSETS

## **Offset strategy**

Table 11: Offset balance and requirements for this report

| Off | Offset purchasing strategy: forward purchasing                            |         |  |
|-----|---|---------|--|
| 1.  | Total offsets previously forward purchased and banked for this report     | 587,419 |  |
| 2.  | Total emissions liability to offset for this report                       | 520,075 |  |
| 3.  | Net offset balance for this reporting period                              | -67,344 |  |
| 4.  | Total offsets to be forward purchased to offset the next reporting period | 570,147 |  |
| 5.  | Total offsets required for this report                                    | 502,803 |  |

## Offset purchasing and retirement strategy

Council forward purchases and cancels carbon offsets at the beginning of each reporting period. Forward purchases are based on the final carbon inventory for the previous year, with adjustments to account for any projected changes in the emissions profile in the reporting period.

A 'true-up' occurs following finalisation of the carbon inventory for the financial year, with any surplus offsets carried over for use in the subsequent reporting period. In the event that Council underestimates its emissions, additional offsets will be purchased and retired to cover the shortfall. Details of any carryover or shortfall will be included in the PDS for the subsequent reporting period.

Council takes delivery of carbon offset units in its own public registry accounts, wherever possible. In this case, units are retired as allocated for use in a given reporting period. Where Council does not have an account in the registry that holds the particular type of carbon offset units purchased, the units may be transferred into the supplier's registry account and retired by the supplier on Council's behalf. In these instances, retirement is to occur at the time of purchase. Council maintains an internal record of its carbon offset holdings, including status, registry accounts and the reporting period to which the units are allocated.

Council considers the following criteria when undertaking carbon offset purchases:

- Climate Active eligible all purchased offsets must be eligible for use under the Climate Active Carbon Neutral Standard for Organisations
- cost all purchased offsets are to represent value for money in line with Council's procurement principles, measured by price as well as merit against other criteria
- potential negative impacts any offset projects with negative economic, social, or environmental outcomes are to be avoided
- location it is desirable to purchase some offsets from local or Australian projects
- technology consideration is to be given to the technology applied in the offset project with a view to broadening the offset portfolio to include a range of technologies and spread investment risk
- positive impacts Council will favour offset projects that have a positive economic, social or environmental impact or provide co-benefits.

Council will only purchase offsets where it can be verified that the emissions reductions have occurred.



## 2020-21 offsets and forward purchase

Council forward purchased and banked 587,419 offset units to negate forecast 2020-21 emissions.

As Council's final 2020-21 carbon inventory resulted in a lower than forecast net carbon footprint of 520,075  $tCO_2$ -e, 67,344 banked units have been carried over for use in 2021-22.

Council's carbon footprint is forecast to increase in 2021-22 to 570,147 tCO<sub>2</sub>-e, net of expected renewable energy purchases. All units carried over from 2020-21 have been allocated to cover emissions in this period. An additional 502,803 units have been purchased and banked to cover remaining forecast emissions.

Offset units cancelled to negate Council's 2020-21 emissions and banked for use in 2020-21 are detailed in the offsets summary table below.

Further evidence of ACCU surrender is provided in Appendix 3.

#### Co-benefits

The following table provides a summary of the co-benefits provided by the offset projects support by Council in 2020-21.

Table 12: Offset co-benefits

| Project name and location  | Proportion of offsets (%) | Co-benefits   |
|--|---------------------------|---|
| Heqing Solar Cooker Project<br>I, Gansu, China   | 7%                        | <ul> <li>Provides a reliable and convenient electricity supply for households in low-income communities.</li> <li>Improves respiratory health by reducing exposure to smoke.</li> <li>Supports local economic development outcomes including creating 100 jobs.</li> <li>Provides community education on the benefits of solar energy technology and environmental protection.</li> </ul> |
| Various savanna burning<br>projects, Northern Territory<br>and Queensland, Australia                     | 7.2%                      | <ul> <li>Protects local environment, cultural sites, infrastructure and communities from devastating bushfires.</li> <li>Supports local economic development including job creation within remote aboriginal communities.</li> </ul>  |
| Revegetation and Human<br>Induced Revegetation<br>projects, New South Wales<br>and Queensland, Australia | 5.75%                     | <ul> <li>Support improved local environmental<br/>outcomes, including increased biodiversity<br/>and habitat value and mitigation of soil<br/>erosion and salinity risk.</li> </ul>   |



