PUBLIC DISCLOSURE STATEMENT

CITY OF SUBIACO

ORGANISATION CERTIFICATION
FY 2023-24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	City of Subiaco
REPORTING PERIOD	Financial Year 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.*  Colin Cameron Chief Executive Officer 12 December 2024

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1,968 tCO_2-e
CARBON OFFSETS USED	15.5% ACCUs, 4.5% CERs, 80.0% VCUs
RENEWABLE ELECTRICITY	80.3%
CARBON ACCOUNT	Prepared by: City of Subiaco
TECHNICAL ASSESSMENT	Next technical assessment due: FY 2025/26
THIRD PARTY VALIDATION	N/A

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This inventory has been prepared for the financial year from 1 July 2023 to 30 June 2024 and covers the Australian business operations of the City of Subiaco (ABN: 84 387 702 890).

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* (NGERS Act).

The following locations and facilities included in the City of Subiaco's operational boundary include

- Administration Centres
    - Administration Centre (Bishop Street)
    - Administration Centre (Hay Street)
    - Administration Centre (Rokeby Road)
    - Depot (Bishop Street)
- Community Centres and Facilities
    - Evelyn H Parker Library
    - Lords Recreation Centre
    - Subiaco Community Centre
    - Shenton Park Community Centre
    - Rosalie Park
    - Tom Dadour Community Centre
    - The Palms Community Centre
- Public realm (includes street and public lighting, public toilets, carparking facilities, etc)
- Other public and local open spaces
- Shared facilities.

The methods used for collating data, performing calculations, and presenting the carbon account are consistent with the following standards:

- Climate Active Technical Guidance Manual
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

- Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Supplement to the GHG Protocol Corporate Accounting and Reporting Standard)
- *National Greenhouse and Energy Reporting Act 2007*
- *National Greenhouse and Energy Reporting (Measurement) Determination 2008*

Where possible, the calculation methodologies and emission factors used to prepare this inventory were derived from the National Greenhouse Accounts (NGA) Factors (2023) in accordance with 'Method 1' of the *National Greenhouse and Energy Reporting (Measurement) Determination 2008.*

The greenhouse gases captured within the inventory are those commonly reported under the Kyoto Protocol, being:

- Carbon dioxide (CO_2)
- Methane (CH_4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulfur hexafluoride (SF_6)
- Nitrogen trifluoride (NF_3)

The quantity of each has been expressed as carbon dioxide equivalent ($CO2_{-e}$) by applying the appropriate relative global warming potentials (GWPs).

This Public Disclosure Statement includes information for FY 2023/24 reporting period.

Organisation description

Established on the traditional lands of the Wadjuk Noongar people, the City of Subiaco (ABN: 84 387 702 890) is an inner-city local government situated within the Perth metropolitan area.

The City of Subiaco covers an area of six square kilometres and is home to over 17,000 residents. The City comprises the suburbs of Subiaco, Daglish, and parts of Jolimont and Shenton Park, which are some of Perth's most desirable inner-city suburbs, renowned for their quality of lifestyle, cultural interests, and business sector.

The City's operations being certified by Climate Active include 39 community facilities. These include three administration centres, one recreation centre with indoor swimming pool and gym, a library, and various community facilities and public amenities. The certification also considers the operational costs for over $250 million worth of infrastructure assets such as, but not limited to, City-owned streetlights, carparks, roads, and reserves. In 2023/24, the City had a total operating expenditure of approximately $51.9 million, and employed 203 permanent staff and 177 casual staff members.

