



PUBLIC DISCLOSURE STATEMENT

TAYLOR & CULLITY PTY LTD

**ORGANISATION CERTIFICATION
CY2022**


Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Taylor & Cullity Pty Ltd
REPORTING PERIOD	1 January 2022 – 31 December 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>Perry Lethlean Director 13.9.2023</p>



Australian Government
Department of Climate Change, Energy,
the Environment and Water

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Version March 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	230 tCO ₂ -e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	NA
CARBON ACCOUNT	Prepared by: Trellis Technologies Pty Ltd
TECHNICAL ASSESSMENT	Not required for a small organisation

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2. CARBON NEUTRAL INFORMATION

Description of certification

Taylor & Cullity Pty Ltd, trading as Taylor Cullity Lethlean (TCL), ABN 73 006 128 963, is certified carbon neutral for its Australian business operations.

Organisation description

Taylor & Cullity Pty Ltd, trading as Taylor Cullity Lethlean (TCL), ABN 73 006 128 963, is an award-winning landscape architecture and urban design practice with substantial experience in research, innovation and community engagement.

Across more than two decades, TCL has been involved in a broad suite of developments throughout Australia with experience across education, waterfronts, infrastructure, communities, and gardens.

TCL operates in Melbourne, Adelaide, Sydney, Brisbane and Darwin and maintains two storage spaces.

Note that the Brisbane operation is new to CY2022.

The boundary of the organisation has been determined based on operational control.

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation 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 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

Quantified

Stationary energy and fuels
Electricity
HVAC Refrigerants
Accommodation
Carbon neutral products and services
Cleaning and chemicals
Food
ICT services and equipment
Professional services
Land and sea transport
Office equipment and supplies
Postage, courier and freight
Transport (air)
Working from home
Waste
Water

Non-quantified

Storage space electricity

Optionally included

NA

Outside emission boundary

Excluded

NA

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

TCL will target a range of emissions management options over the next 5-7 years with the aim of reducing emissions by 50% relative to their 2019 baseline year (i.e. from 243.6 tonnes CO2-e to around 120 tonnes CO2-e) by 2030.

With comparatively low levels of emissions spread over a range of sources, the scope for reductions needs to be diverse and therefore includes:

- Engagement with building management on energy efficient lighting

Although TCL does not own any of its workspaces, there is potential to engage with landlords/building managers to adopt energy efficient lighting. Electricity accounted for the largest portion around one third of the total emissions in previous assessments and is thus a primary area of concern.

TCL will investigate the potential for lighting upgrades with their building managers over the next 2 years.

- Expansion of waste management improvements across all sites

As part of a waste management initiative developed in Melbourne, TCL has adopted an improved approach to compostable waste, which it will seek to implement across all workspaces.

This process will be implemented across all sites.

- Fleet upgrades.

Any new vehicles purchased by the business will consider options for either hybrid or fully electric vehicles.

Vehicle replacement operates over a cycle of 2-5 years.

- Improved data acquisition, management and communication.

Communication and “buy in” across clients and supply chains will serve to promote broader sustainability discussion and management.

Emissions reduction actions

TCL’s emissions reduction activities from CY 2022 related to:

- Maintenance of offsetting flights (where possible) and improved related documentation such that these can be appropriately tracked.

Documentation related to flight offsets has been improved.

The impact of Covid 19 has potentially masked any impact of better flight related emissions management. Finance data indicate a substantial increase in air travel, most likely a result of reductions in restrictions. While many flights are offset, some 65% of all distance travelled could not be covered which is a substantial increase compared to 2021 (~30%).

- Behavioural changes related to electricity consumption.
- Electricity consumption was lower in CY 2021 versus CY 2020 (down by ~4%), although as with flights, the impact of Covid 19 and the need for working from home has potentially confounded any concrete comparison.
- Improved data acquisition to enable better emissions management.
Data on refrigerant gasses for one site has been used to generate an overall estimate for the business.
- One of the company vehicles has been upgraded to a hybrid.

5.EMISSIONS SUMMARY

Emissions over time

		Emissions since base year	
		Total tCO ₂ -e (without uplift)	Total tCO ₂ -e (with uplift)
Base year/ Year 1:	2019	232.0	243.6
Year 2:	2020	184.7	195.8
Year 3:	2021	150.2	158.4
Year 4:	2022	218.2	229.11

Significant changes in emissions

Emissions for CY 2022 were rather higher (70.7 tCO₂-e) compared to CY 2021 largely on the basis of substantially increase air travel (in particular business flights) resulting from easing of travel restrictions.

Note that the flights not included as carbon neutral are largely those related to international travel, in particular journeys with carriers that cannot be offset in Australia.

