

What is 'Target Period Reporting'?

Each Target Unit (TU) that has a CCA has been given an energy saving target, which has been set as a series of efficiency improvements compared to a “base year”.

Historically, each “target period” has been two calendar years in duration. At the end of each target period (TP) the energy efficiency performance of the TU is assessed and compared to the target that has been set. This is done by means of reporting energy and production data to the Environment Agency (EA) via a data collection form submitted to the FDF CCA administrators at SLR Consulting Ltd. The forms will need to be completed and returned to fdcca@slrconsulting.com.

The current scheme was originally intended to have four 2-year target periods (TPs 1-4). The scheme was subsequently extended to add a further 2-year period (TP5) and has now been extended further to add a final target period (TP6) prior to a new scheme proposed to start in 2025.

There is an important difference to TP6 in that it is a single year period (2024). 2023 data will still be collected but will not count towards your TP6 result, only 2024 data will be measured for your TP6 performance. Although 2023 is a 'fallow' year, it is still important to report your data as this will provide information for the sector for use in target negotiations with Government, can flag potential errors and allow time for corrections prior to period end reporting and also can assist with forecasting/budgeting for potential buy-outs.

If the target is achieved, then the CCL discount is retained for the next 2-year period. Any surplus “CO2” that the TU surpassed its target by at TP5 cannot be used to offset a fail at TP6.

If you fail to meet a target all is not lost. There is a buy-out mechanism that allows a company that has failed its target to buy “CO2 allowances” to offset the extra CO2 emitted. Payment of this buy-out allows your TU to be recertified to claim the CCL discount for the next 2 year* certification period.

The Target Periods (TP) are:

TP1: 1st January 2013- 31st December 2014

TP2: 1st January 2015- 31st December 2016

TP3: 1st January 2017- 31st December 2018

TP4: 1st January 2019- 31st December 2020

TP5: 1st January 2021- 31st December 2022

Fallow Year: 1st January 2023- 31st December 2023

TP6: 1st January 2024- 31st December 2024

Who needs to report?

- The companies owning the target unit should report for the entire target period, or for that part of the period when they were covered by the CCA.
- If a facility or Target Unit changes ownership during a target period, data for the full target period still needs to be reported at the end of the period.
- If a facility or Target Unit is withdrawn from the CCA Scheme before 31 December 2024 then it does not have to report but can if the company wants it to.
- If a facility has a change of status for UK ETS then it should report for the whole 12 months as per the status of the facility on 31st December 2024.

What needs to be reported?

- You will need to report energy streams into site and throughput data. For 2024 there will be a new mandatory requirement as detailed on the next page.
- Fuels covered by UK ETS should not be reported.
- The same methodology as used for base year reporting should be used for target period reporting.

After you have reported...

If you pass the 6th target

- No further actions on you.
- Data is submitted to the EA.
- EA list all sites on the new reduced rate certificate published in July 2025.

If you fail 6th the target

- Data is submitted to the EA.
- EA will send the MoA (i.e. buy-out invoice) to the Responsible Person.
- You need to pay the MoA (i.e. cash handed over) by 1st July 2025.
- EA list all sites on the new reduced rate certificate published in July 2025.

New requirement for 2024 reporting:

The Government has stated that in addition to mandatory reporting of energy and production they will introduce in the two-year extension mandatory reporting of actions taken to improve energy efficiency and decarbonisation during Target Period 6. They have said:

- *For the Target Period 6 scheme extension, we are requiring operators to report on the measures that they have taken to achieve their targets. A reporting template will be provided to scheme participants.*
- *Operators are already required to record this information through the underlying agreements: 14.2 In particular, an Operator must retain: 14.2.2 records of energy saving actions and measures implemented during each target period.*
- *The reporting template will include a list of abatement measures for each sector and will allow for operators to include abatement measures which are not on the sectoral list.*

At the time of writing, the proposed template has not yet been published and you are not required to report this data for 2023, however should be prepared to report this information for 2024 in early 2025. Further information will be provided once available.

2023 and Target Period 6 Reporting deadlines

The below are planned deadlines. If these change, we will inform administrative contacts.

December 2023	Invoices for 2024 fees issued.
February 2024	Reporting spreadsheets issued to collect 2023 data.
March 2024	28th Deadline for returning completed data collection spreadsheets with 2023 included
December 2024	Reporting spreadsheets issued to collect 2024 data Invoices for 2025 fees issued.
January 2025	17th – deadline for sites with Absolute targets to report their 2024 production data, and for sites with energy disruptions to provide information
February 2025	28 th – deadline for returning 2024 completed data collection spreadsheets
March 2025	28 th – deadline for correcting any data
April 2025	FDf CCA submit all data to the Environment Agency
May 2025	Buy-out fees invoices issued where buy-out fees due
June 2025	30 th – deadline for the Environment Agency to receive the buy-out money (cleared into account)
July 2025	1 st – recertified to receive CCL discount until end March 2027 (as long as you pass or pay the buy-out)

What happens if..... ?

