

Woodland Initiatives Handbook

Edited by

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Introduction

I am delighted to have been able to contribute funding for the production of the Woodland Initiatives Handbook on behalf of the Forestry Commission.

The post of the Woodland Initiatives Co-ordinator to aid communication between the Initiatives, sharing news, information, documents and best practice has been instrumental in the production of this Handbook.

By sharing experiences and lessons learnt through this handbook existing initiatives are able to pass on their expertise to others.

I have watched Woodland Initiatives mature over recent years and believe that they have a positive contribution to make in helping to deliver Regional Forestry Frameworks across the Country.

Paul Hill-Tout *Director England*

November 2004

Woodland Initiatives Network

The first Woodland Initiatives Networking Conference was held on 3rd December 1997, initiated by the Forestry Authority and organised in conjunction with the National Small Woods Association and Mersey Forest. It was a pilot, aimed at encouraging greater co-operation and sharing of best practice within woodland initiatives. The event highlighted the diverse range of organisations, each with their own agendas and priorities.

The Forestry Commission and the Small Woods Association, both undergoing name changes in the interim, have since organised four further conferences, making it a much needed forum for sharing ideas, best practice, learning from each other and raising the profile of initiatives within the wider countryside, development and forestry agendas. Particularly important now as the Regional Forestry Frameworks are designed and implemented.

In 2002 the conference heard that a new post was to be created, jointly funded by the Forestry Commission and Countryside Agency and hosted by the Small Woods Association. The purpose of the post was to broaden existing networks. Representatives from the initiatives were also to join the Steering Group for this post.

Appointed in November 2002 as the Woodland Initiatives Co-ordinator and coming from a communications background rather than forestry, I saw my role as an information conduit, for and about the initiatives. The first newsletter – the UPDATE – was e-mailed in January 2003, the content and distribution list have continued to grow ever since.

The 2004 Networking Conference delegates were introduced to some new 'Tools and Toys'. The first of which is the Woodland Initiatives Learning Network, an on-line communication tool for members only. Initiatives can add comments to the news items and load documents and

reports for everyone to see. On-line discussion forums are also available whenever a group needs to get together to discuss a burning issue or decide on a joint approach to something affecting their region or the initiatives as a whole. The UPDATE is still produced because it goes to a wider audience, but it doesn't have the same opportunities of adding comments or starting discussion threads.

Another new 'toy' is the Woodland Initiatives Register, which has been produced twice in paper form, in 1995 and 1998. It is now on-line and searchable. Initiatives' and the public can search the entries to find out who has experience in which areas, what publications they produce, the structure of their organisation and how they are resourced.

The third 'tool/toy' is this Handbook. The setting up of any group or organisation is a complicated process and keeping it going with all the rules and regulations that entails can be difficult. This Handbook is designed to help guide you in the right direction and enable you to ask the right questions. It will be updated from time to time because things change, particularly where legal structures and employment issues are concerned. It is always important to check, get legal or financial advice from experts and research the recommended websites/contacts for any other information. There is also the Woodland Initiatives Network, which has a number of members who have been down this road before and experienced the pitfalls.

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Woodland Initiatives Learning Network:

www.woodland.net.countryside.gov.uk

Woodland Initiatives Register:

www.smallwoods.org.uk/initiatives

Governance & Structures

Tim Smith, Griffith Smith, Solicitors

The material in this Section has been prepared as guidance only and should not be taken as being authoritative in any specific situation: further advice should be taken as appropriate. Neither the Forestry Commission nor the author of this section, Tim Smith of Griffith Smith, Solicitors, will accept liability in relation to the use of this material.

3.1 Why Have a Constitution?

Constitutions have often been fairly daunting documents, with long paragraphs and sentences full of unhelpful legal jargon. Many organisations have struggled to comply with their Constitutions simply because the document is too difficult to work with.

But Constitutions don't have to be like that, and shorter plain language jargon-free documents are much more common now.

Reasons why a good clear Constitution can be a real asset to an organisation:

- (a) For definition and clarity on key issues such as:
- the agreed scope of activity (often called the Objects).
 - how the group responsible for the organisation (eg. the Committee) is formed and how it runs.
 - whether other people can have a say in the organisation (eg. as Members who elect the Committee).
 - how potential conflict of interest is addressed in the organisation.

If the document is easy to read and to follow, it can be a practical tool which is helpful to everyone involved. Without this definition and clarity, people involved in the organisation may have different views on these issues, and the organisation will often suffer as a result.

- (b) Other organisations will want to see a Constitution so that they can understand who is responsible for the organisation and how this works. If the organisation has no Constitution, a bank is unlikely to open an account and most sources of grants will reject an application for funding.

3.2 Current Legal Structures for Organisations

Many groups have real difficulty deciding what legal structure to use. This is partly because there is no logic in the range of available legal structures. Many of the legal structures date back to the 19th century or earlier and the law surrounding them is often complex.

At present there is no legal structure specifically designed for a not-for-profit organisation. If that seems surprising, remember that Charity is a registration, not a legal structure: in order to register as a Charity, groups must first set up a legal structure. Section 3.4 "*Future Legal Structures for 'Not-for-Profit' Organisations*" looks at current proposals for two new designed-for-purpose legal structures.

Set out below is a brief summary of the main current legal structures which might be appropriate for an organisation involved in woodland ownership or management, whether this

is as a business or on a 'not-for-profit' basis. In the later section 3.5 "Not Legal Structures", there is some comment on other types of organisation which are often thought to be legal structures, but which in fact are not.

NB: *The summary of legal structures is intended for initial guidance only: anyone setting up an organisation should consider taking further appropriate advice.*

(a) Sole Trader

- One person owning a business
- The Sole Trader may employ other people in the business
- Not a Company and the liability of the Sole Trader is potentially unlimited

(b) Partnerships

- Usually a Partnership is set up to own and run a business
- The Partnership is owned by the Partners and the Partners share the profits or losses arising from the business
- The liability of the Partners is not limited: for example, if the Partnership enters into a contract, liability for the contract will be met by the Partnership, but if the assets of the Partnership are not sufficient for this, the Partners will be personally liable.
- Constitution: Partnership Agreement, but if there is no such Agreement, the Partnership Act 1890 will regulate the position between the Partners

(c) Limited Liability Partnerships

- A new legal structure introduced by the Limited Liability Partnership Act 2000
- Usually set up to own and run a business
- The Partnership is owned by the Partners, and the Partners share the profits
- The liability of the Partners is limited (same as for Companies – see below), so the Partners have more protection than under the 'Partnership' structure if the business fails
- Constitution: Partnership Agreement which is registered with the Registrar of Companies at Companies House

(d) Companies

- A legal structure developed in the 19th Century
- Regulated by the Companies Act 1985
- Companies are 'incorporated' with the Registrar of Companies at Companies House
- Directors are elected or appointed to run the Company
- A Company also has Members (see below)
- Constitution of a Company: this is in 2 parts which are together known as the Memorandum and Articles of Association: broadly speaking, the Memorandum of Association sets out the scope of the Company and defines the share capital (for Companies Limited by Shares) or the guarantee (for Companies Limited by Guarantee); the Articles of Association deal with issues relating to the Directors and the Members, and their meetings etc.

There are 2 types of Company:

(i) Company Limited by Shares

- u A privately owned organisation
- u Members are known as Shareholders. Shares in the Company are the mechanism for private ownership of the Company. If there is just one Shareholder, that person owns the Company.
- u Share Capital represents the assets of the Company and is divided into Shares. For example, a Company might have a Share Capital of £1,000 divided into 1,000 Shares of £1 each. This £1 is known as the 'nominal value'; it doesn't mean that the assets of the Company are only worth £1,000. Each Share represents a proportion of the assets of the Company. If, in the example, the Company's assets are actually worth more than £1,000, a Shareholder should be able to sell Shares for proportionately more than their £1 'nominal' value
- u If the Company has £1 Shares, when the Shares are first issued, a Shareholder is liable to pay the Company £1 for each Share he/she receives

- u The liability of Shareholders is limited to any part of the nominal value which has not been paid to the Company. So if £1 has actually been paid for every Share, and the Company becomes insolvent, the Shareholders will not be liable to pay anything more. This is 'limited liability'.
 - u Profits can be distributed to Shareholders as Dividends
 - u The liability of the Directors is not limited. If a Director is also a Shareholder, he/she will enjoy limited liability as a Shareholder, but not as a Director. However, a Director is in fact usually protected by the existence of the Company, particularly because a Company can enter into a contract in its own right: the Director would sign the contract on behalf of the Company. So any liability under the contract is the liability of the Company, not of the Director: an important exception to this arises if the Director, when agreeing the contract on behalf of the Company, knew or should have known that the Company couldn't honour the Contract, in which case the Director might become personally liable in relation to that contract when the Company is wound up.
 - u Directors can also be personally liable -
 1. if the Company becomes involved in some illegal activity
 2. if the Company acts 'ultra vires' – meaning 'beyond its powers': the Company's Constitution (the Memorandum & Articles of Association) will set out the Company's powers, and the Directors are responsible for ensuring that the Company acts within its powers
 3. if there is a serious breach of health & safety regulations and the Directors are found to be personally at fault: effective risk management is important in any organisation, and Company 'status' does not allow Directors to avoid this responsibility
 - u If the Company is wound up, any surplus remaining (ie. after creditors have been paid) will be divided between the Shareholders.
- (ii). Company Limited by Guarantee**
- u There is no share capital, and so in this case Membership is not a clear mechanism for ownership of the Company. However, the Memorandum of Association can provide that when the Company is wound up any surplus will be divided between the Members.
 - u Since under Charity Law the assets of a Charity are public assets and do not belong to the Members or to the Trustees of a Charity, the legal structure of a Company Limited by Guarantee can be registered as a Charity if (a) the 'objects' of the Company are charitable, and (b) the Memorandum of Association states that any surplus on winding up will not be divided between the Members. (With very few exceptions, a Company Limited by Shares cannot be registered as a Charity.)
 - u Since there are no Shares, the Members are just known as Members.
 - u Liability of the Members is limited: each Member guarantees that if the Company is wound up and there is a deficit, he/she will contribute a sum specified in the Company's Constitution, usually £1.
 - u Profits are not distributed to the Members
 - u The position on Directors' liability is the same as for a Company Limited by Shares (see above)

(e) **Industrial & Provident Societies (“IPSs”)**

- A legal structure developed in the 19th Century: particularly popular in some areas (Lancashire, Yorkshire), and fairly rare in others (South East England).
- Regulated by the Industrial & Provident Societies Acts and the Financial Services Authority
- A Committee is elected or appointed to run the Society
- An IPS also has Members
- IPSs are ‘incorporated’ and Members have limited liability
- Constitution: Rules of the Society
- There are 2 main types of IPS:

i. Cooperative

- u A trading enterprise
- u The Members are the workers who carry on the production and trading activities of the Society.
- u The Members own the Society and share profits or losses: this is therefore private ownership, but it is geared towards the workers, in contrast to a Company Limited by Shares where the Shareholders often have no direct involvement in the day-to-day activity of the Company

ii. Charitable IPS

- u The Constitution of this type of IPS will define a purpose which is clearly for the benefit of the community
- u In Charity Law (see below) a Charitable IPS is an ‘exempt charity’: this means that it is exempt from registering with the Charity Commission (and the Charity Commission won’t put an IPS on the Register of Charities)
- u A Charitable IPS can apply to the Inland Revenue for the same tax exemptions as those available to registered Charities

(f) **Trusts**

- Not an appropriate legal structure for a business
- Trusts may be private (family ownership etc) or charitable (grant-making trusts): if charitable, the Trust can be registered with the Charity Commission
- The Trustees are the decision-making body, and together hold ‘title’ (but not beneficial ownership) to the assets of the Trust
- Trusts don’t usually have a Membership
- Trustees don’t have limited liability
- Constitution: Trust Deed (sometimes called Declaration of Trust)

(g) **Unincorporated Associations**

- Literally an Association which is not incorporated, so not a Company
- Not an appropriate legal structure for a business
- A Committee is elected or appointed to run the Association
- An Unincorporated Association also has Members
- The Members do not have limited liability. However, it is unlikely that a Member would sign a contract, so the fact that Members’ liability is not limited is not usually a problem: Members do not in any way guarantee the liabilities of the Association, and are not committed under the Constitution to contribute if the Association is wound up leaving a deficit.
- The position of the Committee is much more precarious, as the Association is not incorporated, so unlike a Company it cannot enter into a contract in its own right: if a Committee member signs a contract, the other party to the contract can potentially sue the Committee member personally under the contract (but while the Association still has assets, the Committee member has a right to be reimbursed by the Association)
- Constitution: Rules of the Association

3.3 Summary of Organisations

To summarise, here are a few key characteristics of Organisations:

Privately owned Organisations

- Sole Trader
- Partnership
- Limited Liability Partnership
- Company Limited by Shares
- Company Limited by Guarantee (non-charitable)
- IPS Cooperative
- Trust (non-charitable)
- Unincorporated Association (non-charitable)

Non-Private Organisations

- Company Limited by Guarantee (charitable)
- Charitable IPS
- Charitable Trust
- Unincorporated Association (charitable)

Limited Liability

- Limited Liability Partnership
- Company Limited by Shares
- Company Limited by Guarantee
- IPS

Organisations with a Membership

- Company Limited by Shares
- Company Limited by Guarantee
- IPS
- Unincorporated Association

3.4 Future Legal Structures for 'Not-for-Profit' Organisations

Until now, there have been no legal structures specifically designed for 'not-for-profit' organisations.

