

Guidance on the CRC Energy Efficiency Scheme Annual report

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Published by:

Environment Agency
Rio House
Waterside Drive, Aztec West
Almondsbury, Bristol BS32 4UD
Tel: 0870 8506506
Email: enquiries@environment-agency.gov.uk
www.environment-agency.gov.uk

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Guidance on the CRC Energy Efficiency Scheme

Annual report

Submitting an annual report and surrendering allowances for each annual reporting year.

List of abbreviations

AMR	Automatic meter reading
CCA	Climate Change Agreement
CRC	CRC Energy Efficiency Scheme
CTS	Carbon Trust Standard
EGC	Electricity Generating Credit
EU ETS	European Union Emissions Trading System
FIT	Feed-in tariff
HH	Half hourly
HHM	Half hourly meter
kWh	Kilowatt hour
MWh	Megawatt hour
PLT	Performance League Table
RO	Renewables Obligation
ROC	Renewables Obligation Certificate
SGU	Significant group undertaking
tCO₂	Tonnes carbon dioxide
UMS	Unmetered supply

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Section 1 – Introduction to annual reporting and surrendering CRC allowances

What is the annual report?

Once you have determined that your organisation qualifies as a participant in CRC Energy Efficiency Scheme (CRC), you will register your organisation on the web-based CRC Registry.

By the last working day of July following each annual reporting year in each phase, each CRC participant must submit an annual report. This is a summary of your organisation's CRC emissions. You will have calculated the scope of your CRC emissions as part of your footprint report and you will then report on your actual CRC emissions after the end of each annual reporting year. (See the separate guidance on [footprint report](#))

You will submit your annual report by entering your data using the CRC Registry. The steps that you need to take to do this are described in [section 3](#) of this document.

The energy supply data that you input to the Registry as part of your annual report will be converted by the Registry into CO₂ emissions and will be used with other emissions data that you input to calculate your reportable emissions under CRC for the preceding annual reporting year. You must surrender sufficient allowances to cover the emissions that you reported in your annual report by the last working day in July following the end of the annual reporting year, that is, the same deadline by which you must submit your annual report. **Please note, however, that there is no requirement to surrender allowances for the first year in Phase 1 (2010/2011), as this is a reporting-only year**

In year one (2010/2011) of the scheme, your performance in the Performance League Table (PLT) will be measured by the Early Action metric, which will also measure performance in subsequent years of Phase 1. In year two onwards, two other performance measures, the Absolute metric and the Growth metric will be used to measure organisational performance in CRC (see the section on [performance metrics](#)) and will be used to calculate the placing of your organisation in the PLT. Your position in the PLT will determine the relative size of the recycling payment that will be returned to you. Further details on revenue recycling will be published in future guidance.

Do I need to submit an annual report?

All CRC participants are required to submit an annual report, except for those that have a general Climate Change Agreement (CCA) exemption, or a group CCA

exemption. Exemptions are only valid for the duration of the phase for which they are claimed. If you have claimed one of these exemptions, you will need to re-assess your CCA status for each annual compliance year and before the start of each new phase. Please refer to the guidance note 'CCA changes' for further information.

Timeline for annual reporting

For Phase 1 (the Introductory Phase), the first annual reporting year runs from 1 April 2010 to 31 March 2011 and you need to have submitted your annual report by the last working day in July 2011 (29 July 2011). We advise you to begin the process of gathering information well ahead of the deadline. For example, you will need energy bills or supply statements covering the whole period and you may need to contact your suppliers to obtain this information.

There are three annual reporting years in Phase 1:

- Year 1 (reporting-only year): 1 April 2010 to 31 March 2011
- Year 2: 1 April 2011 to 31 March 2012
- Year 3: 1 April 2012 to 31 March 2013.

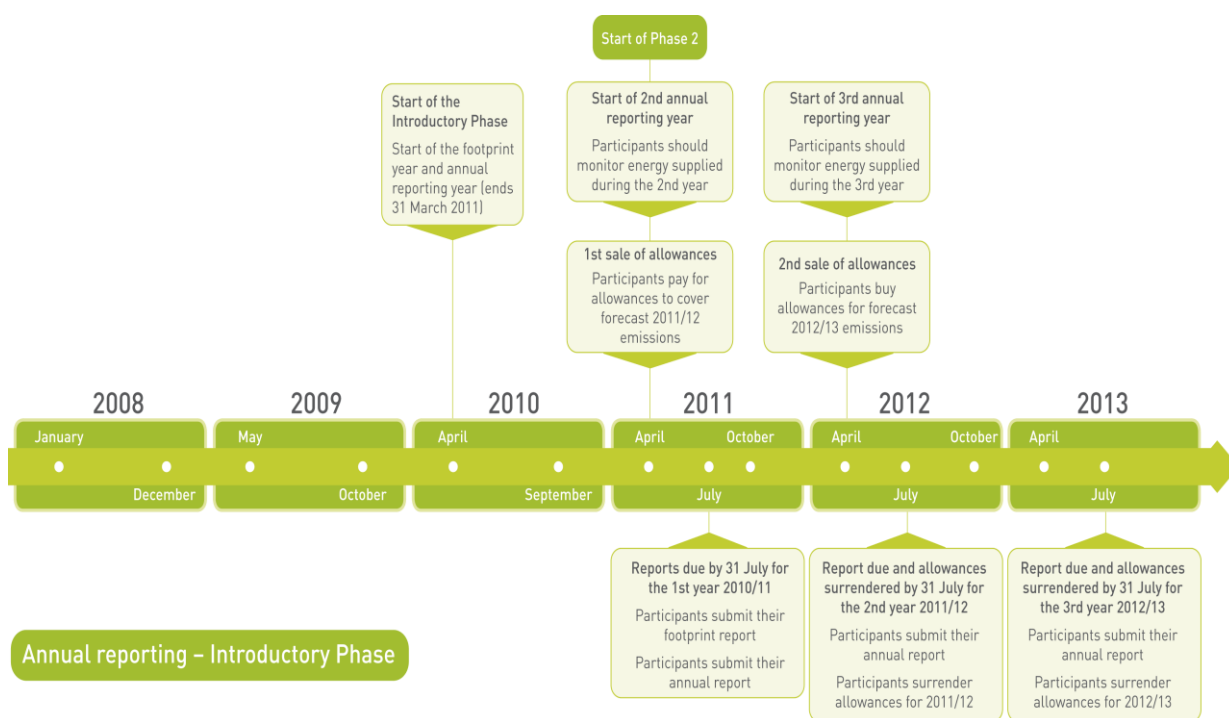


Figure one: A timeline showing when annual reports are due corresponding to each of the annual reporting years of Phase 1 (the Introductory Phase)

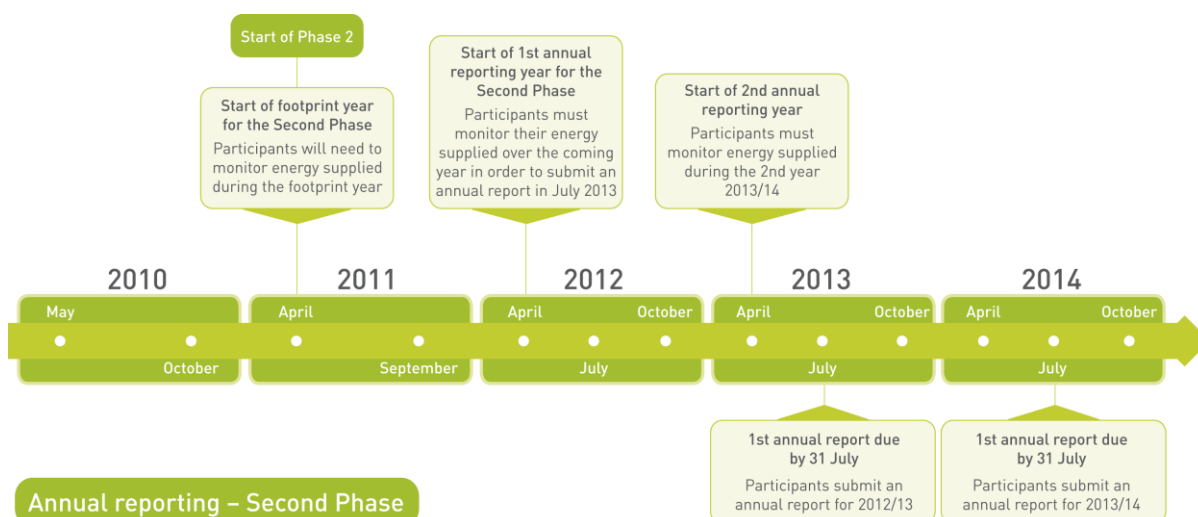


Figure two: A timeline showing when annual reports are due corresponding to each of the six annual reporting years of Phase 2

Please note: The period 1 April 2012 to 31 March 2013 is both:

- the third annual reporting year of Phase 1 (the Introductory Phase);
- the first annual reporting year (reporting-only year) of Phase 2.



