Program Name: UK Woodland Carbon Code
Organization: Scottish Forestry
Assessment Type: Non-CORSIA Program Level Assessment
Date of Submission: 07 August 2025
Downloaded On: 24 November 2025
Status: In Review

Background

Must Read

Please acknowledge that you have reviewed the details provided in the "Background" section.

We have reviewed the Assessment Framework background materials.

Yes

Methodologies for Exclusion

Please list any methodologies (name and URL) that your programme would like to have excluded from Category- level assessment by the ICVCM team.

If none, please enter "None" or N/A.

None

A – Governance

1.1 Effective Governance - CORSIA

CORSIA requirements related to governance framework:

1) Programme Senior Staff / Leadership (e.g., President / CEO, board members) *List the names and titles of programme's senior staff and leadership, including board members.

Woodland Carbon Code Secretariat
Senior staff members:

- Pat Snowdon - Head of Economics and Woodland Carbon Code, Scottish Forestry
- Vicky West – Senior Development Manager, Scottish Forestry
- Andrew Baker – Senior Operational Manager, Scottish Forestry

Nature Markets Strategy Board Members:

- Richard Stanford - Chief Executive Officer, Forestry Commission
- Paul Lowe - Chief Executive Officer, Scottish Forestry
- Naomi Matthiessen - Deputy Director, Landscapes, Nature and Forestry, Welsh Government
- John Joe O'Boyle - Chief Executive Officer, Northern Ireland Forest Service
- Pat Snowdon (technical support) - Head of Economics and Woodland Carbon Code, Scottish Forestry

Executive Board Members:

- Pat Snowdon - Head of Economics and Woodland Carbon Code, Scottish Forestry
- Vicky West – Senior Development Manager, Scottish Forestry
- Andrew Baker – Senior Operational Manager, Scottish Forestry
- Mark Broadmeadow – Head of Climate Change, Forestry Commission
- Jamie Smith – Grants Manager, Scottish Forestry
- Fiona Hay - Senior Forestry and Climate Change Adviser, Welsh Government
- Ben Searle - Function Head - Forest Policy, Regulations, Grants and Health & Safety, Northern Ireland Forest Service

Advisory Board Members:

- Emily Petrie - Policy Advisor, Department for Environment, Food and Rural Affairs (DEFRA)
- Peter Coleman- Head of Land Use and Bioenergy Science, Department for Business, Energy and Industrial Strategy (BEIS)
- Robert South - Forester & Managing Director, Institute of Chartered Foresters
- Kate Palmer - Technical and Industry Support Manager, Confor
- Ewan Mackie - Research Forester – Forest Measurement Systems, Forest Research
- Peter Wilson – Principal, UK Woodland Assurance Standard/Wilson Applied Consultancy
- Renée Kervliet-Hermans - Peatland Code Manager, UK Peatland Code
- Nick Blyth - Climate Change Strategy, Orkney Islands Council
- Andy Grundy - Head of Climate & Landscape, Soil Association
- Steve Clarkson - Interim Chief Executive, Organic Farmers and Growers
- Areeb Arshad - Senior Trader, ACT (retail aggregator)
- Matthew Doran, Land Use Policy Advisor, Country Land and Business Association (CLA)
- Nick Swinburn, Carbon Projects Manager, Woodland Trust
- Alexander Mackinnon, Carbon Projects Manager, CarbonStore
- Clara Guttman Belling, Investment Director, Cresco Capital Services
- Bruce Kennedy, Senior Manager, Sustainability, Boston Consulting Group

- Natalia Dorfman, CEO, Kita Earth Limited

Leadership URL: https://www.woodlandcarboncode.org.uk/governance

The names of the board members can be found on the <u>Governance</u> page of the Woodland Carbon Code website, under the sub-heading of each board. The names of senior staff can be found on the <u>Annual Report</u> page, under the sub-heading '<u>Our Team</u>'.

2) **Provide an organizational chart that illustrates or otherwise describes the functional relationship a) among the individuals listed in 1; b) among those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.**

Organizational Chart URL:

https://www.woodlandcarboncode.org.uk/governance

The Woodland Carbon Code's organizational chart and governance structure can be found on the <u>Governance</u> webpage.

The first organogram, under the sub-heading 'Governance structure' illustrates how the different decision making and advisory boards relate to each other and are underpinned by the Woodland Carbon Code secretariat:
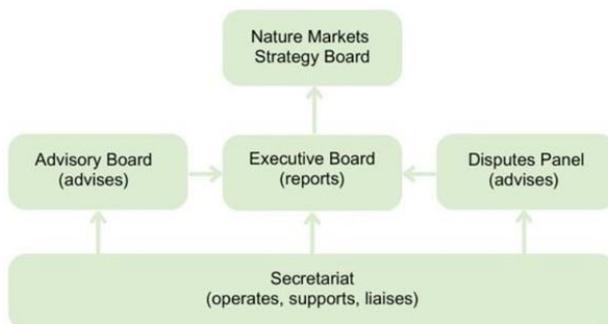
The second organogram, under the sub-heading 'Secretariat' illustrates the roles and structure of the Woodland Carbon Code team:
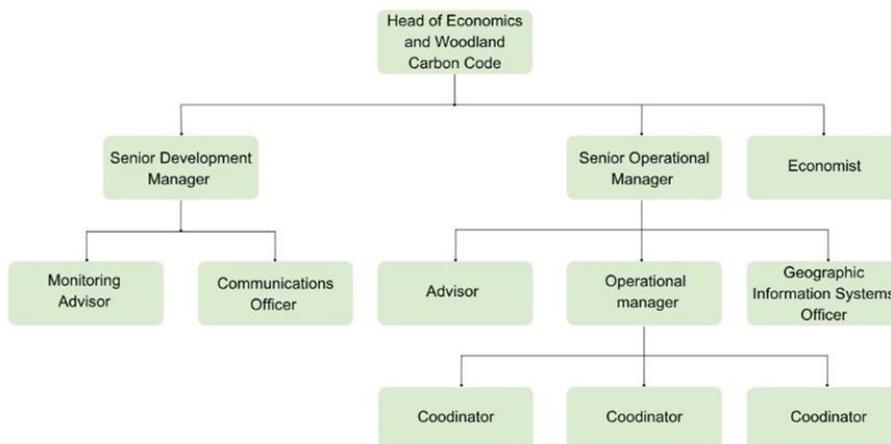
3) **Provide a summary description of your programme (300 – 500 words)**
Programme Summary URL: https://www.woodlandcarboncode.org.uk/about-code

A summary of the Woodland Carbon Code programme can be found on the '<u>About the Code</u>' webpage.

The Woodland Carbon Code is the quality assurance standard for woodland carbon projects in the UK. It sets out requirements for voluntary woodland creation projects which tackle climate change by removing carbon dioxide from the atmosphere. Woodland carbon projects offer a revenue stream for landowners and farmers and a way for companies to support woodland creation and

compensate for emissions.

Projects also provide a range of other environmental, social and economic benefits including:

- Biodiversity and habitat creation
- Improvements in air quality
- Improvements in water quality and flood reduction
- Improvements in health and wellbeing
- Employment and educational opportunities
- Opportunities for community engagement and volunteering
- Shelter for livestock
- Producing sustainable building materials

The Woodland Carbon Code generates high integrity, independently verified carbon units in the UK. Informed by the latest science, the code is backed by government, the forest industry and carbon market experts. It is endorsed by the International Carbon Reduction and Offset Alliance and internationally recognised for high standards of sustainable forest and carbon management.

Projects with the Woodland Carbon Code seal of approval:

- Are responsibly and sustainably managed to national standards
- Provide reliable estimates of the carbon that will be sequestered
- Are detailed on a publicly available registry
- Deliver additional and permanent carbon removals
- Are independently validated and verified

The Woodland Carbon Code is managed by Scottish Forestry on behalf of the governments of the UK, Scotland, Wales and Northern Ireland.

The Woodland Carbon Code covers:

- Greenhouse gases absorbed or emitted by new woodlands which are created by planting, natural regeneration or direct seeding.
- Greenhouse gases absorbed or emitted by new woodlands under different management styles, from minimum intervention to regular clearfelling.
- Emissions caused in the creation of the woodlands.
- Emissions caused by the project outside the woodland boundary.

It does not cover:

- Existing woodlands.
- Carbon stored in forest products.
- Carbon saved by using wood products or fuels instead of those with a higher carbon footprint.

Woodland creation is one of the most powerful tools in the fight against climate change. Trees absorb carbon dioxide from the atmosphere and provide a host of benefits for nature and society. Woodland creation is vital to delivering many of the UK's national environmental commitments, including the target for the UK to reach net zero by 2050. Carbon removal projects also contribute to the UK's international commitments (our Nationally Determined Contribution under the Paris Agreement).

Woodland carbon projects are part of a number of steps which help to address climate change.

Large organisations must report their carbon emissions in line with UK Government guidelines and all organisations are encouraged to reduce their emissions. Once organisations have reduced their emissions in line with science-based targets, they can compensate for unavoidable, UK-based emissions by buying carbon units from Woodland Carbon Code projects.

A summary of the Woodland Carbon Code programme can be found on the 'About the Code' webpage.

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- Emissions caused in the creation of the woodlands.
- Emissions caused by the project outside the woodland boundary. It does not cover:
- Existing woodlands.
- Carbon stored in forest products.
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Woodland creation is one of the most powerful tools in the fight against climate change. Trees absorb carbon dioxide from the atmosphere and provide a host of benefits for nature and society. Woodland creation is vital to delivering many of the UK's national environmental commitments, including the target for the UK to reach net zero by 2050. Carbon removal projects also contribute to the UK's international commitments (our Nationally Determined Contribution under the Paris Agreement).
Woodland carbon projects are part of a number of steps which help to address climate change.
Large organisations must report their carbon emissions in line with UK Government guidelines and all organisations are encouraged to reduce their emissions. Once organisations have reduced their emissions in line with science-based targets, they can compensate for unavoidable, UK-based emissions by buying carbon units from Woodland Carbon Code projects.

4) Confirm that your programme publicly discloses who is responsible for the administration of the programme

Yes

Administrative oversight provisions URL:

https://www.woodlandcarboncode.org.uk/about-code#para-268-2-0
On the 'About the code' webpage, under the sub-heading 'History of the code', it states that "the Woodland Carbon Code was launched in 2011 by the Forestry Commission. Since 2019, it has been managed by Scottish Forestry, on behalf of the governments of the UK, Scotland, Wales and Northern Ireland through an agreement between ministers."
Additionally, the ' Governance' webpage, under the sub-heading 'Secretariat', states that "The Woodland Carbon Code secretariat function is provided by Scottish Forestry, on behalf of the governments of the UK, Scotland, Wales and Northern Ireland. Before April 2019, it was managed

by the Forestry Commission."
These sections publicly disclose that Scottish Forestry is responsible for the administration of the Woodland Carbon Code.

5) Confirm that your programme publicly discloses how decisions are made

Yes

Decision making process/policy URL:

https://www.woodlandcarboncode.org.uk/governance
The Nature Market Strategy Board and the Executive Board act as the decision-making bodies for the Woodland Carbon Code. Minutes from all board meetings are publicly available from the Governance page under the sub- heading 'Board minutes'.
Links to the individual Terms of Reference for each board can be found under the relevant sub-heading on the 'Governance' webpage, or at the following links:
- Nature Markets Strategy Board - Terms of Reference | Woodland Carbon Code Executive Board - Terms of Reference | Woodland Carbon Code
- Advisory Board - Terms of Reference | Woodland Carbon Code

The Terms of Reference for each of the boards include decision-making provisions. These outline that representatives of all four UK forestry authorities (Scottish Forestry, Forestry Commission, Welsh Government, Northern Ireland Forest Service) are involved in decisions. If any country representative is not present at a meeting, separate discussions are held as appropriate. Decisions are made by majority. In the case of a split decision, the chair has the casting vote.
Advisory Board members are integral to the decision-making process. All proposed changes and clarifications to the code are submitted for consideration by the Advisory Board which has members drawn from across the forestry, land-use and carbon market sector. Advisory Board members can also submit proposals to the Executive and Nature Market Strategy Boards for consideration. Extraordinary meetings are also held between Advisory Board members and either the Executive Board and/or the Nature Market Strategy Board in cases where further discussion is needed prior to an executive decision being made.
For enhanced transparency of decision making, the Woodland Carbon Code has published a stakeholder consultation policy on the Consultation webpage which states that the Programme will conduct public consultations on any major revisions to the standard's requirements and documents, as well as new methodologies, procedures and documents. Consultation findings and outcomes are shared in a transparent and timely manner, and are used alongside other evidence to inform decision making.

6) Confirm that your programme can demonstrate that it has been continuously governed for at least the last two years

Yes

Governance tenure URL:

https://www.woodlandcarboncode.org.uk/about-code#para-268-2-0
On the 'About the code' webpage, under the sub-heading 'History of the code' there is a timeline for the development of the Woodland Carbon Code which outlines that the Executive board was established in 2008. Initially, the Code was managed by the Forestry Commission, and since 2019, it's been managed by Scottish Forestry on behalf of the governments of the UK, Scotland, Wales and Northern Ireland.
Minutes from the various Woodland Carbon Code board meetings are publicly available from the Governance page under the sub-heading 'Board minutes'.
On the 'About the code' webpage, under the sub-heading 'History of the code' there is a timeline for the development of the Woodland Carbon Code which outlines that the Executive board was established in 2008.
Initially, the Code was managed by the Forestry Commission, and since 2019, it's been managed by Scottish Forestry on behalf of the governments of the UK, Scotland, Wales and Northern Ireland.
Minutes from the various Woodland Carbon Code board meetings are publicly available from the

Governance page under the sub-heading 'Board minutes'.

7) Confirm that your programme can demonstrate that it has been continuously operational for at least the last two years

Yes

Operational tenure URL:

https://www.woodlandcarboncode.org.uk/about-code#para-268-2-0

On the 'About the code' webpage, under the sub-heading 'History of the code', there is a timeline for the development of the Woodland Carbon Code which outlines that the first version of the Code was launched in 2011.

For further evidence, the 'Statistics' webpage, under the sub-heading 'Annual statistics', provides a link to the Forest Research forestry statistics 2024 report. This report includes data in section 4.3 'Woodland Carbon Code' which outlining the number of verified and validated projects under the Woodland Carbon Code from March 2020 to March 2024.

Table 4.3a Cumulative number, area and projected carbon sequestration of Woodland Carbon Code projects[1], UK, 2020 to 2024

	Verified[1]	Validated only[1]	Awaiting validation	Total
Number of projects				
March 2020	88	151	124	363
March 2021	94	208	406	708
March 2022	119	247	1,168	1,534
March 2023	124	327	1,465	1,916
March 2024	127	494	1530	2151
Area of woodland (hectares)				
March 2020	2,633	9,372	2,962	14,967
March 2021	2,841	12,281	16,662	31,785
March 2022	4,416	14,128	40,905	59,449
March 2023	4,640	19,703	46,055	70,399
March 2024	4,765	29,263	47,899	81,926
Projected carbon sequestration[2] (thousand tonnes of carbon dioxide equivalent)				
March 2020	1,207	3,480	1,121	5,809
March 2021	1,299	4,442	5,368	11,109
March 2022	1,927	4,927	11,860	18,714
March 2023	2,015	6,525	14,408	22,948
March 2024	2,067	9,268	15,661	26,996

Figure 4.2 provides data on the cumulative projected carbon sequestration of validated projects going back to 2012.

Figure 4.2 Cumulative projected carbon sequestration[1] of validated Woodland Carbon Code projects[2,3] by country, UK, 2012 to 2024
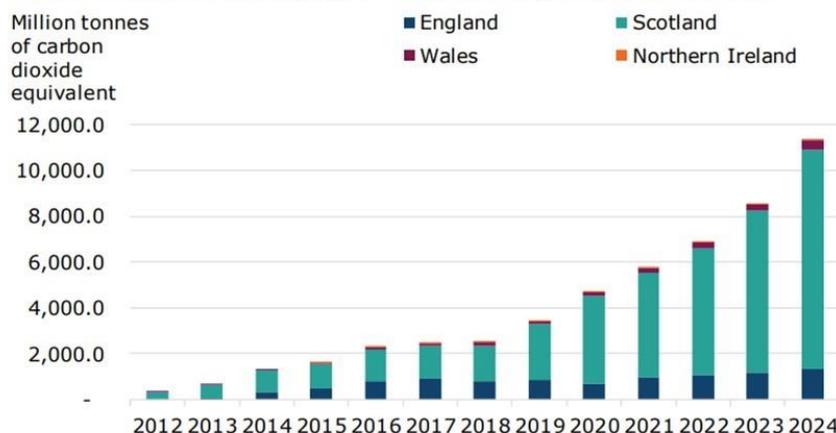
Source: Provisional Woodland Statistics 2024

8) Confirm that your programme can demonstrate that it has a plan for the long-term administration of multi- decadal programme elements

Yes

Long-term administration provisions URL:

N/A

The long-term administration of multi-decadal forestry programmes and regulations has been provided through legislation across the UK since the formation of the Forestry Commission under the Forestry Act in 1919. Following devolution in 2019, Scottish Forestry was established as the forestry authority in Scotland. Its powers are enshrined in the Forestry and Land Management (Scotland) Act 2018.

