



PUBLIC DISCLOSURE STATEMENT

PINETREES LODGE PTY LTD

**ORGANISATION CERTIFICATION
FY 2021-2022**

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Pinetrees Lodge Pty Ltd (ABN 58 919 365 157)
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><i>Signature here</i></p> <p><i>DR</i></p> <p>Name of signatory <i>Dani Rourke</i> Position of signatory <i>Director</i> Date <i>14/12/22</i></p>



Australian Government
**Department of Industry, Science,
 Energy and Resources**

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	432 tCO ₂ -e
OFFSETS BOUGHT	100% VCUs
RENEWABLE ELECTRICITY	N/A
TECHNICAL ASSESSMENT	13/10/2022 Mylene Turban Pangolin Associates Next technical assessment due: FY2025

Contents

1. Certification summary	3
2. Carbon neutral information.....	4
3. Emissions boundary	6
4. Emissions reductions.....	8
5. Emissions summary.....	9
6. Carbon offsets	12
7. Renewable Energy Certificate (REC) Summary.....	14
Appendix A: Additional Information	15
Appendix B: Electricity summary	16
Appendix C: Inside emissions boundary	18
Appendix D: Outside emissions boundary.....	19

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 the business operations of Pinetrees Lodge (ABN 58 919 365 157).

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:

- Pinetrees Lodge, Lord Howe Island NSW
- Suite 3, Level 1, 50 Clarence Street, Sydney 2000 NSW

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).

All services provided by Pinetrees Lodge are included in this certification boundary and are certified as Carbon Neutral service under a separate Climate Active Service certification.

"We are completely surrounded by water and the effects of climate change are real and dramatic so being involved in Climate Active is very important to our organisation."

Organisation description

Pinetrees Lodge is the largest business on Lord Howe Island. The lodge caters for 75 guests and has approximately 35 full-time and casual staff (30 FTE). Pinetrees is one of the oldest hotel businesses in Australia – six generations of the same family – and it's also one of the most remote. We manage our water, wastewater, waste and fuel (petrol, diesel and gas) on site. Our electricity is provided from the island-wide electricity grid (which is now 80% renewable).

We run a commercial restaurant, commercial laundry and luxury accommodation operation, and most of our guests stay on a full-board tariff that includes breakfast, lunch, afternoon tea and dinner.

Our operation is full service, and guests often join one of our guided event weeks, such as ocean swimming, hiking, photography and wellness.

We also run a weekly conservation tour to showcase our emission reductions, conservation and environmental management initiatives.

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> Electricity Wastewater Telecommunications IT Equipment Office Paper Printing & Stationery Merchandising Clothing Furniture Cleaning Supplies Building Supplies Employee Commute Business Flights Business Fuel Use (Stationery and Transport) Postage & Couriers Advertising Servicing & Repairs Freight Food & Beverage Waste (Landfill & Recycling)	<u>Non-quantified</u> N/A	<u>Excluded</u> Guest Flights
	<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

We've undertaken an aggressive emissions reductions strategy since our base-year, and to date have reduced our emissions by 62% since FY2019.

Our next major emissions reduction action is the transition of our hot water service from diesel to solar by 2025, which will reduce our emissions by approximately 25 tCO₂-e (or 5.6% of our FY2022 emissions). This is likely to be the final major action we can realistically achieve, given what we've done since FY2019.

We will continue to make small emission reductions through the sourcing of carbon neutral certified products, assuming the quality and cost are compatible with our guests' expectations.

We are also working on improving the quantification of our scope 3 emissions by improving the categorization of our expenses and working with our suppliers to get more accurate GHG emission metrics.

Emissions reduction actions

Compared to our first submission in FY2019, our electricity supply, through the Lord Howe Island Board, has converted from 100% diesel to 80% solar.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year		
		Total tCO ₂ -e
Base year/Year 1:	2018–19	1,123.6
Year 2:	2019–20	1,117.7
Year 3:	2020–21	521.3
Current Year – Year 4	2021-2022	431.8

Significant changes in emissions

Pinetrees Lodge's GHG emissions have decreased by -62% since FY2019 and by -17% since FY2021.

However, the lodges were only opened for 6 months during this assessment period, compared to 9 months in FY2019.

The significant change in the total emissions compared to last year's assessment are summarised in the table below

Emission source name	Current year tCO ₂ -e	Previous year tCO ₂ -e	Detailed reason for change
Red meat	71.17	30.58	The emission factor has been updated and increased compared to the one applied for FY2020/21 assessment
Repairs and Maintenance	42.36	43.60	More repairs were done this year to the lodges, but a change in the emission factor applied did not increase the emissions.
Other Food	82.70	178.82	Increase in food purchase + some of the food products reported separately last year in different categories are now reported under this category. However the

			emissions factor has reduced compared to last year.
Diesel oil	48.72	80.70	Half of the diesel consumption is for the generation of electricity on the island. The island is now mostly powered by the solar farm, which reduces the consumption of diesel to generate electricity. The other half is for water heating at the lodges and this quantity hasn't decreased.

Use of Climate Active carbon neutral products and services

Pinetrees use Winc carbon neutral office paper and purchase Biopak take-away containers. Pinetrees also purchases Five Founders carbon neutral beef products.

