



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

**Aroturuki
Tamariki** | Independent
Children's Monitor

Independent Children's Monitor Agency

Prepared by (lead author): Sarah Lount

Dated: 15 August 2025

Verification status: Reasonable for categories 1 & 2 and Limited for remaining categories

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2023 to 30 June 2024

Approved for release by:

A handwritten signature in blue ink, appearing to read "Arran Jones".

Arran Jones, Chief Executive of The Independent Children's Monitor | Aroturuki Tamariki

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This report will be made available on our intranet. The document will also be available on request for members of the public.

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 Programme¹, 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 Removals². 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 Aroturuki Tamariki | Independent Children's Monitor covering the measurement period 01 July 2024 to 30 June 2025.³

Table 1: Inventory summary

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2024	2025
Category 1: Direct emissions (tCO ₂ e)	Scope 1	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*) (tCO ₂ e)	Scope 2	9.60	13.01
Category 3: Indirect emissions from transportation (tCO ₂ e)	Scope 3	97.12	86.42
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)		5.69	4.74
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)		0.00	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)		0.00	0.00
Total direct emissions (tCO₂e)		0.00	0.00
Total indirect emissions* (tCO₂e)		112.42	104.17
Total gross emissions* (tCO₂e)		112.42	104.17
Category 1 direct removals (tCO ₂ e)		0.00	0.00
Total net emissions (tCO₂e)		112.42	104.17

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

³ Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO₂e).

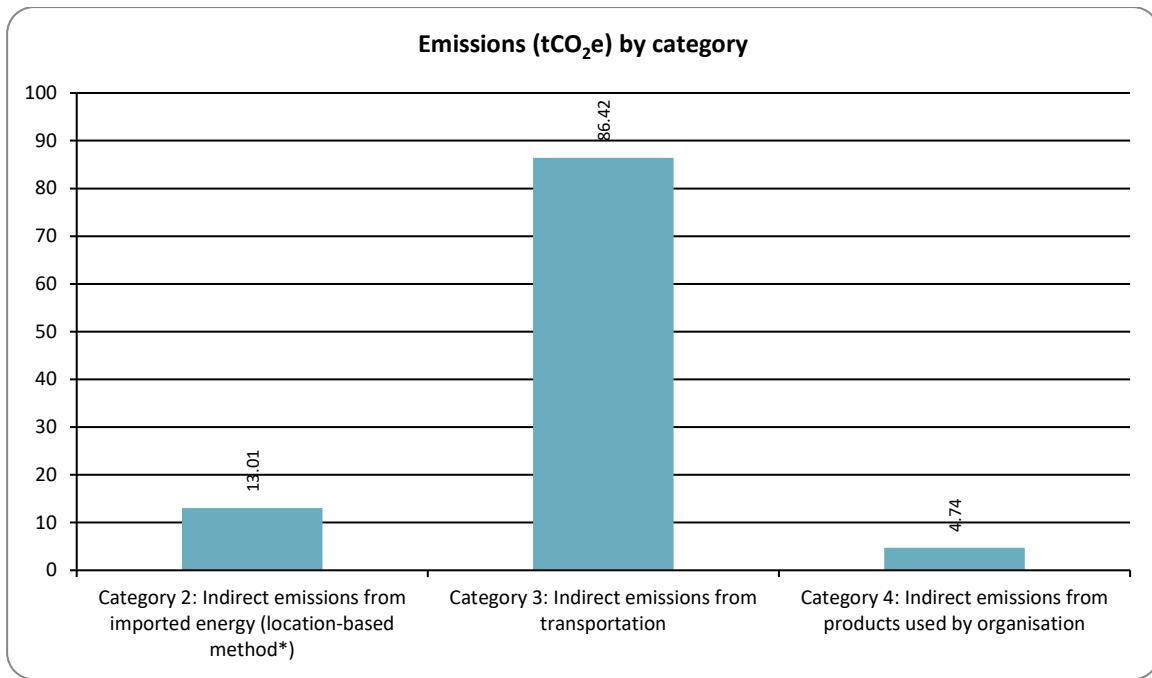


Figure 1: Emissions (tCO₂e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Aroturuki Tamariki | Independent Children's Monitor.

This report provides the year two GHG emission results for Aroturuki Tamariki | The Independent Children's Monitor. As a public sector organisation, we are committed to minimising our carbon emissions when carrying out our monitoring obligations. We will use our emissions estimates to guide our emission-reduction plan to fulfil our overall sustainability policies and meet our obligations as a public sector departmental agency.

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 ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Category 1: Direct emissions	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*)	13.01 Electricity	0.00	13.01
Category 3: Indirect emissions from transportation	77.51 Air travel domestic (large aircraft), Air travel domestic (medium aircraft), Air travel domestic (small aircraft), Car Average (unknown fuel type), Private Car average (fuel type unknown), Taxi (regular)	8.92 Accommodation - New Zealand, Working from home	86.42
Category 4: Indirect emissions from products used by organisation	1.72 Electricity distributed T&D losses, Waste landfilled LFGR Office waste	3.01 Wastewater for treatment plants (average), Water supply	4.74
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	0.00	0.00	0.00

Category	Toitū carbon mandatory boundary (tCO ₂ e)	Additional emissions (tCO ₂ e)	Total emissions (tCO ₂ e)
Total indirect emissions*	92.24	11.93	104.17
Total gross emissions*	92.24	11.93	104.17
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	92.24	11.93	104.17
Annual average FTE - FTE - annual average as reported to PSC (gross tCO ₂ e / persons)		1.62	1.83
Operating revenue (gross tCO ₂ e / \$Millions)		7.58	8.56

