GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Toitū net carbonzero programme

Prepared in accordance with ISO 14064-1:2018 and the Technical Requirements of the Programme

Eastern & Central Community Trust

Prepared by (lead author): Nadia Hardie

Dated: 10 July 2024

Verification status: Toitū Envirocare certification team to complete

Measurement period: 01 April 2023 to 31 March 2024

Base year period: 01 April 2022 to 31 March 2023

Approved for release by:

David Clapperton

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This work shall not be used for the purpose of obtaining emissions units, allowances, or carbon credits from two or more different sources in relation to the same emissions reductions, or for the purpose of offering for sale carbon credits which have been previously sold.

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This report shall not be used to make public greenhouse gas assertions without independent verification and issue of an assurance statement by Toitū Envirocare.

AVAILABILITY

This report will be available on our website under our Climate Action Plan. All results are included in ECCT's 2023/24 Annual Report which is then presented at the Annual Public Meeting in August.

REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and from year 2 onwards a brief comparison to historical inventories.

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme[1], which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals[2]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Chapter 2, the reduction plan and progress report, forms the manage step part of the organisation's application for Programme certification.

See Appendix 1 and the related Spreadsheet for detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and bio-genic emissions. Appendix 1 also contains detailed context on the inventory boundaries, inclusions and exclusions, calculation methodology, liabilities, and supplementary results.

This overall report provides emissions information that is of interest to most users but must be read in conjunction with the inventory workbook for covering all of the requirements of ISO 14064-1:2018.

[1] Programme refers to the Toitū carbonreduce, Toitū net carbonzero and the Toitū climate positive programmes.
[2] Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

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EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for Eastern & Central Community Trust covering the measurement period 01 April 2023 to 31 March 2024.[3]

Table 1: Inventory summary

Category (ISO 14064-1:2018)	**Scopes (ISO 14064-1:2006)**	**2023**	**2024**
Category 1: Direct emissions (tCO_2e)	Scope 1	0.00	1.70
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	1.73	0.84
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	23.60	18.13
Category 4: Indirect emissions from products used by organisation (tCO_2e)		0.26	0.21
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00
Total direct emissions (tCO_2e)		**0.00**	**1.70**
Total indirect emissions* (tCO_2e)		**25.59**	**19.18**
Total gross emissions* (tCO_2e)		**25.59**	**20.88**
Category 1 direct removals (tCO_2e)		0.00	0.00
Purchased emission reductions (tCO_2e)		0.00	0.00
Total net emissions (tCO_2e)		**25.59**	**20.88**

*Emissions are reported using a location-based methodology.

[3] Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO_2e).

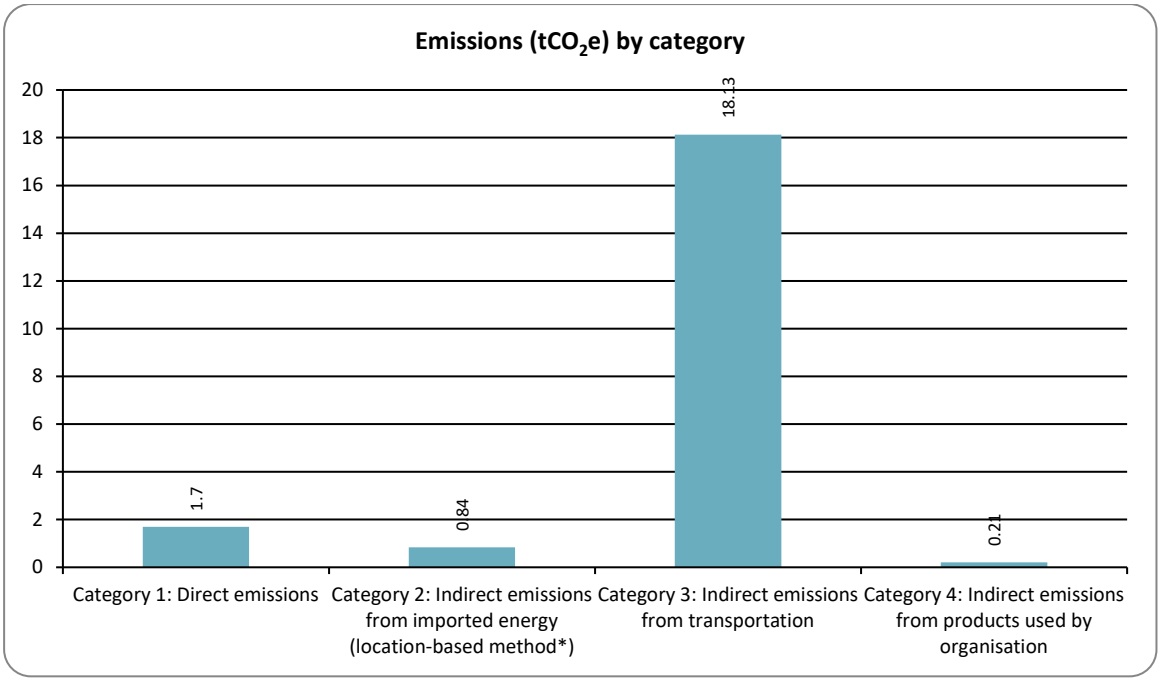

Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for 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 is 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 2024.

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.

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certification entity.

1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 April 2023 to 31 March 2024.

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1: Direct emissions	1.70 Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - 2015-2020	0.00	1.70
Category 2: Indirect emissions from imported energy (location-based method*)	0.84 Electricity - Generated onsite, Electricity	0.00	0.84

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 3: Indirect emissions from transportation	12.42 Air travel domestic (average), Car Large (diesel 2000-2999cc) - 2015-2020, Car Medium (BEV) - electricity consumption - 2015-2020, Car Medium (petrol 1600-2000cc) - 2015-2020, Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - 2010-2015, Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - 2015-2020, Car Micro (petrol under 1350cc) - 2015-2020, Car Small (petrol 1350-1600cc) - 2010-2015, Car XL (diesel over 3000cc) - 2015-2020, Car XL (petrol over 3000cc) - 2015-2020, Car XL (petrol PHEV over 3000cc) - petrol consumption - 2015-2020, Rental Car Large (diesel 2000-2999cc), Rental Car Large (petrol 2000-2999cc), Rental Car Medium (petrol 1600-2000cc), Rental Car Small (petrol 1350-1600cc), Taxi (regular)	5.71 Accommodation - New Zealand, Car Large (BEV) - electricity consumption - 2015-2020, Car Medium (petrol 1600-2000cc) - 2010-2015, Car Medium (petrol 1600-2000cc) - 2015-2020, Car Micro (petrol under 1350cc) - 2015-2020, Car Small (petrol 1350-1600cc) - 2015-2020, Working from home - With heating	18.13
Category 4: Indirect emissions from products used by organisation	0.21 Electricity distributed T&D losses, Waste landfilled LFGR Office waste	0.00	0.21
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	**1.70**	**0.00**	**1.70**
Total indirect emissions*	**13.47**	**5.71**	**19.18**
Total gross emissions*	**15.17**	**5.71**	**20.88**
Category 1 direct removals	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00
Total net emissions	**15.17**	**5.71**	**20.88**

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Emissions intensity		**Mandatory emissions**	**Total emissions**
Operating revenue (gross tCO_2e / $Millions)		5.83	8.03

*Emissions are reported using a location-based methodology.