Currently three legal structures can be registered with the Charity Commission as Charities: a Company Limited by Guarantee, a Trust, or an Unincorporated Association. But none of these structures are exclusive to Charities, and none of them are specifically designed for a 'not-for-profit' purpose. Not surprisingly, many groups find it difficult to decide which legal structure to adopt, and whether to register as a Charity.

Help is on the way for any group that wants to establish itself as a 'not-for-profit' organisation with a legal structure designed for this purpose.

Two new legal structures should soon be available:

(a) Community Interest Company

This new legal structure has been established by the Companies (Audit, Investigations and Community Enterprise) Act 2004, but it will not be available until later in 2005 since statutory regulations must first be issued.

The Community Interest Company ('CIC') will be a new Company specifically for social enterprises. Currently there is no specific legal structure for social enterprises which aim to work for the benefit of the community. The introduction of CICs is intended to support the identity and development of social enterprises.

CICs will have all the advantages of company status, but with some special features to ensure they are working for the benefit of the community. They will not have the benefit of tax exemptions available to Charities. CICs will report to an independent regulator on how they are delivering for the community and how they are involving their stakeholders in their activities.

Key features of the CICs will be:

- a new independent CIC regulator will be responsible for ensuring that CICs comply with their legal requirements,
- a "community interest test" must be passed before the regulator will register a CIC,
- an annual community interest test will be used to monitor how the activities of a CIC are benefiting the community, and
- a statutory "lock" on assets and profits of CICs will ensure that they remain for the benefit of the community.

(b) **Charitable Incorporated Organisation**

The proposal to create this new Company structure – which will be available only for Charities – is included in the new Charities Bill which is currently progressing through Parliament. This will be a made-for purpose legal structure for Charities that want the protection of Company status. It will have a new simplified form of Constitution (*not* with the unwieldy name ‘Memorandum & Articles of Association’).

When this structure becomes available, the Company Limited by Guarantee will probably no longer be used for new Charities. For any existing charitable Company Limited by Guarantee, the Charities Bill sets out a procedure to ensure that conversion to the new style Charitable Incorporated Organisation will be a simple process.

3.5 **Not Legal Structures**

The following are often thought to be legal structures, but in fact are not:

(Following each heading are suggestions of what might be the relevant legal structures):

“Business”

A Business is usually owned and run by a Sole Trader, Partnership, Limited Liability Partnership, Company Limited by Shares, or Industrial & Provident Society.

“Firm”

A Firm usually describes a Partnership or Limited Liability Partnership.

“Charity”

This is a registration, not a legal structure: the structures which can currently be registered are Company Limited by Guarantee, Trust and Unincorporated Association.

“Club”

This is almost always a membership organisation, so possible structures are a Company Limited by Shares, a Company Limited by Guarantee, an Industrial & Provident Society or an Unincorporated Association.

“Cooperative”

Usually refers to a type of Industrial & Provident Society. However, the Cooperative movement is in essence an applied philosophy for businesses in which workers fully participate, and other structures might allow for this.

“Social Firm”

A business which is committed to participation by individuals, such as people with learning disabilities, who might well not achieve similar involvement in private businesses generally.

“Social Enterprise”

A business involving local or wider communities.

“Community Business”

“Community Enterprise”

Other variations on the theme of business involving local communities: all the Business structures could be relevant, and possibly also Company Limited by Guarantee

“Voluntary Organisation”

Any organisation which is registered as a charity, plus Charitable IPSs.

“Not-for-Profit Organisation”

Similar sense to Voluntary Organisation.

3.6 The Committee: Structure and Authority

(In this Section references to Committee can apply equally to Board of Directors, Trustees etc.)

In designing the body which takes ultimate responsibility for the organisation, whatever that body is called, there are several issues to consider:

- (a) **Size:** How many people? Too small can put a large burden on just a few people, but too large can be unwieldy.
- (b) **Skills:** What skills are needed on the Committee to enable it to perform its role effectively? It's not necessary to cover everything – some skills can be bought in when needed – but depending on what the organisation is set up to do, there will be some key skills and experience that will be particularly important.
- (c) **Stakeholders:** Are there any other organisations which should be represented on the Committee because of their key role or relationship with this organisation?
- (d) **Stability / Renewal:** A reasonably stable Committee membership will help the stability of an organisation itself. On the other hand, organisations can develop problems because an individual or small group of people on the Committee is too dominant. A balance between stability and renewal of the Committee membership is usually important. Some voluntary organisations go so far as to say in their Constitutions that no one can remain on the Committee for more than a stated number of years, and then can only return as a Committee member after a specific gap in time.
- (e) **How will each person join the Committee?** There are several 'routes' to joining and these can apply to most types of Organisations (except Sole Traders, Partnerships and Limited Liability Partnerships). The Committee can be structured so that different 'routes' can apply to different parts of the Committee. The routes are:
 - i. **Elected:** Members of the Committee are elected by the organisation's Membership at the Annual General Meeting (see Membership – below). It is possible to structure a Membership (eg. with separate sections of the Membership for different regions) in order to achieve a particular balance of representation.
 - ii. **Co-opted:** In a legal sense, Co-opting is to fill a vacancy that has arisen, for example if an Elected Member of the Committee has resigned. The rest of the Committee might then co-opt someone to fill that vacancy until the next Annual General Meeting.
 - iii. **Appointed by the rest of the Committee:** this is sometimes referred to as Co-opted, but it is not in fact the same 'route' as in ii above. Appointing here means that part of the Committee's Membership structure is specifically reserved for people who the rest of the Committee decide to appoint. After each election of Committee Members it can be useful for the new Committee to analyse the range of skills now round the table, as well as other issues such as gender balance. If part of the Committee Membership is reserved for 'Appointed' Committee Members, this allows the Committee to find people to fill the skills and other gaps that they have identified. Elections are intended to be a democratic process, but this won't necessarily result in a balance of skills etc. Appointing allows for this. The Constitution should say how long Appointed Members will remain for, but it should allow for re-appointment afterwards so that the Committee can retain a particularly valuable person.
 - iv. **Appointed by another organisation:** some organisations have particularly strong or important relationships with other organisations. In designing the Committee, it can be worth considering whether any other organisation should be specifically represented on it. If so, the Constitution should provide for this.

v. Ex Officio: this is where an individual is a Committee Member because the Constitution states that the person holding the office they hold is automatically a Member of the Committee. This was fairly common at one time, for example the local Vicar might be an ex officio Member of the Committee of various organisations in his Parish. While it is rarer now, it may be relevant to some organisations.

The Constitution should confirm not just the structure of the Committee, but also arrangements for the Committee and its meetings. Issues here include:

- u Specific roles or 'offices' of Committee Members - Chair, Secretary, Treasurer (Finance Director) etc. – and how they are elected or appointed.
- u How Committee meetings are called
- u Quorum for a Committee meeting
- u Arrangements for voting, and whether any issues require more than just a simple majority vote
- u Setting up Sub-Committees (see below)

The Constitution would not usually define the specific authority attached to roles such as Chair. However it is important that this is defined. The purpose of the role of Chair is to facilitate Committee meetings. The role does not carry specific authority, so if the Chair or any other Committee Member is to have individual authority, it is important that this is defined, agreed and kept under review.

A full Agenda for a Committee meeting can result in important issues receiving inadequate focus. In this context, Sub-Committees can perform a very useful function. A Sub-Committee can be set up either with a continuing role (eg. a Finance Sub-Committee to monitor finance) or with a short term role (eg. to oversee a move of premises or the development of a new project). For all Sub-Committees the main Committee should establish 'Terms of Reference' in order to define:

- u What is the purpose of the Sub-Committee?
- u Who are the Members of the Sub-Committee and how are they appointed?
- u Does the Sub-Committee have any authority (if so, this should be defined in the Terms of Reference) or is it set up simply to advise the main Committee?
- u How is the Sub-Committee to report to the main Committee?

Whenever the Committee delegates authority to a Sub-Committee or to an individual such as the organisation's Manager, the extent of delegation should be defined. This is important not just to control the use of that authority, but so that the people or person concerned are absolutely clear about what they are allowed to do. All decisions should be accountable.

As an example, it is important to clarify who has authority to commit the organisation to expenditure. Here, the delegated authority might be based on the following model:

[NAME OF ORGANISATION]

AUTHORISATION OF EXPENDITURE

The following Authorisation was set by the [Committee] on [Date]:

1. *Unless otherwise agreed by the [Committee], all expenditure must be within the agreed Annual Budget. Budget provision (both generally and under different heads of Budget) must be taken into account when authorisation of expenditure is considered.*
2. *Any expenditure on behalf of [the Organisation] of less than £..... may be authorised by the [Manager] or by the Chair or by the Treasurer, in each case acting alone and without further authority. (However, in the case of cheques etc, a second signature will be required: see 5 below).*
3. *All expenditure on behalf of [the Organisation] of between £..... and £..... must be authorised by any two out of the Chair, the Treasurer and the [Manager].*

4. *All expenditure on behalf of [the Organisation] of a value of £..... or more must be referred to a meeting of the [Committee] for authorisation.*
5. *All cheques and other bank instructions in relation to [the Organisation's] funds must be signed by two authorised signatories. No signatory will ever sign a 'blank cheque'.*
6. *For the purposes of this Authorisation, 'Expenditure' includes*
 - 6.1 *any payment whether by cheque or otherwise;*
 - or
 - 6.2 *entering into any contractual commitment on behalf of [the Organisation]; or*
 - 6.3 *agreeing to waive any debt (or part of a debt) due to [the Organisation].*
7. *Where two or more items of expenditure are in reality related they will be treated as a single item of expenditure for the purposes of calculating whether the level of expenditure involved is within the limit set in paragraphs 2, 3 or 4 of this Authorisation. Examples of this could be separate instalments payable under a single contract, or two cheques drawn in favour of the same payee where payment might normally be made by a single cheque.*
8. *If in doubt as to authority to proceed with expenditure, the Treasurer should be consulted, or the Chair if the Treasurer cannot be contacted.*

3.7 Membership of an Organisation

As stated in the Section on Legal Structures, the following organisations have a Membership:

- Company Limited by Shares
- Company Limited by Guarantee
- Industrial & Provident Society (IPS)
- Unincorporated Association

For a Company Limited by Shares and a Cooperative IPS, Membership is a mechanism for ownership of the organisation.

For all of these organisations, Membership is also a means of achieving representation of, and accountability to, a wider group of people than the Committee or Directors. For some organisations – for example a local interest group – this function of the Membership is extremely important. Members

not only elect the Committee (or part of the Committee), they are consulted about key decisions.

If an organisation which is going to develop a wider Membership beyond its Committee is well advised to define various issues:

- What criteria (if any) must be satisfied for someone to become a Member of the Organisation?
- Will Membership be open to individuals only or to other organisations also?
- How will an individual (or organisation) become a Member? Most Constitutions state that a Member is 'admitted' by decision of the Committee. This means that there is some control over who becomes Members, but this should be handled consistently and with care.
- Will there be a maximum number of Members?
- Is there a need to balance different potential interests in the Membership? If so, this might be reflected in the Membership criteria. If an organisation is working in two communities, it can be sensible to ensure that each is reasonably represented in the Membership.
- Will the Members be asked to vote on issues other than election of the Committee? For example, will the Members be consulted on objectives and priorities for activities of the organisation in each year?
- Will Members be required to pay annual Subscriptions? Unless Members are prepared to pay a reasonable amount, it is unlikely that this will be a significant means of generating funds.
- How will details of the Membership be kept up-to-date? An organisation should keep a Register of Members, but it can be difficult to be certain that this is kept up-to-date. Subscriptions can be useful here: the Constitution could state that Membership lapses if the Subscription has not been paid within a certain time of it becoming due. If a Subscription is not paid, perhaps because the Member has moved address and has not provided the new address, then the Register of Members can be updated. Membership

can be a valuable means of reaching and engaging with a wider community. If the Annual General Meeting of Members is treated as a celebration of the past year's activities, that can be a valuable occasion for the organisation and for the morale of everyone involved. By contrast, if the AGM is really only used as an occasion to present the Annual Accounts and to elect the Committee, it is likely to be a fairly dry occasion, and attendance is often poor as a result.

