

OUR CARBON NEUTRAL GOVERNMENT PROGRAMME REPORT

1 July 2023 to 30 June 2024

1 December 2024

Contents

| Introduction | 03 |
|--|----|
| Summary | 04 |
| Gross annual emissions | 04 |
| Emissions reduction targets | 05 |
| Emissions reduction projects | 05 |
| Emissions inventory | 06 |
| Top emissions sources | 07 |
| Emissions inventory context | 08 |
| Annual report | 09 |
| Verification | 09 |
| Emissions reduction targets | 10 |
| Gross emissions reduction targets | 10 |
| Gross emissions reduction targets context | 10 |
| Emissions reduction plan | 11 |
| Emissions reduction initiatives | 11 |
| Progress on emissions reduction | 12 |
| Integration within our organisation's business strategy and annual plans | 13 |
| Appendix 1: proof of verification for FY 2023/24 | 14 |

Introduction

This report outlines the progress of The Office for Māori Crown Relations – Te Arawhiti (Te Arawhiti) under the Carbon Neutral Government Programme.

Te Arawhiti is the steward for Māori Crown relations across government. Our work covers the full spectrum from restoring the Māori Crown relationship through Treaty of Waitangi settlements to growing partnerships leading to better outcomes for Māori and all New Zealanders.

Our mahi requires us to engage with Māori across the country and this engagement is largely kanohi-ki-te-kanohi (face-to-face). Kanohi-ki-te-kanohi is an important principle for building trust, establishing, sustaining, and maintaining relationships, and for addressing matters of significance to Māori. While COVID-19 required us to engage with each other on digital platforms, kanohi-ki-te-kanohi continues to be an important principle when working with Māori.

| Te Arawhiti details | |
|---------------------------------------|--|
| Office location | Justice Centre 19 Aitken Street Thorndon WELLINGTON |
| FTE (full time equivalent) in 2022/23 | 191.6 |

Summary

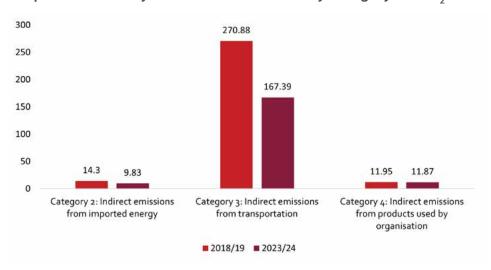
Gross annual emissions

In 2023/24, we reported total greenhouse gas (GHG) emissions of 194.76 tonnes of carbon dioxide equivalent (tCO2e). This figure includes both mandatory emissions, which are required under the Carbon Neutral Government Programme (CNGP), and voluntarily reported emissions from mixed recycling and composting. The emissions sources mandatory under the CNGP accounted for 189.1 tCO2e of the total. For these mandatory emissions, we achieved a 11.4% reduction compared to the previous year and a 36.1% reduction from our baseline year of 2018/19. For a detailed breakdown, Graph 1 illustrates our emissions by category, and Graph 2 provides a source-based analysis.

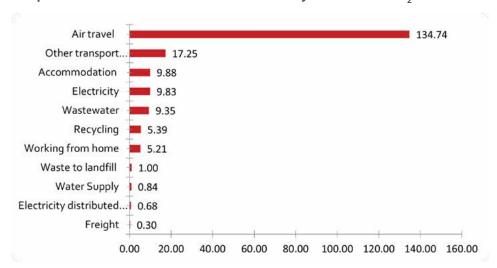
Travel continues to be our largest emissions source. It is unsurprising that this is our biggest source of emissions given our organisation's priorities and the importance placed on kanohi-kite-kanohi engagement with Treaty partners. While 69.2% of our emissions come from air travel, we have seen a 25.2% decrease in air travel kilometres, from 733,708 km in 2022/23 to 548,490 km in 2023/24.

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

Graph 1: Mandatory emissions breakdown by category in tCO₂e



Graph 2: 2023/24 emissions breakdown by source in tCO₂e



Emissions Intensity

Table 1 compares our emissions per FTE and per million dollars of expenditure for 2023/24 against our baseline year. Table 1 shows a downward trend in our emissions per FTE and emissions per expenditure.