Scottish Forestry receives an annual funding allocation from the Scottish Government to enable it to carry out its regulatory and policy functions as set out in the Forestry and Land Management (Scotland) Act 2018. The Woodland Carbon Code team also receive funding from the Scottish Government, Forestry Commission and Welsh Government as set out in a cross-border MoU (see below). The funding streams can be found in the Woodland Carbon Code Annual Report 2024 to 2025, under the sub-heading 'Financial information'.

The Woodland Carbon Code is managed by Scottish Forestry on behalf of the governments of the UK, Scotland, Wales and Northern Ireland in the UK through a Memorandum of Understanding (MoU) for the Cross-Border provision of Forestry Functions and Research Delivery that is signed on behalf of the governments of the UK, Scotland, Wales and Northern Ireland (supplementary material available on request).

This MoU sets out the following function for Scottish Forestry for the Woodland Carbon Code (see page 5): "d. Woodland Carbon Code – Maintenance and development of the Woodland Carbon Code (WCC) to continue to provide clarity and assurances about carbon savings from verified woodlands."

The MoU extends on an annual basis until one party says they want to withdraw. If any party wants to withdraw, they must provide two years' written notice.

In the Exit Obligations (see page 19) it states that the parties will help each other during the two-year notice period to either transfer the function to one of the other signatories or to an appropriate third party.

9) Confirm that your programme can demonstrate that it has a plan for possible responses to the dissolution of the programme in its current form

Yes

Dissolution plan approach URL:

N/A

The Woodland Carbon Code is managed by Scottish Forestry on behalf of the governments of the UK, Scotland, Wales and Northern Ireland through a Memorandum of Understanding (MoU) for the Cross-Border provision of Forestry Functions and Research Delivery that is agreed by government ministers across the UK (supplementary material available on request).

This MoU sets out the following function for Scottish Forestry for the Woodland Carbon Code (see page 5): "d. Woodland Carbon Code – Maintenance and development of the Woodland Carbon Code (WCC) to continue to provide clarity and assurances about carbon savings from verified woodlands."

The MoU extends on an annual basis until one party says they want to withdraw. If any party wants to withdraw, they must provide two years' written notice.

In the Exit Obligations (see page 19) it states that the parties will help each other during the two-year notice period to either transfer the function to one of the other signatories or to an appropriate third party.

Therefore, should Scottish Forestry need to be dissolved (which would require the passing of legislation), or decide to withdraw from the management of the Woodland Carbon Code, the programme will be supported to transition the services to one of the other UK government forestry bodies, or to transfer projects and the associated buffer reserve to another greenhouse gas crediting programme. However, it should be noted that the forestry regulator function performed by Scottish Forestry is enshrined in law and would pass to another part of the Scottish Government if Scottish Forestry were dissolved. As part of Government, Scottish Forestry receives an annual funding allocation from the Scottish Government to enable it to carry out its regulatory and policy functions as set out in legislation and in the cross-border MoU.

10) Confirm your programme has policies and robust procedures in place to prevent the programme staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services

Yes

Fiduciary conflict of interest provisions and policy URL:

https://www.woodlandcarboncode.org.uk/governance#para-282-2-0

On the Governance webpage, under the sub-heading 'Secretariat' it outlines that members of the Woodland Carbon Code team complete a declaration of interest form identifying any potential employment, financial or board member conflict of interest of the employee or their family and friends.

The Woodland Carbon Code requires all board members to sign a Conflict of Interest declaration to identify all actual, potential or perceived relevant conflicts of interests in relation to their role with the Woodland Carbon Code. This is outlined in the relevant Terms of Reference for each board. Links to the individual Terms of Reference for each board can be found under the relevant sub-heading on the 'Governance' webpage, or at the following links:

- Nature Markets Strategy Board - Terms of Reference | Woodland Carbon Code Executive Board - Terms of Reference | Woodland Carbon Code
- Advisory Board - Terms of Reference | Woodland Carbon Code

Templates of the Conflict of Interest declarations for staff and board members have been provided as supplementary material available on request.

Interests may relate to any stage in the project lifecycle including land ownership, land management, project administration, validation and verification, as well as commercial transactions to purchase credits or otherwise invest in Woodland Carbon Code projects.

11)   Confirm your programme has policies and robust procedures in place to ensure that, conflicts arising from programme staff, board members, and management having financial, commercial or fiduciary conflicts of interest, are appropriately declared, and addressed and isolated

Yes

Procedures to address identified fiduciary conflicts of interest URL:

https://www.woodlandcarboncode.org.uk/governance#para-282-2-0

On the Governance webpage, under the sub-heading 'Secretariat' it outlines that members of the Woodland Carbon Code team complete a declaration of interest form identifying any potential employment, financial or board member conflict of interest of the employee or their family and friends. This is reviewed annually. Declarations are reviewed by the relevant line manager and mitigating actions agreed. These are reviewed by the head of economics and Woodland Carbon Code team.

Conflicts of board members are reviewed by the head of the economics and Woodland Carbon Code team. Declarations are repeated on an annual basis. Potential conflicts with agenda items are declared at the start of each board meeting.

Links to the individual Terms of Reference for each board can be found under the relevant sub-heading on the 'Governance' webpage, or at the following links:

· Nature Markets Strategy Board - Terms of Reference | Woodland Carbon Code
· Executive Board - Terms of Reference | Woodland Carbon Code
· Advisory Board - Terms of Reference | Woodland Carbon Code

The Terms of Reference for each board outline how conflicts of interest are handled. Details for each board are outlined below:

Nature Market Strategy Board

Members of the Nature Markets Strategy Board complete a Declaration of Interest form and this will be reviewed annually. Declarations will be reviewed by the Woodland Carbon Code team but will not be made public. The Woodland Carbon Code team will decide on the appropriate action. Depending on the nature of the conflict, the board member could be removed from the board or be removed from meetings concerning the project, organisation or subject through which there is a conflict of interest.

Executive Board

Members of the Executive Board will complete a Declaration of Interest form and this will be reviewed annually. Declarations will be reviewed by the Woodland Carbon Code team but will not be made public. The Woodland Carbon Code team will decide on the appropriate action.

Depending on the nature of any conflict, the board member could be removed from the board or be removed from meetings concerning the project, organisation or subject through which there is a conflict of interest.

Advisory Board

Members of the Advisory Board will complete a Declaration of Interest form and this will be reviewed annually. Declarations will be reviewed by the Woodland Carbon Code team but will not be made public. The Woodland Carbon Code team will decide on the appropriate action. Depending on the nature of any conflict, the board member could be removed from the board or be removed from meetings concerning the project, organisation or subject where there is a conflict of interest.

12) Confirm your programme has policies and robust procedures in place to prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services

Yes

Procedures to address registry services conflicts of interests URL:

https://www.spglobal.com/content/dam/spglobal/corporate/en/documents/organization/who-we-are/Code-of-   Business-Ethics.pdf

The S&P Global Code of Business Ethics covers their conflict-of-interest policy. The section 'Avoiding Conflicts of Interest' (page 15), outlines that a conflict of interest can arise whenever an activity:

- Is opposed to the best interests of S&P Global, its clients or customers;
- Creates the appearance of impropriety or misconduct; or
- Creates divided loyalty between an employee and S&P Global.

The S&P Code of Business Ethics provided guidance and refers to additional internal procedures to manage conflicts of interest in relation to:

- Divisional independence and objectivity
- Close personal relationships
- Outside employment and activities
- Membership on For-Profit and Nonprofit Boards
- Charitable work
- Political contributions and activities
- Use of social media

The Woodland Carbon Code has a service agreement with S&P Global ('Markit Group Limited') (supplementary material available on request). Section F 'Service Provider Code of Conduct' includes section 47 'Conflict of Interest', which outlines the following terms:

"47. Conflicts of interest

47.1. The Service Provider (Markit Group Limited) must take appropriate steps to ensure that the Purchaser (Scottish Forestry) is not placed in a position where, in the reasonable opinion of the Purchaser, there is an actual or potential conflict between the interests of the Service Provider and the duties owed to the Purchaser under the Contract.

47.2. The Service Provider must disclose by notice to the Purchaser full particulars of any actual or potential conflict of interest which may arise and must take such steps as are necessary to avoid or remove the conflict of interest.

47.3. Breach of this clause by the Service Provider is a material breach for the purposes of Clause 56.1.3. (Termination Rights)."

To further guard against issues regarding impartiality and conflict of interest, the Registry operates secure systems and protocols aligned with Good Industry Practice to prevent unauthorised access, misuse, or disruption. It employs specialised tools and services to identify vulnerabilities, assess risks, and detect potential threats, supported by regular security testing.

To safeguard against conflicts of interest, the system incorporates a multi-reviewer process ('four eyes check') for key activities such as account creation, credit issuance, and transfers, supporting a strong separation of duties and rigorous oversight prior to the completion of any transaction. These measures, the existing service agreement, and S&P's robust internal conflict of interest policy,

safeguard against registry administrators having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services.

13) Confirm your programme has policies and robust procedures in place to ensure that, where conflicts arising from programme registry administrators from having financial, commercial or fiduciary interests in the governance or provision of registry services arise, they are appropriately declared, and addressed and isolated

Yes

Procedures to address identified registry conflicts of interest URL:

N/A
The service agreement with the Registry provider, S&P Global (supplementary evidence available on request), outlines the following terms in Section F, 47 'Conflict of Interest':
"47. Conflicts of interest

47.1. The Service Provider (Markit Group Limited) must take appropriate steps to ensure that the Purchaser (Scottish Forestry) is not placed in a position where, in the reasonable opinion of the Purchaser, there is an actual or potential conflict between the interests of the Service Provider and the duties owed to the Purchaser under the Contract.
47.2. The Service Provider must disclose by notice to the Purchaser full particulars of any actual or potential conflict of interest which may arise and must take such steps as are necessary to avoid or remove the conflict of interest.
47.3. Breach of this clause by the Service Provider is a material breach for the purposes of Clause 56.1.3. (Termination Rights)."

These terms clearly state that the Woodland Carbon Code team at Scottish Forestry must be made aware of any actual or potential conflict of interest involving the Registry administrators and any of the duties outlined in the contract. Where they do arise, conflict of interests much be mitigated or removed, and any breach may result in the contract being terminated. These measures, along with S&P's internal Code of Business Ethics section on 'Avoiding Conflicts of Interest' (page 15), provide robust policies and procedures to ensure that, where conflicts arise, they are appropriately declared, and addressed and isolated.

14) If the program is not directly and currently administered by a public agency, can the program demonstrate up-to-date professional liability insurance policy of at least USD$5M?

Yes

Professional liability insurance policy URL:

https://www.gov.scot/publications/scottish-public-finance-manual/insurance/insurance/
The Woodland Carbon Code is administered by Scottish Forestry, a public agency, and is therefore covered by the Scottish Government's public liability insurance.

1.1   Effective Governance

In addition to CORSIA requirements related to governance framework, confirm that your organisation:

1) has a board comprised of independent board members who assume fiduciary responsibility for the organisation and operate according to robust bylaws.

Yes

Board members URL:

https://www.woodlandcarboncode.org.uk/governance
The Woodland Carbon Code is governed through a multi-layered structure that provides rigorous oversight and fiduciary responsibility. The Code is administered by Scottish Forestry on behalf of the governments of the UK, Scotland, Wales and Northern Ireland through a Memorandum of

Understanding (MoU) for the Cross-Border provision of Forestry Functions and Research Delivery (supplementary material available on request'). This cross- governmental collaboration demonstrates long-term commitment and coordinated responsibility for governance of the Woodland Carbon Code by the four governments across the UK.

The Nature Markets Strategy Board, which heads the governance structure for the Woodland Carbon Code, is composed of the four Chief Executive Officers of the UK's national forestry authorities. As Accountable Officers, these individuals hold ultimate fiduciary and operational responsibility for their respective organisations, and therefore the Woodland Carbon Code, through the cross-border MoU. The Strategy Board is responsible for steering the future operation and development of the Woodland Carbon Code.

The Nature Markets Strategy Board is supported by the Executive Board, which oversees implementation, registry operations, and technical updates to the Code, as well as and the Advisory Board, which plays a critical role in bringing together diverse stakeholders to inform policy development and technical evolution. The work of the Advisory Board is integral to the executive functions performed by the Executive Board and the Nature Markets Strategy Board. Advisory Board members have the option to refer matters directly to the Executive Board, the Nature Markets Strategy Board or to government ministers if they wish. This provides an open and transparent process for decision-making.

All decision-making and advisory bodies within the Woodland Carbon Code operate under clear terms of reference, which outline the scope of their authority, processes for appointments, roles and responsibilities, and procedures for decision-making. The Woodland Carbon Code Secretariat—hosted by Scottish Forestry—supports coordination and continuity across all governance layers. This structure provides a transparent and functionally equivalent system to a conventional board governed by bylaws, and ensures strong oversight, stakeholder engagement, and fiduciary accountability.

Links to the individual Terms of Reference for each board can be found under the relevant sub-heading on the 'Governance' webpage, or at the following links:

- Nature Markets Strategy Board - Terms of Reference | Woodland Carbon Code Executive Board - Terms of Reference | Woodland Carbon Code
- Advisory Board - Terms of Reference | Woodland Carbon Code

All members of the Nature Markets Strategy Board and the Executive Board are civil servants and are bound by the Civil Service Code. This assures the independence of the boards. The Civil Service Code states that civil servants must act with integrity, honesty, objectivity and impartiality. These values are set out in legislation under the Constitutional Reform and Governance Act 2010.

2)publishes an annual report that contains the organisation's revenues, expenses, and net assets over the past year and provides an overview of the organisation's mission, major programs and activities, and governance.

Yes

Annual report URL:

https://www.woodlandcarboncode.org.uk/annual-report-2024-2025

The Woodland Carbon Code has previously been included in the annual reports published by Scottish Forestry at the following website: SF Annual Report and Accounts, with the most recent report here: Annual Report 2023-24. Please note that Scottish Forestry is transitioning to a new website after 1st August 2025, so these links may not redirect appropriately. New links can be provided upon request. For increased transparency and accountability, the Woodland Carbon Code published an independent Annual Report – 2024 to 2025. It contains the revenues, expenses, and net assets for the programme, as well as an overview of the Woodland Carbon Code's mission, major programs and activities and governance. The Woodland Carbon Code will continue to publish these reports on an annual basis.

The Woodland Carbon Code has previously been included in the annual reports published by Scottish Forestry at the following website: SF Annual Report and Accounts, with the most recent report here: Annual Report 2023-24. Please note that Scottish Forestry is transitioning to a new website after 1st August 2025, so these links may not redirect appropriately. New links can be provided upon request. For increased transparency and accountability, the Woodland Carbon Code published an independent Annual Report – 2024 to 2025. It contains the revenues, expenses, and net assets for the programme, as well as an overview of the Woodland Carbon Code's mission, major programs and activities and governance. The Woodland Carbon Code will continue to publish these reports on an annual basis.

3) **Has processes in place to ensure corporate social and environmental responsibility.**

Yes

Social and Environmental policy(ies) URL:

https://www.forestry.gov.scot/publications/about-scottish-forestry/reports-and-plans/sf-corporate-plan
The Woodland Carbon Code is managed by Scottish Forestry, and as a Scottish Government agency, has comprehensive processes to ensure it operates as a socially and environmentally responsible organization. These commitments are embedded throughout its strategic objectives and operational practices, as outlined in its most recent Corporate Plan, which can be downloaded from the Scottish Forestry website: SF Corporate Plan. Please note that Scottish Forestry is transitioning to a new website after 1st August 2025, so this link may not redirect appropriately. A new link can be provided upon request.

To ensure corporate environmental responsibility, Scottish Forestry is committed to:

- Sustainable Forest Management: Ensuring forests and woodlands are sustainably managed and expanded, in line with the UK Forestry Standard and Scotland's Forestry Strategy.
- Climate Change Mitigation: Supporting national net-zero targets by promoting woodland creation, sustainable timber use, and reducing organisational emissions.
- Biodiversity and Ecosystem Protection: Upholding regulations that protect native species and habitats, and enhancing ecological resilience.
- Carbon Reduction: Developing and implementing a Net Zero Road Map aligned with Scottish Government targets on emissions under The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019
- Woodland Carbon Code: Promoting carbon finance mechanisms to support sustainable land use and climate action.

To ensure corporate social responsibility, Scottish Forestry demonstrates social responsibility through:

- Community Engagement: Supporting local communities in accessing and managing woodlands, and promoting urban tree planting for health and well-being.
- Health and Well-being Initiatives: Delivering programmes such as Branching Out, which provides woodland therapy for vulnerable adults.
- Diversity and Inclusion: Committing to equalities, diversity, and inclusion, with a focus on workforce representation and reducing gender imbalances.
- Education and Workforce Development: Partnering with educational institutions and youth organisations to promote careers in forestry and build future capacity.
- Fair Work and Governance: Aligning with national strategies such as the Fair Work Convention and maintaining strong governance and assurance frameworks.

These efforts are monitored through key performance indicators and reported annually to the Scottish Parliament, ensuring transparency and accountability.