3.8 Charities

Why register as a Charity? Advantages include:

- Benefiting from the public credibility that Charities enjoy. If you are ever asked "What sort of organisation is this?", replying that it's a registered charity almost always brings a positive response.
- A number of grant-making trusts and other private funders will only support registered charities: depending on the organisation's financial requirements and prospects, accessing the widest range of potential sources of funding can be very important.
- Charities enjoy a number of tax advantages: a common example is Gift Aid which allows the Charity to reclaim tax on a donation received from a taxpayer. In this way a donation of £100 can yield a total of £128 for the Charity.

On the other hand, some organisations shy away from registration because of their perception of the Charity Commission. But while generalisations can be dangerous, a well-run organisation should have little to worry about on that score.

The Charity Commission is effectively the public regulator of Charities. This involves various roles:

- **Registration of Charities:** the Charity Commission is responsible for the Register of Charities, and is the 'gatekeeper' to registration. In assessing applications for registration, the Charity Commission checks that the Objects of the organisation as stated in its Constitution are exclusively charitable,

and that the actual or proposed activities fall within the scope of the Objects. It is also concerned with the potential viability of the organisation, including its funding and relevant skills of the people involved.

- **Guidance to Charities:** an invaluable resource for the Charity sector is the Publications section of the Charity Commission's website – **www.charity-commission.gov.uk** which provides an excellent range of guidance publications, all written in a practical and helpful way.
- **Assistance with constitutional issues:** if a Charity's Constitution does not include a specific power that may be needed – for example, power to borrow and to mortgage land owned by the Charity as security – the Charity's Trustees can ask the Charity Commission to authorise the proposed action. However, changing the Charity's Objects after registration is rarely allowed (see further below regarding Objects).
- **Investigation:** if the Charity Commission becomes aware that a Charity is acting in breach of its Constitution, it is likely to investigate this further. The Charity Commission has considerable powers under the Charities Act 1993 for this purpose. But here again, if the organisation follows the Charity Commission's own practical guidance – for example, their publication "CC60: The Hallmarks of a Well Run Charity" – this will help to ensure that problems don't arise.

For an organisation involved in woodland ownership or management, relevant charitable Objects include:

- (a) "Advancing education in [the conservation of woodlands]"
Education is amongst the central themes of charity status. In Charity Law it has a wide definition, including training and any activity intended to be educational.
- (b) "Promoting the conservation, protection and improvement of the physical and natural environment"

The Charity Commission's publication "RR9: Preservation and Conservation" gives guidance on how an organisation would qualify to be registered as a conservation charity. The Charity Commission would require independent expert evidence to demonstrate that 'the land or habitat concerned is worthy of conservation'. If the organisation promoted conservation generally, then it should either do this as an educational charity (*see (a) above*) or it should give examples of projects which would satisfy the test quoted for conservation Charities.

When drawing up the Objects of a Charity before registration, it is important to allow wide enough scope for all potential activities. The Charity Commission rarely allows Objects to be changed after registration since registration only relates to the specific Objects agreed at the time. A common example is where the Objects refer to a specific geographical area: if the organisation later wants to work in another area, it is unlikely that the Charity Commission will agree to the Objects being changed to allow this.

A key issue in Charity Law is the question of private benefit. Charity Law requires that any Charity must be primarily for the public benefit. If a conservation Charity carries out work on privately owned land, it should be able to demonstrate that any benefit to the private landowner will be incidental compared with the wider public benefit. Reasonable public access to the land is essential.

The other main point about private benefit is the personal benefit that a Trustee of a Charity might receive. Charity Law recognises the danger of conflict of interest where Trustees are responsible for the use of the assets of a Charity. The general rule in Charity Law is that a Trustee must not benefit personally from the Charity. The Charity Commission does allow exceptions to this rule, but these will be very limited and must be either stated in the Constitution or specifically agreed by the Charity Commission.

Charity Trustees can become personally liable for breaches of Charity Law. The most common situations where personal liability arises are:

- i. Unauthorised personal benefit of a Trustee
- ii. Activities outside the scope of the Charity's Objects

If an organisation is considering applying to register as a Charity, key issues to consider include:

- Legal Structure: Company Limited by Guarantee, Trust or Unincorporated Association? If the organisation is providing services or will take on contracts of any significance (eg. lease of land or premises), it is much safer for it to be a Company Limited by Guarantee.
- What will be the scope of the activities, and does this fit within charitable Objects? If not, there may still be advantage in running the charitable activities through a Charity and the other activities through another organisation. Charities are allowed to have subsidiary companies which carry on trading and other activities which are 'off limits' to a Charity. For a full discussion of this see the Charity Commission's publication "CC35: Charities and Trading".
- Who will be the Trustees? Remember that they should usually be people who will not benefit personally. It is very unusual for the Charity Commission to allow an employee or consultant to be a Trustee. For a Company Limited by Guarantee, the Trustees would be the Directors of the Company, in effect 'wearing two hats', one for Company Law and the legal structure, the other for Charity Law and the Charity registration.

3.9 Trading Subsidiaries of Not-for-Profit Organisations

Where an activity is run as a business, the legal structures of Company Limited by Shares and Limited Liability Partnership will help to protect the owners from personal liability.

A 'not-for-profit' organisation might set up a trading subsidiary for several reasons:

- To create a specific legal identity as a focus for an activity.
- To ring-fence liabilities of an activity.
- To carry on a trading activity without infringing the legislation which governs the organisation, for example rules of Charity Law.

In this context, "trading" means an activity carried on with regularity in return for money or other value. If an organisation decides to apply for charity status, it will be important to consider the special rules of Charity Law in relation to trading.

A registered Charity enjoys special status through tax exemptions and the public endorsement of registration. If it competes with businesses in the open market, it risks losing both registration and tax exemption.

There are two main exceptions:

(a) "Primary Purpose Trading": where the trading activity is carried out directly to fulfil the Charity's Objects. For example, a Charity whose Objects are "to advance education in the conservation of woodlands" may charge fees for attendance at its training courses. The activity is regular and the Charity receives payment, so in legal terms this is trading. However, the activity directly fulfils the Objects because it is educational, and this "primary purpose trading" is permitted. However, if the Charity sets up a shop to raise funds, the trading by the shop does not directly fulfil the Objects, and so it is not primary purpose trading and does not qualify for this exception.

(b) Charities are allowed to carry on trading activities which are not Primary Purpose Trading (also referred to as "Taxable Trading") up to the following limits:

Total of ALL incoming resources in a particular tax year of the charity	Maximum allowed TAXABLE TRADING turnover in that tax year
Under £20,000	£5,000
£20,000 to £200,000	25% of the charity's total incoming resources
Over £200,000	£50,000

"All incoming resources" means **all** income of the Charity from **all** sources.

An activity which is "primary purpose trading" can be carried on within the Charity's legal structure, as can non-primary purpose trading activities up to the limits in (b) above. Otherwise, taxable trading activities should be run through a separate legal structure, the trading subsidiary.

Key points on Charity Trading Subsidiaries:

- The Subsidiary must have its own legal structure, usually a Company Limited by Shares.
- The Charity owns all shares in the Subsidiary, and therefore owns and controls it.
- The Subsidiary's Directors usually include one or more of the Charity's Trustees, but the Charity Commission takes the view that some Trustees should not be Directors of the Subsidiary, and some Directors of the Subsidiary should not be Trustees.
- The Subsidiary pays tax on its profits in the same way as any other trading company.
- Net profits after tax are transferred to the Charity (usually by Gift Aid), and then the Charity reclaims the tax from the Inland Revenue. In this way, the Charity receives the full gross profits, but avoids risking its registration and tax exemption.

- Charity Law prevents Charities from freely investing in their subsidiaries. Further advice on this is usually appropriate.
- A Charity should never guarantee liabilities of its trading subsidiary (eg. guaranteeing liability under the lease of a shop run by the subsidiary).
- If the Subsidiary uses premises owned by the Charity, or shares personnel or other resources, this arrangement should be on a commercial basis and the terms should be confirmed in an appropriate Agreement.

For fuller guidance see the Charity Commission's publication "CC35 – Charities and Trading".

3.10 Some Practical Examples

The following examples are intended to illustrate points about legal structures, and should not be taken as specific advice. Tax implications are not considered here: it is important to consider the tax position, and it is always sensible to obtain appropriate advice on this and on other issues.

(a) "There are three of us and we want to buy a wood to run greenwood courses"

- Joint ownership can be achieved through any of the legal structures except sole trader.
- If you are borrowing to purchase the wood, aim to secure the loan on the wood as a property.
- Will you be entering into any significant contracts? If so, it would be best to set up a Company or a Limited Liability Partnership (LLP) to run the activity. If the three of you want to own the wood personally, you could do so, and you could lease it to the Company or LLP to run the activity. If you decide to set up a Company, you can also be the Shareholders and Directors of the Company.
- However, if you want to apply for public funding to buy the wood, that probably rules out private ownership. On the other hand, greenwood courses are an educational activity, and you should be able to register

the organisation as a charity (*see the separate section on Charities*).

(b) "I want to buy a wood in memory of a relative who left me some money in her Will. Some friends are interested in helping me to manage the wood."

- There are various options for ownership of the wood:
 - i You could own it yourself, or
 - ii It could be jointly owned, or
 - iii You could set up an organisation which would be the owner

If you decided to retain ownership yourself, you would retain ultimate control over the position. Alternatively, if you want the wood to establish some form of community ownership, it may be appropriate to set up an organisation.

- If you retain ownership, but you want to involve your friends in management of the wood, you will then need to decide on an appropriate arrangement for this. There are a number of options, for example:
 - i You could involve your friends just through an informal arrangement, or
 - ii You could lease the wood (for a full rent or for just a 'peppercorn rent') to the organisation which would then be responsible for management, or
 - iii You might decide not to lease the wood, but to enter into a contract for its management.
- It is important to define your objectives, for example:
 - i Do you see the wood as being a personal asset?
 - ii Do you want to involve just your friends, or other local people as well?
 - iii Are you planning any specific activity involving the public, or is your main aim to protect and conserve the wood without any specific activity?

Issues such as these will be relevant when deciding on 'legal structures' for ownership and management.

- You are providing the money to buy the wood, so decide what safeguards for the future you want. The cautious approach is to retain ownership yourself, but might the others then feel less inclined to become involved?
- (c) **“We own land which we want to use to promote nature conservation. We will want to raise some funds for tree planting and other conservation work.”**
- How are you proposing to raise the funds? If this will be through bank finance, that is a private issue for you and you won't need to set up any other legal structure to do this. But if you want to access grants or public funding, your private ownership could be an issue. Each 'funder' sets their own conditions, so look at these carefully.
 - You could consider setting up a conservation charity and leasing the wood to the charity. However, if you remain the owner of the wood, Charity Law will prevent you from benefiting personally if you are a Trustee of the Charity.
- (d) **“We run an established Woodlands Initiative. To raise funds for our activities, we have decided to set up a consultancy service advising on woodland management.”**
- You are planning a business activity. A consultancy service can involve liability, so to protect your core activities, it may be sensible to run the service through a Company. If this is a Company Limited by Shares, all of the shares can be owned by the Woodland Initiative.
 - If the Woodland Initiative is a charity or if you are thinking of registering in order to obtain the benefits of charity status, there are various issues to consider (see the separate section on Trading Subsidiaries). If the consultancy service would be available to private woodland owners, you would have to run the consultancy service through a trading company because charities cannot provide a private benefit even if it is paid for. However, there is no problem in a charity owning a trading company which provides a consultancy service to private owners.
- (e) **“Several of us living in the village want to buy the wood together and to manage it just as a local wood for recreation.”**
- If you want to own the wood as a private asset, but to split up the ownership between you, this could be done through a Trust, or a Partnership, or a Limited Liability Partnership, or a Company Limited by Shares.
 - Alternatively, if you want to set up a not-for-profit organisation to own and manage the wood, the legal structure could be a Company Limited by Guarantee or an Unincorporated Association – or the new Community Interest Company when that is available (see separate section on Future Legal Structures). Of the current legal structures, the Company Limited by Guarantee would be appropriate if there is significant risk of liability, but you may decide that this is unnecessary for the ownership and management of a wood to be used for local recreation.
 - If charity status would be an advantage in raising funds to meet the cost of managing the wood, contact the Charity Commission and discuss whether this will be possible.
 - Alternatively, consider setting up a 'Friends of the Wood Group': this might exist simply to encourage local people to use and respect the wood. If the Group had no other responsibility, it would not need to seek Charity registration. This could probably have the simple structure of an Unincorporated Association.