Table 1: KPIs for FTEs and expenditure 2023/24

| Emissions per KPI | 2018/19 | 2022/23 | 2023/24 |
|--|---------|---------|---------|
| Mandatory emissions per FTE in tCO_2e | 2.08 | 1.13 | 0.97 |
| Mandatory emissions per million dollars of expenditure in tCO ₂ e | 7.39 | 4.20 | 3.50 |

Emissions reduction targets

Te Arawhiti is committed to science-based gross emissions reduction targets that are consistent with a 1.5°C pathway, as required under the CNGP. We have committed to reducing our gross emissions by 21% by 2024/25 and by 42% by 2029/30, from our 2018/19 base. Our target for 2024/25 has been met. The current year's emissions requires a further 9.8% reduction to meet our 2029/30 target.

Emissions reduction projects

In December 2023, we revised our emissions reduction plan based on insights gained from our first year completing our CNGP reporting. Our updated strategy prioritised reducing travel emissions and included initiatives to enhance our understanding of climate change and minimize waste emissions. We successfully completed all initiatives in our emissions reduction plan and have set out some new initiatives to continue our emissions reduction journey.

Data improvements

Since our last report, we have improved our data collection for our working from home emissions. We continue to rely on Te Tāhū o te Ture – Ministry of Justice (Te Tāhū o te Ture) to improve our data for rental cars and freight. Additionally, we have decided not to pursue further improvements in our wastewater data, as the potential for reduction in this area is minimal.

Emissions inventory

Table 2 sets out our emissions inventory by category. Table 3 sets out our emissions inventory by source.

Table 2: Emissions inventory summary

| Category | 2018/19 (tCO₂e) | 2022/23 (tCO₂e) | 2023/24 (tCO₂e) |
|--|--------------------|--------------------|--------------------|
| Emissions sources mandatory under the CNGP | | | |
| Category 1: Direct emissions | 0.00 | 0.00 | 0.00 |
| Category 2: Indirect emissions from imported energy (location-based method) | 14.33 | 5.07 | 9.83 |
| Category 3: Indirect emissions from transportation | 271.10 | 196.64 | 167.39 |
| Category 4: Indirect emissions from products used by organisation | 11.95 | 12.61 | 11.87 |
| 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 |
| Total indirect emissions | 297.38 | 214.32 | 189.09 |
| Emissions sources voluntary under the CNGP | | | |
| Category 4: Indirect emissions from products used by organisation | 0.00 | 0.00 | 5.66 |
| Total voluntary emissions | 0.00 | 0.00 | 5.66 |
| Total gross emissions | 297.38 | 214.32 | 194.76 |
| Category 1 direct removals | 0.00 | 0.00 | 0.00 |
| Purchased emission reductions | 0.00 | 0.00 | 0.00 |
| Total net emissions | 297.38 | 214.32 | 194.76 |

Table 3: Emissions by source

| Activity | 2018/19 (tCO₂e) | 2022/23 (tCO ₂ e) | 2023/4 (tCO ₂ e) |
|--|--------------------|---------------------------------|--------------------------------|
| Accommodation | 16.4 | 9.3 | 9.9 |
| Air travel | 214.5 | 158.5 | 134.7 |
| Composting* | Unknown | Unknown | 0.3 |
| Electricity | 14.3 | 5.1 | 9.8 |
| Freight | 15.2 | 0.2 | 0.3 |
| Other transport (taxi, fleet, rental cars) | 25 | 20.5 | 17.3 |
| Recycling* | Unknown | Unknown | 5.4 |
| Transmission and distribution losses (electricity) | 1.4 | 0.8 | 0.7 |
| Waste to landfill | 0.5 | 0.7 | 1 |
| Wastewater services | 9.2 | 10.2 | 9.4 |
| Water supply | 0.8 | 0.9 | 0.8 |
| Working from home | 0 | 7.7 | 5.2 |
| Total gross emissions | 297.4 | 214.3 | 194.8 |

^{*}Voluntary emissions sources

Top emissions sources

Our top three emissions sources from 2023/24 are:

- air travel, generated by staff, contractors and specialists travelling to engage with Treaty partners:
- other transport, generated by staff, contractors and specialists traveling to engage with Treaty partners; and
- accommodation, generated by staff, contractors and specialists traveling to engage with Treaty partners.