... I don't report at the target period?

You could incur a penalty but will have the opportunity to report late. If you don't pay the penalty then your CCA will be terminated and you will lose all benefits.

... I report the target period data late?

You could incur a penalty but can still report. If you don't pay the penalty then your CCA will be terminated and you will lose all benefits.

... I don't pay the buy-out?

You will lose the entitlement to claim the CCL discount

... a site closed down since we signed the CCA?

- If it closed on or before 31st December 2024 then you do not have to report any data for that site.
- If the site was sold before 31st December 2024 then we need to move it to the new owner and exclude it from the target period reporting.
- If the site was sold after 31st December 2024 then we will move it but it will not affect target period reporting.

... we had problems with metering during the target period?

You can estimate energy use but keep records of how you have done this.

... we find an error in our base year data?

You must tell us ASAP so that we can get the target adjusted.

... we had problems with our electricity supply?

You must tell us ASAP so that we can look at the impact it had and get the target adjusted (this would have to be agreed with the EA before 31st January 2025).

... the responsible person or admin contact has changed?

You must tell us ASAP so that we can update the records.

... we find an error with our target period data after we have submitted it?

You must tell us and we will correct the data and hence the result. If you fail by more than you will need to pay further buy-out costs. You could incur a penalty .

... we have joined UK ETS since we signed our CCA?

You must tell us ASAP so that we can get the target adjusted.

How to complete the 2023 data collection spreadsheet (DCS)

The spreadsheet will open on the 'Introduction' worksheet which looks like this.

fdf *Climate Change Agreement - Data Collection Spreadsheet* **SLR**
2023 Administered by

The purpose of this exercise is to collect energy and production data for 2023

How to use this spreadsheet - Please enter data for each site and product in the **green boxes** within the 'Facility data' and 'NOVEM Data' tabs
- Please return this spreadsheet complete with 2023 data to fdcca@slrconsulting.com by **28th March 2024**.

If the company or contact details listed below have changed, please contact the CCA helpdesk to provide updated information

Operator Name: CCA Target Unit Reference Number:
Name of Administrative Contact: Name of Responsible Person:
Administrative Contact Email: Responsible Person Email:

IMPORTANT NOTE: The Government has announced that for Target Period 6 (2024 data) there will be a new mandatory requirement to report actions you have taken to improve energy efficiency during 2024. This is not required for 2023 however please ensure you start recording this information for inclusion in your 2024 reporting.

For SLR Use Only: Data check (initials): Okay to process? Version: 2023 v1 **SLR**
Comments:

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Then navigate to the 'Novem Data' tab.

Check that the contact details are correct. Please contact the CCA Helpline to amend any incorrect details.

How to complete the 2023 data collection spreadsheet (DCS)

‘Novem Data’ tab – this is to collect **production information** only.

Climate Change Agreement - 2023 NOVEM Worksheet

Target Unit Reference:

Target Unit Company Name:

Please enter 2023 production data in the green boxes
These cells are optional and can be used for forecasting performance

	1	2
Product Groups:	<input type="text" value="Product 1"/>	<input type="text" value="Product 2"/>
Base Year SEC (kWh/tonne)	<input type="text" value="2,406.300"/>	<input type="text" value="3,037.304"/>
Base Year Production (tonnes)	<input type="text" value="12,030.343"/>	<input type="text" value="835.657"/>
Target Period 5		
2021 Production (tonnes)	<input type="text" value="3,456.000"/>	<input type="text" value="4,567.000"/>
2022 Production (tonnes)	<input type="text" value="5,678.000"/>	<input type="text" value="100.000"/>
TP5 Production (tonnes)	<input type="text" value="9,134.000"/>	<input type="text" value="4,667.000"/>
TP5 Revised BY energy (kWh)	<input type="text" value="21,979,139.872"/>	<input type="text" value="14,175,096.602"/>
TP5 target (%)	<input type="text" value="6.670%"/>	<input type="text" value="6.670%"/>
TP5 Revised target (kWh)	<input type="text" value="20,513,131.242"/>	<input type="text" value="13,229,617.659"/>
2023		
2023 Production (tonnes)	<input type="text"/>	<input type="text"/>
TP6 Revised BY energy (kWh)	<input type="text" value="0.000"/>	<input type="text" value="0.000"/>
TP6 target (%)	<input type="text" value="6.653%"/>	<input type="text" value="6.653%"/>
TP6 Revised target (kWh)	<input type="text" value="0.000"/>	<input type="text" value="0.000"/>
Target Period 6 (2024)		
2024 Production (tonnes)	<input type="text"/>	<input type="text"/>
TP6 Revised BY energy (kWh)	<input type="text" value="0.000"/>	<input type="text" value="0.000"/>
TP6 target (%)	<input type="text" value="6.653%"/>	<input type="text" value="6.653%"/>
TP6 Revised target (kWh)	<input type="text" value="0.000"/>	<input type="text" value="0.000"/>

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Enter 2023 Product data into the **green** cells.