# Offsets summary

Proof of cancellation of offset units

Table 13: Offsets cancelled for Climate Active carbon neutral certification

| Project<br>description and<br>location   | Type of offset units | Registry | Date<br>retired | Serial number range  | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|--|----------------------|----------|-----------------|--|---------|---|--|--|--|-------------------------------|
| CECIC HKC<br>Gansu Changma<br>Wind Power<br>project, China   | VCUs                 | Verra    | 19 Sep<br>2019  | 6132-280860898-<br>280873335-VCU-<br>034-APX-CN-1-<br>717-01012016-<br>31122016-08 | 2016    | 12,438  | 0  | 0  | 12,438   | 2%                            |
| 1.6 MW Bundled Rice Husk Based Cogeneration Plant by M/s Milk food Limited (MFL), Patiala (Punjab) and Moradabad (U.P.) Districts, India | VCUs                 | Verra    | 28 Oct<br>2020  | 6202-285827019-<br>285890594-VCU-<br>034-APX-IN-1-<br>784-01012017-<br>31122017-0  | 2017    | 63,576  | 0  | 0  | 63,576   | 12%                           |

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<sup>&</sup>lt;sup>8</sup> Units 6132-280823336-280873335-VCU-034-APX-CN-1-717-01012016-31122016-0 were forward allocated and cancelled to cover 2019-20 emissions. As the final 2019-20 carbon account was lower than forecast, units 6132-280860898-280873335-VCU-034-APX-CN-1-717-01012016-31122016-0 were carried over and allocated to cover 2020-21 emissions. Note that these units were surrendered in the APX registry which was taken over by Verra in 2020.

| Project<br>description and<br>location   | Type of offset units | Registry | Date<br>retired | Serial number range   | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|--|----------------------|----------|-----------------|---|---------|---|--|--|--|-------------------------------|
| 1.6 MW Bundled Rice Husk Based Cogeneration Plant by M/s Milk food Limited (MFL), Patiala (Punjab) and Moradabad (U.P.) Districts, India | VCUs                 | Verra    | 28 Oct<br>2020  | 6201-285794096-<br>285827018-VCU-<br>034-APX-IN-1-<br>784-01012016-<br>31122016-0 | 2016    | 32,923  | 0  | 0  | 32,923   | 6%                            |
| CECIC HKC<br>Gansu Changma<br>Wind Power<br>project, China   | VCUs                 | Verra    | 28 Oct<br>2020  | 6133-280883336-<br>280923335-VCU-<br>034-APX-CN-1-<br>717-01012017-<br>31122017-0 | 2017    | 40,000  | 0  | 0  | 40,000   | 8%                            |
| CECIC HKC<br>Gansu Changma<br>Wind Power<br>project, China   | VCUs                 | Verra    | 28 Oct<br>2020  | 6134-280923336-<br>280973335-VCU-<br>034-APX-CN-1-<br>717-01012018-<br>23092018-0 | 2018    | 50,000  | 0  | 0  | 50,000   | 10%                           |



| Project<br>description and<br>location   | Type of offset units | Registry | Date<br>retired | Serial number range                            | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|--|----------------------|----------|-----------------|--|---------|---|--|--|--|-------------------------------|
| Arnhem Land<br>Savannah Fire<br>Management<br>Projects,<br>Northern<br>Territory,<br>Australia | ACCUs                | ANREU    | 28 Oct<br>2020  | 3,769,395,837 -<br>3,769,400,836               | 2017-18 | 5,000   | 0  | 0  | 5,000  | 1%                            |
| QLD Savanna<br>Burning -<br>EOP100968,<br>Queensland,<br>Australia                             | ACCUs                | ANREU    | 28 Oct<br>2020  | 3,772,352,970 -<br>3,772,362,969               | 2018-19 | 10,000  | 0  | 0  | 10,000   | 2%                            |
| QLD Savanna<br>Burning -<br>EOP100968,<br>Queensland,<br>Australia                             | ACCUs                | ANREU    | 28 Oct<br>2020  | <u>3,772,362,970 -</u><br><u>3,772,368,969</u> | 2018-19 | 6,000   | 0  | 0  | 6,000  | 1%                            |
| QLD Savanna<br>Burning -<br>EOP100772,<br>Queensland,<br>Australia                             | ACCUs                | ANREU    | 28 Oct<br>2020  | 3,772,369,065 -<br>3,772,371,564               | 2018-19 | 2,500   | 0  | 0  | 2,500  | 0.5%                          |



