



Warm Home Discount (WHD)

Summary of Updates

WHD Guidance: England and Wales

This document summarises the updates we have made to the WHD Guidance in England and Wales

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1. WHD Guidance: England and Wales

Publication date: 10 June 2026

Version number: 3.1

This version reflects changes to scheme policy signalled in the government response to the [Continuing the Warm Home Discount Scheme: consultation](#), and made by the Warm Home Discount Regulations 2026. We have also made general formatting and drafting improvements throughout the guidance.

About this Guidance

- The scheme years have been amended to SY16–20 in line with the policy for the continuation of WHD.
- Reference to the Supplier Obligation threshold has been amended to bring this in line with policy covering SY16-20.
- References to relevant legislation have been updated as required to the new Warm Home Discount (England and Wales) Regulations 2026, this includes the laid date and coming into effect date ('the 2026 Regulations').
- Removal of reference to the Warm Home Discount (Reconciliation) Regulations 2022 and amendment regulation text.
- Edited text and new sentences to clarify that version 3.0 does not include information about the reconciliation mechanism, as this will be provided in separate guidance.

Useful Links

- A link to the 2025 Government Consultation and Government Consultation Response have been included.

Contacts

- Contact for the WHD helpline and government page on WHD have been added.

Relevant legislation

- A link to the 2026 Regulations 2026 has been added.

Chapter 1

Introduction

- Removal of references to SY 12-15, replaced with references to SY16-20 and associated dates amended to reflect this.

What is the WHD scheme?

- References to Core Group 1 and 2 have been removed and replaced with a reference to the single Core Group, as part of the policy change to the scheme from April 2026.
- The drafting has been updated to more accurately reflect the groups that suppliers are legally required to support under the 2026 Regulations, replacing previous terminology with language consistent with the regulatory definitions.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

Core Group

- Sections entitled 'Core Group 1' and 'Core Group 2' have been removed and replaced with 'Core Group' section to reflect policy change. This section provides information about the Core Group, including how eligibility for the scheme is determined.

Industry Initiatives

- Reference to the 2022/23 spend has been removed, as this is no longer applicable.



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- The drafting has been updated to more accurately reflect the groups that suppliers are legally required to support under the 2026 Regulations, replacing previous terminology with language consistent with the regulatory definitions.

Fuel Poverty

- The EPC rating has been amended from C to D for the England poverty measurement.

Types of Suppliers and their roles and responsibilities

- The section title has been amended to more accurately reflect the purpose of this section.

Compulsory Suppliers

- Edited text on compulsory suppliers' obligation threshold to 1,000 and removal of previous threshold which is now outdated.

Voluntary Suppliers

- Minor drafting improvements on voluntary suppliers including amending of 'application' to 'notification' and removal of references of Core Group 1 and Core Group 2, instead referring to the 'Core Group'.
- Table 1 amended to refer to a single Core Group Spending Obligation and for amended for accessibility purposes.
- New sentence clarifies that suppliers cannot remain a voluntary supplier where it meets the domestic customer threshold.

Scheme Gas Suppliers (SGS)

- New section added entitled 'Scheme Gas Suppliers (SGS)', which defines when a licenced gas supplier qualifies as a specified gas supplier and can spend on behalf of a connected compulsory electricity supplier for Industry Initiatives.

The Roles of Ofgem, DESNZ and Trustmark.



Ofgem

- Drafting updates to reflect policy changes and to enhance drafting quality and improve clarity of understanding.
- Removal of reference to reconciliation.
- The final bullet point in this section has been amended to more accurately reflect the provisions in the 2026 Regulations.

DESNZ

- New sentence outlining DESNZ's responsibility to provide the aggregate core spending estimate for each scheme year.
- The Warm Home Discount DESNZ contact email has been updated.

Trustmark

- New sentence added which explains that a certificate of lodgement is required for installations.
- New sentence added which explains that a referral cannot be withdrawn before 31 August following the end of the scheme year.
- Amended wording to more accurately reflect the provisions in the 2026 regulations.

Chapter 2

The WHD Scheme Estimated Spend Profile

- The aggregate non-core spending for SY16- 20 has been updated.
- Paragraphs 2.2 -2.4 of V2.0 of the guidance have been removed from V3.0 to reflect policy change. The aggregate non-core spending target is set in Regulation 18.

The Core Group Spending Estimate

- Section amended to remove references to Core Group 1 and 2 and associated spending estimates and instead refer to the 'Core Group'.
- Estimated spending for the Core Group for SY16 has been added.
- This section has been revised to reflect policy changes and enhance drafting quality.

Non-Core Spending Obligation

- Section amended to direct the reader to Regulation 18 of the 2026 Regulations, which specifies the aggregate value of WHD spending that is attributed to Industry Initiatives.
- Removal of non-core spending obligation adjustment due to no mechanism for SY16 onwards.

Cap on Boiler and Central Heating System Replacements

- This section has been revised to reflect policy changes and enhance drafting quality.
- Removal of final sentence referencing ECO as this scheme will be closed.