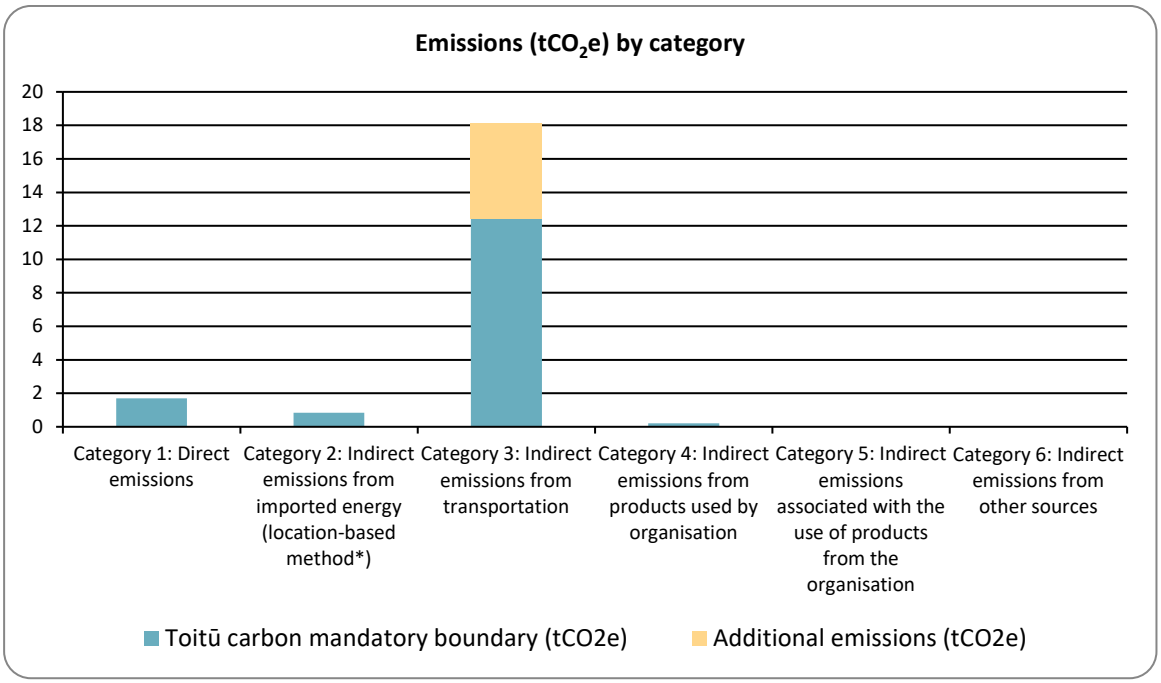

Figure 2: Emissions (tCO_2e) by category

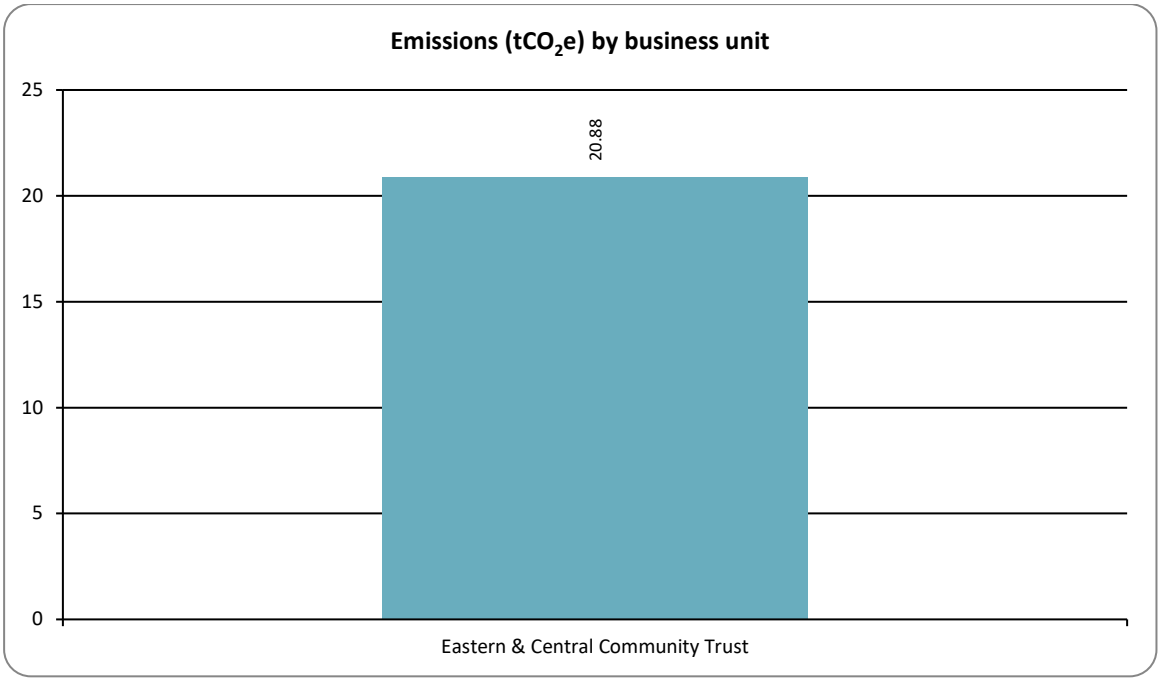

Figure 3: Emissions (tCO_2e) by business unit

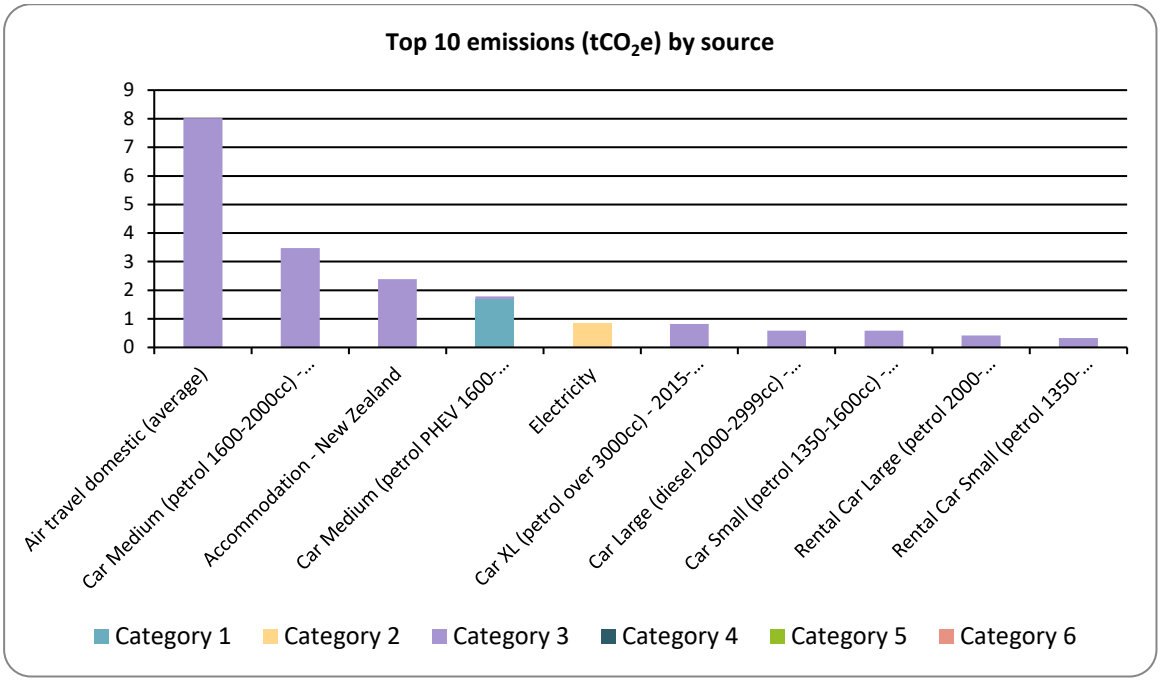

Figure 4: Top 10 emissions (tCO_2e) by source

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Eastern & Central Community Trust (ECCT) provides grants and support to community organisations operating in the Gisborne Tairāwhiti, Hawke's Bay, Tararua, Manawatū, Horowhenua and Wairarapa districts.

