July 2024

Carbon emissions inventory and reduction plan – 2024 update

Reporting and reducing carbon emissions

SOCIAL WELLBEING AGENCY | TOI HAU TĀNGATA

New Zealand Government

Document control

Document information

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Approved by:	Catherine Williams – Director, Office of the Chief Executive
Author:	Catherine Sinclair – Senior Business Advisor

Revision history

Version	Key deliverables	Author	History
1.0	22 May 2024	Catherine Sinclair	First draft
2.0	17 September 2024	Catherine Sinclair	Verification
2.1	25 October 2024	Catherine Sinclair	Correction of figures
2.2	30 October 2024	Catherine Sinclair	Verification confirmation added Submitted to CNGP

Contents

Section 1 – Overview

Purpose of this document

This updated Emissions Inventory and Reduction Plan (EIRP) sets out how the Social Wellbeing Agency Toi Hau Tāngata (SWA) builds on the 2022 and 2023 versions. The Plan and both updates are in response to the New Zealand Government's requirement to achieve carbon neutrality by 2050.

This update incorporates reported base year emissions, 2021/22 emissions, 2022/23 emissions, and 2023/24 emissions, and reports on progress against the original Plan.

All preparations have been made in accordance with the requirements of:

- the Carbon Neutral Government Programme (CNGP)[1]
- the Greenhouse Gas Protocol (GHG Protocol)[2]
- International Standards ISO 14064-1:2018[3]

and with guidance from:

- Ministry of Social Development | Te Manatū Whakahiato Ora (MSD)
- Ministry for the Environment | Manatū mō te Taiao (MfE)
- Ministry of Business, Innovation and Employment | Hīkana Whakatutuki (MBIE).

There was also a process of consultation and discussions with our people.

The GHG inventory forms part of SWA's commitment to measuring and managing our emissions in support of the CNGP and informs the Plan and updates against it.

Each SWA Annual Report since 2021/22 includes information and commentary on our emissions.

Our intent

In order to achieve carbon neutrality in line with the requirement for a 1.5°C target reduction pathway, SWA continues to:

- measure, manage, verify and report on our emissions annually
- measure real and actual progress against our emissions reduction targets
- implement our emissions reduction measures and reduce our carbon emissions

From December 2025, we will also look to offset our remaining non-reducible emissions.

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1 New Zealand Government. 2020. Public sector to be carbon neutral by 2025. Releases. URL: www.beehive.govt.nz/release/public-sector-be-carbon-neutral-2025 (accessed 30 November 2021).

2 Greenhouse Gas Protocol. About Us. URL: https://ghgprotocol.org/about-us.

3 ISO. 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*. Geneva: International Organization for Standardization (ISO). URL: www.iso.org/standard/66453.html (accessed 30 November 2021).

Our organisation

SWA worked on challenging social sector issues to improve people's lives to achieve sustainable improvements for the wellbeing of New Zealanders.

SWA was a departmental agency hosted within Te Kawa Mataaho Public Service Commission (TKM).

From 1 July 2024, SWA is being disestablished and replaced by the Social Investment Agency (SIA). This document covers the period ending 30 June 2024.

SWA also had a shared services arrangement with the Ministry of Social Development (MSD), and this has been continued by SIA. MSD provides SIA with shared services across a broad range of services including Payroll, IT support including Incident Management, and Finance support. In addition, MSD supports SIA with facilities and property requirements.

Because of this arrangement, some of the carbon data informing the inventory is sourced through MSD.

Future reports will reference the work of the SIA.

Section 2 – Reporting and inventory parameters

Reporting year data and base year data

This update incorporates reported base year emissions, 2021/22 emissions, 2022/23 emissions, and 2023/24 emissions, and reports on progress against the emissions reduction plan. Emissions have been measured and compared against base year information to gauge SWA's reduction in carbon emissions.

Base year emissions information included data from both 2019/20 and 2021/22. All other information sets report actual measured or estimated emissions for that year, including the most recent year covered by this document (2023/24).

All reported emissions have been verified.

Organisational and operational boundaries for this reporting period

Organisation boundaries refer to the legal composition of an organisation and determine whether SWA has direct control over the sources of its emissions. SWA has direct control only over SWA premises and SWA operations outside its premises.

SWA staff numbered 37 for the 2023/24 reporting year. This is up from 35 in 2022/23; 32 in 2021/22; and 35 in the base year. Changes to emissions should be considered in that context.

Table 1: Brief description of SWA's operational boundaries

Property	Address	Description
SWA office	Level 3, 117 Lambton Quay, Wellington	SWA operations comprise work in its premises and work undertaken for the agency outside its premises. With one premises only being SWA's sole office, all work done there is for SWA. This space is leased from and owned by Robert Jones Holdings, a private landlord. Electricity is metered. Heating is provided to the entire building (twelve floors) by gas. Waste removal services are provided as part of the cleaning contract under a shared services arrangement with MSD. Emissions that occur due to SWA staff working from home or travelling on SWA business, as well as staff commutes, are included as these emissions are they are the direct result of SWA's operations.

Carbon emissions sources included in SWA's emissions inventory

The carbon emissions sources included in this inventory were identified following the methodology described in the GHG Protocol and ISO 14064-1:2018 standard.

The emissions sources are also referenced in the MfE's, *Measuring Emissions: A guide for organisations*[4] and previous versions.

As discussed in these publications, SWA's emissions are classified under the categories of:

- **Direct emissions (category 1)**
- **Indirect emissions (category 2)**
- **Indirect emissions (category 3)**
- **Indirect emissions (category 4)**

The emissions sources listed in Table 2 have been identified and included in the emissions inventory and are relevant to SWA's operational boundaries.

