



PUBLIC DISCLOSURE STATEMENT

SENSE CREATIVE AGENCY

ORGANISATION CERTIFICATION
FY2022-2023

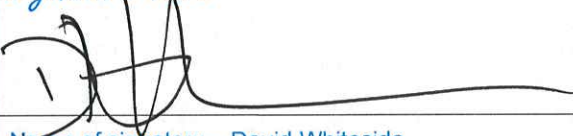
Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Sense Creative Agency
REPORTING PERIOD	Financial Year 1 July 2022 – 30 June 2023 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>Name of signatory – David Whiteside Position of signatory - Director Date – 17 June, 2024</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	41.86 tCO2-e
OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	0%
CARBON ACCOUNT	Prepared by: Pangolin Associates
TECHNICAL ASSESSMENT	N/A

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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 for the Australian business operations of Sense Creative Agency.

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 2, 106 Victoria Street, Fitzroy 3065 VIC

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.

Organisation description

Sense (Aust) Pty Ltd, ABN 95 094 719 669, trading as Sense Creative Agency, is a multidisciplinary creative agency based in Melbourne with advertising, digital & design expertise. It has approximately 21 staff and an active portfolio of around 40 clients in diverse industries including property development, energy, consumer goods, publishing, B2B services, real estate and events.

3.EMISSIONS BOUNDARY

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

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Our emissions have decreased from the base year (FY2020) by 4.1%. Our intention is to not only maintain our current level of total Scope 3 emissions over the next five years but reduce it by 5% from FY2023.

Specifically, our target over the next five years is to:

- reduce telecommunications emissions by 15% by moving to low carbon or carbon neutral suppliers where feasible.
- reduce employee commute emissions by engaging in a staff engagement program to switch modes from private cars to public transport.
- review all our 3rd party services and give preference to certified carbon neutral companies where there is a choice of supplier.

Emissions reduction actions

- A review was undertaken of all Financial record keeping for the organisation specifically looking at the amount of paper and paper record keeping required. This resulted in the implementation of a 90% paperless solution where all new supplier invoices are now emailed directly into the Xero the accounting system which means that all invoice records are now electronic.
- This also included electronic record keeping for all company bank statements and statutory obligations which had been kept in hard copy format.
- We are hoping to move towards a 100% solution in the next year.

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:	2019-2020	34.29	43.67
Year 2:	2020-2021	39.04	40.99
Year 3:	2021-2022	27.27	28.23
Year 4:	2022-2023	39.87	41.86

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
Computer & Technical Services	.041	8.62	Business growth
WFH Emissions	6.18	5.33	Return to greater volume of in-office working post-COVID
Professional services: Consulting Services	0	5.64	This expense relies on types of projects we win – if we can't complete in-house we hire externally so this can vary year on year.
Food: Food and Catering	0	4.55	Increased client-facing events / lunches after the COVID-19 period.

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

Sense use carbon neutral paper from Reflex, and carbon neutral natural gas and electricity from Powershop.

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

Certified brand name	Product/Service/Building/Precinct used
Pangolin Associates	Consulting services
Opal Australian Paper (Reflex)	Carbon neutral paper
Powershop	Natural gas, electricity

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	0.00	0.00
Cleaning and chemicals	0.00	0.00	1.36	1.36
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	5.07	5.07
Horticulture and agriculture	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	12.80	12.80
Postage, courier and freight	0.00	0.00	0.19	0.19
Professional services	0.00	0.00	7.87	7.87
Refrigerants	0.00	0.00	0.00	0.00
Stationary energy	0.00	0.00	0.00	0.00
Transport (land and sea)	0.70	0.00	4.91	5.62
Waste	0.00	0.00	0.50	0.50
Water	0.00	0.00	0.21	0.21
Working from home	0.00	0.00	5.33	5.33
Office equipment and supplies	0.00	0.00	0.93	0.93
Total	0.70	0.00	39.17	39.87

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
Compulsory additional 5% of the total to be added for small organisations	1.99
Total of all uplift factors	1.99
Total emissions footprint to offset (total emissions from summary table + total of all uplift factors)	41.87

6. CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 41.86 t CO₂-e. The total number of eligible offsets used in this report is 42. Of the total eligible offsets used, 0 were previously banked and 42 were newly purchased and retired. 0 are remaining and have been banked for future use.

