



To: The Board of Directors of World Vision Australia

Independent assurance report on World Vision Australia greenhouse gas emissions

Scope

In accordance with the terms of our engagement letter dated 20 November 2017 we were engaged by World Vision Australia ('WVA') to perform an independent limited assurance engagement in respect of the completeness and accuracy of the greenhouse gas emissions data ('the Data') prepared by WVA management for the year ended 30 September 2017.

WVA management has developed a Carbon Footprint Management Procedure ('Carbon Procedure') which has formed the basis for their preparation of the Data.

The Carbon Procedure sets out the criteria against which we have performed our limited assurance procedures. The Data and an overview of key sections relevant to the preparation of the Data from the Carbon Procedure are attached as Appendix 1 to this limited assurance report.

Respective responsibilities

WVA management is responsible for the adequacy of the criteria set out in the WVA Carbon Procedure to meet the requirements of the Board of Directors, and for the preparation and presentation of the Data in accordance with the Carbon Procedure.

Our responsibility is to express a conclusion based on our limited assurance procedures, on whether anything has come to our attention to indicate that the Data has not been prepared, in all material respects, in accordance with the Carbon Procedure, for the year ended 30 September 2017.

Our review has been conducted in accordance with the Australian Standard on Assurance Engagements (ASAE 3000) "*Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*". The work performed was designed to enable us to express the conclusion below. Accordingly, we have conducted such tests and procedures we considered appropriate. A description of the work we have undertaken is provided in Appendix 2.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ASAE 3000. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement.

Use of report

This report was prepared for the Directors of WVA to provide them with limited assurance over the completeness and accuracy of the calculation of the Data for the year ended 30 September 2017. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Directors of WVA, or for any purpose other than that for which it was prepared.

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The limited assurance report may not be provided to a third party (including reference to or publication on a website) without our written consent. We may, at our discretion, grant or withhold our consent or grant it subject to conditions, including an acknowledgement by a recipient that the limited assurance report is not prepared with the interests of anyone other than the Directors of WVA in mind, and that we accept no duty or responsibility to any other party.

If WVA wish to include or refer to the limited assurance report on WVA's website, we reserve the right to approve the content and manner in which our limited assurance report is displayed, including any links thereto, and including a requirement that the limited assurance report may only be displayed in full, and no extracts made. We also reserve the right to include a statement to the effect that PwC has not been engaged to report on the integrity of the website or any information to which the limited assurance report may be hyperlinked.

Inherent limitations

Non-financial data is subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating and sampling or estimating such data.

We specifically note that WVA management has used estimates or extrapolated underlying information to calculate certain Data in accordance with the Carbon Procedure. Such Data is referred to as an estimate in Appendix 1.

In addition, the identification and reporting of Scope 3 emission sources are optional under globally accepted standards, and as such WVA management has used discretion in selecting which Scope 3 emission sources to include in the Data in accordance with the Carbon Procedure.

Because of the inherent limitations of any non-financial data and those limitations specified above, it is possible that fraud, error or non-compliance with the Carbon Procedure may occur and not be detected. A review is not designed to detect all instances of non-compliance of the Data with the Carbon Procedure, as it is limited primarily to making enquiries, primarily of the WVA management and applying analytical and other review procedures. The limited assurance conclusion expressed in this report has been formed on the above basis.

Conclusion

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Data has not been prepared, in all material respects, in accordance with the Carbon Procedures for the year ended 30 September 2017.

A handwritten signature in black ink that reads 'PricewaterhouseCoopers' in a cursive script.

PricewaterhouseCoopers

A handwritten signature in black ink that reads 'Amanda Campbell' in a cursive script.

Amanda Campbell
Partner

Melbourne
13 December 2017



Appendix 1

Subject Matter/Data Estimate

Scope	Type	2017 tCO ₂ -e	2016 tCO ₂ -e
Scope 1	Gas	209	196
Scope 1	Car Fleet	60	90
Scope 2	Electricity Consumption	1,758	1,914
Scope 3	Air Travel (fuel only)	598	710
Scope 3	Paper	184	246
Scope 3	Electricity – not sole tenant	19	21
Total Emissions before offset		2,828	3,177
Gold Standard offsets purchased		(2,828)	(2,513)
Total emissions after offset		-	664

WVA's Carbon Footprint Management Procedure

The methodology for calculating the Data is detailed below in an overview of key sections from the Carbon Procedure.

Standards: WVA calculates its GHG footprint in accordance with the Carbon Procedure and the National Carbon Offset Standard.

Emissions calculations: To calculate its GHG emissions, WVA uses the National Greenhouse Accounts Factors July 2017 (NGA Factors) released by the Department of Climate Change and Energy Efficiency. Air travel emissions are calculated based on EPA (Vic)/DCCEE (UK) factors.