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

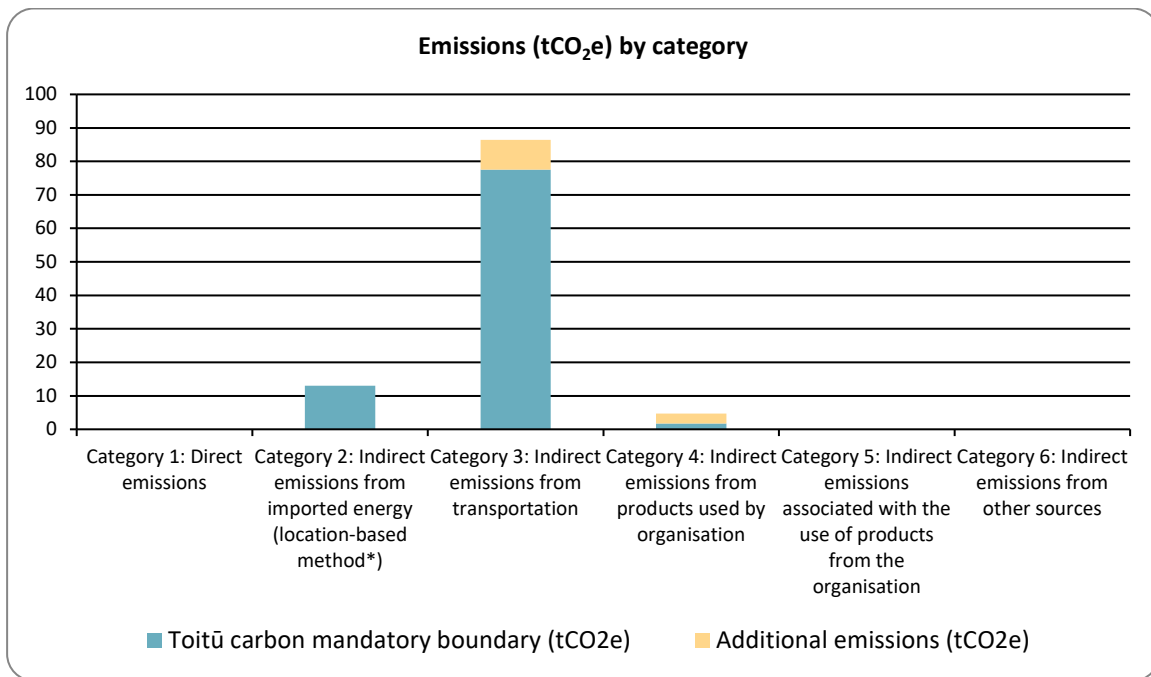


Figure 2: Emissions (tCO₂e) by category

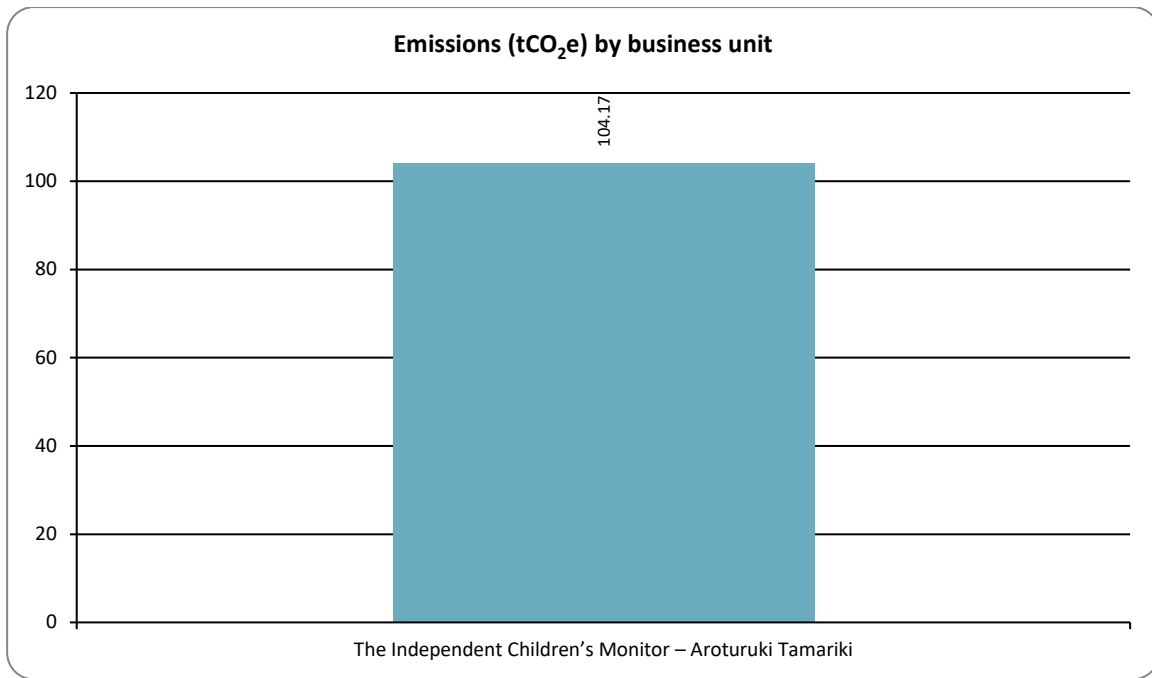


Figure 3: Emissions (tCO₂e) by business unit

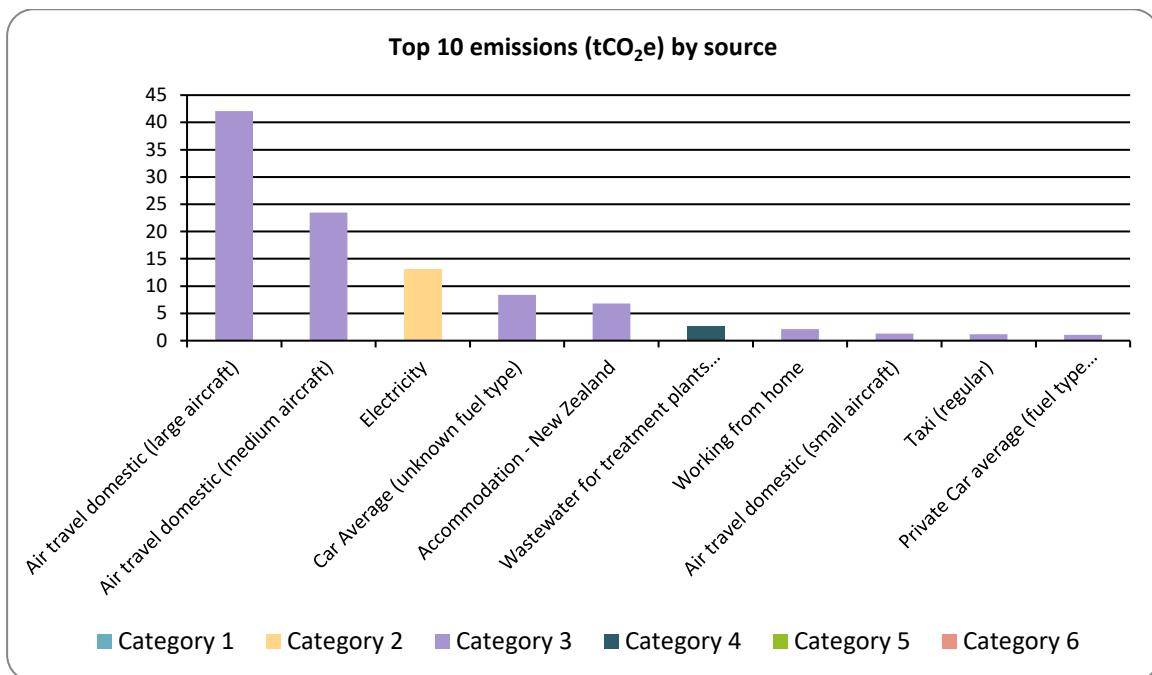


Figure 4: Top 10 emissions (tCO₂e) by source

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.

