



PUBLIC DISCLOSURE STATEMENT

CITY OF SUBIACO

ORGANISATION CERTIFICATION


FY2022–23

Australian Government
Climate Active
Public Disclosure Statement



An Australian Government Initiative



| | |
|---------------------------------|--|
| NAME OF CERTIFIED ENTITY | City of Subiaco |
| REPORTING PERIOD | Financial year 1 July 2022 – 30 June 2023 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>Colin Cameron Chief Executive Officer 8 November 2023</p> |



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

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Version August 2023.



1. CERTIFICATION SUMMARY

| | |
|------------------------|--|
| TOTAL EMISSIONS OFFSET | 2,554 t CO ₂ -e |
| OFFSETS USED | 61% VCUs, 13% VERs, 26% CERs |
| RENEWABLE ELECTRICITY | 57.1% |
| CARBON ACCOUNT | Prepared by: City of Subiaco |
| TECHNICAL ASSESSMENT | 02.11.23 Perspektiv Australia Pty Ltd. Next technical assessment due: FY 2024-25 |

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2. CARBON NEUTRAL INFORMATION

Description of certification

This inventory has been prepared for the financial year from 1 July 2022 to 30 June 2023 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 (2022) 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 (CO₂)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulfur hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)

The quantity of each has been expressed as carbon dioxide equivalent (CO₂-e) by applying the appropriate relative global warming potentials (GWPs).

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 2022/23, the City had a total operating expenditure of approximately \$59.4 million, and employed 179 permanent staff and 157 casual staff members.

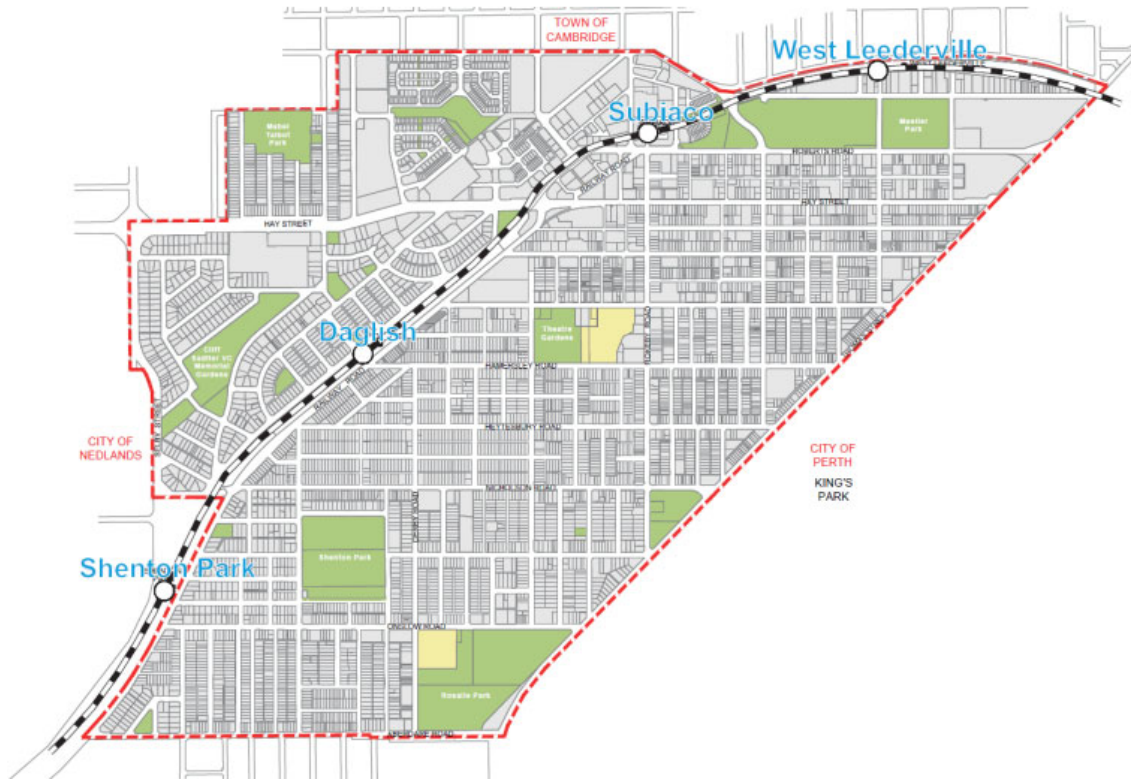


Figure 1. Map of the City of Subiaco.

