



PUBLIC DISCLOSURE STATEMENT

GREAT BARRIER REEF FOUNDATION

**ORGANISATION CERTIFICATION
FY2021–22**

Australian Government

Climate Active Public Disclosure Statement

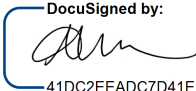


Great Barrier
Reef Foundation



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Great Barrier Reef Foundation
REPORTING PERIOD	Financial year 1 July 2021 – 30 June 2022 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p>DocuSigned by:  41DC2EEADC7D41E...</p> <p>Anna Marsden Managing Director, Great Barrier Reef Foundation Date 20-Dec-2022</p>



Australian Government
Department of Industry, Science,
Energy and Resources

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1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	176 tCO ₂ -e
OFFSETS BOUGHT	100% ACCUs
RENEWABLE ELECTRICITY	20.67%
TECHNICAL ASSESSMENT	7 October 2020 Chris Wilson Pangolin Associates Next technical assessment due: FY2022-23

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2021 to 30 June 2022 and covers all of the Australian operations of Great Barrier Reef Foundation as an organisation (ABN - 82 090 616 443).

The operational boundary has been defined based on an operational control test, in accordance with the principles of the National Greenhouse and Energy Reporting Act 2007. This includes the following locations and facilities:

- Level 11, 300 Ann Street, Brisbane 4001 QLD
- Suite 4, Level 3, 42 Sturt Street, Townsville 4810 QLD
- 130-132 McLeod St, Cairns 4870 QLD

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the following standards:

- Climate Active Standards
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- National Greenhouse and Energy Reporting (Measurement) Determination 2008

Where possible, the calculation methodologies and emission factors used in this inventory are derived from the National Greenhouse Accounts (NGA) Factors in accordance with "Method 1" from the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

The greenhouse gases considered within the inventory are those that are commonly reported under the Kyoto Protocol; carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and synthetic gases - hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). These have been expressed as carbon dioxide equivalents (CO₂-e) using relative global warming potentials (GWPs).

"Climate change is the greatest threat to the existence of coral reefs worldwide, including the Great Barrier Reef.

Saving the Reef is a huge task, but it's one that Australia can and must meet.

There's no alternative, but there is hope."

Organisation description

Our mission at the Great Barrier Reef Foundation is to create a better future for coral reefs.

We do this by raising funds, investing in and designing real world, scalable conservation programs in close partnership with First Nations people, community, science, business and government in Australia and the Pacific.

The science is clear, we have ten years left to act for coral reefs on our planet.

Over the next decade we will create a lifeline for coral reefs by protecting critical ocean habitats, restoring coral reefs and helping them adapt to climate change.

Our ambition matches the challenge ahead. We don't hope for the best, we design for it. That's why we are optimistic that with greater global collaboration and catalytic funding, we can have healthy coral reefs in our future.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary		Outside emission boundary
<u>Quantified</u>	<u>Non-quantified</u>	<u>Excluded</u>
Accommodation and facilities	N/A	N/A
Cleaning and Chemicals		
Electricity		
Food		
ICT services and equipment		
Office equipment & supplies		
Postage, courier and freight		
Products		
Professional Services		
Refrigerants		
Transport (Air)		
Transport (Land and Sea)		
Waste		
Water		
Working from home		
Contractors		
	<u>Optionally included</u>	
	N/A	

Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Each year, the Great Barrier Reef Foundation (GBRF) will develop targets for the 12 months ahead and provide a Sustainability Report on progress to the Board and make this publicly available.

GBRF has implemented a 2022-2023 Sustainability Commitment outlining an organisational approach that embeds sustainability into all operations. The Commitment includes targets and alignments to the UN Sustainable Development Goals with actions from our people, our partners and community, and our operations.