Table 2: Summary of SWA's carbon emissions sources included in the emissions inventory

Category 1
Gas used
Category 2
Electricity used
Category 3
Staff commute
Working from home
Staff mileage
Taxi
Rental cars
Domestic flights
International flights
Domestic accommodation
International accommodation
Category 4
Wastewater treatment
Water used
Gas losses
Electricity losses
Waste to landfill

[4] Measuring Emissions Guidance DetailedGuide 2023 ME1764 (environment.govt.nz)

Carbon emissions sources excluded from SWA's emissions inventory

The emissions sources shown below have been excluded from SWA's operational boundaries.

Table 3: Summary of SWA's carbon emissions sources excluded from the emissions inventory

Scope	Item	Reason	Source
Scope 1	Refrigerant	SWA owns two small domestic fridges (Belling BC112BF (126 l) and Eurotech FR-291 SS (221 l), one of which is a very small under-bench machine. Emissions from these are less than 1kg pa and therefore *de minimis*.	SWA-owned fridges
Scope 3	Fleet vehicles	SWA does not have any fleet vehicles.	
Scope 3	Freight	SWA's operation and location mean emissions for this are well below the threshold for meaningful reporting and therefore do not merit consideration.	Courier deliveries

Factors that are involved when considering excluding an emissions source from SWA's organisation boundaries for the base year include, but are not limited, to:

- the practicality of sourcing the emissions
- the practicality of sourcing the data
- the reliability of any data
- whether SWA is an emitter in the item at all
- whether SWA is the source emitter for the item
- the emissions source being less than 1 percent of the total emissions within that source and not greater than 5 percent of the total emissions.

Data collection, uncertainties and challenges

Table 4 provides an overview and an explanation of any uncertainties or assumptions. Further details around how the data was sourced are included in the Table 5 – Data sources and calculations.

All emissions factors have been sourced from guidance provided by the MfE, particularly their *Measuring emissions* guide.[5]

[5] MfE. 2024. Measuring emissions: A guide for organisations, 2024 detailed guide. Wellington: Ministry for the Environment (MfE).

Table 4: Details of SWA's carbon emissions data assumptions and uncertainties

Activity	Category	Unit	Uncertainties, assumptions and challenges
Gas (used and losses)	1/3	Kilowatt hours (kWh)	Assumes the report is accurate and complete. Gas data is provided by the building owner and includes losses.
Electricity (used)	2	kWh	From invoices and confirmed by information supplied by Smartpower. Assumes these sources are complete and accurate.
Staff commute	3	km	Assumes staff's self-reporting on the mode and distance of their commute to and from work is accurate, and that commuting patterns are consistent. NB Non-commute work travel is normally done on foot; taxi fares and rental vehicles are reported separately.
Working from home	3	employee per day	Assumes staff's self-reporting is accurate, and that working from home patterns rarely change over a year. The default allowance in MfE guidance is applied.
Staff mileage	3	km (base) litres	Assumes claims and report are complete and accurate. Information is provided via MSD under the shared services agreement. Default emissions factors were used.
Taxi	3	km	Assumes the report is complete and accurate. Information is provided via MSD under the shared services agreement.
Rental cars	3	km	Assumes the report is complete and accurate, and covers all activity. Information is provided by travel provider Orbit via MSD under the shared services agreement.
Domestic flights	3	Flight km	Assumes the report is complete and accurate, and covers all activity. Information is provided by travel provider Orbit via MSD under the shared services agreement.
International flights	3	Flight km	Assumes the report is complete and accurate, and covers all activity. Information is provided by travel provider Orbit via MSD under the shared services agreement.
Accommodation (domestic, international)	3	Per person per night	Assumes the report is complete and accurate, and covers all activity. Information is provided by travel provider Orbit via MSD under the shared services agreement.
Wastewater treatment	4	m^3	Based on the staff headcount for the year.
Water (supplied)	2	m^3	Based on the staff headcount for the year.
Electricity losses	4	kWh	Derived from invoices from Smartpower. Assumes these are complete and accurate.
Waste to landfill	4	m^3	Waste volume reports are provided by SWA's cleaning contractor. Assumes the report is accurate. Waste weights are converted into kgs of carbon according to MfE guidance and based on general waste (SWA's only waste to landfill is staffroom waste). SWA's waste to landfill goes to Wellington's Southern Landfill which practises gas recovery.

Calculations and results

The base year and subsequent years' emissions are reported on under Appendices 1 to 4.

All calculation methods are described in Table 5 below.

Table 5 – Data sources and calculations

Activity	Source and calculation
Electricity (used)	Invoices and data supplied by SmartPower (actual use). Pro rataed to reflect 365 days in the period.
	Base year: Usage data for 2021/22 year further pro-rataed based on headcount of 35 staff and adjusted to reflect seven weeks of lockdown in period (building re-opened after seven weeks).
Gas (used and losses)	Reports supplied by building owner, based on total building usage, divided by 12 (floors in building excluding ground (separately invoiced). Pro rataed to reflect 365 days in the period.
	Base year: usage data for 2021/22 year pro-rataed based on headcount of 35 staff and adjusted to reflect seven weeks of lockdown in period (building re-opened after seven weeks).
Staff commute	Staff surveyed about the mode and distance of their work commute in two typical week-long periods. Data adjusted to reflect averaged total over FTEs.
	Post-base year: Data from survey adjusted to reflect averaged total over FTEs. The modes are split out and kms for each mode calculated. These results are then each multiplied by 13 to get annual figures, and average absences removed from that. MfE emissions factors are applied.
	Base year: Reported working from home days removed and assumed to be commute days. Result multiplied by 1.09375 to equate to 2019/20 headcount. Result multiplied by 0.6923 to reflect staff absences through leave and lockdown. Modes split out and kms for each mode calculated. MfE emissions factors are applied.
Working from home	Staff surveyed about working from home in two typical week-long periods.
	Post-base year: Data from survey adjusted to reflect staff numbers. The number of staff wfh days is multiplied by 13 to get an annual figure, and then average absences removed from that. MfE emissions factor is applied.
	Base year: 35 people (2019/20 headcount) multiplied by weekdays in assumed wfh period (70 – from late March to end of period) to get total wfh days. Applied MfE emissions factor to get kgs of carbon emitted.
Staff mileage	***Post-base year:*** Based on claims – data supplied by MSD Finance. Calculations based on kilometres claimed for.
	Base year: Based on claims – data supplied by MSD Finance. Calculation based on kms claimed for.
Taxi	Based on actual records, including invoices and staff claims; data supplied via MSD Finance. Calculations based on dollar spend and emission factor applied.
Rental cars	Reports from travel agency Orbit.
Domestic flights	Reports from travel agency Orbit.
International flights	Reports from travel agency Orbit.
Domestic accommodation	Reports from travel agency Orbit.
International accommodation	Reports from travel agency Orbit.
Water supply and waste water	Based on FTEs for the period, multiplied by MfE emissions factor; 37 in 2023/24, 33 in 2022/23, 32 in 2021/22 and 35 in 2019/20 (as reported in Annual Reports), MfE emissions factor applied.
Electricity losses	Invoices supplied by SmartPower. Based on Electricity (used) results as detailed above.
Waste to landfill	Cleaning contractor reports monthly on actual waste volumes, MfE factor for office waste applied up until the end of the 2022/23 year, and for general waste in the 2023/24 year (SWA's only waste to landfill is now staffroom waste.) All results are based on gas recovery at landfill. 2021/22 data was used for the base year.

