Minimum standards

To meet the requirements of the WFP, your carbon audit must:

- [x] Be aligned to either the PAS 2050 standard or be a component of a UK supply chain contract, e.g.:
  - Agrecalc Cloud / Cool Farm Tool / The Farm Carbon Calculator / Solagro (JRC) Carbon Calculator / Soil Association Exchange
- [x] Be updated at least every 5 years
- [x] Be supplemented by recommendations, either from the audit tool itself, an advisor or other educational resources

It is also recommended that businesses use the same carbon audit tool consistently over time, to help track progress, and keep a record of the changes they make as a result of their carbon audit.

Contacts

Soil Association advice and support

Contact our Farming and Land Use Team: 0131 370 8150

Email: contact@soilassociation.org

Find out more at Planning for Change: A Whole Farm Approach

Full scheme guidance: Whole Farm Plan full guidance

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WFP PLANS AND AUDITS

- [ ] SOIL
- [x] CARBON
- [ ] BIODIVERSITY
- [ ] ANIMAL HEALTH & WELFARE
- [ ] INTEGRATED PEST MANAGEMENT

Planning 4 Change

Carbon Audits for Whole Farm Planning

From May 2025, new requirements for the Basic Payment Scheme (BPS) mean that carbon audits will be required every five years as part of the Whole Farm Plan (WFP). All businesses in receipt of BPS must have completed a carbon audit by 2028, and every five years thereafter.

Why measure your carbon balance?

There is a saying that 'You can't manage what you don't measure'.

Carbon Audits can help farmers and crofters understand their farm or crofts carbon footprint, identify the quantity and source of greenhouse gas emissions and the key opportunities for both business and environmental improvement. By improving efficiency, farmers and crofters may also be able to identify areas to reduce costs. By identifying emissions sources, farmers can adopt best practices to reduce their carbon footprint while improving farm productivity and future resilience.

What do carbon audits cover?

Farm carbon audits assess key areas including:

- Types of crops grown and associated soil cultivation and chemical inputs ,
- Energy and fuel use,
- Livestock numbers and how they are managed (bedding) and fed,
- Embedded carbon from buildings and machinery ,
- Whether there is sequestration potential from trees and woodland,
- Soil and land use
- Renewable energy production.

There are varied carbon audit platforms available, each with their own strengths, and it is worth researching which one will best fit your farm or croft. Some are free to use and provide toolkits and resources, some charge a fee and provide written recommendations, and some are best to use with the support of an advisor (see 'Minimum Standards' section).

Reducing your carbon footprint

Some changes can reduce carbon footprints whilst also having multiple benefits for productivity and environmental gains:

- Taking a holistic approach to protecting and enhancing soil, e.g. reducing tillage, reducing compaction, building soil organic matter, building natural soil fertility – which leads to...
- Reducing the use of fuel, nitrogen fertiliser and other inputs
- Adopting a low-input or organic approach
- Rotational grazing and diverse swards to improve carbon storage and animal nutrition
- Optimising animal health and welfare, e.g. reducing disease, feeding grass, reducing concentrate feed
- Integrating practices to increase circularity, e.g. turning waste into resource
- Sequestering carbon in woodlands, agroforestry and healthy soil
- Reducing waste - increasing farming operations efficiencies can further cut emissions
- Generating renewable energy.

SOIL ASSOCIATION EXCHANGE

Soil Association Exchange Carbon Audits can be used in Whole Farm Plans

Potential impacts of reducing your carbon footprint

Changes which reduce a farm or croft's carbon footprint often link to other areas of the whole farm plan. It is therefore beneficial to take a whole farm approach to management decisions. Actions to reduce your carbon footprint can help to not only reduce emissions, but also to improve animal health and welfare, supply cleaner water and air, benefit biodiversity, increase a farm's financial security, improve soil quality and reduce flood risk.

Potential benefits include:

- Improved resilience, e.g. by building natural soil fertility through use of nitrogen-fixing legumes, and relying less on imported inputs
- Cost savings associated with reduced inputs, fuel use, and more efficient resource use
- Improved animal health and welfare, e.g. outwintering to reduce bedding costs; rotational grazing
- Improved efficiency at whole farm level can reduce emissions by reducing waste
- Future income from timber products or renewable energy generation.

Pre-Audit Checklist

You can save some time by preparing key information in advance. More detail can be found on the FAS website:

Land and crops	Livestock	Energy and Waste
Land area for each crop	Number and weight of livestock	Energy use
Area of woodland and hedges	Calving/lambing percentages	Fuel use
Manure applications	Daily liveweight gain	Renewable energy production
Amount of fertiliser, lime and pesticides applied	Bedding and feed purchased	Waste plastic
Yield of crops, silage and veg	Sales of products like milk or wool	
Silage dry matter		