Through these operational actions, GBRF commits to tracking all emissions and reducing emissions wherever possible. To do this GBRF's carbon account is independently quantified each year, then develops and implements strategies to support reduction goals. Included in this target, GBRF aims to reduce Scope 1, 2 and 3 emissions by 10% by the financial year 2024-2025 compared to the base year of 2019-2020, by implementing the following actions:

Scope 1:

- To encourage a reduction in fuel related emissions, GBRF will review and update the travel policy to prioritise hire cars that have lower carbon footprint or use sustainable transport fuels (electric, hybrid, small vehicles), where safe to do so.

Scope 2:

- As staff members work remotely more often, there is more time equipment is idle within the office setting. To support the reduction of electricity consumption, GBRF will encourage energy saving practices through 'switch off' campaigns where monitors and other office equipment are turned off when not in use.

Scope 3:

- GBRF is committed to our environmental responsibilities and aims to develop and implement a set of minimum standards that prioritise carbon neutral stationery and office-related purchases, with a target of 25% of stationery to be credited as carbon neutral.
- To reduce waste, GBRF will implement a quarterly waste audit for GBRF Brisbane, Cairns and Townsville offices, implement a staff training initiative and establish roster for additional quarterly audit of red cycle, electronics, and containers for change in Brisbane office.
- Post Covid-19 travel restrictions, GBRF expects to see a slight increase in emissions as we return to normal business operations which include travels to project sites. To reduce Flight-related emissions and create awareness amongst staff members of travel-related carbon footprint, GBRF will:
 - Update the travel policy to prioritise direct flights, where possible, that have lower carbon footprint and,
 - Commit to one month 'Fly Free'.
- The Foundation will continue to support staff in reducing home power emissions through the provision of a training initiative that educates and support staff in sustainable practices and opportunity for green power when working from home.

Emissions reduction actions

Through annual Sustainability Plans, GBRF has focused on emissions reduction actions that are proven and/or innovative methods to reduce environmental footprint across multiple streams including energy use, travel and transport, waste streams and procurement. Continual improvement of our operations has required culture change and harnessing the passion of our people. By setting expectations and equipping our staff with the knowledge, tools, and processes to tackle sustainability issues they have been empowered to act and reduce their environmental footprint both in the workplace, and at home.

Targeted actions to reduce in FY2021-2022 included two staff-lead training initiatives to encourage staff reduction in environment footprints both in the workplace and at home. Key learnings from the sessions resulted in the staff members at the Townsville office, Federation Place, leading a Food Waste initiative to reduce food waste from all 7 offices in the building. A food waste audit was undertaken and will be repeated in the next reporting period to understand changes and impacts. A recycling bin was purchased for the Federation Place third floor (shared with 2 other businesses).

There has also been a reduction in emissions that may not be a direct result of targeted actions, instead driven primarily by COVID-19 related shutdowns and restrictions that transitioned staff to increase their remote digital work capabilities within the FY2021-2022 period. The unintended consequences were a reduction in printing, postage costs and employee commute emissions.

The Foundation has also stabilised business growth since the FY2019-2020 period which has reduced expenditure and avoided emissions on new-starter ICT equipment and furniture.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base year/Year 1:	2019–20	313.4
Year 2:	2020–21	220.2
Year 3:	2021–22	175.1

Significant changes in emissions

Emission source name	Current year (tCO ₂ -e)	Previous year (tCO ₂ -e)	Detailed reason for change
Total net electricity emissions (Market-based)	68.06	73.27	The reduction in electricity emissions from base buildings and tenancy office locations, attributable to the increased Working-from-home arrangements GBRF has implemented within the last 12 months.
Short economy class flights (>400km, ≤3,700km)	46.24	34.69	There has been an increase of in-person stakeholder engagements, workshops, and events due to COVID-19 restrictions lifting.
Working from home emissions	14.77	2.80	Increased flexible working arrangements GBRF has implemented within the last 12 months.

Use of Climate Active carbon neutral products and services

This assessment and Climate Active submission was prepared with the assistance of [Pangolin Associates](#) and these services are carbon neutral.

