PUBLIC DISCLOSURE STATEMENT

GALPINS TRADING PTY LTD (GALPINS ACCOUNTANTS, AUDITORS AND BUSINESS CONSULTANTS)

ORGANISATION CERTIFICATION

FY2023–24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Galpins Trading Pty Ltd (Galpins Accountants, Auditors & Business Consultants)
REPORTING PERIOD	1 July 2023 – 30 June 2024 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.*  Luke Williams Partner 30/10/24

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	193 tCO_2-e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Sustainable Business Consultants
TECHNICAL ASSESSMENT	19/8/2022 Sustainable Business Consultants Next technical assessment due: FY2025/26

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2. CERTIFICATION INFORMATION

Description of organisation certification

This certification is for the Australian business operations of Galpins Trading Pty Ltd trading as Galpins Accountants, Auditors & Business Consultants (ABN 89 656 702 886) including the company name listed in the table below.

This Public Disclosure Statement includes information for FY2023-24 reporting period. The services provided by Galpins Trading Pty Ltd are not included as part of this certification per se however many of the carbon emissions causing activities included in this organisation certification enable our services to be provided.

Organisation description

Galpins Trading Pty Ltd, trading as Galpins Accountants, Auditors and Business Consultants (ABN 89 656 702 886), is a South Australia based practice which provides a comprehensive range of services including taxation, accounting and business services, financial planning and superannuation services, and auditing and assurance services to meet our clients' complete financial needs. Our services are delivered from three offices located at Mount Gambier, Norwood and Stirling.

Our business philosophy is heavily based upon integrity and honesty and providing a confidential, comprehensive and specialist service that has the standard of any major business consulting firm but retains the benefits and personal relationships of a small firm.

Our firm consists of nine partners and an experienced team of highly qualified, motivated staff who deliver a high level of service.

Galpins also has another trading name and, as such this entity is included in the carbon inventory boundary which has been prepared in accordance with the operational control approach. The table below sets out the other trading name.

Legal entity name	ABN
Galpin Engler Bruins and Dempsey	30 630 511 757 (no longer active)

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.

Inside emissions boundary

Quantified

- Carbon neutral products and services
- Cleaning and chemicals
- Electricity
- Food
- Hotel accommodation
- ICT services and equipment
- Office equipment, furniture and supplies
- Postage and courier
- Professional services
- Refrigerants
- Staff commuting
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

Outside emission boundary

Excluded

N/A

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Our overall target is to reduce Galpins' emissions by 30% by 2030 against the 2021/22 financial year baseline.

The initiatives in the table below are set out based on the emissions causing activities in our carbon inventory. In setting these initiatives (in 2021/22) we considered our ability to control or influence emissions reduction, to switch to alternative sources and to purchase lower carbon emitting supplies and services. The plan is updated at least annually and progress recorded, as set out below.

Initiative – financial year	'25	'26	'27	'28	'29	Target/Measure	23/24 Update
Energy (Scope 2)							
Install solar panels	x					100% of buildings we operate from. Reduce electricity emissions by 50% by 2024/25 (10 tonnes = 5% of emissions)	Investigations for structural requirements of buildings in progress
Install battery storage		x				Reduce electricity emissions by 90% by 2025/26	In progress
Switch to GreenPower or certified carbon neutral power	x					100% compliance	In progress
Convert lights to LEDs	x	x				25% per year. 100% by 2025/26. Reduce energy emissions by 2% (0.4 tonnes)	In progress
Turn off lights when not needed and at night	x	x	x	x	x	100% compliance. Reduce energy emissions by 2% (0.4 tonnes)	100% compliant
Shut down computers and monitors at end of day	x	x	x	x	x	100% compliance. Reduce energy emissions by 2% (0.4 tonnes)	100% compliant
Buy energy efficient appliances and equipment	x	x	x	x	x	Ongoing. Reduce energy emissions by 5% (1 tonne)	Ongoing
Travel (Scope 3)							
Reduce kilometres we travel	x	x	x	x	x	Attend more meetings via video conference. Convert one partner meeting to video conference each year. Reduce emissions by 10% (7 tonnes)	Achieved to date
Encourage low carbon emitting business-use vehicles for employees	x					Increase mileage rate paid to staff for EVs which will encourage purchase of EVs. 5 staff or Partners to have EVs by 24/25. Reduce travel emissions by 10% (7 tonnes)	Team manual update to be approved
Incentivise employees to change their commuting modes	x	x	x	x	x	Implement travel to work via public transport day in Adelaide. Reduce staff commuting by 40% (14 tonnes)	Achieved for FY24
Install EV charging station for cars at Norwood and Mount Gambier Offices			x			Install EV charging station by 26/27. 15 staff have EVs by 26/27	Investigations in progress

