



The Uniting Church in Australia  
QUEENSLAND SYNOD



# National Greenhouse and Energy Reporting Scheme Brief

Jan 2025



Transforming communities



# What is NGERs?

In 2007, the Australian Government introduced the National Greenhouse and Energy Reporting Scheme (NGERS), a single, national framework under which corporations must report on greenhouse gas emissions, energy use and energy production.

Corporations that meet a specified emissions threshold must register under the framework and provide a report each year. Information collected through the scheme provides the basis for assessing liable entities under the carbon pricing mechanism.

The data reported under the scheme is also a key input to Australia's National Greenhouse Gas Inventory. It is used in projections and reporting under the United Nations Framework Convention on Climate Change and the Kyoto Protocol, and reporting to the International Energy Agency.

It is also a critical input to policy development relating to greenhouse gas emissions and energy production and consumption, for both the Australian Government and, increasingly, the governments of the states and territories.

- [Read the National Greenhouse and Energy Reporting Act 2007](#) (An Act to provide for the reporting and dissemination of information related to greenhouse gas emissions, greenhouse gas projects, energy production and energy consumption.)

## Clean Energy Regulator

The Clean Energy Regulator administers the National Greenhouse and Energy Reporting Act, its legislative instruments, and related policies and processes.

The Clean Energy Regulator encourages voluntary compliance by placing a strong emphasis on education to assist clients to understand their rights, obligations and entitlements.

- [Read more about the Clean Energy Regulator](#)

## Record keeping

Under the [National Greenhouse and Energy Reporting Act 2007](#) (NGER Act), a registered body must keep adequate records of the activities of members of the group.

### What information needs to be recorded?

Records of activities must be adequate to enable the Clean Energy Regulator to ascertain whether the corporation or the person has complied with its obligations under the NGER Act. This includes information that can be used to verify the relevance, completeness, consistency, transparency and accuracy of reported data during an external audit.

Reporters are encouraged to record both the decision-making process and the details of the calculation and data analysis methods used for greenhouse gas emissions and energy production and consumption. Recommended records include but are not limited to:

- a list of all sources monitored
- the activity data used for calculation of greenhouse gas emissions for each source, categorised by process and fuel or material type
- documentary evidence relating to calculations—for example, receipts, invoices and details of payment methods
- documentation of the methods used for greenhouse gas emissions and energy estimations
- documents justifying selection of the monitoring methods chosen
- documentation of the collection process for activity data for a facility and its sources
- records supporting business decisions and accuracy, especially for high-risk areas relating to reporting coverage (for example, applying concepts of controlling corporation, corporate group and facility).

## Why do we need to report?

**Summary:** As individual entities, we don't meet the threshold to participate in the NGERs, but combined under the Property Trust, we do. This was verified by UCQ lawyers in 2017.

An excerpt of their findings on this matter:

1. As The UCAPT(Q.) is a body corporate created by Queensland statute, it is a corporation formed within the limits of the Commonwealth for the purposes of s 51(xx) of the Australian Constitution.
2. The UCAPT(Q.) is a trading corporation, and therefore a constitutional corporation as defined in s 7 of the NGER. As The UCAPT (Q.) does not have a holding company, it is therefore a controlling company also as defined in s 7 of the NGER Act for the purposes of s 12. Accordingly, The UCAPT (Q.) must register under s 12 of the NGER Act if one or more thresholds of s 13 are met:
  - 25 KTCO<sub>2e</sub> and 100 TJ of energy consumed for individual facilities; and
  - 50 KTCO<sub>2e</sub> and 200 TJ of energy consumed for corporate groups.
3. All of the facilities of The UCAPT(Q.) and its associated operations (i.e. including UCQ services) have independently consistently fallen below the facility thresholds. However, the aggregated emissions of The UCAPT(Q.) group was 92 KTCO<sub>2e</sub> in 2016/17, meeting the corporate group threshold of 50 KTCO<sub>2e</sub>.

Consequently, The UCAPT(Q.) must maintain its registration under s12 of the NGER Act, and continue to report its aggregated emissions and energy consumption until such a time when the s 13 thresholds are no longer met by the organisation.

Note the incorporation of UnitingCare Queensland has not impacted our reporting requirements.

# Compliance

The reporting entity remains responsible for the truth and accuracy of the contents of the emissions and energy report (for us, this is the UCAPT(Q.)).

Penalties for non-compliance with the NGER Act include civil and criminal penalties and infringement notices.

Failure to submit your report by the due date is a contravention of the NGER Act that may attract a civil penalty of up to \$444,000. Additional civil penalties of up to \$22,200 may also apply for each day that a report is late.

There are several provisions in the NGER Act that impose a criminal penalty, generally relating to behaviour that involves dishonest or fraudulent conduct.

- [Read more about record-keeping and non-compliance penalties here](#)

## Important annual dates

<b>July - Sept</b>	Data is requested and compiled by Environmental Sustainability Specialist.
<b>Mid-October</b>	Synod Office provides all data to Manager Sustainability, UCQ, who compiles the report on behalf of The Uniting Church in Australia Property Trust (Q.).
<b>31 October</b>	National Greenhouse and Energy Register reports are due. Reporting period aligns with financial year (1 July year prior – 30 June of that year).
<b>28 February</b>	Extract of the National Greenhouse and Energy Register and data for the previous (financial year) reporting period is published.

## Looking ahead

- It is likely that our reporting requirements will only increase in future as the government looks to capturing “embodied energy” use (the energy used to produce and deliver an item), which will contribute to increased market expectations.
- We have also adopted to the National Assembly commitment to “net zero emissions by 2040”, as per our Flourishing Creation Plan.

## Summary

- National Greenhouse and Energy Reporting Scheme (NGERS), a single, national framework under which corporations must report on greenhouse gas emissions, energy use and energy production.
- It is administered by the Clean Energy Regulator and the data is used to inform national policy making and is reported internationally.
- All entities under the UCAPT(Q.) are required to report.
- There can be significant penalties for not reporting or reporting inaccurately.
- It's likely our reporting requirements will only increase in future.