If you are a participant in Phase 1 you will report (first report) for 1 April 2012 to 31 March 2013 under Phase 1 and will be required to surrender allowances equivalent to your CRC emissions. You will also be required to submit a report (second report) against the organisational structure that you will have registered for Phase 2 (registration for Phase 2 will take place between April to October 2011).

For many organisations, the organisational structure for Phase 2 will be the same as the organisational structure detailed at Phase 1 registration, but for others it will be different; exemptions and/or excluded supply may change which means your CRC emissions in your Phase 2 footprint report will be different.

If you have re-registered for the next phase with the same structure, the Registry will copy across the details from your annual report for Phase 1 (first report) into a 'new phase pre-report' for Phase 2, so you don't have to input the data twice. Please note the new phase pre-report does not represent a completed annual report in relation to Phase 2 (that is not a completed second report).

You do not need to surrender allowances in relation to the Phase 2 report (second report).

How and when do I surrender my allowances?

In the first annual reporting year of Phase 1 (2010/2011) there is no requirement to purchase or surrender allowances for the CO₂ that your organisation emits. Thereafter, you will need to purchase and surrender one allowance for each tonne of CO₂ reported on an annual basis.

For the reporting year 2011/2012 you will need to purchase allowances. You must submit your Annual Report for 2011/2012 and surrender sufficient allowances to

cover the emissions reported in the report by the last working day in July 2012. The steps required to surrender allowances are described in [section 4](#).

The first 'fixed price sale' of allowances will take place in April 2011 at the beginning of the annual reporting year. You will be required to surrender these allowances following the end of the annual reporting year. You will need to closely monitor your energy use throughout each year and be able to accurately forecast your usage in order to purchase the appropriate number of allowances for the forthcoming year. The process for purchasing allowances from the fixed price sale and other mechanisms by which you will be able to obtain allowances will be described in separate guidance notes which will be published prior to April 2011. The first revenue recycling payment is due to be made in October 2011.

Section 2 – Collecting information for annual reporting

When you submit your annual report for CRC, you are reporting CO₂ emissions from the amount of energy you have been supplied with, not the money paid for the energy.

To help you prepare for reporting your emissions we have produced a separate source list tool with accompanying guidance. This is a Microsoft Excel workbook file with multiple sheets which you can use to map your energy meters and other supplies to your organisation or group. This can be used in compiling your footprint report and kept in your evidence pack. Use of this tool is, however, not mandatory. (Please refer to the guidance [footprint report](#) for further information.)

There are also other tools we expect to be available that will allow greater manipulation, quasi-real time or automatic updating and scenario planning. The source list tool is not intended as a replacement for any of these tools, which participants may find useful in aiding their CRC compliance and wider carbon management.

The source list will help you to record core and residual energy supplies (see section [3](#)) and to calculate the resulting emissions. If you prefer to use a system for monitoring and recording energy use that is already in place, you need to ensure that it will provide all the supply data set out in section [3](#) and that CRC data records are held for your entire organisation, as appropriate.

When you prepared your footprint report you will have compiled information on the sources and supplies that make up your CRC emissions (that is emissions from core supplies not covered by the European Union Emissions Trading Scheme (EU ETS), CCAs (see guidance note [EU ETS and CCAs](#)) and possibly some residual supplies on your residual measurement list). In preparing your annual report, you will need to report emissions from the same supplies, plus any additional supplies you may have become responsible for since preparing your footprint report by virtue of a designated change. Please refer to the guidance notes [Organisational changes - private sector](#) and [Organisational changes - public sector](#).

Electricity generation

You will need to collect information on the number of Electricity Generating Credits (EGCs) you may be eligible to claim if you own or operate an electricity generating process using either a non-renewable feedstock or a renewable feedstock (as long as Renewable Obligation Certificates (ROCs) or a feed-in tariff (FIT) are not claimed). This will not apply if the electricity is generated at an EU ETS installation, a nuclear power station or a hydro-generating station that was ineligible for a ROC.

If you generate electricity and claim ROCs or a FIT in respect of that electricity, you will also need to record this, as any of that self-generated electricity that you use will need to be reported.

Please see the separate guidance note on [electricity generation](#) for further details regarding EGCs. The process of entering your EGC data is detailed in Section 3, Step 6.

Collating emissions information for the annual report

For the annual report, whether or not you use the Environment Agency's tools, you will need to collate the following information:

1. For core electricity supplies:

- Supply during the period 1 April to 31 March

As an example, if you have ten sites each with five half-hourly meters (HHMs), you will need to add up the total supply through them all. A typical bill for half-hourly (HH) electricity gives the following breakdown of supply:

- meter number
- unit type – kWh (Kilowatt hours)
- units (supply).

The units supplied are usually shown with the charges associated with them. You need to add up only the units, not the charges.

The bill may cover a period of one month, three months or six months.

2. For core gas supplies:

- Supply during the period 1 April to 31 March

A typical bill for gas may list more than one meter for a site, each meter having a unique serial number. The bill may give a total for gas supplied through all the meters; if so, this is the figure you should use in your calculation of supply for the year.

3. For every residual supply listed in your residual measurement list (see [footprint report](#)):

- Supply during the period 1 April to 31 March

Your residual energy supplies may consist of a number of energy contracts for different fuels, or fuels supplied without a contract, for example waste. It is

important to be sure that your annual report includes all supplies of fuel that you have listed in your residual measurement list.

Supply may need to be estimated, in which case you will need to apply a 10 per cent uplift to the estimated supply (see separate guidance on [estimation techniques](#)).

Obtaining your supply figures

To help you work out the energy supplied to your organisation, you can request an annual statement from your licensed electricity and gas suppliers, covering:

- a list of all unique meter identification numbers/codes requested;
- the total annual energy supply through every meter (detailing the type of reading – actual, self read or estimated).

You will need to provide your supplier(s) with a list of all the Meter Point Administration Numbers for electricity (MPANs, or MPRNs in Northern Ireland), or Meter Point Reference Numbers (MPRNs) for gas that you require supply data for as part of your request. Suppliers will be obliged to provide the statement within six weeks following the end of the compliance year.

You will need an annual statement from each of your organisation's energy suppliers and for each account you have with them to work out the full amount used.

Suppliers will be able to provide you with an annual statement of supply starting from the first compliance year (2010/2011). You can make your request at any time during the compliance year, but should contact your supplier with your request as soon as possible to ensure that arrangements are in place to provide the supply statements within six weeks of the end of the year. The energy suppliers will need each of their customers to confirm which meters/energy supply contracts are relevant to their organisational structure because the suppliers will not have this information. If you do not supply this information you risk not receiving an accurate annual statement.

Which energy supplies do not have to be included in the annual report?