The Independent Children’s Monitor – Aroturuki Tamariki aligns to location-based reporting for tracking energy related emissions and reductions over time.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO ₂ e)	Market-based methodology (tCO ₂ e)
Category 1: Direct emissions	0.00	0.00
Category 2: Indirect emissions from imported energy	13.01	10.85
Category 3: Indirect emissions from transportation	86.42	86.42
Category 4: Indirect emissions from products used by organisation	4.74	4.74
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	0.00	0.00
Total indirect emissions	104.17	102.01
Total gross emissions	104.17	102.01
Category 1 direct removals	0.00	0.00
Total net emissions	104.17	102.01

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

Aroturuki Tamariki is an independent departmental agency hosted by the Education Review Office (ERO), who provide us with back office corporate services. We employ 61 staff and have three offices, which are located in Wellington, Auckland, and Christchurch. Our role is to monitor the oranga tamariki system as required by the Oversight of Oranga Tamariki System Act 2022 to ensure it is operating in a way that supports positive outcomes for tamariki (children), rangatahi (young people) and their whānau (families). Over half of our workforce are operational, with our monitoring teams out in the community directly engaging with those experiencing the system.

Commitment to certification

Aroturuki Tamariki is committed to supporting the government’s aim to reduce carbon emissions. Our goal is to operate in an emissions- and energy-efficient way where the management of our GHG emissions is a key consideration in our operational decisions. We aim to maximise all opportunities for energy savings throughout the organisation to demonstrate our commitment to being an environmentally responsible organisation that contributes to national carbon reduction targets.

GHG Reporting

By joining the Carbon Neutral Government Programme and fostering a working culture that considers the environmental impacts of its activities and operations, Aroturuki Tamariki shows the public and the Government that it carries out its monitoring obligations in a responsible and accountable way.

Climate Change Impacts

We conduct several monitoring visits a year to different regions around the country, covering all regions over a three-year period. We travel by air and/or car to some remote locations so any extreme weather events or disruption to the roading network are likely to prevent or delay this work.

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

Our intended use and users include: our Minister and the Government, our Executive Leadership Team, the Carbon-Neutral Government Programme, the general public, and the Carbonreduce certification programme.

Other schemes and requirements

This inventory supports our commitment to making sustainability and carbon emissions a key consideration in our practice and operational decisions. The inventory outlines areas where we will be able to make meaningful improvements in our GHG emission profile on our journey to becoming carbon neutral. It provides our most recent year's emissions, allowing us to assess whether we are following a reduction pathway that aligns with the requirements of the Carbon-Neutral Government Programme and our organisational reduction targets. This inventory will also help us to identify areas of risk from future climate change that may impact on our ability to meet our monitoring obligations.

1.3.3. Person responsible

General Manager, Corporate Strategy and Insights, Shelley Tyson is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. General Manager, Corporate Strategy and Insights, Shelley Tyson 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

Staff from the Education Review Office, who have several years of relevant experience have provided support and guidance specific to carbon emissions reporting.

Senior Strategy & Performance Advisor, Sarah Lount has a background in research and data management and was responsible for the Monitor's base year reporting.

Top management commitment

The Aroturuki Tamariki Executive Leadership Team has a strong commitment to measuring and reducing carbon emissions generated through our monitoring activities. As a public sector organisation, our first-year reporting was used as a base to measure our overall GHG emissions and to develop an emissions management and reduction plan fulfilling year 1 requirements.

From year 2 onwards, the Aroturuki Tamariki Executive Leadership Team has been supporting the development and implementation of a more comprehensive emissions management plan.

Management involvement

The Leadership team was given updates on progress in data collection and the General Manager, Corporate, Strategy and Insights had final sign-off of the IMR. The results of our emissions activity are reported annually to our Chief Executive and Leadership Team.

1.3.4. Reporting period

Base year measurement period: 01 July 2023 to 30 June 2024

Our base year was 2023/24 as it was our first year as a departmental agency. This allowed us to collect a full year of data on which to base our inventory.

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

We will report annually.

This year is our second year as a departmental agency. We will report according to the financial year, to align with our other reporting requirements.

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 operational control consolidation approach is appropriate as the agency has authority to introduce and implement its operating policies and has practical control over its operations and resulting emissions.

Organisational structure

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

Aroturuki Tamariki has offices in Wellington, Auckland and Christchurch. The Wellington office is our head office and accommodates the Executive Leadership Team, back office, and support staff, as well as operational staff. Auckland accommodates operational staff and Christchurch has primarily operational and some back-office staff. All three offices have been identified as being within this emissions inventory.

⁴control: 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.

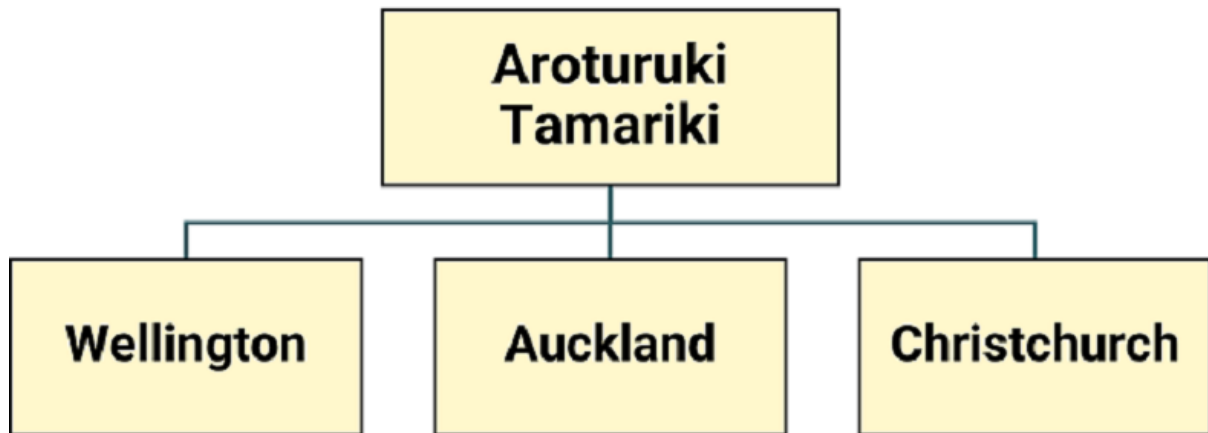


Figure 5: Organisational structure

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

Company/Business unit/Facility	Physical location	Description
Aroturuki Tamariki Wellington Office	Level 3, 50 The Terrace, Wellington	This is the head office location; accommodating the Executive Leadership Team, back office and operational staff.
Aroturuki Tamariki Auckland Office	Ground Floor, Building C, Millenium Centre, 600 Great South Road, Greenlane, Auckland	This office accommodates operational staff.
Aroturuki Tamariki Christchurch Office	Level 1, 813 Colombo Street, Christchurch	This office accommodates operational and back office staff.