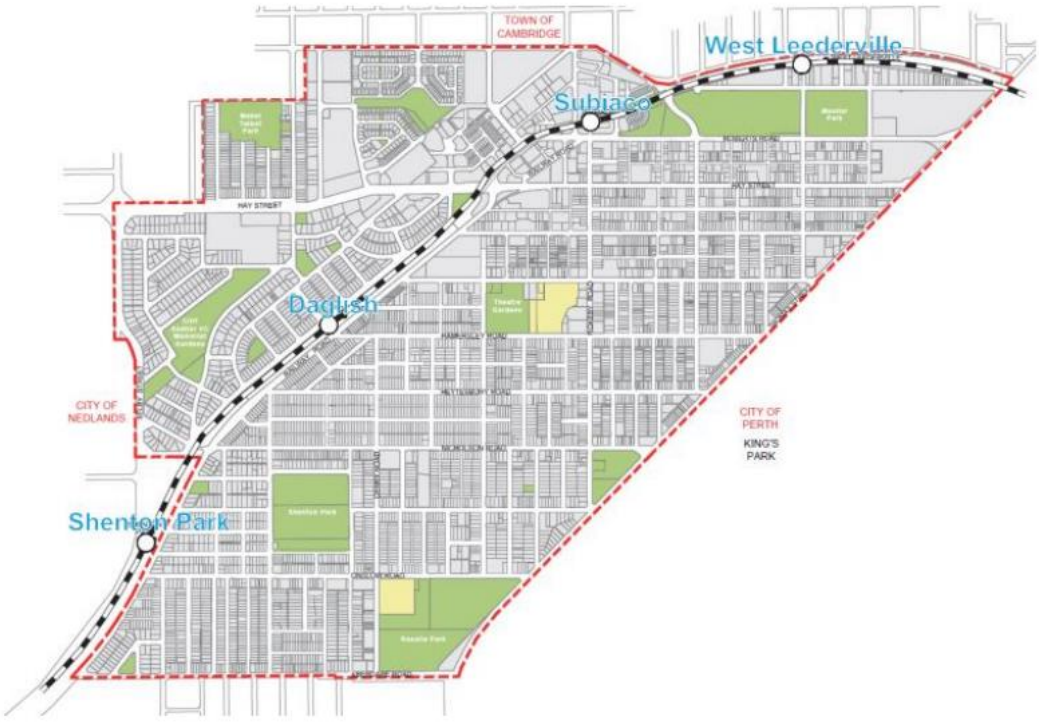

Figure 1. Map of the City of Subiaco.

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.

Council-owned commercial investment properties are excluded from the organizational boundary, in accordance with the relevance test provided in Appendix D. These facilities are outside of the City's operational control, which is defined as the ability to introduce and implement operating policies. Given these facilities are under long-term commercial leases outside of the City's operational control, the City has limited influence over their operation.

The City accounts for the transport fuels associated with municipal waste disposal through Council-managed contractors on behalf of residents and businesses within the local government area. The City does not account for the volume of waste produced by the residents and businesses themselves, as this is not waste generated by Council operations (see Appendix D). The City does, however, account for waste volumes generated and disposed of at City-owned and operated facilities (including community and recreational facilities).

The specific emission sources captured in the City's inventory are outlined below.

Inside emissions boundary

Quantified

- Accommodation and facilities
- Cleaning and chemicals
- Construction materials and services
- Electricity
- ICT services and equipment
- Machinery and vehicles
- Office equipment and supplies
- Postage, courier, and freight
- Products
- Products, materials, and equipment
- Professional services
- Refrigerants
- Roads and landscape
- Stationary energy (gaseous fuels)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

None.

Optionally included

None

Outside emission boundary

Excluded

Council-owned commercial investment property (outside of operational boundary).

Council resident waste disposal (outside of operational boundary).

Food and catering.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

The City of Subiaco commits to a 45% reduction in gross emissions by 2030, measured against a 2018/19 baseline. This is consistent with the Science-Based Targets initiative (SBTi) guidance and, as such, is consistent with the Paris Agreement. The City's baseline emissions (FY 2018/19) are 3,279 t CO2-e across scopes 1, 2 and 3. The City's emissions reduction strategy is detailed in the Corporate Carbon Reduction Plan 2020 – 2030 (CCRP) which can be accessed here. Key actions detailed in the CCRP are outlined below.

Scope 1 emissions

- Replace natural gas appliances with suitable electric alternatives within the next three years that can then be powered with renewable electricity.
- Replace conventional vehicles with suitable electric and hybrid alternatives as fleet, ranger, and pool vehicles are due for renewal. The City is targeting an average of 105g CO2-e/km by 2025 across its light vehicle fleet.
- Undertake a route optimization program for heavy vehicles (waste trucks, street-sweepers, etc) and implement recommendations to reduce diesel consumption whilst exploring opportunities for trialling electric, hybrid, or hydrogen-fuelled alternatives.