Energy supplied for certain specified activities does not count as part of your CRC emissions. The excluded activities are:

- transport activities
- domestic accommodation
- energy used on premises outside the UK
- public lighting (Northern Ireland only).

Energy that is not your responsibility under CRC is that supplied not for your own use (unconsumed supply) (although there is an exception if you are supplied with electricity for someone who occupies your premises with your permission).

As part of preparing and submitting your footprint report, you will have already discounted emissions associated with these activities during Step 1: Determining your relevant emissions (see [footprint report](#)), before going on to calculate your CRC emission.

Evidence of actions that qualify for the Early Action metric

The Early Action metric

The Early Action metric is designed to reward organisations that have taken initiatives to reduce emissions before the start of, or during, Phase 1 of the CRC scheme. Such initiatives will benefit the organisation when its position in the league table is calculated.

The Early Action metric consists of two separate elements:

Certification under the Carbon Trust Standard (CTS), formerly the Energy Efficiency Accreditation Scheme (EEAS) or another, equivalent scheme.

The percentage of your organisation's supplies from electricity and gas (core and residual, but excluding those covered by mandatory HHMs) which are covered by voluntarily installed automatic metering reading (AMR), HHMs and dynamic unmetered supply (UMS) in the 2010/2011 reporting year. The evidence for this should be kept as part of your Evidence pack, and if you use the [source list tool](#) provided by the Environment Agency, you may include the list of AMR as a backing schedule.

Calculating your CTS equivalent element

If you are reporting early action under CTS or equivalent, you need to calculate the percentage of your CRC emissions, for the annual reporting year, that are covered by your CTS or equivalent scheme. Emissions will be considered to be covered by the CTS or equivalent scheme if it has a period that includes the end date of the CRC annual reporting year (31 March).

The footprint emissions covered by the CTS or equivalent scheme cannot be calculated based on a comparison of the total footprint certified by the CTS or equivalent compared to the total CRC footprint due to different footprint calculation bases (both different boundary and emissions sources). As a result, the coverage proportion can be calculated by reference to the set of sites within the organisation's CRC footprint which are covered by the boundary of the valid CTS, or equivalent, certificate. The score is reported as a single figure for the CRC participant as a whole.

The CTS or equivalent scheme that has been approved by the Environment Agency will be equally scored. The Environment Agency will determine whether schemes meet the criteria for CTS equivalent schemes defined by [DECC](#), using the CTS

equivalence application procedure. We will be publishing a list of equivalent standards to CTS on our website.

Your score in the CTS equivalent element will be updated from the data you submit (that is tCO₂ covered by the CTS or equivalent standard) as part of your annual reports for each of the three annual reporting years of Phase 1.

For further guidance on how to apply the CTS or equivalent standard element to CRC, please see separate guidance on CTS and equivalent standards.

Calculating your AMR element

The AMR element will be calculated on the basis of the extent of voluntary AMR, HHM and dynamic UMS you have installed on all (core and residual) gas and electricity supplies across your entire organisation by the 31 March 2011.

For the purposes of calculating AMR coverage for the Early Action metric, the following types of meters will count as voluntarily installed AMR:

For electricity:

- non-mandatory half-hourly settled meters (if half-hourly settled meters are not required under the Balancing and Settlement Code on a mandatory basis, then they will count as voluntary AMR)
- non-settled half-hourly meters
- dynamic supplies.

For gas:

- non-mandatory daily meters (if daily meters are not required under the Uniform Network Code on a mandatory basis, then they will count as voluntary AMR)
- hourly meters.

Further details on what meters count as AMR, HHM and dynamic UMS can be found in the separate guidance note [meters and metering](#).

Unlike the CTS or equivalent element of the Early Action metric, which can be updated in reporting years two (2011/2012) and three (2012/2013) of Phase 1, your score for year one of Phase 1 (2010/2011) will be frozen and used as the AMR element of your Early Action metric score in years two and three.

Please note: Your score in the AMR element of the Early Action metric is based on the volume of electricity and gas supplied during the first annual reporting year through meters that count as voluntarily installed AMR and were installed before the 31 March 2011. The earlier you voluntarily install metering arrangements that count as AMR, the better your organisation will score in the AMR element of the Early Action metric. This is illustrated in an example in Table one below.

Date 'AMR qualifying' metering arrangement installed	Supply over the period 1 April 2010 – 31 March 2011 (first annual reporting year of Phase1)	Supply counting towards voluntarily installed AMR element of the EAM	Non-AMR qualifying supply
1 April 2010	2,500MWh	2,500MWh	MWh
1 January 2011	2,500MWh	625MWh	1,875MWh

Table one: Example of supplies counting and not counting towards the AMR element of the Early Action metric

To calculate your AMR element, you will need to follow the following four steps:

Step 1: Collect supply data

Participant 'A' wants to calculate its AMR element score for year one (2010/2011). Using either the [source list tool](#) or an equivalent system for recording energy supplies, participant 'A' should obtain supply data for all supplies (core and residual) of electricity and gas. This includes electricity and gas measured by a combination of mandatory and voluntary HHMs, AMR meters that participant 'A' has chosen to install and standard meters (including dynamic UMS).

Participant 'A' has determined that its electricity and gas supplies for the 2010/2011 year totalled 10,000MWh (10,000,000kWh)

Step 2: Work out a metering profile

Participant 'A' reviews all the electricity and gas supplies identified in Step 1 and analyses the metering arrangements for each supply:

Electricity supplies covered by mandatory AMR, HHMs and dynamic UMS = 3,000MWh

Electricity or gas covered by voluntary AMR, HHMs and dynamic UMS = 5,500MWh

Electricity and gas use not covered by AMR, HHMs and dynamic UMS = 1,500MWh

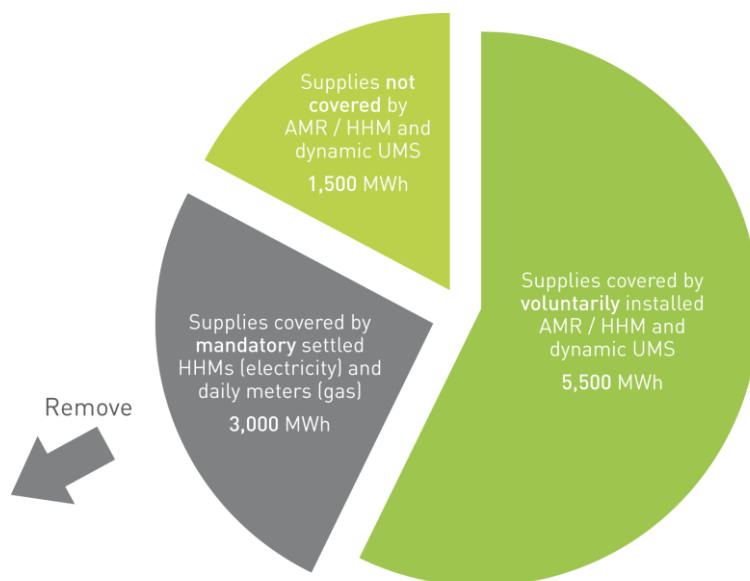


Figure three: Participant A's metering profile

Step 3: Remove mandatory metered supplies

The AMR element of the Early Action metric measures the supplies from voluntarily installed AMR, HHM and dynamic UMS supplies as a percentage of the total supply from non-mandatory metered supplies. It is therefore necessary to remove all mandated supplies (see Figure three).

After deducting the supplies covered by mandatory automatic meters, there is a total of 7,000 MWh remaining.

Step 4: Calculate the AMR/HHM/dynamic UMS coverage as a percentage

Electricity or gas covered by voluntary AMR and dynamic supply electricity = 5,500MWh

Electricity and gas use not covered by AMR or dynamic supply electricity = 1,500 tCO₂.

