GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Toitū carbonreduce programme

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

Kāpiti Coast District Council

Prepared by (lead author): Matthew Nabney (Advisor Sustainability)

Dated: 24 November 2025

Verification status: Reasonable for all mandatory categories of programme and Limited for non-mandatory

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2009 to 30 June 2010

Approved for release by:

Brendan Owens

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AVAILABILITY

Council does not have a policy on availability and methods of dissemination of this report, however this report will be made publicly available on the councils website and the elected members will be updated on the outcome of the Carbon audit 2023/2024.

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

[1] Programme refers to the Toitū carbonreduce, Toitū net carbonzero and the Toitū climate positive programmes.

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.

[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 Kāpiti Coast District Council covering the measurement period 01 July 2024 to 30 June 2025.[3]

Context

Kāpiti Coast District Council (Council) has measured and verified its emissions since the year 2009/10 under Toitū's Carbonreduce Programme. At that time, Council set a target to reduce emissions by 80% by 2022 (excluding emissions from wastewater treatment). In the 2019/20FY, Council included emissions produced by wastewater treatment, significantly increasing Council's GHG emissions footprint. Including emissions from wastewater treatment, Council reduced its emissions by 64% by 2022 (compared to the 2009/10 baseline) which is a significant achievement.

Moving forward, Council set two new emission reduction targets in June 2023 (on Toitū's recommendation in line with programme requirements and best practice):

- an aspirational target to be net zero emissions by 2040,
- an interim target to 'further' reduce Category 1 and 2 emissions by 15.5% measured against a baseline year of 2022, to be met by 2032.

Council has also committed to set an emissions reduction target for its Category 3 to 6 emissions before the 25/26FY emissions audit.

Building on Council's climate action to date, in September 2025 Council approved an Emissions Reduction Strategy (the strategy) to meet its aspirational district-wide emissions target to be net-zero by 2040. To support the implementation of the strategy, Council will develop 'Action Plans' to reduce district-wide emissions and Council's corporate emissions. Future 'Action Plans' will be refreshed every 3 years in 'lockstep' with Council's Long-term Plan (LTP) funding cycle.

Key results from 2024/25

For the 24/25FY, Council's mandatory gross GHG emissions increased by 9.1% compared to the 23/24FY. The majority of this change is due to an increase in the emissions intensity of electricity from the national electricity grid, caused by a relatively 'dry year' for New Zealand's hydro lakes and an increased reliance on fossil fuels for electricity generation. Council reduced its category 1 and 2 emissions by 18% (compared to the 2022 baseline) which means Council met the 'further' 15.5% emissions reduction target early. However, it met this target by a smaller margin compared to the 23/24FY.

These results emphasise the ongoing importance of Council's projects to reduce its corporate emissions (more detail can be found in section 2.4), such as the replacement of gas boilers with electric heat pumps at the Ōtaki and Waikanae pools, and installing the 'Solar Hub' on buildings within the Civic precinct to reduce Council's reliance on electricity from the national grid. These projects will ensure Council sustains emissions reductions to meet its 2032 target and progress towards its aspirational target to be net-zero by 2040.

Significant sources of emissions

Emissions from Water and Wastewater Treatment (category 1 – direct) remains the largest contributor to Council's gross emissions. Council has made several improvements to water and wastewater infrastructure which has led to a sustained reduction in emissions and electricity used by the Ōtaki and Paraparaumu wastewater treatment plants.

Emissions from imported electricity (category 2 – indirect) is the second highest emissions source. While improvements to the aquatic and wastewater treatment facilities have led to a sustained reduction in electricity consumption across these business units, Council used 0.4% more electricity (45,998kWh), compared to the 23/24FY. Council's electricity use is expected to increase over time as fossil fuel machinery

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

and equipment is replaced by electric equivalents. Despite only a 0.4% increase in total electricity use, emissions from electricity increased over 38% (rounded) due to the increased emissions intensity of the national grid during 'dry year' conditions (2024/25 emissions factor for electricity provided by the Ministry for the Environment).

Diesel usage across Council is the third largest emissions source. Emissions from diesel use increased compared to the 23/24FY due to the numerous capital projects that were underway over the 24/25FY, and that Council filled several vacant roles.

Natural gas usage (category 1 - direct) is the fourth largest emissions source, of which the majority (97%) is used in the three swimming pools that Council operates. Improvements to the Waikanae Pool reduced gas consumption at the facility by 30% and electricity consumption by 7%. These improvements include the installation of more efficient pumps; new pool covers and fixing water leaks.

This is the second audit that includes an estimate of emissions from staff commuting and working from home. These emission sources currently sit outside Council's mandatory emissions monitoring and reporting boundary so will not be used to determine performance against Council's existing reduction targets. However, Council is committed to monitoring, reporting, and addressing its scope 3 (indirect) emissions, including setting a category 3-6 emissions target before the 25/26FY audit.

Although Council does not currently report any category 5 to 6 emissions sources, it intends to do so. This is a complex work programme to implement which Council is in the process of developing.

Table 1: Inventory summary

Category (ISO 14064-1:2018)	**Scopes (ISO 14064-1:2006)**	**2010**	**2024**	**2025**
Category 1: Direct emissions (tCO_2e)	Scope 1	10,670.63	2,534.09	2,534.21
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	1,749.59	767.78	1,058.18
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	20.54	450.36	407.60
Category 4: Indirect emissions from products used by organisation (tCO_2e)		29.70	109.63	129.22
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00	0.00
Total direct emissions (tCO_2e)		**10,670.63**	**2,534.09**	**2,534.21**
Total indirect emissions* (tCO_2e)		**1,799.83**	**1,327.77**	**1,595.00**
Total gross emissions* (tCO_2e)		**12,470.46**	**3,861.86**	**4,129.21**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**12,470.46**	**3,861.86**	**4,129.21**

*Emissions are reported using a location-based methodology. See section 1.2.1 for details.1.2.1

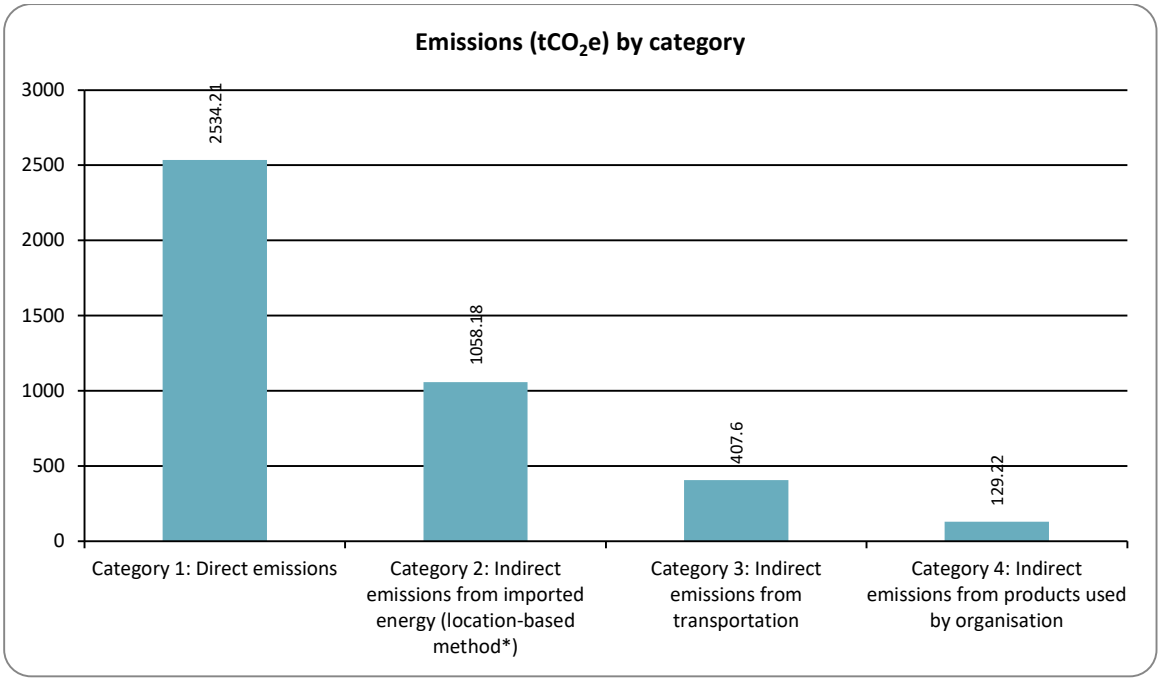

Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Kāpiti Coast District Council.

The inventory is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory is prepared in line with ISO 14064-1: 2018 and Toitū programme requirements. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

This is the fourth year that the inventory report uses the ISO 14064:2018 category 1 to 6 instead of the ISO 12064:2006 scope 1 to 3. Council currently does not report any category 5 and 6 emission sources, but Council intends to monitor and report these emissions in the future.

Council estimated its category 3-6 indirect emissions for the third year using a spend-based model provided by Toitū. The 50 highest value contracts (based on contract value) were again used and translated into estimated emissions using New Zealand emissions factors. The third estimate resulted in approximately 10,583tCO_2e. Council is not required to report this figure in its inventory against Council's baseline reduction targets. A work programme is underway to improve data gathering through contracts for services and products, and to develop a robust data capture system which will enable target setting for categories 3-6 emissions early 2026.

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 Audit Opinion 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 July 2024 to 30 June 2025.