Section 3 – Reporting results

SWA carbon emissions summary

Table 6 shows SWA's total carbon emissions for the period 1 July 2023-30 June 2024 reporting year and the base year. The sums are expressed as kilograms of carbon dioxide equivalent (kg CO_2e). A complete and quantified breakdown of this information can be found in SWA's carbon inventory (Appendix 1: SWA Carbon inventory – reporting year 2023/24; Appendix 2: SWA Carbon inventory – reporting year 2022/23; Appendix 3: SWA Carbon inventory – reporting year 2021/22 and Appendix 4: SWA Carbon inventory – base year).w

Table 6: SWA carbon emissions summary

Category	2023/24 emissions (kg CO_{2e})	2022/23 emissions (kg CO_{2e})	202w1/22 emissions (kg CO_{2e})	Base year emissions (kg CO_{2e})
Category 1	8,757	9,619	9,844	9,312
Category 2	2,350	3,239	3,341	3,164
Category 3	20,182	29,552	12,124	86,631
Category 4	2,694	2,900	2,643	2,814
Total	**33,983**	**45,310**	**27,952**	**101,921**

SWA carbon emissions analysis – actual 2023/24

Figure 1 shows SWA's actual 2023/24 emissions by activity.

Figure 1: SWA actual 2023/24 emissions by activity (kg)

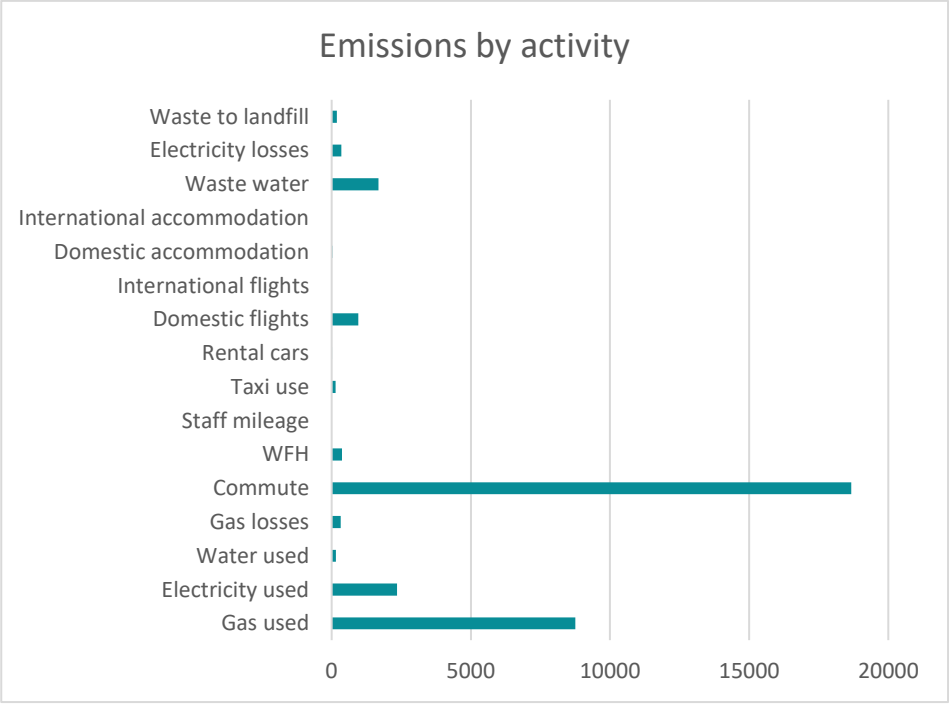
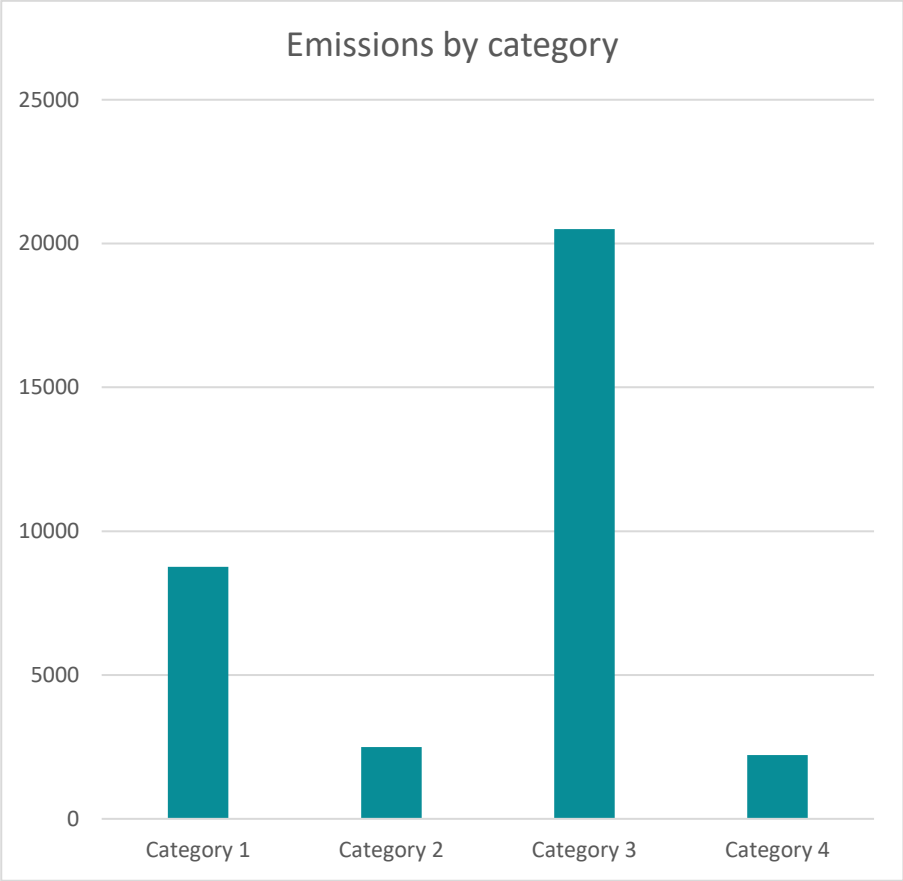