4) **Has robust anti-money laundering processes in place.**

Yes

Anti-money laundering policy/process URL:

https://www.gov.scot/publications/scottish-public-finance-manual/
The administration of the Woodland Carbon Code by Scottish Forestry, on behalf of the governments of the UK, Scotland, Wales and Northern Ireland, adds a layer of government oversight which ensures robust anti-money laundering processes. This affiliation ensures that the programme is held to rigorous standards of financial control and ethical conduct consistent with broader UK public sector governance frameworks, such as the Scottish Public Finance Manual. Furthermore, all Woodland Carbon Code projects are UK-based, and as such are subject to UK anti-money laundering legislation including the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.
All Woodland Carbon Code projects and carbon units are recorded within the UK Land Carbon Registry. The Registry tracks key project information such as ownership, unit issuance and

transfers, and the identities of both buyers and sellers. The resulting transparent audit trail acts as an important safeguard by ensuring traceability and accountability—critical elements in reducing financial crime risk.

Each project registered under the Woodland Carbon Code undergoes independent third-party validation and verification. This confirms the authenticity of the project's carbon sequestration claims and establishes its overall credibility. Third-party validation and verification significantly lowers the chance that the carbon market could be exploited for illegitimate or fictitious projects that might otherwise serve as conduits for illicit financial flows.

5) follow practices consistent with robust anti-bribery and anti-corruption guidance and regulation.

Yes

Anti-bribery and anti-corruption policy/controls URL:

https://www.gov.scot/publications/scottish-public-finance-manual/

Scottish Forestry have a Fraud and Bribery Policy (supplementary material available on request) which outlines how the Woodland Carbon Code operates in accordance with robust anti-bribery and anti-corruption guidance and regulation. Scottish Forestry maintains a comprehensive framework for managing fraud risk, grounded in statutory requirements such as the Bribery Act 2010, Fraud Act 2006, and the Scottish Public Finance Manual.

In Scottish Forestry, overall responsibility for establishing and maintaining a framework for risk, control, and governance — including for managing the risk of fraud — rests with the Chief Executive. The Audit Assurance Committee has responsibility for scrutinising arrangements put in place by the Chief Executive (as the Accountable Officer) and Scottish Forestry staff. These include arrangements for risk, control and governance, including the management of fraud risk and appropriate procedures to prevent, deter and detect fraud that are consistent with guidance in the Scottish Public Finance Manual. Scottish Government internal policies are applicable to all staff, contractors, and associated personnel. These policies clearly outline procedures for detecting, reporting, and investigating fraudulent or corrupt behaviour, and provide mechanisms for disciplinary action and recovery of any losses.

Scottish Forestry enforces high standards of integrity and accountability through clearly defined roles and responsibilities at all levels, from the Chief Executive and Audit and Assurance Committee to individual employees. Protective measures include risk-based internal controls, secure reporting channels, and a commitment to maintaining public trust through transparency and legal compliance. This framework collectively supports a strong anti-bribery and anti-corruption culture across all areas of Scottish Forestry's operations, encompassing the Woodland Carbon Code team. Scottish Forestry staff also undertake mandatory training on 'Counter fraud, bribery and corruption'. It is mandatory to repeat this training every two years.

This course is designed to increase the cross-government awareness of fraud abuse, bribery and corruption enabling individuals and those in leadership and management roles to understand how to prevent, find and protect taxpayers' money. The training will support government organisations in the management of the risk of fraud abuse, bribery and corruption against the public sector as outlined in the Counter Fraud functional standard. This will minimise the threat of harm, loss and risk of fraud abuse, bribery or corruption in the public sector.

By the end of the course, learners will be able to

- Explain the crime of fraud and associated offending, its impact and why fraud must be prevented Identify the most prevalent types of fraud abuse against government
- List the indicators of possible fraudulent crime and corrupt activity
- Outline what their individual role and responsibility is in preventing and finding fraud abuse, bribery and corruption
- Describe how to report a suspected act of fraud, bribery or corruption

1.2   Public Engagement, Consultation and Grievances - CORSIA

CORSIA requirements related to public engagement, consultation and grievances:

1) Confirm that your programme publicly discloses what information is captured and made

available to different stakeholders.

Yes

Stakeholder disclosure process/policy URL:

https://www.woodlandcarboncode.org.uk/privacy-notice
The Privacy Notice webpage outlines how the Woodland Carbon Code collects and handles information, in order to:

- Make website improvements
- Respond to questions
- Send newsletters
- Manage events
- Improve services

All Woodland Carbon Code projects are registered and tracked via the UK Land Carbon Registry, which is publicly accessible and provides detailed information on:

- Project location and status
- Carbon units issued, transferred, or retired
- Validation and verification milestones
- Species composition and management plans

These are outlined in the Registry Rules of Use at the following url: Registry rules of use | Woodland Carbon Code
On the Woodland Carbon Code website 'Create a project' page, under 'Validation', '3. Prepare and submit documents', it highlights which documents will be made publicly available on the UK Land Carbon Registry, including:

- Project design document
- Woodland carbon code carbon calculator
- Woodland carbon code cashflow
- Map of site
- Woodland benefits tool
- For natural regeneration only:
    - Secondary map of site showing any seed sources, the gross, net and upfront claimable areas and existing mature trees
    - If claiming any natural regeneration beyond 50m from existing seed sources, a third map of a seedling survey showing the presence and condition of any existing seedlings

The same information is provided for verification, under website 'Create a project' page, under 'Verification', 'c. Prepare and submit documents':

- Project progress report
- Full monitoring report for each stratum in the project (or a basic monitoring report for small projects)
- Map showing plot locations

The Woodland Carbon Code stakeholder consultation policy, found on the 'Consultation' webpage, under the sub-heading 'Stakeholder consultation policy', also outlines that any information gathered during consultation will be in line with General Data Protection Regulation through the following statement:
"Gathering and recording responses through online surveys and other methods over a proportionate timeframe (at least 30 days) in line with General Data Protection Regulation"

2) Confirm that your programme publicly discloses its local stakeholder consultation requirements (if applicable)

Yes

Disclosure of stakeholder consultation requirements URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-449-2-0
The Woodland Carbon Code Standard includes requirements regarding stakeholder consultation,

including guidance on how local consultation should be conducted. This can be found on the 'Project Governance' page, under the sub-heading '2.4 Consultation'.

All Woodland Carbon Code projects must follow the requirements for stakeholder consultation that are set out by the forestry authorities across the UK. All woodland creation applications across the UK are subject to scrutiny by a number of statutory consultees. This approach aims to deliver an integrated approach to creating new woodlands that takes account of economic growth, social well-being and environmental improvements. Statutory consultees in Scotland include NatureScot, the Scottish Environment Protection Agency and Historic Environment Scotland. Equivalent bodies perform the same function in England, Wales and Northern Ireland.

Greater detail is provided here on the relevant processes in Scotland, but similar processes operate in England, Wales and Northern Ireland. Scottish Forestry provides guidance on public engagement and consultation processes in the Forestry Engagement and Consultation Processes document. This specifies that applicants for woodland creation are required to carry out due diligence, including having early discussions about their proposals with neighbours whose properties might be affected, consultees, local communities and Community Councils, Non-Governmental Organisations (NGO's) and other interested parties. Please note that Scottish Forestry is transitioning to a new website after 1st August 2025, so this link may not redirect appropriately. A new link can be provided upon request.

Information about community engagement and consultation is also provided on the 'Project governance' page of the Woodland Carbon Code website, under the sub-heading '2.4 Consultation'. A toolbox for public engagement in forest and woodland planning assists forest and woodland managers when planning for public involvement and when considering which tools would be most appropriate when including local communities and other stakeholders in forest or woodland planning and management.

In Scotland, the Scottish Land Commission Protocol on Community Engagement in Decisions Relating to Land, the Route Map for Community Engagement and the Scottish Land Rights and Responsibilities Statement provides further guidance.

If a project has carried out an Environmental Impact Assessment or applied for a woodland creation grant, consultation is required as part of these processes. Projects which apply for grant are placed on a public register for four weeks and comments received will be considered as part of the grant approval process.

- England: Consultation register for grant schemes, felling licences and Environmental Impact Assessment applications
- Scotland: Public register of Forestry Grant Scheme woodland creation applications
- Wales: Natural Resources Wales / Register of forestry environmental impact assessments
- Northern Ireland: Public Register of Environmental Impact Assessments

For every Woodland Carbon Code Project, the results of local stakeholder engagement are included in the Project Design Document which undergoes validation and verification. It asks project developers to:

- describe how local stakeholders were identified and consulted on the plan and design of each project.
- explain how any concerns or issues raised were responded to and describe any changes made to the project design as a result

Project developers are asked to provide appropriate evidence regarding consultation including either the grant application which confirms the level and outcome of consultation, an EIA/Environmental Statement which confirms level and outcome of consultation, or other evidence of consultation process and outcome.

Finally, all woodlands created under the WCC must adhere to the rules of the UK Forestry Standard. Under section 7 "Forests and People" rules and guidelines explain how, when and why members of the public must be consulted and how forest design should reflect the consultation responses.

3) Confirm that your programme publicly discloses its public comments provisions and requirements, and how they are considered (if applicable).

Yes

Disclosure of public comment provisions and considerations URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

At the project level, the Woodland Carbon Code Project Design Document requires project developers to identify and provide evidence for how local stakeholders were identified and consulted, and how concerns or issues raised were responded to as a result. Project design documents for each project are available on the UK Land Carbon Registry public view. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

2.4 Consultation

1) Describe how stakeholders were identified and consulted on the plan and design of each project:

Project name	Who was consulted?	Consultation process

2) Explain how any concerns or issues raised were responded to and describe any changes made to any of the projects as a result:

Project name	Any issues raised and changes to project as a result

4) Confirm that your programme conducts public comment periods relating to methodologies, protocols, or frameworks under development

Yes

Public comment engagement on methodology development process/policy URL:

https://www.woodlandcarboncode.org.uk/development#para-280-2-0

The Woodland Carbon Code new methodology development framework outlines the process for including new methodologies in the code, and can be found on the Development webpage under the sub-heading 'New methodology development framework'. The framework includes a list of issues to be considered in a new methodology proposal. This proposal is submitted to the Executive Board and Nature Markets Strategy Board for consideration.

If approved by the Executive Board and Nature Markets Strategy Board to progress to the next stage, the Secretariat will lead a consultation with the following groups /organisations:

- The Woodland Carbon Code Advisory Board
- Accredited validation/verification bodies and United Kingdom Accreditation Service. If the method is simple, this can be done during regular meetings. If it is more complex, the validator/United Kingdom Accreditation Service review may incur a charge to the methodology developer.
- Registry provider (S&P Global) to ensure new project/methodology type is accommodated.
- Other experts. The Secretariat may form a working group or engage other experts as necessary depending on methodology proposed. Technical review could incur a cost from experts.
- Other stakeholders through public consultation. The requirement for new methodologies to undergo public consultation is further outlined in the Woodland Carbon Code stakeholder consultation policy.

During this process the secretariat will liaise with the methodology developer to incorporate comments/recommendations. Following consultation and Executive Board and Nature Markets

Strategy Board approval, the new methodology would then progress to the pilot stage, of which there are two phases:

1. The methodology developer will trial the validation of an agreed number of project(s) using the new methodology with an agreed validator.
2. Feedback from the validator/the United Kingdom Accreditation Service, registry provider and secretariat are incorporated into the 'final methodology'.

The final methodology proposal will be presented to the Executive Board and then the Nature Markets Strategy Board for final approval, and if successful, incorporated into the Woodland Carbon Code website, standard, and guidance. This new methodology development framework ensures that any new methodologies proposed under the Woodland Carbon Code are scientifically robust, peer-reviewed, and subject to public consultation.

5) Confirm that your programme conducts public comment periods relating to activities seeking registration or approval

Yes

Public comment engagement on activities process/policy URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-449-2-0
All woodland creation projects in the UK, including those seeking registration or approval under the Woodland Carbon Code, are subject to public consultation requirements. The Woodland Carbon Code Standard requires projects to provide an opportunity for, and take account of, inputs from stakeholders and feedback from local communities during both the project design phase and over the lifespan of the project. This is outlined on the Project Governance page under the sub-heading '2.4 Consultation'. In the UK, it is a statutory requirement for woodland creation projects to undergo an Environmental Impact Assessment for deforestation above 0.5 hectares in sensitive areas, 1.0 hectares outside sensitive areas under the following legislation: Environmental Impact Assessment (Forestry) (England and Wales) Regulations (1999) Forestry (Environmental Impact Assessment) (Scotland) Regulations 2017 Environmental Impact Assessment (Forestry) Regulations (Northern Ireland) 2006.
All applications are made publicly available on the relevant Public Registers for a minimum of four weeks. These registers are accessible online and include details of proposed projects, allowing stakeholders and members of the public to submit comments. Prior to appearing on the register, applicants must demonstrate that they have consulted with statutory consultees and local stakeholders.
The Public Registers can be found at the following links:

- England: Consultation register for grant schemes, felling licences and Environmental Impact Assessment applications
- Scotland: Public register of Forestry Grant Scheme woodland creation applications
- Wales: Natural Resources Wales / Register of forestry environmental impact assessments
- Northern Ireland: Public Register of Environmental Impact Assessments

Given this robust national framework, the Woodland Carbon Code does not operate a separate public comment process. Instead, it relies on the existing UK-wide consultation mechanisms to ensure transparency and stakeholder engagement. Project must comply with UK law as per section 1.4 Compliance with the Law
Furthermore, every Woodland Carbon Code Project is required to outline the results of local stakeholder engagement in the project design document and project progress reports which undergo validation and verification. These documents require project developers to:

- describe how local stakeholders were identified and consulted about the plan and design of each project.
- explain how any concerns or issues raised were responded to and describe any changes made to the project design as a result

Project developers are asked to provide appropriate evidence regarding consultation including either the standard woodland creation application which confirms the level and outcome of consultation, an EIA/Environmental Statement which confirms level and outcome of consultation, or other evidence of consultation process and outcome. The validation and verification bodies are

responsible for checking that appropriate consultation has taken place and that any comments received have been adequately considered and addressed.

This integrated approach ensures that all woodland creation projects registered under the Woodland Carbon Code meet high standards of public accountability and environmental governance.

6) Confirm that your programme conducts public comment periods relating to operational activities (e.g., ongoing stakeholder feedback)

Yes

Public comment engagement on operational activities process/policy URL:

https://www.woodlandcarboncode.org.uk/consultations

The Woodland Carbon Code's publicly available stakeholder consultation policy for programme level engagement can be found here: Consultation policy - UK Woodland Carbon Code

It defines stakeholders as 'individuals or groups who may be affected by or who can influence the code's actions.' The scope includes:

- Major revisions to the standard's requirements and documents
- New methodologies, procedures and documents

The Woodland Carbon Code gathers feedback through a range of formal and informal communication mechanisms. An annual communication audit is conducted to inform communication and engagement activity. The Woodland Carbon Code gathers user feedback through website surveys, the monthly newsletter and during webinar sessions.

Operational activities at the Woodland Carbon Code are primarily driven through the requirements outlined in the standard and the supporting guidance and documentation. Therefore, through responding to revisions to the standard and documentation, stakeholders are able to provide ongoing feedback and help shape the operational procedures of the Woodland Carbon Code. The principles of the consultation policy are outlined below:

Woodland Carbon Code consultations are planned in line with best practice guidance from the UK Government and Scottish Government, following a number of key steps and principles. This includes:

- Agreeing the purpose of consultations and running them at a formative stage in the development process
- Using stakeholder mapping techniques to identify relevant stakeholders
- Developing communication plans which use appropriate channels (e.g. the Woodland Carbon Code website and newsletter, direct email).
- Developing accessible, inclusive and informative communications and consultation materials
- Gathering and recording responses through online surveys and other methods over a proportionate timeframe (at least 30 days) in line with General Data Protection Regulation
- Analysing responses and using them to inform decisions along with other evidence
- Sharing consultation findings and outcomes in a transparent and timely manner
- Allowing appropriate time between the end of the consultation and implementation of any change
- Evaluating the consultation process and improving practice

The Programme's public consultation policy outlines that Woodland Carbon Code consultations include analysing responses and using them to inform decisions, as well as sharing consultation findings and outcomes in a transparent and timely manner. A summary of feedback from each consultation will be published which will respond to stakeholder comments and outline the changes implemented as a result of the consultation.

7) Confirm that your programme conducts public comment periods relating to additions or revisions to programme procedures or rulesets

Yes

Public comment engagement on programme procedures process/policy URL:

https://www.woodlandcarboncode.org.uk/consultations#para-270-2-0
The Woodland Carbon Code's publicly available stakeholder consultation policy for programme level engagement can be found here: Consultation policy - UK Woodland Carbon Code
It defines stakeholders as 'individuals or groups who may be affected by or who can influence the code's actions.' The scope includes:

- Major revisions to the standard's requirements and documents
- New methodologies, procedures and documents

Woodland Carbon Code consultations are planned in line with best practice guidance from the UK Government and Scottish Government, following a series of key steps and principles. This includes:

- Agreeing the purpose of consultations and running them at a formative stage in the development process
- Using stakeholder mapping techniques to identify relevant stakeholders
- Developing communication plans which use appropriate channels (e.g. the Woodland Carbon Code website and newsletter, direct email).
- Developing accessible, inclusive and informative communications and consultation materials
- Gathering and recording responses through online surveys and other methods over a proportionate timeframe (at least 30 days) in line with General Data Protection Regulation
- Analysing responses and using them to inform decisions along with other evidence
- Sharing consultation findings and outcomes in a transparent and timely manner
- Allowing appropriate time between the end of the consultation and implementation of any change
- Evaluating the consultation process and improving practice

A summary of feedback from each consultation will be published which will respond to stakeholder comments and outline the changes implemented as a result of the consultation.