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
Climate Active carbon neutral products and services
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 trialing electric, hybrid, or hydrogen-fueled 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 utilize 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 2022/23 financial year, the City undertook a number of actions to reduce emissions. These included:

- **Electricity:** Across the financial year, 37.9% of the City's purchased electricity was from renewable sources through a Power Purchase Agreement (PPA) which commenced in April 2022. This is a significant increase on the previous year, where 12.9% of electricity consumption was purchased, voluntarily, from renewable sources. The City have five PV systems on its facilities, however generation and consumption for those facilities is not currently monitored. Therefore the percentage of consumed electricity is likely to be significantly higher than stated.
- **Stationary Energy (gaseous fuels):** The City is progressively replacing gas-powered equipment and appliances with electric alternatives, as they are due for replacement, in accordance with the CCRP. As a result, natural gas consumption reduced from 2,176.3 GJ during the 2021/22 financial year to 2,012.6 GJ during 2022/23 (7.5% reduction).
- **Water and Wastewater:** Reduction in water consumption of 1,867 kL due to irrigation upgrades and early detection of leaks, through the City's Waterwise Council Action Plan. This is equivalent to a 3.3 t CO₂-e (8.9%) reduction in emissions compared to FY 2021-22.

5. EMISSIONS SUMMARY

Emissions over time

| | | Emissions since base year | |
|------------|---------|--|---|
| | | Total tCO ₂ -e (without uplift) | Total tCO ₂ -e (with uplift) |
| Base year: | 2019–20 | 2,906.14 | 3,225.81 |
| Year 1: | 2020–21 | 3,463.43 | 3,636.60 |
| Year 2: | 2021–22 | 3,715.65 | 3,715.65 |
| Year 3 | 2022–23 | 2,553.40 | 2,553.40 |

Significant changes in emissions

| Emission source name | Previous year emissions (t CO ₂ -e) | Current year emissions (t CO ₂ -e) | Detailed reason for change |
|----------------------------|--|---|--|
| Electricity (Market-Based) | 2,196.95 | 1,013.68 | <p>Entered into a Power Purchase Agreement (PPA) in April 2022 whereby 100% of grid-purchased electricity at the City's seven contestable sites is sourced from three WA-based wind farms.</p> <p>This resulted in the proportion of voluntary renewable electricity purchased for City facilities increasing from 12.9% to 37.9%. The national renewable power percentage also increased from 18.6% to 18.8%.</p> <p>Electricity consumption also reduced over the year, from 3,241.9 MWh to 2,799.3 MWh (13%).</p> |

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

| Certified brand name | Product/Service/Building/Precinct used |
|----------------------|--|
| Opal Paper | Paper |