The AMR percentage coverage is: $(5500 / 7000) * 100 = 79$ per cent

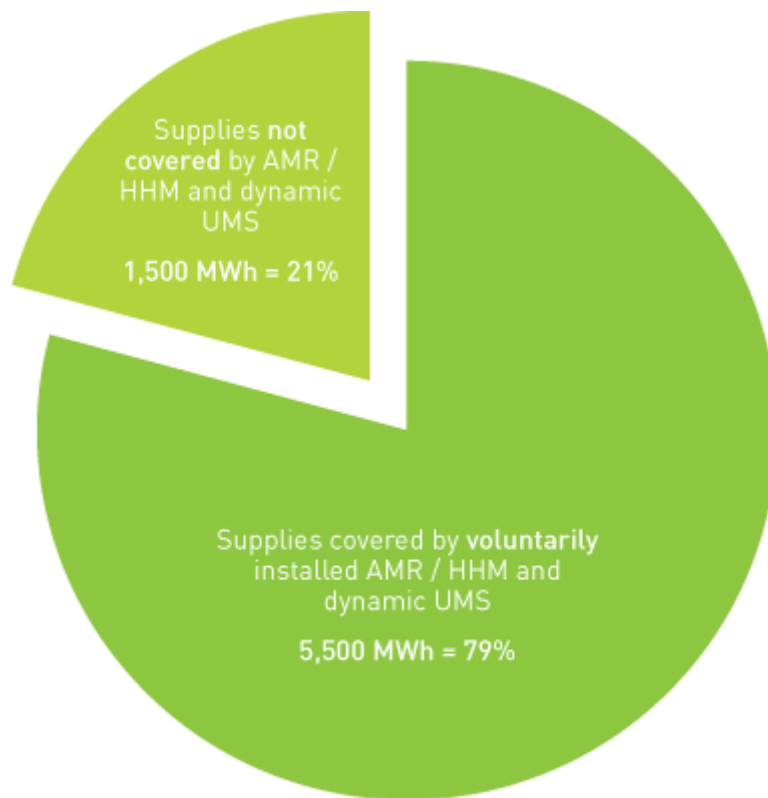


Figure four: AMR element percentage coverage

Early Action metric - weighting

In year one of Phase 1, the Early Action metric will count as 100 per cent of the weighting factors for the performance league table. In year two, the weighting factor of the early action metric is 40 per cent and in year three, it is 20 per cent.

After Phase 1, the Early Action metric will cease to apply.

You may choose not to report on Early Action, but in this case you will receive no points for the metric.

The Growth metric

The rationale behind the Growth metric is that it gives some reward to organisations that can grow efficiently. The type of data you will need to record for the Growth metric depends on whether your organisation is in the public or the private sector. The data for each category are:

- public sector – emissions for each unit revenue expenditure (£)
- private sector – emissions for each unit turnover (£).

For private companies, the turnover figure used should be for all UK-registered undertakings that form part of your participant group and be in GBP (£).

Public sector organisations will not have a turnover figure, so they should use their figure for revenue expenditure in the UK, sometimes referred to as an operating expenditure. This figure should include the total expenditure from the participant's UK operations, but exclude any capital expenditure.

If you are designated a public body under CRC but have a turnover and not revenue expenditure, you should record information based on your turnover.

In all cases, the figures you report should be taken from the latest audited accounts for your organisation. You should use the total annual figure for revenue expenditure or turnover, as appropriate. An example of the calculation over six years is given in table one below. You need to keep the record of your calculation in your evidence pack.

Calculating your emissions per unit of revenue expenditure or turnover

	Calculation	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
(a) Annual emissions (tCO ₂)		1,000	900	900	850	800	650
(b) Turnover ¹		£10,000	£11,000	£12,000	£12,500	£13,000	£13,500
(c) Annual emissions per unit turnover (CO ₂ /£)	(a) / (b)	0.100	0.082	0.075	0.068	0.062	0.048
(d) Historic ² average emissions per unit turnover (CO ₂ /£)	Average of row (c), up to a maximum of 5 years	0.100	0.100	0.091	0.086	0.081	0.077
(e) Change in emissions per unit turnover from historic average	(d) – (c)	0.000	0.018	0.016	0.018	0.020	0.029
(f) Growth metric = percentage change in CRC emissions per unit turnover compared to the historic average.	(e) / (d) x 100	0	18	18	21	24	38

1. Where 'turnover' appears in the above table it should be taken as being equivalent to revenue expenditure for public sector bodies.

2. 'Historic average' has been given the meaning explained below.

Table two: Calculation of the Growth metric over six years

You will need to input to the CRC Registry your revenue expenditure or turnover (row (b) above), and the system will calculate the emissions per unit turnover for the

year (c) and the percentage reduction in emissions per unit turnover/revenue expenditure relative to average emissions per unit turnover/revenue expenditure (f).

The average emissions will be based on the average emissions per unit of turnover/revenue expenditure over a period of five years, or, if this data does not exist for the preceding five years, as many years as data is available for. If this information is not available for at least two of the preceding five years, the percentage must be calculated on the basis of the turnover/revenue expenditure in the preceding year.

In year one of Phase 1 the Growth metric is not taken into account when calculating the performance league table. In years two and three, the Growth metric will have a weighting factor of 15 per cent and 20 per cent respectively.

You may choose not to report on growth, but if you do not, you will receive no points for the metric in the calculation of the performance league table.

The Absolute metric

The Absolute metric measures the absolute reduction or increase in a participant's emissions over time. The Absolute metric will be assessed using your CRC emissions figure, for the given annual reporting year, relative to your historic average.

Assessing your performance against a rolling average provides further recognition, under CRC, of your natural growth or decline and corresponding emissions.

Participant 'B'	Calculation	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
(a) CRC emissions (tCO ₂)		1,000	950	900	850	800	750
(b) Historic ¹ average of CRC emissions (tCO ₂)	Average of row (a), up to a maximum of 5 yrs	N/A (no preceding data)	1,000	975	950	925	900
(c) Absolute metric = percentage change in annual CRC emissions compared to historic average	$((b) - (a)) / (b) \times 100/1$	N/A (no preceding data)	5	8	11	14	17

1. 'Historic average' has been given the meaning explained below.

Table three: Example calculation

Participant B's Absolute metric score in year three will be based on its CRC emissions reported for that year (900 tCO₂) and the preceding average of its annual CRC emissions (975 tCO₂).

The historic average is calculated by taking an average of the previous years annual CRC emissions figures up to a maximum of five previous years. So, in year three the calculation for the preceding average will be: $(1000 + 950) / 2 = 975 \text{ tCO}_2$. In year six the calculation will be: $(1000 + 950 + 900 + 850 + 800) / 5 = 900 \text{ tCO}_2$.

Where a participant does not have two previous annual reports detailing CRC emissions from the preceding five years, the CRC emissions for the preceding year are used for the historic average instead.

The Absolute metric score is calculated as the difference between annual CRC emissions and the historic average expressed as a percentage.

$$[(975 - 900) / 975] * 100 = 8 \text{ per cent}$$

$$[(\text{historic average} - \text{annual CRC emissions}) / \text{historic average}] * 100 = \text{Absolute metric score}$$

Note: This is an example where the annual CRC emissions are decreasing year-on-year. If the emissions were increasing year-on-year, when calculating the Absolute metric score for a given year, the CRC emissions figure would be greater than the historic average, resulting in a negative Absolute metric score.

Additional disclosure of carbon management information

In addition to the data for the performance league table, you will have the opportunity to complete a set of four voluntary questions relating to carbon management practices within your participant organisation or group. Your answers to these questions will not affect your position in the league table.

You will be asked four set questions to which the answer is 'Yes', 'No' or 'No answer'. These questions are voluntary and are:

1. Does your CRC organisation disclose long-term carbon emission reduction targets in its annual reporting in respect of the majority of its CRC energy use?
2. Does your CRC organisation disclose carbon emissions performance against these targets in its annual reporting in respect of the majority of its CRC energy use?
3. Does your CRC organisation name a Director with responsibility for overseeing carbon performance in respect of the majority of its CRC energy use, in its annual reporting?
4. Do you actively engage employees to reduce energy use?