Figure 2 shows SWA's actual 2023/24 emissions by category.

Figure 2: SWA actual 2023/24 emissions by category (kg)



SWA carbon emissions analysis – base year

Figure 3 shows SWA's base year emissions by activity.

Figure 3: SWA base year emissions by activity (kg)

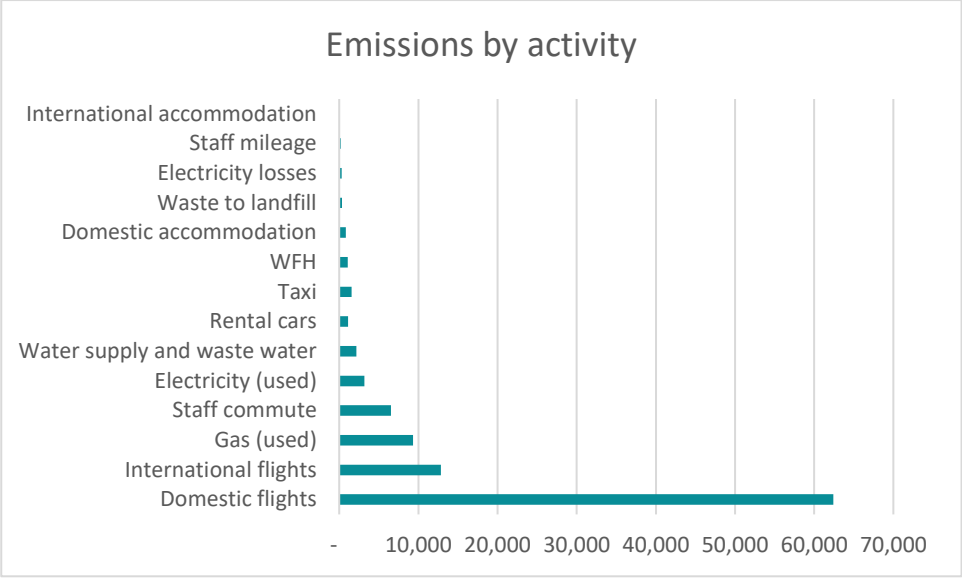
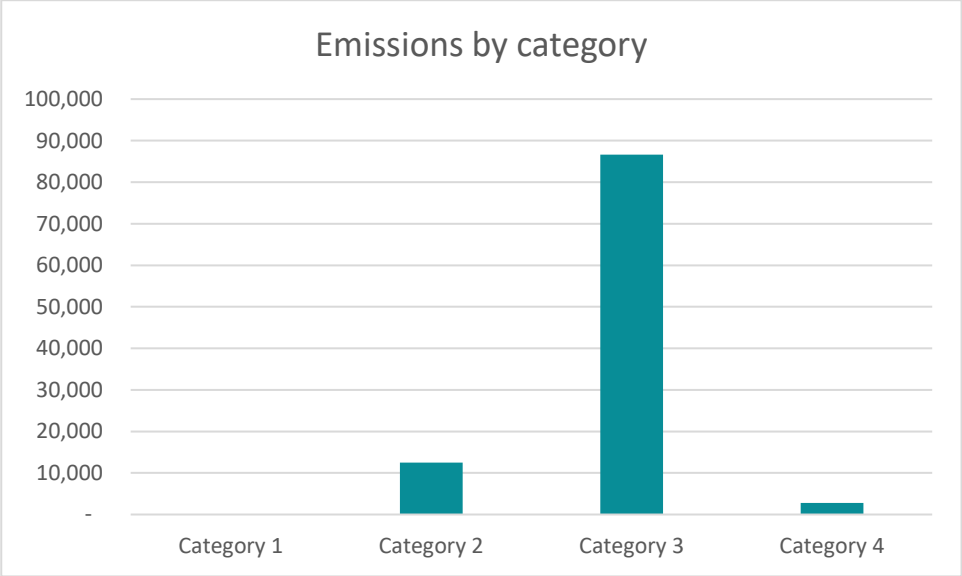


Figure 4 shows SWA's base year emissions by category.