In May 1988 the New Zealand Government established the 12 independent Community Trusts – covering the whole of New Zealand – and gave each of the trusts 100% ownership of the shareholding in their local trustee savings bank. The specified area of operations of each of the 12 trusts mirrored the area serviced by their regional savings bank.

Our regional Trust was renamed Eastern and Central Community Trust Inc. in 1996, when the Trust Bank Group was sold to Westpac Banking Corporation for $1.2 billion, of which the Trust received $109 million as its share of the proceeds. Funds were invested in diversified range of asset classes in New Zealand and overseas. Over the years the Trust has increased its capital base to approximately $220 million, and it is the returns from these investments that enable us to provide grants to our communities. Eastern & Central Community Trust is the eighth largest of the twelve Community Trusts set up under this process, and regularly donates over $6 million in grants throughout its region.

The Trust operates under a Trust Deeds under the legislative framework provided by the Community Trusts Act 1999. The Trust is governed by a Board of Trustees appointed by the Minister of Finance.

ECCT currently has 11 Trustees across our six regions and a small operational team of four full time and three part-time employees. One full time employee works remotely from their home location in Wellington. All others are based in the office in Hastings, Hawke's Bay.

Commitment to certification

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.

ECCT are well underway in this regard and obtained Toitū Netcarbon certification in 2023. ECCT are also leading the way in the Community Trust family with regards to the Funders Commitment. This progress has been recognised following the 2023/24 audit.

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.

ECCT's portfolio is being closely examined and investment managers are tasked with reporting on ESG updates to the Board.

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.

Kaitiakitanga is a clearly defined Pou | Pillar in our funding framework which was officially launched in April 2024. The desired impacts/outcomes is increased biodiversity, improved water quality and to reduce GHG emissions across our regions.

GHG Reporting

The report underpins our commitment to our Climate Action Plan and serves to assist ECCT with measuring its successes towards our overall Climate Change goals. This report will hold the Board and Staff accountable for its actions and decisions.

Climate Change Impacts

Throughout 2022 and especially 2023, ECCT has seen first-hand the devastating effects of climate change on its communities.

ECCT provided emergency funds to support communities in Tairāwhiti that were twice severely impacted by flooding events in 2022. Furthermore, four of our six regions (Tairāwhiti, Hawke's Bay, Tararua and coastal Wairarapa) were devastated by Cyclone Gabrielle which hit on February 14th 2023. This recovery phase will be ongoing, and we envisage that these events will reoccur with increasing frequency. As a direct result, ECCT has created a Disaster Recovery Funding Strategy to put in place funds and systems to support our communities in the future and to address their needs. ECCT recognises that Climate Change mitigation and resilience is more urgent than ever.

1.3.2. Statement of intent

This inventory forms part of the organisation's commitment to gain Toitū net carbonzero certification. The intended uses of this inventory are:

Intended use and users

This is to support our journey to identify, reduce and eventually to offset emissions to become carbon netzero. Our Board of Trustees will use this report to understand and then determine future strategies. It also serves to underpin our Combined Community Trust Funders commitment to Climate change.

Other schemes and requirements

Under the updated Trust Deed in 2021, Section 7.5 Trustees now have a duty to consider environmental, social and governance factors when making investment decisions.

Furthermore, ECCT has signed up to the Funders Commitment to Climate Action and Point Six is to Decarbonise Investments & Operations and Toitū certification will assist in supporting this pledge.

1.3.3. Person responsible

Nadia Hardie & David Clapperton is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Nadia Hardie & David Clapperton has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives.

State any other people/entities involved

The Board of Trustees drive the strategy and overall direction with the Chief Executive and support from the staff. David Clapperton is the Chief Executive, and he has the financial authority, with approval from the Board of Trustees, to authorize budget for the programme and mitigation objectives. Our Investment Advisor will be working with our Trustees and Chair to help ECCT move towards meeting our goal of reducing our investment portfolios carbon exposure by 50% by the end of 2024 FY and to be fully carbon neutral by 2050.

Nadia is a senior level manager who worked for an environmental Trust in the Caribbean and is very detail orientated. She is also highly committed to climate change mitigation. She has been working with

Toitū Support for assistance when required. The Board has several members, notably the chair and another trustee who work for environmental organisations.

Top management commitment

ECCT's Board of Trustees signed the Funders Commitment on Climate Action in 2021. Subsequently in December 2022, ECCT's Climate Action Plan was approved by its Trustees. This plan and commitment is provided on our website under Climate Change Plan heading. ECCT also belongs to Philanthropy NZ's Climate Action Working group.

Commitment to measuring ECCT's carbon emissions with a view to reducing and offsetting is part of the Climate Action Plan's goals. This has formed the basis for wanting to work with a reputable organisation such as Toitū Envirocare, to measure our operational emissions with a view to then reduce and offset.

Our Investment Advisors have also been tasked with understanding the climate change implications generated by Eastern and Central Community Trust's investment portfolio and the actions required to meet its goal of becoming a sustainable investor. A target of carbon neutrality for all investments has been set for 2050. Our Net Carbon Zero Policy was created and adopted in November 2023 and within this are details of the policies that are designed to provide a framework to help us meet our responsibilities to deliver the goals of the Paris Agreement and ensure a just transition.

Management involvement

All staff and trustees are involved in supplying data that is applicable for the reporting. Trustees and staff are fully on board with the objectives as defined in the Climate Change Action plan. Most recently the Net Carbon Zero policy was adopted in November 2023.

1.3.4. Reporting period

Base year measurement period: 01 April 2022 to 31 March 2023

The base year April 1st 2022 - March 31st 2023 was selected as it follows our annual budgeting and reporting cycle and we believe that it best reflects our usual business activity. The two prior years were unusual from a business standpoint due to the global pandemic.

Measurement period of this report: 01 April 2023 to 31 March 2024

ECCT will be reporting annually to ensure transparency and the data / findings will be reported in our Annual Public Report and presented at our Annual Public Meeting..

The dates were selected based on the alignment to our financial reporting year and granting cycle.

1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.[4]

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

Justification of consolidation approach

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

[4]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.

decisions are taken inhouse, sometimes with external consultation from professionals where applicable such as our Investment Advisors.

Organisational structure

Figure 5 shows what has been included in the context of the overall structure.

As noted above - we are 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 5: Organisational structure

Table 3. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Physical location	Description
Eastern & Central Community Trust Inc	207 Nelson Street South, Hastings, Hawkes Bay 4122	Sole business with no other entities or joint ventures. Six staff operate from this office with one staff member working from home (Wellington). 11 Trustees attend six board meetings per year.