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1: Direct emissions	2,534.21 Diesel, Petrol regular, CO_2, Natural Gas distributed commercial, R-407C, Petrol premium, Fertiliser use Nitrogen, R-410A, Waste to Landfill Sludge (tCO_2), Wastewater precalculated (tCO_2e), Wood industry	0.00	2,534.21
Category 2: Indirect emissions from imported energy (location-based method*)	1,058.18 Electricity	0.00	1,058.18
Category 3: Indirect emissions from transportation	88.36	319.24	407.60

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
	Air travel domestic (average), Air travel long haul (business), Air travel short haul (average), Private Car default (petrol), Rail travel (national), Taxi (regular), Freight Rigid and Articulated trucks, Freight Road rigid truck (>17t)	Accommodation - Australia, Accommodation - New Zealand, Accommodation - United States, Pre-calculated (tCO_2-e) - Employee commuting	
Category 4: Indirect emissions from products used by organisation	129.22 Electricity distributed T&D losses, Natural Gas distributed T&D losses, Waste to Landfill Municipal solid waste (tCO_2e), Waste landfilled screenings (tCO_2e)	0.00	129.22
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	**2,534.21**	**0.00**	**2,534.21**
Total indirect emissions*	**1,275.76**	**319.24**	**1,595.00**
Total gross emissions*	**3,809.97**	**319.24**	**4,129.21**
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	**3,809.97**	**319.24**	**4,129.21**
Ratepayer (gross tCO_2e / unit)		0.15	0.16
Operating revenue (gross tCO_2e / $Millions)		26.38	28.59

*Emissions are reported using a location-based methodology. See section 1.2.1 for details.1.2.1

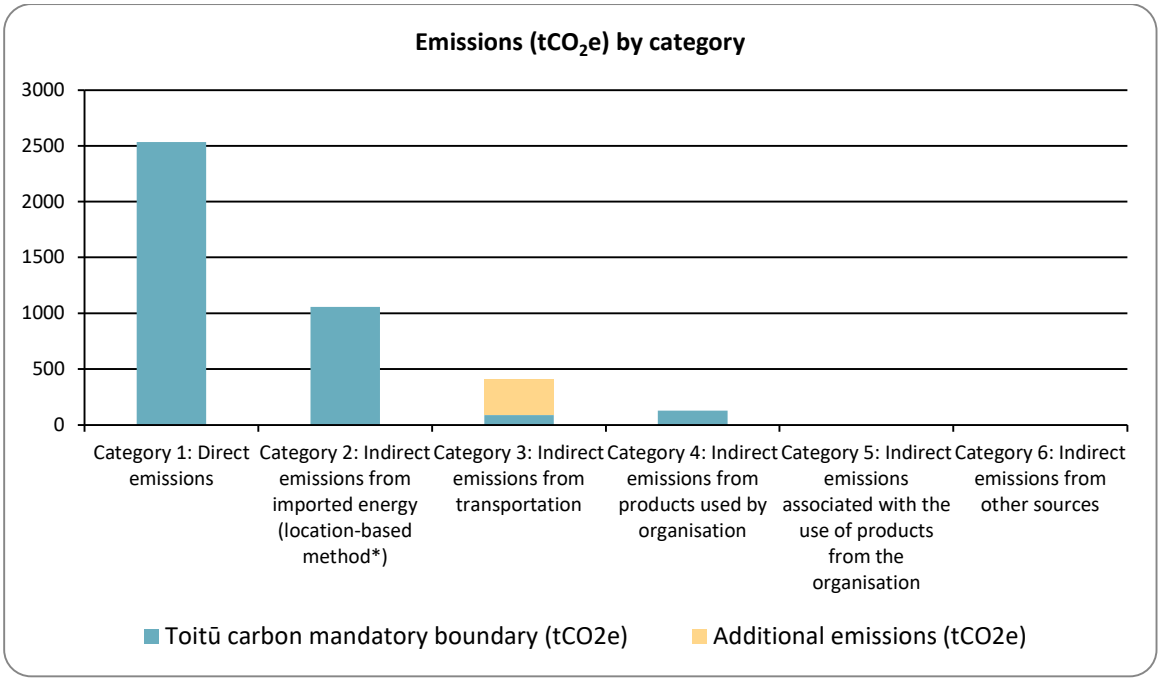

Figure 2: Emissions (tCO_2e) by category

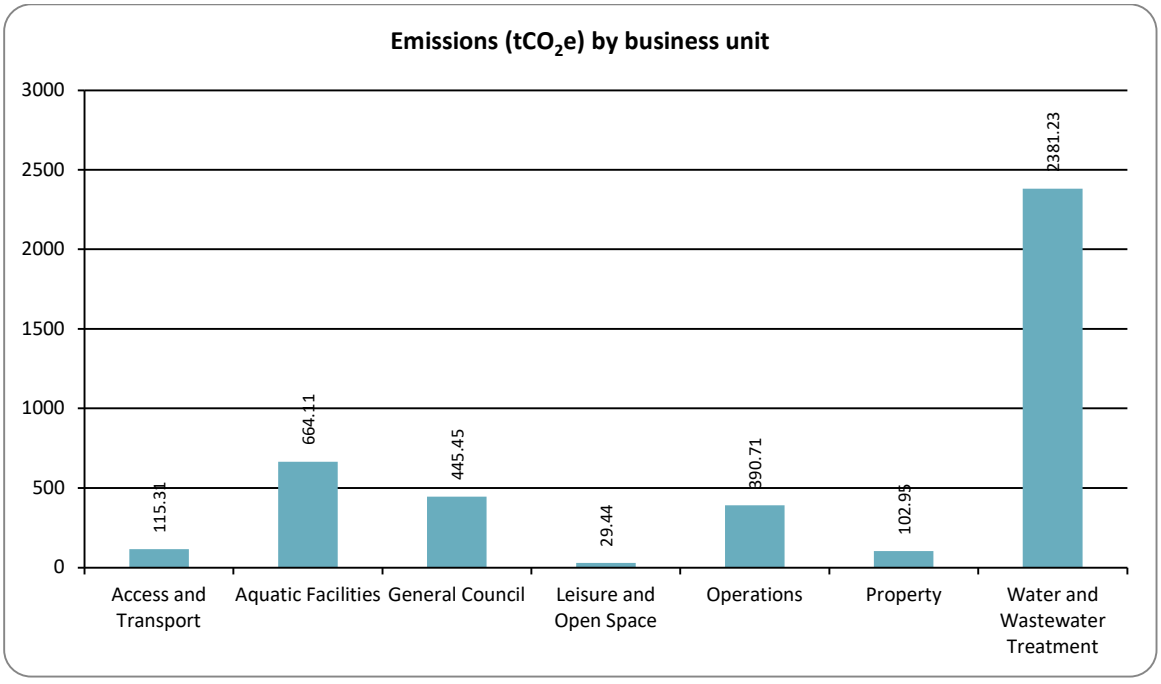

Figure 3: Emissions (tCO_2e) by business unit

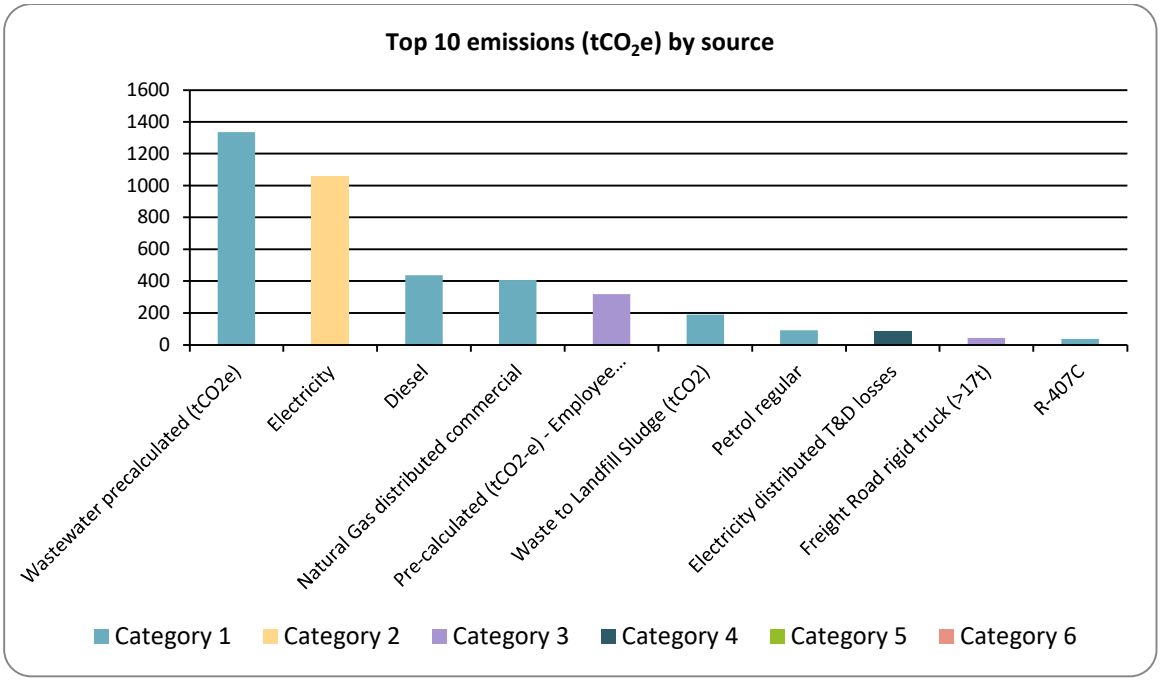

Figure 4: Top 10 emissions (tCO_2e) by source

1.2.1. Dual reporting of indirect emissions from purchased and generated energy

All purchased and generated energy emissions are dual reported using both the location-based method and market-based 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.

Kapiti Coast District Council aligns to location-based reporting for tracking energy related emissions and reductions over time.

All purchased and generated energy emissions are dual reported using both the location-based method and market-based 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 section reports Council's energy-related emissions using both methods. The summarised inventory above (section 1.2) includes results from the location-based method only.

In July 2021 the Council entered a new electricity supply contract with Meridian. In June 2024 Council renegotiated the NHH portion of the energy contract with Meridian and will re-negotiate both TOU and NHH portions by June 2026. Switching providers to Meridian, as well as outsourcing management of carbon related data, has allowed for improved and more granular energy usage data.

This information assists with energy efficiency discussions with all Council's activity managers.

The Council benefits from the following on-site solar generation systems:

- 107 kWp Solar PV system at the Ōtaki Wastewater Treatment Plant, commissioned in September 2020 - this solar farm is not Council owned and is discussed further in the contractual instruments below.
- 32.0 kWp solar photovoltaic system located at Paraparaumu Wastewater Treatment Plant, commissioned in June 2015
- 5.1 kWp solar photovoltaic system located at 2 Ake Ake Place, Ōtaki, commissioned in December 2013

- 3.8 kWp wind turbine located at 2 Ake Ake Place, Ōtaki, commissioned in December 2013
- 1.2 kWp solar photovoltaic system at Paekākāriki reservoir (for telemetry)
- 0.56 kWp solar photovoltaic system at Hautere reservoir (for telemetry)
- 0.7 kWp solar photovoltaic system at Otaihanga reservoir (3 separate systems for telemetry, flow meter, wide area network radios)
- 0.2 kWp solar photovoltaic system at Ngārara bush, Tini bush wetland monitoring sites and Upper Muaūpoko stream site (for telemetry).