Emissions summary

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

| Emission category | Sum of Scope 1 (t CO2-e) | Sum of Scope 2 (t CO2-e) | Sum of Scope 3 (t CO2-e) | Sum of Total Emissions (t CO2-e) |
|---|--------------------------|--------------------------|--------------------------|----------------------------------|
| Accommodation and facilities | 0.00 | 0.00 | 0.22 | 0.22 |
| Cleaning and chemicals | 0.00 | 0.00 | 19.41 | 19.41 |
| Climate Active carbon neutral products and services | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction materials and services | 0.00 | 0.00 | 385.21 | 385.21 |
| Electricity | 0.00 | 1013.68 | 134.16 | 1147.84 |
| ICT services and equipment | 0.00 | 0.00 | 100.35 | 100.35 |
| Postage, courier and freight | 0.00 | 0.00 | 14.77 | 14.77 |
| Products | 0.00 | 0.00 | 5.23 | 5.23 |
| Professional services | 0.00 | 0.00 | 5.32 | 5.32 |
| Refrigerants | 21.06 | 0.00 | 0.00 | 21.06 |
| Stationary energy (gaseous fuels) | 103.71 | 0.00 | 8.25 | 111.96 |
| Transport (air) | 0.00 | 0.00 | 2.61 | 2.61 |
| Transport (land and sea) | 314.85 | 0.00 | 263.05 | 577.90 |
| Waste | 0.00 | 0.00 | 96.69 | 96.69 |
| Water | 0.00 | 0.00 | 31.13 | 31.13 |
| Working from home | 0.00 | 0.00 | 4.28 | 4.28 |
| Office equipment and supplies | 0.00 | 0.00 | 29.41 | 29.41 |
| Total | 439.62 | 1013.68 | 1100.11 | 2553.40 |

Uplift factors

N/A

6. CARBON OFFSETS






Offsets retirement approach

This certification has taken an in-arrears offsetting approach. The total emission to offset is 2,554 t CO₂-e. The total number of eligible offsets used in this report is 2,554 t CO₂-e. Of the total eligible offsets used, 167 t CO₂-e were previously banked, and 2,387 t CO₂-e were newly purchased and retired. No offsets have been banked for future use.

Co-benefits

Yarra Yarra Biodiversity Corridor, Western Australia

The Yarra Yarra Biodiversity Corridor is a native reforestation project located in the northern wheatbelt of Southwestern Australia. This project offsets the City's emissions by removing carbon dioxide from the atmosphere. It also has biodiversity benefits for the local region. The northern wheatbelt contains a significant number of plant and animal species found nowhere else in the world. It has been identified as one of the 35 global biodiversity hotspots for wildlife. It was also the first biodiversity hotspot identified in Australia. The Yarra Yarra project has to date planted over 30 million mixed native shrub and tree species. This project plants trees and shrubs to link small patches of remaining vegetation and 12 nature reserves. This helps to restore local Australian ecosystems and preserve threatened and native 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.

| 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  |

Safe Water Gender Responsive Lango Project, Uganda

This project in Uganda supports communities through the rehabilitation of hand powered boreholes. The boreholes are rehabilitated in areas where communities have had limited access to infrastructure and safe water. The project mitigates greenhouse gas emissions by removing the use of open woodfires for water purification. It also provides cleaner drinking water for communities and decreases the number of families who are exposed to the hazardous air pollution too. The projects are implemented by a Ugandan team who work closely with the country's Ministry of Water and Environment. Annual water quality tests are carried out by the staff to ensure that the water from the boreholes is safe. This is the world's first carbon project to be successfully certified under the Gold Standards Gender Equality Framework within its Gold Standard for the Global Goals. This project delivers positive impacts for the women in the community who are traditionally responsible for tasks such as collecting firewood and water. This project also makes certified contributions to the UN's Sustainable Development Goals, including; good health and wellbeing, gender equality, clean water and sanitation, and climate action.

Solar SB Farm, India

This project is located across three states in India. The purpose of this project is to generate electricity using a renewable energy source (solar energy). The project activity helps to satisfy the gap between supply and demand in the region which has been heavily reliant on fossil fuels. Diverting the reliance on fossil fuels to the clean energy produced by solar will avoid the emission of greenhouse gases and other damaging pollutants such as SO_x, NO_x, and SPM that are associated with conventional thermal power generation. This project also has social, economic, and technological wellbeing benefits. It has helped to create employment opportunities during the construction and operational phases and development of infrastructure in the region. The project has helped to stimulate and support local businesses, as well as the local commerce by increasing access to local power. It will also increase the knowledge of solar based power generation in the community.