1.3.6. Excluded business units

Not applicable. ECCT has no subsidiaries or business units.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

ECCT is in year three of its climate change journey. ECCT's Climate Action Plan (CAP) was approved by the Board of Trustees in December 2022 and measuring our emissions, with a view to understanding and reducing our footprint and then offsetting was one of our first main goals under our Plan in 2023.

Having completed our first (base) year measurement with Toitū, our total net emissions in Y1 was 25.6 tCO_2e. Prior to this assessment, we had no understanding of our emissions. We are now in a much better position to not only ascertain what and where they are coming from, but more importantly how to mitigate them. Our highest emissions source is from transportation (Air & Business mileage), which based on our business activity, is not surprising. Electricity was also fairly high up the list at 1.73 tCO_2e.

Armed with this knowledge, and in order to help mitigate emissions on travel, ECCT purchased two hybrid vehicles at the end of March 2023, as well as looked to coordinate and car pool as much as possible on business trips. Diesel cars, our third highest emission source, were discouraged when possible. Overall, Staff and Trustees were encouraged to make better transport choices and be conscious of emissions when making travel plans.

With regards to electricity, the decision was taken to install solar panels to help reduce energy emissions. This required board of trustee approval and in November 2023, 32 Solar Panels were installed at our work premises. This emission source has seen a real reduction despite only being fully operational during the past three months. The solar panel installation has seen a marked reduction to 0.84tCO_2e but this has also been aided by employees change in behaviour - making real efforts to turn off lights when not needed, and keep office thermostat at a reasonable level.

It is testament to this new awareness, change in behaviours, investments in cleaner cars and solar panels that has driven the positive result of an 18% decrease in emissions since our base year.

Our second goal in the CAP is to be a Sustainable Investor. A target was set with investment advisors for carbon neutrality by 2050, with ideally a 50% reduction by end of 2024. Our Investment Advisor and Investment Managers were tasked throughout 2023 to meet the objectives. Examples of activity in this area is as follows:-

- C&ESG scoring by Equity Fund Manager Forsyth Barr (FB) has enabled us to measure our carbon emissions in our investments. As at 31 March the FB C&ESG score improved from B to B+ for C&ESG rating. In the year ending 2023, ECCT held no companies that had a high or severe rating for carbon risk, vs four companies that had a high ESG risk rating.

- Direct Capital provides us with regular sustainability reports to help us understand our investments and make decisions accordingly.

As a result of this new understanding, ECCT also sold its shares in both Vector and Channel Infrastructure to help reduce our carbon footprint by way of an example of how we are changing behaviours. It is also important to highlight that the Trustees have also embedded Climate change into our Statement of Investment Policies and Objectives (SIPO).

Our final goal was to help our community organisations to understand and mitigate their climate change impacts. We do this through granting and Education. As of April 1st 2023, a new strategic plan was launched for 2023-2030 and Kaitiakitanga |The environment is at the heart of our five pillars of focus. This is a new area of focus for ECCT and the desired outcomes under this pillar are; increased biodiversity, reduction in GHG in ECCT's regions and improved water quality.

The funding framework which will help ECCT deliver on these defined outcomes launched in April 20244. ECCT will encourage Community Organisations within our boundaries to look at their emissions and reduce where possible. Despite the new funding pathways not coming fully into effect until 2024, granting has already been provided to organisations and these outcomes will be measured and reported via our Statement of Service Performance.

Furthermore, it is important to include that ECCT signed up to the Funders Commitment to Climate Action in November 2021 and are fully accountable to this working group. We have provided reporting to the external consultants over the past two years and based on recent feedback at our annual interview, it was noted that we are currently "leaders" in this space based on our actions and activities to date.

In conclusion, ECCT is fully committed to transparency and our CAP is available on our website, including alive document with our working actions. https://ecct.org.nz/about-us/climate-change-action-plan

Table 4: Comparison of historical GHG inventories

Category	2023	2024
Category 1: Direct emissions (tCO_2e)	0.00	1.70
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	1.73	0.84
Category 3: Indirect emissions from transportation (tCO_2e)	23.60	18.13
Category 4: Indirect emissions from products used by organisation (tCO_2e)	0.26	0.21
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)	0.00	0.00
Total direct emissions (tCO_2e)	**0.00**	**1.70**
Total indirect emissions* (tCO_2e)	**25.59**	**19.18**
Total gross emissions* (tCO_2e)	**25.59**	**20.88**
Category 1 direct removals (tCO_2e)	0.00	0.00

Category	2023	2024
Purchased emission reductions (tCO_2e)	0.00	0.00
Total net emissions (tCO_2e)	**25.59**	**20.88**
Emissions intensity		
Operating revenue (gross tCO_2e / $Millions)	3.28	8.03
Operating revenue (gross mandatory tCO_2e / $Millions)	2.45	5.83

*Emissions are reported using a location-based methodology.