8) Summarize the level at which activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale). Provide evidence of the programme information defining this and confirm it is made availability to the public.
Summary of programme activities URL:

https://www.woodlandcarboncode.org.uk/about-code#para-265-2-0
The Woodland Carbon Code is project-based and uses project-based methodologies. Only new woodland creation projects are eligible under the Code. The scope is clearly outlined at the following url: About the code | Woodland Carbon Code under the section 'What the code covers'. This states:
The Woodland Carbon Code covers:

- Greenhouse gases absorbed or emitted by new woodlands which are created by planting, natural regeneration or direct seeding.
- Greenhouse gases absorbed or emitted by new woodlands under different management styles, from minimum intervention to regular clearfelling.
- Emissions caused in the creation of the woodlands.
- Emissions caused by the project outside the woodland boundary. It does not cover:
- Existing woodlands.
- Carbon stored in forest products.
- Carbon saved by using wood products or fuels instead of those with a higher carbon footprint.

The definition of project size can be found on the 'Eligibility' page, under the subheading '1.7 Project size and grouping'. It states:
Project size
From 1 May 2024, projects shall be at least one hectare net planted/regenerating area.
A project shall be made up of blocks of woodland at least 0.1 hectares net planted/regenerating area, with a minimum width of ten metres.
A project shall span up to five planting years in time.
Blocks of woodland within a project shall be part of a contiguous land ownership unit or shall be under the same ownership, manager and management plan.
For projects receiving grant funding, the entire grant area relevant to woodland creation shall be included in the Woodland Carbon Code project. A planting area shall not be subdivided for the

purposes of Woodland Carbon Code validation.

9) Summarize the eligibility criteria for each type of offset activity (e.g., which sectors, project types, and geographic locations are covered). Provide evidence of the Programme information defining this and confirm its availability to the public.

Public comment engagement on eligibility criteria for types of offset activity approach URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-815-2-0

Only woodland creation (afforestation) projects in the UK (England, Northern Ireland, Scotland and Wales) are eligible under the Woodland Carbon Code.

On the Introduction webpage, under the sub-heading 'Background and purpose', it states:

"The Woodland Carbon Code is the quality assurance standard for UK woodland carbon projects. It empowers landowners, organisations and businesses to address climate change by creating and supporting woodland projects across the UK. The code is delivered by Scottish Forestry on behalf of on behalf of the governments of the UK, Scotland, Wales and Northern Ireland."

On the Introduction webpage, under the sub-heading 'Geographical scope', it states:

"The Woodland Carbon Code operates across the UK only. This includes England, Scotland, Wales and Northern Ireland. It cannot be used in British overseas territories or crown dependencies."

Full details of the eligibility criteria can be found at the following url: 1. Eligibility | Woodland Carbon Code, with section 1.2 Eligible Activities being of greatest relevance to this response. It states the following:

Woodland creation activities shall be eligible if they take place on:

- Land that has not been wooded in the last 25 years
- Soils which are not organic (i.e. less than 30cm depth peat in England and 50cm depth peat in Scotland, Wales and Northern Ireland).

The new woodland shall have the potential to achieve at least 20% canopy cover. Therefore, the woodland shall achieve at least 400 stems per hectare or no more than five metre spacing over the net project area.

Woodlands may be established by planting, direct seeding or natural colonisation/ regeneration. For natural colonisation/regeneration

- The project developer shall demonstrate the need for action to enable woodland to regenerate naturally.
- Where the project developer wishes to claim upfront for carbon sequestration more than 50 metres from a seed source, they shall supply a seedling survey.

Where it is possible that there are organic soils, a peat depth survey shall be provided at validation. Where it is possible that there is a mosaic of habitat types, or priority habitats, then soil type and vegetation (British National Vegetation Classification) surveys shall be provided at validation.

1.2   Public Engagement, Consultation and Grievances

In addition to CORSIA requirements related to public engagement, consultation and grievances, confirm your organisation has processes for:

1) robust and transparent local and global stakeholder consultation processes, which provide for public comment and issue resolution.

Yes

Stakeholder consultation policy/controls URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-882-2-0

All woodland creation projects in seeking registration or approval under the Woodland Carbon Code, are subject to robust and transparent public consultation requirements. These are outlined in the Guidance section of sub- heading '2.4 Consultation' on the Project Governance page.

At the project level, woodland creation proposals must comply with statutory Environmental Impact Assessment (EIA) regulations. These require public consultation for proposals exceeding 0.5 hectares in sensitive areas or 1.0 hectare outside sensitive areas. The relevant legislation includes the Environmental Impact Assessment (Forestry) (England and Wales) Regulations 1999, the Forestry (Environmental Impact Assessment) (Scotland) Regulations 2017, and the Environmental Impact Assessment (Forestry) Regulations (Northern Ireland) 2006.

All applications are made publicly available on the relevant Public Registers for a minimum of four weeks. These registers, accessible online, provide details of proposed projects and allow stakeholders and members of the public to submit comments. Before an application is published, project developers must demonstrate that they have consulted with statutory consultees and local stakeholders. The Public Registers for each UK nation are available online at the following links and serve as a central mechanism for public engagement:

- England: Consultation register for grant schemes, felling licences and Environmental Impact Assessment applications
- Scotland: Public register of Forestry Grant Scheme woodland creation applications
- Wales: Natural Resources Wales / Register of forestry environmental impact assessments
- Northern Ireland: Public Register of Environmental Impact Assessments

In addition to these statutory processes, the Woodland Carbon Code requires every project to document the results of local stakeholder engagement in both the Project Design Document and the Project Progress Report. Project developers must describe how stakeholders were identified and consulted, explain how any concerns were addressed, and outline any changes made to the project design as a result. They are also required to provide supporting evidence, such as grant applications, EIA statements, or other documentation that confirms the consultation process and its outcomes. Independent validation and verification bodies are responsible for checking that appropriate consultation has taken place and that any comments received have been adequately considered and addressed. This integrated approach ensures that all woodland creation projects registered under the Woodland Carbon Code meet high standards of public accountability and environmental governance.

At the programme level, the Woodland Carbon Code has a publicly available stakeholder consultation policy on the Consultations webpage that governs engagement on broader issues. This policy defines stakeholders as individuals or groups who may be affected by or who can influence the Code's actions. It applies to major revisions of the standard's requirements and documents, as well as the development of new methodologies and procedures. The consultation process follows best practice guidance from the UK and Scottish Governments. Responses are analysed alongside other evidence to inform decisions, and findings are shared transparently. Adequate time is allowed between the end of the consultation and the implementation of any changes, and the process is evaluated to support continuous improvement.

2) addressing grievances. The process shall be clear and transparent, ensure impartiality and where appropriate confidentiality, in the filing and resolution of grievances. Any applicable fees shall not impede legitimate access to the grievance process by civil society organisations or IPs & LCs.

Yes

Stakeholder grievances policy/controls URL:

https://www.woodlandcarboncode.org.uk/governance#para-287-2-0
The Woodland Carbon Code Governance webpage, under the sub-heading 'Disputes Panel' outlines how the Woodland Carbon Code addresses grievances.
The Disputes Panel deals with any disputes relating to the interpretation of the standard. The Terms of Reference can be found at the following link:
Disputes Panel - Terms of Reference | Woodland Carbon Code
The Disputes Panel consists of two members of the government forestry authorities and two members from the forestry and land-use sector with experience and knowledge of the principles and operation of the woodland carbon market in the UK. Members are appointed by the Executive Board. Posts are permanent. If a member chooses to leave, the Executive Board will appoint a replacement.
The Disputes Panel meets as required to consider dispute cases. The panel normally discuss by email or Microsoft Teams. The panel is chaired by Peter Wilson, Wilson Applied Consultancy. The Woodland Carbon Code team provides secretariat support. The Panel will recommend the outcome of the case to the Executive Board. Voting is by majority. In the case of a split decision, the chair has the casting vote.
Information about disputes is recorded by the Woodland Carbon Code team but not made publicly available. The process is outlined below:

1. The claimant makes their case using the disputes claimant form.
2. The secretariat and/or the validator/verifier will also provide information on the case.
3. The panel will consider all information then share a draft response with the claimant for comment.
4. The claimant will have a fixed time to comment.
5. Any new information will be shared with the secretariat to ensure a common understanding of the issues.
6. The panel will consider any further information and then formally respond.
7. The panel will make a recommendation to the Executive Board.
8. If the Executive Board are in agreement, the Woodland Carbon Code team will report the decision to the claimant.
9. This decision is final.

If a proponent is unhappy with the decision, they can make an application to raise a petition for a judicial review within three months of the date of the decision.

Any complaints about the conduct of Scottish Forestry staff members should follow the standard complaints procedure.

If a proponent has a complaint about the standard of service from a validation/verification body or disputes about the decision made by a validation/verification body, they are directed to the dispute process of the relevant validation/verification body in the first instance. These can be found at the links below: Organic Farmers and Growers Soil Association Certification

2.1 Effective Registries (Retirement and Addressing Erroneous Issuance) - CORSIA

CORSIA requirements related to carbon credits in your carbon-crediting program registry:

1) Confirm that your programme defines and ensures the underlying attributes of a unit

Yes

Definition of underlying attributes policy/provisions URL:

https://www.woodlandcarboncode.org.uk/what-you-can-buy
The What you can buy | Woodland Carbon Code page explains the two types of units as follows:

Pending Issuance Units

A Pending Issuance Unit is a promise to deliver a Woodland Carbon Unit in the future, based on predicted carbon dioxide equivalent removals.
It is not guaranteed or verified so cannot be used to report against UK-based emissions. Pending Issuance Units help companies to plan for compensating future UK-based emissions. They also enable companies to make credible statements about supporting woodland creation.

Woodland Carbon Units

A Woodland Carbon Unit is a tonne of carbon dioxide equivalent which has been removed from the atmosphere by a Woodland Carbon Code project. It has been independently verified and is guaranteed.
Companies can use Woodland Carbon Units to report against UK-based emissions or to make claims about their net zero journey. They cannot be used to compensate for overseas emissions or emissions from international aviation or shipping.
The UK Land Carbon Registry tracks units throughout their lifecycle with each unit having a unique serial number. The unique serial number is allocated to each unit at issuance, including buffer units. Units are serialized using the format below, which identifies the underlying attributes of each unit:
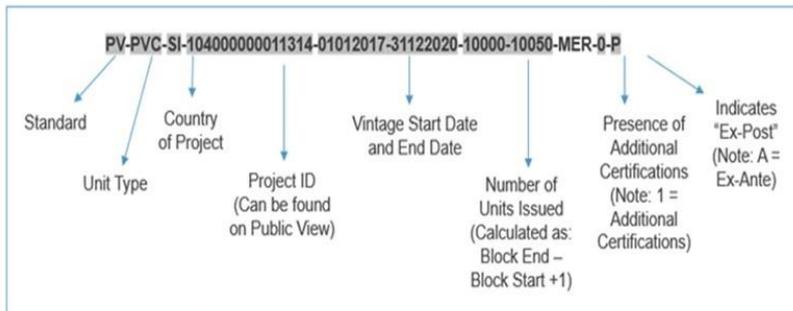
2) Confirm that your programme defines and ensures the underlying property aspects of a unit

Yes

Definition of underlying property aspects policy/provisions URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-892-2-0

The Woodland Carbon Code clearly defines and ensures the property aspects of a unit through the following measures:

- Each unit represents a tonne of carbon dioxide equivalent removed from the atmosphere, defined in section '2.6 Registry and avoidance of double counting' on the Project Governance webpage
- Units are issued and tracked via the UK Land Carbon Registry, ensuring unique identification, ownership, and retirement.
- The legal nature of the unit is supported by contractual agreements between landowners and buyers, with rights and obligations clearly defined.
- The Code requires independent validation and verification by UKAS-accredited bodies, ensuring the integrity and traceability of each unit.
- The programme includes safeguards against double counting, and units are only issued after rigorous carbon accounting and monitoring protocols are met.

3) Confirm that your programme utilises an electronic registry or registries

Yes

Programme registry URL:

https://www.woodlandcarboncode.org.uk/about-registry

The UK Land Carbon Registry stores and displays data about Woodland Carbon Code projects as well as the ownership and use of carbon units. The Registry provider is S&P Global. Information about S&P Global's environmental registry can be found here: Environmental Registry | S&P Global. S&P Global has a 15-year history as a recognised leader in carbon, water and biodiversity environmental registries construction.

The Woodland Carbon Code secretariat works closely with S&P Global, with weekly strategy and operational meetings to track the progress of individual projects. We are also making ongoing improvements to processes and workflows. The business relationship is managed through a contract and a service agreement with S&P Global ('Markit Group Limited') (supplementary material available on request).

The UK Land Carbon Registry provides transparent information through a range of services:

- Project register: Lists individual projects and groups of projects.
- Carbon unit register: Enables projects to issue units and assign or transfer them to buyers. Buyers can also use/retire/report units once they have been verified.
- Request for information platform: Enables project developers or brokers to offer active (unretired) units for sale and buyers to show interest in purchasing units.
- Public database (available internationally): Enables everyone to view the status of all Woodland Carbon Code activity. It is publicly available at the following url: S&P Global Registry - Public Reports. Please note that S&P Global is transitioning to a new platform in mid August 2025, so this link may not redirect appropriately. The new platform should be available at the following url:

https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

4) Confirm that your programme has procedures in place to ensure that the programme registry or registries have the capability to transparently identify emissions units that are deemed CCP-approved, in all account types

Yes

CCP-identification of emissions units policy/procedures URL:

https://mer.markit.com/br-reg/public/index.jsp?
entity=project&sort=&dir=ASC&start=0&acronym=WCC&limit=15&additionalCertificationId=&categoryI
d=100000000000001&name=&standardId=100000000000042

The Registry public view uses a tags to allow users to transparently identify projects through project type, status, issuances, etc. S&P have confirmed that they can add a 'tag' to credits to indicate their CCP status. The Woodland Carbon Code is moving to a new registry platform over the next year and the specification includes the requirement to 'tag' credits to indicate whether or not they are CCP approved. The Registry public view found at the following url: S&P Global Registry - Public Reports. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

5) Confirm that your programme has procedures in place to ensure that the programme registry or registries identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement

Yes

Tracking of units policy/procedures URL:

https://cdn.ihsmarkit.com/www/pdf/MER-Terms-and-Conditions.pdf
The UK Land Carbon Registry tracks Woodland Carbon Code units throughout their lifecycle with each unit having a unique serial number. The unique serial number is allocated to each unit at issuance, including buffer units. The units can be under the following statuses:

- Active
- Retired
- Cancelled
- Discarded
- Pending Issuance
- Not delivered

The Registry incorporates robust functionality for user identification and authentication, along with configurable user roles and permissions. It features a detailed activity log that records all transactional actions—such as unit transfers—capturing the identity of the user performing the action, the date and time, and relevant project- specific details, including the unit's vintage, associated project name, and volume of credits.
In addition, the registry enables comprehensive reporting and reconciliation processes, supported by a unique serialisation system. The distinct serial number allows the lifecycle of a unit to be fully traceable, from issuance through transfer and ultimately to retirement. This end-to-end tracking ensures that all credit movements are transparent and fully auditable.

6) Confirm that your programme has procedures in place to ensure that the programme registry or registries identify unit status, including retirement / cancellation, and issuance status

Yes

Emissions units status identification procedures URL:

https://cdn.ihsmarkit.com/www/pdf/MER-Terms-and-Conditions.pdf

The S&P Carbon Registry identifies units under the following statuses:

- "Active" - i.e. Issued in use. These units have not yet been assigned, retired or cancelled. "Assigned" — Pending Issuance Units which have been purchased in advance by a buyer who doesn't have their own account. The public view of the registry indicates the name of the buyer.
- "Retired" - All retirements are shown on the public view of the UK Land Carbon Registry. Retirement remarks are required for retiring units and can include beneficial owner and offset purpose (i.e., offsetting year, specific corporate department, etc.)
- "Cancelled" — Units which are removed from the UK Land Carbon Registry because they have been transferred to another registry.
- "Pending Issuance" - means a representation of a future Unit that is (i) derived and listed from a Project independently validated and registered under the applicable Program; (ii) expected to be converted into Units in accordance with the rules of that Program; and (iii) designated to represent and track the forward sale of that anticipated future Unit, but cannot be used, retired or reported, and are not guaranteed. For clarity, provisions in these Terms and Conditions prescribing performance, observance with regard to Units also apply to PIUs, with necessary adjustments. In these instances, "Unit" should be interpreted as "PIU" as relevant.
- "Not Delivered" - a status assignable to PIU that indicates that they will not be converted to verified Units. Such Units are inactive, cannot be traded or retired and must not be used for claims purposes. The action of marking a PIU as "Not delivered" is irreversible.

Further details about Registry status' can be found on the Registry Rules of Use webpage and in the UK Land Carbon Registry Terms and Conditions.