Organisation emissions summary

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

Emission category	Sum of Scope 1 (tCO ₂ -e)	Sum of Scope 2 (tCO ₂ -e)	Sum of Scope 3 (tCO ₂ -e)	Sum of total emissions (tCO ₂ -e)
Accommodation and facilities	0.00	0.00	9.54	9.54
Cleaning and Chemicals	0.00	0.00	1.02	1.02
Electricity	0.00	68.06	0.00	68.06
Food	0.00	0.00	4.02	4.02
ICT services and equipment	0.00	0.00	5.29	5.29
Office equipment & supplies	0.00	0.00	6.13	6.13
Postage, courier and freight	0.00	0.00	1.11	1.11
Products	0.00	0.00	1.12	1.12
Professional Services	0.00	0.00	3.21	3.21
Refrigerants	0.00	0.00	0.51	0.51
Transport (Air)	0.00	0.00	51.07	51.07
Transport (Land and Sea)	0.58	0.00	2.58	3.16
Waste	0.00	0.00	2.37	2.37
Water	0.00	0.00	2.64	2.64
Working from home	0.00	0.00	14.77	14.77
Contractor WFH emissions	0.00	0.00	1.07	1.07
Total	0.58	68.06	106.45	175.10

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions, which can't be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
N/A	N/A
Total of all uplift factors	N/A
Total footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	N/A

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	439
2. Total emissions footprint to offset for this report	176
3. Total eligible offsets required for this report	0
4. Total eligible offsets purchased and retired for this report	176
5. Total eligible offsets banked to use toward next year's report	263

Co-benefits

Orient Regeneration Project

The Orient Regeneration Project promotes the regeneration of native forest on several properties in the Bulloo Shire of Queensland, following the discontinuation of agricultural activities that suppressed native regeneration. The Kullilli Bulloo River Aboriginal Corporation receive a percentage of the Australian Carbon Credit Units (ACCUs) from each issuance of the project, allowing them to benefit directly from the outcomes of the project, and can also access the project area for a range of purposes, including carrying out traditional activities, use of bush tucker and medicinal plants, and carrying out cultural heritage surveys.

Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Orient Regeneration Project	KACCUs	ANREU	22 Nov 2021	8,324,500,974 - 8,324,501,413	2020-21	0	440	1	263	176	100%
Total offsets retired this report and used in this report										176	
Total offsets retired this report and banked for future reports									263		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUUs)	176	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a **market-based approach**.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kgCO ₂ -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	2,204	0	3%
Total non-grid electricity	2,204	0	3%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	0	0	0%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	15,621	0	18%
Residual Electricity	68,409	68,064	0%
Total grid electricity	84,030	68,064	18%
Total Electricity consumed (grid + non grid)	86,234	68,064	21%
Electricity renewables	17,825	0	
Residual Electricity	68,409	68,064	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ -e)		68,064	

Total renewables (grid and non-grid)	20.67%
Mandatory	18.11%
Voluntary	0.00%
Behind the meter	2.56%
Residual Electricity Emission Footprint (tCO₂-e)	68

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)
QLD	84,030	67,224	10,084
Grid electricity (scope 2 and 3)	84,030	67,224	10,084
QLD	2,204	0	0
Non-grid electricity (Behind the meter)	2,204	0	0
Total electricity consumed	86,234	67,224	10,084
Emission Footprint (tCO₂-e)	77		
<i>Scope 2 Emissions (tCO₂-e)</i>	67		
<i>Scope 3 Emissions (tCO₂-e)</i>	10		

Climate Active carbon neutral electricity summary

Carbon neutral electricity offset by Climate Active product	Activity Data (kWh)	Emissions (kgCO ₂ -e)
N/A	0	0

Climate Active carbon neutral electricity is not renewable electricity. The emissions have been offset by another Climate Active member through their product certification.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources emissions have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

- 1. **Immaterial** <1% for individual items and no more than 5% collectively
- 2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
- 4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

No emission sources in Great Barrier Reef Foundation’s organisational boundary were non-quantified in FY2022.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
N/A	N/A	N/A	N/A	N/A

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

No emission sources were excluded from Great Barrier Reef Foundation's organisational boundary in FY2022.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
N/A	N/A	N/A	N/A	N/A	N/A	N/A



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