Scope 2 emissions

- Target 100% renewable electricity at City facilities by 2025 through a combination of expanding rooftop photovoltaic systems and purchasing renewable electricity.
- Undertake a range of energy efficiency projects including a street lighting upgrade program where globes are systematically replaced with highly efficient LEDs.
- Develop and implement a sustainable design policy for all City-owned buildings, including an energy efficiency target for the building shell.
- Expand the purchase of renewable electricity through a Power Purchase Agreement driven by WALGA as opportunities arise.

Scope 3 emissions:

- Implement and expand recycling and composting facilities across City-owned facilities to reduce waste to landfill by 20% by 2030
- Update the City's Purchasing Policy and Guidelines to strengthen sustainability considerations in tendering.
- Continue to implement the City's Waterwise Council Action Plan and associated irrigation upgrades to reduce water consumption.

- Monitor embodied carbon across at least five capital works projects over a two-year period to identify opportunities for improvement.
- Continue to utilise Green Star certified concrete for all new footpaths.
- Review Work from Home policy to reduce emissions from staff commute.
- Continue to offer a financial Sustainable Transport Incentive to encourage staff to take active and public transport options.

Emissions reduction actions

During the 2023/24 financial year the City undertook a number of actions to reduce emissions. These included:

Electricity: Across the financial year, 61.58% of the City's purchased electricity was from renewable sources from a Power Purchase Agreement (PPA), which commenced in April 2022, and Natural Power contracts for City owned streetlighting purchased through Synergy.

City Light Fleet: The City has been progressively replacing the City light fleet with electric alternatives in line with Target 4: Fleet vehicles meet Climate Change Authority's standard by 2025 in the City's Corporate Carbon Reduction Plan (2020 – 2030). The fleet is currently comprised of three hybrid vehicles (11%), 18 electric vehicles (70%), and five petrol vehicles (19%).

Stationary Energy (gaseous fuels): The City has been progressively replacing gas powered equipment and appliances with electric and/or energy-efficient alternatives as they are due for replacement, in accordance with the CCRP. As a result, natural gas consumption reduced from 2012.56 GJ during 2022/23 to 547.11 GJ during 2023/24 financial year (72.82% reduction in natural gas emissions).

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	2,906.14	3,225.81
Year 2:	2020-21	3,463.43	3,636.60
Year 3:	2021-22	3,715.65	3,715.65
Year 4:	2022-23	2,553.40	2,553.40
Year 5:	2023-24	1,967.14	1,967.14

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**
Electricity	1,013.68	417.25 (58.84% decrease in full scope emissions compared to last FY).	All City-owned streetlights are signed on to a Natural Power agreement with Synergy, providing 100% Natural Power for all City owned streetlights.
Asphalt (standard hot mix)	150.92	262.96 (74.24% increase in full scope emissions compared to last FY).	This data has been obtained from project plans and design drawings in previous years. For this FY 2023/24 the City's main contracting companies provided the tonnes of Asphalt used by the City by going through invoices from the financial year. While changing this methodology has increased the associated emissions, it is increasing the accuracy of the data, which is considered a positive improvement.

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 emissions (tCO_2-e)	Sum of Scope 2 emissions (tCO_2-e)	Sum of Scope 3 emissions (tCO_2-e)	Sum of Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	0.54	0.54
Cleaning and chemicals	0.00	0.00	14.93	14.93
Construction materials and services	0.00	0.00	423.49	423.49
Electricity	0.00	417.25	51.51	468.76
ICT services and equipment	0.00	0.00	76.18	76.18
Machinery and vehicles	0.00	0.00	0.00	0.00
Office equipment and supplies	0.00	0.00	22.35	22.35
Postage, courier and freight	0.00	0.00	15.08	15.08
Products	0.00	0.00	3.10	3.10
Professional services	0.00	0.00	117.79	117.79
Refrigerants	21.10	0.00	0.00	21.10
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	27.68	0.00	2.20	29.88
Transport (air)	0.00	0.00	6.67	6.67
Transport (land and sea)	331.84	0.00	283.75	615.60
Waste	0.00	0.00	110	110
Water	0.00	0.00	32.42	32.42
Working from home	0.00	0.00	9.26	9.26
Grand Total	**380.62**	**417.25**	**1,169.27**	**1,967.14**

Uplift factors

NA

6. CARBON OFFSETS

Eligible offsets retirement summary

This certification has taken an in-arrears offsetting approach. The total emission to offset is 1,968 t CO_2-e. The total number of eligible offsets used in this report is 1,968 t CO_2-e. No offsets have been banked for future use.

