

PUBLIC DISCLOSURE STATEMENT

SUSTAINABLE HAPPINESS

SERVICE CERTIFICATION FY2022-2023

Australian Government

Climate Active Public Disclosure Statement





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Version: January 2024



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2 tCO ₂ -e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: The CN Agency
TECHNICAL ASSESSMENT	29/2/24 The CN Agency Next technical assessment due: FY 2025-2026
THIRD PARTY VALIDATION	Type 1 29 February 2024 C & N Audit Services

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2. CERTIFICATION INFORMATION

Description of service certification

This Inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023. The certification covers all the consulting services provided by Ms Amanda Jacqueline Pummer, trading as Sustainable Happiness (ABN: 68 660 600 836) in the following location:

• Buderim, 4556, Sunshine Coast, QLD, Australia.

The methods used for collating data, performing calculations and presenting the carbon account are in accordance with the Climate Active Standards.

The greenhouse gases considered within the inventory are those that are commonly reported under Kyoto Protocol: Carbon Dioxide (CO2), Methane (CH4), Nitrous Oxide (N2O) and synthetic gasses – Hydrofluorocarbon (HFCs), Perflurocarbons (PFCs), Sulphur Hexafluoride (SF6) and Nitrogen Trifluoride (NF3). All emissions are reported in tonnes of Carbon Dioxide equivalent (tCO2-e).

- The functional unit is billable hours, with emissions expressed in terms of tCO2-e per billable hour. A functional unit is a quantified reference unit which conveys the functions of the service being certified. For Climate Active certification, it helps track emissions per unit over time (e.g. kg CO2- e per functional unit) and helps develop the emissions boundary inclusions and exclusions.
- This certification is full coverage and considers cradle-to-grave life cycle assessment (LCA). This includes the entire life cycle of the service, from acquisition, through to energy and business operations, and end of life treatment.

Description of business

Amanda Pummer formed Sustainable Happiness (ABN: 68 660 600 836) on the beautiful Sunshine Coast of Australia to offer a wide range of environmental consulting services with the necessary tools and expertise to help guide your business to achieve sustainable goals. Sustainable Happiness specialises in the Tourism, Events & Hospitality industry, and consults as a Business change-maker on the Sunshine Coast, Qld.

With over 25 years as a General Manager of luxury hotels, Amanda was constantly disheartened by the lack of choices for those businesses seeking single use plastic alternatives, circular economy waste and recovery solutions, renewable energy options and appreciating the miracle of precious drinking water throughout SE Asia. Finding solutions in less fortunate countries than Australia meant being innovative, refusing the norm, reducing consumption, reusing past knowledge and redesigning materials.



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 'attributable processes' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.



Inside emissions boundary	Outside emission boundary	
Quantified	Non-quantified	Non-attributable
Electricity	N/A	 N/A
ICT equipment and supplies		
Professional Services		
Transport (air)		
Waste		
Water		
Office equipment and supplies		



Service process diagram





4.EMISSIONS REDUCTIONS

Emissions reduction strategy

The following outlines the measures Sustainable Happiness is taking to meet the 'reduce' component of carbon neutral certification. It describes the measures Sustainable Happiness will take in future years to reduce emissions and the timeframes for these measures.

Sustainable Happiness has maintained a very low carbon emission intensity prior to this base year report for its services by;

- Use of an electric vehicle
- Carbon neutral office electricity supply
- Online meetings preference over travel
- Minimal use of office supplies
- Having a plastic free waste culture
- The emissions intensity in the financial year 2022-23 was 0.0014 tCO₂-e/FTE and is the calculated emissions intensity for the given metric in this current reporting period. Sustainable happiness commits to reduce all emissions in the business value chain by 5% FTE by 2029, from a FY 2023 base year.
- Sustainable Happiness commits to provide the reasons for emissions rise during a reporting period, such as business growth, increased travel or transportation, including a previously excluded emissions source.



5.EMISSIONS SUMMARY

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

N/A.