Then navigate to the ‘Facility Data’ tab(s). There will be a separate Facility Data tab for each site in the Target Unit.

Data for 2023 should be entered into the **green cells**.
Forecast data for 2024 may be entered into the **pink cells**.

- If 2023 data only is entered, the Target Period 6 forecast result will be based on 2023 data.
- If 2024 forecast data is entered into the pink cells, the Target Period 6 forecast result will be based on 2024 data only and will ignore the 2023 data.

How to complete the 2023 data collection spreadsheet (DCS) (cont'd)

'Facility Data' worksheet - continued.

4. Imported Energy Substitutes

Liquid Nitrogen	kWh	kWh	kWh	kWh
Liquid CO2				

5. Imported/Exported Energy from Other Sources

5.1 Imported	kWh	kWh	kWh	kWh
Electricity				
Natural Gas				

5.2 Exported	kWh	kWh	kWh	kWh
Electricity				
Natural Gas				

6. CHP Special Reporting Methodology for UK ETS sites with a CHP

Electricity consumed from the CHP	kWh	kWh	kWh	kWh
Grid intensity	1.000	1.000	1.000	1.000

7. Comments

Please use the comments box to provide an explanation for any unusual data or to advise of anything you feel might be relevant to your CCA submission

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A few organisations will also need to complete sections 4, 5 and/or 6 as shown above.

Note: Section 6 will be hidden unless a facility normally reports using CHP Special Reporting Methodology. If this applies and the section is hidden, contact the CCA Helpdesk for a revised form.

Once all the data has been entered for all Facility Data worksheets, click on the 'Performance Summary' tab for the result.

How to complete the 2023 data collection spreadsheet (DCS) (cont'd)

'Performance Summary' worksheet.

Climate Change Agreement - Target Unit Performance Summary - Target Period 6

Target Unit Reference:

Target currency:

Target Unit Company Name:

Current no. of facilities in the Target Unit:
no. of facilities in BY:

	Base Year	Target Period 5 (2021-22)		2023	Target Period 6 (2024)
	01 Jan 18 to 31 Dec 2018	1 Jan to 31 Dec 2021	1 Jan to 31 Dec 2022	1 Jan to 31 Dec 2023	1 Jan to 31 Dec 2024
No. of facilities reporting data	1	1	1	1	0
Total production (tonnes)	8,502	8,023	5,778	10,245	0
Total primary energy (kWhp)	30,568,247	17,714,954	15,520,918	13,791,948	0
Performance (kWhp/tonne)	3,595.418	2,208.021	2,686.209	1,346.213	0.000
Carbon emissions (kg C _e)	964,484	922,136	805,396	718,085	0
CO ₂ emissions (tonnes CO _{2e})	3,536	3,381	2,953	2,633	0

	Target Period 5 (2021-22)	Target Period 6 (2024)
	Result	Forecast Result
Target (% reduction)	6.670%	6.653%
Target (kWh)	33,742,748.901	25,702,569.801
Target Period Production (Tonnes)	13,801	10,245
Target Period Primary Energy (kWhp)	33,235,872	13,791,948
Target Period Carbon (kgC _e)	1,727,531	718,085
Target Period Performance (kWh)	33,235,872.400	13,791,948.200
Percentage Saving since Base Year (%)	45.637%	54.881%
Target Period Result (pass/fail)	Pass	Pass
Target Period Result (tonnes CO _{2e})	96	2,273
CO ₂ to buy-out (tonnes CO _{2e})	0	0
Buy-out Cost (TP5 £18/tonne, TP6 £25/tonne) (£)	n/a	n/a
Estimated Value of CCL Discount during 2 year period (£)	£125,404	£125,718
Estimated Value of CCL Discount for next certification period (£)*		£113,504

*Next certification period 01 Jul 2025 - 31 Mar 2027. Estimate based on 2023 fuel use and 2024 rates. If scheme is extended this may increase.

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Target Period Result

For further information please contact SLR’s FDF CCA helpdesk:

+44 (0)844 800 1880

fdcca@slrconsulting.com

or visit <https://www.fdf.org.uk/fdf/what-we-do/environmental-sustainability/climate-change-agreements/>

The full suite of FDF CCA Guidance Notes are listed below and can be accessed via contacting the helpdesk or visiting the website.

Guidance Note	Title
1	What is a CCA
2	Applying for a CCA
3	FDF CCA Administration Charges
4	Completing HMRC PP10 and PP11 Forms
5	Timetable of FDF CCA Activities
6	Obligations under your CCA including audits
7	Reporting data at each Target Period
8	How CCAs interact with other schemes
9	Glossary and Abbreviations
10	What happens if...
11	NOVEM targets
12	NOVEM Calculation Spreadsheet
13	HMRC CCL Relief Reporting
14	Penalties for non compliance
15	Application Documentation