PUBLIC DISCLOSURE STATEMENT

BENCE MULCAHY UNIT TRUST (BENCE MULCAHY)

ORGANISATION CERTIFICATION

FY2022–23

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	BENCE MULCAHY UNIT TRUST (BENCE MULCAHY)
REPORTING PERIOD	Financial year 1 July 2022 – 30 June 2023 Arrears report
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.*  Sophie Bence Director 13th December 2024

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

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	21 tCO_2-e
OFFSETS USED	100% VERs
RENEWABLE ELECTRICITY	Total renewables 56.5%
CARBON ACCOUNT	Prepared by: Sustainable Living Tasmania
TECHNICAL ASSESSMENT	Not applicable (Small organisation certification)
THIRD PARTY VALIDATION	Type 1 Date 22/10/2024 Carbon Zere Initiative

Contents

2. CARBON NEUTRAL INFORMATION

Description of certification

This certification is for the business operations of Bence Mulcahy Unit Trust (ABN 36 791 955 450). Emissions from Bence Mulcahy's services (i.e. the buildings they design) are not included as part of this certification.

Organisation description

The Bence Mulcahy Unit Trust (ABN 36 791 955 450) is an architecture practice named Bence Mulcahy Architecture with 5.8 FTE staff. The office is located at 25 Arthur St, North Hobart, Tasmania. All activities are undertaken in Australia. The organisation boundary approach taken for this certification is 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

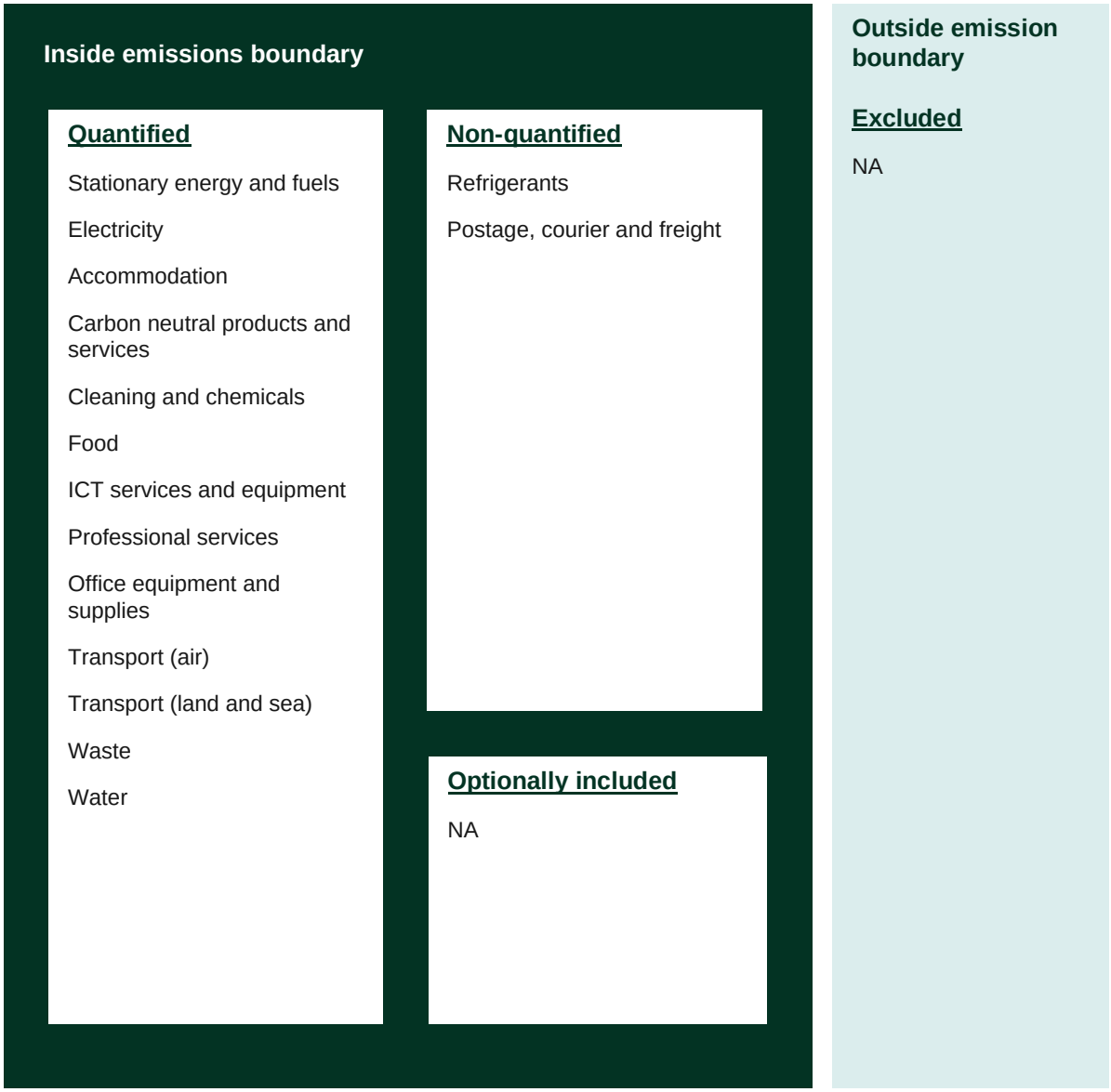
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

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
Accommodation
Carbon neutral products and services
Cleaning and chemicals
Food
ICT services and equipment
Professional services
Office equipment and supplies
Transport (air)
Transport (land and sea)
Waste
Water
Non-quantified
Refrigerants
Postage, courier and freight
Optionally included
NA
Outside emission boundary
Excluded
NA

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

This emissions reduction strategy is an outline of the measures Bence Mulcahy will take to reduce component of carbon neutral certification. It described the measures planned in future years to reduce emissions, and the timeframes for these measures.

