



ESOS – What your Evidence Pack should contain

What is an ESOS Evidence Pack used for?

As the name suggests, the Evidence Pack documents evidence to prove that you have complied with the ESOS Regulations. It is also an internal resource to organise and store all ESOS information. Colleagues may wish to access the information. Your Lead Assessor may also wish to refer to the previous compliance period's Evidence Pack when undertaking an ESOS assessment.

Note that the Evidence Pack is not actually submitted to the Environment Agency at the end of the assessment. Rather, the requirement is that the participant (i.e. the company that must comply with ESOS) keep the Evidence Pack for the compliance period to which it relates along with the two subsequent compliance periods (i.e. 12 years in total) in case of audit. It is important to make sure that the information in the Evidence Pack and the ESOS notification is consistent.

What does an ESOS Evidence Pack need to include?

The Environment Agency (EA) requires an ESOS Evidence Pack to contain a range of information as listed in Section 8.4 of its guidance¹. We have listed it below by type:

Administrative details

- contact details of the participating undertakings and the responsible undertaking
- details of any board level directors or equivalents who've reviewed the ESOS assessment findings
- lead assessor contact details and the name of their approved register
- A clear description of your organisational structure is advised

Sign off documents and written agreements

Hand-written signatures are required, ideally dated. Scans of signed statements are ok. The following are required:

¹ Downloadable from <https://www.gov.uk/government/publications/comply-with-the-energy-savings-opportunity-scheme-esos>

- written confirmation from the director(s) to evidence that they:
 - have reviewed the recommendations of your organisation's ESOS assessment or alternative routes to compliance (e.g. Display Energy Certificates);
 - are satisfied, to the best of their knowledge, that the organisation is within the scope of the scheme;
 - are satisfied, to the best of their knowledge, that the organisation is compliant with the scheme; and
 - are satisfied, to the best of their knowledge, that the information provided in the organisation's notification is correct.
- written confirmation from the lead assessor to evidence that they reviewed the ESOS assessment
- written agreements to support any disaggregation or aggregation of group members
- written agreements to support any alternative responsible undertaking chosen (other than the default highest UK parent)

Technical data

- the calculation for your total energy consumption
- a list of your identified areas of significant energy consumption
- details of the energy audits undertaken including the audit methodology used in your ESOS energy audits
- details of the energy saving opportunities identified

Compliance

- details of the routes to compliance used to cover each area of significant energy consumption and where applicable evidence (e.g. certificates) of the alternative routes to compliance
- reasons for using less than 12 months of data for the measurement of total energy consumption, if you couldn't do this
- reasons for using less than 12 months of data to support an ESOS energy audit, if you couldn't do this

- reasons for being unable to use verifiable data on energy use or energy expenditure to support your calculation of total energy use
- the methodology you used for any estimates you've made for energy use or energy expenditure
- justification, where applicable, where your lead assessor has not used an energy consumption profile in your audit of an area of significant energy use

Does the Evidence Pack have to be in a specific format?

No, a specific format is not specified. A simple and effective format is to have an electronic folder structure covering all relevant points above and table of contents for ease of navigation. A standard folder structure might be:

Folder name	Suggested folder contents
1) Organisational structure	<ul style="list-style-type: none"> • If the participant is part of a corporate group, a diagram or list of the relationships between all UK registered companies in the group as of the Qualification Date (31st December 2018), annotated to show which company is the responsible undertaking for ESOS compliance and which companies use energy.² • A statement explaining the reason for ESOS qualification e.g. staff numbers or financial metrics. • If relevant, statement(s) explaining any aggregation or disaggregation for ESOS compliance, or alternative responsible undertakings. • If relevant, copies of the written agreements

² While an organisational structure is not specified in the EA guidance, it is usually needed in order to answer the notification questions correctly and therefore it is useful to store it in the Evidence Pack in case of a compliance audit by the EA.

Folder name	Suggested folder contents
2) Total Energy Consumption	<ul style="list-style-type: none"> • Total Energy Consumption (TEC) and Signification Energy Consumption (SEC) calculations • Supporting verifiable data e.g. outputs from energy management software with consumption data, invoices, details of transport consumption, etc. • Conversion factors • Details of any estimates made and associated justification
3) Audit reports & analysis	<ul style="list-style-type: none"> • All individual audit reports • Supporting calculations for the opportunities, if not included in the audit reports. • Where a sampling approach is used, the extrapolation calculations used to estimate the energy saving potential of non-audited sites.
4) Summary report	<ul style="list-style-type: none"> • The summary report reviewed by the director(s). This report also typically includes some or all of the required administrative details.
5) Sign offs (if not already included in the above)	<ul style="list-style-type: none"> • Director sign off against the 4 statements • Lead Assessor sign off
6) Other supporting information	<ul style="list-style-type: none"> • Any other relevant information that might be of use to colleagues or an EA auditor.



Solutions for a zero carbon world

Verco helps companies reduce their environmental impact and save money through data driven analysis, grounded advice and real-world solutions.