Reduction potential

Table 4 summarises the reduction potential of our top three emission sources.

Table 4: Reduction potential of top three emission sources

| Description | n | Emissions source |
|-------------|---|--|
| Green | Significant reduction possible with dedicated funding, existing technology, or behaviour/policy change | |
| Amber | Limited reduction possible with dedicated funding, existing technology, or behaviour/policy change | Air travel, other transport, accommodation |
| Red | Cannot be addressed with current technology or behaviour/policy change, or reduction potential already achieved | |

Emissions inventory context

Excluded emissions sources

No mandatory emissions sources have been excluded from our emissions inventory.

Table 5 sets out non-mandatory scope 3 emissions sources that are currently excluded, but inclusion will be investigated in the future.

Table 5: Excluded emissions sources

| Emissions source or sink | Emissions category |
|--------------------------|---|
| Staff commute | Category 3: Indirect GHG Emissions from Transportation |

Challenges and significant changes experienced

There have not been any challenges or significant changes experienced since our last CNGP report.

Data improvement

Since our last report, we have improved our data collection for our working from home emissions. For our working from home data, we now use swipe-card data to calculate how many people are entering our office each working day.

We have identified projects that can be taken to improve data for rental cars and freight. These projects will be led by Te Tāhū o te Ture as our host agency.

Table 6: Projects to improve data quality

| Emissions source | Projects to improve data quality | Responsibility |
|------------------|--|-------------------|
| Rental cars | Work with travel management supplier to increase data collection, allowing for a consolidated report to be requested, rather than from three individual suppliers. | Te Tāhū o te Ture |
| Freight | Work with supplier to improve accuracy of data, and to remove some of the assumptions around this data. | Te Tāhū o te Ture |
| | Work with Te Tāhū o te Ture to develop a procedure to separate Te Arawhiti freight from their freight. | |

Data gaps

Te Arawhiti currently does not hold actual data for our wastewater services and water supply. We are calculating our wastewater services and water supply emissions by applying an assumed emissions factor per capita. We have decided not to pursue further improvements in our wastewater data, as the potential for reduction in this area is minimal.

Annual report

We included all mandatory information, required by the CNGP, in our 2023-2024 annual report. This report was published on our website in October 2024. Our annual report can be accessed here.

Verification

Our emissions inventory was audited by Toitū Envirocare on 13 August 2024. We received our verification on 23 September 2024. We received reasonable assurance over all emissions scopes. Our proof of verification is attached to this report (**Appendix 1**).

Emissions reduction targets

Gross emissions reduction targets

We have committed to reducing our mandatory emissions sources by 21% by 2024/25 and by 42% by 2029/30 from a base year of 2018/19.

Gross emissions reduction targets context

Our emissions reduction targets were developed to meet the requirements under the CNGP.

Our emission reduction potential is limited given our organisation's priorities. Travel (air travel, other transport and accommodation) makes up 83.1% of our 2023/24 emissions. We will need to consider how to reduce our travel emissions in a way that upholds the principles that underpin Māori-Crown engagement.

Alignment to a 1.5°C emissions reduction pathway

Te Arawhiti is committed to science-based gross emissions reduction targets that are consistent with a 1.5° C pathway, as required under the CNGP.

Progress towards our emissions reduction targets

Graph 3 shows our actual emissions reductions to date against our targeted emissions.

We have met our 2024/25 target. We will need to reduce our current year's emissions by a further 9.8% to meet our 2029/30 target.

Graph 3: illustration of our actual emissions and our emissions targets $(1.5^{\circ}\text{C pathway})$



Emissions reduction plan

Emissions reduction initiatives

Table 7 sets out the key initiatives from the emissions reduction plan for Te Arawhiti.