1.3.6. Excluded business units

No business units were excluded.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

Overall, our 7% reduction in all measured emissions is in line with our annual reduction plan. Increased data accuracy and better travel planning has helped to reduce emissions from business travel (-12%), and more accurate measuring of our waste to landfill coupled with our staff awareness initiatives generated substantial reductions in this measure (-36%). In contrast, increases in the national grid electricity emission factor affected all of our electricity-dependent activities, including working from home (+32%) and water supply (+36%).

Table 5: Comparison of historical GHG inventories

Category	2024	2025
Category 1: Direct emissions (tCO ₂ e)	0.00	0.00
Category 2: Indirect emissions from imported energy (location-based method*) (tCO ₂ e)	9.60	13.01
Category 3: Indirect emissions from transportation (tCO ₂ e)	97.12	86.42
Category 4: Indirect emissions from products used by organisation (tCO ₂ e)	5.69	4.74
Category 5: Indirect emissions associated with the use of products from the organisation (tCO ₂ e)	0.00	0.00
Category 6: Indirect emissions from other sources (tCO ₂ e)	0.00	0.00
Total direct emissions (tCO₂e)	0.00	0.00
Total indirect emissions* (tCO₂e)	112.42	104.17
Total gross emissions* (tCO₂e)	112.42	104.17
Category 1 direct removals (tCO ₂ e)	0.00	0.00
Total net emissions (tCO₂e)	112.42	104.17
Emissions intensity		
Annual average FTE - FTE - annual average as reported to PSC (gross tCO ₂ e / persons)	1.97	1.83
Annual average FTE - FTE - annual average as reported to PSC (gross mandatory tCO ₂ e / persons)	1.77	1.62
Operating revenue (gross tCO ₂ e / \$Millions)	9.47	8.56
Operating revenue (gross mandatory tCO ₂ e / \$Millions)	8.49	7.58

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

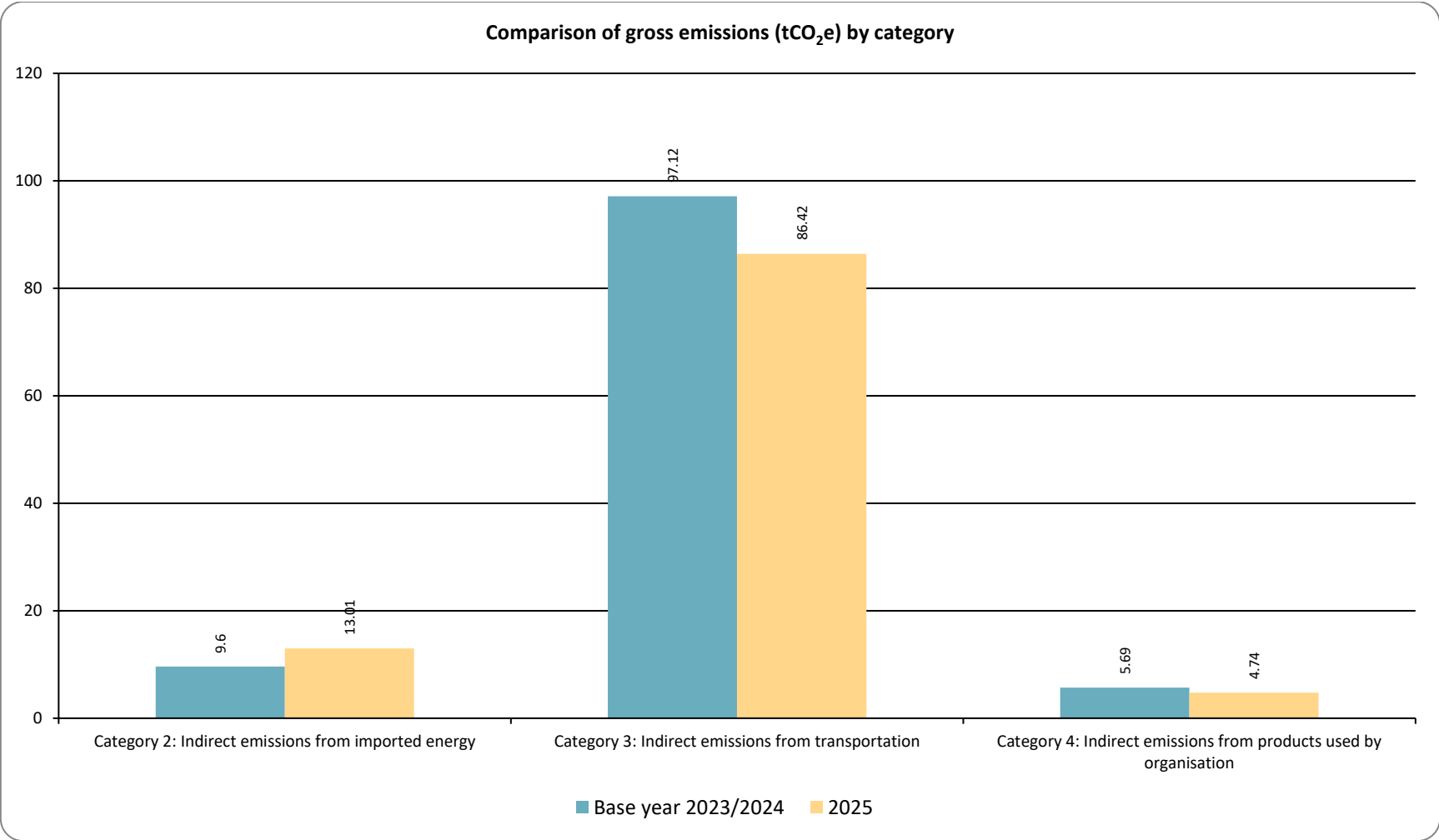


Figure 6: Comparison of gross emissions (tCO₂e) by category between the reporting periods