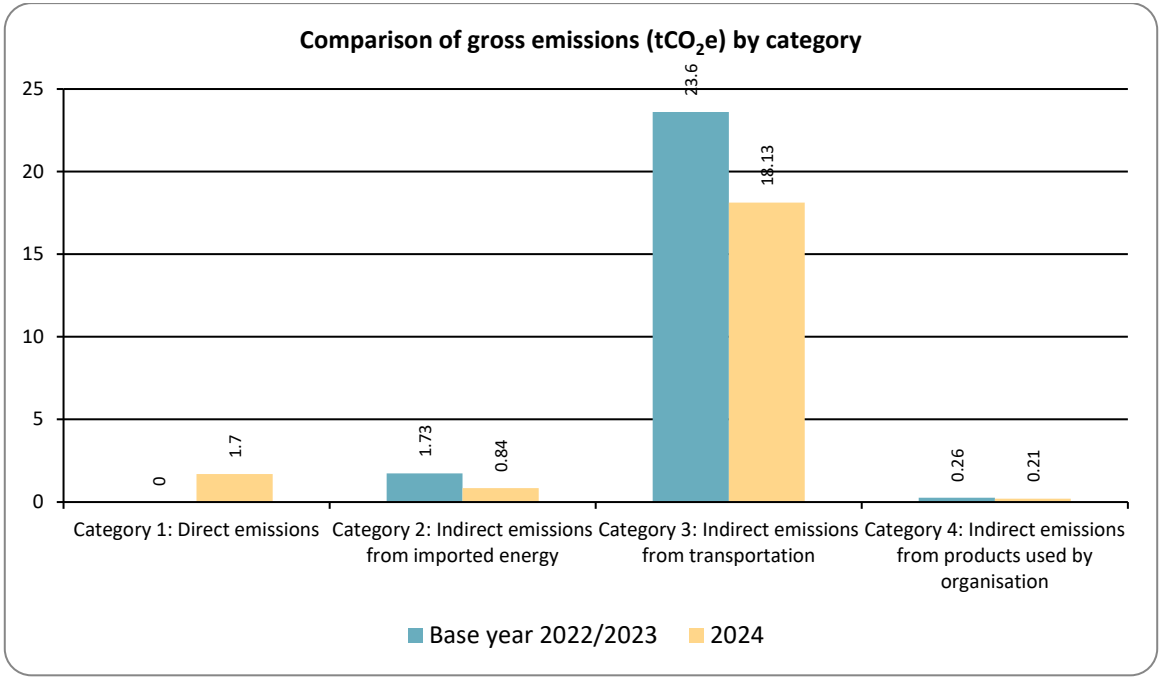

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

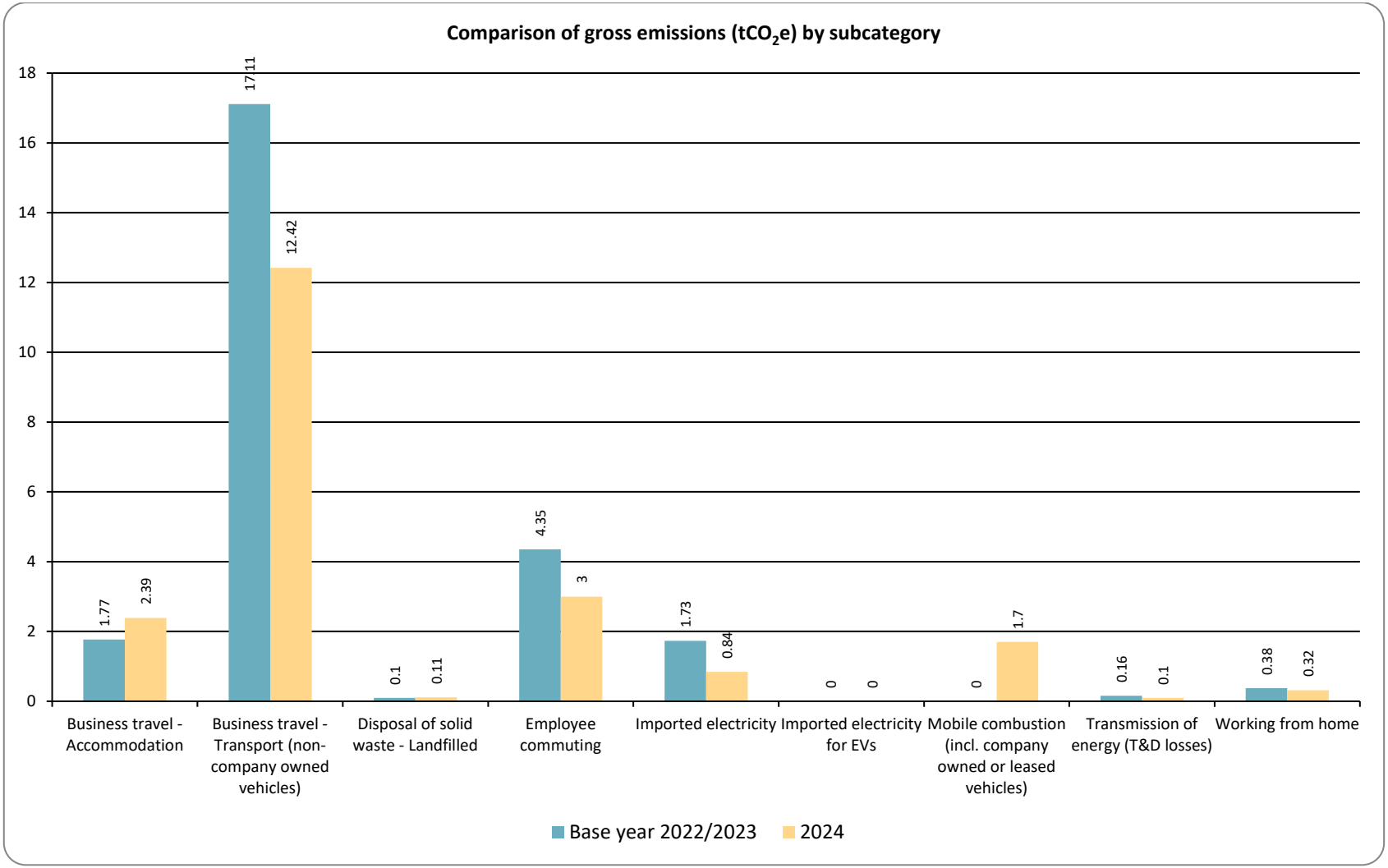

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

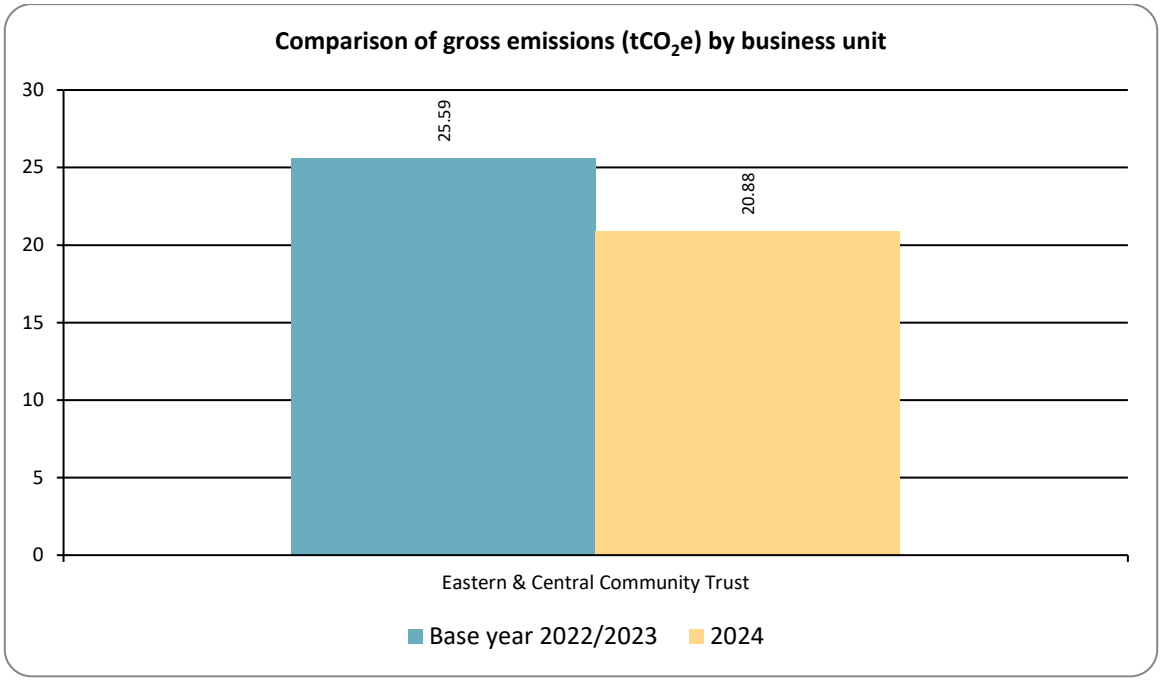

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

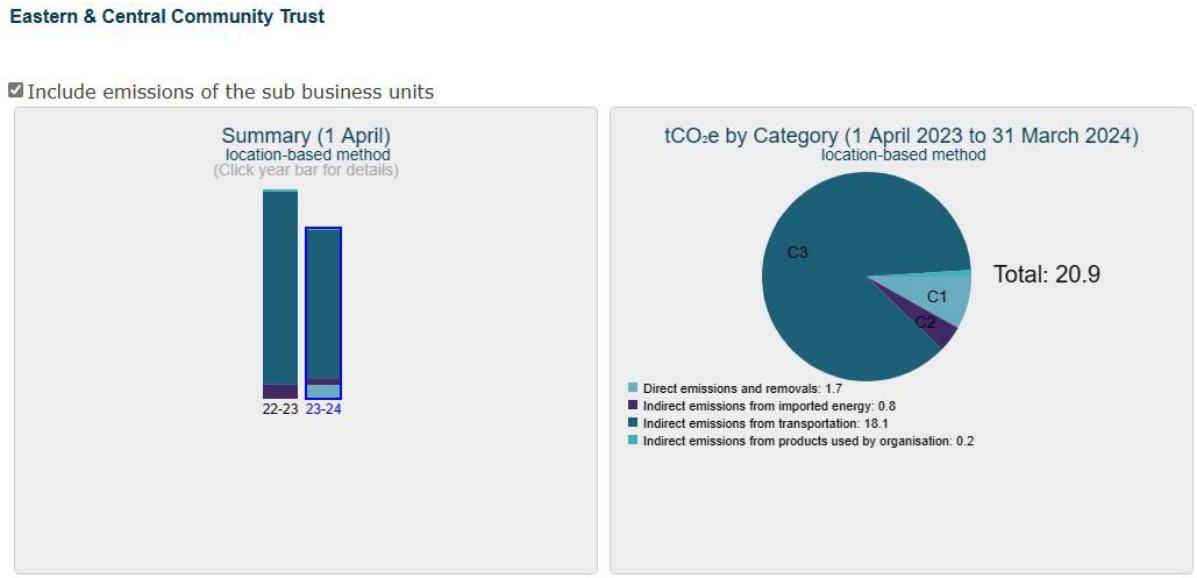

Figure 9: Performance against target since base year

Table 5. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
Reduction in organisational emissions to be carbon neutral by 2030	FY2022-2023	2030		20.6	18	very pleased with our first year reduction results. With our staff eduction, solar panels and changes in behavour with car/transportation, combined with our two company hybrids has all resulted in a good decrease in emissions in our first year after baseline reporting.

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Not including our Investment Portfolio, the three top emission sources are:-

- Air travel
- Business mileage for staff and Trustee travel
- Accommodation / Hotel costs

These are all work travel related emissions. Due to the nature of ECCT's business (delivering funding support to community organisations across our large rohe of Tairāwhiti, Hawke's Bay, Tararua, Manawatū, Horowhenua & Wairarapa), there is extensive travel requirements as our business is best achieved through face-to-face meetings. This means that travel emissions may be harder to reduce as with the roll out of our 2023-2050 Strategic Plan, Trustees are expecting more collaboration and face-to-face interaction with our communities.

As noted above, we have endeavoured to change behaviours of staff/trustees to make better travel choices, and purchased two hybrid company cars. One employee purchased a fully electric car which helped lower travel to / from work emissions as she has the most significant mileage.

Air travel was tracking lower until the final quarter when we had a significant wananga that needed several youth to travel and only air travel would work due to timing and the distance required. Accommodation is one of the few higher emissions, again due to our increased travel. This will be harder to reduce unless our youth group meets less frequently.

Activities responsible for generating significant emissions

Domestic air travel is a significant emission however flights are generally only undertaken when travelling by car would be time prohibitive for Trustees and staff.

Diesel cars have generated high emissions and in March 2023 the Trust purchased two hybrid vehicles. ECCT's community Advisor, Neil Attapattu, owns a large diesel SUV and travels the most across the ECCT region. He has been provided a hybrid for his sole work use and this has resulted in lower emissions for the year 2023-24. The chief executive also had the largest mileage and rental car usage and the new hybrid vehicle helped reduce our base year emissions. We have encouraged others who used large diesel cars to also carpool.

Accommodation costs tie into all our business travel. Trustees meet every two months for Board meetings and they are based across our six regions so this creates additional business mileage and accommodation emissions. Some Trustees join the meetings virtually, but preference is for all to be physically present as more is achieved in person rather than through online meetings.

Travel is also undertaken by staff and trustees to visit key community organisations that have received significant funding to assess the projects in person.

Influences over the activities

If you remove all the travel associated emissions, then electricity was a significant source for our organisation. The installation of solar panels in quarter 3 has helped reduce these emissions significantly. Important to note that we have also worked hard to change staff behaviours.

Significant sources that cannot be influenced