| Project<br>description and<br>location  | Type of offset units | Registry | Date<br>retired | Serial number range  | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%)      |
|---|----------------------|----------|-----------------|--|---------|---|--|--|--|------------------------------------|
| NSW<br>Revegetation -<br>EOP101115,<br>New South<br>Wales, Australia                  | ACCUs                | ANREU    | 28 Oct<br>2020  | 3,775,745,442 -<br>3,775,745,442   | 2018-19 | 1   | 0  | 0  | 1  | 0.0002%                            |
| NSW<br>Revegetation -<br>EOP101115,<br>New South<br>Wales, Australia                  | ACCUs                | ANREU    | 28 Oct<br>2020  | 3,775,745,443 -<br>3,775,755,441   | 2018-19 | 9,999   | 0  | 0  | 9,999  | 2%                                 |
| Queensland<br>Savannah<br>Burning project<br>(ERF104944),<br>Queensland,<br>Australia | ACCUs                | ANREU    | 28 Oct<br>2020  | 3,786,643,386 -<br>3,786,658,367   | 2019-20 | 14,982  | 0  | 3,367  | 11,615   | 2021-22:<br>0.6%<br>2020-21:<br>2% |
| Ningxia<br>Xiangshan Wind<br>Farm Project,<br>China                                   | VCUs                 | Verra    | 28 Oct<br>2020  | 7296-383883645-<br>383933644-VCU-<br>034-APX-CN-1-<br>1867-01012019-<br>28022019-0 | 2019    | 50,000  | 0  | 0  | 50,000   | 10%                                |



| Project<br>description and<br>location                    | Type of offset units | Registry | Date<br>retired | Serial number range  | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|---|----------------------|----------|-----------------|--|---------|---|--|--|--|-------------------------------|
| Ningxia<br>Xiangshan Wind<br>Farm Project,<br>China       | VCUs                 | Verra    | 28 Oct<br>2020  | 7300-384033645-<br>384083644-VCU-<br>034-APX-CN-1-<br>1867-01012018-<br>31122018-0 | 2018    | 50,000  | 0  | 0  | 50,000   | 10%                           |
| Liucheng<br>Biomass Power<br>Generation<br>Project, China | VCUs                 | Verra    | 28 Oct<br>2020  | 7294-383763645-<br>383843644-VCU-<br>034-APX-CN-1-<br>1824-01012015-<br>31122015-0 | 2015    | 80,000  | 0  | 0  | 80,000   | 15%                           |
| Liucheng<br>Biomass Power<br>Generation<br>Project, China | VCUs                 | Verra    | 28 Oct<br>2020  | 7295-383863645-<br>383873644-VCU-<br>034-APX-CN-1-<br>1824-01012016-<br>31122016-0 | 2016    | 10,000  | 0  | 0  | 10,000   | 2%                            |
| Liucheng<br>Biomass Power<br>Generation<br>Project, China | VCUs                 | Verra    | 28 Oct<br>2020  | 7294-383843645-<br>383853644-VCU-<br>034-APX-CN-1-<br>1824-01012015-<br>31122015-0 | 2015    | 10,000  | 0  | 0  | 10,000   | 2%                            |