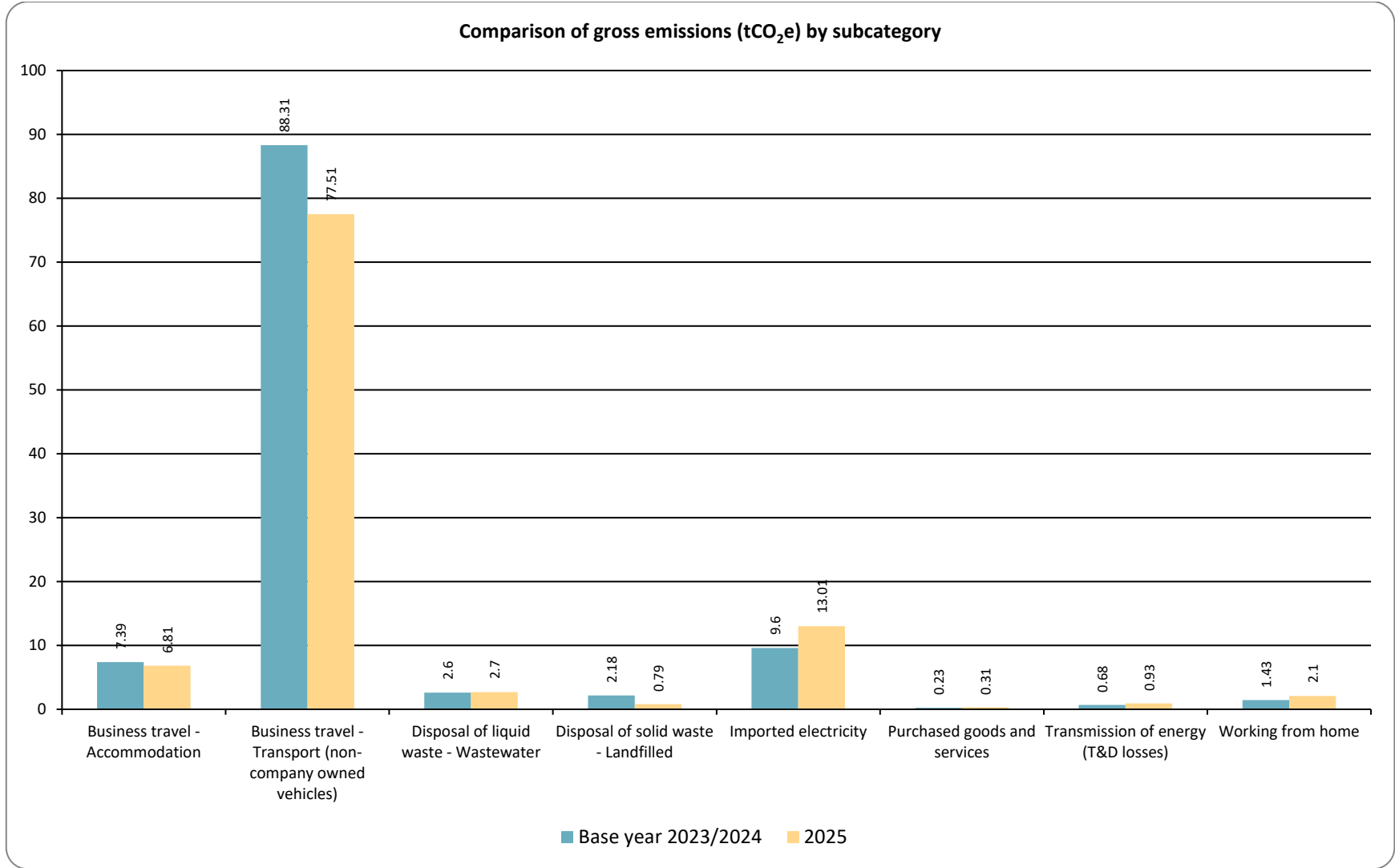


Figure 7: Comparison of gross emissions (tCO₂e) by subcategory between the reporting periods



