

# PUBLIC DISCLOSURE STATEMENT

SURF COAST SHIRE

ORGANISATION CERTIFICATION FY2023–24

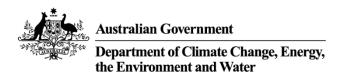
# Climate Active Public Disclosure Statement







NAME OF CERTIFIED ENTITY	Surf Coast Shire
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.
	Apanie Wood Manager, Environment & Sustainability 20/02/2025



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Version 9.

# 1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	23,883 tCO <sub>2</sub> -e
CARBON OFFSETS USED	5% ACCUs, 45% VCUs, 50% VERs
RENEWABLE ELECTRICITY	100%
CARBON ACCOUNT	Prepared by: Ironbark Sustainability
TECHNICAL ASSESSMENT	19 February 2025 Ironbark Sustainability Next technical assessment due: FY 2026-27 report

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## 2. CERTIFICATION INFORMATION

### **Description of organisation certification**

This organisation certification is for the corporate operations of Surf Coast Shire, ABN 18 078 461 409. Any reference in this statement to 'Council' is a reference to the certified entity. FY2023-24 is Council's second re-certification year, with FY2021-22 being the first year of certification.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

### Organisation description

The Surf Coast Shire (ABN 18 078 461 409) is a Local Government Authority. Council's trading name is Surf Coast Shire, other registered business names include Lorne Visitor Centre, Torquay Visitor Information Centre and the Australian National Surfing Museum.

The Surf Coast Shire is located in the Barwon South West region of Victoria, spanning the Traditional lands of the Wadawurrung People and Eastern Maar People. Covering an area of 1,560 km2 and with a growing permanent population of more than 30,000 people, the Surf Coast Shire region includes the key townships of Torquay, Anglesea, Aireys Inlet, Lorne, Deans Marsh, Moriac and Winchelsea

Council has a strong history of striving to demonstrate environmental leadership as an organisation. In 2019, Council declared a climate emergency. Following this, Council's Climate Emergency Corporate Response Plan 2021-2031 was adopted, including a commitment to continually reduce corporate emissions and offset all residual emissions to become a carbon neutral organisation in 2021-22.

Through its corporate operations, Council operates a variety of facilities and delivers a range of services across the region. Council manages a range of community facilities including recreation centres, childcare centres, kindergartens, community houses, the Anglesea landfill, waste transfer stations, a swimming pool, visitor information centres, and senior citizen centres. Council also manages community infrastructure including the local road network, drains, car parks, bridges, parks and gardens.

The organisation boundary approach taken for this certification considers emissions sources within Surf Coast Council's operational control.

### **Surf Coast Shire Organisation Chart**

#### Chief Executive Officer



### Strategy and Effectiveness

#### Finance

- Revenue
- Management Accounting
- Financial Accounting

#### Integrity and Governance

- Risk and Compliance Governance and Council Business
- Procurement
- Legal and Property

#### People and Culture

- Learning and Development
- Workplace Health and Safety
- Human Resources
- Diversity, Equity, Inclusion and Child Safety

#### Technology and Information

- Digital Transformation
- Information Technology Records

### Strategy and Program Delivery

- Project Management
- Corporate Strategy and Benefits Realisation
- Business Improvement

### Placemaking and Environment

- Assets and Engineering
   Fleet Management
- Asset Management
- Road Strategy Engineering Services and Design

### Stormwater Infrastructure

- Environment and Sustainability Environment
- Climate Action
- Waste Management
- Circular Economy

### Planning and Compliance

- Planning Compliance
- Statutory Planning Para Planning and Subdivision

### Integrated Planning

- Strategic Planning Social Infrastructure and Open Space Planning
- Strategic Initiatives/Housing

#### Economic Development, Arts and Tourism

- Economic Development
- Tourism
  Arts and Creative Economy

### Operations

- Facilities Management
- Open Space Operations
- Civil Operations

#### Community Support

- Community Health and Development
  Communications and Community Engagement
- Customer Experience
- Advocacy and Library

