



PUBLIC DISCLOSURE STATEMENT

TAYLOR & CULLITY PTY LTD (TAYLOR
CULLITY LETHLEAN (TCL))

ORGANISATION CERTIFICATION
CY2024


Australian Government

Climate Active Public Disclosure Statement



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Taylor & Cullity Pty Ltd trading as Taylor Cullity Lethlean (TCL)
REPORTING PERIOD	1 January 2024 – 31 December 2024 Arrears report
DECLARATION	<p><i>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.</i></p>  <p>Doreen Heuer National Business Manager 28.11.2025</p>



Australian Government

Department of Climate Change, Energy,
the Environment and Water

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Version 9.1.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	244 tCO ₂ -e
CARBON OFFSETS USED	46.72% ACCUs, 53.28% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Trellis Technologies Pty Ltd
TECHNICAL ASSESSMENT	0404/2024 Trellis Technologies PTY LTD Next technical assessment due: CY 2026 report

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2.CERTIFICATION INFORMATION

Description of organisation certification

Taylor & Cullity Pty Ltd, trading as Taylor Cullity Lethlean (TCL), ABN 73 006 128 963, is certified carbon neutral for its Australian business operations.

Note that, owing to organic business growth, TCL has become a medium-scale organisation under Climate Active criteria.

This Public Disclosure Statement includes information for CY2024 reporting period.

Organisation description

Taylor & Cullity Pty Ltd, trading as Taylor Cullity Lethlean (TCL), ABN 73 006 128 963, is an award-winning landscape architecture and urban design practice with substantial experience in research, innovation and community engagement.

Across more than two decades, TCL has been involved in a broad suite of developments throughout Australia with experience across education, waterfronts, infrastructure, communities, and gardens.

TCL operates studios across four locations including:

- Melbourne – 385 Drummond Street, Carlton, 3053
- Adelaide – 109 Grote Street Adelaide, 5000
- Sydney – 117 Reservoir Street, Surry Hills, 2010
- Brisbane – Level 1, The Design Bank, 89 Grey Street, South Brisbane, 4101

In addition, TCL maintains two storage spaces.

Across the CY2024 reporting period, TCL consolidated staff locations and as a result ceased operations in Darwin.

TCL has used operational control as the approach to boundary definition.

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

Stationary energy and fuels
Electricity
Fugitive (HVAC)
Accommodation
Carbon neutral products and services
Cleaning and chemicals
Food
ICT services and equipment
Professional services
Land and sea transport
Machinery and vehicles
Office equipment and supplies
Postage, courier and freight
Transport (air)
Working from home
Waste
Water

Non-quantified

Storage space utilities

Optionally included

Outside emission boundary

Excluded

NA

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

TCL will target a range of emissions management options over the next 5-7 years with the aim of reducing emissions by 50% relative to their 2019 baseline year (i.e. from 243.6 tonnes CO₂-e to around 120 tonnes CO₂-e) by 2030.

With comparatively low levels of emissions spread over a range of sources, the scope for reductions needs to be diverse and therefore includes:

- Engagement with building management on energy efficient lighting

Although TCL does not own any of its workspaces, there is potential to engage with landlords/ building managers to adopt energy efficient lighting. Electricity accounted for the largest portion around one third of the total emissions in previous assessments and is thus a primary area of concern.

TCL will investigate the potential for lighting upgrades with their building managers over the next 2 years.

- Expansion of waste management improvements across all sites

As part of a waste management initiative developed in Melbourne, TCL has adopted an improved approach to compostable waste, which it will seek to implement across all workspaces.

This process will be implemented across all sites.

- Fleet upgrades.

Currently, our fleet includes one electric, one hybrid and one diesel car. Over the next five years, our goal is to replace the diesel vehicle with an electric model.

Our plan is to shift entirely to electric vehicles for new purchases.

- Improved data acquisition, management and communication.

Communication and “buy in” across clients and supply chains will serve to promote broader sustainability discussion and management.

Emissions reduction actions

TCL's emissions reduction activities from CY 2024 related to:

- Maintenance of offsetting flights and improved related documentation such that these can be appropriately tracked.

Documentation related to flight offsets has been improved.

Reductions in overseas travel through greater use of technology.

- Waste management

Our Victorian office is actively promoting and participating in the container deposit scheme that was introduced in July 2024.