TCL feels that these should be included in their emissions estimate as they would only occur as a result of their business operations.

Prior to COVID TCL travelled extensively both nationally and internationally. With the easing of travel restrictions, there has been a commensurate increase in travel, but owing to the nature of TCL's business there has also been some lag.

Many of TCL's clients have expectations as to their engagement with the business, hence travel offered in support of their projects is often business class.

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
QANTAS Airlines	Offset of flights by QANTAS group airlines, which includes QANTAS and Jetstar.

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 (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	6.71	6.71
Cleaning and Chemicals	0.00	0.00	4.43	4.43
Climate Active Carbon Neutral Products and Services	0.00	0.00	0.00	0.00
Electricity	0.00	47.05	5.76	52.81
Food	0.00	0.00	8.53	8.53
ICT services and equipment	0.00	0.00	34.87	34.87
Office equipment & supplies	0.00	0.00	6.30	6.30
Postage, courier and freight	0.00	0.00	1.29	1.29
Refrigerants	4.89	0.00	0.00	4.89
Stationary Energy (gaseous fuels)	1.41	0.00	0.29	1.70
Transport (Air)	0.00	0.00	76.54	76.54
Transport (Land and Sea)	5.09	0.00	20.68	25.78
Waste	0.00	0.00	0.00	0.00
Water	0.00	0.00	1.41	1.41
Working from home	0.00	0.00	-6.87	-6.87
Total emissions	11.39	47.05	159.76	218.39

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot 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
Mandatory 5% uplift for small organisations	10.91
Total of all uplift factors	10.91
Total emissions footprint to offset <i>(total emissions from summary table + total of all uplift factors)</i>	229.31

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 229.11 t CO₂-e. The total number of eligible offsets used in this report is 230. Of the total eligible offsets used, 0 were previously banked and 230 were newly purchased and retired. Zero are remaining and have been banked for future use.

Co-benefits

NA

Eligible offsets retirement summary

Offsets retired 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 retired (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 (%)	
AAC Block Project By Aerocon Buildwell Pvt. Ltd. (EKIESL-June 2016-02)	VCU	Verra	24/5/2023	11961-371328931-371329160-VCS-VCU-1423-VER-IN-4-1549-01012017-31122017-0 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=205303	2017	0	230	0	0	230	100	
Total eligible offsets retired and used for this report										230		
Total eligible offsets retired this report and banked for use in future reports										0		

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Verified Carbon Units (VCUs)	230	100

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

NA

APPENDIX A: ADDITIONAL INFORMATION

NA

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

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.

For this certification, electricity emissions have been set by using the **location-based approach**.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO 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)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	14,514	0	19%
Residual Electricity	63,350	60,499	0%
Total renewable electricity (grid + non grid)	14,514	0	19%
Total grid electricity	77,864	60,499	19%
Total electricity (grid + non grid)	77,864	60,499	19%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	63,350	60,499	
Scope 2	55,945	53,428	
Scope 3 (includes T&D emissions from consumption under operational control)	7,405	7,071	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	.

Total renewables (grid and non-grid)	18.64%
Mandatory	18.64%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	53.43
Residual scope 3 emissions (t CO₂-e)	7.07
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	53.43
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	7.07
Total emissions liability (t CO₂-e)	60.50

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

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO ₂ -e)	Scope 3 Emissions (kgCO ₂ -e)	(kWh)	Scope 3 Emissions (kgCO ₂ -e)
ACT	0	0	0	0	0	0
NSW	5,804	5,804	4,237	348	0	0
SA	28,533	28,533	7,133	2,283	0	0
VIC	38,691	38,691	32,887	2,708	0	0
QLD	967	967	706	145	0	0
NT	3,869	3,869	2,089	271	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	77,864	77,864	47,053	5,755	0	0
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
NT	0	0	0	0		
WA	0	0	0	0		
TAS	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	77,864					

Residual scope 2 emissions (t CO ₂ -e)	47.05
Residual scope 3 emissions (t CO ₂ -e)	5.76
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	47.05
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	5.76
Total emissions liability	52.81

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO ₂ -e)
NA	0	0
Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.		

Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO ₂ -e)
NA	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.</i>		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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.

Relevant non-quantified emission sources	Justification reason
Storage space electricity	Data are unavailable and immaterial

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

TCL leases two storage spaces. Given that neither of them has persistent electrical use (lights are only used on sporadic visits), the emissions associated with these facilities has been assumed to be immaterial and likely covered by the uplift.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation'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.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
NA	NA	NA	NA	NA	NA	<p>Size: NA</p> <p>Influence: NA</p> <p>Risk: NA</p> <p>Stakeholders: NA</p> <p>Outsourcing: NA</p>



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