#### Community Safety

- Community Emergency Management
- Ranger Services Environmental Health
- **Building Services**

# Community Strengthening • Aged, Youth and Access

- Early Years Stadium Operations Recreation Development
- Community Projects and Partnerships
- Child and Family Health

# 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.

### **Outside emission** Inside emissions boundary boundary **Excluded** Quantified Non-quantified Waste generated in Reticulated water use at Accommodation and facilities leased facilities operations - Processing Construction Materials and of recycling, organic Services waste Electricity Food Horticulture and Agriculture ICT services and equipment Machinery and vehicles Office equipment and supplies Postage, courier and freight **Products Professional Services** Refrigerants Roads and landscape Stationary energy (gaseous fuels) **Optionally included** Stationary energy (liquid fuels) Transport (air) N/A Transport (Land and Sea) Waste Water Working from home

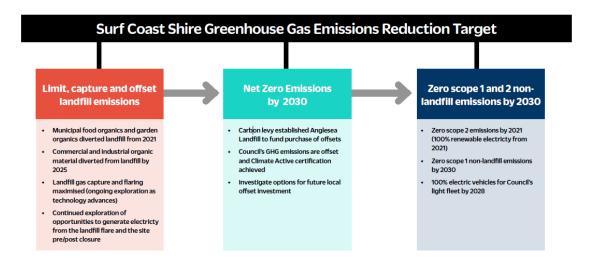
There are no non-quantified sources in the emission boundary that require a data management plan.

# 4. EMISSIONS REDUCTIONS

### **Emissions reduction strategy**

In April 2022, Surf Coast Shire adopted a corporate emissions reduction target and roadmap. Council's emissions reduction target is zero Scope 1 and 2 as compared to a base year of FY2020-21 corporate greenhouse gas emissions by 2030, excluding emissions from the Anglesea Landfill. While the target is focused on non-landfill emissions, Council has also committed to limit, capture and offset its landfill emissions.

To achieve its target, Council's emissions reduction roadmap ensures that Council does not rely solely on offsetting but outlines a pathway to actively reduce emissions that arise through its operations, as summarised in the diagram below.<sup>2</sup>



### **Emissions reduction actions**

Emissions reductions were achieved or progressed through the following initiatives:

<sup>&</sup>lt;sup>1</sup> The Anglesea Landfill is Council's largest emissions source, accounting for approximately 75% of Council's corporate greenhouse gas emissions in Council's baseline year of 2020-21. Emissions are unable to be eliminated due to existing organic material which will continue to emit legacy emissions for over 20 years. The emissions target is therefore focused on non-landfill scope 1 and 2 emissions sources over which Council has greater operational control.

<sup>&</sup>lt;sup>2</sup> You can download the full Climate Emergency Corporate Response Plan and progress reports from Council's website: https://www.surfcoast.vic.gov.au/Environment/Climate-Emergency

- Anglesea Landfill Transition Strategy: Significant progress was made in developing the
  Anglesea Landfill Transition Strategy, which aims to cease landfilling activities and transition the
  site into a transfer-focused facility. This shift is expected to reduce landfill-related emissions and
  improve waste management efficiency.
- Reduction in Light Fleet Fuel Consumption: A 3% reduction in fuel consumption was achieved
  within the light fleet due to a decrease in the total number of vehicles and an ongoing transition to
  hybrid vehicles. This shift has contributed to lower emissions and improved fuel efficiency across
  the fleet.
- Electrification of Major Gas-Fired HVAC Systems: Progress was made on plans to electrify the
  Council's two largest gas-fired heating, ventilation, and air conditioning (HVAC) systems. This
  initiative is expected to reduce reliance on fossil fuels and decrease overall greenhouse gas
  emissions.
- Expansion of EV Charging Infrastructure: Plans advanced for the installation of four publicfacing dual-port 50kW electric vehicle chargers across the Shire. This infrastructure upgrade will support destination charging and the adoption of EVs within the community.