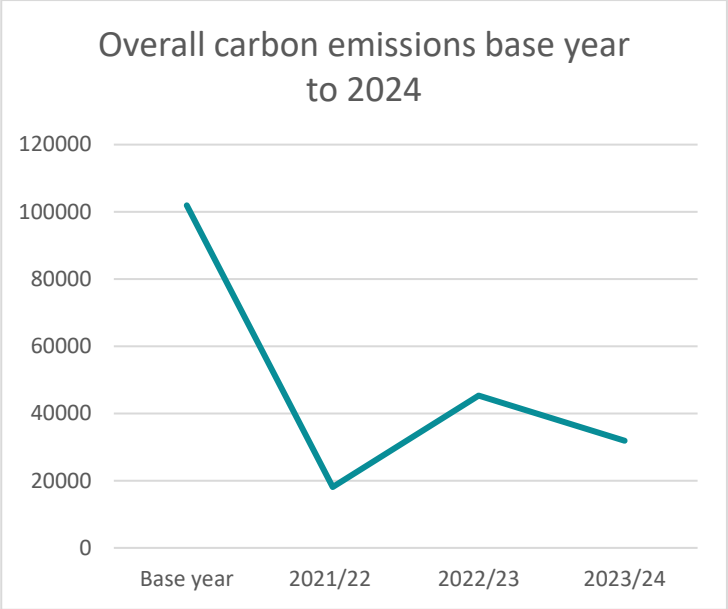
Figure 4: SWA base year emissions by category (kg)



SWA year on year overall carbon emissions

Figure 5 shows SWA's year on year carbon emissions.

Figure 5: SWA year on year carbon emissions (kg)



Verification

The verification assurance statement for 2023/24 is attached as Appendix 5. In previous years, SWA received Reasonable & Limited assurance in the 19/20 base year, Reasonable in 2021/22, and Reasonable & Limited in 2022/23.

Summary of 2023/24 actual and base year results

The results confirm that SWA continues to be a low carbon emitter.

For the base year, SWA's highest emissions source was domestic air travel. The second highest source was international air travel; the third highest source was electricity used; and the fourth highest source was waste to landfill.

For the 2023/24 year, SWA's highest emissions source was staff commuting. This was followed by gas used, electricity used, and waste water.

Section 3 – Emissions reduction

Carbon emissions reduction progress

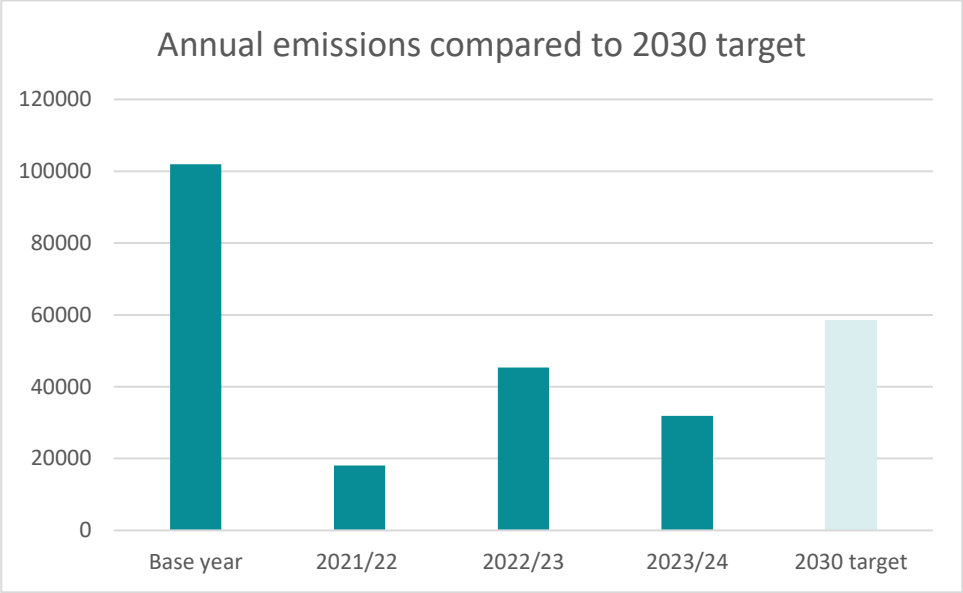
SWA remains committed to achieving the carbon reduction required to contribute to the goal of the Paris Agreement: limiting global warming to no more than 1.5°C compared to the pre-industrial baseline.

SWA's carbon reduction goals are pragmatic, achievable and realistic while still being ambitious. They are supported by strategies and targets for reducing our carbon emissions.

SWA remains committed to reducing our overall carbon emissions by 42 percent by 2030. This equates to an overall reduction of 43.4 tonnes per annum against the base year, resulting in total carbon emissions of not more than 59 tonnes per annum by 2030.

We have achieved such a reduction against the base year in all three years since.

Figure 6: Annual emissions against 2030 target



Progress against our three key reduction initiatives

SWA identified the following three carbon reduction activities:

- reducing our air travel
- reducing our electricity use
- reducing our waste to landfill

Air travel. SWA's approach to reducing carbon emissions from air travel involved behavioural changes discouraging any travel that is not necessary, or can be undertaken by less carbon-intensive means than flying. All air travel undertaken for SWA now requires approval by the traveller's manager.

While air travel is particularly carbon-intensive, it is not the only source of carbon-emitting activities related to travel. However, other travel-based carbon emissions are often auxiliary to flights, so reducing the number of SWA's flights has, as predicted, had the desired effect on other emissions activities, such as the use of rental cars. In the 2023/24 year, air travel was only our fifth biggest emitter, and the amount of carbon reduced by more than 74 tonnes against the base year. This is a reduction in emissions from air travel of more than 78 percent.

Electricity. Electricity remains a major source of carbon emissions, but there are few options for a really significant reduction, despite our staff having a strong commitment to making changes where they can. Nevertheless, we are slowly moving towards and past our reduction target.

Waste to landfill. Waste to landfill is an progressively small source of emissions, despite coming in near the top of carbon emitting activities at SWA in the base year, 2021/22 and 2022/23. Due to recycling and waste diversion efforts, all SWA rubbish in 2023/24 was general waste, not office waste, further reducing the carbon emissions.