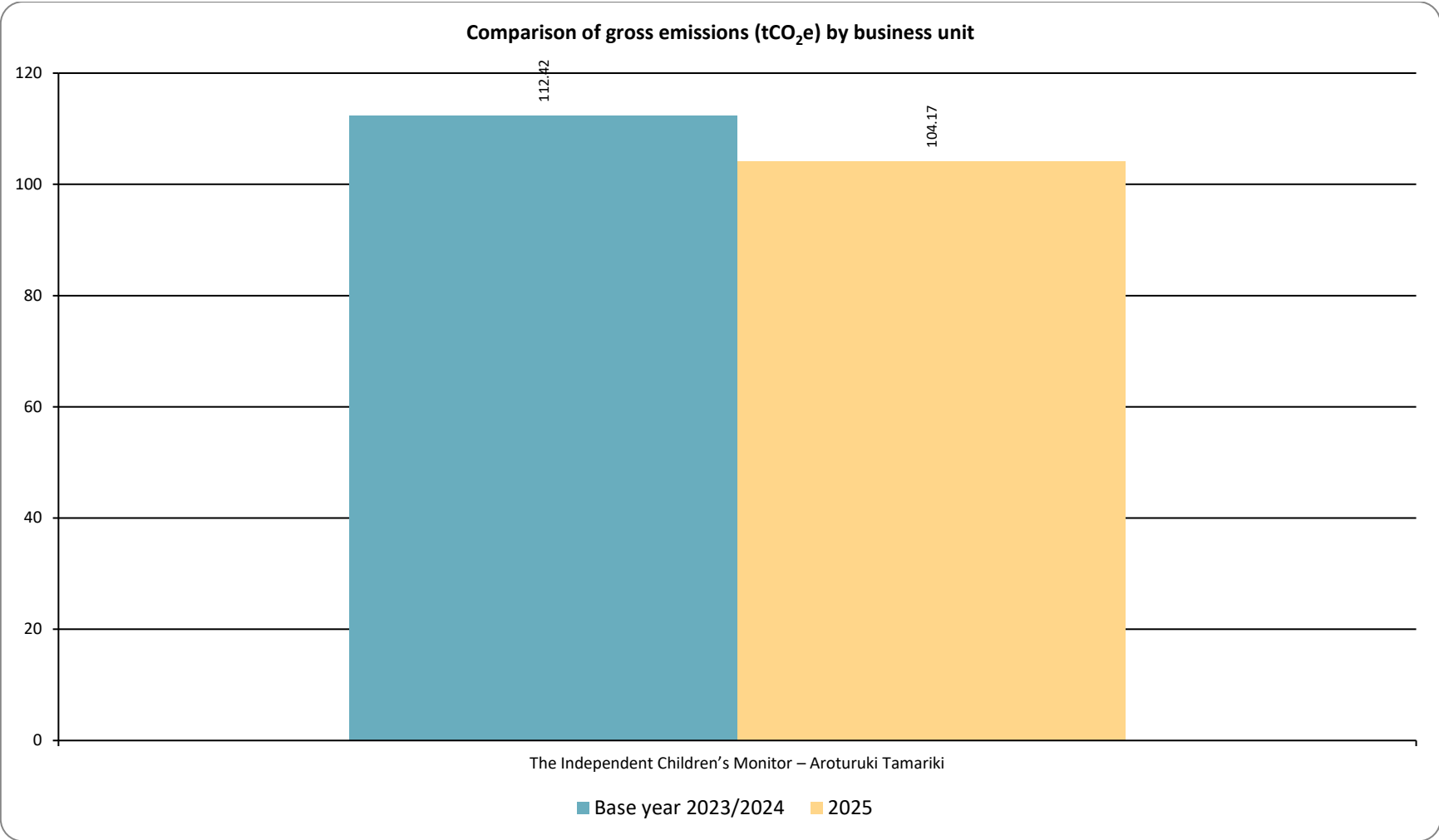


Figure 8: Comparison of gross emissions (tCO₂e) by business unit between the reporting periods



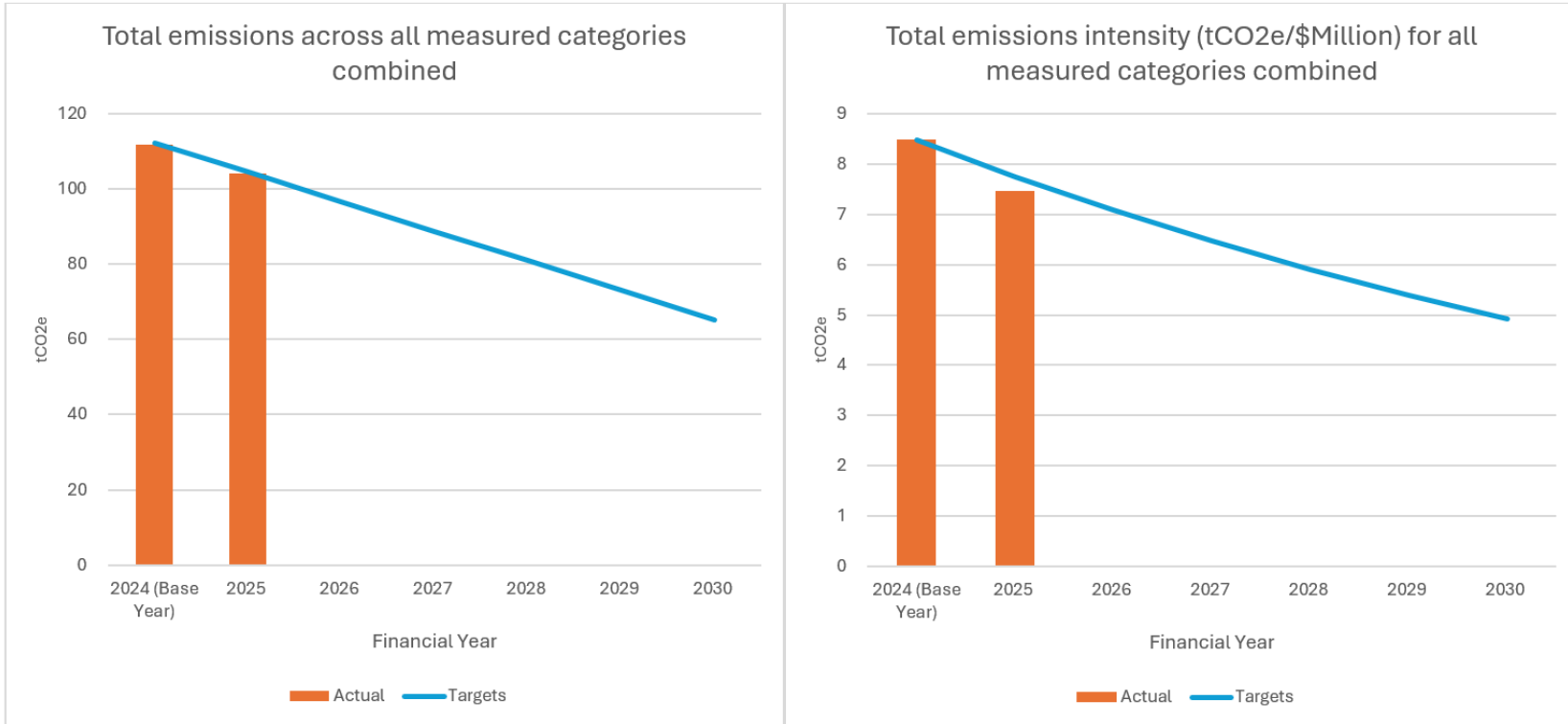


Figure 9: Performance against target since base year



Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO ₂ e)	Current performance (%)	Comments
Reduce total emissions across all measured categories combined	2024	2030	Absolute	104.17	Actual: -7% Target (2030): -42%	The 7% reduction reflects our initial projects that have been implemented since our base year and is in line to meet our 2030 target.
Reduce total category 1 and 2 emissions in compliance with Toitū Rule R6.4a and CNGP requirements	2024	2030	Absolute	13.01	Actual: +36% Target (2030): -42%	We do not generate any category 1 emissions. Electricity (category 2) represents around 12% of our latest annual emissions. Our reduction efforts focus on upgrading our offices to more efficient and smart technologies and fostering an energy-aware staff culture. This year, our overall electricity consumption reduced (from 127,871 kWh to 121,489 kWh); however, our electricity-related emission increased by 36% due to a 38.7% increase in the national average electricity emission factor from increased fossil fuel generation to meet the national grid requirements.
Reduce total emissions intensity (tCO ₂ e/\$Million) for all measured categories combined	2024	2030	Intensity	8.56	Actual: -11% Target (2030): -51.6%	The reduction reflects our initial projects that have been implemented since our base year and exceeds our annual 8.6% reduction needed to meet our 2030 target.



2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Our main emissions sources are air travel, electricity, rental cars and accommodation.

Activities responsible for generating significant emissions

Travel to regional communities throughout New Zealand is essential for our monitoring activities. This travel is a mix of air travel and rental cars, and involves hotel stays over a number of days.