# 5.EMISSIONS SUMMARY

### **Emissions over time**

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year/Year 1:	2021-22	20,370.1	N/A
Year 2:	2022–23	28,987.4	N/A
Year 3:	2023–24	23,882.7	N/A

### Significant changes in emissions

There are no significant changes in emissions compared to the previous reporting year. However, in FY2024, improvements in emissions reporting accuracy have contributed to an 18% decrease in total reported emissions.

	Significa	issions	
Emission source	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Reason for change
No significant emissions to disclose	·		

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

N/A

# **Emissions summary**

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

Emission category	Scope 1 emissions (tCO <sub>2</sub> -e)	Scope 2 emissions (tCO <sub>2</sub> -e)	Scope 3 emissions (tCO <sub>2</sub> -e)	Total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	2.05	2.05
Construction Materials and Services	0.00	0.00	634.68	634.68
Electricity	0.00	0.00	0.00	0.00
Food	0.00	0.00	12.83	12.83
Horticulture and Agriculture	0.00	0.00	225.46	225.46
ICT services and equipment	0.00	0.00	186.33	186.33
Machinery and vehicles	0.00	0.00	159.17	159.17
Office equipment & supplies	0.00	0.00	57.96	57.96
Postage, courier and freight	0.00	0.00	27.20	27.20
Products	0.00	0.00	3.65	3.65
Professional Services	0.00	0.00	1404.15	1404.15
Refrigerants	94.61	0.00	0.00	94.61
Roads and landscape	0.00	0.00	22.94	22.94
Stationary Energy (gaseous fuels)	0.01	0.00	0.00	0.01
Stationary Energy (liquid fuels)	110.58	0.00	36.86	147.44
Transport (Air)	0.00	0.00	3.34	3.34
Transport (Land and Sea)	1,069.30	0.00	592.60	1661.88
Waste	19,136.00	0.00	0.00	19136.00
Water	0.00	0.00	40.90	40.90
Working from home	0.00	0.00	62.15	62.15
Total emissions (tCO <sub>2</sub> -e)	20,410.49	0.00	3472.25	23882.74

# **Uplift factors**

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
Australian Carbon Credit Units (ACCUs)	1195	5.00%
Verified Carbon Units (VCUs)	10746	45.00%
Verified Emissions Reductions (VERs)	11942	50.00%

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
Nanning Landfill Gas Power Generation Project	VCU	Verra Registry	13/02/2025	15428-693589297- 693600042-VCS- VCU-997-VER-CN- 13-2464-01012022- 30092022-1	2022	10746	0	0	10746	45.00%
Improved cookstove program in Bangladesh	VER	Gold Standard Impact Registry	13/02/2025	GS1-1-BD- GS11571-16-2021- 25585-50601-56571	2021	5971	0	0	5971	25.00%
Nazava Water Filter Project	VER	Gold Standard Impact Registry	13/02/2025	GS1-1-ID-GS4290- 16-2023-27950-637- 6607	2023	5971	0	0	5971	25.00%
Tiwi Islands Savanna Burning for Greenhouse Gas Abatement	ACCU	ANREU	13/02/2025	3,773,015,001 - 3,773,015,890 3,773,012,858 - 3,773,013,162	2018- 19	1195	0	0	1195	5.00%

### Co-benefits

### Tiwi Islands Savanna Burning for Greenhouse Gas Abatement, Australia

#### Environmental co-benefits:

- GHG Reduction: The project helps mitigate climate change by reducing emissions from uncontrolled wildfires, which are a major source of CO2 in savanna landscapes. By implementing early-season burns, it avoids larger, more intense fires in the late dry season, preventing the release of additional greenhouse gases.
- Biodiversity Conservation: Controlled burning can help maintain the ecological balance of savanna ecosystems, promoting biodiversity by reducing the spread of invasive species and maintaining the health of native vegetation.

