

TOITŪ



SUMMARY OF TOITŪ NET CARBONZERO
CERTIFICATION!

FOR EASTERN & CENTRAL COMMUNITY
TRUST

**Eastern
& Central**
Community Trust

Summary for 01 April 2022 to 31 March 2023

TOITŪ NET CARBONZERO ORGANISATION CERTIFIED: EASTERN & CENTRAL COMMUNITY TRUST

Toitū net carbonzero means committing to ongoing reductions while achieving annual measurement and compensation for at least the Toitū mandatory emissions.ⁱⁱ



Measured emissions to ISO
14064-1:2018 and **Toitū
requirements**



Managing and reducing against
Toitū requirements



Compensated remaining
emissions following **Toitū
requirements** and covering
minimum of **total Toitū
boundary**

This report provides a summary of the annual greenhouse gas (GHG) emissions inventory and management report for Eastern & Central Community Trust as part of the annual work to achieve Toitū net carbonzero certification. Additional details of the annual achievements, commitments, and verification are available on request from Eastern & Central Community Trust.

ECCT recognises that climate change poses a serious and immediate risk to our communities and requires urgent collective action to create positive change for future generations. As a philanthropic Trust, ECCT has the significant ability to help support communities across our six regions understand and mitigate climate change impacts, as well as make substantial changes to our own internal operations and investments.

In November 2021 ECCT signed up to the Funders Commitment to Climate Action and in December 2022 adopted its own Climate Change Action Plan to come into effect in April 2023.

Under ECCT's Strategic Plan 2023-2030 Kaitiakitanga | Environment is one of five new Pou | Pillars and ECCT has committed to becoming a climate responsible (Tiakina te ao turoa) organisation through the following goals: –

1. Embedding climate responsibility into our culture and ethos and measuring our internal greenhouse gas footprint, making this information publicly available and looking to reduce and offset this with the aim of being carbon neutral by 2030.
2. Using a robust and evidence-backed approach to assessing all new investments to ensure that the Trust's investment portfolio's carbon exposure is reduced over time with the long-term goal to be carbon neutral by 2050 and to achieve a 50% reduction in emissions by 2023.
3. Supporting our communities across the Eastern and Central regions to understand and mitigate their climate change impacts and grasp opportunities through embedding climate change as a foundational principle across our funding framework.

ACHIEVEMENTS

These achievements have been verified in line with ISO 14064-3:2019 and Toitū net carbonzero Programme Technical Requirements for the 01 April 2022 to 31 March 2023 measurement period.

EMISSIONS MEASUREMENT

Eastern & Central Community Trust's greenhouse gas emissions for this year (01 April 2022 to 31 March 2023) were 25.59 tCO₂e. Eastern & Central Community Trust has measured the emissions resulting from its operational activities, purchased energy, and selected impacts from its value chain activities, including business travel, freight, and waste sent to landfill. The annual inventory is detailed in the following table. Emissions and reductions are reported using a location-based methodology.ⁱⁱⁱ

Category (ISO 14064-1:2018)	Scopes (GHG Protocol)	GHG emissions (tCO ₂ e)
		Current Year 2022/2023
Category 1: Direct emissions	Scope 1	0.00
Category 2: Indirect emissions from imported energy (location-based method*)	Scope 2	1.73
Category 3: Indirect emissions from transportation	Scope 3	23.60
Category 4: Indirect emissions from products used by organisation		0.26
Category 5: Indirect emissions associated with the use of products from the organisation		0.00
Category 6: Indirect emissions from other sources		0.00
Total gross emissions*		25.59
Category 1 direct removals		0.00
Total net emissions		25.59

*Gross and net emissions are reported using a location-based methodology. Contact Eastern & Central Community Trust for full details.

The operational GHG emission sources included in this inventory are shown in Figure 1 below.