In 2020, Council entered into a solar energy supply agreement with Energise Ōtaki who own and maintain the solar farm on land adjacent to the Ōtaki Wastewater Treatment Plant (Ōtaki WWTP). Council approved a land lease agreement with Energise Ōtaki to support this project.

In the 2024/25 FY, the Ōtaki solar farm produced 138,252.58kWh of electricity and the Ōtaki WWTP used 95,886.20kWh (70% - rounded) of this. The energy supplied by Energise Ōtaki makes up about 40% of the electricity used in the Ōtaki WWTP.

The on-site production meter at the solar farm malfunctioned during April and May 2025 so data for these months was estimated and must be used with caution.

In 2022, Council received a report that investigated the feasibility of installing a 'Solar Hub' on Council buildings in the Civic Centre, and installing solar farms in Ōtaki and the closed Waikanae landfill. The Solar Hub project is included in the Long-Term Plan 2024-34 budget. Council will continue to explore opportunities to install larger solar arrays across the Kāpiti District.

Council has decided to not off-set emissions via Meridian Renewable Energy Certificates (RECs) at this time. Although offsetting may in future enable Council to meet the aspirational target to be net-zero by 2040, Council's focus is to reduce gross corporate carbon emissions at source.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO_2e)	Market-based methodology (tCO_2e)
Category 1: Direct emissions	2,534.21	2,534.21
Category 2: Indirect emissions from imported energy	1,058.18	1,178.23
Category 3: Indirect emissions from transportation	407.60	407.60
Category 4: Indirect emissions from products used by organisation	129.22	129.22
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00
Total direct emissions	**2,534.21**	**2,534.21**
Total indirect emissions	**1,595.00**	**1,715.06**
Total gross emissions	**4,129.21**	**4,249.26**
Category 1 direct removals	0.00	0.00
Total net emissions	**4,129.21**	**4,249.26**

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Kāpiti Coast District Council is the territorial authority for its area. It employed 414 full time equivalent employees in the 2024/25 FY and is responsible for water and wastewater, local roads (including streetlighting), stormwater management, parks and open spaces, aquatic facilities, libraries, and other community facilities. Council is also a regulator, performing statutory duties such as regulatory compliance, animal management and issuing building and resource consents. Council influences the development of the district through its democratic and strategic planning functions. Council seeks to measure and reduce its carbon footprint as part of its services delivery.

Commitment to certification

Council has been committed to measuring and reducing its carbon footprint since 2009. In 2019, Council declared a Climate Change emergency and reinforced the Council's position on continuing to reduce its carbon emissions.

Following the climate emergency declaration, in 2021 Council established the Climate Emergency Action Framework. The framework includes key principles such as, to be strong and effective leaders regarding climate change and to use best practice approaches in all services delivery.

In 2025, the Council adopted the Emissions Reduction Strategy (the strategy) to meet the aspirational districtwide emissions target to be net-zero by 2040. The recent adoption of the strategy signals Council's continued commitment to act on climate change which includes measuring and reducing its operational carbon emissions. Moving forward, Council will develop 3-yearly 'Action Plans' which will give effect to the strategy. Action Plans will be developed in 'lock-step' with the annual and Long-Term Plan budgeting and prioritisation processes.

In addition to the strategy and the previous Climate Emergency Action Framework, Council also co-developed a Regional Emissions Reduction Plan with councils in the Wellington region and Greater Wellington Regional Council, as part of the Wellington Region Growth Framework.

GHG Reporting

This report delivers on the Council's commitments in the Long-Term Plan (LTP) regarding monitoring and reporting on emissions sources and achieving reductions. It is also delivering on Council's emissions reduction plan.

Climate Change Impacts

Without a global reduction in GHG emissions, global heating will continue to increase leading to a changing climate (e.g., severe storm events, flooding, coastal erosion, sea-level rise, and changes to local biodiversity). These changes will intensify further as heating continues, putting natural and built environments and communities under increasing pressure and risk.

Climate change projections for the Kāpiti District include increases in mean temperature, annual rainfall, of the mean sea level, and inundation, as well as significant increases in the frequency and intensity of storm surge events, causing more surface water flooding and impacting the district's groundwater levels. While there is still some uncertainty about the nature and significance of these impacts, including how quickly they will happen, Council is incorporating these projections into its planning processes to provide suitable infrastructure and appropriate regulatory frameworks for this changing future.

1.3.2. Statement of intent

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

Intended use and users

The inventory report is intended to give an accurate overview of Council's operational GHG emissions. The report will be used by officers to understand what the biggest emitting activities are and where efforts should focus to reduce emissions in future years. The report is also publicly available and shared with Councils elected members as an update as well to help inform their governance decisions.

Given that Council has achieved significant reductions since 2010, conversations with elected members and staff have focused on planning further reduction options/projects and resetting the reduction targets to reflect what is achievable as well as current best practice. This resulted in Council adopting a new aspirational long-term target of being net zero emissions by 2040, and a medium-term emissions reduction target for categories 1 and 2 emissions of 15.5% by 2032 (measured against the 2022 baseline year). This means reducing category 1 and 2 emissions by 661 tCO_2-e. This further emissions reduction target will be achieved by delivering five key projects and business-as-usual services delivery (discussed in section 2.4. of this report).

Council is committed to monitoring, reporting, and addressing its Category 3 to 6 (indirect) emissions, including setting a target for these emissions in advance of the 2025/26FY audit. Although Council does not currently report any category 5 to 6 emissions sources, it intends to do so. A work programme is underway to understand supplier readiness to begin monitoring and reporting emissions; to estimate the embodied carbon emissions associated with Council's capital and maintenance programmes; and to support procurement processes. Working with suppliers is crucial to ensure that Council's procurement process supports Council to meaningfully reduce its corporate emissions.

Other schemes and requirements

This inventory forms part of the organisation's commitment to gain programme certification. This inventory reports into the Toitū carbonreduce programme.

1.3.3. Person responsible

Brendan Owens (General Manager Customer and Community) is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Brendan Owens (General Manager Customer and Community) 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

Matthew Nabney (Advisor Sustainability, Kāpiti Coast District Council)

This is the advisors third carbon audit.

Robb Morison (Data Services Manager, Carbon EES):

Additional data is prepared by Carbon EES who are contracted to provide this service to the Council.

Top management commitment

Council management is committed to the having the organisational carbon audited each year. This is demonstrated though LTP allocation of funding to support the cost of auditing and carbon reduction projects as well as the employment of a dedicated staff member to carry out auditing and project management work for emissions reduction.

Management involvement

The collection of data and preparation of audit materials is done by Carbon EES in collaboration with Council officers. Some data are provided by third party contractors but managed by Council staff. The Climate Action and Connected Communities manager has approved the report before it is submitted to Toitū for certification.

1.3.4. Reporting period

Base year measurement period: 01 July 2009 to 30 June 2010

For Council's overall gross emissions, the baseline of 2009/10 will remain as agreed with Toitū Envirocare. The further reduction target of 15.5% (661 tCO_2e) by 2032 for categories 1 and 2, is measured against a base year of 2022. Gross emission reductions at 1 July 2022 with backdated estimated ww-emissions to 2010 were 64%.

Measurement period of this report: 01 July 2024 to 30 June 2025

Reporting will be done annually.

The reporting period for this inventory report is July 2024 - June 2025 to align with the Councils financial year and other reporting cycle that the council undertakes.

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

The GHG Protocol allows two distinct approaches to be used to consolidate GHG emissions: the equity share and control (financial or operational) approaches. The Toitū Programme specifies that the operational control consolidation approach should be used unless otherwise agreed with the Programme.

Organisational structure

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

The first section in Figure 5 below shows the organisational structure. The council has no separate organisational entities or subsidiaries. For the purposes of emissions reporting, the organisation has been divided into units that manage key emissions sources as shown in the second section of Figure 5. For emissions sources that are not managed by one group (e.g., air travel) these have been ascribed to 'General Council'. The emissions sources highlighted in green have been identified as being within full operational control of the Council and part of the operational emissions inventory. The emissions sources in dark green are liabilities and are reported but are not part of operational emissions. Council recently updated its organisational structure which has been reflected in the updated Table 4 and Figure 5.

Table 4 provides an overview of the purpose and key contacts within each of the business units.

[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.