7)Confirm that your programme has procedures in place to ensure that the programme registry or registries assigns unique serial numbers to issued units

Yes

Assigning unique serial number to issued emission units procedures URL:

https://www.woodlandcarboncode.org.uk/how-buy-and-use-units#para-164-2-0
On the 'How to buy and use units' webpage, under the sub-heading '4. Contact a project developer or retail aggregator', it provided details about unique serial numbers.
All Pending Issuance Units and Woodland Carbon Units are listed in the UK Land Carbon Registry. The registry is the "single source of truth". Ownership can only be transferred between registry account holders. Units are assigned a 'vintage' which is the time period in which they are anticipated to be delivered (Pending Issuance Units) or were actually delivered (Woodland Carbon Units).
The Registry tracks Woodland Carbon Code units throughout their lifecycle with each unit having a unique serial number. The unique serial number is allocated to each unit at issuance, including buffer units. Units are serialized using the format below:
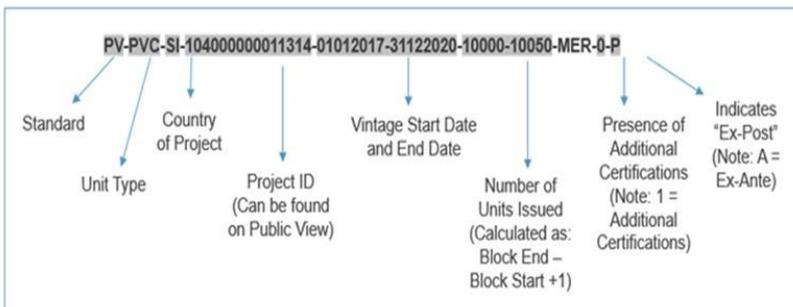
8)Confirm that your programme has procedures in place to ensure that the programme registry or registries identify in serialization, or designate on a public platform, each unique unit's country and sector of origin, vintage, and original (and, if relevant, revised) project registration date

Identification of emission unit origin, vintage, and project registration date procedures URL:https://mer.markit.com/br-reg/public/index.jsp?
entity=project&sort=&dir=ASC&start=0&acronym=WCC&limit=15&additionalCertificationId=&categoryI

d=100000000000001&name=&standardId=100000000000042

The Registry is publicly available at the following url: S&P Global Registry - Public Reports and provides access to underlying project information including:

- Project description
- Project size
- Project location and map
- Carbon calculations and predicted total carbon sequestration
- Project implementation and start date
- Project design documents
- Project progress reports
- Monitoring reports
- Validation and verification statements

Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

Woodland Carbon Code units are serialized using the format below, which captures the standard, unit type, country, project ID, vintage start and end date, number of units issued, any additional certifications, and whether the unit is ex-ante or ex-post:
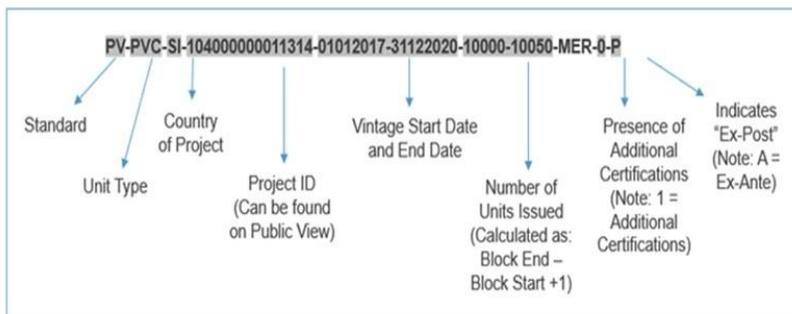
9)Confirm that your programme has procedures in place to ensure that the programme registry or registries are secure (i.e. that robust security provisions are in place)

Yes

Registry security policy/procedures URL:

N/A

S&P Global has a mature and comprehensive security framework in place to ensure the integrity, confidentiality, and availability of the UK Land Carbon Registry. These details are outlined in the S&P Global Information Security Program and Policy Highlights (supplementary material available on request).

S&P Global's Information Security Program is governed by a centralized structure led by the Chief Information Security Officer (CISO), who reports to the Chief Information Officer and ultimately to the CEO. This program is designed to protect customer information and the company's reputation through uniform security practices aligned with international standards such as ISO/IEC 27001:2013 and NIST 800. The governance framework includes the Information Security Governance Committee (ISGC), which provides strategic oversight and ensures that security initiatives are implemented effectively across the organization.

The company employs a multi-layered cybersecurity approach. This includes a 24/7 Security Operations Center (SOC) that monitors for threats and a Cyber Incident Response Plan (CIRP) that ensures swift and coordinated responses to security incidents. Regular vulnerability assessments, penetration testing, and third-party security reviews are conducted to identify and remediate risks. These assessments cover both internal and external networks, web applications, and APIs, ensuring that any vulnerabilities in registry systems are addressed promptly.

Identity and access management is another cornerstone of the programme. S&P Global uses a centralized identity management platform that supports role-based access, multi-factor authentication,

and automated provisioning and deprovisioning of user accounts. Privileged access is tightly controlled and audited, and remote access is secured through VPNs with strong authentication protocols.

In terms of infrastructure and application security, all internet-facing applications must pass rigorous security reviews and vulnerability assessments before deployment. The company also integrates security into its software development lifecycle, using both static and dynamic vulnerability assessments to ensure applications are secure by design.

Data protection is enforced through encryption of sensitive information both in transit and at rest. The company uses secure protocols such as TLS for data transmission and classifies information to determine appropriate handling and storage measures. Physical security controls further protect data centers and sensitive areas, with access restricted to authorized personnel and monitored through CCTV and electronic access systems.

10) Confirm that your programme's registry(ies) conform to international data exchange standards

Yes

International data exchange standards URL:

N/A

As outlined in the S&P Global Information Security Program and Policy Highlights (supplementary material available on request), S&P Global's Information Security Program is designed to protect customer information and the company's reputation through uniform security practices aligned with international standards such as ISO/IEC 27001:2013 and NIST 800.

ISO/IEC 27001:2013 is an international standard that specifies the requirements for establishing, implementing, maintaining, and continually improving an Information Security Management System (ISMS). It provides a framework for organizations to manage sensitive information, ensuring its confidentiality, integrity, and availability. The standard includes requirements for the assessment and treatment of information security risks tailored to the organization's needs. It was published to help organizations address modern business challenges and align with risk management principles.

The NIST 800 Cybersecurity Framework is a series of publications include guidelines, recommendations, technical specifications, and annual reports of NIST's cybersecurity activities. NIST SP 800-171 provides recommended requirements for protecting the confidentiality of controlled unclassified information (CUI). NIST Special Publication 800-53 provides a catalog of security and privacy controls for all U.S. federal information systems except those related to national security. Special Publication 800-39 provides a structured, yet flexible approach for managing information security risk.

Additionally, when the Registry transitions to the new platform with S&P (due mid-August 2025), it will be connected to the S&P Global Metaregistry which is a secure web-based platform that connects environmental registries around the world. The Meta Registry integrates and reconciles structure and data across diverse standards and programs, offering a simple and secure view of the carbon markets. See [Meta Registry® | S&P Global](https://www.spglobal.com)

As outlined in the S&P Global Information Security Program and Policy Highlights (supplementary material available on request), S&P Global's Information Security Program is designed to protect customer information and the company's reputation through uniform security practices aligned with international standards such as ISO/IEC 27001:2013 and NIST 800.

ISO/IEC 27001:2013 is an international standard that specifies the requirements for establishing, implementing, maintaining, and continually improving an Information Security Management System (ISMS). It provides a framework for organizations to manage sensitive information, ensuring its confidentiality, integrity, and availability. The standard includes requirements for the assessment and treatment of information security risks tailored to the organization's needs. It was published to help organizations address modern business challenges and align with risk management principles.

The NIST 800 Cybersecurity Framework is a series of publications include guidelines, recommendations, technical specifications, and annual reports of NIST's cybersecurity activities. NIST SP 800-171 provides recommended requirements for protecting the confidentiality of controlled unclassified information (CUI). NIST Special Publication 800-53 provides a catalog of security and privacy controls for all U.S. federal information systems except those related to national security. Special Publication 800-39 provides a structured, yet flexible approach for managing information security risk.

Additionally, when the Registry transitions to the new platform with S&P (due mid-August 2025), it will be connected to the S&P Global Metaregistry which is a secure web-based platform that connects environmental registries around the world. The Meta Registry integrates and reconciles structure and data across diverse standards and programs, offering a simple and secure view of the carbon markets. See Meta Registry® | S&P Global

11)   Confirm that your programme has provisions in place to ensure the screening of requests for registry accounts

Yes

New registry account screening policy/procedures URL:

https://www.woodlandcarboncode.org.uk/opening-account#para-792-2-0
S&P Global's Registry Operations team conducts thorough Know your Business (KYB) and Know-Your-Customer (KYC) checks on each organisation and applicant who wishes to join the UK Land Carbon Registry. The KYB and KYC process screens both the applying company and the associated contacts, requiring current documentation, such as Company Certificates, Articles of Association, Letters of Authorization, etc.
For further information please see section 4 of the S&P Terms and Conditions or details on the 'Opening an account' webpage under the sub-heading '2. Open your account'
S&P Global's Registry Operations team conducts thorough Know your Business (KYB) and Know-Your-Customer (KYC) checks on each organisation and applicant who wishes to join the UK Land Carbon Registry. The KYB and KYC process screens both the applying company and the associated contacts, requiring current documentation, such as Company Certificates, Articles of Association, Letters of Authorization, etc.
For further information please see section 4 of the S&P Terms and Conditions or details on the 'Opening an account' webpage under the sub-heading '2. Open your account'

12)   Confirm that your programme has provisions in place to restrict the programme registry (or registries) accounts to registered businesses and individuals

Yes

New registry account screening policy/procedures URL:

https://www.woodlandcarboncode.org.uk/opening-account#para-792-2-0
S&P Global's Registry Operations team conducts thorough Know your Business (KYB) and Know-Your-Customer (KYC) checks on each organisation and applicant who wishes to join the UK Land Carbon Registry. The KYB and KYC process screens both the applying company and the associated contacts, requiring current documentation, such as Company Certificates, Articles of Association, Letters of Authorization, etc.
As the KYC process requires official company documentation, individuals without business registration are unable to join the Registry. All users that are associated to the account are reviewed by the Operations team, ensuring they are associated to the company and requiring all Account Managers to be at least a director level with the company, or have the written consent from at least a director level with the company.
Individuals are not permitted to have a buyer account on the UK Land Carbon Registry, and they are not permitted to purchase Pending Issuance Units. They can only have verified Woodland Carbon Units retired on their behalf by a project developer, retail aggregator or trader.
For further information please see section 4 of the S&P Terms and Conditions or details on the 'Opening an account' webpage under the sub-heading '2. Open your account'
S&P Global's Registry Operations team conducts thorough Know your Business (KYB) and Know-Your-Customer (KYC) checks on each organisation and applicant who wishes to join the UK Land Carbon Registry. The KYB and KYC process screens both the applying company and the associated contacts, requiring current documentation, such as Company Certificates, Articles of Association, Letters of Authorization, etc.
As the KYC process requires official company documentation, individuals without business registration are unable to join the Registry. All users that are associated to the account are reviewed by the Operations team, ensuring they are associated to the company and requiring all Account Managers to be at least a director level with the company, or have the written consent

from at least a director level with the company.

Individuals are not permitted to have a buyer account on the UK Land Carbon Registry, and they are not permitted to purchase Pending Issuance Units. They can only have verified Woodland Carbon Units retired on their behalf by a project developer, retail aggregator or trader.

For further information please see section 4 of the S&P Terms and Conditions or details on the 'Opening an account' webpage under the sub-heading '2. Open your account'

13) **Confirm that your programme has provisions in place to ensure the periodic audit or evaluation of registry compliance with security provisions**

Yes

Registry compliance with security provisions approach/procedures URL:

https://www.gov.scot/publications/scottish-public-sector-cyber-resilience-framework-v2-0/

Scottish Forestry contract out registry provision. At the procurement stage, we require potential providers to complete a rigorous supplier assurance questionnaire that assures us that the registry provider complies with the high level of security provision that we expect. Scottish Forestry will also conduct an annual audit the providers of such services to ensure that security standards continue to be met, in line with Scottish Government's public sector cyber resilience framework. Scottish Forestry also complete a Data Protection Impact Assessment with the registry provider to ensure that personal data is handled according to the General Data Protection Regulation.

S&P Global's Information Security Program (supplementary material available on request) includes provisions to ensure the periodic audit and evaluation of registry compliance with security provisions. It outlines a structured and multi-layered approach to auditing and compliance. Internally, the company operates under a "three lines of defense" model. The first line includes operational teams responsible for identifying and managing risks. The second line, which includes the Cyber & Technology Risk Management and Compliance functions, is tasked with monitoring and reporting on adherence to security policies and standards. The third line is the Internal Audit (IA) function, which independently reviews and tests the effectiveness of internal controls, including those related to information security. This team operates under a risk-based audit plan and reports directly to senior leadership and the Board of Directors.

In addition to internal audits, S&P Global conducts regular vulnerability assessments and penetration testing, including third-party evaluations. These assessments are designed to identify and remediate security weaknesses across infrastructure, applications, and networks. The results of these tests are reviewed internally and tracked to ensure timely remediation, with critical issues addressed within 30 days and medium to low issues within 60 days.

The company's Information Security policies are based on ISO/IEC 27001 and NIST standards, and the governance team uses the NIST Cybersecurity Framework to assess and monitor the maturity of its security practices. This structured approach ensures that registry systems and other critical components are regularly evaluated for compliance with security provisions.

2.1 Effective Registries (Retirement and Addressing Erroneous Issuance)

In addition to CORSIA requirements related to carbon credits in your carbon-crediting program registry, confirm that your organisation:

1) requires identification of the entity on whose behalf the carbon credit was retired

Yes

Retirement entity identification policy/process URL:

https://www.woodlandcarboncode.org.uk/opening-account#para-792-2-0

S&P Global's Registry Operations team conducts thorough Know your Business (KYB) and Know-Your-Customer (KYC) checks on each organisation and applicant who wishes to join the UK Land Carbon Registry. The KYB and KYC process screens both the applying company and the associated contacts, requiring current documentation, such as Company Certificates, Articles of Association, Letters of Authorization, etc.

The Know-Your-Customer check is required before having an active account on the Registry, and

screens both the applying company and the associated contacts. All users must provide appropriate identification and company documentation to be added to the account. All users associated with an account are reviewed by the S&P Operations team. Therefore, when units are transferred to a buyers account and retired, the entity retiring the carbon is always identified. Where credits are retired on behalf of another entity, that entity has to be named in the assignment remarks.

For further information please see section 4 of the S&P Terms and Conditions or details on the 'Opening an account' webpage under the sub-heading '2. Open your account'

2) requires the identification of the purpose of retirement

Yes

Retirement purpose identification policy/process URL:

https://www.woodlandcarboncode.org.uk/how-buy-and-use-units#para-168-2-0
In the Registry, retirement remarks are required for retiring units. The retirement remark clarifies how the units are being used (i.e., offsetting year, specific corporate department, etc.). Retired projects can be viewed on the Registry public view at the following page: S&P Global Registry - Public Reports. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.
On the webpage 'How to Buy and Use Units', under the sub-heading '8. Use your units', it also outlines that in order to use units against emissions claims, they must be retired from the registry so they can't be used again. If the buyer has an account on the registry, they can retire them themselves and add a comment to explain how they have used them. If they don't have their own account, Woodland Carbon Units can be retired in their name and the project developer or retail aggregator must add a comment explaining how they have used them.
In the Registry, retirement remarks are required for retiring units. The retirement remark clarifies how the units are being used (i.e., offsetting year, specific corporate department, etc.). Retired projects can be viewed on the Registry public view at the following page: S&P Global Registry - Public Reports. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.
On the webpage 'How to Buy and Use Units', under the sub-heading '8. Use your units,' it also outlines that in order to use units against emissions claims, they must be retired from the registry so they can't be used again. If the buyer has an account on the registry, they can retire them themselves and add a comment to explain how they have used them. If they don't have their own account, Woodland Carbon Units can be retired in their name and the project developer or retail aggregator must add a comment explaining how they have used them.

3) has procedures to address erroneous issuance of carbon credits that identify remedial measures (e.g., cancellation, compensation through replacement) and the entities responsible for implementing these.

Yes

Erroneous issuance policy/process URL:

N/A
Any prediction of carbon sequestration at validation or measurement of actual sequestration at verification is third party checked by an accredited validation and verification body. The validated/verified figures are used to issue Pending Issuance Units or verified Woodland Carbon Units in the UK Land Carbon Registry.
When units are issued on the UK Land Carbon Registry, there is a four-eyes check of these units against the validated/verified documents. Units are set up by the registry provider, then checked by the Scottish Forestry Team before issuance. Unit totals are reviewed annually when Scottish

Forestry reconcile with the registry provider. If at any point it is discovered that units were erroneously issued, this would be reviewed by Scottish Forestry and the registry provider and where an error is found, units would be cancelled and their serial numbers taken out of circulation.

3.1   Information - CORSIA

CORSIA requirements related to transparency:

1) Confirm that your programme has the procedures in place to ensure that the results of validation and verification are made publicly available

Yes

Public disclosure of validation and verification results policy/procedures URL:

https://mer.markit.com/br-reg/public/index.jsp?entity=project&sort=&dir=ASC&start=0&acronym=WCC&limit=15&additionalCertificationId=&categoryId=100000000000001&name=&standardId=100000000000042

Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

Validation and verification are conducted by independent bodies accredited to ISO 17029 by the UK Accreditation Service. These assessments confirm that projects meet the Woodland Carbon Code's requirements and that claims about carbon sequestration are accurate and credible. All validation and verification outcomes, including validation and verification statements, are published on the UK Land Carbon Registry public view, which can be at the following url: S&P Global Registry - Public Reports. This ensures that stakeholders and the public can access and review the outcomes of validation and verification assessments.