Influences over the activities

Because travel is essential for our organisation's function, it is difficult to reduce emissions resulting from business travel; however, we try to optimise travel by ensuring it is well planned. For example, ensuring hotel stays are minimal and well located. To try to reduce air travel-related emissions, we take direct flights from major centres in larger aircraft where possible. Travel not directly related to our monitoring activities has already been reduced, and we have travel policies in place to ride-share and use lower-emission vehicle options such as electric vehicles where possible when we use rental cars, shuttles, or taxis.

Significant sources that cannot be influenced

Our premises are privately-owned buildings that are not environmentally rated, and some electricity and water use is in communal areas of office buildings shared with other tenants. To combat our emissions from electricity usage across our three offices, we have changed electricity supplier to one that offers electricity from 100% renewable sources. We are also replacing our older office lightbulbs with low-emission LED options, and we are installing light sensors where practicable.

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).

Our targets were set using CNGP and Toitū guidance and chosen to meet the expectations of a public sector organisation in line with CNGP requirements. To develop our targets, we referred to relevant policy and initiatives across the public sector and assessed them for applicability and suitability to our organisation.

Targets for the interim year and 2030 were developed using the Toitū target setting and reduction pathway workbook. Reduction potential for the projects was estimated using an online literature search for case studies or projects that were a close match for those we are implementing (for example, percent reductions in electricity consumption from re-fitting offices with LED lights from fluorescent bulbs). The resulting pathways for category 1 & 2 (combined) and total combined emissions by intensity were graphed to demonstrate the achievability of the targets based on our projected emission reductions.

Our overall emissions have reduced in line with our annual target. Emissions influenced by electricity usage have increased due to an increase in emissions factors; however, our electricity consumption has decreased according to projections for this year. Business travel-related emissions have also decreased, both due to better travel planning but also increased data accuracy.

Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target	KPI	Responsibility	Rationale
Reduce total emissions across all measured categories combined	2024	2030	Absolute	All measured categories	-42%	n/a	Shelley Tyson, General Manager Corporate Strategy & Insights	The target was set using CNGP guidance and chosen to meet the expectations of a public sector organisation. The target will be achieved through application of the reduction projects discussed further below.
Reduce total category 1 and 2 emissions in compliance with Toitū Rule R6.4a and CNGP requirements	2024	2030	Absolute	Categories 1 and 2 combined	-42%	n/a	Shelley Tyson, General Manager Corporate Strategy & Insights	The target was set using CNGP guidance and chosen to meet the expectations of a public sector organisation according to CNGP requirements. The target will be achieved through application of the reduction projects discussed further below.
Reduce total emissions intensity (tCO ₂ e/\$Million) for all measured categories combined	2024	2030	Intensity	All measured categories	-51.6%	Intensity	Shelley Tyson, General Manager Corporate Strategy & Insights	The target was set using CNGP guidance and chosen to meet the expectations of a public sector organisation. The target will be achieved through application of the reduction projects discussed further below.

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
Optimise organisation-wide travel for monitoring visits	Continue to prioritise direct flights in larger aircraft	Team Coordinators	Ongoing	None anticipated	Benefit could be offset by commute to main centres	Use low-emissions vehicles
Optimise organisation-wide travel for monitoring visits	Ensure travel optimisation is actively considered in any schedule changes during monitoring visits	Regional Managers; Team Coordinators	Ongoing	Reduction of emissions across all business travel sources	None anticipated	n/a
Reduce organisation-wide electricity use	Introduce energy-use awareness campaigns in each office	Te Rōpū te Taiao	Ongoing	Influence staff energy-use behaviour in non-work settings	None anticipated	n/a
Reduce organisation-wide electricity use	Replace high-emission lightbulbs with low-emission LEDs in all offices.	Team Coordinators	30/06/2026	None anticipated	None anticipated	n/a
Focus on low-emission rental vehicles	Continue to choose electric or hybrid rental vehicles where possible	Team Coordinators	Ongoing	May encourage staff to get low-emission vehicles for their personal use	None anticipated	n/a
Reducing office mixed waste to landfill	Improve staff awareness of single-use packaging and recycling behaviours	Team Coordinators	Ongoing	May encourage staff to improve their waste and recycling behaviours at home	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
Business travel	Determine emissions according to travel purpose (for monitoring vs other travel)	Strategy & Performance Team	30/06/2026
Rental cars	Determine emissions according to car type and fuel used	Strategy & Performance Team	30/06/2026
Waste to Landfill	Determine waste management firm	Business Support	30/06/2026
Water supply	Confirm whether we can get access to our water usage in our Auckland office	Business Support	30/06/2026

2.5. STAFF ENGAGEMENT

A staff-led environmental-awareness group, Rōpū te Taiao, meets bi-monthly to discuss initiatives that support our reduction of emissions at both an office and organisational level. This group drives initiatives and produces quarterly internal news articles to raise awareness of how we can reduce emissions both at work and at home.

Staff are given updates on our emissions-related activities during whole-organisation meetings, such as how we can optimise travel arrangements, reduce waste and electricity usage and other emissions-reduction initiatives.

2.6. KEY PERFORMANCE INDICATORS

Table 10. Key Performance Indicators (KPIs).

KPI	Rationale of using the additional KPI
Operating revenue (\$ million)	Mandatory requirement
Full Time Equivalent (FTE)	FTE count influences a significant portion of our emissions source activities including working from home and business air travel

2.7. MONITORING AND REPORTING

There is quarterly assessment of all emissions and progress reports on meeting our targets at Leadership Team meetings.

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 Aroturuki Tamariki | Independent Children's Monitor.xls).

Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas

Category	CO ₂	CH ₄	N ₂ O	NF ₃	SF ₆	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO ₂ e)
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO₂ emissions and removals by category

Category	Anthropogenic biogenic CO ₂ emissions	Anthropogenic biogenic (CH ₄ and N ₂ O) emissions (tCO ₂ e)	Non-anthropogenic biogenic (tCO ₂ e)
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	3.07	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	3.07	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.

Sources and sinks were calculated using expenditure data from when we were first established in May 2023 until October of the same year. This was extrapolated to a full year. All emission values were calculated using Toitū eManage with emissions factors provided by the programme.

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.

Data collection and management is overseen by a senior advisor in our Strategy & Performance team, who has data expertise. We have a clear Standard Operation Procedure document that outlines the source, frequency and responsibilities for collecting each type of data. Quality control is carried out with each data set we receive (including checking for outliers and completeness). Access to the raw data files is limited to key staff. In future years, we will also conduct periodic reviews of our data sources and sinks, and emission factor selection to look for opportunities to improve the accuracy and certainty of our emissions reporting.

