



Carbon baseline year worksheet

Use this to compare candidate baseline years for a Carbon Reduction Plan and record why the year you choose is a fair basis for measuring progress.

Candidate year

Year

Reporting period

Data completeness

- ☐ Electricity data is available for the full period.
- ☐ Gas or heating fuel data is available for the full period.
- ☐ Company vehicle fuel or mileage data is available.
- ☐ Business travel data is available.
- ☐ Employee commuting can be estimated.
- ☐ Waste data can be measured or estimated.
- ☐ Upstream transport can be measured or estimated.
- ☐ Downstream transport can be measured or estimated.

Notes on gaps

Representativeness

- ☐ The year reflects normal operations.
- ☐ No major acquisition or disposal distorted the footprint.
- ☐ No unusual shutdown or one-off contract distorted the footprint.
- ☐ The organisational boundary matches the current business.

Notes on unusual events

Decision

Chosen baseline year

Reason for choosing it



If this is also your current reporting year, state that clearly in the plan.

Future restatement triggers

Restate or recalculate the baseline only if a material change makes the original comparison unfair, such as:

- ☐ Major acquisition.
- ☐ Major disposal.
- ☐ Significant boundary change.
- ☐ Major methodology correction.