

PUBLIC DISCLOSURE STATEMENT

GREAT BARRIER REEF FOUNDATION

ORGANISATION CERTIFICATION FY2022–23

Australian Government

Climate Active Public Disclosure Statement





Climate

NAME OF CERTIFIED ENTITY	Great Barrier Reef Foundation
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears
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.
	Anna Marsden Managing Director Date 15-Jan-2024



Australian Government

Department of Climate Change, Energy, the Environment and Water

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Version August 2023.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	408 tCO ₂ -e
OFFSETS USED	64.46% ACCUs, 35.54% VCUs
RENEWABLE ELECTRICITY	19.56%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	03/11/2023 Pangolin Associates Next technical assessment due: FY 2026

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 and covers all the Australian operations of Great Barrier Reef Foundation as an organization (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).

Organisation description

The Great Barrier Reef Foundation's mission is to create a better future for the world's coral reefs by protecting ocean habitats, restoring coral reefs and helping them adapt to the impacts of climate change. The Foundation is a collaborative organisation that raises funds, invests in innovative ideas and designs real-world, scalable conservation programs that are delivering breakthroughs in marine and terrestrial restoration. Walking in step with First Nations Peoples and front-line communities, the Foundation is fast-tracking and deploying solutions around the world.



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 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.







4.EMISSIONS REDUCTIONS

Emissions reduction strategy

The Great Barrier Reef Foundation (the Foundation) has a Sustainability Commitment which includes a list of 2030 Sustainability Targets that meaningfully contribute to emissions reduction and sustainable 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.

Each year, the Foundation develops ambitious goals for the 12 months ahead while measurably delivering progress towards our 2030 targets. Committing to targets provides a framework for accountability and enables the organisation to strive for ambitious outcomes.

Through these operational actions, the Foundation commits to tracking all emissions and reducing emissions wherever possible. To do this the Foundation 's carbon account is independently quantified each year, then it develops and implements strategies to support reduction goals.

The Foundation's emissions reduction target is to reduce organisational emissions by 50%, using the FY19-20 as a baseline. Other targets developed to reduce scope emissions are outlined below:

Scope 1:

• Due to the nature of organisational operations, the Foundation has very low Scope 1 emissions. As such, emissions reduction activities are targeted at Scope 2 and 3.

Scope 2:

- By 2025, all staff receive training and education on renewable and green energy options in the home.
- By 2030, all office locations are 100% powered by renewable or green energy.

Scope 3:

- By 2025, develop and implement a robust sustainable procurement policy that promotes sustainable consumption and production, supports greener economies and sustainable development.
- By 2025, be a paperless organisation.
- By 2030, all office related purchases are environmentally friendly; biodegradable, non-toxic, not tested on animals.
- By 2030, reduce organisational general waste by 50% using FY19-20 as a baseline,
- By 2030, halve food waste generated from operations and events.
- By 2030, implement climate change measures into policies, strategies and planning.



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.

To maintain net zero status and reduce emissions:

- Fly Free January was implemented to increase staff awareness of the impact of business travel on emissions. Information was added to SharePoint travel page which included annual business flight emissions.
- The travel policy continues to encourage digital meeting formats where possible, and sustainable purchasing guide on Travel has been created and shared with staff in June 2023.
- A project is underway to relocate the Brisbane office to a building that has an improved NABER's rating and increased opportunity for emissions reduction actions in the office.
- Two voluntary Brisbane Carbon Challenge sessions, supported by Brisbane Sustainability Agency, taught staff how to calculate their household carbon footprint and identify emissions reduction opportunities they can implement in the home. The nature of the workforce is increasingly remote – by educating staff, GBRF hopes to reduce work-from-home related emissions.

To reduce emissions waste:

- A waste audit survey is conducted quarterly. Home waste reduction guides and resources shared to all GBRF staff.
- The Foundation seeks to procure only what it needs to reduce waste arising from merchandise.

To promote our understanding of sustainability:

- A Sustainability Officer role commenced in 2022 dedicated to leading an ESG reporting framework, including Sustainable Development Goal mapping and alignment to the organisation's 2030 strategy.
- An agenda item for Sustainability Tips was introduced at fortnightly all-staff meetings. Staff share information on a relevant sustainability issue to promote cultural awareness of sustainability in the office and at home. This often includes small lifestyle adjustments that contribute to emissions reduction, such as composting to avoid food waste.
- Two clothes swap days were held in the Brisbane office to reduce waste emissions associated with the clothing industry. Although outside GBRF's emissions boundary, these events promote cultural change and awareness of emissions reduction.



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:	2019-20	313.4	313.4				
Year 2:	2020-21	220.2	220.2				
Year 3:	2021-22	175.1	175.1				
Year 4:	2022-23	407.71	407.71				

Significant changes in emissions

Emission source name	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Detailed reason for change	
Electricity (market-based method, scope 2)	68.06	46.54	A reduction in electricity emissions, owing to the improvement of calculating the Foundation's share of base building emissions. In previous years, both tenancy usage and base building usage were calculated. In FY2023, however, it was clear that the Foundation had just one electricity bill; their relative share of the whole building's usage (i.e., base building share). As such, no tenancy usage was presented.	
Long economy class flights (>3,700km)	1.03	93.45	In line with the global environment post COVID-19 pandemic, business travel restrictions have eased significantly. Specifically, business flights have increased 69% on previous years, with staff travelling to meet and work with key project partners and funders. Despite the continued use of alternative travel and virtual meeting options, the demand for travel remains a core operational need in all work areas.	
Short economy class flights (>400km, ≤3,700km)	46.24	152.61	In line with the global environment post COVID-19 pandemic, business travel restrictions have eased significantly. Specifically, business flights have increased 69% on previous years, with staff travelling to meet and work with key project partners and funders. Despite the continued use of alternative travel and virtual meeting options, the demand for travel remains a core operational need in all work areas.	