Table 13. 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	It is assumed the data sources are accurate. Consumption information was downloaded from our supplier for all offices, apart from our Christchurch office, which had a different supplier from July 2024 to January 2025. The consumption information during this time was taken directly from invoices.	The most accurate emissions source was selected for this source.	No
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 Average (unknown fuel type), Private Car average (fuel type unknown), Air travel domestic (large aircraft), Air travel domestic (medium aircraft), Air travel domestic (small aircraft), Taxi (regular)	It is assumed the data sources are complete and accurate. Sources include reports from our travel consultant (km travelled) and credit cards and invoices (using dollar value conversion for taxis and rental cars) obtained through the finance tracking system of our host agency the Education Review Office (ERO).	Aircraft emission factors according to aircraft size was used this year. A minority of flights that were booked by credit cards or invoice used the airport departure and arrival locations to estimate the passenger km. A default average was used for rental cars and taxis. Taxi activity was based on dollar value spent as distance data was unavailable.	No
	Business travel - Accommodation	Accommodation - New Zealand	It is assumed the data sources are complete and accurate. Sources include reports from our travel consultant and credit cards and invoices obtained through the finance tracking system of our host agency the Education Review Office (ERO).	The most accurate emissions source was selected for this source.	No
	Working from home	Working from home	Data was obtained from our working location tracker on our intranet, which was implemented in September 2024. The data was extrapolated to a full year. It is assumed that the locations reported by staff are correct.	The most accurate emissions source was selected for this source but based on some estimation.	No

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		13%	Medium		
Category 4: Indirect emissions from products used by organisation	Purchased goods and services	Water supply	Data was obtained using the default per capita method in the 2024 CNGP guide for measuring emissions.	The average default factors were selected for water supply. We are investigating whether we can get usage data for our Auckland site that will be extrapolated pro rata to the rest of the organisation to improve accuracy.	No
	Disposal of solid waste - Landfilled	Waste landfilled LFGR Office waste	Data were extrapolated to one year from two surveys (quarters 2 and 4) where mixed office waste was weighed in each office over daily over two weeks. It is assumed those sample weeks are representative of our general waste activity.	The average default emission factor was used. We are investigating whether we can get more accurate information for this emission source.	No
	Disposal of liquid waste - Wastewater	Wastewater for treatment plants (average)	Data was obtained using the default per capita method in the 2024 CNGP guide for measuring emissions.	The average default factors was used.	No
	Transmission of energy (T&D losses)	Electricity distributed T&D losses	Data was obtained using the method recommended by the 2024 CNGP guide for measuring emissions.	The average default factor was used.	No
Overall assessment of uncertainty for Category 4 emissions and removals		39%	High		

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
Aroturuki Tamariki	Emissions from upstream transport and distribution for goods - freight/couriers	Scope 3: Indirect emissions from transportation	Our estimates show this source is 0.01% of our total estimated emissions. This was excluded based on the de minimis rule.
	Emissions from leased assets - property rental	Scope 3: Other indirect emissions	This source is 2.20% of our overall emissions but was excluded based on our inability to influence this source, and it falling outside our intended use and users.
	Emissions from leased assets - refrigerant gas from air-conditioning	Scope 3: Other indirect emissions	Refrigerant gas use associated with office air conditioning was determined to be scope 3, rather than scope 1 as maintenance and servicing is undertaken by the landlord. Regardless of this, none of the units required gas top-ups in the last year, so would be excluded based on the de minimis rule, regardless of scope.
	Emissions from purchased goods and services - consultancy fees	Scope 3: Indirect GHG emissions from products used by organization	Our estimates show this source is 1.90% of our total estimated emissions. This was excluded because a sizeable proportion of these costs are likely to be from one-off costs relating to our establishment as a departmental agency and unlikely to represent any future emissions from this source.
	Emissions from purchased goods and services - paper and publication costs	Scope 3: Indirect GHG emissions from products used by organization	Our estimates show this source is 2.30% of our total estimated emissions. This was excluded because a sizeable proportion of these costs are likely to be from one-off costs relating to our establishment as a departmental agency and unlikely to represent any future emissions from this source.

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:

$$\text{Emissions} = \text{activity data} \times \text{emissions factor}$$

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 conversion⁵.

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 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.

A1.2.2.1 DOUBLE COUNTING AND DOUBLE OFFSETTING

There are various definitions of double counting or double offsetting. For this report, it refers to:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both an organisational inventory and product footprint.
- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Categories 2 and 3) emissions sources.
- Programme approved 'pre-offset' products or services that contribute to the organisation inventory
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.
- Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

Details

(No information supplied)

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.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 15. 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?
Electricity	Significant (>5% of estimated total)	No	No	Yes	No	Yes	Yes	Yes
Staff working from home	Significant (>5% of estimated total)	Yes	No	Yes	No	Yes	Yes	Yes
Accommodation (Hotel stays)	Significant (>5% of estimated total)	Yes	No	Yes	No	Yes	Yes	Yes
Rental cars/taxi	Significant (>5% of estimated total)	Yes	No	Yes	No	Yes	Yes	Yes
Mileage	De minimus (<1% of estimated total)	Yes	No	Yes	No	No	Yes	Yes
Water Supply	De minimus (<1% of estimated total)	No	No	Yes	No	No	Yes	Yes
Wastewater	De minimus (<1% of estimated total)	No	No	Yes	No	No	Yes	Yes
Postage/courier	De minimus (<1% of estimated total)	No	No	Yes	No	No	Yes	No
Stationery Supplies	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Photocopying	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Cleaning	De minimus (<1% of estimated total)	No	No	No	No	No	No	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Staff Recruitment Fees	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Rental and Tolls Mobile	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Rental & Op Computer Lines	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
SAAS implementation costs	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
IT licence and subscription costs	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Assets purchases<\$1500	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Maintenance Computer Equipment	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Maintenance Furniture & Fittings	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Insurance	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Rental property fees	Significant (>5% of estimated total)	No	No	No	No	No	No	No
Publications	Moderate (1-5% of estimated total)	No	No	No	No	No	No	No
Catering and Hospitality	De minimus (<1% of estimated total)	No	No	No	No	No	No	No

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Gifts to external	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Outsourced Processing Costs Payroll	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Fees Legal Consultancy	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Fees Consultancy Other	Moderate (1-5% of estimated total)	No	No	No	No	No	No	No
Domestic Fees Courses & Seminars	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
International courses & training	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Venue Hire	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Office kitchen supplies	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Fees Professional membership Subscription	De minimus (<1% of estimated total)	No	No	No	No	No	No	No
Health and Safety	De minimus (<1% of estimated total)	No	No	No	No	No	No	No

APPENDIX 3: CERTIFICATION MARK USE

We display the certification mark on our public website.

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		