

The Energy Savings Opportunity Scheme (Amendment) Regulations 2023

Complying with the new requirement for an “ESOS Report”

The 2023 ESOS amendments have introduced a new requirement for an “ESOS Report” which is separate from any audit report or reports. In effect this simply makes mandatory what many of us have habitually done as a matter of course but the amendments to the Regulations stipulate some new reporting requirements. This document is intended to consolidate those requirements.

The first column quotes the applicable sub-paragraphs of the new Regulation 27A(4), while the second and third columns expand on each of those sub-paragraphs by reference to the 2014 Regulations and all subsequent amendments. Key elements of the ESOS report have been highlighted.

Note: this guide does not apply where Part 6 (alternative routes to compliance) has been invoked.

New Regulation 27A(4)		
In these Regulations, an “ESOS report” is a written record containing—	Expanded meaning and notes	
(a) the information required by paragraph (5),	(a) the participant’s total energy consumption , (b) where the responsible undertaking has elected to identify the participant’s areas of significant energy consumption, the participant’s significant energy consumption , expressed in kWh, and the percentage of the participant’s total energy consumption it represents , (c) the energy intensity ratios calculated in accordance with regulation 25C, and	

	(d) an estimate of energy savings achieved by the participant, produced in accordance with regulation 27B(1).	
(b) where the responsible undertaking has conducted an energy audit under Chapter 3, the information required by paragraph (6),	(a) the information required to be recorded in accordance with subparagraphs (a) to (f) of regulation 26(9),	(a) the period during which the energy audit was carried out, (b) the 12 month period to which the energy audit relates, (c) as measured in accordance with paragraph (3)— (i) the participant’s energy consumption in relation to its areas of significant energy consumption, or (ii) where paragraph (1)(b) applies, the participant’s total energy consumption, (d) the number of sites at which the participant holds assets, or carries on activities, to which the energy audit relates, (e) the number of sites visited for the energy audit, (f) the reasons why the sites visited for the energy audit are considered to be representative of how energy is used by the range of assets held, and activities carried on, by the participant during the 12 month period to which the energy audit relates, and (g) where paragraph (7)(a) applies, details of the extent to which, and the reasons why, 12 months’ verifiable data was not used.
	(b) a description of the analysis carried out in accordance with regulation 27(1)(a),	27.—(1) An energy audit must, so far as reasonably practicable — (a) analyse the participant’s energy consumption and energy efficiency,
	(c) the information referred to in subparagraphs (b) to (e) of regulation 27(1),	27.—(1) An energy audit must, so far as reasonably practicable — (b) identify any way in which the participant can improve its energy efficiency,

		<p>(c) recommend any measure falling within sub-paragraph (b) which is reasonably practicable and cost effective for the participant to implement (an “energy saving opportunity”),</p> <p>(d) in respect of each energy saving opportunity—</p> <ul style="list-style-type: none"> (i) identify the organisational purpose to which the energy saving opportunity most closely relates, (ii) identify the energy saving category to which the energy saving opportunity most closely relates, (iii) identify any considerations relevant to the implementation of the energy saving opportunity, including, if applicable— <ul style="list-style-type: none"> (aa) any considerations arising from an obligation of any person under Part 3 of the Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015(4), in relation to any buildings used by the participant, and (bb) information on any schemes under which grants or public funds from the United Kingdom Government, Scottish Government, Welsh Government or Northern Ireland Government may be available to support implementation of the energy saving opportunity, (iv) estimate, in pounds, the costs and benefits of implementing the energy saving opportunity, (v) identify any other non-financial costs and benefits that are not included in the estimate referred to in sub-paragraph (iv), (vi) estimate the annual reduction in energy spend and the annual reduction in energy consumption which would be achieved as a result of implementing the energy saving opportunity, and (vii) calculate the payback period for the energy saving opportunity, and <p>(e) recommend a programme for implementation of the energy saving opportunities (if any), including—</p> <ul style="list-style-type: none"> (i) a timescale for implementation of the energy saving opportunities, (ii) the estimated costs and benefits of implementing the programme, and
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		(iii) the payback period calculated for the programme.
	(d) the sum of all the estimates made in accordance with regulation 27(1)(d)(vi) (annual reductions in energy spend and energy consumption),	
	(e) for each organisational purpose, the sum of the estimates made in accordance with regulation 27(1)(d)(vi) in respect of energy saving opportunities that are identified in accordance with regulation 27(1)(d)(i) as most closely relating to that organisational purpose, and	
	(f) for each energy saving category, the sum of the estimates made in accordance with regulation 27(1)(d)(vi) in respect of any energy saving opportunities that are identified in accordance with regulation 27(1)(d)(ii) as most closely relating to that energy saving category.	
(c) where the participant is deemed to have complied with Chapter 3 by virtue of Part 6, the information required by paragraph (7),	<i>[this option is not addressed here]</i>	
(d) the information specified in column 1 of Tables A, C and E in Schedule 3,	Table A Information in relation to responsible undertaking	Name
	Table C Information in relation to the responsible officer	Name Full title or position in the participant or relevant undertaking

	Table E Information in relation to all other people who have carried out a significant proportion of site visits or data gathering for the energy audit, or drafted significant parts of the ESOS report	Where recorded, name of each natural person who has carried out a significant proportion of the site visits required by regulation 26(3A), gathered a significant amount of the data used for carrying out the energy audit, or drafted significant parts of the ESOS report (a “specified person”)
(e) where the responsible undertaking is one of two or more relevant undertakings complying with the Scheme as one participant, the information specified in column 1 of Table B in Schedule 3, and	Table B Information in relation to the participant where the responsible undertaking is one of two or more relevant undertakings complying with the Scheme as one participant	the number of relevant undertakings comprising the participant corporate group structure chart or other information setting out the relationship between the relevant undertakings complying with the Scheme as one participant, including the responsible undertaking, any franchisees, any relevant undertaking that has ceased to be part of the participant since the qualification date by virtue of paragraph 3 or 7 of Schedule 2 and any parent undertaking of the responsible undertaking to which these Regulations do not extend
(f) where a lead assessor is required to be appointed under regulation 21, the information specified in column 1 of Table D in Schedule 3.	Table D Information in relation to lead assessor where one is required under regulation 21	Name The approved register

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