You may respond with a 'Yes' to the employee engagement question if you meet one of the following criteria:

- Energy management training is offered to the majority of employees in your organisation.
- Your organisation has active employee working groups on energy management, which report to senior management, and take forward initiatives to reduce the organisation's carbon emissions.
- Where an independent trade union is recognised for collective bargaining purposes, energy management issues are considered in these joint discussions and members actively take forward initiatives to reduce the organisation's carbon emissions.

Please note that even though these questions are voluntary, if you do answer them, it is important that your answer is correct and you keep records to back it up. Further advice can be found in the separate guidance on the [evidence pack](#) requirements.

What if I don't have full information for some of my energy supplies?

What should you do if, having studied your energy supply data, you find that the data is not complete for all your energy accounts? For example, your energy supplier has not provided statements covering the whole period, or an invoice for fuel delivered is missing.

If there are gaps in your records of supply for the year, you will need to provide an estimate. Where estimated figures are provided for six months or more of a 12 month period, the estimated supplies will be subject to the 10 per cent estimation uplift, which will be automatically applied to the supply when you indicate that the supply is estimated – by checking the corresponding box.

Further guidance on estimated supplies and the use of estimation techniques is provided in the separate guidance document [estimation techniques](#).

Section 3 – Submitting my report using the CRC online Registry

The CRC Registry

You can only submit your annual report using the CRC Registry.

You need to have been set up on the CRC Registry as a Primary Contact, a Secondary Contact or an Account Representative to submit an annual report. (Each user within a participating organisation will have been set up with rights appropriate to their role at the time of registration.)

The CRC Registry will lead you through the process of submitting the information required for your annual report. It is important that you have gathered the necessary data together before you start.

You may save your data and exit during the reporting process. If you have previously begun to submit your report, the system will take you to the first field in which there is information missing.

You must have completed and submitted the report by the last working day of July or face a civil penalty; for this reason it is recommended that you prepare in advance rather than waiting until the second half of July.

We have illustrated the description of the CRC Registry process with some screen shots from the prototype system. This system is still under development. The screens and the terminology may look slightly different when you come to submit your report. Please note in particular that the values given for emission conversion factors on some of the screens are intended to be illustrative only and do not reflect the actual values (which will be taken from the list of standard emission factors for CRC which has been published by the Department of Energy and Climate Change (DECC): [CRC Energy Efficiency Scheme Order: Table of Conversion Factors. Version 1: Published 22 January 2010](#)).

Step 1: Getting into the Registry

1. Log on to Government Gateway.
2. Select 'CRC Registry Homepage'.

Log on to CRC Registry using your CRC Registration number.

3. Select 'Submit an annual report'.

You will then be directed to the next screen 'Annual Report'.

Annual Report
Introduction

If you are required to submit an annual report you must complete the submission by the last working day in July following the end of the reporting year. The emissions that you must report are your "CRC emissions" as determined when you compiled your footprint report. The number of allowances which you must surrender to meet the performance commitment will be equal to the total number of tonnes of CO2 that you report. The deadline for surrender of allowances is also the last working day in July.

There is an on-going obligation throughout the reporting year for you to notify us of any designated changes that have taken place within 3 months of the change occurring. Failure to do this may have an impact on the scope of the emissions that you are required to report upon for that reporting year and may also affect your position in the performance league table. Responsibility for emissions is determined assuming that any designated changes took place at the beginning of the relevant annual reporting year.

[Previous](#) [Next](#)

If you select 'Next', the Registry presents the screen headed 'Annual Reporting Year'.

Step 2: Select the annual reporting year

4. On the annual reporting year screen, select the annual reporting year you are submitting an annual report for from the drop-down list

Reporting Year
Reporting year

Select the year for which the annual report applies

Year *

[Previous](#) [Next](#)

If you select 'Next', the Registry presents the screen headed 'CCA Exemption Status'.

Step 3: Review CCA exemptions

You will then see a screen which asks whether there has been any change to the status of a CCA exemption (if any). (Please refer to guidance note 'changes to CCAs'.)



The screenshot shows a web form titled "CCA Exemption Status (20xx/20yy)". Below the title is a "Section Title" label. The main question is "Has your CCA status changed in this reporting year?", followed by two radio button options: "Yes" and "No". Below this, a note states: "If your CCA status has changed then you need to record this via the link on the homepage". At the bottom right, there are two buttons: "Previous" and "Next". The "Next" button is highlighted with a blue border.

5. Select either the 'Yes' or 'No' box to indicate if there has been any change in your CCA status since registration.

If there has been a change to the CCA exemption status of your organisation or part of your group since your last Annual Report, you should record this using the link on the CRC Registry homepage. If there has been no change in status, or your organisation or group has no CCA exemptions, then select 'No'. In year one of Phase 1 you will have provided an up to date record of your CCA status as part of your footprint report so you should select 'No'.

Click 'Next'. The Registry will present the screen headed 'Renewables'.

Step 4: Renewables generation

This screen will ask you whether a ROC or FIT has been issued to your organisation for electricity you have supplied, and the amount of self-supplied electricity you have generated under ROC/FIT subsidy.

Renewables (20xx/20yy)

Renewables

Please enter the amount in kWh of the electricity for which you have been issued with ROCs or FITs

	Emission Factor	Supply	Measurement Units	Calculated emissions (tonnes CO2)
Renewable Obligation Certificate (ROC)	1.2	<input type="text"/>	kWh	0.0
Feed In Tariffs (FIT)	1.2	<input type="text"/>	kWh	0.0

Renewables generation

Please enter the amount in kWh of electricity that you have generated and **self-supplied**, where you have received ROC/FIT subsidy for that electricity.

	Supply	Measurement Units	Calculated emissions (tonnes CO2)
	<input type="text"/>	kWh	0.0

- If a ROC or FIT has been issued to your organisation or a member of your participant group, you should enter the amount of electricity, in kWh, the ROC/FIT was issued for.
- Please enter the amount in kWh of electricity that you have generated and self-supplied on the same site where you have received ROC/FIT subsidy for that electricity. Please refer to the guidance note [supply rules](#) for further information on self-supply.

If no ROC/FIT has been issued to you, select 'No' and then 'Next' to continue.

The Registry will present the screen headed 'Record Energy Supply by type'.

Step 5: Record energy supplies

On this screen you should record all supplies that make up your CRC emissions across the whole organisation, including any Significant Group Undertakings (SGUs) that you may have, unless these have been disaggregated and are registered as a separate participant.

- Then enter the supply data for all the types of fuel included in your CRC emissions.

The energy supply data you have collected will be either:

- Actual data (that is, from confirmed statements, readings or invoices).
- Estimated data (such as where you have used an estimation technique to cover a period when firm data is not available).

9. You should enter the supply data into the corresponding 'Total Actual' and/or 'Total Estimated' fields.

Whether or not you are intending to claim EGCs, you should include the primary fuel input associated with that generation at this stage. The CRC system will calculate the emissions associated with the credits, which you will claim on the next screen, using the grid average emissions factor and will deduct these emissions from your total emissions.

Report Metrics (Energy Supplies)

Core Emissions

Please enter the amount of energy supplied against each core source. This should not include any energy which has been supplied to a CCA exempt SGU or participant.

Fuel Source	Emission Factor	Energy supplied	Measurement Units	Calculated emissions (tonnes CO2)
Core non EU ETS and CCA electricity energy use *	1.2	<input type="text"/>	kWh	0.0
Core non EU ETS and CCA gas use *	1.2	<input type="text"/>	kWh	0.0

Other Fuels

Please enter the amount of any other non-core non EU ETS and CCA supplies (residual energy). This should exclude any supply to CCA exempt subsidiaries.