- Employee engagement

We've kicked off an initiative to educate and involve our team in making sustainability decisions tied to our Carbon Neutral efforts. For example, staff can vote on which projects TCL should support through the purchase of Carbon Credits. This engagement is designed to drive behavioural changes—like smarter electricity usage, greener commuting options (such as choosing green-Uber), recycling, waste reduction, and moving toward a paperless office to help reduce our overall carbon 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	232.0	243.6
Year 2:	2020	184.7	195.8
Year 3:	2021	150.2	158.4
Year 4:	2022	218.2	229.11
Year 5:	2023	157.86	159.44
Year 6:	2024	242.34	243.92

TCLs greenhouse gas emissions estimate for CY2024 was 244 tonnes CO₂-e, which is an increase relative to previous periods, but comparable to the baseline year. In part these changes relate to a need for greater air travel as well as computer and IT related expenditure (see below). However, TCL has also implemented a methodological change in emissions assessment related to working from home which encompasses alignment with the latest guidance from Climate Active and produces a more conservative outcome.

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
Computer and technical services	15.79	44.66	Increase in number of staff and need for broader computer support. Some new dedicated suppliers have been engaged as well.
Short economy class flights (>400km, ≤3,700km)	8.32	38.49	Increased interstate travel in line with specific projects.

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

Certified brand name	Product/Service/Building/Precinct used
Qantas	Flights (Qantas and Jetstar)
Virgin Australia	Flights

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	13.39	13.39
Cleaning and chemicals	0.00	0.00	6.17	6.17
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	39.46	4.57	44.02
Food	0.00	0.00	6.48	6.48
ICT services and equipment	0.00	0.00	59.19	59.19
Machinery and vehicles	0.00	0.00	2.29	2.29
Office equipment and supplies	0.00	0.00	11.56	11.56
Postage, courier and freight	0.00	0.00	0.92	0.92
Professional services	0.00	0.00	6.83	6.83
Refrigerants	2.22	0.00	0.00	2.22
Stationary energy (gaseous fuels)	1.34	0.00	0.28	1.62
Transport (air)	0.00	0.00	44.54	44.54
Transport (land and sea)	6.39	0.00	26.66	33.05
Waste	0.00	0.00	0.15	0.15
Water	0.00	0.00	0.33	0.33
Working from home	0.00	0.00	9.57	9.57
Total emissions (tCO₂-e)	9.96	39.46	192.92	242.34

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
Storage space utilities	1.58
Total of all uplift factors (tCO ₂ -e)	1.58
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	243.92

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)	114	46.72%
Verified Carbon Units (VCUs)	130	53.28%

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
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	15/04/2025	12730-427254433-427254539-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020-20	107	0	0	107	43.85%
Smith Carbon Project	ACCU	ANREU	15/04/2025	8,998,904,466 - 8,998,904,489	2023-24	24	0	0	24	9.84%
Evercreech Plantation Forestry Project	ACCU	ANREU	15/04/2025	8,327,402,082 - 8,327,402,082	2020-21	1	0	0	1	0.41%
Evercreech Plantation Forestry Project	ACCU	ANREU	15/04/2025	8,327,402,470 - 8,327,402,515	2020-21	46	0	0	46	18.85%
Oriners & Sefton Savanna Burning Project	ACCU	ANREU	15/04/2025	8,370,683,381 - 8,370,683,413	2022-23	33	0	0	33	13.52%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	15/04/2025	12730-427254540-427254549-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020-20	10	0	0	10	4.10%
Smith Carbon Project	ACCU	ANREU	16/04/2025	8,998,904,490 - 8,998,904,491	2023-24	2	0	0	2	0.82%

Oriners & Sefton Savanna Burning Project	ACCU	ANREU	16/04/2025	8,370,684,317 - 8,370,684,319	2022-23	3	0	0	3	1.23%
Evercreech Plantation Forestry Project	ACCU	ANREU	16/04/2025	8,327,402,094 - 8,327,402,098	2020-21	5	0	0	5	2.05%
Katingan Peatland Restoration and Conservation Project	VCU	Verra Registry	20/11/2025	12730-427254840-427254852-VCS-VCU-263-VER-ID-14-1477-01012020-31122020-0	2020-20	13	0	0	13	5.32%
Offset Totals:						244	0	0	244	100.00%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY




Renewable Energy Certificate (REC) summary



N/A





APPENDIX A: ADDITIONAL INFORMATION

Verra Registry links are embedded with the offset details

Anreue Register offset retirement certificates

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15 April 2025	VC202425-00727																																		
To whom it may concern,																																			
Voluntary cancellation of units in ANREU This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, CLIMA SOLUTIONS PTY LTD (account number AU-3571).																																			
The details of the cancellation are as follows:																																			
<table border="1"><tr><td>Date of transaction</td><td>15 April 2025</td></tr><tr><td>Transaction ID</td><td>AU40770</td></tr><tr><td>Type of units</td><td>KACCU</td></tr><tr><td>Total Number of units</td><td>104</td></tr><tr><td>Block 1</td><td>Serial number range 8,998,904,466 - 8,998,904,489 (24 KACCU)</td></tr><tr><td>ERF Project</td><td>Smith Carbon Project – ERF158470</td></tr><tr><td>Vintage</td><td>2023-24</td></tr><tr><td>Block 2</td><td>Serial number range 8,327,402,082 - 8,327,402,082 (1 KACCU)</td></tr><tr><td>ERF Project</td><td>Evercreech Plantation Forestry Project – ERF118356</td></tr><tr><td>Vintage</td><td>2020-21</td></tr><tr><td>Block 3</td><td>Serial number range 8,327,402,470 - 8,327,402,515 (46 KACCU)</td></tr><tr><td>ERF Project</td><td>Evercreech Plantation Forestry Project – ERF118356</td></tr><tr><td>Vintage</td><td>2020-21</td></tr><tr><td>Block 4</td><td>Serial number range 8,370,683,381 - 8,370,683,413 (33 KACCU)</td></tr><tr><td>ERF Project</td><td>Oriniers & Sefton Savanna Burning Project – EOP100959</td></tr><tr><td>Vintage</td><td>2022-23</td></tr><tr><td>Transaction comment</td><td>Voluntary retirement on behalf of TAYLOR & CULLITY PTY. LTD. to support its claim under the Climate Active Carbon Neutral Standard for FY 2024</td></tr></table>	Date of transaction	15 April 2025	Transaction ID	AU40770	Type of units	KACCU	Total Number of units	104	Block 1	Serial number range 8,998,904,466 - 8,998,904,489 (24 KACCU)	ERF Project	Smith Carbon Project – ERF158470	Vintage	2023-24	Block 2	Serial number range 8,327,402,082 - 8,327,402,082 (1 KACCU)	ERF Project	Evercreech Plantation Forestry Project – ERF118356	Vintage	2020-21	Block 3	Serial number range 8,327,402,470 - 8,327,402,515 (46 KACCU)	ERF Project	Evercreech Plantation Forestry Project – ERF118356	Vintage	2020-21	Block 4	Serial number range 8,370,683,381 - 8,370,683,413 (33 KACCU)	ERF Project	Oriniers & Sefton Savanna Burning Project – EOP100959	Vintage	2022-23	Transaction comment	Voluntary retirement on behalf of TAYLOR & CULLITY PTY. LTD. to support its claim under the Climate Active Carbon Neutral Standard for FY 2024	
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Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, Voluntary cancellations register Clean Energy Regulator (cer.gov.au) .	
If you require additional information about the above transaction, please email RegistryContact@cer.gov.au	
Yours sincerely	
	
David O'Toole ANREU and International NGER and Safeguard Branch Scheme Operations Division	
VC202425-00727	
W: www.cleanenergyregulator.gov.au T: 1300 553 542 E: enquiries@cleanenergyregulator.gov.au	
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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 **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	0	0	0%
Total non-grid electricity	0	0	0%
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)	11,145	0	18%
Residual Electricity	49,165	44,741	0%
Total renewable electricity (grid + non grid)	11,145	0	18%
Total grid electricity	60,311	44,741	18%
Total electricity (grid + non grid)	60,311	44,741	18%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	49,165	44,741	
Scope 2	43,763	39,824	
Scope 3 (includes T&D emissions from consumption under operational control)	5,403	4,917	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	18.48%
Mandatory	18.48%
Voluntary	0.00%
Behind the meter	0.00%
Residual scope 2 emissions (t CO₂-e)	39.82
Residual scope 3 emissions (t CO₂-e)	4.92
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	39.82
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	4.92
Total emissions liability (t CO₂-e)	44.74

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)
NSW	5,815	5,815	3,954	291	0	0
SA	13,524	13,524	3,381	1,082	0	0
VIC	36,901	36,901	29,151	2,583	0	0
QLD	4,071	4,071	2,972	611	0	0
Grid electricity (scope 2 and 3)	60,311	60,311	39,459	4,566	0	0
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	60,311					

Residual scope 2 emissions (t CO ₂ -e)	39.46
Residual scope 3 emissions (t CO ₂ -e)	4.57
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	39.46
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	4.57
Total emissions liability	44.02

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
Storage space electricity	Data unavailable Uplift applied

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

TCL leases two storage spaces. Given that neither of them has persistent electrical use (lights are only used on sporadic visits), the emissions associated with these facilities are likely to be immaterial.

Nonetheless an uplift has been included based on the value from the previous year.

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.

Excluded emissions sources summary

Emission sources tested for relevance						Justification
N/A	N/A	N/A	N/A	N/A	N/A	Size: N/A Influence: N/A Risk: N/A Stakeholders: N/A Outsourcing: N/A



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