3.11 Role of Charity Trustees

As a group, Trustees are responsible for everything to do with the Charity. They can delegate responsibility for the general running of the Charity to a management group and / or to the Charity's staff, but the Trustees will still be responsible for ensuring that the Charity is managed properly and within the law.

The Trustees should meet regularly (at the very least every 3 months) to discuss the management of the Charity and its financial position. If they want to, they can take advice on legal or financial matters to make sure that they handle their responsibilities according to the law.

This is a summary of the responsibilities of the Trustees:

1. Overall responsibility for running the Charity.
2. Ensuring that all activities are within scope of the Charity's Objects as set out in its Constitution.
3. Overseeing the management of the activities of the Charity.
4. Planning the future development of the Charity and its activities, setting objectives, and monitoring progress against the agreed objectives.
5. Establishing appropriate policies and procedures for the Charity and its activities, and making sure these are followed.
6. Employing and supervising the Charity's staff.
7. Planning the Charity's income and expenditure.
8. Making sure that proper financial accounts are kept, and regularly monitoring the financial position.
9. Identifying risks involved in the activities of the Charity and making sure that steps are taken to minimise risks.
10. Making sure that the Charity and all of its activities comply with the law.

If the Charity employs people to manage and run the services it provides, it is extremely important that

their roles are made clear, and that the Trustees allow them to pursue those roles on a day-to-day basis without unnecessary interference.

3.12 Role of Chair

The following is intended as a basis for discussion on the role of the Chair of a 'not-for-profit' organisation with a view to developing a Role Description. It is not necessarily a comprehensive list of all potential aspects of the role.

In my view, there are responsibilities which are an inherent part of the role, and for the purposes of discussion I recommend that these are considered separately to other responsibilities or authority which are not necessarily part of the role but which are often included within it. The extent of those 'optional' aspects of the role should be confirmed in the Role Description.

Inherent Responsibilities

1. Ensuring compliance with the organisation's Constitution.
2. Facilitating meetings of the organisation's management committee: agreeing agendas and chairing meetings.
3. Ensuring probity of process and decision-making.
4. Ensuring compliance with agreed policies and procedures for dealing with conflict of interest.
5. Identifying the need for external advice and/or consultation and recommending this to the Committee.
6. Ensuring appropriate induction of new Committee members.
7. Being available to individual Committee members for consultation.

Additional Responsibilities

The Committee should decide whether any of the following responsibilities are included in the role of Chair and, if so, should define the extent of authority in each case:

8. Supervision / line management of the [Chief Executive].
9. Authorisation of action / expenditure.
10. Delegation of authority to sub-committees and/or to the [Chief Executive].
11. Performance of any specific roles envisaged for the Chair in the organisation's policies and procedures.
12. Representation of the organisation in public and/or in relation to other organisations.

3.13 Public Funded Community Projects

Role Definitions

The following are the key potential roles / relationships (a single agency may undertake more than one role):

(a) Delivery Agency

Responsible for delivering a Programme of Activity in accordance with an agreed Delivery Plan. Employs personnel for management of Programme and direct service delivery.

(b) Community Partnership

Medium for 'formal' representation of and accountability to the local community and key agencies working in the community in relation to the Programme.

Develops the Delivery Plan which is agreed with the Statutory Funder. Works closely with the Delivery Agency in ensuring that implementation of the Programme is carried out effectively and with credibility in the local community.

If the Community Partnership itself takes on the role of Delivery Agency, this will mean that the Delivery Agency's own Management Committee should be structured to facilitate community representation and accountability.

(c) Service Provider

Any organisation commissioned by the Delivery Agency to deliver a service funded under the Programme. Specification and terms of services are confirmed in a Service Agreement with the Delivery Agency.

(d) Asset Provider

For example, the landlord of premises used by the Delivery Agency in the delivery of the Programme. Enters into an Agreement with the Delivery Agency to confirm the terms for use of the asset (in the case of premises: a Lease).

(e) Statutory Funder

Government agency providing Funds for the Programme: Funds are provided subject to Conditions.

(f) Accountable Body

Local agency which holds Funds provided by the Statutory Funder, and is accountable to the Statutory Funder for the funds being used strictly in compliance with the Conditions.

Enters into an Agreement with the Delivery Agency for the provision of funds to be used subject to compliance with the Conditions.

The role of Accountable Body does not extend beyond this to any general control over the Programme or its implementation by the Delivery Agency. If (as is usual) the Accountable Body is a key local statutory agency, it may be represented on the Board of the Delivery Agency and / or the Community Partnership, but that representation should be seen as separate to its role and responsibility as Accountable Body which would be exclusively defined and regulated by the specific Agreement with the Delivery Agency.

Financial Control

Keith Edwards, James Holyoak and Parker, Chartered accountants.

4.1 Why should woodland organisations need financial controls?

It is probably self evident that all entities (be they private, corporate or public) will need to exercise some form of financial control. Individually we all have to set our weekly or monthly expenditure in line with our weekly or monthly income. Then if we wish to go ahead with perhaps a house extension involving significant expenditure, we will seek to ensure that the cost of this is covered perhaps from savings or indeed a one off capital receipt (perhaps from an inheritance) or alternatively we may seek to borrow some capital from a Building Society. In each circumstance, however, most of us will accept that before embarking upon the project we will seek to ensure that adequate funds are available to cover the cost of the work.

It is not surprising, therefore, that a well run organisation will display similar characteristics – but probably even more so. As has been stated elsewhere, depending upon the legal nature of the organisation, e.g. is the organisation constituted as a registered charity, or perhaps as an unincorporated association, those charged with responsibility for it will almost certainly be placing themselves under some degree of personal financial risk. Fairly obviously, this risk tends to increase if they do not run the organisation in a sensible and responsible fashion. In any event, it may well be that there is a reporting regime which is imposed with which they will need to comply. For instance, registered charities are monitored by the Charity Commissioners who have stringent powers to act in circumstances where they suspect malpractice of one form or another.

The comments set out in the following notes tend to assume that our model organisation will be constituted as a registered charity. However, most of the points made can equally be applied to any organisation and in all cases it is strongly recommended that individuals take professional advice on the set up of the control environment within which they are to operate. A common feature built into most well-run organisations is that its financial controls are routed in basic commonsense. This is not an area of rocket science – however, it is extremely important and controls need to be set in place at the outset. Many organisations working in the woodlands sector will be seeking to draw down substantial sums in the form of grant funding and these sums may well be paid over in substantial lump sums, perhaps in advance of the expenditure being made. This will mean that those sums need to be protected so as to be properly applied to the project in question.

It is perhaps worth stating that no system of controls will ever guarantee that an organisation will be totally protected against abuse or failure. The trustees of registered charities and those responsible for other organisations often complain about the extent of their personal liability in the event of any loss to the organisation resulting from misappropriation of funds. If strong controls are in place initially, then this will substantially reduce the risk of misappropriation in the first place and it is also likely to provide a reasonable defence if a claim is made against the trustees in the event of the organisation's failure.

4.2 Key Financial Controls

(a) Segregation of Duties

Wherever practicable, organisations should seek to ensure that more than one individual is involved in the processing of a single transaction. For example there are obvious potential problems if the person responsible for placing orders to suppliers is also responsible for payments made to the same suppliers. Wherever possible, therefore, these duties should be segregated between different individuals. However, it is also accepted that segregation may well be very limited in small organisations.

(b) Appropriate Qualifications

It is clearly important that organisations will need to ensure that their employees, trustees and other officers such as volunteers, are qualified to undertake the tasks with which they are charged. "Qualification" encompasses the widest possible meaning here. In particular, individuals should hold appropriate formal qualifications but also should be properly trained up for the tasks which they are to perform. This is not just an issue when new staff are recruited but is ongoing. Well-run organisations will seek to encourage and develop the roles of all members of staff and a necessary pre-requisite of this will be an ongoing training commitment.

Equally, it is important to ensure that any professionals who are retained to advise the organisation in question are experienced within the sector. They should not be given the task purely because they are personal friends of the project director.

(c) Budgetary Controls

One of the key financial controls over all voluntary organisations should be the imposition of a budget. This will involve the setting of a budget, normally for the forthcoming financial year though potentially

for a significantly longer period as circumstances dictate. This will describe the expected income and expenditure over that period and will seek to show that expenditure commitments can be met as they fall due and that overall expenditures are covered by estimated income.

It is perhaps useful here to summarise the budgetary control system which is operated by SWA (*see page 28*). An annual budget is prepared by each project manager. These are then grouped together and fed into the overall organisation budget. This budget is then submitted to the SWA Trustees for formal approval so that it is in place at the start of each financial year, duly approved. All transactions through the year are then processed through the accounting system and are classified both according to type and project. Income and Expenditure Reports are then produced on a monthly basis for all projects and these allow actual results to be compared with the budget forecasts. Significant variances against budget are thus easily highlighted and project managers are asked to explain these and if necessary to seek amendments to the original forecasts. Summary monthly reports are then placed before the Trustees at each Board Meeting.

It is self evident that the budget needs to be realistically set and will only be as accurate as its worst assumption. It is important that trustees understand how income is generated and in particular which income sources are certain and which are estimated and the nature of those estimates. For example, there are many charitable organisations up and down the country, which are set up to run annual "shows". Year on year, income from the show may be extremely variable, particularly in the event of poor weather conditions. Therefore, budgeting in such circumstances would need to take a pretty prudent view.

Approval of budgets can only be done by due discussion at meetings of the trustees who should make every effort to ensure that their understanding of the budget is as full as possible. In this connection, trustees should always consider whether or not they have sufficient financial and other expertise at their disposal.

(d) Checks over Income

It is clearly important that the trustees/directors should ensure that all income due to the organisation is in fact received. This can be a particular issue where organisations receive income in the form of cash, maybe from open days or annual shows. Difficulties can be compounded here where inexperienced personnel are engaged. In these circumstances, officers need to establish adequate procedures (preferably in the form of written instructions), so as to ensure the adequacy of control.

(e) Restrictions placed upon Funds handed over to the Organisation

Very often organisations are in receipt of grants provided towards the cost of the provision of a particular service or other project. In the event that these grants are under spent, is that excess funding repayable to the original grant paying authority or is it available to be added to the organisation's general reserves?

Equally, organisations need to ensure that there is a very clear understanding of the nature of the conditions attached to these grants. Typically large grants will be subject to any number of detailed conditions and managers must understand the nature of these conditions. There should always be an assessment of the risks of non-compliance and secondly, of the financial and other implications which would ensue.

Income received for specific purposes and potentially returnable to a donor, when received by a registered charity, is required to be separately identified in the books of account and separated out in the annual accounts. Trustees need to ensure that controls are in place so as to ensure that the application of restricted funds is in line with those purposes prescribed by the donor authority.

(f) Expenditure Controls

Controls should exist to ensure proper segregation of duties, as already described and also to ensure that all expenditures are properly authorised by an appropriate responsible trustee/director or other officer, in advance. Again it is suggested that written procedures should be in place so that individuals involved are aware of the extent of their responsibilities.

It is perhaps worth mentioning here that many granting authorities are understood to insist that written procedures for these issues should be in place. It is strongly recommended that payments out from the organisation should be made by cheque rather than in the form of cash. Cheques should require at least two signatories (they should not be connected) and in no circumstance should blank cheques be signed off in advance by one of those signatories.

(g) Payroll Issues

Trustees need to ensure that they are fully aware of the staff employed by the organisation and that all appointments are properly authorised. Procedures need to be in place so that salary payments are as agreed and in line with contractual agreements. Very often payroll costs form by far the single largest item of the organisation's total expenditure and, therefore, this should be subject to adequate control.

(h) **Taxation**

Trustees need to consider that they pay proper attention to compliance issues under this heading. Issues here will include the following questions:

1. Is PAYE and NIC properly applied to all payroll costs? Are regular payments made to self-employed contractors who should properly be dealt with under PAYE?
2. How does VAT affect the organisation? Many charities and other similar organisations face particular difficulties in this area. In particular, the partial exemption provisions may need to be considered and it is strongly recommended that professional advice should be sought in this area.
3. Is the organisation subject to income tax or corporation tax on surpluses of income over expenditure? Again it is recommended that professional advice should be sought.
4. Does the organisation seek to make claims under the gift aid scheme? If so, the organisation may well be subject to audit by the Inland Revenue and it is necessary for the trustees to ensure that recording procedures in this area are sufficient for the purpose.

