



PUBLIC DISCLOSURE STATEMENT

**BENCE MULCAHY UNIT TRUST (BENCE
MULCAHY)**

**ORGANISATION CERTIFICATION
FY2023–24**

Australian Government

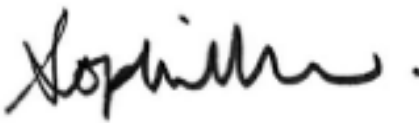
Climate Active Public Disclosure Statement

**Bence
Mulcahy**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	BENCE MULCAHY UNIT TRUST (BENCE MULCAHY)
REPORTING PERIOD	Financial year 1 July 2023 – 30 June 2024 Arrears report
DECLARATION	<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>  Sophie Bence Director 23/07/26



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

Public Disclosure Statement documents are prepared by the submitting organisation. The material in the Public Disclosure Statement document represents the views of the organisation and do not necessarily reflect the views of the Commonwealth. The Commonwealth does not guarantee the accuracy of the contents of the Public Disclosure Statement document and disclaims liability for any loss arising from the use of the document for any purpose.

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	20 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	Total renewables 56.54%
CARBON ACCOUNT	Prepared by: Sustainable Living Tasmania
TECHNICAL ASSESSMENT	Not applicable (small organisation certification)

Contents

1. Certification summary.....	3
2. Certification information.....	4
3. Emissions boundary.....	5
4. Emissions reductions	7
5. Emissions summary.....	8
6. Carbon offsets.....	10
7. Renewable Energy Certificate (REC) Summary	12
Appendix A: Additional Information	13
Appendix B: Electricity summary.....	14
Appendix C: Inside emissions boundary	17
Appendix D: Outside emissions boundary	18

2.CERTIFICATION INFORMATION

Description of organisation certification

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

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

Organisation description

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

3.EMISSIONS BOUNDARY

This is a small organisation certification, which uses the standard Climate Active small organisation emissions boundary.

Inside the emissions boundary

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

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

- Accommodation
- Carbon neutral products and services
- Cleaning and chemicals
- Electricity
- Food
- ICT services and equipment
- Professional services
- Office equipment and supplies
- Stationary energy and fuels
- Transport (air)
- Transport (land and sea)
- Waste
- Water

Non-quantified

- Postage, courier and freight
- Refrigerants

Optionally included

NA

Outside emission boundary

Excluded

NA

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

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

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

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

Emissions reduction actions

Use of an inefficient resistive heater was stopped, resulting in a reduction in electricity use of 7%. This reduced emissions by an estimated 130 kg CO2-e.

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:	2022-23	19.4	20.3
Year 2:	2023-24	18.4	19.4

Significant changes in emissions

N/A

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 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	0.00	0.00
Cleaning and chemicals	0.00	0.00	0.29	0.29
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	1.65	0.20	1.85
Food	0.00	0.00	1.60	1.60
ICT services and equipment	0.00	0.00	0.84	0.84
Office equipment and supplies	0.00	0.00	1.95	1.95
Postage, courier and freight	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	4.09	4.09
Stationary energy (gaseous fuels)	0.00	0.00	0.00	0.00
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Stationary energy (liquid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	0.00	0.00
Transport (land and sea)	2.87	0.00	4.27	7.13
Waste	0.00	0.00	0.52	0.52
Water	0.00	0.00	0.17	0.17
Total emissions (tCO₂-e)	2.87	1.65	13.92	18.44

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO ₂ -e
mandatory 5% uplift for small organisations	0.92
Total of all uplift factors (tCO ₂ -e)	0.92
Total emissions footprint to offset (tCO₂-e) <i>(total emissions from summary table + total of all uplift factors)</i>	19.36

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)	20	100.00%

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
THEPARAK WIND IN THAILAND	VCU	Verra Registry	23/12/2024	8144-460978801-460978820-VCU-1491-VER-TH-1-2002-01012019-31102019-1	2019	20	0	0	20	100.00%

Co-benefits

The VCU offsets detailed above were stapled with an additional 20 tonnes of Biodiversity Reforestation Carbon Offsets from the Australian Yarra Yarra Biodiversity Project; 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.

Below is a list of the independently reviewed co-benefits of this project and how this project contributes to the United Nation Sustainable Development Goals (SDGs).

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)

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)

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)

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach**.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kg CO ₂ -e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	2,179	0	47%
Total non-grid electricity	2,179	0	47%
LGC purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
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)	469	0	10%
Residual electricity	2,035	1,852	0%
Total renewable electricity (grid + non grid)	2,647	0	57%
Total grid electricity	2,503	1,852	10%
Total electricity (grid + non grid)	4,682	1,852	57%
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	2,035	1,852	
Scope 2	1,811	1,648	
Scope 3 (includes T&D emissions from consumption under operational control)	224	203	
Residual electricity consumption not under operational control	0	0	
Scope 3	0	0	

Total renewables (grid and non-grid)	56.54%
Mandatory	10.01%
Voluntary	0.00%
Behind the meter	46.53%
Residual scope 2 emissions (t CO₂-e)	1.65
Residual scope 3 emissions (t CO₂-e)	0.20
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	1.65
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO₂-e)	0.20
Total emissions liability (t CO₂-e)	1.85
<i>Figures may not sum due to rounding. Renewable percentage can be above 100%</i>	

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)
TAS	2,503	2,503	300	25	0	0
Grid electricity (scope 2 and 3)	0	0	0	0	0	0
TAS	2,179	2,179	0	0		
Non-grid electricity (behind the meter)	0	0	0	0		
Total electricity (grid + non grid)	4,682					

Residual scope 2 emissions (t CO ₂ -e)	0.30
Residual scope 3 emissions (t CO ₂ -e)	0.03
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.30
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO ₂ -e)	0.03
Total emissions liability	0.33

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
Postage, courier, and freight	Immaterial
Refrigerants	Immaterial

Data management plan for non-quantified sources

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

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

N/A



An Australian Government Initiative