Due to the nature of ECCT's business, it may be hard to fully reduce the travel related emissions. Making changes to the vehicles used (electric or hybrid), car-pooling where possible, and only travelling when absolutely required may help reduce these emissions. However, as a Community Trust we are focussed on helping those community organisations across our region fulfil their obligations which necessitates meeting and seeing first hand their operations.

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 6 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

These were set by the Trustees as part of our Climate Action Plan, which in turn also supports our Funders Commitment to Climate Action - 7 Action commitments. (https://www.climateactionaotearoa.co.nz/). We believe it will ensure that we are on track to hitting the three listed goals across our business.

We have seen an 18% reduction on our 2022/23 base year reporting with regards to our operational emissions.

25.6tCO_2e vs 20.9tCO_2e in 2023/24 reporting.

We have also seen, (although not measured through Toitū) an improvement on some of our ESG ratings with our investment managers moving from a B to B+ in some portfolio's. Furthermore, following the research paper prepared for us by one manager on ways to reduce our carbon intensity, the Trustees took the opportunity to remove our investment into Channel Infrastructure.

Table 6. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
State your overall target(s) in compliance to our Technical Guide rule 6.7 of the programme requirements	State the period that you will use as the baseline for reduction calculations.	State the period that you want the target to be achieved by (short term as per rule R6.7 from our Technical Guide, evaluated in the recertification year of every third cycle)	State intensity of absolute as per rule R6.4 from our Technical Guide	State the Categories covered by your target, i.e. Category 1 and 2 or All Categories	State the % reduction you are intending to achieve by the end of the target date	State the baseline emissions and emissions targets (in tco2e for absolute or tco2e/Kpi for intensity)	State the KPI being used for the target or enter absolute emissions if the target is set for total emissions	State who is responsible for monitoring whether the company is on track to meeting the target	Provide a brief explanation on how the target was set and why you believe it is achievable.
Reduce all emissions by 5% by 2025	2023	2025	Absolute	All categories (excluding investments)	5%	Baseline Year was 25.6 tco2e. Year 2 (pre audit) is 20.9 tco2e. For Year 3 we hope to reduce further to a 5%		Nadia	Measured base year in 2022-2023 with Toitū. Certified in July 2023 and then offset our carbon footprint with Hinewai Reserve credits. We are now in Y2 of measurement and after a 18% reduction in year one we are looking at a further 5% in 2024/25

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
Reduce all investment-related emissions by 50%	TBC	2050	Absolute	Category 5 (investments)	100%	Yet to begin measuring		CE / Trustees	Set by the Trustees with oversight with our Independent advisors who are working with our Investment managers to report on ESG. Note the following: • Sinking lid policy amended to focus on carbon footprint not just fossil fuel reserves • Target set with investment advisors for carbon neutrality (2050, 50% by 2023) • More weight is given to focus on carbon neutral and carbon positive investment opportunities as part of the assessment framework and environmental sustainability as part of COVID economic recovery • Measure carbon footprint of BT investment portfolio where able (ongoing)

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
									• Medium Term opportunity plan inc. NT green low-cost passive fund, carbon offset investments (i.e. NZ carbon farming) • Reset targets each year and embed this into SIPO, once current carbon footprint is known and explore opportunities. • Coordinate footprint assessments with Impact Investment partners • Measure through ESG survey • Ensure all new Impact Investments are carbon neutral from 2028 onwards

2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 6, specific projects have been identified to achieve these targets, and are detailed in Table 7 below.