(i) **Controls over Assets**

As well as ensuring that trustees place proper controls over income and expenditure, they will need to ensure that there are sufficient controls over the organisation's other assets such as any property in its possession, financial investments, office and other equipment, vehicles and other assets. It is recommended that a list of all such assets should be maintained and this should be checked and updated at regular intervals. Policies should be in place to ensure that where appropriate, assets are maintained in good condition and that adequate insurances are in place.

(j) **Reserves Policy**

Officers should seek to put in place a policy for generating an adequate fund to ensure that if the organisation faces a significant disturbance to its income, then expenditure commitments can still be met. For example the organisation running an annual show would seek to ensure that adequate reserves exist such that all expenditure commitments in connection with next year's show can be met even if this year's show is completely wiped out, perhaps by bad weather or some other restriction beyond the organisation's control.

This is clearly a sensible control measure and once again takes up the theme of limiting the personal risk of those individuals responsible. It is recognised that it may well take some organisations newly set up, some years in which to build up adequate reserves. This is accepted but clearly this building up process should be built into the first years' budgets. Indeed, registered charities are now required to report upon their reserves policy within their trustees' report submitted with the annual accounts to the Charity Commissioners.

Note

The notes and opinions expressed in this section on financial controls are submitted as guidance only and it is strongly recommended that professional advice should always be sought. No responsibility for loss occasioned to any person acting or refraining from acting as a result of information in this material will be accepted by the Forestry Commission, the Small Woods Association or Messrs. James, Holyoak & Parker (or any of its partners).

Keith Edwards is a partner in Messrs. James, Holyoak & Parker, Chartered Accountants of Shrewsbury.

Funding

Russell Rowley, Group Executive Director, Small Woods Association.

This is only an overview of funding – for more information please refer to the list of publications and websites at the end of this section.

5.1 Business Plan

Before you begin to think about funding you need to put a business plan in place. This can be as little as one side of A4 or a very detailed and complex plan, but you need to go through a thought process about why you need the funding and what you need it for. If you wish to create an organisation and employ staff, then funding begins to be quite complicated and you need to consider whether the project you are planning is time limited or could it be run better by another organisation with a similar remit, or whether you want to go down the route of setting up your own organisation or structure. What, who, where, when and how are the five W's that you need to think about. What are you trying to do, who is best to do it, where does it need to be done, by when and how.

5.2 Match Funding

If you are raising money you need to consider whether match funding is needed. Funds particularly from public funding and grants such as the Lottery will only give you a certain proportion. Sometimes it can be as much as around 80% but normally not more than around 50% and you will therefore need to find the other 50% as match funding. This sometimes can include the use of what is called 'in kind' funding by, for example, directors of the company or by volunteers. Remember however that 'in kind' is not cash and if

you are using e.g. courses income as matching then you should work out the costs of running those courses so you know what is the real cash surplus you are using as matching.

5.3 Where to look for funding

There are a range of areas you can try for funding:

- Grants, for example from landfill tax operators, DEFRA, non-governmental organisations such as the Countryside Agency, also local authorities.
- Trust funds, but often you need to be a registered charity. See Further Information below.
- European funds, including objectives 1, 2 and 3, although in future, due to the enlargement of Europe, only certain parts of Cornwall and Wales will be eligible for European funding.
- Sponsorship is a way of accessing funds, although lead times with sponsors can be as much as a year long. You will need to have a marketing plan to persuade a sponsor you are worth investing in. For example, if it is to do with branding and it is a large company, they will normally expect hundreds of thousands or perhaps even millions of people to see their brand. If it is a particularly small sponsorship then they just may want a logo to be put on posters for advertising, or flyers for an event.
- Membership income and gift aid is another form of potential income, but you need to be set up as a membership organisation with a member of staff managing that side of things.
- Donations and legacies are a further way of raising funds, but again you have to be set up as an organisation to do this and the lead times are essentially very long.

- Bids through the Regional Forestry Framework process to access public funding will be one other area in the future and it seems almost certain that partnership bids with a number of partners are much more likely to receive funding than single bids.

5.4 Reserves

The other issue that you need to take into account with funding is that if you do set up an organisation you will need a reserves policy. If you are going to employ staff you need between three to six months cash set aside in reserve to cover your statutory obligations, for example redundancy payments, if your project ever has to be wound up.

5.5 Funding Cycles

You will also need to take into account funding cycles, for example local authorities will often set their budgets for the year ahead in September/October of the proceeding year and if you miss that deadline then you will not be funded in effect for the next one and a half years ahead. Many grants will also have long lead times for funds and it is important to check out on their web sites or to contact the organisations involved and find out when the timings for funding are. With trust funds, often the Trustees will only meet every quarter and again it is important to know when these dates are.

5.6 Administration Requirements

The administration requirements of any funds should be researched. European funds, for example, can be incredibly bureaucratic and administration heavy and will certainly need a finance officer/administrator to manage them effectively, either in-house or brought in on contract. This would need to be built into the funding application, if allowed. Audit requirements of these projects are again normally extremely onerous and really only medium size organisations should consider applying. Obviously, some smaller funds such as from local authorities or trusts can be much less admin heavy.

5.7 Trading/Services

There are other ways of raising funds such as running training courses and offering consultancy services, but again you need to remember that the income from these is not all profit and in fact it may be that these services only break even for the first few years of their operation. Other ways, are the sale of goods. Charities can currently sell up to £50,000 worth of goods per year gross, before they really have to consider setting up a subsidiary trading company. (Ref: Charity Commission publication, Charities and Trading: CC35 – version July 2001 www.charity-commission.gov.uk)

5.8 The Pitfalls

The final rule of thumb with funding is not to assume every application will be successful. Often you have to submit several applications and assume that only one will be successful. So you need to build in the time and the cost of preparing these bids which can be several days work each and have a strategy for what happens if you fail, because if you have put all your eggs into one basket, then your project may fold.

In England, with the establishment of the nine regions, funding is likely to increasingly become regionally led. There are also different rules in Wales, Scotland and Northern Ireland, so if you are a national organisation you will need to take account of these often great variations in funding.

Other issues to take into account about funding are whether the grant, for example, is paid in advance or in arrears. If it is paid in arrears how will you manage to fund the project till the grant arrives. If the grant is paid quarterly or monthly, again is it in advance or in arrears. You will need to check your expenditure and cash flow month by month against when the grant income is going to come in and see if the opening balance of each month remains positive throughout the year or whether you will have to juggle parts of the project and move them around to make it financially viable.

An example of the financial management system used by the Small Woods Association is at the end of this section on page **28**.

No one said it was going to be easy but planning is essential and will leave you free to enjoy making things happen on the ground

Further information

www.biglottery.org.uk

The organisation which is responsible for allocating half of the National Lottery funding.

www.dsc.org.uk

The Directory for Social Change, they have a directory of Trust Funds on a searchable CD ROM.

www.englandsrdas.com

England's Regional Development Agencies website.

www.grantfinder.co.uk

By subscription only and available to Government and Public sector organisations and industrial organisations (over 250 employees)

www.grantnet.com

A free website for start-up or small to medium enterprise (up to 250 employees) with links to Business Link, Business Gateway, Business Connect or Invest Northern Ireland.

www.governmentfunding.org.uk

Free online information for the voluntary and community sector about Government funding, although currently not all Government departments are linked into the site, it does have links to regional government offices.

www.hlf.org.uk

The Heritage Lottery Fund

www.lotterygoodcauses.org.uk

Information on how to get Lottery funding and the organisations that distribute Lottery money

www.trustfunding.org.uk

Also part of the Directory for Social Change. An online, constantly updated, searchable website with Trust Fund information for which you need to pay an annual subscription.

Local Woodland Project SAMPLE OF SMALL WOODS ASSOCIATION FINANCE MANAGEMENT SYSTEM

N.B. The figures detailed in this sample are fictional. Some of the Expenditure categories are zero because they would relate to the main organisations costs and not go against an individual project. The same format is used by all departments.

A B C
Year

Budget/Actual	Apr-04		May-04		Jun-04		Jul-04		Aug-04		Sep-04		Oct-04		Nov-04		Dec-04		Jan-05		Feb-05		Mar-05		Total	Budget	Variance	Budget Notes					
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget					Actual	Budget	Variance		
EXPENDITURE																																	
8400	Staff Salaries	1234	1434	1504	1506	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	1600	18478	19200	722	1. At the beginning of the year prepare a Budget.				
8410	Recruitment Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2. As the months progress the columns become Actual expenditure when reconciled with the bank statements.			
8420	Staff Expenses	75	66	66	150	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	160	1517	1800	283	3. Columns A and B show the difference over the year between Budget and Actual with Column C alerting you to the variance. Large variances need to be addressed and checked.				
8430	Director/Trustee Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8440	Reimbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8450	Project Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8470	Capital Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8480	Revenue Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8490	Regional Support	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8500	Telecom	0	0	118	0	0	0	0	0	0	160	0	0	0	50	110	0	0	0	0	0	0	0	0	0	598	640	42					
8520	Rent Power & Insurances	0	0	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	1200	1200	0					
8530	Office Relocation Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8600	Postage	8	12	12	15	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	377	450	73					
8610	Printing Stationery & Copying	70	1	0	23	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	266	232	-34					
8620	Equipment & Other Capital Exp.	9	0	0	0	0	0	0	0	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	144	185	41					
8630	Memberships & Subscriptions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50	100	50					
8640	Repairs & Equipment Hire	0	0	0	0	0	0	0	0	30	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	60	90	30					
8650	Publicity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	0	-20					
8660	Newsletter/Publications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10	0					
8700	Publications Purchases	0	0	0	0	0	0	0	0	25	0	50	0	0	50	0	0	0	0	0	0	0	0	0	0	125	150	25					
8710	Training Courses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100	0					
8720	Staff Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
8730	Conferences & Seminars	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	300	200					
8750	Professional Fees	100	0	0	0	0	0	0	0	0	0	0	0	0	235	0	0	0	0	0	0	0	0	0	0	0	150	485	335				
8760	Bank Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-85				
8900	Management Fees	0	240	240	0	0	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	1920	1920	0					
8910	Irrecoverable Vat	0	0	0	0	0	0	0	0	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	160	240	80					
8920	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Shut Down Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total Expenditure	1596	1853	2040	1894	2305	2375	2025	2547	2320	1995	2185	2475	25610	27017	1407																	
INCOME																																	
4500	Grants		12500				12000																			24500	0	24500					
4510	Memberships																									0	0	0					
4520	Training Courses																									0	0	0					
4530	Publication Sales																									0	0	0					
4540	Smallwoods																									0	0	0					
4550	Conference																									0	0	0					
4560	Gift Aid																									0	0	0					
4570	Sponsorship																									0	0	0					
4580	Donations																									0	0	0					
4590	Miscellaneous																									0	0	0					
4650	Management Fees																									0	0	0					
4700	Bank Interest																									0	0	0					
	Net Income	D	10904	0	-2040	0	-1894	0	-2305	0	12000	9625	-2025	0	-2547	0	-2320	0	-1995	0	-2185	0	-2475	0	24500	-1110	0	24500	-27017	25907			
	Opening Balance	E	6100	17004	15151	13111	11217	8912	18537	16512	13965	11645	9650	7465	4990	F																	
	Closing Balance		17004	15151	13111	11217	8912	18537	16512	13965	11645	9650	7465	4990																			

1. At the beginning of the year prepare a Budget.

2. As the months progress the columns become Actual expenditure when reconciled with the bank statements.

3. Columns A and B show the difference over the year between Budget and Actual with Column C alerting you to the variance. Large variances need to be addressed and checked.

4. If any of the figures in row D are negative - you are spending more than your income that month. Have you 'reserves' to allow for this?

5. The difference between E - Opening Balance and F - Closing Balance means you have a surplus of £1110 over the year.

6

Liability Insurance

The following insurance information is for guidance only, you should always seek expert help from either a regulated insurance company or insurance broker, contact information is available at the end of this section and in *section 11 – Contacts List*. Neither the Forestry Commission nor Small Woods Association bear any responsibility for any actions taken or not taken as a result of reading this information.

You may need to consult more than one insurer, either to find the right deal for your organisation or because they specialise in different areas.

As in anything you own or do there is a need for insurance cover. In our personal life we insure our home, our contents, our cars and ourselves. The same principles apply when setting up an initiative or a business. Your office premises, office equipment, company vehicles, employees and volunteers all need to be covered. The difference is that the responsibility is not just for yourself but for a far wider group of people, including your visitors or customers. You should also see *section 7* on Health and Safety because reducing risks and providing a good health and safety policy can help reduce insurance premiums.

6.1 Office/business premises

If you own them you need to insure them for the full rebuilding cost. If you rent them the landlord is usually responsible for insurance of the buildings, so you should check with your landlord or the tenancy agreement. Also check what is covered – shop fronts, for instance are often the responsibility of the tenant. Public liability is also required, in case someone is injured on your premises or by

something falling from your property. You must also have Employer's Liability Insurance if you employ staff (see below).