Table 7 shows SWA's three key emissions reduction targets, and results over the three years since the base year (all results are shown as tonnes of carbon per annum).

Table 7: Emissions reduction targets

Reduction measure	Base year result	2021/22 result	2022/23 result	2023/24 result	*2030 target*
Minimise air travel	75.26	2.188	5.148	0.95	*39.86*
Reduce electricity use	3.16	3.34	3.23	2.35	*2.84*
Reduce waste to landfill	0.34	0.34	0.46	0.18	*0.24*

The 2023/24 results for all three of these activities have significantly overdelivered against the 2030 targets.

SWA's 2023/24 result is an overall reduction against the base year of 70.036 tonnes of carbon.

Progress on other reduction initiatives

In order to achieve the reduction targets, specific projects were identified. These have previously been assessed for unintended environmental impacts. All SWA carbon reduction projects and their progress status at the end of the 2023/24 year are detailed in Table 8 below.

Table 8: Emissions reduction projects

Project	Objective	Performance measure	Status as at 30 June 2024
Introduce carbon budgeting	Reduce overall emissions	Carbon budget in place	In planning
Amend purchasing and procurement practices to favour recycled goods	Reduce overall emissions	Overall reduction in emissions	In progress and ongoing
Changes to travel policy and practices to ensure options for attending events online are considered	Reduce air travel by amending travel policy and approval practices	Travel policy updated Carbon emissions from flights kept within target	Achieved Achieved
Changes to travel policy and practices to ensure options for travelling without flying are considered	Reduce air travel by amending travel policy and approval practices	Travel policy updated Carbon emissions from flights kept within target	Achieved Achieved
All staff take home laptops each night	Reduce overnight electricity use	All issued laptops taken home nightly	In progress
Turn items off at wall	Reduce overnight electricity use	All unnecessary items are switched off at wall	Achieved and ongoing
Reduce overlighting (lights, monitors)	Reduce daily electricity use	30 percent of lighting is reduced across floor; 50 percent of staff reduce the brightness of their monitor	In progress
Reduce hot water use	Reduce daily electricity use	All staff are reminded of reducing hot water use in showers, lavatories and kitchen	In progress
Reduce dishwasher use	Reduce daily electricity use	Dishwasher runs on eco mode and not more than once per working day	In progress
Reduce printer use	Reduce daily electricity use	Printing volumes reduced by 10 percent	In progress and ongoing
Reduce electricity and refrigerant gas use by consolidating appliances (printer, fridge)	Reduce electricity use	Emissions from refrigerant gas halved Emissions from electricity within target	In planning
Reduce use of disposables (food containers, disposable cups, paper towels)	Reduce waste to landfill	Waste to landfill reduced by 10 percent per annum	Achieving and ongoing
Increase recycling practices	Reduce waste to landfill	Waste to landfill reduced by 10 percent per annum	Achieving and ongoing
Reduce paper use	Reduce emissions from all forms of waste	Paper purchasing reduced by 10 percent	In progress and ongoing
Reduce staff commutes by encouraging alternative modes	Reduce emissions from staff travel	Emissions from commuting reduced by 10 percent per annum	In progress and ongoing
Reduce taxi use	Reduce emissions from staff travel	Emissions from taxi use reduced by 10 percent per annum	In progress and ongoing

Barriers to emissions reductions

The Agency's ability to reduce carbon emissions continues to be impacted by some factors that are outside our control.

The premises we occupy are not government-owned. 117 Lambton Quay is owned by Robert Jones Holdings. Actions to carry out works that would reduce carbon emissions such as double glazing, efficient heating and cooling that does not use fossil fuels, lighting redesign, dual flushing toilets, and efficient hot water systems, are solely within the will of the building owner.

There remains some ongoing need for travel for face-to-face meetings with stakeholders outside Wellington, and, where appropriate, to meet cultural expectations.

Carbon emissions could be further reduced and accelerated by the following system-wide measures.

1. Commercial landlords could be required by government to meet minimum carbon emissions standards. This would encourage the retrofitting of water saving devices, and efficient heating, cooling and lighting systems.
2. The development of reliable inter-city transport that rivals air travel for speed and convenience but with lower emissions would assist with reducing carbon from flights.
3. Maintaining and expanding working from home and fully hybrid working options throughout government would mean not only reduced office-based emissions, but also the ability to reduce the amount of office space needed, thus achieving more savings in the electricity and gas categories in particular.
4. Improving the carbon emissions of public transport options, especially buses, would enable our staff to reduce carbon emissions from their commutes.

Monitoring and reporting

Emissions reports are used to monitor performance against targets. This plan is reviewed and updated annually each July. These tasks are carried out by SWA's Strategy and Performance Team (later the Office of the Chief Executive), with specific responsibility resting with the team's Senior Business Advisor.

In late 2023, with the change of government, it became apparent that SWA would change. This was confirmed in mid 2024 with an announcement from our Minister that SWA would be replaced by the Social Investment Agency (SIA) from 1 July 2024.

One of the effects of this is that a new strategic intentions document is being formulated. This will lay out the direction of SIA for coming years. In future years, SIA will report on our progress on reduction initiatives and against emissions reduction targets, including how it has affected our key emissions sources.

SWA's Strategy 2021-2023, shown under Appendix 6, detailed our goal to be the lead Agency advising on complex social issues.