Yudaokou Wind Farm, China

This project supports a wind farm in China that uses renewable clean energy sources to replace fossil fuel power sources. This project will supply the renewable energy it produces to the grid and contribute to the sustainable development of the local community. The project reduces the emission of other pollutants from the power generation industry in China. The project will increase the growth of the wind power industry and encourage progress of innovative technological advancements of clean renewable energy generation. It will also create local employment opportunities during assembly and installation of the wind farm, and long-term employment during the lifecycle of the project.

Eligible offsets retirement summary

| Offsets retired for Climate Active carbon neutral certification | | | | | | | | | | | |
|--|----------------------|----------|-----------------|--|---------|------------------|---|---|---|--|-------------------------|
| Project description | Type of offset units | Registry | Date retired | Serial number (and hyperlink to registry transaction record) | Vintage | Stapled quantity | Eligible quantity retired (tCO ₂ -e) | Eligible quantity used for previous reporting periods | Eligible quantity banked for future reporting periods | Eligible quantity used for this reporting period | Percentage of total (%) |
| Biodiverse Reforestation Carbon offsets <i>Yarra Yarra Biodiversity Corridor</i> project, Australia | CER | ANREU | 2 March 2023 | | | 500 | - | - | - | - | - |
| Stapled to Metro Delhi Project, India | | | | 12PWA347616B - 12PWA348115B | CP2 | | 500 | 333 | - | 167 | 6% |
| Biodiverse Reforestation Carbon offsets <i>Yarra Yarra Biodiversity Corridor</i> project, Australia | | | 7 November 2023 | 12PWA368896B - 12PWA369395B | - | 500 | - | - | - | - | - |
| Stapled to Renewable Energy <i>Hebei Chengde Weichang Yudaokou Ruyihe Wind Power Project</i> , China | CER | ANREU | 7 November 2023 | 1,117,420,091 - 1,117,420,590 | CP2 | - | 500 | 0 | 0 | 500 | 20% |
| Solar Energy Project(s) by <i>SB Energy Private Limited</i> , India | VCU | Verra | 7 November 2023 | 8423-15974611-15976177-VCS-VCU-997-VER-IN-1-1805-01012018-31122018-0 | 2018 | - | 1,567 | 0 | 0 | 1,567 | 61% |
| GS1247 VPA 139 <i>Lango Safe Water Project</i> , Uganda | VER | GS | 7 November 2023 | GS1-1-UG-GS6349-16-2021-24814-129-448 | 2021 | - | 320 | 0 | 0 | 320 | 13% |
| Total eligible offsets retired and used for this report | | | | | | | | | | 2,554 | |
| Total eligible offsets retired this report and banked for use in future reports | | | | | | | | | 0 | | |

| Type of offset units | Eligible quantity (used for this reporting period) | Percentage of total |
|---------------------------------------|--|---------------------|
| Certified Emissions Reductions (CERs) | 500 | 26% |
| Verified Emissions Reductions (VERs) | 320 | 13% |
| Verified Carbon Units (VCUs) | 1567 | 61% |

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 has permanently surrendered

500

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

Issue Date: 7 November 2023 | **Emissions Period:** 1 July 2022 - 30 June 2023

Serial numbers (inclusive): 12PWA368896B - 12PWA369395B

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-7624 1,117,420,091 - 1,117,420,590



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 453004

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Australian National Registry of Emissions Units

Logged in as: Georgiana Rogers / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

Transaction Details

Transaction details appear below.

| | |
|-----------------------|---|
| Transaction ID | AU30560 |
| Current Status | Completed (4) |
| Status Date | 07/11/2023 14:55:01 (AEDT) |
| | 07/11/2023 03:55:01 (GMT) |
| Transaction Type | Cancellation (4) |
| Transaction Initiator | Wilson, Raymond Olen |
| 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 FY2023. |