6.2 Contents/office equipment

It is possible to insure either for 'indemnity' (wear and tear is deducted from any claim) or replacement 'as new'.

6.3 Vehicles

All company vehicles should be covered by insurance. If you have a number of vehicles it may be useful to get 'fleet' cover but check with your broker. Employees' vehicles, which are used in connection with the business i.e. carrying leaflets from the printers or travelling to meetings with other organisations to do with the business, should have their insurance cover extended to include business use. Specialist machinery or tractors will require specialist insurance.

6.4 The Business

Insurance is available for the interruption of your business due to say, damaged equipment, but expert advice should be sought as to the level of cover that is available or appropriate. Specialist commercial insurance covers a wide area depending on the type of business, for example it can cover: goods damaged in transit, loss of money on the way to the bank or through theft within the organisation, specialist equipment and trade tools. If your role or that of your Board of Directors/Trustees (see below) is to give "advice" to forestry businesses, woodland owners/managers or the public then you will need to take out a profes-

sional indemnity policy, in case your advice is proven to be incorrect and damages property or livelihood (described as through negligence, error or omission).

6.5 Employers Liability

A legal requirement, enforceable by the HSE who can fine employers, at a daily rate, if they don't have adequate cover. Proof of Employers Liability insurance also needs to be made available to health and safety inspectors on request or you can be fined. A certificate of employers' liability insurance must be displayed in a prominent place where employees can read it. Copies have to be kept for at least 40 years.

6.6 Directors and Officers Liability (including Trustees)

Officers can be held personally liable for their actions if they are deemed to have acted outside of their terms of references in certain circumstances, this can include liabilities to staff, clients and the public. In the case of Trustees insurance should also include accident cover and theft of company property and/or funds.

6.7 Home Working

Household insurance doesn't cover office equipment, public or Employer's Liability. Some household policies can now be extended to cover working from home, check with your insurers. Confirm with your insurers who is allowed to visit your home office, generally only direct colleagues are insured to have meetings with you at home, other business meetings with outside organisations are not generally covered.

6.8 Organising Events

Public liability and community risks, if you are inviting people to do more than just watch, is essential. Contractors or demonstrators must have their own insurance that also covers them against injuring a third party or property. Insurers will also insist on a minimum level of first aid and marshalling support

depending on the size of the event and the anticipated number of people attending. (See also *section 7* on Health and Safety under Risk Assessment).

If you are using a privately owned wood for your event and you pay a charge for the usage, either in cash or in kind, normal property owners' liability is not sufficient. The owner will need commercial liability insurance. If there is no charge the owner will need a written legal indemnity from the organisers.

6.9 Woodland

Owners of woodland are responsible for insuring their own land, whether or not there is public access the woodland owner should be covered for public liability, and the crop can be covered for wind throw and fire. Even uninvited visitors to a woodland can submit a claim if they are injured by tripping or something falling on them.

6.10 Contractors/Producers

The cost and availability of insurance for arboricultural and forest workers has been debated recently. Premiums have escalated because of the number and size of claims versus the small number working in the industry and paying for insurance. The situation is being resolved but it will be based on strict health and safety standards being maintained.

The Forestry Contracting Association have access to schemes, for its members, covering Employers Liability, Public/Products liability*, Professional Indemnity, All Risks on Equipment, Hired in Plant, Personal Accident. BTCV also offer an insurance scheme which covers public liability and personal accident which is available to Associated Groups who are engaged in conservation work, environmental improvement, habitat management, recycling schemes and community based improvement schemes. It can also cover volunteers using equipment (as long as they are trained and hold the relevant card) at an additional cost. It excludes groups that employ staff, but BTCV are able to help obtain quotes if required.

The Pole Lathe Turners have insurance for members, including those who demonstrate woodturning at public events.

**Public/Products Liability – is based on third party liability (non employees) for injury or damage to property as a result of negligence from work done or goods supplied. Ref: Caring for Small Woods by Ken Broad, Earthscan Publications Ltd. London. ISBN 1 85383 4548.*

Useful organisations for general insurance information and reference:

Association of British Insurers (ABI)

Currently working to improve access to employers liability, particularly in high-risk trades. A company's health and safety policy will be essential to keep premiums down. The ABI are also looking at the future of Employers Liability and Industrial Injury Benefit, perhaps replacing it with a single system of workplace compensation.

Tel: 020 7600 3333
Fax: 020 7696 8999
Email: info@abi.org.uk
www.abi.org.uk

British Insurance and Investment Brokers Association

The UK's leading general insurance organisation. BIBA brokers handle over two thirds of the UK's industrial, commercial and consumer insurance business. They also have a Find a Broker service.

Tel: 020 7623 9043
Fax: 020 7626 9676
Email: enquiries@biba.org.uk
www.biba.org.uk

Business Link

An organisation providing business support, advice and information. Managed by the DTI. Local Business Link offices are searchable on the website. They have publications details insurance requirements for businesses. The telephone number below will connect with a local Business Link office.

Tel: 0845 600 9006
www.businesslink.gov.uk

Financial Ombudsman Service

A free independent service for advice on complaints against an insurance company or financial services company.

Tel: 0845 080 1800
Email: complaint.info@financialombudsman.org.uk
www.financialombudsman.org.uk

General Insurance Standards Council

The UK watchdog established to set, monitor and enforce standards in all areas of general insurance, including the fair treatment of customers.

General Enquiries: 0845 601 2857
 (Calls charged at local rates)
Email: enquiries@gisc.co.uk
www.gisc.co.uk

Institute of Insurance Brokers

A professional association for broking firms throughout the UK working with businesses and private individuals. Check the website to find a registered insurance broker in your area. They also have a dictionary of insurance related words and phrases, which might be useful.

Tel: 01933 410 003
www.iib-uk.com

A selection of organisations and insurers with more sector related information and schemes.

Algarve Insurance Brokers Ltd

Offering insurance for arboriculturists and landscapers. Very involved in the discussions with the Arboricultural Association, Forestry Contracting Association, Forestry and Timber Association and others over the problems of liability insurance for the sector.

Tel: 01483 489291

Fax: 01483 797301

www.algarve-ins.co.uk (site is under construction)

A selection of organisations and insurers with more sector related information and schemes.

Arboricultural Association

An organisation set up to advance the study of arboriculture, raise standards of practice, foster interest in trees through publications, exhibitions and research, and to assist in the training of students. They have been involved in the recent debates on insurance and produce publications for the public on what type of insurance contractors should have.

Tel: 01794 368717

Email: admin@trees.org.uk

www.trees.org.uk

BTCV Insurance Scheme

Working with voluntary groups, they operate an insurance scheme underwritten by Zurich Municipal.

Contact: Michelle Morgan

Tel: 01302 572236

Email: m.morgan@btcv.org.uk

www.btcv.org

Camberford Law Plc

Among their schemes they have insurance for Tree Surgeons, Landscape and Garden Services, Forestry Work and Associated Activities.

Tel: 020 8315 5000

Fax No: 020 8460 2118

Email: mail@camberford-law.com

www.camberford-law.com

Country Land and Business Association

Protects the interests of owners of rural land in England and Wales. Operate an insurance scheme for members.

Tel: 020 7235 0511

Fax: 020 7235 4696

Email: mail@cla.org.uk

www.cla.org.uk

Folgate Risk Solutions Ltd.

One of their divisions specialises in woodland insurance and allied risks. (see Rural Arbor Products)

Commercial Enquiries: 0870 850 54 54

Commercial Fax: 0870 850 55 65

Email: folgatekent@folgate.co.uk

www.folgaterisksolutions.co.uk

Forestry and Timber Association

A representative body for all those with an interest, or professional involvement in the growing and management of trees. Among its many functions it promotes economic and business development, including training support. Involved in the recent debates on insurance.

Tel: 0131 538 7111

Fax: 0131 538 7222

Email: info@forestryandtimber.org

www.forestryandtimber.org

Forestry Contracting Association

Promoting and protecting the interests of its members. Involved in the recent debates on insurance.

Tel: 01467 651368

Fax: 01467 651595

Email: members@fcauk.com

www.fcauk.com

National Council for Voluntary Organisations (NCVO)

The NCVO Encompass Insurance Policy is aimed at voluntary organisations. The scheme is handled on NCVO's behalf by: Keegan and Pennykid (Insurance Brokers) Ltd. and Royal & SunAlliance.

Tel: 0800 731 8030

Fax: 0800 731 8448

Email: mail@keegan-pennykid.com

www.keegan-pennykid.com/charities/index.html

For Membership of NCVO

Tel: 020 7520 2414

www.ncvo-vol.org.uk

The National Farmers Union Mutual Insurance Society Limited (NFU Mutual)

Providing a wide range of low cost insurance for the agricultural industry and people who work or live in the country. They have a large number of 'local' offices, searchable on the website using a postcode.

Registered Office: Tiddington Road, Stratford-upon-Avon, Warwickshire, CV37 7BJ

Tel: 01789 204211

Fax: 01789 298992

www.nfumutual.co.uk

Rural Arbor Products Ltd.

Previously run by The National Small Woods Association, the scheme provides public liability insurance for woodland owners. A block scheme running from 1st July until 30th June each year operated through Folgate Risk Solutions Ltd.

Tel: 01952 510265

Email: enquiries@r-a-p.co.uk

www.r-a-p.co.uk

Talbot Insurance Brokers

Covering commercial, farm and personal insurance to businesses and individuals.

Tel: 01539 732000

Fax: 01539 730086

Email: enquiries@talbotinsurance.co.uk

www.talbot-insurance.co.uk

Zurich Municipal

Covering public sector risk management and insurance. They provide a Community Risk Scheme for a diverse range of community organisations, which can be tailored to the groups needs. (they underwrite the scheme operated by BTCV)

www.zurichmunicipal.com

Zurich's Community Insurance Centre:

Tel: 0845 6023896

Fax: 0845 7626822

Email: community@zurichmunicipal.com

Health and safety

Alex Argyropulo, Events Manager, Small Woods Association.

This section covers some of the issues but should not be considered as 'advice'. No responsibility can be taken by the Forestry Commission or Small Woods Association for people or organisations not taking due care over the issue of Health and Safety.

7.1 What does Health and Safety mean in your organisation?

- Just using your common sense and being careful?
- A mass of incomprehensible regulation in a heavy file gathering dust on the shelf?
- A form to fill in - "Copy whatever we put on the last risk assessment. It's just to cover your back"?
- A token check - "If the bloke with the chainsaw says he's got a "ticket" that's OK"?

We would of course expect that most initiatives are doing more but it is very unlikely you are doing more than you ought to, so please read on to hopefully find something useful to add to your already exemplary H&S systems.

We are told that we live in a 'blame' and 'compensation' society." A major teachers' union has recently advised its members to stop organising school trips because of the consequences of anything untoward happening to a child in their

care. The forestry and arboriculture industry nearly lost its only remaining insurance company prepared to underwrite employers' liability, because the cost of claims far outweighed the already massive premiums.

Whatever the political response to calls for less regulation and less right to be compensated, we share the view that the most effective way to counter the trend is for an organisation to embrace a "root and branch" positive health and safety culture. This should reduce the frequency and severity of accidents and injury and ensure that everything reasonably practicable has been done to prevent those that still occur.

7.2 The disclaimer

You cannot avoid your obligations by writing a disclaimer that says something like "Persons entering/taking part do so entirely at their own risk". However, almost everyone, except perhaps young children, will have some personal responsibility for their H&S and for those around them. Also the awareness of some obvious dangers have been held in Court to be wholly the responsibility of the independent visiting member of the public, such as natural features of water, slope or cliff, or activities such as rock climbing. Nonetheless if you are leading an event where participants encounter such features you will have to take responsibility to safeguard your group.

" **Better Routes to Redress: dispelling the myth of today's compensation culture.** Report by the Better Regulation Task Force www.brtf.gov.uk/reports/liticomensation.asp

Managing Visitor Safety in the Countryside www.vscg.co.uk/VSCGPublications.htm

7.3 The Law

The primary legislation on H&S is found in the Health and Safety at Work Act 1974 supported by numerous detailed regulations about use of hazardous substances, reporting injuries, manual handling, lifting equipment, systems and procedures, welfare, noise, fire, personal protective equipment, work equipment and display screens to name a few.

All and more are likely to apply in some way to woodland initiative organisations. These will cover situations with woodland sites, one off outdoor events, volunteers, the public and passers by, even where the wording seems to have works premises in mind.

The Health and Safety Executive (HSE) is the Government agency that enforces these as well as explaining and facilitating their use. HSE can take criminal proceedings for a breach of these regulations.