To view a validation/verification statement, got to the 'projects' tab, click on 'view' for a project which has the status validated or verified. You will then see all the project documents including the validation/verification statement.

3.1 Information

a)In addition to CORSIA requirements, confirm that your organisation ensures that in relation to each mitigation activity that requests registration or that is registered, all relevant documentation relating to the mitigation activity is made publicly available (subject to confidentiality and proprietary, privacy and data protection restrictions) including:

1) all necessary information, such as spreadsheets used for calculations, to enable third parties to assess the social and environmental impacts of the mitigation activity and to replicate the GHG emission reduction or removal calculations (including baseline quantification), and assessment of additionality.

Yes

Information disclosure policy/process URL:

https://www.woodlandcarboncode.org.uk/3-validation

On the Woodland Carbon Code 'Validation' webpage, under the sub-heading '3. Prepare and submit documents', it highlights which documents will be made publicly available on the UK Land Carbon Registry, including:

- Project design document
- Carbon calculator
- Cashflow (from Version 3.0)
- Map of site
- Woodland benefits tool
- For natural regeneration only:
  - Secondary map of site showing any seed sources, the gross, net and upfront claimable

areas and existing mature trees
- If claiming any natural regeneration beyond 50m from existing seed sources, a third map of a seedling survey showing the presence and condition of any existing seedlings

This covers all necessary information to enable third parties to assess the social and environmental impacts of the mitigation activity through the project design document and woodland benefit tool, to replicate the greenhouse gas removal calculations through the carbon calculator, and replicate the assessment of additionality through the cashflow.

2) a mitigation activity design document that includes:

i. a non-technical summary.
ii. detailed information on the mitigation activity, including its location and proponents.
iii. a description of the technology or practices applied.
iv. the environmental and social impacts.
v. the methodology used.
vi. information on how the methodology is and has been applied for the purpose of determining the baseline, demonstrating additionality and quantifying GHG emission reductions or removals.

Yes

Mitigation activity design document provisions URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx
The Woodland Carbon Code project design document can be downloaded from the following url: Template documents and tools | Woodland Carbon Code under the sub-heading 'Validation' and 'Project design document'.

i. The non-technical summary is included on Page 4, under the 'Project descriptions' sub-heading
ii. The project location, proponent and other key details are included on Page 1
iii. A description of the woodland creation establishment and management plan can be found in section '2.2 Management plan'
iv. Details of the environmental and social impacts of the project can be found in section '4 Environmental quality' and in section '5 Social responsibility'
v. All Woodland Carbon Code projects use the same methodology for quantifying emissions reductions from woodland creation, so this is not specified in the project design document. All projects use the calculator provided by the standard which can be accessed on the template documents and tools page and going to 'validation' then 'carbon calculator'
vi. The details of the determination of the carbon baseline and the quantification of the GHG emissions removals can be found in section '3 Carbon sequestration'. Information regarding project additionality can be found in section '1.6 Additionality'

3) For Categories listed in 9.1 b) 1, information relating to the monitoring and compensation period. URL:

https://www.woodlandcarboncode.org.uk/3-validation#para-110-2-3-accordion-106-3
The Woodland Carbon Code requires that the monitoring (and therefore any potential compensation) period is equal to the project duration.
The Woodland Carbon Code ensures that all information relating to the monitoring and compensation period for validated woodland creation projects is made publicly available. Both the carbon calculator and project design document contain the project duration (compensation period) and monitoring periods (or vintages) of a project. The project duration can be found under section '1.1 Key project dates' in the Project Design Document.
A summary of monitoring information can be found in the project design document under section '2.5 Monitoring', with full details of vintage periods included in the carbon calculator in the table called 'Pending Issuance Units by Vintage' (cell CO4). The carbon calculator can be found at the 'Template documents and tools' webpage, under the subheading 'Validation' and 'Carbon Calculator'
On the Woodland Carbon Code 'Validation' webpage, under '3. Prepare and submit documents', it highlights that these documents will be made publicly available on the UK Land Carbon Registry.

These can be seen on the Registry Public View: S&P Global Registry - Public Reports following validation. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

b)   Confirm that your organisation shall ensure all relevant program documents are publicly available and has processes to ensure that where requests are made in relation to information that is missing from your website and/or registry, that information is provided (subject to confidentiality and proprietary, privacy and data protection restrictions) and made public alongside other relevant public information.

Yes

Information request policy/process URL:

https://www.woodlandcarboncode.org.uk/template-documents-and-tools
All relevant programme documents are publicly available on the Woodland Carbon Code website, in various locations Home | Woodland Carbon Code. See 'View the Code' for the standard and guidance and 'Template documents and tools' for template documents that a project developer would complete.
The 'Contact Us' page encourages any queries to be sent to the Woodland Carbon Code general email inbox: info@woodlandcarboncode.org.uk. If we are made aware that information is missing from the public view of the UK Land Carbon Registry, we will address this and ensure that any missing information is made public.
As the Woodland Carbon Code is managed by Scottish Forestry, it is subject to a statutory Freedom of Information obligation, which means that anyone can request information — regardless of age, nationality or location. Further details regarding Freedom of Information requests can be found on the Scottish Forestry website: Scottish Forestry - Guide to Information and the Scottish Government website Request information - gov.scot. Requests are processed in accordance with Scottish Government's standards.

4.1 Robust Independent Third-Party Validation and Verification - CORSIA

CORSIA requirements related to robust independent third-party validation and verification:

1) Confirm that your programme has standards, requirements, and procedures in place for the validation of activities

Yes

Validation of activities policy/procedures URL:

https://www.woodlandcarboncode.org.uk/3-validation
The process and requirements for validation are outlined on the following page of the Woodland Carbon Code website 3. Validation | Woodland Carbon Code
The Woodland Carbon Code Standard outlines the requirements that projects must meet, and the means of validation for each section of the Standard. The full Standard can be found at the following url: The Woodland Carbon Code | Woodland Carbon Code
Validators have to be accredited to ISO 17029, ISO 14065 and ISO 14064-3 by the UK Accreditation Service. See https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes.
The procedure that validation and verification bodies should follow for the validation of Woodland Carbon Code projects is outlined in the agreement between Scottish Forestry and the validation/verification body (supplementary material available on request) with more detail in the Validation and Verification Bodies Operational Procedure, under section '4.1 Validation'. See https://www.woodlandcarboncode.org.uk/validation- and-verification-body-processes

2) Confirm that your programme has standards, requirements, and procedures in place for the verification of emissions reductions

Yes

Verification of emission reductions policy/procedures URL:

https://www.woodlandcarboncode.org.uk/4-verification
The process and requirements for verification are outlined on the following page of the Woodland Carbon Code website: 4. Verification | Woodland Carbon Code
Verifiers have to be accredited to ISO 17029, ISO 14065 and ISO 14064-3 by the UK Accreditation Service. See https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The procedure that validation and verification bodies should follow for the verification of Woodland Carbon Code projects is outlined in the agreement between Scottish Forestry and the validation/verification body (supplementary material available on request) with more detail in the Validation and Verification Bodies Operational Procedure, under section '4.2 Verification' See https://www.woodlandcarboncode.org.uk/validation- and-verification-body-processes.
Projects are verified at year five and then at least every ten years after the project start date (for single projects) or the group start date (for groups).

3) Confirm that your programme has standards, requirements, and procedures in place for the accreditation of validators

Yes

Accreditation of validators policy/procedures URL

https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The Woodland Carbon Code's validators and verifiers have to be accredited to ISO 17029 and other relevant ISO standards by the UK Accreditation service. The process for becoming a validation and verification body is set out here
https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The agreement between Scottish Forestry and the validation/verification body (supplementary material available on request) and the supporting Validation and Verification Bodies Operational Procedure, provide further detail of the standards, requirements and procedures in place for the accreditation of validation bodies under the section 'Becoming a Validation and Verification Body'. See https://www.woodlandcarboncode.org.uk/validation-and- verification-body-processes

4) Confirm that your programme has standards, requirements, and procedures in place for the accreditation of verifiers

Yes

Accreditation of verifiers policy/procedures URL:

https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The Woodland Carbon Code's validators and verifiers have to be accredited to ISO 17029 and other relevant ISO standards by the UK Accreditation service. The process for becoming a validation and verification body is set out here https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The agreement between Scottish Forestry and the validation/verification body (supplementary material available on request) and the supporting Validation and Verification Bodies Operational Procedure, provide further detail of the standards, requirements and procedures in place for the accreditation of validation bodies under the section 'Becoming a Validation and Verification Body'. See https://www.woodlandcarboncode.org.uk/validation-and- verification-body-processes

5) Confirm that your program has procedures in place to ensure that validation occurs prior to or in tandem with verification

Yes

Validation timing policy/procedures URL:

https://www.woodlandcarboncode.org.uk/4-verification
On the Woodland Carbon Code website Verification page under the sub-heading 'When do I verify and how long does it take?' it states: "Your first verification should be completed five years after

the project start date, and after your project is validated"
This clearly outlines that validation must be completed prior to verification for all Woodland Carbon Code projects.

6) Confirm that your program has procedures in place to ensure that mitigation is measured and verified by an accredited and independent third-party verification entity

Yes

Measurement and verification requirements using independent third-party entities URL:

https://www.woodlandcarboncode.org.uk/4-verification
The 'Survey Protocol' provides the methodology to carry out a survey of your project and measure and assess the carbon sequestration. For additional guidance on monitoring requirements, please see the webpage: 2. Project governance | Woodland Carbon Code under section '2.5 Monitoring'.
Carbon sequestration is measured by surveyors on site using the Survey Protocol. The results are then recorded in the template Monitoring Reports and wider continued compliance with the Code is reported using the Project Progress Report. The verification body review all of these documents.
At the first verification, the verifier always carries out a site visit to quality assure the survey results. On subsequent verifications, the decision to visit the site will be undertaken on a risk-based approach. Projects will always be visited if:

- The previous assessment was given a red or amber status.
- The project developer is amending their carbon calculation/claiming more carbon.
- Site photos suggest areas of concern regarding the growth or health of the trees.

On any site visit, the verification body will re-assess at least 10% of the plots that have been surveyed. If there are any issues, further plots may be checked. If no site visit is undertaken, the verification body will justify the reasons for their decision.
The verification body will assess the project's continued compliance with the Code and will issue corrective actions if necessary.
The verification body will issue a verification statement giving their opinion of the verification. The project will be given a status as follows:

- Green (unmodified)
- Amber (modified)
- Red (adverse) or
- Not verified (unsatisfactory – disclaimed opinion).

If the project is assessed as Red or Amber status the project developer is also required to submit a remedial plan setting out what actions will be taken to get the project back on track.
The complete process for verification is outlined on the Woodland Carbon Code website here: 4. Verification | Woodland Carbon Code
The agreement between Scottish Forestry and the validation/verification body (supplementary material available on request) and the supporting Validation and Verification Bodies Operational Procedure, provide further detail of the standards, requirements and procedures in place for the accreditation of validation bodies under the section 'Becoming a Validation and Verification Body'.
See https://www.woodlandcarboncode.org.uk/validation-and- verification-body-processes

7) Confirm that your programme has procedures in place to ensure that ex-post verification of mitigation is required in advance of issuance of emissions units

Yes

Verification and issuance of emission units policy/procedures URL

https://www.woodlandcarboncode.org.uk/what-you-can-buy
As described on the 'What can you buy' webpage, the Woodland Carbon Code offers two types of units:

1. Pending Issuance Units – issued following successful validation of the project (ex-ante)
2. Woodland Carbon Units – converted from Pending Issuance Units following successful verification of the project (ex-post)

A Pending Issuance Unit is a promise to deliver a Woodland Carbon Unit in the future, based on predicted carbon removal. It is not guaranteed and therefore cannot be used to report against emissions. Pending Issuance Units help companies to plan for compensating future emissions. They also enable companies to make credible statements about supporting woodland creation. They are based on predictions and are not verified.

Woodland Carbon Code projects are verified at least every ten years. At each verification, Pending Issuance Units are converted to Woodland Carbon Units according to the amount of growth — and therefore carbon dioxide equivalent removals — achieved by the woodland at that point. Therefore, ex-post verification of carbon sequestration is required before Woodland Carbon Units are issued.

A Woodland Carbon Unit is a tonne of carbon dioxide equivalent which has been removed from the atmosphere by a Woodland Carbon Code project. Companies can use Woodland Carbon Units to report against UK-based emissions or to make claims about their net zero journey.

The Woodland Carbon Code website provides clear guidance on how ex-ante Pending Issuance Units can be described, and how only ex-post verified Woodland Carbon Units can be used in reporting: Reporting emissions and climate action - UK Woodland Carbon Code

The verification requirements outline how carbon credits are measured, monitored, and verified ex-post. Verification is the ongoing evaluation of the project against the requirements of the Woodland Carbon Code.

Full details regarding the verification process can be found on the Woodland Carbon Code website at the following url: 4. Verification - UK Woodland Carbon Code.

The process of issuing Woodland Carbon Units upon verification of the amount of carbon sequestered is set out in the standard 2. Project governance | Woodland Carbon Code — See requirements under section '2.6 Registry and avoidance of double counting'.

The requirements for claims about Woodland Carbon Units are set out in the standard 2. Project governance | Woodland Carbon Code — See requirements under section '2.7 Carbon statements and reporting'. Further guidance to buyers on how to use their verified units is given in Reporting emissions and climate action | Woodland Carbon Code

8) Confirm that your programme has provisions in place to manage and/or prevent conflicts of interest between accredited third-party(ies) performing the validation and/or verification procedures, and the programme and the activities it supports

Yes

Third-party verification entity conflict of interest policy/procedures URL:

N/A

The Woodland Carbon Code requires that validation and verification bodies are accredited to ISO 17029. ISO 17029 requires that validation and verification bodies follow the principle of impartiality (section 4.3), and sets out how to manage impartiality (section 5.3), including identifying threats to impartiality and eliminating or minimizing them. It also requires identification of top management with overall responsibility for ensuring impartiality (section 6.1) and requires an agreement with personnel which requires them to meet impartiality processes and to declare conflicts of interest (section 7.2).

ISO 17029 includes that parties with an interest could include:

- Clients of the validation and verification body
- Programme owners
- Users of the validated/verified claims
- Regulatory authorities

The Woodland Carbon Code validation and verification bodies are audited annually by the UK Accreditation service to ensure that they are operating in accordance with ISO 17029 to maintain their accreditation.

For example, Soil Association Certification, one of the Woodland Carbon Code validation and verification bodies, provides a publicly available statement on impartiality: c094-pl-management-of-impartiality.docx

The Woodland Carbon Code also requires that validation and verification bodies sign a Memorandum of Understanding (MoU) (supplementary material available on request) which includes provisions to

manage and/or prevent conflicts of interests.

9) Confirm that your programme has provisions in place requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated

Yes

Fiduciary disclosure for verifiers policy/procedures URL:

N/A

The Woodland Carbon Code requires that validation and verification bodies are accredited to ISO 17029. ISO 17029 requires that validation and verification bodies follow the principle of impartiality (section 4.3), and sets out how to manage impartiality (section 5.3), including identifying threats to impartiality and eliminating or minimizing them. It also requires identification of top management with overall responsibility for ensuring impartiality (section 6.1) and requires an agreement with personnel which requires them to meet impartiality processes and to declare conflicts of interest (section 7.2).

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- Clients of the validation and verification body
- Programme owners
- Users of the validated/verified claims
- Regulatory authorities

The Woodland Carbon Code validation and verification bodies are audited annually by the UK Accreditation service to ensure that they are operating in accordance with ISO 17029 to maintain their accreditation.

For example, Soil Association Certification, one of the Woodland Carbon Code validation and verification bodies, provides a publicly available statement on impartiality: [c094-pl-management-of-impartiality.docx](url)

The Woodland Carbon Code also requires that validation and verification bodies sign a Memorandum of Understanding (MoU) (supplementary material available on request) which includes provisions to manage and/or prevent conflicts of interests.

10) Confirm that your programme has provisions in place to address and isolate such conflicts, should they arise

Yes

Resolution of fiduciary conflicts for verifiers policy/procedures URL:

N/A

The Woodland Carbon Code requires that validation and verification bodies are accredited to ISO 17029. ISO 17029 requires that validation and verification bodies follow the principle of impartiality (section 4.3), and sets out how to manage impartiality (section 5.3), including identifying threats to impartiality and eliminating or minimizing them. It also requires identification of top management with overall responsibility for ensuring impartiality (section 6.1) and requires an agreement with personnel which requires them to meet impartiality processes and to declare conflicts of interest (section 7.2).

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- Clients of the validation and verification body
- Programme owners
- Users of the validated/verified claims
- Regulatory authorities

The Woodland Carbon Code validation and verification bodies are audited annually by the UK Accreditation service to ensure that they are operating in accordance with ISO 17029 to maintain their accreditation.

For example, Soil Association Certification, one of the Woodland Carbon Code validation and

verification bodies, provides a publicly available statement on impartiality: c094-pl-management-of-impartiality.docx

The Woodland Carbon Code also requires that validation and verification bodies sign a Memorandum of Understanding (MoU) (supplementary material available on request) which includes provisions to manage and/or prevent conflicts of interests.

