
STATUTORY INSTRUMENTS

2021 No. 1335

The Green Gas Support Scheme Regulations 2021

PART 3

Ongoing obligations on participants

Ongoing participant obligations: sustainability audit reports

13.—(1) A participant must submit a report which is prepared in accordance with the requirements in paragraph (2).

(2) The requirements in this paragraph are that the report must—

(a) be prepared by a person who is not—

(i) the participant, or

(ii) a connected person,

(b) be prepared in accordance with the International Standard on Assurance Engagements (UK) 3000 (July 2020): Assurance engagements other than audits or reviews of historical financial information⁽¹⁾ or an equivalent standard,

(c) state whether anything has come to the attention of the person preparing the report to indicate that the sustainability information is not accurate, and

(d) consider, in relation to each consignment of biomethane produced for injection—

(i) whether the systems used to produce the sustainability information are likely to produce information which is reasonably accurate and reliable,

(ii) whether there are controls in place to help protect the sustainability information against material misstatements due to fraud or error,

(iii) the frequency and methodology of any sampling carried out for the purpose of obtaining or checking the data on which the participant relied in preparing the sustainability information, and

(iv) the robustness of the data on which the participant relied in preparing the sustainability information.

(3) In this regulation, “sustainability information” means the information provided pursuant to regulation 12(3) and (4).

(4) Subject to paragraph (5), a participant must submit reports under this regulation annually and within 3 months after each anniversary of the date on which that participant was first registered as a producer of biomethane.

(1) International Standard on Assurance Engagements (UK) 3000 (July 2020): Assurance engagements other than audits or reviews of historical financial information, published by the Financial Reporting Council in July 2020. Copies are available at www.frc.org.uk, and hard copies can be obtained from the Financial Reporting Council, 8th Floor, 125 London Wall, London, EC2Y 5AS.

(5) The report must consider and report on each consignment of biomethane produced, within the 12 month period preceding each anniversary of the date on which that participant was first registered as a producer of that biomethane.