- Any member of your organisation could be liable according to the amount of responsibility accepted and training given.
- Civil claims for damages may be brought where you are considered to have owed a duty of care to the claimant and it can be shown that you were in breach of that duty. Your insurer may accept the claim so long as the particular circumstances are covered by the policy.

HSE estimated that, on average across all sorts of organisations, uninsured losses resulting from accidents and injuries were ten times greater than the amount paid in insurance premiums despite the insurance policies responding to the liabilities that were covered. BTCV has estimated that 5% of running costs of a typical well run organisation in our sector is taken up in costs of accidents. Members of the Board of Directors / Governors / Trustees can have unlimited personal financial liability for losses incurred due to inadequate H&S

control, even if they are well meaning volunteers who are unaware of these responsibilities. Senior managers can also face jail if their negligence leads to a death.

If you are feeling a little uncomfortable at this point then proceed as follows.

7.4 Where are you?

- What exactly does your organisation do, where and when, with whom and with what?
- Break down your operation into its elements of activities, places, times, people and equipment.
- What H&S do you already do, who is already trained, which other organisation is doing the same sort of work and would share their experience with you.
- Expect to have to buy in consultants' time and staff training.
- Identify key staff to take the H&S development process through.
- Allow time and resources for this.
- If necessary ask your funding bodies to contribute to or to reschedule or reduce targets to make space for H&S development.

7.5 Your policy, systems and processes

- Write a Health and Safety policy that covers all that you do and what you want to achieve through it. It should indicate the systems and processes that everyone will be expected to adhere to in all situations.
- Allocate responsibilities and record and make them public. If all this is clear and open, then implementation will be easier as will monitoring. Put in place controls and checks to ensure that these are discharged.
- Organise training and assessment to bring staff to the required level of competence.
- Encourage co-operation and communication.
- Write it all down.

7.6 Risk Assessment

The cornerstone of the H&S operational process is risk assessment. All staff will need to demonstrate their ability to assess and control the risks that come from the hazards in their particular sphere, be it in the office, on site, travelling, working with machines or people.

At their simplest all risk assessments are much the same.^Æ In practice they should be written, preferably using your own organisation's chosen and standardised forms.

First identify the hazards (something with the potential to cause harm) and their associated risks (the likelihood it will actually cause that harm and its likely severity). Then identify who is at risk and the control measures that are chosen to reduce the risk to an acceptable level. This system can be refined to suit particular organisations.

Developing a selection of generic risk assessments is useful where a wide range of activities are repeatedly undertaken but in different locations. The hazards, risks and control measures for the activity, which are likely to apply anywhere, are detailed on an assessment form. A site or event specific risk assessment is carried out for a new site area or particular event, with all that location's individual characteristics.

It is best to avoid too much brief blanket referencing such as "At this event generic RAs numbered 1 to 200 will apply if and when appropriate". It is essential to think through all the parts of the activity and how each hazard will arise and the control measure which will work in that place, at that time.

Other elements of the H&S process to record may include other assessments and arrangements to achieve company H&S policy objectives including:

- event responsibility and partner organisation/contractor joint working agreements,
- safety critical training, for example in chainsaws or other dangerous machinery/processes,
- lone working procedure,
- environmental impact assessment,
- control measure checklist with timeline,
- safety/emergencies plan,
- accident and near miss/near accident recording procedures.
- To comply with regulations e.g. COSHH, Manual Handling and maybe Physical Agents etc.

7.7 Monitoring and review

Periodically check your systems are working as intended and achieve the results that are required in your H&S policy. Use colleague observation as well as full H&S audit to do this.

Are those with H&S responsibilities really competent at H&S management? Consider refresher and further training.

Learn from your own mistakes and the mistakes of others by researching publicly reported H&S occurrences, both accidents and near accidents. When SWA reviewed its H&S recently, a web search turned up an article about the Stainforth Beck river walking tragedy.^Ø SWA does not take people river walking, just walks in the woods, but there were direct parallels to be found in this case with the management of our type of event in woodland. Such a well explained case study probably illustrates potential weaknesses in event health and safety management in a more realistic way than diligent study of all the regulations.

Do not despair, good Health and Safety policies and risk assessments are not just completed to prevent being prosecuted. If staff are properly trained, they

^Æ **Five Steps to Risk Assessment** HSE publication

^Ø **Lessons Learned from Stainforth Beck** Marcus Bailie, Head of Inspection for the Adventure Activity Licensing Authority www.outdoorlearning.org/news/stainforthbeck.htm

can take pride in carrying out quality risk assessments and Health and Safety planning as part of their usual work, which should mean that the event runs more smoothly. It should also mean that staff and your partner organisations have a clearer idea as to how responsibilities are apportioned.

Further information

Health & Safety Executive

Infoline: 08701 545500

www.hse.gov.uk

and to order an HSE publication 01787 881165

British Trust for Conservation Volunteers

Useful publications such as:

- Health & Safety overview for practical conservation projects
- Risk Assessment – a learning resource pack
- Generic Risk Assessments

www.btcv.org

Tel: 01491 821600 for H&S training.

Employment

8.1 Employment Law and Equal Opportunities

Employment law and rights change frequently, the best source of up-to-date information is the Department of Trade and Industry (DTI) website www.dti.gov.uk

The website has a section called TIGER (Tailored Interactive Guidance on Employment Rights) which is a user-friendly guide to UK Employment Law, Employment Relations, Flexible Working Rights, Maternity Rights, Paternity Rights, Adoptive Parents Rights and National Minimum Wage.

Also on this site you can find an on-line publication which is a Good Practice guide for Small Firms called "Equal Opportunities is Your Business Too", there are three versions covering England, Scotland and Wales. It contains useful information for Woodland Initiatives as well as small businesses. The publication gives basic guidance on avoiding unlawful discrimination on the grounds of race, sex, disability, sexual orientation, religion or belief when recruiting or managing your staff.

It advocates clear communications with all staff over everyone's role and the opportunities for promotion and training. There should also be clear policies on harassment and/or bullying together with a disciplinary or grievance procedure.

From 1st October 2004 all contracts of employment must include disciplinary and grievance procedures. The new procedure includes three steps that must be taken when dealing with a disciplinary matter or grievance in the workplace, they are:

- the written statement
- the hearing
- the appeal meeting

More detailed information on the procedure and how to handle disputes is available from www.dti.gov.uk/er/resolvingdisputes.htm

There are several organisations that can help with different aspects of employment:

Acas (The Advisory Conciliation and Arbitration Service):

Independent employment relations service, providing information, good practice advice and guidance to employers and employees on a wide range of employment relations issues. They also run Equality Direct, a helpline for questions on managing equality in the workplace.

Acas helpline: 0845 747 4747

Equality Direct: 0845 600 3444

Website: www.acas.org.uk

Commission for Racial Equality:

Provide information, advice and guidance on issues of racial discrimination.

London: 020 7939 0000

Birmingham: 0121 710 3000

Manchester: 0161 835 5500

Leeds: 0113 389 3600

CRE Scotland: 0131 524 2000

CRE Wales: 029 2072 9200

Website: www.cre.gov.uk

Disability Rights Commission:

Provides information, advice and guidance relating to issues of disability discrimination through a national helpline.

National helpline: 0845 752 2633
Text Phone: 0845 762 2644
Email: enquiry@drc-gb.org
Fax: 0845 777 8878
Website: www.drc.org.uk

For advice on making your business accessible:

Website: www.open4all.org

Equal Opportunities Commission:

Provides information on issues of sex discrimination and equal pay.

National helpline: 0845 601 5901
Email: info@eoc.org.uk
EOC Scotland: Scotland@eoc.org.uk
EOC Wales: Wales@eoc.org.uk
Website: www.eoc.org.uk

Business Link:

Provides information on all aspects of setting up a new business including employing people.

National tel: 0845 600 9006
Website: www.businesslink.gov.uk
(search for a local contact in your area)

There are also **Trade Unions** who look after their members' interests, including full or part-time employees. They provide employment rights information and produce useful publications, some are free to download from their websites, others are free or at a reduced rate to members but require a payment from non-members. There is also a section on the DTI website www.dti.gov.uk/er/union.htm about Trade Unions and Collective Rights. Two unions associated with this sector are:

UNISON

Members work in public services (including the voluntary sector), for private contractors providing public services and the essential utilities.

Address: UNISON, 1 Mabledon Place, London WC1H 9AJ
Tel: 0845 355 0845
Website: www.unison.org.uk

Transport and General Workers' Union

The union has a Forestry sector, which comes under the Rural, Agricultural and Allied Workers (RAAW) trade group.

Address: TGWU, Central office, Transport House, 128 Theobalds Road, Holborn, London WC1X 8TN
Tel: 020 7611 2500
Fax: 020 7611 2555
Email: tgwu@tgwu.org.uk
Website: www.tgwu.org.uk

8.2 Contracts of Employment

A contract of employment is an agreement entered into by an employer and an employee under which they have certain mutual obligations. Some terms and conditions of employment are subject to statutory requirements, e.g. rates of pay, working hours and holidays, notice of termination of employment and from 1st October 2004 it includes disciplinary and grievance procedures (*see 8.1*).

All employees taken on for one month or more are entitled by law to be given, within two months of the date the employment starts, a written statement of employment particulars. This will not necessarily cover every aspect of the contract, but will constitute important evidence of the principal terms and conditions. The DTI website has an example form under the Employment Legislation section www.dti.gov.uk/er/individual/example-pl700a.htm. It should be noted that if no contract of employment exists before an employee starts, one will come into existence as soon as they start work. It doesn't need to be in writing (unless it is for an apprenticeship, when different rules apply) but by commencing work he or she accepts the job on the terms offered by the employer (written, oral, implied or a mixture of all three). More information is available on this on the DTI website under Contracts of Employment (PL810) www.dti.gov.uk/er/pay/contracts-pl810a.htm.

It is also important to ensure you have Employers Liability Insurance cover for all your employees, *see section 6. Liability – Insurance*.

Understanding the rights of others

9.1 Data Protection Act

The Data Protection Act 1998 came into force on 1st March 2000 and makes it a legal requirement for businesses to collect, hold and process personal data in a secure way. It applies to computerised records, as well as to certain manual records.

It is a legal requirement to comply with the Data Protection Act. If you hold information about individuals, i.e. customers, employees, suppliers, clients or members of the public you must "notify". The Act requires the Information Commissioner to maintain a Register of data controllers and the purposes for which that personal information is held. Some groups/businesses are exempt but you would need to confirm that via the website www.informationcommissioner.gov.uk or the Notification Line on 01625 545740. Failure to notify if you are not exempt carries a fine.

The standard fee for notification is currently £35. The form can be completed on-line but it must then be printed off, signed and posted to them.

The Data Protection Act also gives individuals certain rights, including the right to see information that is held about them and to have it corrected if it is wrong. If someone requests this it must be dealt with promptly and certainly within 40 days of receiving it.

All staff must follow the eight enforceable data protection principles.

Data must be:

1. Fairly and lawfully processed
2. Processed for limited purposes
3. Adequate, relevant and not excessive
4. Accurate
5. Not kept for longer than is necessary
6. Processed in line with your rights
7. Secure
8. Not transferred to countries without adequate protection

The Information Commissioner's website has guidance documents to help you understand the act, including some specifically for small businesses.

The Information Commissioner's contact:

Email: mail@ico.gsi.gov.uk

Helpline: 01625 545745

Notification Line: 01625 545740.

www.informationcommissioner.gov.uk

9.2 Freedom of Information Act.

This Act came into force on 1st January 2005. There is one Act for England, Wales and Northern Ireland and a separate one for Scotland. Anyone can request information whether or not that information is about them. There are some exemptions, i.e. if it relates to commercially sensitive information or to another person, which is when the Data Protection Act will take precedence over the FOI Act. The Act is seen as relating to public authorities, but any group or organisation receiving public money should also be open to requests for information. Detailed information about the Act is available from The

Department for Constitutional Affairs, www.dca.gov.uk. Or for Scotland through the Scottish Executive www.scotland.gov.uk or the Scottish Information Commissioner www.itspublic-knowledge.info.

9.3 Copyright

Copyright can be a minefield. It gives the creators of a range of materials control over their use, known as intellectual property rights. This covers literature, newspapers, magazines, art, music, sound recordings, films and broadcasts. Copyright gives moral and economic rights over the work and protects it regardless of the medium in which it exists (including the internet).

Moral rights mean they are recognised as the owner/originator of the work and can object to it being “distorted” or “mutilated” i.e. to use a piece of work without crediting the author/owner, or to change the words of a poem or article without permission, would infringe their copyright and might be seen as affecting the reputation of the writer.

Economic rights, of course mean they should be suitably rewarded for the use of their work.

Copyright does not protect ideas, names or titles. Trade marks have a different set of rules (*see 10.2 – Trade Marks*).