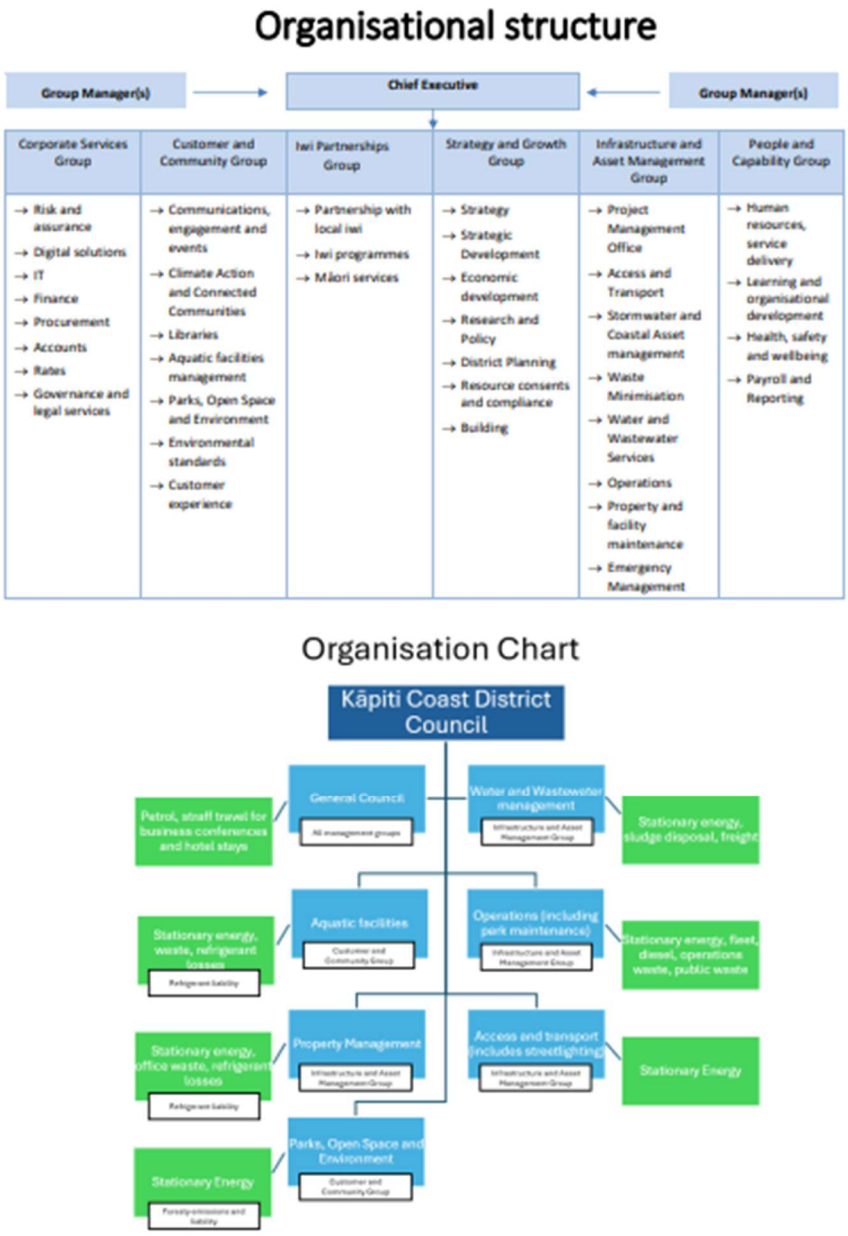

Figure 5: Organisational structure

Table 4. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Description
Water and Wastewater Treatment	Purpose: Water supply and treatment, treatment and disposal of sewage, management of all associated assets. Contacts: Manager Water and Wastewater Services.

Company/Business unit/Facility	Description
Operations	Management of council operations such as public litter bin waste collection, parks maintenance, leak detection and repairs and all water, wastewater and stormwater pumping station maintenance and repairs. Includes management of landfill sites. Contact: Operations Manager.
Property	Purpose: Manages the majority of council-owned buildings including offices, libraries and community halls. Contact: Manager Property and Facilities.
Leisure and Open Space	Purpose: Manages sports facilities, parks and reserves. Contact: Manager, Parks, Open Space and Environment.
Access and Transport	Purpose: Manages development and maintenance of local roads, plus streetlighting. Contact: Manager Access and Transport.
Aquatic Facilities	Purpose: Manages the council's three swimming pools. Contact: Manager Aquatics.
General Council	Purpose: Catch-all reporting unit for emissions sources that cut across Council groups and are generally not linked to a specific site – e.g., pool vehicles, flights, taxis etc. Contact: Advisor Sustainability.

1.3.6. Excluded business units

None.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

In the 2024/25 financial year, Council's total mandatory gross emissions were 3,810tCO_2-e which is an 9.1% increase (+319.3tCO_2-e) compared to the 2023/24FY. This increase can largely be explained by the increase in calculated emissions from electricity, diesel and waste to landfill sludge. For the second year Council undertook a staff commuting and working from home (WFH) survey to expand data capture to its category 3-6 emissions sources. However, these emissions do not fall within Councils mandatory emissions reporting boundary and so will not be used to determine performance against Council's existing reduction targets. Including these emissions, Councils total gross emissions are 4,129.2tCO_2-e.

Increases in direct emissions from several sources offset Council's potential GHG emissions reductions, including:

- Electricity (+290.4tCO_2-e),
- Waste to landfill sludge (+38.5tCO_2-e),
- Electricity T&D losses (+25.3tO2-e),
- Diesel (+18.6tCO_2-e),
- Air travel long haul (business) (10.2tCO_2-e),
- Petrol premium (+3.3tCO_2-e), and
- Petrol regular (+2.8tCO_2-e).

Council's emissions increases resulted in an additional 387tCO_2-e carbon emissions compared to the 23/24FY.

Note: monthly refrigerant loss data from heat pumps across buildings at 24 Fytfield Place and the Otaki Library and Otaki WWTP was not available for the 24/25FY in full because the previous maintenance contractor was sold to another business. The affected buildings include: the Emergency Operations Centre (EOC), Otaki WWTP, Otaki Library and Information Centre, Paraparaumu Wastewater Treatment Station Office, Paraparaumu Wastewater Treatment Laboratories, Portacom at 24 Fytfield Place, Dog Pound and Depot Office. An interim maintenance contractor noted that one heat pump lost 0.5kg of R410A refrigerant at the EOC.

The key driver of emissions increases over the 24/25FY is calculated emissions from electricity due to an increase in emissions across the national electricity grid. The 24/25FY saw less rainfall and wind resource increasing the need for fossil energy generation to make up the electricity supply shortage. The increase in emissions from waste to landfill sludge was due to scheduled maintenance of the sludge drier at the Paraparaumu Wastewater Treatment Plant. During that time, a higher proportion of wet sludge was sent to the Silverstream Landfill for disposal. Council will continue to maintain and renew its assets to improve energy efficiency and to reduce emissions from wastewater processing.

Compared to the 23/24FY carbon emissions reduced across several sources:

- Natural gas (-49tCO_2-e),
- Pre-calculated emissions from wastewater processing (-17tCO_2-e),
- Natural gas T&D losses (-3.9tCO_2-e),
- Air travel domestic (-2.4tCO_2-e),

These reductions resulted in 75tCO_2-e less carbon emissions compared to the 23/24FY.

Recent improvements to the Waikanae swimming pool reduced natural gas consumption by 30% (-202,640kWh) and electricity consumption by 7% (-16,131kWh). These improvements included:

- New pool covers,
- Fixing a leak in the pool system reducing water loss, and
- the installation of new variable speed drives which reduce energy consumption and can extend the operational life of the pool pumps.

Emissions from wastewater processing have continued to reduce by 1.3% (-17tCO_2-e) compared to the 23/24FY. The installation of new and more energy efficient plant at both the Paraparaumu and Ōtaki wastewater treatment plants are continuing to 'lock-in' reductions in energy consumption. Council will continue to maintain and renew its assets to improve energy efficiency and to reduce emissions from wastewater processing.

It is important to highlight that Council does not currently include emissions produced by the 25,031 tonnes (a reduction of 5% compared to the 23/24FY) of districtwide municipal waste transferred to the Silverstream and Spicer landfills, within its corporate organisational reporting boundary. Council is dependent on out of district landfills and therefore has no influence over landfill processes.

Electricity consumption increased across all business by 0.4% (45,988kWh) compared to 2023/24FY and is expected to increase as more electric machinery and equipment is utilised across Council services. Council has established the cross-council 'Council Energy Team' (the team) which identifies opportunities and implements actions to reduce energy consumption (electricity and gas) and associated emissions. The team has initially focused on assets that consume the highest proportion of energy eg the aquatic facilities and water and wastewater treatment plants.

Although emissions from commuting and WFH are not currently used in Council reporting, these emissions reduced by 14% (-53tCO_2-e) compared to the 23/24FY. The 24/25 commuting survey included a question that asked: "If you commute by car, with passengers, or as a passenger, on average, how many people are in the vehicle with you (in addition to yourself)?" This question was not included in the previous surveys and enables an estimate of emissions intensity per passenger (where applicable). However, comparing like for like survey results (by excluding emissions per passenger), more people worked from home and the emissions intensity of commuting reduced by 12% compared to the 23/24FY.

Further detailed information on the emission results can be found in section 2.2.

Council will continue to work on further emissions reductions and will expand efforts to consider sequestration opportunities, data gathering and options to reduce Category 3-6 emissions. Council has started to receive category 3-6 emissions data from suppliers. This work programme is still in development so this data will not be included in the 24/25FY audit.

Table 5: Comparison of historical GHG inventories

Category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO_2e)	10,670.63	9,561.83	8,343.61	5,701.36	4,409.98	5,120.92	3,140.20	1,174.70	1,176.32	1,264.43	3,389.79	3,300.32	3,156.14	3,126.59	2,534.09	2,534.21
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	1,749.59	1,613.95	1,743.71	1,797.63	1,683.47	1,454.64	1,202.71	1,079.02	1,131.17	1,166.38	1,211.67	1,226.74	1,225.99	623.56	767.78	1,058.18
Category 3: Indirect emissions from transportation (tCO_2e)	20.54	25.47	36.32	30.67	31.67	30.62	35.42	50.06	41.10	48.46	45.58	37.85	28.36	43.11	450.36	407.60
Category 4: Indirect emissions from products used by organisation (tCO_2e)	29.70	29.69	406.38	317.91	427.27	478.20	553.11	467.38	403.60	435.37	452.22	385.88	130.79	143.69	109.63	129.22
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Category 6: Indirect emissions from other sources (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total direct emissions (tCO_2e)	**10,670.63**	**9,561.83**	**8,343.61**	**5,701.36**	**4,409.98**	**5,120.92**	**3,140.20**	**1,174.70**	**1,176.32**	**1,264.43**	**3,389.79**	**3,300.32**	**3,156.14**	**3,126.59**	**2,534.09**	**2,534.21**
Total indirect emissions* (tCO_2e)	**1,799.83**	**1,669.11**	**2,186.41**	**2,146.21**	**2,142.41**	**1,963.46**	**1,791.25**	**1,596.46**	**1,575.86**	**1,650.21**	**1,709.47**	**1,650.47**	**1,385.13**	**810.35**	**1,327.77**	**1,595.00**
Total gross emissions* (tCO_2e)	**12,470.46**	**11,230.94**	**10,530.01**	**7,847.57**	**6,552.39**	**7,084.38**	**4,931.44**	**2,771.15**	**2,752.18**	**2,914.64**	**5,099.26**	**4,950.79**	**4,541.27**	**3,936.94**	**3,861.86**	**4,129.21**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00	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 (tCO_2e)	**12,470.46**	**11,230.94**	**10,530.01**	**7,847.57**	**6,552.39**	**7,084.38**	**4,931.44**	**2,771.15**	**2,752.18**	**2,914.64**	**5,099.26**	**4,950.79**	**4,541.27**	**3,936.94**	**3,861.86**	**4,129.21**
Emissions intensity																
Ratepayer (gross tCO_2e / unit)	0.52	0.46	0.43	0.32	0.27	0.29	0.20	0.11	0.11	0.12	0.20	0.20	0.18	0.15	0.15	0.16