Cap on Debt Write-Off Activities

- This section has been revised to reflect policy changes and enhance drafting quality.

Cap on Financial Assistance with Energy Bills

- This section has been revised to reflect policy changes and enhance drafting quality.

Chapter 3

Determining WHD obligations

- The supplier obligation threshold has been amended to reflect obligation for SY16-20.



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- Section amended to specify when the SoS will notify Ofgem of the estimated aggregate core spending obligation for SY16 and subsequent scheme years, and when updates are required.
- Figure 1 amended to provide information on the process for determining obligations for Scheme year 16 - 20.

Customer definition

- New sentences added to provide definition for 'GB domestic customer' and 'Core Group customer'.
- Adjustments for overspend on the non-core obligation, and removal of adjustments relating to SY11 and SY12 as outdated.
- This section has been revised to reflect policy changes and enhance drafting quality.

Adjustments for underspend on the non-core obligation

- Removal of information relating to SY11 and SY12 as outdated.
- This section has been revised to reflect policy changes and enhance drafting quality.

Adjustments for undelivered rebates

- References to Core Group 1 and 2 have been removed and replaced with reference to the Core Group.
- Scheme Year references updated to SY16.
- This section has been revised to reflect policy changes and enhance drafting quality.

Adjustments for non-core additional overspend for Supplier of Last Resort

- This section has been revised to reflect policy changes and enhance drafting quality.
- Removal of references to Core Group as this is now dealt with separately to non-core.

Chapter 4

Supplier Obligations

- References to Core Group 1 and 2 have been removed and replaced with a reference to the Core Group.
- The reference to Pension Credit Guarantee has been removed and replaced with reference to the eligibility statement to reflect the broader eligibility criteria for the Core Group.
- A new sentence has been added to provide further information and clarity on the process for unmatched customers, including how the helpline may assist.
- Paragraph 4.3 of V2.0, which described the data-matching process for Core Group 2, has been removed as it is no longer applicable for SY16 onwards.
- A new paragraph 4.7 has been introduced outlining the provisions for late rebate notices and directing the reader to a new section that explains the late rebate notice process in more detail.
- Paragraph 4.9 has been amended to include information on the late rebate notices process.
- This section has been revised to reflect policy changes and enhance drafting quality.

Market Share Calculations

- Section revised to enhance drafting quality, and to improve clarity on the exact dates that suppliers must take certain actions by.

Rebate Notice

- The section entitled 'Eligibility Notice' in V2.0 of the guidance has been retitled 'Rebate Notice' to align with policy changes. This section explains which individuals rebate notices and late rebate notices apply to.
- Paragraphs 4.19 – 4.20 of V2.0 guidance have been moved. This can now be found in a new paragraph entitled 'Qualifying Date'.
- This section has been revised to reflect policy changes and enhance drafting quality.

Qualifying Date

- A new title, 'Qualifying Date', has been introduced to improve the structure of the guidance. Paragraphs 4.19-4.25 of guidance V2.0, which previously sat under 'Eligibility Notice' heading (now 'Rebate Notice'), have been moved under this heading and reordered for clarity. The substantive content remains broadly unchanged, with some changes to improve drafting quality and clarity.

Core Group Overview

- The titles 'Core Group 1 Overview' and 'Core Group 2 Overview' have been removed to reflect policy changes. They have been replaced with a new section, 'Core Group Overview'. This section provides a summary of which customers are eligible and lists the qualifying benefits for the Core Group.

Customers not provided or delivered with a Core Group rebate

- The title of this section has been amended to reflect the 2026 Regulations.
- The section has been amended to more clearly set out the process suppliers are encouraged to follow to ensure rebates are delivered.

Information to customers identified through automated decision-making

- A new section 'Information to Customers Identified Through Automated Decision-Making' has been included to reflect updated policy and regulatory changes whereby the SoS may direct suppliers to provide additional information to customers in writing before issuing their Core Group rebate.
- New sentence added to V3.0 to clarify that the SoS has advised for SY16 that it will not issue a direction to suppliers to provide additional information to customers.

Supplier Licence termination mid-way through the scheme year



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Deletions

- The titles and information contained in the following sections, (which are found at paragraphs 4.33 to 4.44 in the V2.0 Guidance), have been removed from this guidance: 'Low Income Criteria', 'High Energy Cost Criteria', 'Imputation Methodology' and 'Sweep Up Process'. These deletions reflect policy changes for SY16 onwards, as these sections are no longer applicable.
- Paragraphs 4.48 to 4.102 of the V2.0 Guidance have been deleted from this Guidance as these sections outline the now outdated reconciliation process. All matters relating to Reconciliation will be provided in standalone Guidance.

Chapter 5

- Sentence added to provide information about late rebate notices.
- The date following which the SoS may no longer give a rebate notice has been updated for SY20.

