

## *Sources of advice, grant aid, taxation and certification issues*

In this last chapter to help you get started in your own wood I again draw on my experience rather than simply present a dry list of information sources. These, such as addresses, other contacts and sources of information, are in the appendices. Help can come in many different ways including grant aid. Even as a professional forester I have not been wanting for advice from others.

I've also summarised a few legal and taxation issues and comment on certification.

### **Neighbours**

One of the best places to start is to ask a neighbour. To the south of our wood is a small organic market garden and Mike, the owner, willingly cuts my rides once a year, has cleared away rubbish dumped at our entrance, and generally keeps an eye on things. And, next to Mike is Melvyn. He works coppice in traditional ways when not farming his smallholding, and there is probably nothing he doesn't know about local wildlife, not to mention other rural goings-on. Opposite Melvyn live the Armstrongs who readily phone if they've seen something amiss. Beyond them,



Peter, who farms several fields, has kindly cut back our protruding hedge to allow combine harvesters easy passage along the lane so I get a free hedge trimming! Alan, whose 3 acre wood adjoins ours, is always passing on bits of local knowledge. Even Network Rail contribute to ride upkeep through the wood and cut back overhanging growth next to the railway. Neighbours are mostly a boon, and all of us like being asked for advice, for our opinion, and even for our help.

### Reading matter

The ignorance of woodland lore is reflected by its absence in literature. Hansel and Gretel has no English parallel, though there is the joy of playing pooh-sticks, reading of the storm that blew down Owl's house, and other delights in A A Milne's *Winnie-the-Pooh* stories centred on One Hundred Acre Wood. One can, though, pick up a remarkable amount without really meaning to. Thomas Hardy's *'Woodlanders'* recounts much of coppicing, tree planting and the timber business, and who can fail to be impressed by Cobbett's *'Rural Rides'* or H E Bate's *'Through the Woods'* and his eye for detail in the cycle of woodland life as season follows season and altercation follows altercation with gamekeepers and the hunting fraternity. But, on the whole, there is little written informally about woodlands and woodland work. My own efforts of telling the story of a wood in *'A Wood of Our Own'* and *'What Happened to Our Wood'* have, I believe, no antecedents as neither did Thomas Firbank's inspirational *'I Bought A Mountain'* relating his venture into sheep farming from scratch in the wilds of Snowdonia in the 1930s.

More formally there are countless books about individual trees, how to identify them and what uses they have and increasingly they include chapters on tree management. Many gardening books contain sections about tree work, with some well-known authors like Alan Titchmarsh especially knowledgeable from their own experience. Alan owns a wood of 30 acres which is a delightful mix of new planting and mature woodland.

More formally still there are many books about forest and woodland management and silviculture, but few focus specifically on smaller woods apart from the late Ken Broad's almost encyclopedic *'Caring from Small Woods'* and Ben Law's informative



personal perspective in *'The Woodland Way'*. A comprehensive guide into all aspects awaits an author though Chris Starr's recently published *Woodland Management – a practical guide* gets nearest.

Periodicals and magazines that cover woodland work are either trade journals such as *'Forest and Timber News'* and *'Forestry and British Timber'*, or newsletters, magazines or journals associated with membership of societies, both professional and non-professional, of which there are many. Several are listed under societies and associations, but the most helpful for someone starting out is *'Smallwoods'* which is the journal of Small Woods Association.

### **When to get in touch with the authorities**

Forestry Commission This is the government department responsible for forestry matters. For the small woodland owner the Forestry Commission will be the most important contact as *all felling of trees, beyond very small quantities, must be covered by a current felling licence or an approved management plan*. The good news is their Woodland Grant Scheme. Details differ between England, Scotland, and Wales, but grant aid is often available for woodland assessment, planning, improvement, regeneration and creation.

Get in touch with your local office using the Yellow Pages, telephone directory, or the Forestry Commission's website. You will find them almost a 'one-stop-shop' for forestry and woodland matters, for the few minutes they can spare you, and the local forester is occasionally able to fit in a brief visit to one's wood to discuss plans and ideas.