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 |

| Partx | Txn# | Transaction Type | Original CP | Current CP | ERF_Project_ID | NGER Facility ID | NGER Facility Name | Safeguard | Kyoto Project # | Vintage | Expiry Date | Serial Range | Quantity |
|-------|------|------------------------------|-------------|------------|----------------|------------------|--------------------|-----------|-----------------|---------|-------------|-------------------------------|----------|
| CH | CER | Kyoto Voluntary Cancellation | 2 | 2 | | | | | CH-7624 | | | 1,117,420,091 - 1,117,420,590 | 500 |

Transaction Status History

| Status Date | Status Code |
|----------------------------|---------------|
| 07/11/2023 14:55:01 (AEDT) | Completed (4) |
| 07/11/2023 03:55:01 (GMT) | |

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 CO2-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 | 1,071,126 | 0 | 38% |
| 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) | 526,273 | 0 | 19% |
| Residual Electricity | 1,201,927 | 1,147,840 | 0% |
| Total renewable electricity (grid + non grid) | 1,597,399 | 0 | 57% |
| Total grid electricity | 2,799,326 | 1,147,840 | 57% |
| Total electricity (grid + non grid) | 2,799,326 | 1,147,840 | 57% |
| Percentage of residual electricity consumption under operational control | 100% | | |
| Residual electricity consumption under operational control | 1,201,927 | 1,147,840 | |
| Scope 2 | 1,061,442 | 1,013,677 | |
| Scope 3 (includes T&D emissions from consumption under operational control) | 140,485 | 134,163 | |
| Residual electricity consumption not under operational control | 0 | 0 | |
| Scope 3 | 0 | 0 | |

| | |
|---|-----------------|
| Total renewables (grid and non-grid) | 57.06% |
| Mandatory | 18.80% |
| Voluntary | 38.26% |
| Behind the meter | 0.00% |
| Residual scope 2 emissions (t CO2-e) | 1,013.68 |
| Residual scope 3 emissions (t CO2-e) | 134.16 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 1,013.68 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 134.16 |
| Total emissions liability (t CO2-e) | 1,147.84 |

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 | |
| | | (kWh) | Scope 2 Emissions (kg CO2-e) | Scope 3 Emissions (kg CO2-e) | (kWh) | Scope 3 Emissions (kg CO2-e) |
| Percentage of grid electricity consumption under operational control | 100% | | | | | |
| 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 | 2,799,326 | 2,799,326 | 1,427,656 | 111,973 | 0 | 0 |
| TAS | 0 | 0 | 0 | 0 | 0 | 0 |
| Grid electricity (scope 2 and 3) | 2,799,326 | 2,799,326 | 1,427,656 | 111,973 | 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) | 2,799,326 | | | | | |

| | |
|---|-----------------|
| Residual scope 2 emissions (t CO2-e) | 1,427.66 |
| Residual scope 3 emissions (t CO2-e) | 111.97 |
| Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 1,427.66 |
| Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e) | 111.97 |
| Total emissions liability (t CO2-e) | 1,539.63 |

Operations in Climate Active buildings and precincts
N/A

Climate Active carbon neutral electricity products
N/A

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 2022/23.

| 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

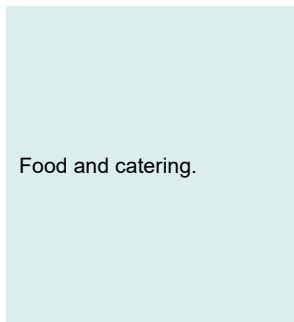
The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet 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.

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 | <p>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 (1,453.30 t CO₂-e).</p> <p>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).</p> <p>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.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>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.</p> |
| Council resident waste disposal. | Y | N | N | N | N | <p>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 (1,453.30 t CO₂-e).</p> <p>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 have taken 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.</p> <p>Risk: There are no relevant laws or regulations that apply to limit emissions specifically from this source. The State government is implementing the <i>Waste Avoidance and Resource Recovery Strategy 2030</i> which may result in legislated emissions reduction targets from waste in coming years.</p> <p>Stakeholders: Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business.</p> <p>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.</p> |



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 (1,453.30 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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