Appendix 1 – SWA's carbon emissions (kg) – actual 2023/24

Scope	Category	Activity	Activity totals	Category totals
1	1	Gas (used)	8,757	8,757
2	2	Electricity (used)	2,350	2,350
3	3	Staff commute	18,671	20,182
3	3	Working from home	372	
3	3	Staff mileage	0	
3	3	Taxis	139	
3	3	Rental cars	19	
3	3	Domestic flights	954	
3	3	International flights	-	
3	3	Domestic accommodation	27	
3	3	International accommodation	-	
3	4	Waste water	1,687	2,694
3	4	Water used	151	
3	4	Gas losses	325	
3	4	Electricity losses	348	
3	4	Waste to landfill	182	
			33,983	33,983

Appendix 2 – SWA's carbon emissions (kg) – actual 2022/23

Scope	Category	Activity	Activity totals	Category totals
1	1	Refrigerant	0.20	9,619
1	1	Gas (used)	9,619	
2	2	Electricity (used)	3,239	3,239
3	3	Staff commute	23,366	29,552
3	3	Working from home	733	
3	3	Staff mileage	0	
3	3	Taxi	102	
3	3	Rental cars	137	
3	3	Domestic flights	5,148	
3	3	International flights	-	
3	3	Domestic accommodation	66	
3	3	International accommodation	-	
3	4	Water supply and waste water	2,137	2,900
3	4	Electricity losses	297	
3	4	Waste to landfill	466	
			45,309	45,309

Appendix 3 – SWA's carbon emissions (kg) – actual 2021/22

Scope	Category	Activity	Activity totals	Category totals
2	2	Electricity (used)	3,341	13,185
2	2	Gas (used)	9,844	
3	3	Staff commute	9,606	12,124
3	3	Working from home	165	
3	3	Staff mileage	64	
3	3	Taxi	71	
3	3	Rental cars	21	
3	3	Domestic flights	2,188	
3	3	International flights	-	
3	3	Domestic accommodation	9	
3	3	International accommodation	-	
3	4	Water supply and waste water	1,997	2,643
3	4	Electricity losses	306	
3	4	Waste to landfill	340	
			27,952	27,952

Appendix 4 – SWA's carbon emissions (kg) – base year

Scope	Category	Activity	Activity totals	Category totals
2	2	Electricity (used)	3,164	12,476
2	2	Gas (used)	9,312	
3	3	Staff commute	6,526	86,631
3	3	Working from home	1,092	
3	3	Staff mileage	193	
3	3	Taxi	1,558	
3	3	Rental cars	1,139	
3	3	Domestic flights	62,432	
3	3	International flights	12,832	
3	3	Domestic accommodation	837	
3	3	International accommodation	22	
3	4	Water supply and waste water	2,184	2,814
3	4	Electricity losses	290	
3	4	Waste to landfill	340	
			101,921	101,921

Appendix 5 – Verification assurance statement (current)

TOITŪ
ENVIROCARE

INDEPENDENT AUDIT OPINION

Toitū Verification

TO THE INTENDED USERS

Organisation subject to audit:	Social Investment Agency - Toi Hau Tāngata
Audit Criteria:	ISO 14064-1:2018 ISO 14064-3:2019 Carbon Neutral Government Programme: A guide to measuring and reporting greenhouse gas emissions Audit & Certification Technical Requirements 3.1
Responsible Party:	Social Investment Agency - Toi Hau Tāngata
Intended users:	Ministry for the Environment
Registered address:	Level 3, 117 Lambton Quay, Wellington, 6011, New Zealand
Inventory period:	1/07/2023 - 30/06/2024
Inventory report:	SWA Carbon emissions inventory and reduction plan 2024.pdf

We have reviewed the greenhouse gas emissions inventory report ("the inventory report") for the above named Responsible Party for the stated inventory period.

RESPONSIBLE PARTY'S RESPONSIBILITIES

The Management of the Responsible Party is responsible for the preparation of the GHG statement in accordance with ISO 14064-1:2018 . This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of a GHG statement that is free from material misstatement.

VERIFIERS' RESPONSIBILITIES

Our responsibility as verifiers is to express a verification opinion to the agreed level of assurance on the GHG statement, based on the evidence we have obtained and in accordance with the audit criteria. We conducted our verification engagement as agreed in the audit letter, which define the scope, objectives, criteria and level of assurance of the verification.

The International Standard ISO 14064-3:2019 requires that we comply with ethical requirements and plan and perform the verification to obtain the agreed level of assurance that the GHG emissions, removals and storage in the GHG statement are free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the ISO 14064-3:2019 Standards will always detect a material misstatement when it exists. The procedures performed on a limited level of assurance vary in nature and timing from, and are less in extent compared to reasonable assurance, which is a high level of assurance. The procedures performed on a limited level of assurance vary in nature and timing from, and are less in extent compared to reasonable assurance, which is a high level of assurance. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

BASIS OF VERIFICATION OPINION

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

VERIFICATION

We have undertaken a verification engagement relating to the Greenhouse Gas Emissions Inventory Report (the 'Inventory Report')/Emissions Inventory and Management Report of the organisation listed at the top of this statement and described in the emissions inventory report for the period stated above.

The Inventory Report provides information about the greenhouse gas emissions of the organisation for the defined measurement period and is based on historical information. This information is stated in accordance with the requirements of International Standard ISO 14064-1 Greenhouse gases – Part 1: Specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals (ISO 14064-1:2018).

VERIFICATION STRATEGY

Our verification strategy used a combined data and controls testing approach. Evidence-gathering procedures included but were not limited to:
—activities to inspect the completeness of the inventory;
—interviews of site personnel to confirm operational behaviour and standard operating procedures;
—reconciliation back to source records of electricity, gas, staff commute and waste water and water supply records to confirm accuracy of source data into calculations;
—recalculation and sense checking of emissions;
The data examined during the verification were historical in nature.

QUALIFICATIONS TO VERIFICATION OPINION

The following qualifications have been raised in relation to the verification opinion:

The opinion is unmodified.

VERIFICATION LEVEL OF ASSURANCE

ISO Category	Location based tCO_2e	Level of Assurance
Direct Emissions:		
Category 1	8.76	**Reasonable**
Indirect emissions from imported energy:		
Category 2	2.35	**Reasonable**
Indirect emissions from transportation		
Category 3	20.18	**Limited**
Indirect emissions from products used by organisation:		
Category 4	2.69	**Limited**
Total inventory	33.98	
Total category 1 removals		
Total net emissions	**33.98**	

GHG Protocol categories

GHG Scope	tCO_2e
Scope 1	8.76
Scope 2	2.35
Scope 3	22.88
Total inventory	**33.98**

RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

The Social Wellbeing Agency - Toi Hau Tāngata has measured its greenhouse gas emissions in accordance with ISO 14064-1:2018 and the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) in respect of the operational emissions of its organisation.