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	306	15.5%
Certified Emissions Reductions (CERs)	88	4.5%
Verified Carbon Units (VCUs)	1,574	80.0%

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

Biodiverse Reforestation Carbon offsets Yarra Yarra Biodiversity Corridor project, Australia	Biodiverse Reforestation Carbon Offsets	Internal	09 December 2024	NWSA-B1-23/0016935-0017022	-	Stapled quantity 88	-	-	-	-
Stapled to Wind Power Project by Ushdev International Limited in Tamil Nadu	CER	ANREU	09 December 2024	275,143,160 - 275,143,247	CP2	Eligible retired quantity: 88	0	0	88	4.5%
Batavia Savanna Burning Project	ACCU	ANREU	09 December 2024	3,800,375,165 - 3,800,375,470	2019-20	306	0	0	306	15.5%
Renewable Wind Power Project by *Axis Wind Farms (Rayalaseema) Pvt. Ltd*, India	VCU	Verra	09 December 2024	13119-472100748-472102321-VCS-VCU-1491-VER-IN-1-2052-01072021-31122021-0	2021	1574	0	0	1574	80.0%

Co-benefits

Yarra Yarra Biodiversity Corridor, Western Australia

Biodiverse Reforestation Carbon Offsets are from the *Yarra Yarra Biodiversity Corridor*, a native reforestation project located in Southwest Australia ecoregion. *Yarra Yarra Biodiversity Corridor* aims to link small patches of remnant vegetation and nature reserves. This is achieved by planting mixed native tree, plant and shrub species on degraded ex-agricultural land. So far over 30 million shrubs and trees have been planted. Through planting species highly adapted to the region, the revegetation project encourages the reintroduction of endangered species and combats desertification in this global biodiversity hotspot. In addition to capturing carbon, these plantings provide crucial habitat for hundreds of species of unique flora and fauna.

As land use and forestry activities are recognised as requiring high levels of upfront finance to source land, to plant and to manage, we have supplemented local biodiverse reforestation carbon offsets from the *Yarra Yarra Biodiversity Corridor* with Climate Active eligible offset units. The following table indicates the independently reviewed co-benefits of this project and how this project contributes to the United Nation SDGs.

Table: Co-benefits of the *Yarra Yarra Biodiversity Corridor*, Australia

(based on an independent study conducted by Point Advisory, a leading sustainability consulting firm, in 2020).

Co-benefits category	Core co-benefit	Co-benefit description/nature of potential co-benefit	UN Sustainable Development Goals	
Environment	Biodiversity / ecosystem services	The Yarra Yarra project reconnects and restores fragmented and declining (remnant) woodland and shrubland which provides habitat for threatened flora and fauna.	Goal 15: Life on land	
	Water Quality	Water quality is assumed to improve due to reduced surface runoff and reduction in sediment and nutrient loads in water catchments. Groundwater levels and salt concentrations are also expected to reduce over time.	Goal 6: Clean Water and Sanitation	
	Soil Quality	Soil quality of the Yarra Yarra project area is expected to improve over time with soil organic matter increasing and salt concentrations declining.	Goal 15: Life on land	
Economic	Local Employment and Skills	The establishment of plantations and conservation areas creates employment opportunities and skills development during the preparation, planting, management of the Yarra Yarra project.	Goal 3: Good Health and Well-being Goal 4: Quality Education Goal 8: Decent Work and Economic Growth Goal 17: Partnerships for the goals	
Social	Indigenous cultural heritage	The Yarra Yarra project recognises and continues to protect significant cultural heritage sites that are located in the project area. This is assumed to strengthen cultural heritage and support spiritual re-connection to country which potentially has positive impacts on mental health and wellbeing of indigenous communities.	Goal 3: Good Health and Well-being Goal 17: Partnerships for the goals	

Batavia Savannah Burning Project

This project is located on Indigenous-owned land in Queensland Australia. The project includes strategic and planned traditional fire management of Savannah areas in high rainfall zones during early dry season, which reduces the risk of late dry season wildfires. Aboriginal savannah burning, often referred to as cultural or traditional fire management, is a land management practice employed by Indigenous Australian communities, particularly those in the northern regions of the country where savannah ecosystems are prevalent. This approach involves deliberately setting controlled fires during specific times of the year to achieve a range of ecological, cultural, and land management objectives.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

This is to certify that

City of Subiaco

for its Climate Active Carbon Neutral Certification
for FY23-24 has permanently surrendered

88

Biodiverse Reforestation Carbon Offsets
from the *Yarra Yarra Biodiversity Corridor*

Thank you for making a difference to our planet and
future generations by combating climate change.