11) Confirm that your programme has procedures in place requiring that the renewal of any activity at the end of its crediting period includes a re-evaluation of its baselines, and procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario

Yes

Renewal of mitigation activities requirements/procedures URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-804-2-0
The crediting period is the same as the project duration for the Woodland Carbon Code. The Woodland Carbon Code does not permit projects to renew any activity at the end of its crediting period. The Standard states, on the Eligibility webpage, under sub-heading '1.1 Key project dates', that "The project duration shall not be extended after validation."

12) Confirm that your programme has procedures in place requiring that the same procedures apply to activities that wish to undergo verification but have not done so within the programme's allowable number of years between verification events. *If yes, provide evidence, including identifying the allowable number of years between verification events.
Yes
Verification of mitigation activities outside of the allowable number of years between verification events requirements/procedures URL:

https://www.woodlandcarboncode.org.uk/registry-rules-use#para-251-2-0
In the introduction to the standard it states that:
Project developers shall use an accredited validation/verification body to validate and verify their project according to the validation and verification processes set out on our website.
On the Verification page of the Woodland Carbon Code website, under the sub-heading 'When do I verify and how long does it take?', it outlines the following:

- The first verification should be completed five years after the project start date and after the project is validated.
- After this, the project should be verified project at least every ten years, unless it uses self-assessment instead.
- The due date can be found on the latest validation or verification statement. Verification dates are linked to the vintage end dates of the units.
- It's best to start planning the monitoring and verification at least 18 months before the verification is due.
- Once the verification documents have been submitted, it may take 12 months for the verification to be completed.
- Proponents can contact the Woodland Carbon Code to request a verification extension if there are extenuating circumstances.

The allowable number of years between verification dates is therefore set by the Woodland Carbon Code, with extensions only allowed under extenuating circumstances. Should a project receive an extension, the same rules and process regarding verification apply to the project, and the date of the subsequent verification remains in line with the existing vintage dates.
In the case that a project is not verified by the due date or any agreed extension, the registry rules of use sets out the process that would apply:
If a project is not verified by the last date of the vintage period or any agreed extension:
- All remaining Pending Issuance Units for the duration of the project are cancelled (those owned by the project, those sold and buffer units)
- Any unsold Woodland Carbon Units are automatically retired
- Woodland Carbon Units (sold and buffer) from previous vintages remain valid . The project remains

in the system and is marked 'Not Delivered'
- No further units can be issued at any time.
- It is still possible for existing buyers to sell on or retire Woodland Carbon Units held from previous vintages.

13)   Carbon credits that are issued ex-ante are not CCP eligible. If your organisation supports both ex-ante and ex-post issuance, confirm it has procedures in place to transparently identify units that are issued ex-post and are thus eligible under the ICVCM.

Yes

Ex-ante and ex-post credit identification procedures URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-892-2-0
The Woodland Carbon Code includes units that are ex-ante (Pending Issuance Units) and ex-post (Woodland Carbon Units). The standard section 2.6 – Registry and the avoidance of double-counting sets out the requirements for issuing Pending Issuance Units and converting them to Woodland Carbon Units upon verification.
The registry rules of use provides further clarification about the two types of unit and their purpose and also what happens when converting Pending Issuance Units to Woodland Carbon Units.
The UK Land and Carbon Registry has clear provisions to ensure that units can be transparently identified under   the public view found at the following url: S&P Global Registry - Public Reports. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.
Using the 'Issuance/Listings' tab, projects can be identified as having the following unit 'types'

- PIU (pending issuance units)
- PIU Reserve (pending issuance units allocated to the buffer)
- WCU (woodland carbon units)
- WCU Reserve (woodland carbon units allocated to the buffer)

Only WCU and WCU Reserve Unit types would be eligible under ICVCM, and these could be labelled with a clearly identifiable CCP tag. The Woodland Carbon Code have identified the need for a CCP/not CCP tag in the UK Land Carbon Registry and this will be implemented in the next phase of development during 2025.
The Woodland Carbon Code includes units that are ex-ante (Pending Issuance Units) and ex-post (Woodland Carbon Units). The standard section 2.6 – Registry and the avoidance of double-counting sets out the requirements for issuing Pending Issuance Units and converting them to Woodland Carbon Units upon verification.
The registry rules of use provides further clarification about the two types of unit and their purpose and also what happens when converting Pending Issuance Units to Woodland Carbon Units.
The UK Land and Carbon Registry has clear provisions to ensure that units can be transparently identified under   the public view found at the following url: S&P Global Registry - Public Reports.
Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately.
The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc.
If this does not work, a new link can be provided upon request.
Using the 'Issuance/Listings' tab, projects can be identified as having the following unit 'types'
- PIU (pending issuance units)
- PIU Reserve (pending issuance units allocated to the buffer)
- WCU (woodland carbon units)
- WCU Reserve (woodland carbon units allocated to the buffer)
Only WCU and WCU Reserve Unit types would be eligible under ICVCM, and these could be labelled with a clearly identifiable CCP tag. The Woodland Carbon Code have identified the need for a CCP/not CCP tag in the UK Land Carbon Registry and this will be implemented in the next phase of development during 2025.

4.1 Robust Independent Third-Party Validation and Verification

In addition to CORSIA requirements, in relation to validation of mitigation activities and verification of GHG emission reductions and removals, confirm your organisation:

1) requires VVBs to be accredited by a recognised international accreditation standard (e.g., according to the current edition of ISO 14065 and ISO 14066, or per rules relating to the UNFCCC Kyoto Protocol Clean Development Mechanism or Paris Agreement Article 6, paragraph 4 Supervisory Body).

Yes

VVB accreditation requirements URL:

https://www.woodlandcarboncode.org.uk/introduction#para-904-2-0
The Woodland Carbon Code sets out in the Introduction, under the sub-heading 'Procedures for use of the standard' that the Woodland Carbon Code's validation and verification bodies are accredited by the UK Accreditation Service to validate and verify Woodland Carbon Code projects to:

- ISO 17029:2019 Conformity assessment - General principles and requirements for validation and verification bodies
- ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information
- ISO 14064-3:2019 Specification with guidance for the verification and validation of greenhouse gas statements

Validation and verification body processes are also set out here: https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The Code's current validators, Soil Association Certification and Organic Farmers and Growers are accredited by the UK Accreditation service. 3. Validation | Woodland Carbon Code

2) has a process for managing VVB performance, including systematic review of validation and verification activities, reports and remedial measures to address performance issues including measures to ensure that poor VVB performance is reported to the relevant accreditation body, and provisions to suspend or revoke the participation of a VVB in the program.

Yes

VVB management policy/process URL:

https://www.woodlandcarboncode.org.uk/validation-and-verification-body-processes
The Woodland Carbon Code's validation and verification bodies are accredited by the UK Accreditation Service to validate and verify Woodland Carbon Code projects. The UK Accreditation Service perform annual audits of validation and verification bodies to ensure that they continue to operate in line with the ISO standards:

- ISO 17029:2019 Conformity assessment - General principles and requirements for validation and verification bodies
- ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information
- ISO 14064-3:2019 Specification with guidance for the verification and validation of greenhouse gas statements

Scottish Forestry has an agreement with the UK Accreditation Service setting out working arrangements. The Woodland Carbon Code also requires that validation and verification bodies sign a Memorandum of Understanding (MoU) (supplementary material available on request) which covers how performance is managed, including reviewing validation and verification activities, addressing poor performance and alerting the UK accreditation service, and provision to suspend or revoke a validation and verification body's participation.
Validation and verification body processes are set out here: https://www.woodlandcarboncode.org.uk/validation- and-verification-body-processes

B – Emissions Impact

5.1   Methodology Approval Process - CORSIA

CORSIA requirements related to Clear Methodologies and Protocols and their Development Process:

1) Confirm that your programme has qualification, quantification methodologies, and protocols in place, available for use, and are publicly disclosed.

Yes

Qualification, quantification, and protocol disclosure URL:

https://www.woodlandcarboncode.org.uk/view-the-code

There is only one standard and project 'type' — woodland creation — eligible under the Woodland Carbon Code. This standard is project-based and uses project-based methodologies. The standard, including qualification, the quantification methodology, and protocols are publicly disclosed on the Woodland Carbon Code website on the 'View the Code' page, found at the following url: The Woodland Carbon Code | Woodland Carbon Code

Step-by-step guidance for project developers on registration, validation and ongoing verification can be found on the 'Create a project' page, found at the following url: Create a project | Woodland Carbon Code

There is only one standard and project 'type' — woodland creation — eligible under the Woodland Carbon Code. This standard is project-based and uses project-based methodologies. The standard, including qualification, the quantification methodology, and protocols are publicly disclosed on the Woodland Carbon Code website on the 'View the Code' page, found at the following url: The Woodland Carbon Code | Woodland Carbon Code

Step-by-step guidance for project developers on registration, validation and ongoing verification can be found on the 'Create a project' page, found at the following url: Create a project | Woodland Carbon Code

2) Summarize the programme's process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies.

Summary of development of methodologies and protocols approach URL:

https://www.woodlandcarboncode.org.uk/development#para-280-2-0

The Woodland Carbon Code 'New methodology development framework' outlines the programme's process for developing further methodologies and protocols, and can be found on the Developments webpage, under the sub-heading 'New methodology development framework' The process is outlined below:

1. Concept note

The method developer initially submits a 'concept note' to the Woodland Carbon Code secretariat at info@woodlandcarboncode.org.uk.

2. Concept note decision

The secretariat will review the concept note and submit it to executive board with recommendations to either:

- Approve the method to be developed as proposed
- Suggest amends or suggest solutions where there are potential overlaps with other methodologies already implemented or under consideration
- Reject the request for methodology development
- If endorsed by the Executive Board, it will be submitted to the Nature Markets Strategy Board for approval.

3. Draft method development

If approved, the method developer develops methodology and submits it to the secretariat which includes the main criteria to be addressed in the review. See the list of issues to be considered in a new methodology proposal (pdf).

4. Executive board draft method decision

The secretariat will review the proposed methodology and submit it to executive board and then to the Nature Markets Strategy Board for approval to move to the next stage.

5. Consultation

The secretariat will lead consultation with the following groups/organisations:
- The Woodland Carbon Code Advisory Board
- Accredited validation/verification bodies and United Kingdom Accreditation Service. If the method is simple, this can be done during regular meetings. If it is more complex, the validator/United Kingdom Accreditation Service review may incur a charge to the methodology developer.
- Registry provider (S&P Global) to ensure new project/methodology type is accommodated.
- Other experts. The Woodland Carbon Code will form a working group or engage other experts as necessary depending on methodology proposed. Technical review could incur a cost from experts.
- Other stakeholders through public consultation.

During this process the secretariat will liaise with the methodology developer to incorporate comments/recommendations.

6. Pilot method decision

The secretariat will review the developed 'pilot-stage methodology' with the executive board to ensure they are happy that it moves to the 'pilot' stage.

7. Pilot stage

There are two stages:

- The methodology developer will trial the validation of an agreed number of project(s) using the new methodology with an agreed validator.
- Feedback from the validator/the United Kingdom Accreditation Service, registry provider and secretariat are incorporated into the 'final methodology'.

8. Final decision

The secretariat will share the final methodology proposal with the Executive Board and then the Nature Markets Strategy Board for final approval.

9. Final methodology publication/incorporation

There are two stages:

1. The secretariat will incorporate the new methodology into the Woodland Carbon Code website, the code and the guidance at the next regular update to the code.
2. The methodology will then be open for use by other interested project developers.

For revision of the existing methodology, the Woodland Carbon Code welcomes proposals for improvements to the Code, under the 'Commitment to improvement' section on the website: Development | Woodland Carbon Code. It encourages anyone to email suggestions to info@woodlandcarboncode.org.uk

Input is also actively sought from the Advisory Board, working groups, validation and verification bodies, and other technical experts including Forest Research.

All proposed changes are recorded in a central 'Request for Change' log. These are reviewed by the Woodland Carbon Code team between formal updates to the Standard. Where appropriate, requests for change are referred to the Executive and the Nature Market Strategy Boards for further consideration and decision-making.

This process ensures that updates to quantification methodologies are evidence-based, inclusive, and aligned with the strategic direction of the Woodland Carbon Code.

The Woodland Carbon Code Standard and documents are updated every three years to ensure they are clear and reflect best practice. Clarifications may be made between formal updates of the standard. The cashflow to assess financial additionality is updated annually to ensure that the most up-to-date financial and economic data is included. This is outlined in the Standard Introduction under the sub-heading 'Future changes to the Code'

The Stakeholder consultation policy outlines that "The Woodland Carbon Code will consult stakeholders on major revisions to the standard's requirements and documents". Further details on the full stakeholder consultation policy and process can be found at the following url: Consultations |

[Woodland Carbon Code](#)

These mechanisms ensure that the Woodland Carbon Code remains responsive to stakeholder input, scientifically robust, and aligned with evolving best practice in carbon quantification and woodland creation.

3) Provide evidence of the public availability of the programme's process for developing further methodologies and protocols.

Development of methodologies and protocols process URL:

https://www.woodlandcarboncode.org.uk/development#para-280-2-0

The Woodland Carbon Code 'New methodology development framework' outlines the programme's process for developing further methodologies and protocols, and can be found on the [Developments](#) webpage, under the sub-heading ['New methodology development framework'](#) The process is outlined below:

1. Concept note

The method developer initially submits a 'concept note' to the Woodland Carbon Code secretariat at info@woodlandcarboncode.org.uk.

2. Concept note decision

The secretariat will review the concept note and submit it to executive board with recommendations to either:

- Approve the method to be developed as proposed
- Suggest amends or suggest solutions where there are potential overlaps with other methodologies already implemented or under consideration
- Reject the request for methodology development

If endorsed by the Executive Board, it will be submitted to the Nature Markets Strategy Board for approval.

3. Draft method development

If approved, the method developer develops methodology and submits it to the secretariat which includes the main criteria to be addressed in the review. See the [list of issues to be considered in a new methodology proposal](#) (pdf).

4. Executive board draft method decision

The secretariat will review the proposed methodology and submit it to executive board and then to the Nature Markets Strategy Board for approval to move to the next stage.

5. Consultation

The secretariat will lead consultation with the following groups/ organisations:

- The Woodland Carbon Code Advisory Board
- Accredited validation/verification bodies and United Kingdom Accreditation Service. If the method is simple, this can be done during regular meetings. If it is more complex, the validator/United Kingdom Accreditation Service review may incur a charge to the methodology developer.
- Registry provider (S&P Global) to ensure new project/methodology type is accommodated.
- Other experts. The Woodland Carbon Code will form a working group or engage other experts as necessary depending on methodology proposed. Technical review could incur a cost from experts.
- Other stakeholders through public consultation.

During this process the secretariat will liaise with the methodology developer to incorporate comments/recommendations.

6. Pilot method decision

The secretariat will review the developed 'pilot-stage methodology' with the executive board to ensure they are happy that it moves to the 'pilot' stage.

7. Pilot stage

There are two stages:

- The methodology developer will trial the validation of an agreed number of project(s) using the new methodology with an agreed validator.
- Feedback from the validator/the United Kingdom Accreditation Service, registry provider and secretariat are incorporated into the 'final methodology'.

8. Final decision

The secretariat will share the final methodology proposal with the Executive Board and then the Nature Markets Strategy Board for final approval.

9. Final methodology publication/incorporation

There are two stages:

- The secretariat will incorporate the new methodology into the Woodland Carbon Code website, the code and the guidance at the next regular update to the code.
- The methodology will then be open for use by other interested project developers.

4) Confirm that procedures are in place to ensure that emissions units are based on accurate measurements and valid quantification methods/protocols.

Yes

Emissions units based on accurate measurements and valid quantification methods/protocols URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-887-2-0
Section '2.5 Monitoring' of the Woodland Carbon Code Standard outlines the requirements for project verification: 2. Project governance | Woodland Carbon Code
The prediction and measurement methodologies for woodland creation which are used within the Woodland Carbon Code have been developed in collaboration with Forest Research, Great Britain's principal organisation for forestry and tree-related research.
The Woodland Carbon Code carbon sequestration prediction tools are based on internationally-respected modelling techniques and the background to the carbon lookup tables is explained here: https://www.woodlandcarboncode.org.uk/sites/default/files/2025-06/Construction_of_lookup_tables_27Jul2011.pdf.
The Woodland Carbon Code conservative approach to soil carbon is also explained in this document: https://www.woodlandcarboncode.org.uk/sites/default/files/2025-06/SoilCarbonandtheWoodlandCarbonCode_FINAL_14July2011%20%281%29.pdf
The measurement of carbon stock is based on established techniques for estimating biomass and carbon using plot-based field survey. This is outlined in the 'survey protocol' which is available from the 'Template documents and tools' webpage, under the sub-heading 'Verification', 'Monitoring Reports' and 'Survey Protocol'.
The survey protocol is a summary of information from this wider Forest Research publication which sets out best practice in assessing carbon stock of woodlands. The Carbon Assessment Protocol is available in two parts Part 1 (Main document), and Part 2 (Appendices)
The carbon prediction tools and carbon measurement protocols are based on a wealth of other research published by Forest Research, for example:

- Forest Mensuration Handbook. Outlines methods tree measurement and how to calculate biomass volumes.
- The Carbon Content of Trees explains how to estimate carbon stock from tree volume.

The following three publications outline Forest Research approach to estimating carbon emissions and removals woodlands and woodland management.