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

N/A.

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 (t CO ₂ -e)
Accommodation and facilities	0.00	0.00	11.79	11.79
Cleaning and chemicals	0.00	0.00	0.98	0.98
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	46.54	6.16	52.70
Food	0.00	0.00	10.24	10.24
ICT services and equipment	0.00	0.00	10.71	10.71
Postage, courier and freight	0.00	0.00	0.91	0.91
Products	0.00	0.00	1.83	1.83
Professional services	0.00	0.00	1.31	1.31
Refrigerants	0.07	0.00	0.00	0.07
Transport (air)	0.00	0.00	275.81	275.81
Transport (Land and Sea)	0.64	0.00	22.63	23.27
Waste	0.00	0.00	1.28	1.28
Water	0.00	0.00	0.49	0.49
Working from home	0.00	0.00	6.30	6.30
Office equipment and supplies	0.00	0.00	10.01	10.01
Total emissions	0.72	46.54	360.45	407.71

Uplift factors

N/A



6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 408 t CO₂-e. The total number of eligible offsets used in this report is 408. Of the total eligible offsets used, 263 were previously banked and 145 were newly purchased and retired. There is none remaining or banked for future use.

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.

Renewable Solar Power Project by Shapoorji Pallonji

The construction and operations of the solar project sites, as well as more reliable power generation overall, creates direct and indirect employment opportunities and boosts economic activity at every level of the communities in the project regions. The Shapoorji Pallonji investment into the communities also results in better education and improved infrastructure such as roads. At a granular level, the organisation provides updated technology such as LED lighting and computers for local schools.



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	177	0	263	64.46%
Renewable Solar Power Project by Shapoorji Pallonji	VCU	Verra	03 Nov 2023	<u>13274-487140692-</u> <u>487140836-VCS-VCU-1491-</u> <u>VER-IN-1-1976-26062019-</u> <u>31122019-0</u>	2019	0	145	0	0	145	35.54%
	Total offsets retired this report and						this report and u	sed in this report	408		
	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
Australian Carbon Credit Units (ACCUs)	263	64.46%
Verified Carbon Units (VCUs)	145	35.54%





23 November 2021

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, Climate Friendly Financial Solutions Pty Limited (account number AU-2980).

The details of the cancellation are as follows:

Date of transaction	22 November 2021		
Transaction ID	AU20398		
Type of units	KACCU		
Total Number of units	440		
Serial number range (ERF Project ID)	8,324,500,974 - 8,324,501,413 (ERF119549)		
Associated ERF Project Name(s)	Orient Regeneration Project		
Transaction comment	Retired on behalf of the Great Barrier Reef Foundation for their FY22 and beyond Climate Active Reports		

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email <u>registry-</u> contact@cleanenergyregulator.gov.au

Yours sincerely,

David O'Toole ANREU Operations and International Engagement NGER and Safeguard Branch Scheme Operations Division Clean Energy Regulator registry-contact@cleanenergyregulator.gov.au www.cleanenergyregulator.gov.au

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7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A



APPENDIX A: ADDITIONAL INFORMATION

N/A



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 market-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	642	0	1%				
Total non-grid electricity	642	0	1%				
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)	12,777	0	19%				
Residual Electricity	55,186	52,703	0%				
Total renewable electricity (grid + non grid)	13,419	0	20%				
Total grid electricity	67,963	52,703	19%				
Total electricity (grid + non grid)	68.605	52.703	20%				
Percentage of residual electricity consumption under operational control	100%	,					
Residual electricity consumption under operational control	55,186	52,703					
Scope 2	48,736	46,543					
Scope 3 (includes T&D emissions from consumption under operational control)	6,450	6,160					
Residual electricity consumption not under operational control	0	0					
Scope 3	0	0					

Total renewables (grid and non-grid)	19.56%
Mandatory	18.62%
Voluntary	0.00%
Behind the meter	0.94%
Residual scope 2 emissions (t CO ₂ -e)	46.54
Residual scope 3 emissions (t CO ₂ -e)	6.16
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	46.54
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	6.16
Total emissions liability (t CO ₂ -e)	52.70
Figures may not sum due to rounding. Renewable percentage can be above 100%	

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



Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Und	er operational	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)
QLD	67,963	67,963	49,613	10,194	0	0
Grid electricity (scope 2 and 3)	67,963	67,963	49,613	10,194	0	0
QLD	642	642	0	0		
Non-grid electricity (behind the meter)	642	642	0	0		
Total electricity (grid + non grid)	68,605					

Residual scope 2 emissions (t CO ₂ -e)	49.61
Residual scope 3 emissions (t CO ² -e)	10.19
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	49.61
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	10.19
Total emissions liability	59.81

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)
N/A	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)
N/A	0	0
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.		



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 <u>one</u> of the following reasons:

- 1. Immaterial <1% for individual items and no more than 5% collectively
- 2. <u>Cost effective</u> Quantification is not cost effective relative to the size of the emission but uplift applied.
- 3. <u>Data unavailable</u> 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 organisation boundary were non-quantified in FY2022.

Relevant non-quantified emission sources	Justification reason
N/A	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.



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. <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> The responsible entity has the potential to influence the reduction of emissions from a particular source.
- 3. <u>**Risk**</u> The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
- 4. <u>Stakeholders</u> Key stakeholders deem the emissions from a particular source are relevant.
- <u>Outsourcing</u> 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 organisation boundary in FY2022.



Excluded emissions sources summary







An Australian Government Initiative