Fuel Source	Emission Factor	Energy supplied	Measurement Units	Calculated emissions (tonnes CO2)
Non-core Electricity	1.2	<input type="text"/>	kWh	0.0
Non-core Gas	1.2	<input type="text"/>	kWh	0.0
Aviation Spirit	1.2	<input type="text"/>	tonnes	0.0
Aviation Turbine Fuel	1.2	<input type="text"/>	tonnes	0.0
Blast furnace gas	1.2	<input type="text"/>	kWh	0.0
Burning Oil/Kerosene/Paraffin	1.2	<input type="text"/>	litres	0.0
Coke Oven Gas	1.2	<input type="text"/>	kWh	0.0
Coking Coal	1.2	<input type="text"/>	tonnes	0.0
Colliery Methane	1.2	<input type="text"/>	kWh	0.0
Diesel	1.2	<input type="text"/>	litres	0.0
Fuel Oil	1.2	<input type="text"/>	tonnes	0.0
Gas Oil	1.2	<input type="text"/>	litres	0.0
Industrial Coal	1.2	<input type="text"/>	tonnes	0.0
Liquid Petroleum Gas (LPG)	1.2	<input type="text"/>	litres	0.0
Lubricants	1.2	<input type="text"/>	tonnes	0.0
Waste	1.2	<input type="text"/>	tonnes	0.0
Naphtha	1.2	<input type="text"/>	tonnes	0.0
Natural Gas	1.2	<input type="text"/>	kWh	0.0
Other Petroleum Gas	1.2	<input type="text"/>	kWh	0.0
Petrol	1.2	<input type="text"/>	litres	0.0

(Please note that the emission factors given above do not reflect the actual values.)

Once you have entered all your supplies, select 'Next' to continue.

The Registry will present the screen headed 'Record Electricity Generating Credits'.

Step 6: Electricity Generating Credits (EGCs)

This screen will ask you whether you are claiming any EGCs for electricity that you have supplied.

Electricity Generating Credits (20xx/20yy)
Value of credits
Please enter the value in kWh of any electricity generating credits you are claiming for electricity you have supplied

	Emission Factor	Supply	Measurement Units	Calculated emissions (tonnes CO2)
Value of electricity generating credit	1.2	<input type="text"/>	kWh	0.0

10. If you are claiming EGCs, you should enter the amount in kWh. You can claim credits for situations where your organisation generates electricity for its own use or exports it to a third party recipient, so long as it is not generated in certain specified ways or with the subsidy of ROCs or a FIT. You will still be responsible for reporting the input fuel supply under CRC, and for any electricity generated and supplied or self-supplied (see [supply rules](#)) to your organisation. Please see guidance note [electricity generation](#).

If you are not claiming any credits, select 'No' and then 'Next' to continue. The Registry will present the screen headed 'Significant Group Undertaking Emissions'.

Step 7: Significant group undertakings (SGUs)

If your organisation has SGUs for which you are the primary member (if they have not been disaggregated from your organisation under CRC) then the Registry displays a list of SGUs within your organisation (this information having been provided at registration).

11. For each SGU, enter the total emissions.

Significant Group Undertaking Emissions (20xx/20yy)

Emissions

Please enter the total emissions for and for each Significant Group Undertaking (SGU) in tonnes of CO2 *

Acme
|
+-- Acme UK Corp
|
+-- Acme Online
|
|
| +-- Acme Online Warehouses
|
| +-- Acme Online IT
|
+-- Acme Wholesale
|
+-- Acme Metro

[View the emissions calculator \(opens in new window\)](#)

Previous

Next

Once you have reported the emissions for each SGU, select 'Next'. The Registry will present the screen headed 'Early Action Metric Data'.

Step 8: Record Early Action metric data

The Early Action metric is one of three metrics that are used in calculating your position in the league table during the introductory phase. The elements on the Early Action metric are detailed in Section 2 of this guidance document.

You should enter the following data for each element of the Early Action metric:

12. Enter the percentage of your organisation's annually reported CRC emissions covered by the CTS or equivalent at the end of each annual reporting year of the introductory phase. Record this percentage in the corresponding field on the Registry screen. If your percentage coverage changes during the course of a year as a result of a change of ownership of parts of the organisation, you will need to re-calculate your percentage for your next Annual Report. The guidance note CTS and equivalent standards explains how to do this.
13. Enter the percentage of your organisation's supply emissions from electricity or gas (excluding those covered by mandatory HHMs) which are covered by voluntarily installed AMR as defined in 'calculating your AMR element', on [page 15](#) at the end of March 2011. Record this percentage in the corresponding field on the Registry screen.

Early Action Metric Data (20xx/20yy)

% coverage by Carbon Trust or equivalent scheme

The total regulated emissions for the entire organisation are x tonnes of CO₂.

Please specify the amount of these emissions in tonnes of CO₂ covered by the Carbon Trust Standard or equivalent **as a percentage of the total**:

% coverage Scheme provider

% coverage by voluntary AMR

:Enter the % of your organisation's supply from electricity or gas (excluding that covered by mandatory HHMs) covered by voluntarily installed AMR at the end of March 2011.

Voluntary AMRs (%)

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Once you have entered the data, select 'Next' to continue. The Registry will present the screen headed 'Growth Metric Data'.

Step 9: Record Growth metric data

The data you need to record here will depend on whether your organisation receives revenue expenditure or has a turnover.

14. If you are a public sector organisation, you should record your revenue expenditure in £.
15. If you are a private sector organisation, you should record your turnover in £.
16. If you are classified as a public body under CRC, but are a body corporate without revenue expenditure, you should record your turnover.

The example screens below are for public body and private sector. The system will show you the appropriate screen for the organisation type you selected for the highest parent at registration.

Public body

Growth Metric Data (20xx/20yy)

Revenue expenditure

Please specify your Revenue Expenditure in £ (as set out in your annual report)*

[Previous](#) [Next](#)

Private sector

Growth Metric Data (20xx/20yy)
Turnover
Please specify your turnover in £ (as set out in your annual report)*

The Growth metric will be calculated based on the percentage reduction in CRC emissions for each unit of turnover/revenue expenditure reported by your organisation from year to year. The system will calculate this for you. You will need to provide Growth metric data in every annual reporting year, though the Growth metric will not be used to assess performance for the Performance League Table until year two of Phase 1, when a year-on-year comparison can be made.

Select 'Next' to continue. The Registry will present the screen headed 'Corporate Responsibility'.

Step 10: Record additional disclosure of information

The Registry will present four additional voluntary set questions relating to carbon management within your organisation or group, with three options of response: 'Yes', 'No', or 'No answer'.

Corporate Responsibility (20xx/20yy)
Annual reporting
Please answer the following voluntary reporting questions. These do not affect your performance league table position or revenue recycling payment. This information will be included in the Administrator's annual report, which will be made public.

Does your CRC organisation disclose long-term carbon emission reduction targets in its annual reporting in respect of the majority of its CRC energy use? *
☐ Yes
☐ No
☐ No answer

Does your CRC organisation disclose carbon emissions performance against these targets in its annual reporting in respect of the majority of its CRC energy use? *
☐ Yes
☐ No
☐ No answer

Does your CRC organisation name a Director with responsibility for overseeing carbon performance in respect of the majority of its CRC energy use, in its annual reporting? *
☐ Yes
☐ No
☐ No answer

Do you actively engage employees to reduce energy use? *
☐ Yes
☐ No
☐ No answer

You can choose to answer as many of the questions as you wish.

The annual reports referred to in the first two questions need to be maintained as evidence. Records must also be maintained of the person and/or programme referred to in the third and fourth questions.

There is no requirement to answer these questions and the answers to these questions will not affect your scoring in the Performance League Table. Government does, however, intend to publish this information.

Once you have selected an answer to these questions, select 'Next' to continue. The Registry will present the screen headed 'Annual Report Summary'.