#### Social and economic co-benefits:

- Community Engagement & Employment: The Tiwi Islands Savanna Burning project creates job
  opportunities for local communities, particularly Indigenous groups, by involving them in the
  management of land and fire practices. This supports local livelihoods and helps preserve cultural
  traditions related to land stewardship.
- Economic Development: By engaging in carbon credit through the ERF scheme, the project provides an additional revenue stream for the Tiwi Resources Trust, contributing to sustainable economic growth for the Tiwi Islands.

#### Nazava Water Filter Project, Indonesia

### Environmental co-benefits:

- SDG 13 (Climate Action): Reduced 38,255 tCO<sub>2</sub>e in emissions by avoiding fossil fuel and biomass combustion.
- SDG 15 (Life on Land): Helped preserve 66.88 hectares of forest by reducing the demand for firewood.

#### Social and economic co-benefits:

- SDG 1 (No Poverty): Helped 93.89% of households save money and 97.44% save time by reducing the need for boiling water, saving 15,730 tonnes of biomass and 8,083 tonnes of LPG.
- SDG 3 (Good Health and Well-Being): Reduced indoor air pollution for 449,686 people by eliminating the need for boiling water with biomass or LPG.
- SDG 5 (Gender Equality): Benefited 493,437 women and girls by reducing time spent collecting fuel and boiling water.
- SDG 6 (Clean Water and Sanitation): Provided 503,455 people with access to safe drinking water.
- SDG 8 (Decent Work and Economic Growth): Created 39 new jobs, ensuring safe and healthy working conditions.

#### Improved cookstove program, Bangladesh

### Environmental benefits:

- Air quality: Children and mothers will be exposed to fewer air pollutants through reduced emission of
  not only carbon dioxide, but also carbon monoxide and particulate matter. Air pollution from cooking
  with solid fuel is a key risk factor for childhood pneumonia as well as many other respiratory diseases
  and cancer.
- Biodiversity: will be improved as the programme reduces pressure on remaining forest reserves in Bangladesh.

### Social and economic co-benefits:

- Employment: The project gives rise to employment opportunities for new cookstove technicians, assistants, office staff and other related jobs.
- Livelihood of the poor: The standard of living of poor families will be improved as the improved cookstove will reduce fuel expenses in case the biomass is purchased. Otherwise, reduction in fuel

- consumption shall provide relief from drudgery of fuel collection and more time for productive activity, arising from less time spent collecting fuel.
- Access to energy services: The improved cookstove will be distributed via local partners across Bangladesh, making the technology available and accessible to larger and far scattered population.
- Technological self-reliance: The introduction of a locally manufactured technology with optimized energy efficiency helps to build technological self-reliance.

### Nanning Landfill Gas Power Generation Project, China

#### Environmental co-benefits:

• SDG 13 (Climate Action): Reduced 199,420 tCO₂e during this monitoring period by capturing landfill gas, cutting GHG emissions, and minimizing explosion risks and odours at the landfill.

#### Social and economic co-benefits:

- SDG 7 (Affordable and Clean Energy): Delivered 31,152.41 MWh of renewable electricity to South China Power Grid, reducing reliance on fossil fuels and diversifying the energy mix.
- SDG 8 (Decent Work and Economic Growth): Created 12 long-term jobs for managing, operating, and maintaining the power plant.

# 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

Surf Coast Shire is purchasing 100% renewable electricity through the Victorian Energy Collaboration (VECO) for all its facilities and streetlights. VECO is a collaborative project between 51 Victorian councils to procure renewable electricity linked to two wind farm projects in Victoria, via a long-term contract with Red Energy for the period 1 July 2021 - 31 December 2030. Through this contract, Large Generation Certificates (LGCs) are surrendered for the first and second half of each calendar year.

