

SECR Year-End Compliance Checklist

This checklist is designed to help SMEs companies prepare their Streamlined Energy and Carbon Reporting (SECR) disclosure as part of their Annual Report and Accounts. Use this guide to ensure you meet compliance requirements efficiently and on time.

☐ Confirm your company qualifies for SECR as a large company.

Companies that meet any two of the following criteria meet the requirements:



£36m+ turnover



250+ employees



£18m+ balance sheet

☐ Identify the reporting period.

Usually this will align with your financial year-end, but it can be a different 12 month period as long as it significantly overlaps.

☐ Gather energy consumption data (electricity, gas, transport) for UK operations.

☐ Collate information on energy efficiency actions undertaken in the year and write commentary on performance.

☐ Calculate associated greenhouse gas emissions (CO₂e) using appropriate conversion factors.

Your public disclosure should be in your Annual Report & Accounts and should usually include:

- ☐ Your energy consumption for the year in kWh (electricity, gas and transport)
- ☐ Your CO2 equivalent Scope 1 & 2 emissions
- ☐ Comparison to previous years' data and/or your baseline year for SECR reporting
- ☐ At least one intensity ratio (e.g., emissions per £m turnover).
- ☐ Summary of energy efficiency actions taken during the reporting year.
- ☐ Narrative commentary explaining trends and performance.

Tips for easy SECR compliance



Your reporting should cover all operations, mirroring your financial reporting boundaries. We can help with addressing missing or incomplete data.



Ensure you have a clear audit trail for calculations and are using the correct emissions factors.



Have your emissions significantly changed from last year? Ensure you understand why and can explain and justify the change.



Have you undergone a significant restructure of your operations this year? Talk to us about how to readjust your baseline year to ensure you comply with regulation



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