

# Streamlined Energy and Carbon reporting (SECR)



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**Large businesses are now required to report on all electricity, gas and transport fuel. SECR effectively replaces the CRC Energy Efficiency Scheme but there is no requirement to purchase carbon allowances under SECR.**

### **📋 So, who qualifies?**

**Any UK company which satisfies two of the following criteria:**

- Has more than 250 employees
- A balance sheet greater than £18m
- A turnover greater than £36m

### **🔍 What is reported?**

Electricity, gas and transport fuel. There is a mandatory intensity metric to demonstrate year on year performance. You will also need to declare any activities related to energy efficiency.

### **📄 How is it reported?**

Reporting must be filed in your annual Director's Report as a part of your disclosure obligations.

### **💰 How much does it cost?**

Costs will vary depending on the complexity of a business, and the reporting and metrics that are to be used to measure efficiency.

### **📅 When is it due?**

It will apply to any financial year beginning on or after 1st April 2019. In other words, if your next filed accounts were due on 1st September 2019, your first SECR will be due on 1st September 2020.

### **✖ Are there any exemptions?**

**Very few, these are:**

- A business using less than 40,000 kWh p.a.
- A business which deems reporting may be prejudicial to their interests

## Is your organisation required to comply?



Does your organisation  
have over 250 employees?



Do you have an annual  
turnover greater than £36m?



Is your balance sheet  
total greater than £18m?

If you have answered 'yes' to **two or more**

**You may be required to report under SECR**

Get in touch with the Control Energy Costs team for advice

If you have answered 'no' to **two or more**

**You are not required to report under SECR but reporting voluntarily is encouraged**