Local authorities Many local authorities employ tree or woodland officers who may be able to give advice. Sometimes a district or county may offer grants to help with certain woodland operations. For many years Hampshire encouraged the restitution of neglected hazel coppice as part of their countryside policy. Their forestry officer visited our wood to look at the neglected hazel, but wasn't impressed with its stocking and it didn't merit grant aid! Tree and woodland officers are usually found in the Planning Department or with Parks and Gardens.

Local authorities are also responsible for Tree Preservation Orders and should always be contacted in connection with such



matters. At the moment woodland operations do not come under planning control, though building and all related works do.

Other bodies The Department for Environment, Food and Rural Affairs (DEFRA) and their Scottish and Welsh equivalents may grant aid farm woodlands, often in conjunction with the Forestry Commission, as part of their environmental stewardship scheme.

Natural England (a new body to include English Nature), Scottish Natural Heritage and the Countryside Council for Wales may support some woodland work directed towards conservation improvement and, of course, will be directly involved if a woodland is a Site of Special Scientific Interest (SSSI) or is part of a nature reserve. English Nature provide a free information service.

National Park Authorities will have an interest in woodlands in their area

## **Joining Societies and Associations**

There are numerous societies and voluntary bodies concerned with trees, woodlands and forests. I highlight here the ones of most interest to the small woodland owner and would encourage joining one or more. Addresses will be found in the Appendix.

Except for two bodies noted later, all forestry associations and societies are open to members of the public without pre-conditions. *The Royal Forestry Society* and *The Scottish Forestry Society* hold regular field meetings by region that are a delightful way of acquiring forestry knowledge and meeting like-minded people. They issue quarterly periodicals. This is also true of the *Forestry and Timber Association* who represent the interests of large and small private woodland owners generally. As mentioned before *The Small Woods Association* is one of the best groups to join since they link together many different parties, individuals and organisations, run workshops and training sessions, all with a special interest in smaller woodlands.

Other groups who organise visits to woodlands and have regional meetings are *The International Tree Foundation* and *Woodland Heritage*. Membership of *The Woodland Trust*, *The National Trust* and any one of the array of conservation bodies, local and national, like *The British Trust for Conservation Volunteers*, will all



add further opportunities to learn. *The Tree Council* is active in promoting tree planting and tree care – they instigated the annual tree week in early December – and also have a network of volunteer tree wardens who take a special interest in tree matters in their locality. They publish an attractive ‘glossy’ called *Tree News*.

*The Institute of Chartered Foresters* is the main professional body and one is only eligible to join through passing professional exams. Most consultants are members and are ‘chartered foresters’. *The Royal Institution of Chartered Surveyors*, similarly only open to membership by examination, has a forestry group who are also consultants.

### Calling in the consultant

I’ve stressed more than once that even an hour’s visit by a qualified forestry consultant can revolutionise one’s thinking about a wood. Its possibilities and potential will become apparent, valuable timber trees identified, and management options discussed. For any wood of more than a few trees at least one visit at some stage by a knowledgeable person with a forestry qualification will repay the outlay.

Calling on a professional is especially important if there is concern over safety, say of a tree next to a public right-of-way. The local authority tree officer will also be a good person to contact.

A list of forestry consultants (chartered foresters) is published annually by the *Institute of Chartered Foresters*.

### Using contractors

All of us have probably had a bad experience with contractors with a job poorly done or a feeling we have been ‘ripped off’. This can happen in forestry work but no more so than other industries. The best way to guard against this is to follow someone else’s recommendation, or refer to the *Forestry and Timber Association* who publish a list of members who undertake contracting.

As you will know by now, in my own wood I have sold all significant quantities of timber by tender and the buyer has



employed felling contractors to cut and extract the timber. I have had few problems and, indeed, when felling large oaks in part of the wood called Nain's Copse, the standard of work by the contractors was nothing short of exceptional. No neighbouring tree was barked, the logs were left beautifully presented, and the job was done cleanly and safely in just a few days.