Table 7: Emissions reduction initiatives

| Area | Initiative | Responsibility | Accountability | Start | End | Status |
|--|---|---------------------|------------------------------------|--------------|-------------|--|
| | Complete travel analysis to create framework for categorising travel purposes (e.g. demand-driven by Ministers, contracted staff commuting, discretionary staff commuting, staff development or engagement with Treaty partners). | Business Support | DCE, Organisational Services | Sept 2023 | Aug 2024 | Complete. |
| | Introduce travel planning into manager's quarterly business planning. | Business Support | DCE, Organisational Services | Jan 2024 | Jun 2024 | Complete – introduced monthly travel planning. |
| Reduce | Develop a tool for forecasting air travel emissions based on travel plans and historic data. | Business Support | DCE, Organisational Services | Jan 2024 | Aug 2024 | Complete. |
| travel emissions | Investigate options for incorporating air travel emissions forecasts into FMIS (Financial Management Information System). | Business Support | DCE, Organisational Services | Jan 2024 | Aug 2024 | Not started. Decided not to pursue this at this stage. |
| | Incorporate travel categories framework into travel booking form and travel plans. | Business Support | DCE, Organisational Services | Sept 2024 | Mar 2025 | Complete. |
| | Develop guidance that will help staff determine when and how to travel. | Business Support | DCE, Organisational Services | Sept 2024 | Dec 2025 | Complete. |
| | Conduct monthly travel emissions analysis and forecast for senior leadership. | Business Support | DCE, Organisational Services | Jan 2025 | Dec 2025 | |
| Improve knowledge of climate change | Launch mandatory climate change training for all staff (including future staff through the induction process). | People | DCE, Organisational Services | Sept 2023 | Dec 2023 | Complete |
| | Promote the completion of our climate change training, aiming for an 80% completion rate across the office. | Business Support | DCE, Organisational Services | Jan 2025 | Dec 2025 | New initiative. |

| Area | Initiative | Responsibility | Accountability | Start | End | Status |
|------------------------------|---|---------------------|------------------------------------|-------------|-------------|-----------------|
| | Implement the Waste Minimisation Plan for Te Arawhiti June 2023. | Business Support | DCE, Organisational Services | Jul 2023 | Dec 2024 | Complete. |
| Reduce waste emissions | Support our sustainability group in leading broader sustainability activities like Plastic-Free July and promoting paperless office operations. | Business Support | DCE, Organisational Services | Jan 2025 | Dec 2025 | New initiative. |

Progress on emissions reduction

In December 2023, we revised our emissions reduction plan based on our learnings from our first year participating in the CNGP. Our strategy focused on reducing our travel emissions with smaller initiatives to improve our knowledge of climate change and reduce waste emissions.

Our organisation has made significant strides in our emissions reduction efforts, particularly in addressing our key emissions sources, which are primarily associated with travel. Below is an overview of our progress for each initiative.

Travel

Since our base year, we have achieved a 36.7% reduction in travel-related emissions. Over the past year we have improved our travel planning and reporting. We conducted a comprehensive travel analysis that covered nine months of data. This led to the creation of the travel purpose framework. This framework has been incorporated into our updated travel planning and booking processes, requiring travel to be planned at least a month in advance. Early planning provides the opportunity to assess whether virtual or hybrid meetings are viable (see below), and allows us to optimise travel (e.g. to group related trips together), reducing duplication of travel and selecting lower-emission travel options. Using the information in our travel plans, and historic travel trends, we have also introduced emissions forecasting into our internal reporting.

We also developed virtual and hybrid meeting guidance for kaimahi. This guidance emphasises the importance of kanohi-ki-te-kanohi engagement. Following this guidance, kaimahi can balance kanohi-ki-te-kanohi interaction with the practicality and sustainability of virtual and hybrid methods.

Improving knowledge of climate change:

In November 2023, we launched a new climate change training program. The training helps staff understand the broader context of climate change, fostering a culture of environmental responsibility. As of 30 June 2024, 62% of kaimahi had completed the climate change training. Expanding participation in the training program will further embed climate awareness across the organisation.

Waste:

Under our June 2023 Waste Minimisation Plan, we redesigned our bin layout and purchased new office bins and signage to increase waste-to-landfill diversion and reduce contamination rates.

We also established a container library in the office to promote reusable lunch containers and keep-cups. Additionally, we established a sustainability group within Te Arawhiti to champion waste reduction initiatives.