Bence Mulcahy commits to reduce all emissions under our operational control by 25% by 1 July 2030, from a FY2022-2023 baseline.

Emission category	FY2023 Baseline Emissions (t CO2-e)	Measure (reduction)	FY2030 target emissions (t CO2-e)
Total	**19.37**		**14.49**
Electricity	2.09	Cover electricity use with renewable energy certificates	0.00
ICT services and equipment	2.09	Use Climate Active providers	1.67
Office equipment and supplies	1.96	Use Climate Active providers	1.57
Professional services	3.11	Use Climate Active providers	3.07
Transport (air)	0.87	Use Climate Active providers	0.00
Transport (land and sea)	7.24	Low emissions / electric vehicles	6.16
Other sources	2.02	No change	2.02

5. EMISSIONS SUMMARY

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

NA

Emissions summary

The electricity summary is available in 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	0.07	0.07
Cleaning and chemicals	0.00	0.00	0.22	0.22
Electricity	0.00	1.84	0.24	2.09
Food	0.00	0.00	1.01	1.01
ICT services and equipment	0.00	0.00	2.09	2.09
Professional services	0.00	0.00	3.11	3.11
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	0.87	0.87
Transport (land and sea)	2.87	0.00	4.37	7.24
Waste	0.00	0.00	0.52	0.52
Water	0.00	0.00	0.20	0.20
Office equipment and supplies	0.00	0.00	1.96	1.96
Total emissions	**2.87**	**1.84**	**14.66**	**19.37**

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	0.97
Total of all uplift factors	0.97
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**20.34**

6.CARBON OFFSETS

Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emissions to offset is 21 t CO_2-e. The total number of eligible offsets used in this report is 21. Of the total eligible offsets used, none were previously banked and 21 were newly purchased and retired. There are no remaining offsets that have been banked for future use.

Co-benefits

The Chinansi Foundation distributes fuel-efficient cookstoves door-to-door free of charge to households in the Balaka district, Malawi. A total of 60,970 cookstoves have been distributed in Balaka. Besides reducing fuel consumption, the project reduces greenhouse gas emissions and contributes to climate change mitigation in line with the UN's Sustainable Development Goals.

The primary impact of the clean cooking program is to reduce CO2 emissions by reducing the amount of non-renewable biomass that is used in household cooking. Furthermore, in the poorest communities, the burden of collecting and/or purchasing fuel for cooking often falls on women and children. By reducing fuel collection and cooking time, this project ensures that women in project households have more time to invest in other productive economic development activities.

- 232,273 tons of CO2 emissions are reduced per year.
- Good health and well-being - 100% of project households reported a reduction in smoke after the introduction of the stoves.
- Gender equality - 96.19% of project households reported time savings after the introduction of the stoves; female beneficiaries may use time saved collecting fuel or cooking to pursue other education or economic activities.
- No Poverty - More than 60,000 households received an Improved Cookstove

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 (%)**
M'tetezi Improved cook-stoves Balaka District, Malawi (GS4539)	VER	Gold Standard Impact Registry	18/10/2023	GS1-1-MW-GS4539-16-2021-24889-20075-20095	2021	0	21	0	0	21	100%
									Total eligible offsets retired and used for this report	21	
									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 Emissions Reductions (VERs)	21	100%

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	2,327	0	46%
Total non-grid electricity	**2,327**	**0**	**46%**
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)	506	0	10%
Residual Electricity	2,186	0	0%
Total renewable electricity (grid + non grid)	**2,833**	**0**	**56%**
Total grid electricity	**2,692**	**2,088**	**10%**
Total electricity (grid + non grid)	**5,109**	**2,088**	**56%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**2,186**	**2,088**	
Scope 2	1,930	1,844	
Scope 3 (includes T&D emissions from consumption under operational control)	255	244	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**56.45%**
Mandatory	**10.08%**
Voluntary	**0.00%**
Behind the meter	**46.36%**
Residual scope 2 emissions (t CO_2-e)	**1.84**
Residual scope 3 emissions (t CO_2-e)	**0.24**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1.84**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.24**
Total emissions liability (t CO_2-e)	**2.09**

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	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	2,692	2,692	458	27	0	0
Grid electricity (scope 2 and 3)	**2,692**	**2,692**	**458**	**27**	**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	2,327	2,327	0	0		
Non-grid electricity (behind the meter)	**2,327**	**2,327**	**0**	**0**		
Total electricity (grid + non grid)	**5,019**					

Residual scope 2 emissions (t CO_2-e)	**0.46**
Residual scope 3 emissions (t CO^2-e)	**0.03**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.46**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**0.03**
Total emissions liability	**0.48**

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
Postage, courier, and freight	Immaterial

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

N/A

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