In general consider employing a contractor for all significant tree felling (and tree pruning if safety is a concern) or if you are planting and doing maintenance work involving more than, say, 100 trees, fencing work, or road and track construction. Of course, this entirely depends on your circumstances, your skills, and time available! Remember to make sure your contractors are properly covered for insurance, are trained for the equipment they use, and comply with current health and safety legislation. As mentioned earlier, a woodland owner may be deemed the 'Forest Works Manager' under HSE guidelines and so carries more responsibility than a domestic home owner engaging a contractor to work on the house.

## **Taxation and related issues**

Since 1988 forests and woodland have been largely taken out of the taxation environment. No income tax is payable on timber and wood products sold from a woodland, apart from the commercial growing of Christmas trees. So, if you can sell a fine oak for hundreds of pounds, no tax has to be paid. Indeed, the Inland Revenue simply won't be interested. Grants for woodland work are also tax-free.

It gets better. The value of standing trees and woods is not liable for capital gains tax and never has been.

It gets even better. Woodland will not normally attract inheritance tax either. When a woodland investment has been held for more than 2 years it qualifies for 100 per cent business relief from inheritance tax. And even if the wood is made over as a gift, after the 2 year qualifying period the business relief is passed to the new owner. The usual rule that a donor must survive 7 years after making an absolute gift for it to escape inheritance tax does not apply.

This favourable financial treatment is a way that government helps owners of forests and woodlands. It realistically reflects the



generally poor return from growing timber and the long time-scales and commitment required while recognising that in the wider landscape trees and woodlands add immeasurably to beauty, amenity and wildlife. You will never get rich owning and managing forests: the government agrees freeing you of most taxes.

The above provisions apply to commercially managed woodlands i.e. you have sold some timber or manage the wood with the intention of producing some for sale at some point in the future. It is, after all, a business relief. That said, most woods, even small ones, are managed for many purposes. Provided you make some sales from your wood, and keep a note of them, or have this as a management intention in 10 or even 20 years time, then you will probably satisfy the criteria of 'commercially managed'. If the taxation side of things is an important aspect of your buying or owning a wood, do check for yourself.

## **Certification**

In the last ten years we have seen the rapid rise of independent bodies to certify that good standards of woodland management are carried out. The aim is to ensure sustainable management to perpetuate forests and woodlands. It began in the tropics as one way to help reduce destruction and deforestation, but now embraces many countries. Most of us will have seen the FSC or PEFC logos on timber bought from DIY stores.

How does this affect the small woodland owner? It may only be an issue if you want to sell timber. Increasingly buyers require assurance that the wood product they buy comes from a certified forest or woodland. You probably won't get a better price if your woodland is certified, but a more ready sale.

For the small owner the difficulty with certification is that it is expensive. The certifying organisation charges for the evaluation they do, and then for their annual or biannual checking to remain certified. What is required is for your wood and its management to comply with a UK Woodland Assurance Standard, inevitably known as UKWAS.

Because of the disproportionately heavy cost on a small owner, many such owners, including me, have not yet taken the step of certification. I think I will have to one day by which time there will



probably be group schemes for small owners to club together, and conditions that are less stringent to comply with than those obtaining for large commercially-run forests. The Soil Association is one body working on and trialling such an approach to help the small owner. It may be sooner rather than later. Already to be eligible for a management grant from the Forestry Commission, woodlands over 30 ha must be certified.

I don't want to finish this book on a negative note because the grand aim of certification is to ensure better run forests and woodlands, an aim with which most will surely agree. We want to see woodlands sustainably managed, and I hope this book has helped you get started in yours. At the end of the day we want to be able to say that we have been good stewards of what, for me as a Christian, God has entrusted to our care – one of the lovely woods that so bless Britain's countryside.



*John White's lovely sketch of beeches – good luck with your wood*