| Project<br>description and<br>location                                   | Type of offset units | Registry | Date<br>retired | Serial number range  | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%)     |
|--|----------------------|----------|-----------------|--|---------|---|--|--|--|-----------------------------------|
| Heqing Solar<br>Cooker Project I,<br>China                               | VCUs                 | Verra    | 28 Oct<br>2020  | 7299-384026216-<br>384033644-VCU-<br>046-APX-CN-1-<br>1860-01122016-<br>31122016-0     | 2016    | 7,429   | 0  | 0  | 7,429  | 1%                                |
| Heqing Solar<br>Cooker Project I,<br>China                               | VCUs                 | Verra    | 28 Oct<br>2020  | 7298-383993645-<br>384026215-VCU-<br>046-APX-CN-1-<br>1860-01012017-<br>30112017-0     | 2017    | 32,571  | 0  | 0  | 32,571   | 6%                                |
| Energising India<br>using Solar<br>Energy Projects,<br>India             | VCUs                 | Verra    | 28 Oct<br>2020  | 7387-391257725-<br>391357724-VCU-<br>034-APX-IN-1-<br>1931-01012019-<br>30062019-0     | 2019    | 100,000                                       | 0  | 63,977   | 36,023   | 2021-22:<br>11%<br>2020-21:<br>7% |
| Solar PV Power<br>Project by<br>Prayatna<br>Developers Pvt<br>Ltd, India | VCUs                 | Verra    | 22 Sep<br>2021  | 8257-5502353-<br>5503161-VCS-<br>VCU-997-VER-<br>IN-1-1782-<br>17092016-<br>31122016-0 | 2016    | 809   |  | 809  | 0  | 0.14%                             |



| Project<br>description and<br>location  | Type of offset units | Registry         | Date<br>retired | Serial number range   | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|---|----------------------|------------------|-----------------|---|---------|---|--|--|--|-------------------------------|
| Solar PV Power<br>Project by<br>Prayatna<br>Developers Pvt<br>Ltd, India                | VCUs                 | Verra            | 22 Sep<br>2021  | 8255-5501194-<br>5502018-VCS-<br>VCU-997-VER-<br>IN-1-1782-<br>01012018-<br>03072018-0    | 2018    | 825   |  | 825  | 0  | 0.14%                         |
| Solar PV Power<br>Project by<br>Prayatna<br>Developers Pvt<br>Ltd, India                | VCUs                 | Verra            | 22 Sep<br>2021  | 8256-5502019-<br>5502352-VCS-<br>VCU-997-VER-<br>IN-1-1782-<br>01012017-<br>31122017-0    | 2017    | 334   |  | 334  | 0  | 0.06%                         |
| Shandong Laiwu<br>Landfill Gas<br>Recovery and<br>Power<br>Generation<br>Project, China | VCUs                 | Verra            | 22 Sep<br>2021  | 9147-70821264-<br>70859900-VCS-<br>VCU-997-VER-<br>CN-13-2260-<br>01012016-<br>31122016-0 | 2016    | 38,637  |  | 38,637   | 0  | 6.8%                          |
| Mersin Wind<br>Farm, Turkey   | GSVERs               | Gold<br>Standard | 22 Sep<br>2021  | GS1-1-TR-<br>GS753-12-2017-<br>7210-962-48055   | 2017    | 47,094  |  | 47,094   | 0  | 8.26%                         |



| Project<br>description and<br>location  | Type of offset units | Registry         | Date<br>retired | Serial number range   | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|---|----------------------|------------------|-----------------|---|---------|---|--|--|--|-------------------------------|
| Mersin Wind<br>Farm, Turkey   | GSVERs               | Gold<br>Standard | 22 Sep<br>2021  | GS1-1-TR-<br>GS753-12-2016-<br>7211-1666-18922  | 2016    | 17,257  |  | 17,257   | 0  | 3%                            |
| Mersin Wind<br>Farm, Turkey   | GSVERs               | Gold<br>Standard | 22 Sep<br>2021  | GS1-1-TR-<br>GS753-12-2016-<br>7211-18923-<br>83272                                       | 2016    | 64,350  |  | 64,350   | 0  | 11%                           |
| Hyundai Project,<br>South Korea   | VCUs                 | Verra            | 22 Sep<br>2021  | 9032-62332762-<br>62494949-VCS-<br>VCU-260-VER-<br>KR-1-786-<br>01012017-<br>30062017-0   | 2017    | 162,188                                       |  | 162,188  | 0  | 28.5%                         |
| Shandong Laiwu<br>Landfill Gas<br>Recovery and<br>Power<br>Generation<br>Project, China | VCUs                 | Verra            | 22 Sep<br>2021  | 9150-70954631-<br>71021263-VCS-<br>VCU-997-VER-<br>CN-13-2260-<br>01012017-<br>31122017-0 | 2017    | 66,633  |  | 66,633   | 0  | 11.7%                         |