Table 7. Projects to reduce emissions

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	Completed	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	Ongoing	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	Completed	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	2024	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	2024	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

Table 8 highlights emission sources that have been identified for improving source the data quality in future inventories.

Table 8. Projects to improve data quality

Emissions source	Actions to improve data quality	Responsibility	Completion date
Waste to landfill	Action is to measure once per quarter to give a more accurate estimation as opposed to once per year.	Nadia Hardie	31/03/2024
Investments Portfolio	We will have a better understanding of our investments and their emissions in YR 2 and hope to be in a better position to assess them going forward with the help of our Investment Managers. The Trust's managers and advisors will incorporate Environmental, Social and Governance (ESG) considerations into its investment process. The Trust will transition its investment policies over the next 10 years (in a structured and efficient manner and when opportunities present) with the long-term goal for its entire investment portfolio to be Sustainable by 2050, or earlier if possible. The Trust will – except where it is unavoidable in the near term – not invest in industries or sectors that are contrary to New Zealand legislation or current government policies, or where there is clear evidence that it is contradictory to the Trust's mission of befitting the ECCT community, or where the investments will negatively impact long-term environmental and social sustainability. ECCT will actively measure (where possible) the carbon footprint of the investment portfolio and will, without materially impacting the portfolio's financial returns, move to a robust and evidence-backed approach to assessing all new investments to ensure that the investment portfolio's carbon exposure is reduced by 50% by 2023, with the long-term goal to be carbon neutral by 2050, or earlier if possible.	David Clapperton/Trustees	31/03/2024
Data sourcing	We have moved to a new accounting system (Xero) and we have set it up to better assist with tracking emissions data going forward.	Nadia Hardie / Accountants	1/04/2023
Note: All other data has been measured based on actuals (invoices / data submitted by staff & trustees)			

The emissions inventory chapter identified various emissions liabilities (see GHG Storage and liabilities section). Table 9 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 9. Projects to prevent emissions from liabilities

Liability source	Actions to prevent emissions	Responsibility	Completion date
Air conditioning units	Regular servicing of the AC units for the office. The company checks that there is no leakage and that units are working as they should. No top ups have occurred to date for base year 2022-23.	Kristal Foss / Nadia Hardie	Ongoing on quarterly basis
Company vehicles (Hybrids)	Regular servicing of new hybrid vehicles driven by David Clapperton and Neil Attapattu	David Clapperton / Neil Attapattu	Ongoing subject to new vehicle warranty
Servicing of Photocopier / IT Services	We have a contract with Hawkes Bay IT Technologies to maintain all our IT and Photocopier. They are Toitū Envirocare certified.	Kristal Foss / Nadia Hardie	Ongoing - quarterly basis

2.5. STAFF ENGAGEMENT

ECCT has a small operational team of staff comprising of seven individuals in total. Six staff are office based and one works remotely from their home office.

We presently have 11 trustees who meet every two months for a board meeting. The Climate change action plan was approved at Board Level and progress is discussed each board meeting so it is driven from the top down, however, the Chief Executive and staff feed into the Trust's strategy and everyone executes it as a team.

Staff meet weekly with ideas and feedback shared in person. Being a very small team, we do not have any active campaigns in place, but we do have reminders around the office to Reuse/Recycle etc as well as to turn of lights and be mindful of only printing what is essential. The whole team is aware and supports the Climate Action Plan. Important to note that staff have also fed into the emissions reduction plan. Furthermore, staff are encouraged to look at their own footprint and recently a member of staff purchased a fully electric vehicle which is of particular note since this staff member has the largest daily commute.

As noted previously, Climate change is included in our SSP's and SIPO. We also have a Net Carbon Zero Policy.

2.6. KEY PERFORMANCE INDICATORS

This is our second year measuring our emissions. We have looked at ways in which to reduce our footprint since much of our emissions are operational in nature. Travel, Electricity are the main emission sources and therefore we have looked at ways to reduce this without affecting the nature of our business, which places a heavy emphasis on community engagement across our six regions.

2.7. MONITORING AND REPORTING

Nadia Hardie, ECCT's Climate change lead will be monitoring month to month data going forward. She will be liaising regularly with the CE and the Trustees on progress and compiles a bi monthly Climate Change report for Trustee / Board review. ECCT also provides reporting to the Funders Commitment on Climate Action via their external consultants who consolidate and report on the data.

APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary Eastern & Central Community Trust.xls).

Table 10. Direct GHG emissions and removals, quantified separately for each applicable gas

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Stationary combustion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mobile combustion (incl. company owned or leased vehicles)	1.63	0.02	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.70
Emissions - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leakage of refrigerants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fugitive Emissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of wastewater	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emissions - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fertiliser use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of livestock waste to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of crop residue to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of lime to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enteric fermentation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Open burning of organic matter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity generated and consumed onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical gases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exported electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions	1.63	0.02	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.70

Table 11. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO_2 emissions and removals by category

Category	Anthropogenic biogenic CO_2 emissions	Anthropogenic biogenic (CH_4 and N_2O) emissions (tCO_2e)	Non-anthropogenic biogenic (tCO_2e)
Category 1: Direct emissions	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	0.00	0.00	0.00
Category 4: Indirect emissions from products used by organisation	0.00	0.11	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total gross emissions	**0.00**	**0.11**	**0.00**

A1.1 REPORTING BOUNDARIES

A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

The sources were identified through talking to trustees and staff, as well as a review of our operating expenditure. ECCT's sources were relatively easy to identify due to nature of our work, as well as only having one standalone office. ECCT's Investment Portfolio which funds our community granting was also quickly identified to be a major source of emissions but harder to quantify. Much more work needs to be done in this area and is a work in progress. Investment managers have been tasked with looking at the ESG of our portfolios.

- Sinking lid policy amended to focus on carbon footprint not just fossil fuel reserves
- Target set with investment advisors for carbon neutrality (2050, 50% by 2024)
- More weight is given to focus on carbon neutral and carbon positive investment opportunities as part of the assessment framework and environmental sustainability as part of COVID economic recovery
- Measure carbon footprint of BT investment portfolio where able (ongoing)
- Medium Term opportunity plan inc. NT green low-cost passive fund, carbon offset investments (i.e. NZ carbon farming)
- Reset targets each year and embed this into SIPO, once current carbon footprint is known and explore opportunities.
- Coordinate footprint assessments with Impact Investment partners
- Measure through ESG survey
- Ensure all new Impact Investments are carbon neutral from 2028 onwards

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme.

No changes to the significance criteria have been made since this inventory was initially developed in the base year.

A1.1.2 Included sources and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 12 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

Our base year data collection was manual and a hard copy system was created. Based on auditor feedback, and the installation of new accounting system (Xero), a new system was set up to be able to identify and easily track our invoices for more accurate reporting. Now, on a quarterly basis, the accounts person provides an overview on the spreadsheet along with copies of the invoices in a file for upload into the Toitū e-manage system. This has simplified and improved data collection as less of a manual process.

Invoices and expense claim forms are used to gather and track data. Certain emissions had to be calculated based on average data collected x by days/weeks such as waste, travel to/from office, etc.

