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# SECR

Streamlined Energy and Carbon Reporting came into force replacing the Carbon Reduction Commitment (CRC) with a simpler reporting framework building on the existing mandatory reporting of greenhouse gas emissions by UK quoted companies.

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## Eligibility

Legislation applies to quoted and large companies registered in the UK that fulfils at least two of the following:



**250 employees  
or more**



**Turnover of £36  
million or more**



**Balance sheet of £18  
million or more**



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## Benefits



Identify areas of energy waste and potential savings



Boosts sustainability and green credentials



Highlights risks from volatile energy prices

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## Exemptions

- Organisations not registered as companies; are out of scope of SECR.
- Non-UK registered companies are out of scope for SECR.
- Subsidiaries of non-UK registered parent companies will be in scope if they qualify in their own right.
- Qualifying UK subsidiaries will not be required to report if covered by the parents' group report.
- Companies using <40 MWh of energy are exempt from SECR. A 'comply or explain' approach is adopted.

## Key Dates

Your SECR statement is required to be submitted with your annual accounts which are due within 9 months of the end of your financial year.

For example, if your financial year ends on 31 March, your accounts including your SECR statement are due to be submitted to Companies House on 31 December. If it ends on 31st of December the deadline is 30th September.

## Penalties

Fixed penalties have not yet been confirmed.

However they are expected to follow standard ESOS fines which have been in excess of £90,000.

Companies Act 2006 can order directors to prepare a revised report and/or set of accounts.

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# Disclosure

**As part of the annual filing obligations the Annual Directors' Report is required to disclose:**

annual UK utilities;
process & transport energy use in kWh and tonnes of carbon dioxide equivalent (CO <sub>2</sub> e);
A minimum of one intensity ratio;
energy efficacy actions taken (if none taken this should also be included in the report);
methodology (robust and accepted) used to calculate the required information;
previous year's figures for energy use and GHG emissions;
justifications for undisclosed information and/or estimation where you must state what is omitted and explain why in the relevant report (recommended that you set out the level of materiality and steps you are taking to acquire the information);
SECR information should be reported in the same digital format as the annual report and accounts;
emissions data should be clear to readers and show understanding of operations for reported emission data and how this differs from the financial statement (should include reconciliation of entities included/excluded);
there is no requirement in the legislation for emission and energy use data or narrative on energy efficiency action to be independently assured, however, the Environment Agency recommend it as best practice.
The auditor is required to state within the report that the information contained within the Directors' Report; is consistent with the financial statements; has been prepared in accordance with applicable legal requirements; and contains any material mis statements.

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