| Project<br>description and<br>location  | Type of offset units | Registry | Date<br>retired | Serial number range   | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|---|----------------------|----------|-----------------|---|---------|---|--|--|--|-------------------------------|
| CECIC Gansu<br>Yumen<br>Changma No.3<br>Wind Farm<br>Project, China                     | VCUs                 | Verra    | 22 Sep<br>2021  | 8898-52689947-<br>52689951-VCS-<br>VCU-997-VER-<br>CN-1-728-<br>01012017-<br>31122017-0   | 2017    | 5   |  | 5  | 0  | 0.0009%                       |
| CECIC Gansu<br>Yumen<br>Changma No.3<br>Wind Farm<br>Project, China                     | VCUs                 | Verra    | 22 Sep<br>2021  | 8898-52689952-<br>52739946-VCS-<br>VCU-997-VER-<br>CN-1-728-<br>01012017-<br>31122017-0   | 2017    | 49,995  |  | 49,995   | 0  | 8.7%                          |
| Shandong Laiwu<br>Landfill Gas<br>Recovery and<br>Power<br>Generation<br>Project, China | VCUs                 | Verra    | 22 Sep<br>2021  | 9149-70890187-<br>70919718-VCS-<br>VCU-997-VER-<br>CN-13-2260-<br>01012018-<br>31122018-0 | 2018    | 29,532  |  | 29,532   | 0  | 5.2%                          |
| Shandong Laiwu<br>Landfill Gas<br>Recovery and<br>Power<br>Generation<br>Project, China | VCUs                 | Verra    | 27 Sep<br>2021  | 9149-70919719-<br>70919722-VCS-<br>VCU-997-VER-<br>CN-13-2260-<br>01012018-<br>31122018-0 | 2018    | 4   |  | 4  | 0  | 0.001%                        |



| Project<br>description and<br>location  | Type of offset units | Registry | Date<br>retired | Serial number range              | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|---|----------------------|----------|-----------------|----------------------------------|---------|---|--|--|--|-------------------------------|
| Queensland<br>Savannah<br>Burning project<br>(ERF104944),<br>Queensland,<br>Australia | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,786,658,386 -<br>3,786,659,645 | 2019-20 | 1,260   |  | 1,260  | 0  | 0.2%                          |
| Queensland<br>Savannah<br>Burning project<br>(ERF104944),<br>Queensland,<br>Australia | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,786,658,368 -<br>3,786,658,385 | 2019-20 | 18  |  | 18   | 0  | 0.003%                        |
| Queensland<br>Savannah<br>Burning project<br>(ERF104944),<br>Queensland,<br>Australia | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,786,669,685 -<br>3,786,672,324 | 2019-20 | 2,640   |  | 2,640  | 0  | 0.5%                          |



| Project<br>description and<br>location   | Type of offset units | Registry | Date<br>retired | Serial number range              | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|--|----------------------|----------|-----------------|----------------------------------|---------|---|--|--|--|-------------------------------|
| Yarronvale Human-Induced Regeneration Project (ERF118295), Queensland, Australia | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,789,856,421 -<br>3,789,866,420 | 2019-20 | 10,000  |  | 10,000   | 0  | 1.8%                          |
| Norley Regeneration project, Queensland, Australia                               | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,792,800,957 -<br>3,792,802,090 | 2019-20 | 1,134   |  | 1,134  | 0  | 0.2%                          |
| Norley Regeneration project, Queensland, Australia                               | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,792,800,889 -<br>3,792,800,956 | 2019-20 | 68  |  | 68   | 0  | 0.01%                         |
| Wiralla Regeneration Project, Queensland, Australia                              | ACCUs                | ANREU    | 22 Sep<br>2021  | 3,799,095,019 -<br>3,799,096,400 | 2019-20 | 1,382   |  | 1,382  | 0  | 0.24%                         |