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

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location 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)
Cleaning and Chemicals	0.00	0.00	12.40	12.40
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Construction Materials and Services	0.00	0.00	42.36	42.36
Electricity	0.00	2.77	0.00	2.77
Food	0.00	0.00	231.46	231.46
ICT services and equipment	0.00	0.00	4.22	4.22
Office equipment & supplies	0.00	0.00	2.99	2.99
Postage, courier and freight	0.00	0.00	6.44	6.44
Products	0.00	0.00	1.15	1.15
Professional Services	0.00	0.00	4.89	4.89

Refrigerants	9.31	0.00	0.00	9.31
Stationary Energy (liquid fuels)	66.73	0.00	3.59	70.31
Transport (Air)	0.00	0.00	13.24	13.24
Transport (Land and Sea)	9.21	0.00	0.81	10.02
Waste	0.00	0.00	5.84	5.84
Water	0.00	0.00	14.09	14.09
Stationery Energy	0.32	0.00	0.00	0.32
Total	85.56	2.77	343.47	431.80

Uplift factors

There was no uplift applied to this submission.

Reason for uplift factor	tCO ₂ -e
N/A	
tal footprint to offset <i>(total net emissions from summary table + total uplifts)</i>	431.80

6. CARBON OFFSETS

Offsets retirement approach

In arrears		
1.	Total number of eligible offsets banked from last year's report	0
2.	Total emissions footprint to offset for this report	432
3.	Total eligible offsets required for this report	432
4.	Total eligible offsets purchased and retired for this report	432
5.	Total eligible offsets banked to use toward next year's report	0

Co-benefits

Pinetrees Lodge has invested in the **Rimba Raya Biodiversity Reserve Project** in Indonesia. Rimba Raya is situated in Central Kalimantan in Indonesian Borneo. Covering land approximately the same size as Singapore, it is known as one of the largest Orangutan sanctuaries in the world. Offering a viable alternative to deforestation, a practice very common in the area, the project has a wealth of benefits to the biodiversity of the region and the surrounding communities. Rimba Raya is home to over 300 species of birds, 122 species of mammals and 180 species of trees and plants. The project has strong community based initiatives including increased employment for communities, greater access to medical and health services, and assistance with education.

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 (%)
Rimba Raya Biodiversity Reserve Project, Indonesia	VCUs	Verra	18/10/2022	6979-362263512-362263943-VCU-016-MER-ID-14-674-01012014-30062014-1	2014	0	432	0	0	432	100%
Total offsets retired this report and used in this report										432	
Total offsets retired this report and banked for future reports									0		
Type of offset units		Quantity (used for this reporting period claim)					Percentage of total				
Verified Carbon Units (VCUs)		432					100%				

Offsets retirement approach

The details of offsets relating to this certification are the same as those found in the Pinetrees Service PDS, found [here](#).

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Sallywood Swamp Forest Restoration Project

In 2019, Pinetrees partnered with the Lord Howe Island Board and NSW Environmental Trust to restore a three-hectare patch of Sallywood Swamp Forest in the Pinetrees back paddock. Sallywood Swamp Forests are a Critically Endangered Ecological Community in NSW – and they're only found on Lord Howe Island. Over 95% of the original forest coverage was destroyed by grazing, and only a few patches remain.

To date, we've planted about 5000 seedlings and we've grown another 2000 seedlings in our nursery ready for planting in 2023. These plantings have not been included in our carbon neutral calculations or status, although we're hoping that Climate Active will introduce a method to allow for businesses like ours to offset some of our carbon emissions through on-site carbon sequestration activities.

APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a location-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	0	0	0%
Total non-grid electricity	0	0	0%
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)	606	0	19%
Residual Electricity	2,655	2,642	0%
Total grid electricity	3,261	2,642	19%
Total Electricity Consumed (grid + non grid)	3,261	2,642	19%
Electricity renewables	606	0	
Residual Electricity	2,655	2,642	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		2,642	
Total renewables (grid and non-grid)	18.59%		
Mandatory	18.59%		
Voluntary	0.00%		
Behind the meter	0.00%		
Residual Electricity Emission Footprint (TCO₂e)	3		
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>			

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO ₂ e)	Scope 3 Emissions (kgCO ₂ e)
ACT	0	0	0
NSW	3,261	2,544	228
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Grid electricity (scope 2 and 3)	3,261	2,544	228
ACT	0	0	0
NSW	0	0	0
SA	0	0	0
Vic	0	0	0
Qld	0	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	0	0	0
Total Electricity Consumed	3,261	2,544	228
Emission Footprint (TCO₂e)	3		
<i>Scope 2 Emissions (TCO₂e)</i>	3		
<i>Scope 3 Emissions (TCO₂e)</i>	0		

Climate Active Carbon Neutral Electricity summary

Carbon Neutral electricity offset by Climate Active Product	Activity Data (kWh)	Emissions (kgCO ₂ e)
None	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.

There was no non-quantified emission sources in this submission.

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.

Emissions from the guest flights to the lodges have been excluded as it has been assessed as not relevant according to the relevance test.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
Guest flights	Yes	No	No	No	No	No



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