Dr Phil Ireland | Chief Executive Officer

carbonneutral
Turn Emissions into Trees

Encouraging positive social, environmental and economic change with solutions that help overcome the effects of the climate crisis.

Carbon Neutral Pty Ltd is regulated by the Australian Securities and Investments Commission and holds Australian Financial Services Licence Number 451004

Issue Date: 9 December 2024 | **Emissions Period:** 1 July 2023 - 30 June 2024

Serial numbers (inclusive): NWSA-B1-23/0016935-0017022

Carbon Neutral retires an equal number of verified carbon credits from an international project for all Biodiverse Reforestation Carbon Offsets to satisfy claims of carbon offsetting (and carbon neutrality where applicable).

Serial numbers (inclusive): CN-6121 275,143,160 - 275,143,247

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Australian National Registry of Emissions Units

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Transaction Details

Transaction details appear below.

Transaction ID	AU37908
Current Status	Completed (4)
Status Date	09/12/2024 14:26:41 (AEDT) 09/12/2024 03:26:41 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana S A
Comment	Surrendered on behalf of City of Subiaco to support its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY 23/24.

Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

Acquiring Account

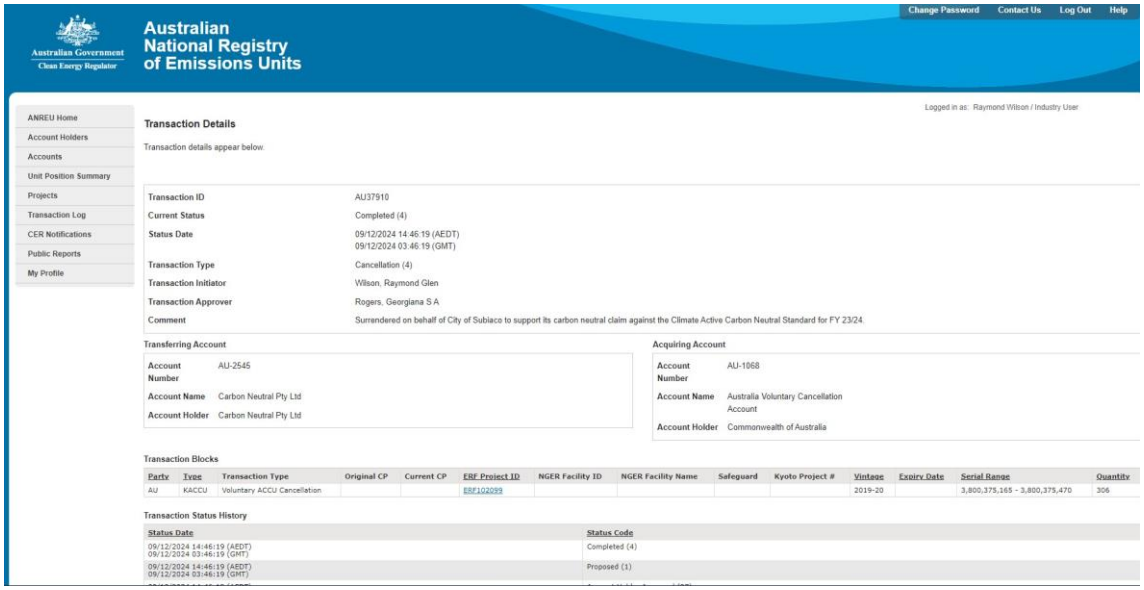
Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-6121			275,143,160 - 275,143,247	88

Transaction Status History

Status Date	Status Code
09/12/2024 14:26:41 (AEDT) 09/12/2024 03:26:41 (GMT)	Completed (4)
09/12/2024 14:26:41 (AEDT) 09/12/2024 03:26:41 (GMT)	Checked (No Discrepancy) (2)
09/12/2024 14:26:38 (AEDT) 09/12/2024 03:26:38 (GMT)	Proposed (1)



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Transaction Details

Transaction details appear below.