Payment methods

- Paragraph 5.4 has been amended to clarify that a credit on gas use must be requested, but for electricity is automatic.
- Paragraph 5.5 has been amended to provide greater clarification regarding the rebate for future use, which includes debts on PPM.

Providing and delivering a rebate where the account is not credited directly

- The title of this section has been amended to include 'and delivering' to more accurately describe the purpose of this section.
- The section has been amended to more clearly set out the process suppliers are encouraged to follow to ensure every rebate they provide is delivered, and the procedure that follows where a rebate cannot be delivered by a supplier.
- Figure 3 has been amended to provide information on the timelines for monitoring rebate redemption for Scheme year 16 onward.



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- Section amended to better clarify the circumstances under which a voluntary supplier or mandatory supplier's non-core obligations are added to the following scheme year.
- This section has been revised to reflect policy changes and enhance drafting quality.

Late Rebate Notices

- A new section has been added to the chapter entitled 'Late rebate Notices'. This section provides information about what a late rebate notice is, when how it can be issued, and what a supplier must do when it receives a late rebate notice.

Chapter 6

Industry Initiatives Overview

- References throughout this chapter have been amended to read 'wholly or mainly in fuel poverty or in a fuel poverty risk group' to align with the 2026 Regulations.
- Paragraph 6.3 of V2.0 has been deleted.
- Paragraph 6.4 of V2.0, and other references to 'pilot Industry Initiatives' have been deleted. This is because there is no distinction between Industry Initiatives and pilot Industry Initiatives.
- This section has been revised to reflect policy changes and enhance drafting quality.

Permitted Activities

- This section has been amended and updated so that it includes all of the permitted activities for Industry Initiatives as set out in the 2026 Regulations, including information about PMM debt build up.
- New sentences added to clarify that the installation of central heating systems includes solar power and that installation standards must be met.



Specified Activities

- This section has been revised to reflect policy changes and enhance drafting quality.

Eligibility Criteria

- Details about ECO4 eligibility routes and LA declarations have been removed.

Interaction with Other Schemes

- This section has been revised to enhance drafting quality and improve clarity of understanding.

Delivery Agents

- The Trustmark lodgement certificate referral withdrawal date has been included in alignment with the 2026 Regulations.
- Paragraph 6.49 is updated to include that when a supplier uses a third party then the supplier remains ultimately responsible for meeting its non-core spending obligations.
- A new paragraph is added which explains the notification requirements for multi-supplier industry initiatives.
- This section has been revised to reflect policy changes and enhance drafting quality.

Trustmark

- Section amended to more accurately reflect the provisions in the 2026 Regulations.

Relevant standards

- This section has been revised to enhance drafting quality and improve clarity of understanding.

Pilot Industry Initiatives

- This section has been deleted. This is because there is no distinction between Industry Initiatives and Pilot Industry Initiatives.

Notification and approval processes

- New sentences have been included to provide further clarity on the exceptions to the general rule that suppliers cannot count spend on Industry Initiative activities toward their non-core spending obligation.
- New sentences have been included to provide further clarity on the determination timeframe, and when further information is requested.
- Information about Pilot Industry Initiatives have been removed.
- This section has been revised to reflect policy changes and enhance drafting quality.

Chapter 7

Reporting

- This section has been revised to enhance drafting quality and improve clarity of understanding.

Initial customer number reporting

- References to scheme years have been amended to refer to scheme years 16-20.

Mid-year customer number reporting

- This section has been deleted as a separate guidance document providing information about reconciliation will be published.

End-of year report

- The additional option for suppliers to upload their completed template to their Huddle area has been included.



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- This section now clarifies that suppliers with multiple licences remain individually responsible for meeting obligations for each licence
- This section has been revised to enhance drafting quality and improve clarity of understanding.

Core Group Report

- The title 'Core Group 1 and 2 Report' has been removed to reflect policy changes. This has been replaced with a new section, 'Core Group Report'. This section provides details about what information the Core Group report should contain.

Industry Initiatives reports

- Sentence updated to include that multi-supplier initiatives and third-party suppliers under the requirements set out in this section.
- This section has been revised to enhance drafting quality and improve clarity of understanding.

Spend

- Section updated to clarify that suppliers must tell Ofgem how much they spend overall on Industry Initiatives, and how much of that specifically supports households with serious health issues or disabilities.

Chapter 8

Fraud and Auditing

Supplier Internal audit requirements

- References to Core Group 1 and 2 have been removed and replaced with reference to the Core Group.
- Sentence has been amended to include reference to late rebate notices.



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- The section has been amended to include that where rebates are provided but no delivered, suppliers are encouraged to make multiple attempts to deliver rebates to customers.
- Sentence added on internal audit required alongside redemption report
- This section has been revised to enhance drafting quality and improve clarity of understanding.

Fraud, misuse and abuse prevention

- References to Core Group 1 and 2 have been removed and replaced with reference to the Core Group.
- This section has been revised to enhance drafting quality and improve clarity of understanding.



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