Initiative – financial year	'25	'26	'27	'28	'29	Target/Measure	23/24 Update
						reducing travel emissions by a further 40% (24 tonnes)	
Waste (Scope 3)							
Implement 3-bin system	x					Remove under desk bins to encourage all waste to be sorted at 3-bin system. 100% compliance by 2025. Reduce waste to landfill by 30% by 24/25.	In progress
Recycle batteries and Styrofoam						Implement system to divert all styrofoam and batteries from landfill. Reduce waste to landfill by 30% (2.7 tonnes)	Action complete
ICT supplies (Scope 3)							
Discuss carbon offset with IT provider	x	x				A large % of our carbon emissions come from software providers and ICT consultants. Assist consultants to become carbon neutral. Reduce ICT services emissions by 20% (6 tonnes)	In progress

Emissions reduction actions

The actions undertaken are summarised in the table above. Many are in train and we expect to see the results reflected in next year's reporting, e.g. our investigations into solar and battery power.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year:	2021-22	254.00	254.00
Year 1:	2022-23	230.55	230.55
Year 2:	2023-24	192.15	192.15

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Petrol: Medium Car	26.10	23.00	Increase in kms driven by staff commuting in petrol engine vehicles. In contract kms driven in diesel vehicles reduced.
Petrol: Small Car	8.79	23.20	Increase in kms driven by staff commuting in petrol engine vehicles

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

Certified brand name	Product/Service/Building/Precinct used
Reflex	Premium white A4 paper

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a location-based approach.

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	2.92	2.92
Cleaning and Chemicals	0.00	0.00	2.01	2.01
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	17.39	5.57	22.96
Food	0.00	0.00	0.00	0.00
ICT services and equipment	0.00	0.00	22.18	22.18
Office equipment & supplies	0.00	0.00	6.13	6.13
Postage, courier and freight	0.00	0.00	2.86	2.86
Professional Services	0.00	0.00	47.01	47.01
Refrigerants	2.35	0.00	0.00	2.35
Stationary energy and fuels	0.00	0.00	0.00	0.00
Transport (Air)	0.00	0.00	7.18	7.18
Transport (Land and Sea)	0.00	0.00	65.61	65.61
Waste	0.00	0.00	8.97	8.97
Water	0.00	0.00	1.04	1.04
Working from home	0.00	0.00	0.93	0.93
Total emissions (tCO_2-e)	**2.35**	**17.39**	**172.40**	**192.15**

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
N/A	

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Verified Carbon Units (VCUs)	193	100%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	29/10/2024	8138-460585995-460586187-VCU-050-APX-IN-1-1519-01012019-31102019-0	2019	193	0	0	193	100.00%

Co-benefits

Satara wind power, ‘Winds of Change’, India

Wind power is clean in two ways: it produces no emissions and also avoids the local air pollutants associated with fossil fuels. Electricity availability in the regions has been improved, reducing the occurrence of blackouts across the area.

The projects support national energy security and strengthen rural electrification coverage. In constructing the turbines, new roads were built which improves accessibility for locals. The boost in local employment by people engaged as engineers, maintenance technicians, 24-hour on-site operators and security guards also boosts local economies and village services.

The project meets the following Sustainable Development Goals

Trees for Life, Trees for Carbon (see Appendix A)

Planting trees helps protect our climate and retore and beautify our landscapes. Trees for Life creates dynamic, sustainable native forests which will remove carbon dioxide from the atmosphere and provide multiple environmental benefits. Trees for Carbon aims to replicate local native forests to provide vital habitat for our native wildlife, improve the condition of soil and water, reduce erosion.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Galpins is committed to local environmental impact and so, in addition to purchasing 193 tonnes of Climate Active eligible offsets, in Indian wind power, Galpins has invested in Trees for Carbon from South Australian icon Trees for Life. See certificate below.

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	4,043	0	5%
Total non-grid electricity	**4,043**	**0**	**5%**
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)	13,024	0	18%
Residual Electricity	56,549	51,460	0%
Total renewable electricity (grid + non grid)	**17,067**	**0**	**23%**
Total grid electricity	**69,574**	**51,460**	**18%**
Total electricity (grid + non grid)	**73,616**	**51,460**	**23%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**56,549**	**51,460**	
Scope 2	50,335	45,805	
Scope 3 (includes T&D emissions from consumption under operational control)	6,214	5,655	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**23.18%**
Mandatory	**17.69%**
Voluntary	**0.00%**
Behind the meter	**5.49%**
Residual scope 2 emissions (t CO_2-e)	**45.81**
Residual scope 3 emissions (t CO_2-e)	**5.65**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**45.81**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.65**
Total emissions liability (t CO_2-e)	**51.46**

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	69,574	69,574	17,393	5,566	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	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**69,574**	**69,574**	**17,393**	**5,566**	**0**	**0**
ACT	0	0	0	0		
NSW	0	0	0	0		
SA	4,043	4,043	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)	**4,043**	**4,043**	**0**	**0**		
Total electricity (grid + non grid)	**73,616**					

Residual scope 2 emissions (t CO_2-e)	**17.39**
Residual scope 3 emissions (t CO_2-e)	**5.57**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**17.39**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.57**
Total emissions liability	**22.96**

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 electricity 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 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
N/A	

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

N/A

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