Step 11: Annual report summary

The Registry will then calculate your emissions based on the data you have inputted and the following information will be displayed:

- mount of annual emissions.
- Early Action metric.
- Growth metric.
- Calculated emissions
 - the rolling average (over five years, or the period since the start of the scheme – whichever is shorter) of growth emissions;
 - the rolling average (over the same period) of total emissions.

In a year which is the final annual reporting year before the next phase begins, the screen asks whether you wish to use the present annual report as the basis for the new phase pre-report (see [timelines for CRC](#)) for the next phase. This refers to the new phase pre-report which is explained in [Section 1](#). If you have re-registered for the next phase with the same structure, you can just copy the details across so you don't have to input the data twice. We will be issuing guidance to explain this in more detail in due course.

17. You have the option to choose 'Yes' or 'No'.

Annual Report Summary (20xx/20yy)
Summary
Below is a summary of your inputted annual report:

Amount of annual emissions
Early action metrics
Growth metrics

Once your report has been submitted it cannot be changed.

☐ I confirm that the information I have supplied is correct.

Calculated emissions
From your supplied information we have calculated your historic average figures as follows:

Historic average of growth emissions
Historic average of total emissions

Next phase pre-report

Once submitted do you wish to copy your compliance report for this year as a basis for your next phase pre-report? *

☐ Yes
☐ No

Previous

Submit

In any other year during a phase, you will see the screen below.

Annual Report Summary (20xx/20yy)
Summary

Below is a summary of your inputted annual report:

Amount of annual emissions
Early action metrics
Growth metrics

Once your report has been submitted it cannot be changed.

☐ I confirm that the information I have supplied is correct.

Calculated emissions

From your supplied information we have calculated your historic average figures as follows:

Historic average of growth emissions
Historic average of total emissions

Previous

Submit

18. You will be asked to confirm that the information you have input is correct before you are allowed to submit your report. If you wish to amend any information, you can do this by using the 'Previous' button to return to an earlier screen.

19. If all the information presented is correct, select 'Submit' to submit your annual report.

20. You have the option to print this information for your records.

The CRC Registry will display a message that confirms you have submitted your report.

The system sends an e-mail to the primary contact, secondary contact and director or person with management control to confirm that the report has been received, with a PDF copy of the report attached.

The screen will then indicate 'You now need to surrender x allowances by (date of last working day in July) to avoid any penalties'.

Section 4 – Surrendering your allowances

For the second annual reporting year of Phase 1, April 2011 to March 2012, and subsequent annual reporting years in that phase, you must surrender allowances you have purchased to cover your CO₂ emissions. There is no requirement to surrender allowances for the first year in Phase 1 (2010/2011), as this is a reporting-only year, or the footprint year in respect of any subsequent phase.

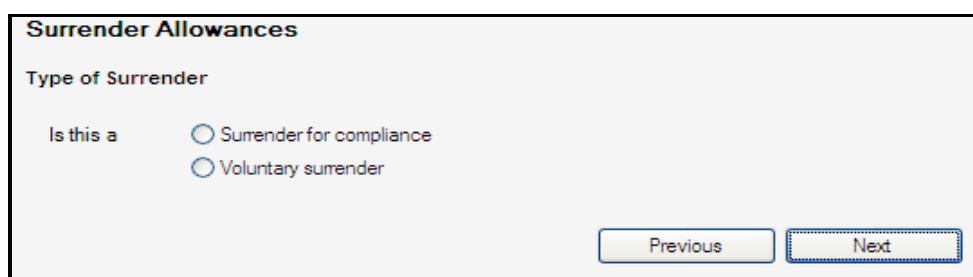
You may surrender allowances at any time during the annual reporting year, but you must ensure that you have surrendered sufficient allowances by the last working day in July to cover your emissions for the previous reporting year.

To be able to surrender allowances, you must be set up on the CRC Registry as an Account Representative. Select 'Surrender Allowances' from your homepage. You can check your account balance if you wish before you start (select 'View Account Balance'), but the surrender screens will show you the numbers and types of allowances available for surrender as part of the process.

Step 1: Type of surrender

Once you have logged in and chosen to surrender allowances, you will see the screen below.

An organisation may, if it wishes to do so, voluntarily surrender additional allowances, that is beyond the number required for compliance, for example to meet corporate environmental commitments. If you wish to do this, you should indicate that this is your intention by clicking the radio button (shown in the screen below).



Surrender Allowances

Type of Surrender

Is this a ☐ Surrender for compliance ☐ Voluntary surrender

[Previous](#) [Next](#)

1. Select the type of surrender to indicate whether you are surrendering to meet your compliance obligation or voluntarily and select 'Next'. If you have indicated that you wish to surrender voluntarily, you will go to step three.

Click on 'Next' to continue. The next screen gives a summary as shown below.

Step 2: Select number and type of allowances to be surrendered

Surrender Details
Annual Report
Summary
Your annual report for year xxx shows that you need to surrender x allowances.
You have x outstanding allowances from previous years.
You have surrendered x allowances so far against this outstanding balance.
You should surrender x allowances by xx/xx/xxxx to avoid any penalties.
[Download full Annual Report](#)
Eligible Allowances
Enter the quantity of each type you wish to surrender

Type	Vintage	Total quantity	Quantity to surrender

PreviousNext

2. Enter the type and number of allowances you wish to surrender.

The type will, in Phase 1, be 'fixed price sale' or 'safety valve', if you have purchased any via this route or acquired any via the secondary market. The vintage and number of allowances that you have available for surrender will be displayed on the screen. The CRC Registry will only display the vintage of allowances that are eligible for surrender at that time. You can only surrender allowances from a fixed price sale that you purchased in April of the previous year, for example April 2011 for surrender in July 2012, or allowances purchased on the secondary market or through the safety valve. You cannot surrender allowances in July of any year that you purchased in a fixed price sale in April of the same year.

The CRC Registry will check the quantity of allowances you have requested to surrender against the balance of allowances which you are due to surrender. If you surrender a higher or lower number of allowances than the balance, the system will display a warning that you are over-surrendering or under-surrendering (see box below).

Otherwise, when you click 'Next' you will continue to Step 4.

Over-surrender

Surplus allowances surrendered over the required number to be surrendered will be carried forward in your account to the next annual reporting year in a phase. However, allowances cannot be carried forward from the Introductory Phase to Phase 2.

The Registry will display the following warning:

Over Surrendered Warning

Warning

The amount of allowances to be surrendered does not match the number calculated from the Annual Report.

You have over surrendered by x allowances. These will be carried forward to next year.

If you wish to continue anyway, click 'Next', otherwise click 'Previous' to return to the previous screen.

Under-surrender

If you surrender fewer than the full number of allowances on your account, a warning will be displayed showing how many allowances you still need to surrender to avoid any penalties (see [Annex 1: Civil penalties](#)).

Under Surrendered Warning

Warning

The amount of allowances to be surrendered does not match the number calculated from the annual report.

Your annual report for year xxx states you need to surrender x allowances.
You have x outstanding allowances from previous years.
Including this surrender you have surrendered x allowances against this outstanding balance.
You should surrender x allowances by xx/xx/xxxx to avoid any penalties.