VERIFICATION CONCLUSION

EMISSIONS - REASONABLE ASSURANCE

We have obtained all the information and explanations we have required. In our opinion, the emissions, removals and storage defined in the inventory report, in all material respects:

- comply with ISO 14064-1:2018 ; and
- provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

EMISSIONS - LIMITED ASSURANCE

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the emissions, removals and storage defined in the inventory report:

- do not comply with ISO 14064-1:2018 ; and
- do not provide a true and fair view of the emissions inventory of the Responsible Party for the stated inventory period.

OTHER INFORMATION

The responsible party is responsible for the provision of Other Information to meet Programme requirements. The Other Information may include emissions management and reduction plan and purchase of carbon credits, but does not include the information we verified, and our auditor's opinion thereon.

Our opinion on the information we verified does not cover the Other Information and we do not express any form of audit opinion or assurance conclusion thereon. Our responsibility is to read and review the Other Information and consider it in terms of the programme requirements. In doing so, we consider whether the Other Information is materially inconsistent with the information we verified or our knowledge obtained during the verification.

Verified by:		**Authorised by:**	
Name:	Toby Green	Name:	Ana Tatana
Position:	Verifier, Toitū Envirocare	Position:	Certifier, Toitū Envirocare
Signature:		Signature:	
Date verification audit:	17 September 2024		
Date opinion expressed:	30 September 2024		
Co-signed:	Sen Ma 13/10/2024 	Date:	29 October 2024

Appendix 6 – SWA's outgoing strategy

Strategy 2021–2023

We work on challenging social-sector problems to improve people's lives

SOCIAL WELLBEING AGENCY | TOI HAU TĀNGATA

Te Kāwanatanga o Aotearoa
New Zealand Government

We have refocused

Our foundations and strength to date have been in data and analysis across the social sector. We recognise that we need to refocus and redefine our work programme so that we achieve our vision and purpose.

Our goal is to be the lead Agency who advises on complex social issues.

To support our direction we will:

- Develop our policy / 'so what?' capability to support key shifts (within current budget)
- Refine our operating and commissioning model (work within our means)
- Shift gears to deliver what's needed, when it's needed
- Ensure our people capability aligns with our current and future needs
- Continue to include people's experience in our findings
- Enhance our communication to make the Agency more visible, focusing on simplifying our language to describe our vision, purpose and achievements
- Match our IT system with our IT needs
- Work across the Agency using multi-functional teams modelling our collaborative approach
- Celebrate our success

Toi Hau Tāngata Who are we?

Our reo Māori name, Toi Hau Tāngata signifies the valuable aspects of living life – manifesting in the wellbeing of the people. The individual words have many meanings, including:

Toi | peak
Hau | vital essence
Tāngata | humankind

Mohi Apou of Taranaki-Whanganui descent gifted the name to us.
Toi Hau Tāngata comes from a karakia unique to Taranaki-Whanganui Iwi, 'Te Hau Tai Tāngata' – the principles influencing the creation of mankind. The karakia is not written but passed from one generation to the next as the taonga tuku iho, or oral tradition.

Our reo Māori name aligns with our vision that 'People, whānau and communities live the life to which they aspire'. Our name is a taonga and one that holds us to high aspirations to achieve our vision.

To do this, we work on challenging social-sector problems to improve people's lives. We focus our efforts on where we can make the greatest impact to lead and shine a light on policy issues that affect the wellbeing of New Zealanders. We collaborate across the system advising on policy issues that fall between the gaps. Ultimately, we want our approaches to achieve sustainable improvements for the wellbeing of New Zealanders.

Toi Hau Tāngata | Social Wellbeing Agency

PO Box 639, Wellington 6140
info@swa.govt.nz
swa.govt.nz

Over the next three years we are focusing our approach to achieve our purpose and vision

THE KEY SHIFTS WE WANT TO MAKE ARE TO:

1. Lead and shine a light on cross-sector policy issues
2. Make the greatest impact through our focused work programme
3. Be the engine room for the Social Wellbeing Board, advising and collaborating on policy issues which fall between the gaps or have cross agency remits
4. Demonstrate we are the experts with our work visible and respected
5. Execute deliverables with a policy focus supported by advanced analytics

WE WILL ACHIEVE THIS THROUGH FOUR WORKSTREAMS:

- Aligned Work Programme
- Advanced Data Analytics
- People, Capability and Culture
- Engagement and Communication

Our high level workstreams are focused on where we can make the greatest impact, and what we need to do to support our success.

THIS WILL HELP US ACHIEVE OUR PURPOSE:

- To deliver Cross-Social System Advice
- To create Tools, Insights and Practices

Our vision and mandated purpose reflects two main areas and was set by Cabinet in 2019.

AND ULTIMATELY OUR VISION:

People, whānau and communities live the life to which they aspire

OVER THE NEXT THREE YEARS WE WILL:

YEAR 1

- Align our work programme with Social Wellbeing Board/ Social Wellbeing Committee priorities
- Build our visibility
- Implement the work programme cycle
- Support agencies to improve their data capability

YEAR 2

- Deliver a Social Wellbeing Board-driven work programme focused on a few priority areas
- Lead advice across the sector
- Have a clear operating and commissioning model
- Build our policy capability

YEAR 3

- Lead/facilitate complex cross-social system advice commissioned by Social Wellbeing Board
- Leaders and work programme that are future focused
- Have strong collaboration with other agencies via partnerships and co-location
- Have a strong policy focus

TĀNGATA
We're about people

MANAWA MĀUI
We're a catalyst for change

OUR VALUES:

TAUNAKITANGA
We influence through evidence

PUARETANGA
We're transparent by nature