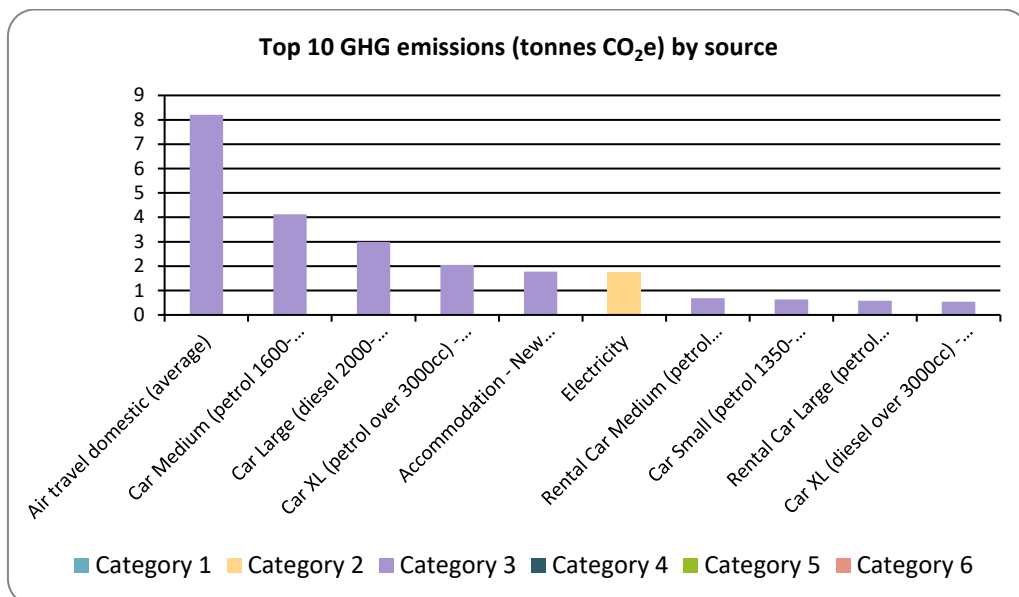


Figure 1: Top 10 GHG emissions (tonnes CO₂e) by source

SCOPE OF MEASURED INVENTORY

CONSOLIDATION APPROACH

An equity share consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.^{iv}

We are a Community Trust, operating with a board of trustees and operational staff. All decisions are made by the Trustees and executed by the Chief Executive and his staff. All financial and operational decisions are taken inhouse, sometimes with external consultation from professionals where applicable such as our Investment Advisor.

BOUNDARIES

As noted above - we are a stand alone community trust with a very simple organisational structure. All decisions for our Trust are made by the Board of Trustees, in accordance with our Trust Deed and operating under the Community Trusts Act 1999.

We have one place of business, located in Hastings, Hawke's Bay.

Figure 2: Organisational structure showing business units included and excluded

Not applicable. ECCT has no subsidiaries or business units. Excluded emissions do not exceed 5% of the total footprint within the organisation boundary stated.

COMPENSATION FOR EMISSIONS

Eastern & Central Community Trust is committed to doing no harm while working on reducing emissions. Accordingly, Eastern & Central Community Trust has invested in carbon credit projects to compensate for the Toitū mandatory emissions resulting from their operations this year.ⁱⁱ

Removal credits: 26 from batch #0465, PFSI Hinewai

All carbon credits have been cancelled on the Toitū Envirocare register and will be cancelled (or equivalent) on the relevant external registry within one month of certification. Specific details of cancellation, including serial numbers, will be available on the external registry: www.epa.govt.nz/industry-areas/emissions-trading-scheme/market-information/voluntary-unit-cancellations

COMMITMENTS

REDUCTION TARGETS

Eastern & Central Community Trust is committed to managing and reducing its emissions. Eastern & Central Community Trust's commitments, including GHG emissions reduction targets and plans, have been reviewed and are in line with Toitū net carbonzero programme requirements.

This is our Base year calculation so not applicable this year.

Eastern & Central Community Trust commits to reduce total category 1 and 2 emissions in compliance with Toitū requirements. To do so, Eastern & Central Community Trust will establish reduction targets, pathways and plans in the coming months to be validated at the next Toitū carbonreduce/net carbonzero verification.