If you do not have enough allowances in your account to cover your annual emissions, you will need to purchase and surrender extra allowances before the last working day in July or you may face civil penalties for non-compliance. You can:

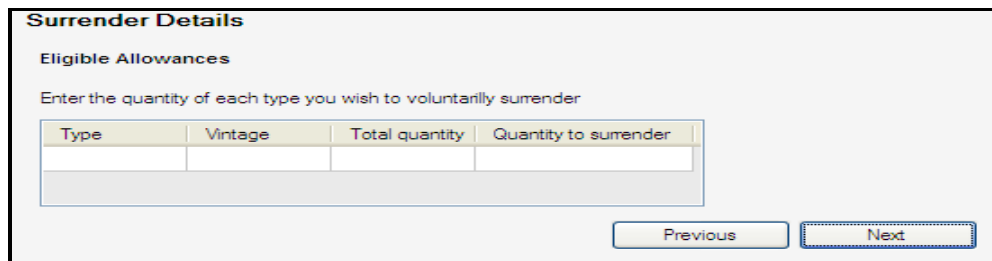
- Return to the previous screens and request surrender of more allowances.
- Exit the 'surrender allowances', go back to your homepage where you have the option to order allowances through the safety valve or view the 'sale' notices on the secondary market notice board.
- Surrender less allowances than the requirement, and return later to surrender more when you have them. This will reduce your liabilities should you incur a penalty for failure to surrender allowances.

We will be issuing guidance on purchase and sale of allowances in due course.

If you wish to continue, click 'Next', otherwise click 'Previous' to return to the previous screen.

Step 3: Voluntary surrender of allowances

3. If you have selected to surrender allowances voluntarily, the following screen will appear and you should enter the number of allowances you wish to surrender voluntarily.



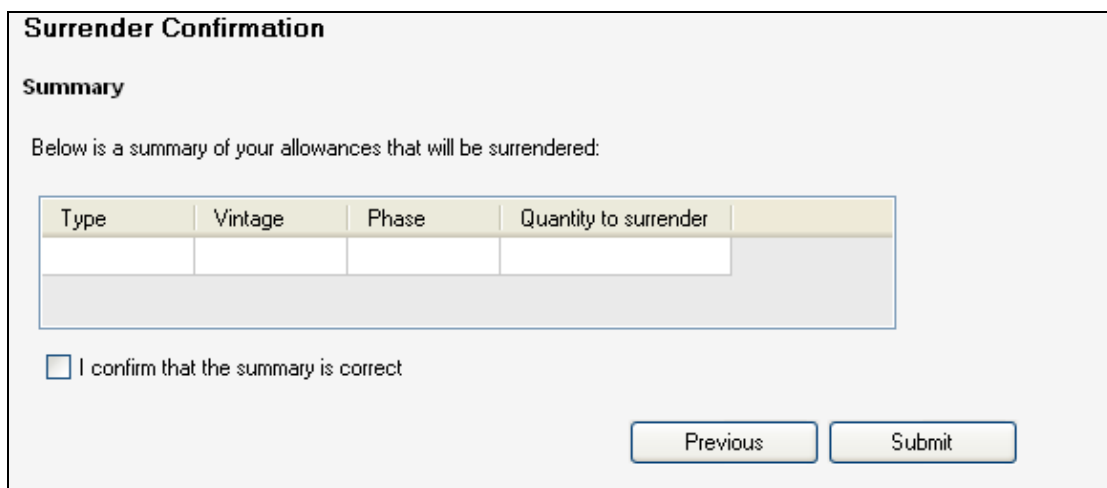
Type	Vintage	Total quantity	Quantity to surrender

The vintage and number of allowances that you have available for surrender will be displayed on the screen. The CRC Registry will only display the vintage of allowances that are eligible for surrender at that time.

Step 4: Confirmation

The next screen will display a summary of the number of allowances surrendered as a confirmation that you have surrendered the allowances.

Check that the summary is correct and either click on the box 'I confirm that the summary is correct' and select 'Next', or select 'Previous' to return to earlier screens.

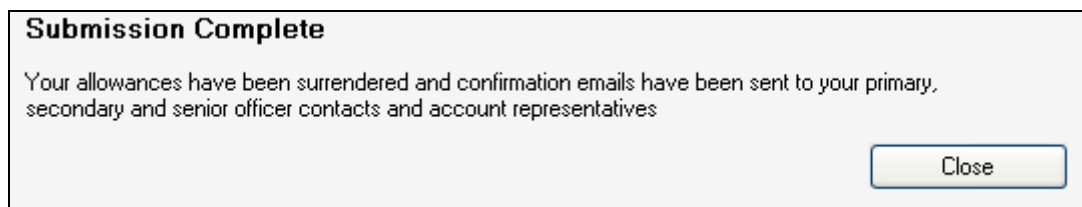


Type	Vintage	Phase	Quantity to surrender

☐ I confirm that the summary is correct

Step 5: Surrender complete

Once you have submitted the confirmation that you wish to surrender the allowances, the Registry will display a confirmation, as shown below.



You may download a copy of the annual report you have submitted.

If you do not surrender sufficient allowances by the last working day in July, you will face civil penalties. See [Annex 1](#) for further information on this.

Remember that year one of Phase 1 (2010/2011) is an annual reporting year, but you do not need to surrender allowances in July 2011.

Once you have surrendered sufficient allowances for the annual reporting year, your responsibilities for that annual reporting year have been fulfilled.

Section 5 – Supporting information

For further guidance related to preparing and submitting your annual report, you may wish to review the following documents:

- [Timelines for CRC](#)
- [Conversion factors and emission factors](#)
- [Evidence pack](#)
- [Meters and metering](#)
- [Supply rules](#)
- CTS and equivalent standards.

Where can I get more help?

The information and screen shots of the CRC Registry have been provided to help you understand what you need to do, but if you have any questions, please contact the Helpline crchelp@environment-agency.gov.uk, quoting your registration number.

The CRC Registry will give you your registration number automatically when you register.

You should direct any queries about particular supplies or meters to your energy supplier.

Annex 1: Civil penalties for failure to submit an annual report, to report correct data, or to surrender allowances

If you do not submit an annual report by the deadline (which is the last working day of July in each compliance year), your organisation will become liable to pay a civil penalty. Penalties also become payable if you submit information that is incorrect, or fail to purchase and then surrender a number of allowances to match your emissions.

The penalties for these types of non-compliance are set out below.

Failure to provide annual report	<ul style="list-style-type: none"> • Immediate fine of £5,000 for failure to provide an annual report by the reporting deadline. • Further fine of £500 per working day for each subsequent day of delay up to a maximum of 40 working days, or £40,000 if the report is provided more than 40 days after the due date. • In addition, where the annual report is over 40 days late, emissions are doubled with regard to that year's performance commitment requirement (doubled figure will not count towards the participant's rolling average). • Publication of non-compliance. • Administrators will block the transfer of all allowances out of the participant's registry account until the report is received. • Bottom ranking on the league table.
Incorrect reporting	<ul style="list-style-type: none"> • Fine of £40 for each tCO₂ of emissions incorrectly reported, to be applied where there is a margin of error greater than 5 per cent. • Publication of non-compliance.
Incorrect information	<ul style="list-style-type: none"> • Where an organisation fails to provide accurate information in its report, and where that information does not affect the emissions totals, a fine of £5,000. • Further, where that inaccurate information affects the participant's performance in the league table, an additional fine of double the amount of any financial gain achieved from improved performance score. • Publication of non-compliance.
Failure to comply with the performance commitment (surrendering	<ul style="list-style-type: none"> • Fine of £40/tCO₂ in respect of each allowance that should have been obtained and surrendered. • Must obtain and surrender the outstanding balance of allowances. • Continued failure to remedy the shortfall will result in

sufficient allowances)	<p>recycling payment being withheld until the participant complies.</p> <ul style="list-style-type: none"> • If a participant fails to comply by the end of the compliance year, they will not receive their recycling payment. Outstanding allowances will then be added to their performance commitment requirement for the following year. • Publication of non-compliance. • Administrators will block the transfer of all allowances out of the participant's registry account until all necessary allowances are surrendered.
Later finding of failure to comply with the performance commitment	<ul style="list-style-type: none"> • Where the non-compliant organisation is still a participant, the shortfall of allowances is added to their current compliance year's performance commitment total. • Publication of non-compliance. • Where the non-compliant organisation is no longer a participant, a fine equal to the value of the shortfall. The value of the shortfall is determined with reference to the price of allowances in the most recent Government sale or auction.

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