Base Year: WVA has set the base year as the year ended 30 September. The accounting year for GHG emissions will be the year ended 30 September each year.

Organisational Boundary: WVA is a single standalone entity. Under this approach WVA's organisational boundary includes the WVA owned buildings and leased offices used for WVA's operations.



Measurement, Data Collection and Calculation method:

Please refer to the Table above within Appendix 1 for the types of emissions included in WVA's carbon footprint.

Emissions source	Data collected/calculation method	Records
Site electricity usage	<p>KWh consumed</p> <p><i>Multiplied by current local CO2-e emissions factors (Australian Government – Department of Environment and Energy: National Greenhouse Accounts Factors July 2017)</i></p>	Electricity suppliers' invoices
Site Gas usage	<p>GJ of natural gas consumed/litres of LPG purchased</p> <p><i>Multiplied by current local CO2-e emissions factors (Australian Government – Department of Environment and Energy: National Greenhouse Accounts Factors July 2017)</i></p>	Gas suppliers' invoices
	<p>GJ of natural gas consumed in heating water/litres of hot water used</p> <p><i>Multiplied by current local CO2-e emissions factors (Australian Government – Department of Environment and Energy: National Greenhouse Accounts Factors July 2017)</i></p>	Hot water supplier's invoices
Fuel use in car fleet	<p>Litres of gasoline/diesel/ethanol consumed</p> <p><i>Multiplied by current local CO2-e emissions factors (Australian Government – Department of Environment and Energy: National Greenhouse Accounts Factors July 2017)</i></p>	Fuel usage records (fuel cards)
Paper usage	<p>Quantity of paper used (number of reams or kg of paper)</p> <p><i>1 A4 ream=2.5 kg</i></p> <p><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></p>	Paper suppliers' invoices/emails



Air travel	Kilometres travelled per flight sector	Travel booking agent report
	<i>1 mile = 1.609344 kilometres</i>	
	<i>(http://en.wikipedia.org/wiki/Conversion_of_units#Length)</i>	
	<i>Kilometres travelled multiplied by current CO2-e emissions factors</i>	
	<i>(EPA Victoria's Greenhouse Gas Inventory Management Plan: 2012-13 Update, Publication 1562 April 2014 and DEFRA Carbon Factors 2017 obtained from website</i>	
	<i>http://www.ukconversionfactorscarbonsmart.co.uk/</i>	

Appendix 2

Assurance work performed

In a limited assurance engagement in accordance with ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, the evidence-gathering procedures are more limited than for a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement. The procedures selected depend on the practitioner's judgment, including the assessment of the risks of material non-compliance of the Data with the criteria set out in the Carbon Procedure. Within the scope of our work we performed amongst others the following procedures:

- A walkthrough meeting with management from WVA to obtain a detailed understanding of the Reporting Criteria ('the Criteria') that is used in the Carbon Procedure with specific focus on a review of the:
 - Organisational and operational boundary; and
 - Calculation and estimation methodology of the Data.
- Review and provide comment on the Criteria with regards to its suitability as a basis for assurance. The provision of limited assurance will be dependent upon the appropriateness of the Data, the suitability of the Criteria against which it is measured and the ability of us to obtain sufficient and appropriate evidence from WVA as and when requested. If we are unable to satisfy ourselves on each of these points we may be unable to proceed with a limited assurance engagement.
- Discussions with management to develop our understanding of the key reporting risks associated with the preparation of the Data and associated management controls.



- Confirm that all emissions sources, included and excluded as per the Criteria, have been adequately accounted for in the Data.
- Perform analytical procedures over the Data by analysing for monthly, non-seasonal fluctuations and obtain explanations from WVA for unexpected results.
- Select a sample of the Data for each emissions source (e.g. monthly electricity consumption) included within the calculation spreadsheets supporting the GHG emissions inventory for the period and obtain access to the related source data (e.g. invoices). Compare the totals reported in the calculation spreadsheets to the total per the source evidence and investigate any significant variances.
- Assess the reasonableness and appropriateness of emissions factors (and other relevant conversion factors) used within calculation spreadsheets supporting the GHG emissions inventory.
- Review the arithmetical accuracy, on a sample basis, of calculations within the calculation spreadsheets supporting the GHG emissions inventory.
- Agree total GHG emissions (tCO₂-e, or tonnes of carbon dioxide equivalent) for each emissions source within the calculation spreadsheets to the totals reported in the GHG emissions inventory for the year ended 30 September 2017.
- Prepare a limited assurance report detailing whether anything has come to our attention to suggest that the Data has not been prepared by management in all material respects in accordance with the Criteria.
- Prepare a report to management outlining practical findings where applicable and recommendations arising from observations made during our testing procedures.