



Independent Assurance Report to the Board of Directors of World Vision Australia

What we found

Based on the work described below, nothing has come to our attention that causes us to believe that the selected subject matter for the year ended 30 September 2022 has not been prepared, in all material respects, in accordance with the Reporting criteria.

What we did

The Board of Directors of World Vision Australia (WVA) engaged us to perform a limited assurance engagement on the selected subject matter described below and set out in the 2022 Annual Report (the **Annual Report**) for the year ended 30 September 2022.

Subject matter

The scope of our work was limited to assurance over the selected subject matter within the Annual Report for the year ended 30 September 2022 (the **selected subject matter**). The selected subject matter and the reporting criteria against which it was assessed is summarised below. Our assurance does not extend to information in respect of earlier periods or to any other information in the Annual Report.

Selected subject matter:

Performance metric	2022 performance
Electricity tCO ₂ e	1,037
Air travel (fuel only) tCO ₂ e	103
Paper tCO ₂ e	74
Car fleet tCO ₂ e	24
Gas tCO ₂ e	210
Gold Standard offsets purchased from World Vision programs tCO ₂ e	(1,448)

Reporting criteria

The selected subject matter needs to be read and understood together with the reporting criteria, being the boundaries, definitions and methodologies included within Appendix 1 to this report, which WVA is solely responsible for selecting and applying. The absence of a significant body of established practices on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities over time.

Our Independence and Quality Control

We have complied with relevant ethical requirements related to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements* and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities

PricewaterhouseCoopers

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the selected subject matter is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to WVA.

World Vision Australia

WVA management is responsible for:

- preparing the selected subject matter as well as the Annual Report in its entirety;
- the prevention and detection of fraud and error in relation to the selected subject matter;
- the design and operation of controls to ensure the completeness and accuracy of information within the Annual Report, including but not limited to the selected subject matter; and
- Determining suitable reporting criteria for reporting the selected subject matter within the Annual Report and publishing those criteria such that they are available to expected users of the report.

What our work involved

We conducted our work in accordance with the Australian Standard on Assurance Engagements 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information (Revised)* and the Australian Standard on Assurance Engagements 3410 *Assurance Engagements on Greenhouse Gas Statements*. These standards require that we comply with independence and ethical requirements and plan the engagement so that it will be performed effectively.



Main procedures performed

We are required to plan and perform our work in order to consider the risk of material misstatement of the selected subject matter. The main procedures we performed were:

- A walkthrough meeting with management to obtain a detailed understanding of the reporting criteria
- Discussions with management to develop our understanding of the key reporting risks associated with the preparation of the selected subject matter data and associated management controls
- Performing substantive analytical procedures over the emissions data and obtaining explanations from WVA as required
- Checking that all emission sources have been appropriately accounted for in the selected subject matter.

- Selecting a sample of emissions data used for reporting emissions inventory within the period, and agreeing these to the relevant source data (e.g. invoices)
- Agreeing emissions factors used in the calculations to the relevant source documentation, and assessing whether these are appropriate.

We believe that the information we have obtained is sufficient and appropriate to provide a basis for our conclusion.

John O'Donoghue
Partner
30 November 2022

PricewaterhouseCoopers
Melbourne

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected. Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and estimating such data.

Limited assurance

This engagement is aimed at obtaining limited assurance for our conclusions. As a limited assurance engagement is restricted primarily to enquiries and analytical procedures and the work is substantially less detailed than that undertaken for a reasonable assurance engagement, the level of assurance is lower than would be obtained in a reasonable assurance engagement.

Professional standards require us to use negative wording in the conclusion of a limited assurance report.

Restriction on use

This report, including our conclusions, has been prepared solely for WVA in accordance with the agreement between us, to assist the directors in reporting on the selected subject matter. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than WVA for our work or this report except where terms are expressly agreed between us in writing.

We permit this report to be disclosed in the Annual Report to assist WVA in responding to its governance responsibilities by obtaining an independent assurance report in connection with the selected subject matter.



Appendix 1 - Measurement, Data Collection and Calculation methods

Emissions source	Data collected/calculation method	Records
Site electricity usage	KWh consumed <i>Multiplied by current local CO₂-e emissions factors (Australian Government – Department of Industry, Science, Energy and Resources: National Greenhouse Accounts Factors 2022)</i>	Electricity suppliers' invoices; calculation for the final period from the last available invoice to 30 September 2022 based on the consumption of the previous period pro-rated against the number of days.
Site gas usage	GJ of natural gas consumed/litres of LPG purchased <i>Multiplied by current local CO₂-e emissions factors (Australian Government – Department of Industry, Science, Energy and Resources: National Greenhouse Accounts Factors 2022)</i>	Gas suppliers' invoices
Fuel use in car fleet	kL of gasoline/diesel/ethanol consumed <i>Multiplied by current local CO₂-e emissions factors (Australian Government – Department of Industry, Science, Energy and Resources: National Greenhouse Accounts Factors 2022)</i>	Fuel consumption records (fuel cards)
Paper usage	Quantity of paper used (number of reams or kg of paper) <i>1 A4 ream=2.5 kg</i> <i>Total kg to be multiplied by current CO₂ -e emission factors (EPA Victoria, Greenhouse Gas Emission Factors for Office Copy Paper, Publication 1374.1 October 2013)</i>	Paper suppliers' invoices/emails
Air travel	Kilometres travelled per flight sector <i>1 mile = 1.609344 kilometres</i> <i>Kilometres travelled multiplied by current CO₂-e emissions factors</i> <i>(UK Department for Business, Energy & Industrial Strategy Greenhouse gas reporting: conversion factors 2022)</i>	Travel booking agent report