Category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Ratepayer (gross mandatory tCO_2e / unit)	0.52	0.46	0.43	0.32	0.27	0.29	0.20	0.11	0.11	0.12	0.20	0.20	0.18	0.15	0.13	0.15
Operating revenue (gross tCO_2e / $Millions)	222.29	203.75	170.03	118.40	93.07	104.04	70.45	38.04	32.80	35.40	47.77	50.47	43.32	33.71	18.88	28.59
Operating revenue (gross mandatory tCO_2e / $Millions)	222.28	203.74	170.01	118.38	93.06	104.02	70.43	38.02	32.79	35.37	47.76	50.45	43.32	33.69	17.06	26.38

*Emissions are reported using a location-based methodology. See section 1.2.1 for details.1.2.1

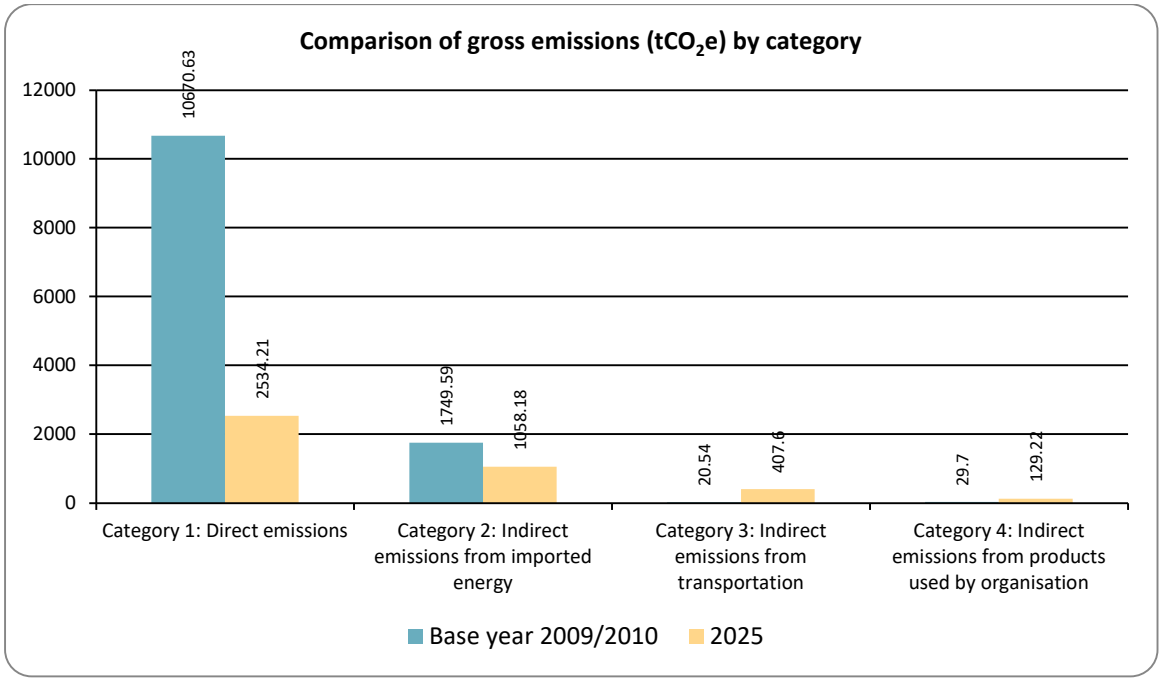

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

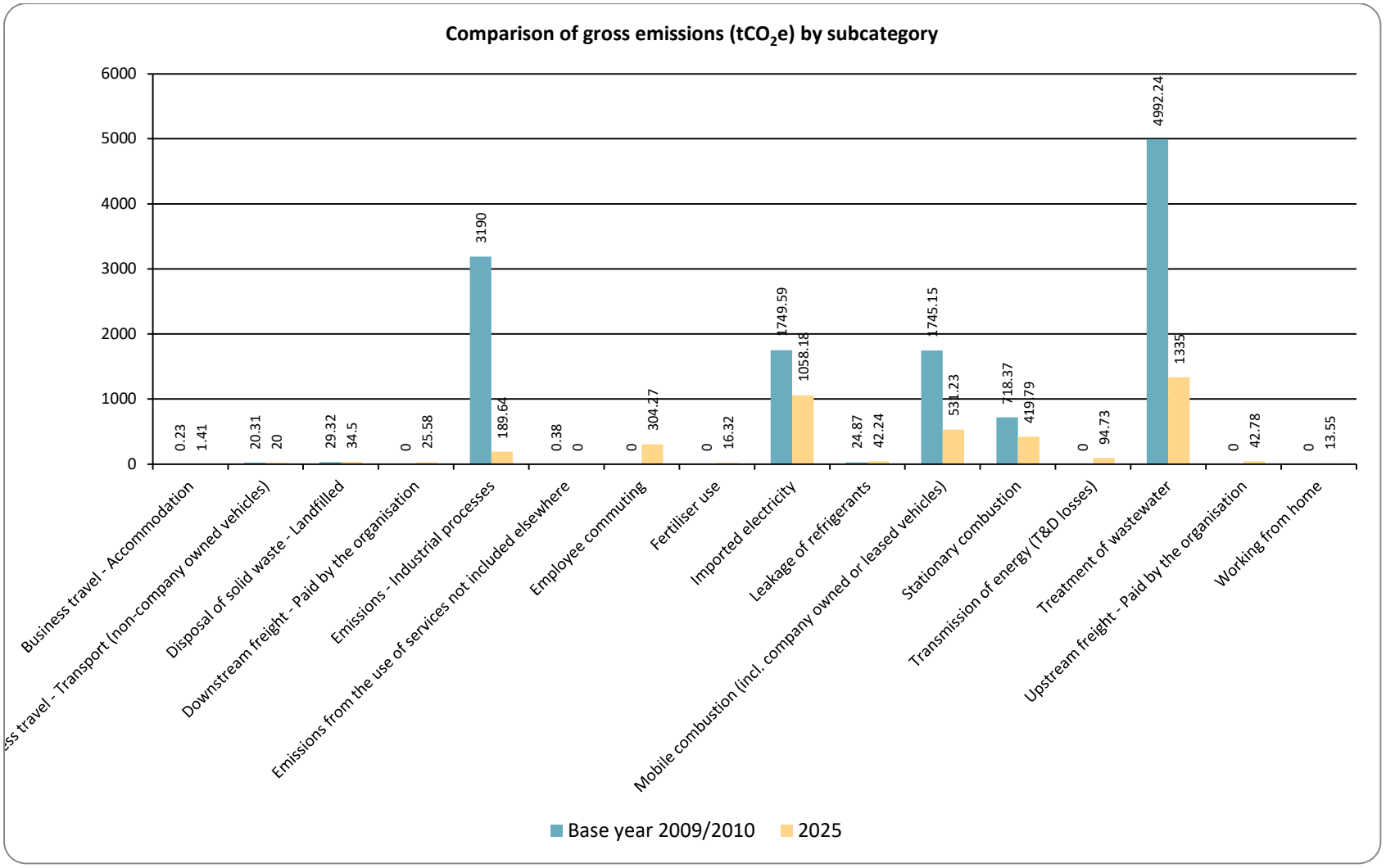

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

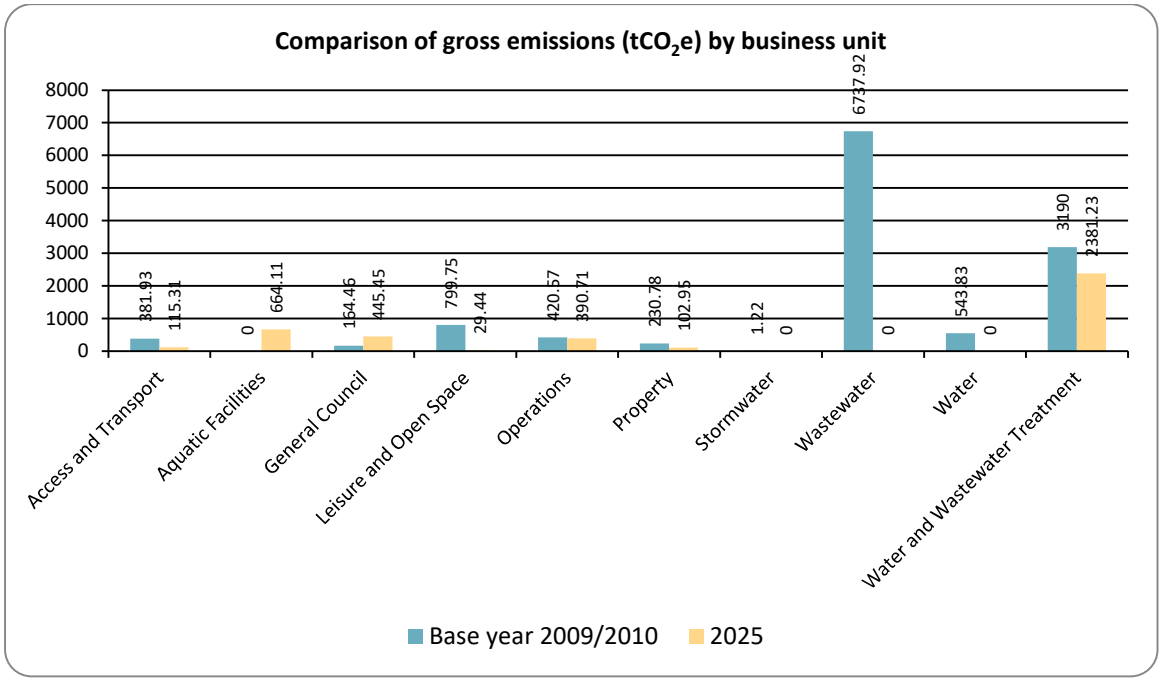

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

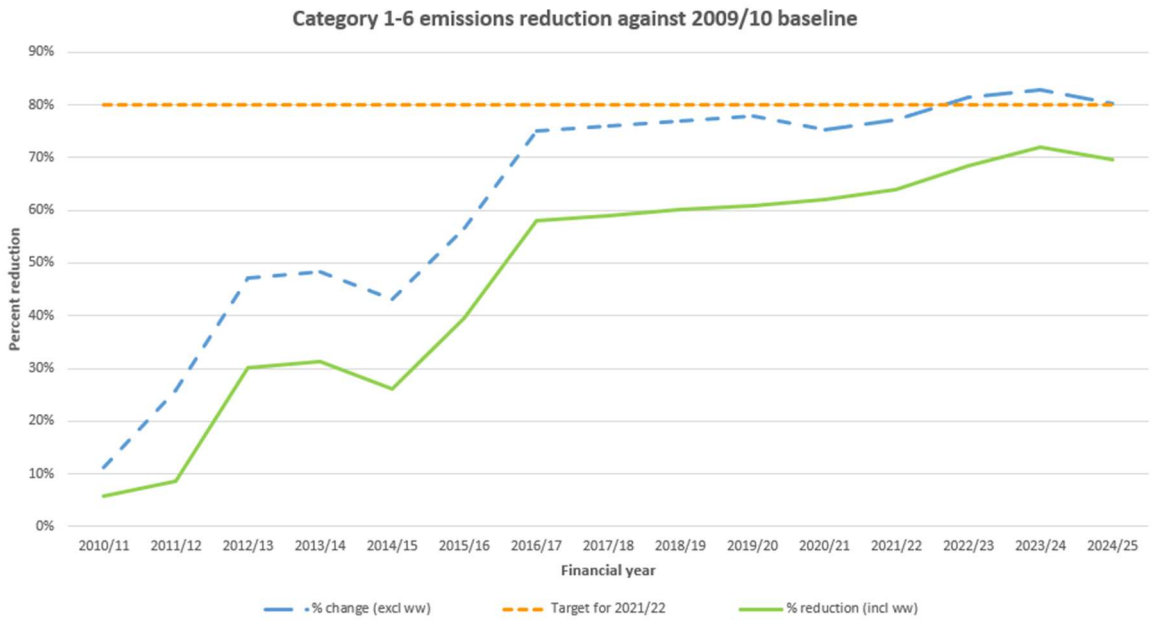

Figure 9: Performance against target since base year

Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
80% reductions of emissions from the 2009/10 baseline year (12,497.82tCO_2-e) by 2021/22	2009/10 Financial year.	2021/22	Absolute	3,489.5 tCO_2-e	80.2% (excluding ww) 69.4% (including ww)	This target is reported excluding wastewater process emissions as they are not included in the baseline year when this target was set. Wastewater emissions are included in the inventory report and are only excluded when measuring against this target.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
Further 15.5% reduction of category 1 and 2 emissions from 2022 baseline year	2022	2032	Absolute	3,581 tCO_2-e	18%	This further emissions reduction target was adopted in June 2023. This is the third reporting period that the target has been included in the audit report. For the 24/25FY, Council achieved a 18.3% reduction against this target. Delivering the five key projects discussed in this report will ensure future category 1 and 2 emissions reductions are 'locked-in'.

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Councils most significant emissions source is the treatment of water and wastewater at 1,335tCO_2-e which is 35% of its total mandatory gross emissions and is a 1.2% reduction compared to the 23/24FY.

Emissions reported from our Wastewater Treatment Plants (WWTP) include:

- Electricity use
- Wood pellets for drying biosolids
- Freight of sludge, dried biosolids and screenings
- Diesel used across fleet vehicles
- Emissions for disposal to landfill, and
- Pre-calculated emission from the biological wastewater treatment process.

Water NZ collaborated with local councils and treatment experts to develop a model to estimate Methane and Nitrous Oxide process emissions more accurately and that would be acceptable for all local councils to use to estimate these emissions. This model was released late September 2021 and was updated in 2023. The decrease in emissions is due to the improvements made to the Paraparaumu and Otaki wastewater treatment plants since 2022 (discussed in the 23/23FY GHG inventory audit report).

Electricity:

Indirect emissions from electricity use are 1,058tCO_2-e which is 28% of Council's mandatory gross emissions and is the second highest emissions source for Council. This is a 38% increase compared to 2023/24FY. This increase can be explained by the change in the 2024/25FY emissions factor (published by the Ministry for the Environment) and a 0.4% increase in Councils total electricity use.

Diesel:

Diesel is Council's third highest emissions source at 437tCO_2-e which is an increase of 4% compared to the 23/24FY and is 11% of Council's mandatory gross emissions.

Natural gas:

Natural gas is Council's fourth highest emissions source at 407tCO_2-e which is an 11% reduction compared to the 23/24FY and is 11% of Council's mandatory gross emissions. This change is due to the decrease in gas consumption at the Waikanae swimming pool.

Waste sludge to landfill:

Sludge and screening disposal is Council's fifth highest emissions source at 203tCO_2-e which is a 24% increase compared to the 23/24FY and is 5% of Council's mandatory gross emissions. Routine maintenance of the sludge drier was undertaken during the 24/25FY which meant wet sludge was disposed at the Silverstream Landfill.

Activities responsible for generating significant emissions

Wastewater treatment activity is Council's highest emitting activity, it includes both the treatment process and the disposal of sludge and screening to landfill.

Of the total electricity emissions, 61% (643tCO_2-e) are related to energy used in drinking water and wastewater treatment. Aquatic facilities produce up to 18% of Council's calculated emissions from electricity at 191tCO_2-e.

Aquatics consumes the majority of Council's natural gas at 97% and is responsible for 407tCO_2-e of emissions from natural gas. The other 3% is natural gas used by Council's memorial halls and sports facilities.

Influences over the activities

As further discussed in section 2.4, Council will implement five key projects by 2032 to further reduce category 1 and 2 emissions by 15.5%. Several of these projects have been funded in the 2024 long term plan (LTP) have or planned for future LTP's:

- the replacement of the gas condensing boilers at the Ōtaki (funded) and Waikanae (planned) pools with electric heat pumps,
- the continued renewal of the Council vehicle fleet with EVs (funded),
- the Civic Solar Hub Project – installing Solar PV panels on buildings in the Civic precinct (funded), and
- the introduction of an electric rubbish truck for public bin collections (planned).

Council will continue to improve energy efficiency in its services delivery. However, as Council has continued to grow as an organisation, electricity usage has increased accordingly. To minimise future energy consumption, the Council Energy Team aims to initially reduce overall energy consumption 1% per annum.

Significant sources that cannot be influenced

Waste sludge to landfill:

The landfill of choice for disposal of sludge and screenings also influences Council's emissions from this activity, as gas capture rates at the landfills are different and as such directly influence Council's emissions. Council is dependent on out of district landfills for disposal and has for that reason no influence over the gas capture rate efficiencies. However, it is expected that population growth and increased volumes of wastewater that require treatment could be the largest driver behind increasing emissions into the future from this activity.

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 7 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

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As discussed earlier in this report, the 80% target deadline lapsed in July 2022 and Council set new reduction targets in June 2023, which are now the targets that this inventory is reporting against. The two new targets are:

- an aspirational target to be net zero emissions by 2040, and
- a 'further' emissions reduction target of 15.5% by 2032 for Category 1 and 2 emissions measured against a baseline year of 2022.

Both targets are based on services delivery, in collaboration with Toitū.

By 2021/2022, Council achieved a 77.1% reduction against the previous 2009/2010 baseline (wastewater emissions excluded). Although the original target of an 80% reduction was not met, this is a significant reduction of 9,640 tCO_2-e from the base year and remains a relevant component of Council's journey to reduce gross carbon emissions. By backdating emissions from wastewater processing, Council reduced emissions by 64% between 2009/10 and 21/22, still a significant achievement.

For the 24/25 FY, Council achieved an emissions reduction of 69.4% since 2010 (including wastewater emissions backdated to 2010). The increase in emissions from several sources (primarily electricity)

emphasises the need to implement the projects set out in section 2.4 to ‘lock-in’ future emissions reductions.

This is the third inventory report to include the category 1 and 2 'further' reductions target of 15.5%, measured against a baseline year of 2022. For the 24/25FY, Council met this target by reducing these emissions by 18%. The increase in calculated emissions from electricity meant this target was achieved by a smaller amount compared to the 23/24FY. Council will undertake several key projects (see section 2.4) to ensure it sustains future emissions reductions. Council is confident that the further 15.5% reduction target can be met and emissions reductions 'locked-in' within the projects planned and discussed in this report.

For the 24/25 FY, Council achieved an emissions reduction of 69.4% since 2010 (including wastewater emissions backdated to 2010). The increase in emissions from several sources (primarily electricity) emphasises the need to implement the projects set out in section 2.4 to ‘lock-in’ future emissions reductions.

This is the third inventory report to include the category 1 and 2 'further' reductions target of 15.5%, measured against a baseline year of 2022. For the 24/25FY, Council met this target by reducing these emissions by 18%. The increase in calculated emissions from electricity meant this target was achieved by a smaller amount compared to the 23/24FY. Council will undertake several key projects (see section 2.4) to ensure it sustains future emissions reductions. Council is confident that the further 15.5% reduction target can be met and emissions reductions 'locked-in' within the projects planned and discussed in this report.

Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
To reduce total gross emissions by 80% from baseline year	2009/10 Financial year	2022	Absolute	Categories 1, 2,3 and 4	80%	12,497.81 tCO_2-e is the baseline year amount, an 80% reduction from baseline is 2,499.56 tCO_2-e	2,499 tCO_2-e	The Sustainability Advisor	The target was calculated into 2009/10 based on services delivery in collaboration with Toitū.
To achieve a further mid-term target to further reduce gross emissions by 15.5% from new baseline year	2022	2032	Absolute	Categories 1 and 2	15.5%	4,382.1 tCO_2-e is the baseline year amount. A 15.5% reduction from baseline is 3,721.12 tCO_2-e.	661 tCO_2-e	Sustainability Advisor	The target was calculated based in 2021/22-year services delivery and audit outcome, in collaboration with Toitū.

2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 7, specific projects have been identified to achieve these targets, and are detailed in Table 8 below.