Transaction ID	AU37910
Current Status	Completed (4)
Status Date	09/12/2024 14:46:19 (AEDT) 09/12/2024 03:46:19 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana S A
Comment	Surrendered on behalf of City of Subiaco to support its carbon neutral claim against the Climate Active Carbon Neutral Standard for FY 23/24.

Transferring Account

Account Number	AU-2545
Account Name	Carbon Neutral Pty Ltd
Account Holder	Carbon Neutral Pty Ltd

Acquiring Account

Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF102099					2019-20		3,800,375,165 - 3,800,375,470	306

Transaction Status History

Status Date	Status Code
09/12/2024 14:46:19 (AEDT) 09/12/2024 03:46:19 (GMT)	Completed (4)
09/12/2024 14:46:19 (AEDT) 09/12/2024 03:46:19 (GMT)	Proposed (1)

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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**.

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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	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	1,610,130	0	62%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - 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)	489,477	0	19%
Residual electricity	515,121	468,760	0%
Total renewable electricity (grid + non grid)	**2,099,607**	**0**	**80%**
Total grid electricity	**2,614,728**	**468,760**	**80%**
Total electricity (grid + non grid)	**2,614,728**	**468,760**	**80%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**515,121**	**468,760**	
Scope 2	458,514	417,248	
Scope 3 (includes T&D emissions from consumption under operational control)	56,607	51,512	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**80.30%**
Mandatory	**18.72%**
Voluntary	**61.58%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**417.25**
Residual scope 3 emissions (t CO_2-e)	**51.51**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**417.25**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**51.51**
Total emissions liability (t CO_2-e)	**468.76**
Figures may not sum due to rounding. Renewable percentage can be above 100%	

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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	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	2,614,728	2,614,728	1,385,806	104,589	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**2,614,728**	**2,614,728**	**1,385,806**	**104,589**	**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)	**2,614,728**					

Residual scope 2 emissions (t CO_2-e)	**1,385.81**
Residual scope 3 emissions (t CO_2-e)	**104.59**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1,385.81**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**104.59**
Total emissions liability (t CO_2-e)	**1,490.40**

Operations in Climate Active buildings and precincts

N/A

Climate Active carbon neutral electricity products

N/A

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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.

No emission sources in City of Subiaco's organisation boundary were non-quantified in FY 2023/24.

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. **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.

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Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Council-owned commercial investment properties.	Y	N	N	N	N	**Size:** The emissions from this source are likely to be large (>10%) compared to the City of Subiaco's total emissions from electricity, stationary energy, and fuel emissions (797.87 t CO2-e). **Influence:** Council-owned investment properties are on long-term commercial leases and, as such, the City of Subiaco do not have sufficient influence over the applicable operations (i.e. do not have the ability to develop and implement operational policies, health and safety policies, or environmental management policies). **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** The City of Subiaco have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.
Council resident waste disposal.	Y	N	N	N	N	**Size:** The emissions from this source are likely to be large (potentially 17 times, according to Ironbark Sustainability, 2020) the City of Subiaco's total emissions from electricity, stationary energy, and fuel emissions (797.87 t CO2-e). **Influence:** The emissions from this source are not generated by Council operations, and therefore the City of Subiaco have minimal influence over the source. The City took steps during FY 2022/23 to influence a reduction in resident and business waste within the municipality by implementing a Food Organics and Waste Organics disposal service to reduce the amount of organic waste being processed at a landfill facility. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source. The State government is implementing the Waste Avoidance and Resource Recovery Strategy 2030 which may result in legislated emissions reduction targets from waste in coming years. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** The City of Subiaco have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.

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Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Food and catering.	N	Y	N	N	N	**Size:** The emissions from this source are likely to be small (<1%) of the City of Subiaco's total emissions from electricity, stationary energy, and fuel emissions (797.87 t CO2-e). **Influence:** The City of Subiaco does have some influence over emissions from food and catering through supplier decisions. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, that are within the City of Subiaco' remit. The policy landscape regarding primary production and food generation is changing, with a commitment to developing a Sectoral Emissions Reduction Strategy (SERS) for the agricultural sector. significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** The City of Subiaco have previously undertaken this activity within our emissions boundary, however comparable organisations do not typically undertake this activity within their boundary.

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