Co-benefits

AKOCAK HYDROELECTRIC POWER PLANT

The purpose of the project is to generate energy from the running waters of Karadere River. The electricity generation license has been awarded to AKENERJI Elektrik Uretimi ve Ticaret A.Ş. for a period of 49 years by the Turkish licensing authority named as Energy Market Regulatory Authority (EMRA). The project includes two weirs. The project will:

- Supplying clean energy from the implementation of a run of river type hydroelectric power plant
- Have no impact on protected areas; national parks; reserve sites; historical or cultural sites or grassland
- Provide local employment opportunities for a largely agricultural based work force in an area with limited agricultural use permitted

NATURAL CAPITAL UNITS

Orana Park is a 4,580ha farm north-west of Bendigo, Victoria owned by the regenerative agriculture fund, Tiverton Agriculture Impact Fund. As well as a conduit to a 50km landscape scale corridor with neighbouring properties and the Mt Korong Conservation Reserve, Orana Park serves as the exemplar practice of integrated regenerative farming, threatened species recovery and multi-scaled terrestrial and aquatic bio-links. Ongoing work at Orana Park sees the restoration of the full 33km of riparian vegetation along the Loddon River as well as the establishment of a 200ha Open Grassy Woodland predator-proof sanctuary which will incubate and re-establish critically endangered species; this includes the first Eastern Bettong breeding and re-introduction program in Victoria. Orana Park is also home to Australia's largest soil-carbon project with 300,000t committed to the Australian Government's ERF.

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 (%)
AKOCAK HYDROELECTRIC POWER PLANT	VCU	Verra	20/12/2023	<u>10579-230002870-230002911-VCS-VCU-279-VER-TR-1-535-01012015-31122015-0</u>	2015		42	0	0	42	100%
Stapled to											
Natural Capital Units						42					
Total eligible offsets retired and used for this report										42	
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)	42	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION



Our reference: VC_CFL-3071_01 VOL001- NCU-046

11 December 2023

Kylie Lovell

Sense (Aust) Pty Ltd
2/106 Victoria St
Fitzroy VIC 3065

Dear Kylie

RE: Natural Capital Units issued

I can confirm that the following units have been recorded and allocated from the Orana Natural Capital Project:

Date	Project Reference	Serial Numbers	Amount
11.12.2023	Retired on behalf of Sense Creative Agency for their FY2023 Climate Active certification	44380- 44421	42

One Natural Capital Unit represents the permanent protection of one square metre of very high conservation significance native habitat in Serpentine, Victoria.

Sincerely,

Tesha Mahoney
Registrar

Vegetation Link Pty Ltd

ABN: 92 169 702 032

www.vegetationlink.com.au

1300 VEG LINK (1300 834 546) | offsets@vegetationlink.com.au | PO Box 10 Castlemaine VIC 3450

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 CO2-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)	0	0	0%
Residual Electricity	14,187	13,549	0%
Total renewable electricity (grid + non grid)	0	0	0%
Total grid electricity	14,187	13,549	0%
Total electricity (grid + non grid)	14,187	13,549	0%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	14,187	13,549	
Scope 2	12,529	11,965	
Scope 3 (includes T&D emissions from consumption under operational control)	1,658	1,584	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	0.00%
Mandatory	0.00%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	11.96
Residual scope 3 emissions (t CO2-e)	1.58
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.00
Total emissions liability (t CO2-e)	0.00

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 (kg CO ₂ -e)	Scope 3 Emissions (kg CO ₂ -e)	(kWh)	Scope 3 Emissions (kg CO ₂ -e)
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	14,187	14,187	12,059	993	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	14,187	14,187	12,059	993	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)	14,187					

Residual scope 2 emissions (t CO ₂ -e)	12.06
Residual scope 3 emissions (t CO ₂ -e)	0.99
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.00
Total emissions liability (t CO₂-e)	0.00

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	N/A	N/A
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	N/A	N/A
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 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
Refrigerants	Immaterial

Data management plan for non-quantified sources

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

Refrigerants have been non-quantified as they have been estimated to be immaterial

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
N/A	N/A	N/A	N/A	N/A	N/A	N/A



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