

Charity launches consultancy arm

A new woodland management consultancy is generating funds to help restore the Caledonian Forest, reports

Georgie Brown

Trees for Life has recently launched a new professional woodland management consultancy, Trees for Life Woodland Services. The consultancy is set up to help private landowners manage, restore and expand their woodlands. As a social enterprise, 100% of profits generated by the consultancy go to Trees for Life to further the work of the charity in restoring the Caledonian Forest.

Trees for Life Woodland Services is now working primarily across the Caledonian Pinewood zone with a variety of clients and towards a range of objectives, including biodiversity and habitat enhancement, amenity and timber production. New woodland creation schemes currently underway range from productive small-scale croft planting projects to large -scale native woodland habitat restoration on traditional private estates. With the desire to provide an end-to-end management service, the full range of work offered includes site assessments for woodland creation and restoration, sustainable management of existing forests, strategic woodland management plans, harvesting and marketing timber, grant scheme and carbon sequestration funding applications, operational and project management, financial forecasting and advising on compliance with environmental and Health and Safety legislation.

Trees for Life Woodland Services is led by Gordon Brown, a chartered Forest Manager with a wealth of experience in forestry practice and woodland management in the public, private and charity sectors. Gordon is passionate about the ecological role of woodlands as well as their connection to society and the rural economy. He is joined by Georgie Brown (no relation), who has experience in public and private forestry and a keen interest in native and productive woodlands. Georgie is an Associate member of the Institute of Chartered Foresters and is working towards achieving chartered status.

Ecological dynamics

The consultancy utilises expertise within the charity, accumulated through decades of experience restoring and establishing native woodland. This is set alongside an understanding of conventional, commercial forestry provided by Gordon and Georgie, to provide a unique consultancy and management service to assist landowners to maximise the ecological, cultural and financial value of their woodlands. The consultancy delivers high quality, sensitively designed planting schemes which incorporate a deep appreciation of the ecological dynamics of woodlands and their context within the wider landscape.

This is a service which Trees for Life have repeatedly been asked to provide in the past, and are now pleased to have the capacity to deliver.

While specialising in native woodland establishment, the business has a far wider remit than this. It also takes on more conventional estate woodland management, where the owners' objectives align with those of the organisation. For example, the consultancy will be managing a diverse property in the Highlands where sensitive felling and restocking of commercial crops will be undertaken in the process of moving towards managing the productive woodlands through low impact silvicultural systems in the future.

Trees for Life Woodland Services also has the capacity to market the carbon sequestered in our planting projects once certified under the Woodland Carbon Code. The carbon market can often seem a little obscure or abstract, but the consultancy is able to offer a unique combination of carbon sequestration opportunities and corporate involvement which allows companies to deliver environmental benefits and create a genuine relationship between their staff and the forest. This additional source of funding has already unlocked exciting new projects and is promising to be an important dimension of the consultancy's work.

The purpose of Trees for Life Woodland Services is to provide a unique and valuable offering to the forest management sector, meeting the needs of a variety of woodland owners and contributing to increasing the ecological diversity of Scotland's woodlands.

www.tflwoodlandservices.co.uk



Planting schemes ... incorporate a deep appreciation of the ecological dynamics of woodlands and their context within the wider landscape



Forestry and woodlands – tax reminder

by **David Gittins**, Chartered Accountant

The favourable tax treatment of forestry activities depends on the forestry/woodlands being accepted as 'commercial'. If this is accepted, the following will apply:

Income tax

Income is free of tax but no expenditure applicable to forestry activity is tax allowable. Accounts prepared for forestry activity should not be submitted to HMRC.

Capital Gains Tax

The potential tax liability on a sale or transfer applies only to the increase in value of the land, disregarding the trees. Hold-over relief can apply in some circumstances.

Inheritance Tax

100% business property relief is available for commercially managed forestry.

Is my woodland 'commercial'?

The commercial nature of the forestry activity is most important and evidence to support this is vital. Although no accounts may be needed for income tax purposes, they are good evidence that a proper business is or has been carried on. A separate column in the accounts of an estate with multiple activities is scarcely adequate. The Brander case (HMRC vs Brander (Executor of the 4th Earl of Balfour)) should be studied and noted to see whether it is applicable to areas of commercial forestry within an estate with various commercial or investment activities.

A separate VAT registration, if possible, is also useful evidence of commerciality. Sales of timber – even if less than the registerable limit for VAT registration – are not necessarily important provided that the management of the forest/woodland is/has been with a view to the realisation of profit. Trees do not have a fixed "sell-by date" and an accusation that no sales have been made or that there have been



no sales in a number of consecutive years is not a valid criticism, provided the intention to make taxable sales in due course has always been present.



MEMBER SERVICES

Woodland taxation helpline

Confor members get 30 minutes of free initial advice, which will be provided in the form of a first basic guidance on the enquired issue. A valid membership number has to be provided.

David Gittins
01242 262490
Gittins.trees@btconnect.com

FUELWOOD japa

Kindling & Firewood Processors

FUELWOOD

- ▶ Circular saw & chainsaw processors
- ▶ 6", 8" & 10" length kindling options
- ▶ Up to 14" capacity
- ▶ Huge productivity
- ▶ Finance available
- ▶ Designs specifically for processing UK timber



FTN5-17

Fuelwood (Warwick) Ltd

www.fuelwood.co.uk

t: 01926 484673