Next steps:

We will continue our work to refine our travel planning and booking processes and report on our monthly travel emissions and air travel forecast. We will continue to promote the completion of our climate change training aiming for an 80% completion rate. We will support our Te Arawhiti Sustainability Group to spearhead the remaining waste minimisation initiatives, such as Plastic Free July and advocating for paper-free offices, to further reduce our waste emissions.

Integration within our organisation's business strategy and annual plans

Our CNGP mahi has been integrated into our annual reporting and budgeting estimates. We also provide quarterly reporting to our executive leadership team. During these reports, we provide transparent and detailed updates on each initiative in our emissions reduction plan and air travel activities. This includes information on which teams are traveling the most, the specific locations we are visiting, and the total emissions resulting from our travel. By comparing this data against the previous financial year, we can track our progress and identify areas where further improvements can be made.

Appendix 1

Proof of verification for FY 2023/24



INDEPENDENT AUDIT OPINION Toitū carbonreduce programme certification

TO THE INTENDED USERS

Organisation subject to audit: The Office for Maori Crown Relations - Te Arawhiti

Toitū Carbon Programme: Toitū carbonreduce orgnisation certification

ISO 14064-1:2018 ISO 14064-3:2019

Toitū Programme Technical Requirements 3.1

Audit Criteria: Audit & Certification Technical requirements 3.0

Carbon Neutral Government Programme: A guide to measuring and reporting greenhouse gas

emissions

Certification Mark Guide v 3.0

Responsible Party: The Office for Maori Crown Relations - Te Arawhiti

Intended users: Te Arawhiti Executive Leadership team and internal staff, Ministry for the Environment **Registered address:** Level 3, The Justice Centre, 19 Aitken Street, SX10111, Wellington, 6011, New Zealand

Inventory period: 1/07/2023 - 30/06/2024

Inventory report: IMR_2324_Te Arawhiti_CR_Org.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 and the requirements of the stated Toitū carbon programme. 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. 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

Our responsibility is to express an assurance opinion on the GHG statement based on the evidence we have obtained. We conducted our assurance engagement as agreed in the Contract which defines the scope, objectives, criteria and level of assurance of the verification.

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') and the requirements of the stated Enviro-Mark Solutions Limited (trading as Toitū Envirocare) programme.

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 of air travel, accommodation, electricity and rental car related 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 tCO₂e | Level of Assurance |
|-------------------------|----------------------|--------------------|
| Category 1 | 0.00 | Reasonable |
| Category 2 | 9.83 | Reasonable |
| Category 3 (mandatory) | 152.30 | Reasonable |
| Category 3 (additional) | 15.10 | Reasonable |
| Category 4 (mandatory) | 1.68 | Reasonable |
| Category 4 (additional) | 15.85 | Reasonable |
| Total net Emissions | 194.76 | |

GHG Protocol categories

| GHG Scope | tCO ₂ e |
|-----------------|--------------------|
| Scope 1 | 0.00 |
| Scope 2 | 9.83 |
| Scope 3 | 184.92 |
| Total inventory | 194.76 |

RESPONSIBLE PARTY'S GREENHOUSE GAS ASSERTION (CERTIFICATION CLAIM)

Toitū carbonreduce organisation certified: The Office for Maori Crown Relations - Te Arawhiti. Toitū carbonreduce certified means measuring emissions to ISO 14064-1:2018 and Toitū requirements; and managing and reducing against Toitū requirements.

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 the requirements of the stated Toitū Envirocare Toitū carbon programme; 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 the requirements of the stated Toitū Envirocare Toitū carbon programme; 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: | Sen Ma | Name: | Billy Ziemann |
| Position: | Verifier, Toitū Envirocare | Position: | Certifier, Toitū Envirocare |
| Signature: | pr | Signature: | |
| Date verification audit: | 13 August 2024 | | |
| Date opinion expressed: | 18 September 2024 | Date: | 23 September 2024 |



ISSN: 2816-0193

Published by:

The Office for Māori Crown Relations – Te Arawhiti

The Justice Centre 19 Aitken Street Wellington 6011

December 2024

 ${\bf Email: reception@tearawhiti.govt.nz}$

Phone: +64 4 494 9800