A total of 1,649 LGCs were voluntary surrendered for the FY24 period plus an extra 15 LGCs for the FY23 period (following receipt of revised meter data from Powercor that was too late to incorporate in FY23 reporting). This 1,649 MWh makes up the FY2024 voluntary surrender, i.e. the residual component within the electricity mix that is from non-renewable sources. This voluntary LGC surrender ensures that 100% of electricity procured by Council is from renewable sources.

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

### 1. Large-scale Generation certificates (LGCs)\* 1,649

<sup>\*</sup> LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Murra Warra Wind Farm Stage 2 - VIC	VIC, Australia	LGC	REC Registry	23 Feb 2024	WD00VC46	207006- 207622	2023	Wind	602
Murra Warra Wind Farm Stage 2 - VIC	VIC, Australia	LGC	REC Registry	08 Aug 2024	WD00VC46	395719- 396765	2023	Wind	1,047
Total LGCs surrendered this report and used in this report						1,649			

# 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	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total	
Behind the meter consumption of electricity generated	577,206	0	23%	
Total non-grid electricity	577,206	0	23%	
LGC Purchased and retired (kWh) (including PPAs)	1,649,000	0	67%	
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)	353,429	0	14%	
Residual Electricity	-114,453	-104,152	0%	
Total renewable electricity (grid + non grid)	2,579,635	0	105%	
Total grid electricity	1,887,976	0	81%	
Total electricity (grid + non grid)	2,465,182	0	105%	
Percentage of residual electricity consumption under operational control	100%			
Residual electricity consumption under operational control	-114,453	-104,152		
Scope 2	-101,876	-92,707		
Scope 3 (includes T&D emissions from consumption under operational control)	-12,577	-11,445		
Residual electricity consumption not under operational control	0	0		
Scope 3	0	0		

Total renewables (grid and non-grid)	104.64%
Mandatory	14.34%
Voluntary	66.89%
Behind the meter	23.41%
Residual scope 2 emissions (t CO <sub>2</sub> -e)	-92.71
Residual scope 3 emissions (t CO <sub>2</sub> -e)	-11.45
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 $\text{CO}_2$ -e)	0.00
Total emissions liability (t CO <sub>2</sub> -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  Under operational control  operational control  operational control							
	(kWh) total			operational control			
Percentage of grid electricity consumption under operational control	100%	(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	
VIC	1,887,976	1,887,976	1,491,501	132,158	0	0	
Grid electricity (scope 2 and 3)	1,887,976	1,887,976	1,491,501	132,158	0	0	
VIC	577,206	577,206	0	0			
Non-grid electricity (behind the meter)	577,206	577,206	0	0			
Total electricity (grid + non grid)	2,465,182						

	1,491.50
Residual scope 2 emissions (t CO <sub>2</sub> -e)	1,431.30
Residual scope 3 emissions (t CO <sub>2</sub> -e)	132.16
	1,491.50
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	132.16
Scope 3 emissions hability (augusted for already offset carbon fleutial electricity) (t CO2-e)	
Total emissions liability	
Total officeron masking	1,623.66

# 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 <u>one</u> of the following reasons:

- 1. <u>Immaterial</u> <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. <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.
- 4. Maintenance Initial emissions non-quantified but repairs and replacements quantified.

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Relevant non-quantified emission sources	Justification reason
Reticulated water used at leased facilities	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**

The below emission sources have been assessed as not relevant to these 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:

- <u>Size</u> The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
- 2. <u>Influence</u> 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.
- 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.

The following Emissions Sources have been excluded as they have been assessed as not relevant according to the relevance test:

• Waste generated in operations - Processing of recycling, organic waste

# **Excluded emissions sources summary**

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Waste generated in operations – Processing of recycling, organic waste	N	Y	N	N	N	Size: The emissions source is likely to be less than 1% of Surf Coast Shire Council total emissions, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions.  Influence: We do have the potential to influence the emissions from this source.  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:  We have not previously undertaken this activity within our emissions boundary and comparable organisations do not typically undertake this activity within their boundary.