Table 8. Projects to reduce emissions

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduce natural gas use and improve heating efficiency	Progress the Ōtaki pool fuel switch to a heat pump and energy efficiency improvements project (currently in the 2024 Long Term Plan), achieved by 2032. Plan for a similar project for the 2027 Long Term Plan period, for the Waikanae pool.	Aquatics Manager, PMO Manager	2025-2031	Eliminating or reducing gas used in the pools. Gas prices are increasing so this will also reduce operational costs in the long term.	Heat pumps present a refrigerant liability. If maintenance is not carried out regularly there is a risk that losses could occur.	Maintenance schedules will be reviewed and carried out in line with guidance from professionals.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Expand renewable energy generation	Create a 'Solar Hub' by installing solar panels on the roofs of council-owned buildings at the Civic centre. This project is funded as part of the 2024 and 2027 Long Term Plans.	Advisor Sustainability, Property Manager	2025-2031	Reduction in electricity consumption and associated costs and power supply resilience.	None anticipated	n/a
Reduce vehicle fleet emissions	Continue to decarbonise the Council fleet. The Council vehicle fleet includes 10 EV's and 3 plug-in hybrids. Council has undertaken a vehicle audit to consider reallocation, upgrades and removing vehicles from the fleet.	Advisor Sustainability, Operations Manager	Ongoing	Fuel budget savings.	None anticipated	n/a
Reduce vehicle fleet emissions	Purchase an EV Truck for public rubbish bin collections.	Advisor Sustainability, Operations Manager	2025-2031	Fuel budget savings.	None anticipated	n/a
Reductions through business-as-usual delivery	Continue the process to update various aspects of Council's business-as-usual service delivery such as, the renewal of non-LED streetlights with LED's, use different fertilisers, consider electric lawnmowers, undertake a review of the staff travel policy to minimise flights and to maximise the use of public transport wherever possible. Data from the recent staff commuting and working from survey will help inform this work.	Advisor Sustainability and Activity Managers	Ongoing	Result in financial savings and fuel budget/ electricity use savings.	None anticipated	n/a
Reduce company-wide electricity usage and improve energy efficiency	Use the Carbon EES data management system to get better insights into electricity use and where savings can be made. Provide energy efficiency studies to building managers to implement further energy saving measures. Council established a 'Council Energy Team' which meets regularly to discuss projects, such as improving the efficiency of the aquatic facilities and Council's highest energy using assets, and opportunities for solar generation.	Advisor Sustainability and Activity Managers	Ongoing	Financial savings through reduced energy consumption and extended operational life of some assets.	None anticipated	n/a

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Emissions reductions through procurement	A work programme is underway to develop procurement standards to reduce Council's Category 3 to 6 emissions. The project includes a supplier survey, an estimate of Council's embodied emissions within capital and maintenance contracts, and development of a procurement emissions standards document to support staff and suppliers.	Advisor Sustainability and Activity Managers	Ongoing	Potential financial savings via reductions in fuel and electricity consumption.	None anticipated	n/a

Table 9 highlights emission sources that have been identified for improving source the data quality in future inventories.

Table 9. Projects to improve data quality

Emissions source	Actions to improve data quality	Responsibility	Completion date
Category 3-6 emissions	A work programme is underway to establish data requirements through contracts and procurement processes to measure and report Category 3-6 emissions. Council must start reporting and set a target for these emissions before the 25/26FY audit. Council is exploring options to enable improved supplier data collection processes.	Advisor Sustainability	EOY 2025/ early 2026
Review Councils carbon audit procedure handbook	Advisor Sustainability to review Councils carbon audit procedure handbook following each audit to ensure it is fit for purpose and to identify existing gaps in reporting processes to support consistent carbon reporting. This process includes reviewing data processing methodologies for example, fuel data processing was updated for the 24/25FY.	Advisor Sustainability	Ongoing
Electricity and gas use	Council has established a 'Council Energy Team' to identify opportunities to reduce energy consumption across Council services. This work includes improving energy use monitoring at key facilities. The Energy team tracks data reporting to identify options to improve data quality.	Advisor Sustainability	30/06/2026
Accommodation, taxi and private car use	The Advisor Sustainability will work with the corporate services team to use Council's new finance and reporting system to improve data quality.	Advisor Sustainability, Manager Finance	30/06/2026
Staff commuting data	Council undertook the second commuting and working from home survey during the 24/25FY. The Advisor Sustainability will continue to improve the survey to ensure consistent data collection and reporting.	Advisor Sustainability	Ongoing

The emissions inventory chapter identified various emissions liabilities (see GHG Storage and liabilities section). Table 10 details the actions that will be taken to prevent GHG emissions from these potential emissions sources.

Table 10. Projects to prevent emissions from liabilities

Liability source	Actions to prevent emissions	Responsibility	Completion date
Refrigerants	Review maintenance schedule and renewals plan to reduce leak risks.	Property Manager, Aquatics Manager	Ongoing
Forestry	N/A Council owned forests are not commercial, they are mostly native planted forests or rejuvenating areas. There is very little that can be done to reduce risk of loss.	Team Leader Environment and Ecological Services	Ongoing
Diesel	Review maintenance schedule to reduce leakage risks.	Operations Manager, Water and Wastewater treatment manager	Ongoing

2.5. STAFF ENGAGEMENT

Councils carbon reduction commitments are communicated to staff through annual reporting, the intranet and internal staff education programmes. Key staff and operational business units are engaged by the Climate Action and Connected Communities Team to work on projects to help reduce council's emissions. The inventory report is used to inform and support project planning discussions.

2.6. KEY PERFORMANCE INDICATORS

The Council monitors its progress on emissions reduction through the two KPIs below:

1. Emissions per ratepayer unit: The total number of ratepayer units this financial year 24/25 was 26,195 and the emissions per ratepayer unit were 0.16tCO_2-e.

2. Emissions per million of Operating Revenue: This year's operating revenue was $144.5 million (rounded) and the emissions per million of Operating Revenue was 28.6tCO_2-e.

2.7. MONITORING AND REPORTING

The council's Advisor Sustainability is primarily responsible for monitoring and reporting on council's targets however, the work involved in achieving the emission reduction requires input in action from activity managers and staff across the organisation.

Reporting is done annually through completing an emissions inventory report and the emissions reduction plan is updated every three years.

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 Kāpiti Coast District Council.xls).

Table 11. 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	406.19	6.46	7.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419.79
Mobile combustion (incl. company owned or leased vehicles)	520.53	1.84	8.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	531.23
Emissions - Industrial processes	189.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189.64
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	3.43	0.00	0.00	0.00	0.00	38.81	0.00	0.00	0.00	0.00	42.24
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	1,335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.00
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	16.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.32
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	2,454.78	8.31	32.31	0.00	0.00	38.81	0.00	0.00	0.00	0.00	2,534.21

Table 12. 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	734.23	12.47	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	0.00	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	**734.23**	**12.47**	**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.

There is a mix of ways Council will identify new emissions sources. Communications with staff and activity managers is the keyway that emissions sources and sinks are identified and understood. Operational expenditure records, energy reporting and site visits are also used for identification of sources.

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 13 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.

Activity data collection is managed via a list of emissions sources for inventory reporting that is kept updated with the locations the data can be found. This list guides the Advisor Sustainability and supporting staff to the locations of these data sources (mostly invoicing).

Invoicing data is translated into excel spreadsheets to carry out data analysis and some conversions into tCO_2-e for some sources, such as waste, before data is uploaded into E-Manage.

Table 13. GHG emissions activity data collection methods and inherent uncertainties and assumptions

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/Access and Transport	Electricity - default	Category 2	Invoice data via Carbon EES	kWh	Low - invoice data.
Kāpiti Coast District Council/Aquatic Facilities	Electricity - default	Category 2	Invoice data via Carbon EES	kWh	Low - invoice data.
Kāpiti Coast District Council/Aquatic Facilities	Natural Gas - distributed commercial [Energy]	Category 2	Invoice data via Carbon EES	kWh	Low - invoice data.
Kāpiti Coast District Council/Aquatic Facilities	Waste landfilled - MSW, unique EF	Category 4	Pool waste - Frequency of bin collection, waste audit, LFGC rate calculated	CO_2e	Low/Moderate - invoice data updated waste audit completed for 23/24FY (mass calculated from bin volume, waste density determined by waste audit and number of removals).
Kāpiti Coast District Council/Aquatic Facilities	CO_2 held in bottles at pools	Category 1	CO_2 bottles used by pools to manage Ph in water	kg	Moderate - use total kgs purchased against kgs held at the pools to calculate kgs used. Use provided in annual report from gas supplier.
Kāpiti Coast District Council/General Council	Public transport - air travel domestic (average)	Category 3	Report from Air NZ Direct Connect Portal/Travelcard transactions	pkm	Low/ moderate - Air NZ provides monthly transaction reports which clarifies when there are flight changes rather than additional flights. There is a risk that some contractor/consultant air travel is booked privately and reimbursed later as expenses.
Kāpiti Coast District Council/General Council	Accommodation	Category 3	Inferred from flights (Air NZ report)	visitor-nights	High - inferred from flight bookings.
Kāpiti Coast District Council/General Council	Public Transport - Taxi (NZ$)	Category 3	Finance system search	$ (NZD)	Moderate - data source includes taxi fares paid by staff and reimbursed by Council but requires report run based on 'staff travel reimbursements' and, if identified correctly, can be added to this item.
Kāpiti Coast District Council/General Council	Petrol - transport, premium	Category 1	Invoice/BP fuel card data via Carbon EES	l	Low - measured at pump.

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/General Council	Petrol - transport, regular	Category 1	Invoice/BP fuel card data via Carbon EES	l	Low - measured at pump.
Kāpiti Coast District Council/General Council	Private Car - default (petrol)	Category 3	Staff vehicle claims - Expense claims/Finance system search	km	Low/moderate - from accounting system, but data entry is not always clear on what is a travel reimbursement, what is a taxi fare reimbursement and what is a parking reimbursement, so staff travel is possibly overstated at times.
Kāpiti Coast District Council/General Council	Rail travel (national) - Rail car (electric)	Category 3	Train ticket log	pkm	Low/moderate - train ticket log recorded via Snapper the electronic ticketing service.
Kāpiti Coast District Council/General Council	Pre-calculated (tCO_2-e) - Employee commuting	Category 3	Responses to survey	CO_2-e	Moderate/high - data sources provided from responses to survey sent to staff. Less than 50% of staff responded to the 24/25FY survey so results applied across Council's total FTE head count.
Kāpiti Coast District Council/Leisure and Open Space	Electricity - default	Category 2	Invoice data via Carbon EES	kWh	Low - invoice data.
Kāpiti Coast District Council/Leisure and Open Space	Natural Gas - distributed commercial [Energy]	Category 1	Invoice data via Carbon EES	kWh	Low - invoice data.
Kāpiti Coast District Council/Operations	Electricity - default	Category 2	Invoice data via Carbon EES	kWh	Low - Invoice data is now managed by Carbon EES in E-Bench.
Kāpiti Coast District Council/Operations	Diesel - transport [Volume]	Category 1	Invoice/BP fuel card data via Carbon EES	l	Low - measured at pump.
Kāpiti Coast District Council/Operations	Waste landfilled - MSW, unique EF	Category 4	Invoice data via Carbon EES. Emission Factor LFGC rate	kg	Low/moderate - invoice based on weighbridge data and average weight for waste delivered in car, ute or bags. Improved certainty with gas capture rates as 100% on waste goes to Bonny Glen and improved gas capture rate at Silverstream landfill.
Kāpiti Coast District Council/Property	Electricity - default	Category 2	Invoice data via Carbon EES	kWh	Low - meter data captured in E-Bench.