| Project<br>description and<br>location                          | Type of offset units | Registry       | Date<br>retired | Serial number range              | Vintage | Eligible<br>quantity<br>(tCO <sub>2</sub> -e) | Quantity<br>used for<br>previous<br>reporting<br>periods | Quantity<br>banked for<br>future<br>reporting<br>periods | Quantity<br>used for<br>this<br>reporting<br>period<br>claim | Percentage<br>of total<br>(%) |
|---|----------------------|----------------|-----------------|----------------------------------|---------|---|--|--|--|-------------------------------|
| Wiralla<br>Regeneration<br>Project,<br>Queensland,<br>Australia | ACCUs                | ANREU          | 22 Sep<br>2021  | 3,799,096,401 -<br>3,799,105,038 | 2019-20 | 8,638   |  | 8,638  | 0  | 1.5%                          |
| Total offsets retired this report and used in this report       |                      |                |                 |                                  |         |   |  |  | 520,075  |                               |
| Total offsets retir   | ed this repo         | ort and banked | for future re   | 570,147                          |         |   |  |  |  |                               |

| Type of offset units                   | Quantity (used for this reporting period claim) | Percentage of Total |
|--|---|---------------------|
| Australian Carbon Credit Units (ACCUs) | 45,115  | 8.7%                |
| Verified Carbon Units (VCUs)           | 474,960   | 91.3%               |



# 5. USE OF TRADEMARK

Table 14: Use of trademark

| Description of where trademark was used   | Logo type                                  |
|---|--|
| Brisbane City Council website – Carbon Neutral Council page   | Climate Active carbon neutral organisation |
| Mandatory back panel template appearing on all Brisbane City<br>Council publications in A4 and DL sizes – ensures the Climate<br>Active carbon neutral logo is featured on all publications | Climate Active carbon neutral organisation |



# **APPENDIX 1: EXCLUDED EMISSIONS**

#### **Excluded emissions**

To be deemed relevant an emission must meet two of the five relevance criteria. Excluded emissions are detailed below against each of the five criteria.

Table 15: Excluded emissions relevance test

| Table 15: Exclud  | ed emissions rel   | evance test   |   |  |   |
|---|--|---|---|--|---|
|   | Relevance test   |   |   |  |   |
| Excluded emissions source                                     | The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions | The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure. | Key<br>stakeholders<br>deem the<br>emissions<br>from a<br>particular<br>source are<br>relevant. | The responsible entity has the potential to influence the reduction of emissions from a particular source. | 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. |
| Fugitive<br>emissions –<br>landfill gas<br>management         | Yes  | No  | No  | No   | No  |
| Fugitive<br>emissions –<br>landfill (closed<br>prior to 2016) | Yes  | No  | No  | No   | No  |
| Investments   | Yes  | No  | No  | No   | No  |
| Office<br>equipment   | No   | No  | No  | Yes  | No  |
| Municipal<br>waste disposal<br>at third party<br>facilities   | Yes  | No  | No  | No   | No  |
| Other<br>purchased<br>goods and<br>services                   | No   | No  | No  | Yes  | No  |



# APPENDIX 2: NON-QUANTIFIED EMISSIONS

# Non-quantified emissions for organisations

**Table 16: Non-quantification test** 

| rable for item quar  |  |  | the state of the s |  |
|--|--|--|--|--|
| Non-quantification   | n test   |  |  |  |
| Relevant-non-<br>quantified<br>emission sources                                    | Immaterial <1% for individual items and no more than 5% collectively | Quantification is not cost effective relative to the size of the emission but uplift applied | Data unavailable but data management plan is in place (see Section 2 Emissions Boundary)   | Initial emissions<br>non-quantified but<br>repairs and<br>replacements<br>quantified |
| Downstream<br>leased assets<br>(partially<br>quantified)                           |  | No   | Yes  | No   |
| Upstream leased<br>assets – base<br>building services<br>(partially<br>quantified) |  | No   | Yes  | No   |
| Water use<br>(partially<br>quantified)   |  | No   | Yes  | No   |