Table 12. GHG emissions activity data collection methods and inherent uncertainties and assumptions

GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 2: Indirect emissions from imported energy	Imported electricity	Electricity	Low - Monthly usage is based on actuals as stated on monthly bills. These emissions have dropped due to installation of panels.	NA	NA
Overall assessment of uncertainty for Category 2 emissions and removals		4%	Low		
Category 3: Indirect emissions from transportation	Business travel - Transport (non-company owned vehicles)	Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - 2010-2015, Car Large (diesel 2000-2999cc) - post-2015, Car Medium (BEV) - electricity consumption - post-2015, Car Medium (petrol 1600-2000cc) - post-2015, Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - post-2015, Car Micro (petrol under 1350cc) - post-2015, Car XL (diesel over 3000cc) - post-2015, Car XL (petrol over 3000cc) - post-2015, Car XL (petrol PHEV over 3000cc) - petrol consumption - post-2015, Air travel domestic (average), Taxi (regular)	Low - using mileage claim forms from employees or rental car invoices. Personal claims are put through payroll and distances calculated with Google maps.	Regarding Air Travel and Taxi (regular), actuals are being used based on invoices.	NA
	Business travel - Accommodation	Accommodation - New Zealand	Low - using business invoices from accommodation providers	NA	NA
	Employee commuting	Car XL (petrol over 3000cc) - 2010-2015, Car Medium (petrol 1600-2000cc) - post-2015, Car Micro (petrol under 1350cc) - post-2015, Car Small (petrol 1350-1600cc) - post-2015, Car XL (petrol over 3000cc) - post-2015	Medium - Mileage based on google maps and calculated on 46 weeks.	NA	NA
	Working from home	Working from home - With heating	Medium -		

GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Overall assessment of uncertainty for Category 3 emissions and removals		9%	Medium		
Category 4: Indirect emissions from products used by organisation	Disposal of solid waste - Landfilled	Waste landfilled LFGR Office waste	Medium	NA	NA
	Transmission of energy (T&D losses)	Electricity distributed T&D losses	Low		
Overall assessment of uncertainty for Category 4 emissions and removals		17%	Medium		

A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 13 have been identified and excluded from this inventory.

Table 13. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Eastern & Central Community Trust - Hastings.	Photocopier	4	This is already carbon neutral as we use HB Technologies and they are a Toitū certified and we have been informed this is already calculated within their emissions.
Eastern & Central Community Trust - Hastings.	Postage / Courier	3	Deminimus - we rarely send anything by post or courier so anything would be de minimus.

A1.2 QUANTIFIED INVENTORY OF EMISSIONS AND REMOVALS

A1.2.1 Calculation methodology

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

Emissions = activity data x emissions factor

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion[5].

Where applicable, unit conversions applied when processing the activity data has been disclosed.

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

A1.2.2 GHG Storage and liabilities

A1.2.2.1 GHG STOCKS HELD ON SITE

Refrigerants and fuels may be stored on site, but their accidental leakage or release could result in a large increase in emissions for that period. Refrigerants such as HFCs, PFCs and SF_6 are GHGs with high global warming potentials, so material volumes of these or fuel are reported as potential liabilities.

Table 14. Total storage as of year end with potential GHG emissions liabilities.

GHG gas stock held	Quantity	Unit	Potential liability (tCO_2e)
HFC-32	1.00	kilograms	0.68
R-410A	3.00	kilograms	5.77

[5] If emission factors have been derived from recognised publications approved by the programme, which still use earlier GWPs, the emission factors have not been altered from as published.

GHG gas stock held	Quantity	Unit	Potential liability (tCO_2e)
Total potential liability			6.45

A1.2.3 Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

A1.2.3.1 CARBON CREDITS AND OFFSETS

Offsets will be purchased for this reporting period at time of net carbonzero certification, and detailed on the Toitū net carbonzero programme members directory public disclosure statement.

Reason for purchase

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 15. Significance criteria used for identifying inclusion of indirect emissions

Magnitude of Direct & Indirect Emissions Categories - for input into "Input-IMR ready" tab of Significance Screening Tool							
				MAGNITUDE OF EMISSIONS - TO INFORM SIGNIFICANCE SCREENING			
ECCT Worksheet Title	Category of Emissions	Type of Emissions	Total Emissions (tCO_2e) - From emanage data input	Direct Emissions - Total (tCO_2e)	Indirect Emissions - Total (tCO_2e)	Direct Emissions - % of total emissions	Indirect Emissions - % of total emissions
Employee Working From Home	Category 3	Indirect	0.32		0.32	0%	2%
Company vehicles (hybrid)	Category 1	Direct	1.7	1.7	0	8%	0%
Electricity	Category 2	Direct	0.8	0.8	0	4%	0%
Accommodation	Category 3	Indirect	2.39	0	2.39	0%	11%
Car - Rental	Category 3	Indirect	0.89	0	0.89	0%	4%
Taxis	Category 3	Indirect	0.19	0	0.19	0%	1%
Air Travel	Category 3	Indirect	8.02	0	8.02	0%	38%
Personal car mileage	Category 3	Indirect	6.48	0	6.48	0%	31%

Magnitude of Direct & Indirect Emissions Categories - for input into "Input-IMR ready" tab of Significance Screening Tool							
Waste	Category 4	Indirect	0.11	0	0.11	0%	1%
			20.9	2.5	18.4	12%	88%
Note re Significance Screening approach used:							
This approach has been used to determine the magnitude of emissions as ECCT quantified the actual activities associated with emissions, rather than relying on $ spend.							
This approach was developed by the Customer Support team at Toitū Envirocare to support ECCT's completion of Significance Screening.							
Using this approach, ECCT has not been required to convert their emissions data back to the less accurate $ spend (which would have been input into the "Input-magnitude screening" tab of the tool).							
ECCT has entered the data from this workbook into emanage to determine the tCO_2e across the categories of spend.							
ECCT have entered the tCO_2e results from emanage as "Total Emissions (tCO_2e)" in the yellow shaded area of this worksheet.							

Magnitude of Direct & Indirect Emissions Categories - for input into "Input-IMR ready" tab of Significance Screening Tool							
Columns G and H of this worksheet calculated the % of total emissions for each category of emissions.							
ECCT has used the % of total emissions across the categories to inform the assessment of the significance in the "Input-IMR ready" tab of the Significance Screening Tool							

APPENDIX 3: CERTIFICATION MARK USE

Once approved we intend to use the certification marks within our Annual Report which is presented at our Annual Public Meeting. It will be also used under our Climate Change Plan section on the website to highlight our commitment to reducing our emissions. We would also highlight our status in our quarterly newsletter once verification process has been completed. It is also used on some emails such as our climate change lead, Nadia.

APPENDIX 4: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

APPENDIX 5: REPORTING INDEX

This report template aligns with ISO 14064-1:2018 and meet Toitū net carbonzero programme Organisation Technical Requirements. The following table cross references the requirements against the relevant section(s) of this report.

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
Cover page	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
Availability	9.2 g	
Chapter 1: Emissions Inventory Report		
1.1. Introduction	9.3.2 a	
1.2. Emissions inventory results	9.3.1 f, h, j 9.3.3	TR4.14, TR4.16, TR4.17
1.3. Organisational context	9.3.1 a	
1.3.1. Organisation description	9.3.1 a	
1.3.2. Statement of intent		TR4.2
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