Emissions summary

Emission source	tCO ₂ -e
Electricity	0.00
ICT services and equipment	0.35
Professional services	0.13
Transport (air)	0.57
Waste	0.11
Water	0.0002
Office equipment and supplies	0.04
Attributable emissions (tCO ₂ -e)	1.20

Service offset liability				
Emissions intensity per functional unit	0.0014 tCO2-e			
Emissions intensity per functional unit including uplift factors	N/A			
Number of functional units covered by the certification	Confidential			
Total emissions (tCO ₂ -e) to be offset	1.20			



6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	2	100%

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 (%)
Paroo River North Environmental Project	ACCU	ANREU	21/02/2024	8,327,302,626 – 8,327,302,627	2020-21	0	2	0	0	2	100%
Total offsets retired this report and used in this report								2			
Total offsets retired this report and banked for future reports 2											

Co-benefits

The Paroo River North Environmental project establishes permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.



1.7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

2. APPENDIX A: ADDITIONAL INFORMATION

Evidence of Voluntary ACCU Cancellation

Company: Sustainable Happiness

Surrender Purpose: These units have been retired on behalf of Sustainable Happiness to support its carbon neutral claim against the Climate Active Carbon Neutral Standard for Services within the financial year 2022-2023.

Field	Details
Surrender ID	AU32366
Transaction Type	Cancellation (4) Voluntary ACCU Cancellation
Surrender Reason	Voluntary Cancellation
Transaction Approver	Jenkins, Aaron
Transferring Account Name	Ecovantage Pty Ltd
Transferring Account Number	AU-3152
Aquiring Account Name	Australia Voluntary Cancellation Account
Aquiring Account Number	AU-1068
Party	AU
Туре	KACCU
ERF Project ID	ERF104559
Vintage	2020-21
Serial Range	8,327,302,626 - 8,327,302,627
Quantity	2
Status Code	Completed (4)
Status Code Time	21/02/2024 10:40:24 (AEDT)
Comment	These units have been retired on behalf of Sustainable Happiness to support its carbon neutral daim against the Climate Active Carbon Neutral Standard for Services within the financial year 2022-2023.
Link to Public Register	https://www.rec-registry.gov.au/rec-registry/app/public/lgc-register

Ecovantage Officer Approval:

Print Name: Katie Tebbatt

Position: Business Development Manager

Signature:

Ktebbatt

Date: 21/02/2024

ECOVANTAGE | EVIDENCE OF VOLUNTARY SURRENDER

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3. 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	292	0	100%
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)	55	0	19%
Residual Electricity	-55	-52	0%
Total renewable electricity (grid + non grid)	347	0	119%
Total grid electricity	292	0	119%
Total electricity (grid + non grid)	292	0	119%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	-55	-52	
Scope 2	-48	-46	
Scope 3 (includes T&D emissions from consumption under operational control)	-6	-6	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	118.80%
Mandatory	18.80%
Voluntary	100.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO2-e)	-0.05
Residual scope 3 emissions (t CO2-e)	-0.01
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 Emission s (kgCO ₂ - e)	Scope 3 Emission s (kgCO ₂ - e)	(kWh)	Scope 3 Emission s (kgCO ₂ -e)	
ACT	0	0	0	0	0	0	
NSW	0	0	0	0	0	0	
SA	0	0	0	0	0	0	
VIC	0	0	0	0	0	0	
QLD	292	292	213	44	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)	292	292	213	44	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)	292						

Total amissions liability	0.26
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.04
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)	0.21
Residual scope 3 emissions (t CO ₂ -e)	0.04
Residual scope 2 emissions (t CO ₂ -e)	0.21



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 CO₂-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 CO2-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.				



4. APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, 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 <u>one</u> of the following reasons:

- 5. Immaterial <1% for individual items and no more than 5% collectively
- 6. **<u>Cost effective</u>** Quantification is not cost effective relative to the size of the emission but uplift applied.
- 7. <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.
- 8. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason		
N/A			

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

- 1. A data gap exists because primary or secondary data cannot be collected (no actual data).
- 2. Extrapolated and proxy data cannot be determined to fill the data gap (no projected data).
- 3. An estimation determines the emissions from the process to be immaterial).

Emissions Source	No actual data	No projected data	Immaterial
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.



9. APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a service (do not carry, make or become the service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

- 1. <u>Size</u> The emissions from a particular source are likely to be large relative to other attributable emissions.
- 2. Influence The responsible entity could influence emissions reduction from a particular source.
- <u>Risk</u> The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
- 4. **<u>Stakeholders</u>** The emissions from a particular source are deemed relevant by key stakeholders.
- 5. <u>Outsourcing</u> The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable services.



Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justificatio n
N/A						







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