Looking ahead, Eastern & Central Community Trust is currently focused on the following projects.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Assess Investments Portfolio and target Managers to report back on six monthly basis.	Measure carbon footprint of all current investments so that we can add to our emissions measurement programme in Y2. Need to have a 50% reduction by end of 2023.	Chief Executive / Trustees	Ongoing and by end of 2023			
	Task the Investment Managers with ensuring that all new investments made have a neutral or low carbon footprint	Chief Executive / Trustees	Ongoing			
Business Mileage - finding more economical ways of travelling	Carpooling whenever possible for Trust meetings or conferences	All		Increase overall trustee/staff awareness. Reduction in travel costs.	Use of a larger vehicle to transport more people, therefore potentially higher emissions	Ensure larger vehicle is more environmentally efficient.
	Purchase two hybrid vehicles for the staff with the highest mileage	Chief Executive	1/04/2023	Reduction in diesel and 3000cc+ engine mileage as the main users of these vehicles had the largest emissions and mileage. Additionally, this should reduce rental car hire requirements.	Potentially, more business mileage could be done based on the assumption that they are now "greener".	Being more aware of only travelling when required.
	Motivating or incentivising staff/trustees to use more economical ways of travel to from work (Walk / e-bike / smaller vehicles / carpooling)	All		Motivating staff to walk or e-bike to work on a regular basis would be a healthier option for both individual and environment. May also change other behaviours at home.		
Reduce Electricity usage	Installing solar panels on office building	Business Manager / Climate change lead	1/08/2023	When the cost benefit is understood, it may persuade staff to implement this change at home.		

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
	Installing movement sensors in offices/meeting rooms to turn off lights when not in use	Business Manager / Climate change lead	End of 2023	Helps remind staff that this is something that should be considered at home as well as in the office.	People become lazy and rely on the sensors rather than doing this automatically.	
	No longer use the small fridge in office kitchen.	Business Manager / Climate change lead	May 1st 2023	A reminder for staff/trustees to look at their consumption at home and to look for ways to reduce their footprint. Not using electrical items or looking at energy efficiencies when purchasing etc.		
Assess all third-party Suppliers	When working with suppliers, ensure that they are either green certified or moving towards more sustainable practices.	Business Manager / Climate change lead	Ongoing	Only using suppliers that working sustainably or on track to do so is a good way of encouraging more companies to look at their business practices.	There may be a limited amount of companies that qualify, thereby increasing costs.	Ensure proper certification

CERTIFICATE DETAILS

Certification status:	Toitū net carbonzero certified organisation
Certificate number:	2023302J, Year 1 of 3 year certificate period
Valid until:	27 July 2026
Measurement period:	01 April 2022 to 31 March 2023
Base year:	01 April 2022 to 31 March 2023
Audited by:	Toitū Envirocare
Level of assurance:	Reasonable for categories 1 & 2 and Limited for remaining categories

ⁱ ©Enviro-Mark Solutions Limited 2020.

Disclaimer: This Certification Summary Statement is a summary of the information (validated and verified for relevant components of the certification) considered for certification and the certification decision. It should not be taken to represent the full submission for certification. Whilst every effort has been made to ensure that the information in this Statement is accurate and complete, Enviro-Mark Solutions Limited (trading as Toitū Envirocare) does not, to the maximum extent permitted by law, give any warranty or guarantee relating to the accuracy or reliability of the information.

ⁱⁱ The mandatory sources that must be included in any Toitū carbon programme inventory include:

- All direct emissions from the activities of the organisation, or the part of the organisation being certified. Direct emissions come from assets owned or controlled by the organisation, such as emissions from fleet vehicles, boilers, generators and HVAC systems.
- All emissions from imported energy (electricity, heat and steam)
- Emissions from business travel and freight paid for by the organisation
- Emissions associated with waste disposed of by the organisation, as well as the transmission and distribution of electricity, and natural gas

ⁱⁱⁱ All purchased and generated energy emissions are dual reported using both the location-based method and market-based method in the certified Inventory Report and appendices. This summary document presents the information using the location-based method. Note that reductions and any required compensation are assessed using that method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts. This dual reporting aligns with ISO 14064-1:2018 and the GHG Protocol. Please contact this organisation for the dual reporting details applicable to this inventory.

^{iv} Control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. Equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.