(a) Books, Journals and Magazines

A new copyright law (The Copyright and Related Rights Regulations 2003) came into force on 31st October 2003. Any commercial organisation copying or scanning extracts from published books, journals or magazines requires a Copyright Licensing Agency Limited (CLA) license or to seek the permission of the copyright owner. The cost of an annual license varies but can be just under £100 for a small business.

The CLA is a non-profit making company owned by its members, the Author’s Licensing and Collecting Society Ltd. and the Publisher’s Licensing Society Ltd, formed to

encourage and promote respect for copyright. There are some exceptions that allow a limited use of copyrighted works without infringing that copyright.

These exceptions relate to non-commercial research, private study, criticism or review (which can be classified as fair dealing), reporting current events (news), judicial proceedings (news again), teaching in schools and other educational establishments and to help visually impaired people.

The source of this information is www.intellectual-property.gov.uk, a website which explains copyright and has a list of contacts for the different organisations involved in protecting it. It is always worth checking with the relevant organisation.

(b) Newspapers

Everything printed in a newspaper belongs to someone. You need permission to copy from a newspaper. The Newspaper Licensing Agency (NLA) was formed in 1996 as a one-stop shop, before that you had to contact each and every newspaper. The NLA license allows you to photocopy/fax and digitally copy and transmit cuttings for internal use, you can also have a license with specialised rights to distribute externally.

If an employee of your organisation/company copies a newspaper article on your photocopier and/or sends it through your fax machine – whether authorised or not – it is your company that will be liable. You need to be licensed.

Any copying of newspapers that was carried out before 1996 is also liable but the NLA can indemnify your organisation for a one-off fee. For more information on a license from the NLA and the rules for copying newspaper articles: www.nla.co.uk.

(c) **Ordnance Survey Maps**

A license is needed to use the mapping products. They have a variety of licenses for business, local authority/central government, education, media and private individual. More information from www.ordnancesurvey.co.uk/oswebsite/business/copyright

(d) **Music**

Playing copyright music in public needs a PRS (Performing Rights Society) licence. The licence should be taken out by the owner of the "premises" see www.prs.co.uk. If the music is from tape or CD, you also need a license from PPL (Phonographic Performance Limited) see www.ppluk.com

Trading Standards

10.1 Trading Standards

Any new business setting up needs to be aware of Trading Standards particularly if they are offering goods or services to the public or other businesses. According to the Trading Standards office in Shropshire there are currently 70 Acts of Parliament and 900 regulations, supported by 50 Codes of Practice and thousands of standards relating to the quantity, quality, price, description and safety of most goods and services. Trading Standards officers are there to help you understand the ones that affect your business. They provide free advice and can supply Guidance Notes and Leaflets.

Trading Standards Offices can be located through your local authority. You can also search the Trading Standards Central website (*see Useful Organisations, page 44*) to find your local office by running a search on the Welcome Page, using your postcode.

10.2 Trade Marks

Trade marks are used to distinguish the product of a particular trader. To register your trade mark The UK Patent Office says it needs to be:

- distinctive for the goods or service for which you are registering
- not deceptive, or contrary to law or morality
- not similar or identical to any earlier marks for the same or similar goods or services.

The application fee to register a trade mark is currently £200. This is for one class of goods or services, if you need to register more than one, then it costs an additional £50 per class.

If your trade mark is rejected and any subsequent appeal is also turned down, you lose your application fee and will have to start again. You can make your application through a specialist solicitor who will handle the whole thing or The UK Patent Office have a Search and Advisory Service which for £82.25 (2004 price) will provide you with information on whether or not your application is likely to be successful.

Once you have submitted your registration application to The UK Patent Office they aim to send out an examination report, indicating whether or not your trade mark is acceptable, within 2 months of the application. There is no indication that using the Search and Advisory Service shortens this part of the process.

The full registration process actually takes 9 months to complete. The reason it takes so long is that after the initial search, if no problems materialise, the trade mark is published in the Trade Marks Journal, others can then see it and they have three months to lodge an objection.

Applications can be tracked via the Patent Office website.

Registration lasts 10 years, after which it needs to be renewed. The same fees apply as before, currently £200 for one class and £50 for each additional class.

A trade mark is legally described as “intellectual property” so it can be sold on to another company, but it is essential to get specialist legal advice or speak to a patent agent. See useful organisations below.

Using the initials TM on a trade mark doesn't indicate that it is registered. Only when confirmation has come through, in the form of a Registration Certificate, can you use either the ® symbol after the trade mark or the letters RTM.

More detailed information is available on The UK Patent Office website (*see Useful Organisations, below*). They also give information on registering a European Community Trade Mark.

There is currently no worldwide trade mark registration but some countries have signed up to the "Madrid Protocol" system which is administered by the World Intellectual Property Organisation (WIPO) in Geneva.

Useful organisations

Trading Standards Central

Providing information for consumers, businesses, schools, advice and information centres, community organisations, local councils, business support agencies and trade associations. On-line guidance leaflets are also available. Search this site for your local Trading Standards Office.

Website: www.tradingstandards.gov.uk

Trading Standards Institute

Representing Trading Standards professionals in local authorities, business and consumer sectors and in central government.

Website: www.tsi.org.uk

The UK Patent Office

Responsible for intellectual property in the UK. For all information, application forms and guidance on registering a trade mark or on registering a patent.

Website: www.patent.gov.uk
Tel: 0845 950 0505
Fax: 01633 813600
Email: enquiries@patent.gov.uk

The Chartered Institute of Patent Agents (CIPA)

Professional examining body for patent agents in the UK.

Website: www.cipa.org.uk
Tel: 020 7405 9450
Fax: 020 7430 0471
Email: mail@cipa.org.uk

Institute of Trade Marks Attorneys (ITMA)

The professional body for trade mark attorneys in the UK.

Website: www.itma.org.uk
Tel: 020 8686 2052
Fax: 020 8680 5723
Email: tm@itma.org.uk

World Intellectual Property Organisation (WIPO)

An international organisation helping to protect the rights of creators and owners of intellectual property worldwide.

Website: www.wipo.int

WIPO Information Center in Geneva

Tel: 41 22 338 9111
Email: information.center@wipo.int

Contacts List

Acas (The Advisory Conciliation and Arbitration Service)

Acas helpline: 0845 747 4747
Equality Direct: 0845 600 3444
Website: www.acas.org.uk

Arboricultural Association

Tel: 01794 368717
Email: admin@trees.org.uk
Website: www.trees.org.uk

Association of British Insurers (ABI)

Tel: 020 7600 3333
Email: info@abi.org.uk
Website: www.abi.org.uk

British Insurance and Investment

Tel: 020 7623 9043

British Trust for Conservation Volunteers

Tel: 01491 821600
Website: www.btcv.org

Brokers Association

Email: enquiries@biba.org.uk
Website: www.biba.org.uk

Business Link

National tel: 0845 600 9006
Website: www.businesslink.gov.uk
(search this site for a local contact in your area)

Charities Evaluation Services

Tel: 020 7713 5722
Email: enquiries@ces-vol.org.uk
Website: www.ces-vol.org.uk

Charity Commission

Publish a range of guide books and leaflets.
Tel: 0870 333 0123
Website: www.charitycommission.gov.uk

Chartered Institute of Patent Agents (CIPA)

Tel: 020 7405 9450
Email: mail@cipa.org.uk
Website: www.cipa.org.uk

Commission for Racial Equality:

London: 020 7939 0000
Birmingham: 0121 710 3000
Manchester: 0161 835 5500
Leeds: 0113 389 3600
CRE Scotland: 0131 524 2000
CRE Wales: 029 2072 9200
Website: www.cre.gov.uk

Copyright Licensing Agency Limited

Website: www.cla.co.uk

Countryside Agency

Website: www.countryside.gov.uk

Department for Constitutional Affairs,

Website: www.dca.gov.uk

Department for Environment Food and Rural Affairs

Website: www.defra.gov.uk

Department of Trade and Industry

Website: www.dti.gov.uk

Directory for Social Change

Website: www.dsc.org.uk

CONTACT LIST

Disability Rights Commission

National helpline: 0845 752 2633
Text Phone: 0845 762 2644
Email: enquiry@drc-gb.org
Fax: 0845 777 8878
Website: www.drc.org.uk

For advice on making your business accessible to the disabled:

Website: www.open4all.org

English Nature

Website: www.english-nature.org.uk

Environmental Training Network

Tel: 0121 507 8390
Email: ETN@unite.net
Website: www.btcv.org/etn/index.html

Equal Opportunities Commission

National helpline: 0845 601 5901
Email: info@eoc.org.uk
EOC Scotland: Scotland@eoc.org.uk
EOC Wales: Wales@eoc.org.uk
Website: www.eoc.org.uk

Financial Ombudsman Service

Tel: 0845 080 1800
Email: complaint.info@financial-ombudsman.org.uk
Website: www.financial-ombudsman.org.uk

Forestry and Timber Association

Tel: 0131 538 7111
Email: info@forestryandtimber.org
Website: www.forestryandtimber.org

Forestry Commission

Website: www.forestry.gov.uk

Forestry Contracting Association

Tel: 01467 651368
Email: members@fcauk.com
Website: www.fcauk.com

General Insurance Standards Council

Tel: 0845 601 2857
Email: enquiries@gisc.co.uk
Website: www.gisc.co.uk

Grant Information

Website: www.grantnet.com
Website: www.governmentfunding.org.uk
Website: www.grantfinder.co.uk

Griffith Smith, Solicitors

Address: 47 Old Steyne, Brighton,
East Sussex, BN1 1NW
(Solicitors) 01273 324041
Email: brighton@griffithsmith.co.uk
Website: www.griffithsmith.co.uk

Health and Safety Executive

Infoline: 08701 545500
Email: hseinformationsservices@natbrit.com
Website: www.hse.gov.uk

HSE publications

Tel: 01787 881165
Website: www.hse.gov.uk/publications

Heritage Lottery Fund

Website: www.hlf.org.uk

Information Commissioner

Email: mail@ico.gsi.gov.uk
Helpline: 01625 545745
Notification Line: 01625 545740
Website: www.informationcommissioner.gov.uk

Institute of Insurance Brokers

Tel: 01933 410 003
Website: www.iib-uk.com

Institute of Trade Marks Attorneys (ITMA)

Tel: 020 8686 2052
Email: tm@itma.org.uk
Website: www.itma.org.uk

Intellectual Property

There are many agencies that look after a variety of copyrighted "intellectual property", for more information:

Website: www.intellectualproperty.gov.uk

James Holyoak & Parker (Chartered Accountants)

Address: Longden House,
105 Longden Road, Shrewsbury,
Shropshire, SY3 9DZ

Tel: 01743 355022

Mechanical-Copyright Protection Society (MCPS)

Covers the recording of music:

Website: www.mcps.co.uk

N.B. MCPS-PRS Alliance manages common activities.

National Council for Voluntary Organisations

Provides information, support and advice to voluntary groups and produces a wide range of useful publications – including the Good Trustee Guide. Plus running related conferences, courses and seminars.

Website: www.ncvo-vol.org.uk

A separate website offers advice on all aspects of running a charity.

Website: www.askncvo.org.uk

National Lottery funding

Website: www.biglottery.org.uk

Website: www.lotterygoodcauses.org.uk

Newspaper Licensing Agency (NLA)

Website: www.nla.co.uk

Ordnance Survey

Website: www.ordnancesurvey.co.uk

Performing Right Society (PRS)

Covering the public performance of musical works.

Website: www.prs.co.uk

Phonographic Performance Limited (PPL)

Issues licenses to clubs, shops, pubs and music users who play sound recordings in public.

Website: www.ppluk.com

Regional Development Agencies, England

Website: www.englandsrdas.com

Scottish Executive

Website: www.scotland.gov.uk

Scottish Information Commissioner

Website: www.itpublicknowledge.info

Small Woods Association

Tel: 01743 792644

Email: enquiries@smallwoods.org.uk

Website: www.smallwoods.org.uk

Trading Standards Central

Website: www.tradingstandards.gov.uk

Trading Standards Institute

Website: www.tsi.org.uk

Trust Fund Information

Website: www.trustfunding.org.uk

UK Patent Office

Tel: 0845 950 0505

Email: enquiries@patent.gov.uk

Website: www.patent.gov.uk

World Intellectual Property Organisation (WIPO)

WIPO Information Centre in Geneva

Tel: 41 22 338 9111

Email: information.center@wipo.int

Website: www.wipo.int

Woodland Initiatives Network

Tel: 01743 792654

Email: angelapollard@smallwoods.org.uk

Woodland Initiatives Learning Network

Website: www.woodland.net.countryside.gov.uk

Woodland Initiatives Register

Website: www.smallwoods.org.uk/initiatives