# APPENDIX 3: EVIDENCE OF ACCU SURRENDER

#### Transferring Account

Account AU-1216

Number

Account Name Brisbane City Council

Account Holder BRISBANE CITY COUNCIL

#### **Acquiring Account**

Account AU-1068

Number

Account Name Australia Voluntary Cancellation

Account

Account Holder Commonwealth of Australia

#### Transaction Blocks

| <u>Party</u> | <u>Туре</u> | Transaction<br>Type               | Original<br>CP | Current | ERF<br>Project ID | NGER<br>Facility<br>ID | NGER<br>Facility<br>Name | Safeguard | Kyoto<br>Project<br># | <u>Vintage</u> | Expiry<br>Date | Serial Range                     | Quantity |
|--------------|-------------|-----------------------------------|----------------|---------|-------------------|------------------------|--------------------------|-----------|-----------------------|----------------|----------------|----------------------------------|----------|
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | EOP100772         |                        |                          |           |                       | 2018-19        |                | 3,772,369,065 -<br>3,772,371,564 | 2,500    |
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | EOP100968         |                        |                          |           |                       | 2018-19        |                | 3,772,352,970 -<br>3,772,362,969 | 10,000   |
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | EOP100968         |                        |                          |           |                       | 2018-19        |                | 3,772,362,970 -<br>3,772,368,969 | 6,000    |
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | EOP101115         |                        |                          |           |                       | 2018-19        |                | 3,775,745,442 -<br>3,775,745,442 | 1        |
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | EOP100945         |                        |                          |           |                       | 2017-18        |                | 3,769,395,837 -<br>3,769,400,836 | 5,000    |
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | EOP101115         |                        |                          |           |                       | 2018-19        |                | 3,775,745,443 -<br>3,775,755,441 | 9,999    |
| AU           | KACCU       | Voluntary<br>ACCU<br>Cancellation |                |         | ERF104944         |                        |                          |           |                       | 2019-20        |                | 3,786,643,386 -<br>3,786,658,367 | 14,982   |

#### Transferring Account

Account AU-1216

Number

Account Name Brisbane City Council

Account Holder BRISBANE CITY COUNCIL

**Acquiring Account** 

Account Number

AU-1068

Account

Account Holder Commonwealth of Australia

#### Transaction Blocks

| <u>Party</u> | <u>Туре</u> | Transaction<br>Type            | Original<br>CP | Current | ERF<br>Project ID | NGER<br>Facility<br>ID | NGER<br>Facility<br>Name | Safeguard | Kyoto<br>Project<br># | <u>Vintage</u> | Expiry<br>Date | Serial Range                     | Quantity |
|--------------|-------------|--------------------------------|----------------|---------|-------------------|------------------------|--------------------------|-----------|-----------------------|----------------|----------------|----------------------------------|----------|
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF104944         |                        |                          |           |                       | 2019-20        |                | 3,786,658,386 -<br>3,786,659,645 | 1,260    |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF104944         |                        |                          |           |                       | 2019-20        |                | 3,786,658,368 -<br>3,786,658,385 | 18       |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF104944         |                        |                          |           |                       | 2019-20        |                | 3,786,669,685 -<br>3,786,672,324 | 2,640    |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF118295         |                        |                          |           |                       | 2019-20        |                | 3,789,856,421 -<br>3,789,866,420 | 10,000   |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF119548         |                        |                          |           |                       | 2019-20        |                | 3,792,800,957 -<br>3,792,802,090 | 1,134    |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF119548         |                        |                          |           |                       | 2019-20        |                | 3,792,800,889 -<br>3,792,800,956 | 68       |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF116713         |                        |                          |           |                       | 2019-20        |                | 3,799,095,019 -<br>3,799,096,400 | 1,382    |
| AU           | KACCU       | Voluntary ACCU<br>Cancellation |                |         | ERF116713         |                        |                          |           |                       | 2019-20        |                | 3,799,096,401 -<br>3,799,105,038 | 8,638    |