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/Property	Natural Gas - distributed commercial [Energy]	Category 1	Invoice data via Carbon EES	kWh	Low - meter data.
Kāpiti Coast District Council/Property	Refrigerants	Category 1	Contractor estimates of annual system recharges	kg	Low/moderate - responses provided by maintenance contractors.
Kāpiti Coast District Council/Property	Waste landfilled - MSW, unique EF	Category 4	Office waste - Invoice data via Carbon EES, bin size, waste audit, LFGC rate calculated	kg	Moderate - mass calculated from bin volume, waste density determined by waste audit and number of removals. Good invoice data on number of removals provided by the collector.
Kāpiti Coast District Council/Water and Wastewater Treatment	Electricity - default	Category 2	Invoice data via Carbon EES	kWh	Low - All invoice data managed in. E-Bench
Kāpiti Coast District Council/Water and Wastewater Treatment	Wood - industry	Category 1	Invoice data via Carbon EES	kg	Low - invoice data.
Kāpiti Coast District Council/Water and Wastewater Treatment	Freight Road - rigid and articulated trucks (average)	Category 3	Invoice data (two sources) via Carbon EES	tkm	Low - invoice data.
Kāpiti Coast District Council/Water and Wastewater Treatment	Freight Road - rigid and articulated trucks (>17t)	Category 3	Invoice data from wood pellet freight via Carbon EES	tkm	Low - invoice data.
Kāpiti Coast District Council/Water and Wastewater Treatment	Waste landfilled - sewage sludge, unique EF	Category 4	Invoice and SCADA data via Carbon EES * emission factor * LFGC rate	kg	Low - invoice data based on weighbridge invoice data + lab test data.
Kāpiti Coast District Council/Water and Wastewater Treatment	Waste landfilled - screenings, unique EF	Category 4	Invoice and SCADA data via Carbon EES * emission factor * LFGC rate	kg	Low - invoice data based on weighbridge data.

Business unit	GHG emissions source	GHG emissions level scope	Data Source	Data collection unit	Uncertainty (description)
Kāpiti Coast District Council/Water and Wastewater Treatment	Wastewater biological treatment process	Category 1	Water NZ Model 2021 for estimating wastewater treatment process emissions	CO_2e	Low - but note that this is a model to estimate not measure exact emissions.

A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 14 have been identified and excluded from this inventory.

Table 14. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Water and Wastewater Treatment	Water treatment chemicals freight	Category 3 (mandatory)	No specific freight charge applied on invoices. Also, volume 10 – 15 tonnes per month moved within the North Island is likely to be de minimis. However, Council wll seek to monitor and report further sources of category 3-6 emissions.
Operations	Closed landfills - Ōtaki and Waikanae	Category 1	Ōtaki Landfill closed 1995, Waikanae Landfill closed 2003. In line with programme emission calculation methods, any emissions that are occurring from waste deposited prior to the inventory period would be considered not to have emissions as the programme uses a calculation approach whereby all emissions are considered to have occurred at time of disposal.
Operations	Closed landfill - Otaihanga	Category 1	Closed to the public in 2008. Closed to all waste types since 2016.
Operations	Freight of office and public litter bin waste from Otaihanga transfer station to Levin and Bonny Glen Landfill	Category 3 (mandatory)	Council will monitor and report further sources of category 3-6 emissions.
General Council	Capital projects embodied carbon	Category 5 (one time, additional)	Council will measure embodied carbon for future projects of significant scale.
General Council	Public transport - air travel domestic (average)	Category 3 (mandatory)	Some (irregular) contractor air travel is not separately recorded but included in a general invoice sent by the contractor. Air travel cannot be extracted. Volume of contractor air travel is estimated as low.
			Regular air travel by contractors is booked by KCDC and included.
Production and distribution of fuel	Fuel	Category 3 (additional)	Only Scope 1 emissions (consumption of fuel) are included. Scope 3 emissions related to production and distribution of fuel (to local petrol stations, or to our diesel tank at the depot) are not currently included.

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 following alternative emissions quantification approaches have been used in this inventory:

- Forest removals using programme supplied template based on growth rate lookup tables.

(no answer provided)

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

GHG gas stock held	Quantity	Unit	Potential liability (tCO_2e)
CO_2	396.00	kilograms	0.40
Diesel commercial	31,800.00	litres	85.22
HCFC-22 (R-22, Genetron 22 or Freon 22)	8.50	kilograms	14.96
HFC-32	33.20	kilograms	22.48
R-407C	88.00	kilograms	142.93
R-410A	286.30	kilograms	550.70
Total potential liability			816.68

A1.2.2.2 LAND-USE LIABILITIES

Organisations that own land subject to land-use change may achieve sequestration of carbon dioxide through a change in the carbon stock on that land. Where sequestration is claimed, then this also represents a liability

[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.

in future years should fire, flood, management activities or other intentional or unintentional events release the stored carbon.

Table 16. Land-use liabilities (total)

Site name	Total sequestration during reporting period (tCO_2e)	Contingent liability (tCO_2e)	Total potential liability (tCO_2e)
Kapiti Coast District Council	0	320	25418

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.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 17. Significance criteria used for identifying inclusion of indirect emissions

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
	The indirect emissions or removals that are assumed to be quantitatively substantial. (e.g. >1% when compared to the total Toitū carbon programmes boundary)	The extent to which the organization has the ability to monitor and reduce emission and removals	Exposure to risk (e.g. climate-related risks such as financial, regulatory, supply chain, product and customer, litigation, reputational risks) or its opportunity for business (e.g. new market, new business model).	The GHG emissions deemed as significant by the business sector, as provided by sector-specific guidance.	The indirect emissions and removals resulting from outsourced activities that are typically core business activities.	The indirect emissions that could motivate employees to reduce energy use or that federate team spirit around climate change (e.g. energy conservation incentives, carpooling, internal carbon pricing).	Does the emissions source need to be measured to cater for your intended use and/or users?	Use your significance criteria entries as a guide to make a decision on whether to include or exclude. There is no prescriptive rule on what number of 'Yes' and 'No' entries result in inclusion in the inventory
Storm water construction	Significant (>5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Roading maintenance	Significant (>5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Water treatment upgrade	Significant (>5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Otaki reservoir upgrade	Significant (>5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Otaki reservoir upgrade	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Electricity consumption billing	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Earthworks	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Building works	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Skatepark construction	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Otaki reservoir upgrade	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Insurance	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Finance	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Stormwater upgrades	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
IT services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Modelling	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Consenting	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Water treatment upgrade	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Administration	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Architecture services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Engineering design services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Engineering design services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Pump station upgrade	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Pump machinery	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
IT services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Landfill administration	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Playground construction	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Storage	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Electrical services	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Road maintenance	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Electrical services	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Design services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Legal support	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Road maintenance	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Security services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Stormwater upgrades	Moderate (1-5% of total Scope or Category)	Moderate	N/A	N/A	Yes	Yes	N/A	No
Fleet licensing	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
IT services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Wastewater chemicals	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Auditing	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Design services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Water maintenance	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Stormwater design	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Property valuation	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Cleaning services	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Wood pellet administration	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Workshop	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Design and engineering	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Legal services	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No
Cleaning services	Moderate (1-5% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Gas contract administration	De minimus (<1% of total Scope or Category)	Low	N/A	N/A	Yes	Yes	N/A	No

APPENDIX 3: CERTIFICATION MARK USE

The Council uses the Toitū certifications on its website https://www.kapiticoast.govt.nz/our-district/our-environment/climate-change/emissions/ it does not sell any products with the Toitū logo on it.

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 carbonreduce 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
1.3.3. Person responsible	9.3.1 b	
1.3.4. Reporting period	9.3.1 l	TR5.1, TR5.8
1.3.5. Organisational boundary and consolidation approach	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
1.3.6. Excluded business units		
Chapter 2: Emissions Management and Reduction Report		
2.1. Emissions reduction results	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
2.2. Significant emissions sources		
2.3. Emissions reduction targets		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
2.4. Emissions reduction projects	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
2.5. Staff engagement		TR6.1, TR6.9
2.6. Key performance indicators		TR6.19
2.7. Monitoring and reporting	9.3.2 h	TR6.2
Appendix 1: Detailed greenhouse gas inventory	9.3.1 f, g	TR4.9, TR4.15
A1.1 Reporting boundaries		
A1.1.1 Emission source identification method and significance criteria	9.3.1 e	TR4.12, TR4.13
A1.1.2 Included emissions sources and activity data collection	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
A1.1.3 Excluded emissions sources and sinks	9.3.1 i	TR5.21, TR5.22, TR5.23
A1.2 Quantified inventory of emissions and removals		
A1.2.1 Calculation methodology	9.3.1 m, n, o, t	
A1.2.2 Historical recalculations		
A1.2.3 GHG Storage and liabilities		
A1.2.3.1 GHG stocks held on site		TR4.18
A1.2.3.2 Land-use liabilities	9.3.3.	TR4.19

A1.2.4 Supplementary results		
A1.2.4.1 Carbon credits and offsets	9.3.3.3	
A1.2.4.2 Purchased or developed reduction or removal enhancement projects	9.3.2 c	
A1.2.4.3 Double counting and double offsetting		
Appendix 2: Significance criteria used	9.3.1.e	TR4.12
Appendix 3: Certification mark use		TR3.6
Appendix 4: References		
Appendix 5: Reporting index		