- Forests, Carbon and Climate Change: the UK contribution
- Understanding the carbon and greenhouse gas balance of forests in Britain
- Quantifying the sustainable forestry carbon cycle

Verification is conducted by UKAS-accredited validation/verification bodies in accordance with ISO 17029:2019, ISO 14065:2020, and ISO 14064-3:2019. These bodies assess whether the carbon sequestration reported is materially correct and ensure that the monitoring and quantification protocols

have been properly applied.

At each third-party verification point, projects must conduct field-based mensuration surveys following the Woodland Carbon Code Survey Protocol, ensuring that actual sequestration is measured accurately. Monitoring reports, a project progress report, and other evidence is submitted for verification. An updated carbon calculator must be provided if there are material changes (≥5%) in predicted sequestration. Verified sequestration is then converted from Pending Issuance Units to Woodland Carbon Units.

5) Confirm that procedures are in place to ensure that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at specified intervals throughout the duration of the crediting period.

Yes

Procedures for monitoring, measuring, and reporting of both activities and the resulting mitigation URL:

https://www.woodlandcarboncode.org.uk/2-project-governance

The Woodland Carbon Code requires projects to monitor and verify at year 5 and at least every ten years throughout the project duration. This is set out in **Section 2.5 Monitoring** requirements, which states:

- Projects shall be reviewed at year 5 and then at least every 10 years after the project start date (for single projects) or the group start date (for groups).
- Monitoring plans shall be set out in the project design document.

The Woodland Carbon Code has established procedures to ensure that monitoring, measuring, and reporting are conducted at defined intervals throughout the crediting period. Verification intervals are based on the project start date and unit vintages, which are clearly outlined in the table called 'Pending Issuance Units by Vintage' in the carbon calculator at the time of validation. The proponent agrees and outlines the monitoring plan in the **Project Design Document.** The next verification date is also listed on the most recent validation or verification statement provided by the validation and verification body.

To support timely compliance, the Woodland Carbon Code website provides guidance on verification, under the subheading 'When do I verify and how long does it take?' on the Verification page at the following url: 4. **Verification | Woodland Carbon Code**. It recommends that project developers begin the process approximately 18 months prior to the due date. In addition, the UK Land Carbon Registry issues automated reminders to project developers at 18, 12, and 6 months before the verification deadline, as well as on the due date itself.

If a project fails to complete verification by the specified deadline, a series of overdue notifications is issued. Projects that remain unverified beyond the allowable timeframe are marked as 'not delivered' and removed from the Registry in accordance with the Woodland Carbon Code's Standard and Procedures.

These measures ensure that monitoring and reporting obligations are met consistently and transparently throughout the crediting period.

5.1 Methodology Approval Process

In addition to CORSIA requirements related to Clear Methodologies and Protocols and their Development Process:

a)Please confirm that your organisation has a process for developing and adopting updates to existing quantification methodologies.

Yes

Quantification methodology update policy/process URL:

https://www.woodlandcarboncode.org.uk/development#para-281-2-0

The Woodland Carbon Code has a clear and proactive process for developing updates to existing quantification methodologies. The **Developments** page of the Woodland Carbon Code website

welcomes suggestions for improvements to the Code, under the ‘Commitment to improvement’ section, encouraging anyone to email suggestions to info@woodlandcarboncode.org.uk
Input is actively sought from the Advisory Board, working groups, validation and verification bodies, and other technical experts including Forest Research.

All proposed changes are recorded in a central ‘Request for Change’ log. These are reviewed by the Woodland Carbon Code team between formal updates to the Standard. Where appropriate, requests for change are referred to the Executive and the Nature Market Strategy Board for further consideration and decision-making.

This process ensures that updates to quantification methodologies are evidence-based, inclusive, and aligned with the strategic direction of the Woodland Carbon Code.

In terms of adopting updates to the existing methodology, the Woodland Carbon Code Standard and documents will be updated every three years to ensure they are clear and reflect best practice. If necessary, clarifications may be made between formal updates of the standard. The cashflow to assess financial additionality will be updated annually to ensure that the most up-to-date financial and economic data is included. This is outlined in the Standard Introduction under the sub-heading ‘Future changes to the Code’

The Stakeholder consultation policy outlines that "The Woodland Carbon Code will consult stakeholders on major revisions to the standard's requirements and documents". Further details on the full stakeholder consultation policy and process can be found at the following url: Consultations | Woodland Carbon Code

Together, these mechanisms ensure that the Woodland Carbon Code remains responsive to stakeholder input, scientifically robust, and aligned with evolving best practice in carbon quantification and woodland creation

b)   Confirm your organisation's approved methodologies or general carbon-crediting program provisions address the following essential components:

1) applicability or eligibility criteria.
2) determination of the accounting boundary.
3) determination of additionality (to the extent this is not covered in other general carbon crediting program provisions).
4) establishing the baseline scenario.
5) quantification of GHG emission reductions or removals.
6) monitoring practices.
Yes

Methodology provisions URL:

https://www.woodlandcarboncode.org.uk/view-the-code
The Woodland Carbon Code Standard outlines the requirements of the program, and specifically addresses the following essential components:

1)The eligibility criteria is outlined in Section ‘1 Eligibility’, and includes information about key project dates, eligible activities, eligibility land, and compliance with the law and UK Forestry Standard.
2)The accounting boundary must be specified in the map provided at validation, and must be aligned with the Woodland Carbon Code mapping rules outlined in section ‘2.2 Management Plan’. This map is digitised by the Woodland Carbon Code team during the pre-validation check to ensure that the project area outlined in the map is consistent with the area that is being claimed for carbon sequestration, and also that the project boundary does not overlap with any existing validated projects.
3)The requirements regarding the determination of additionality are outlined in section ‘1.6 Additionality’ of the Standard, including the legal and financial additionality test.
4)The requirements for establishing the baseline scenario and how these are calculated is outlined in section ‘3.1 Carbon baseline’ of the Standard, including the requirement to evidence the original condition of the project site and estimate the baseline or changes in carbon stock at the site for the duration of the project in the absence of project activities
5)The quantification of GHG removals is outlined in section ‘3.3 Project carbon sequestration’ and ‘3.4 Net carbon sequestration’ and outlines that projects must calculate the carbon sequestration using the carbon calculator and then adjust for baseline and leakage calculations.
6)The requirements for the on-going monitoring of projects is outlined in section ‘2.5 Monitoring’

c)Confirm that your organisation requires that, prior to approval, new methodologies and major revisions of existing methodologies undergo review by a group of independent experts and a public stakeholder consultation.

Yes

Methodology approval policy/process URL:

https://www.woodlandcarboncode.org.uk/development#para-280-2-0
The New Methodology Development Framework is available on the Development page under the subheading 'New methodology development framework'.
It outlines that consultation will occur with the following groups/organisations:

- The Woodland Carbon Code Advisory Board
- Accredited validation/verification bodies and United Kingdom Accreditation Service. If the method is simple, this can be done during regular meetings. If it is more complex, the validator/United Kingdom Accreditation Service review may incur a charge to the methodology developer.
- Registry provider (S&P Global) to ensure new project/methodology type is accommodated.
- Other experts. The Woodland Carbon Code will form a working group or engage other experts as necessary depending on methodology proposed. Technical review could incur a cost from experts.
- Other stakeholders through public consultation.

d)Confirm that your organisation has procedures to review, suspend and/or withdraw the use of methodologies where the carbon-crediting program has determined, based on evidence, that GHG emission reductions or removals are being overestimated or that additionality might not be ensured.

Yes

Methodology review/suspension policy/process URL:

https://www.woodlandcarboncode.org.uk/development#para-926-2-0
On the Developments page, under the sub-heading 'Suspension, amendment or withdrawal of methodologies', it outlines that Woodland Carbon Code methodology is reviewed regularly to ensure it is conservative and additional. If there is evidence that the methodology does not meet these criteria, a proposal will be submitted to the Executive Board for its immediate suspension. If further investigation of available evidence confirms the methodology is not conservative or additional, it will be either:

1. Amended through the 'methodology development framework' so that both criteria are met, or
2. Withdrawn from use under the Woodland Carbon Code after endorsement by the Executive Board and approval by the Nature Markets Strategy Board.

The Woodland Carbon Code will be updated every three years, as set out in the Introduction of the Standard, under the section 'Future changes to the Code'. This includes a review of the existing methodology (there is currently only one, for woodland creation) to ensure it, or any new methodologies remain credible, accurate and additional.
The Developments webpage, under the sub-heading 'Development and improvement projects', indicates current development work, including work with Forest Research to update biomass carbon estimates and soil carbon estimates. It also points to developing the use of remote sensing for monitoring.
The Introduction of the Standard, under the section 'Future changes to the Code' also confirmed that the cashflow will be updated annually. This will ensure that additionality criteria are reviewed, and additionality is ensured for future projects.

5.2   Requirements for Quantifying GHG Emission Reductions or Removals - CORSIA

1)Confirm that procedures are in place to issue carbon credits against realistic, defensible, and

conservative baseline estimations of emissions.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-847-2-0
Section '3.1 Carbon Baseline' of the Woodland Carbon Code Standard requires project developers to describe their site condition prior to the project, and requires them to estimate the baseline scenario for the duration of the project. This is incorporated into the carbon calculator which is required to be publicly available in the UK Land Carbon Registry.
The Woodland Carbon Code adopts a conservative approach to the construction of the baseline scenario, meaning greenhouse gas emissions from the land use prior to woodland creation (e.g. from livestock, fertiliser or burning) cannot be included in the baseline. The following carbon pools shall be included in the baseline scenario:

- Tree biomass (above and below ground)
- Litter and deadwood
- Non-tree biomass (above and below ground)
- Soil

The Woodland Carbon Code Standard requires projects to describe the original condition of the project site including details of the vegetation cover, soil type and their carbon content. Project developers must estimate the baseline, or changes in the carbon stock at the site for the duration of the project in the absence of the project activities (i.e. business as usual).
Where the carbon baseline shows significant sequestration, it must be accounted for in the net carbon sequestration. Otherwise, the carbon baseline is assumed to be 'No change over time'.
The Woodland Carbon Code adopts a conservative approach to the construction of the baseline scenario, meaning greenhouse gas emissions from the land use prior to woodland creation (e.g. from livestock, fertiliser or burning) cannot be included in the baseline. The following carbon pools shall be included in the baseline scenario:

- Tree biomass (above and below ground)
- Litter and deadwood
- Non-tree biomass (above and below ground)
- Soil

To calculate the carbon stock at the start of a project, reference can be made to any maps, photographs, remotely sensed images or field survey results which confirm the condition of vegetation and soil prior to woodland creation. This will allow an estimate of the carbon stock onsite prior to the project taking place.

- **For tree biomass -** The Carbon Assessment Protocol should be used to survey the trees already existing onsite and estimate the carbon they contain.
- **For litter and deadwood** - It is unlikely that this carbon pool, or changes to it, will be significant.
- **For non-tree biomass -** Reference Natural England's Carbon Storage and Sequestration by Habitat 2021 (NERR094) **or** contact the Woodland Carbon Code Secretariat for further information on estimates of carbon stock of other shrubs and vegetation.
- **For soil carbon -** Unless the project has undertaken specific soil carbon assessment prior to tree planting, then it is assumed that the soil carbon content at the site at the start of the project can be derived from looking at the closest land use type in the table Soil Carbon Estimate Prior to Planting. It is recognised that these figures are the mean mass of soil carbon across each land use and country, and in reality there is a large variation.

If likely to be significant (i.e. ≥ 5% of the project carbon sequestration over the duration of the project), projects need to calculate how carbon stocks on the site would have changed over the project duration had the project not gone ahead (the 'baseline' or 'business as usual' scenario). The baseline scenario is conservative by accounting for sequestration but not emissions from the previous land-use. This means the net carbon sequestration (project sequestration minus baseline) will not be more than the actual sequestration of the ecosystem.
If the change to the carbon pools is not significant (i.e. < 5% of the project carbon sequestration over the duration of the project) then it can be assumed that the baseline scenario is 'no change

of carbon stocks over time'. However, projects should clearly lay out in the project design document how they came to this conclusion.

For tree biomass: In the baseline scenario, any trees already present on the site will continue to accumulate carbon without the project going ahead and this should be accounted for. This can be done by:

- assessing the density of trees present and their current age
- converting this to an equivalent area of woodland of a given age at a given planting spacing
- using the Carbon Lookup Tables to estimate the likely changes to that stock over time
  - **For litter and deadwood:** It is unlikely that this carbon pool, or changes to it, will be significant. Projects can assume that in the baseline scenario there is no change over time to this carbon pool.
  - **For non-tree biomass:** In the baseline scenario, non-tree biomass could accumulate or it could be in equilibrium over the project duration (in which case no changes over time will be accountable). This depends largely on the type of vegetation present. Crops and established grass can be assumed to be in equilibrium and therefore there will be no change over the project duration in the carbon stock of non-tree biomass. However, other biomass may still be growing and sequestering carbon and projects should account for the change to the carbon stock over the duration of the project. Projects should refer to the IPCC 2003 Good Practice Guide for LULUCF.
  - **For soil carbon:** It is hard to predict what soil carbon changes would have occurred in a given baseline scenario, however, given that gains to soil carbon in the non-wooded baseline scenario are unlikely to be significant (≥ 5% of the project carbon sequestration over the duration of the project) for sites with an organic/peat layer 50 cm or less, projects can assume that there is no change over time to soil carbon in the baseline scenario.

2) Confirm that procedures are in place to publicly disclose baselines and underlying assumptions.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-847-2-0
Section '3.1 Carbon Baseline' of the Woodland Carbon Code Standard requires project developers to describe their site condition prior to the project, and requires them to estimate the baseline scenario for the duration of the project. This is incorporated into the carbon calculator which is required to be publicly available in the UK Land Carbon Registry. The carbon calculator is available from the 'Template documents and tools' webpage, under the sub-heading 'Validation' and 'Carbon calculator'.

All projects are required to describe the original condition of the site, including vegetation cover, soil type, and carbon content, as part of the carbon baseline. For standard projects, developers must estimate the baseline scenario—i.e. the projected changes in carbon stock in the absence of the project—across relevant carbon pools (tree biomass, litter and deadwood, non-tree biomass, and soil).

These calculations, along with supporting evidence such as maps, photographs, and field survey results, are documented in the Project Design Document in section 3.1.

The Project Design Document, including the carbon baseline and assumptions used in the carbon calculator, is submitted at validation and made publicly available via the UK Land Carbon Registry. The Registry provides public access to project documentation, including the predicted carbon sequestration by vintage and the assumptions underpinning those predictions. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

These procedures ensure that all stakeholders have access to the data and assumptions used to establish project baselines, supporting transparency and accountability in the issuance of carbon units.

3) Confirm that procedures are in place to ensure that methods of developing baselines, including modelling, benchmarking or the use of historical data, use assumptions,

methodologies, and values do not over-estimate mitigation from an activity.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-847-2-4-accordion-846-4

In many cases in the UK, land which would be eligible for woodland creation is unlikely to sequester significant amount of carbon in the absence of woodland creation (we define this as less than 5% of the carbon sequestration of the woodland creation project). In fact, many sites would be net emitters due to their current landuse, and browsing pressure in the UK is unlikely to allow woodland to regenerate without active intervention. We do not account for the reduction in emission from the previous landuse in the baseline scenario, ensuring it is conservative.

Where there is a possibility that there would be a large increase in carbon sequestration at the site in the absence of the project, this shall be calculated in a conservative manner using best-practice estimates. We account for the potential sequestration in the absence of the project but not the potential emissions in the absence of the project. For example:

- For tree biomass, using the Woodland Carbon Code's measurement and prediction tools.
- For Non-tree biomass using the IPCC 2003 Good Practice Guide for LULUCF.

See section '3.1 Carbon Baseline', under 'Guidance' and the sub-heading 'Calculating changes to the baseline scenario over the project duration.'

4) Confirm that procedures are in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-847-2-3-accordion-845-3

The Woodland Carbon Code Standard section 3.1 Carbon baseline states the following requirement as a means of verification:

"Confirmation in the project progress report of any changes to the baseline assumptions."

During verification, proponents are required to state whether the assessment of the baseline conditions of the project has changed since validation/your last verification. This can be found in Section 3.1 of the Project Progress Report.

If changing baseline conditions have been identified since the previous verification, the carbon calculator must be updated to reflect the revised baseline. The verifier will review this updated information as part of the verification process.

These procedures ensure that the baseline condition is not only assessed at the outset but that changing baseline conditions not expected at the time of validation can be accounted for throughout the project's duration.

5) List all emissions sectors (if possible, activity types) supported by your program that present a potential risk of material emissions leakage:

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-852-2-0

The Woodland Carbon Code only deals with woodland creation.

There is a potential risk of leakage whereby the agricultural activity displaced by a new woodland is moved elsewhere, increasing emissions outside the project boundary.

However, two aspects can help ensure leakage is minimized in the UK.

- The Woodland Carbon Code do not account for the emissions from the previous landuse in the baseline, and do not account for the reduction in emissions from the previous landuse within the project carbon accounting. This reduces the requirement to account for leakage emissions if that activity were moved outside the project boundary.
- UK laws protecting semi-natural habitats and existing woodlands make such leakage from land-use intensification outside the project boundary unlikely.

For deforestation of areas outside the project boundary (15% of UK land area), the legislation below creates a presumption against removing woodland:

- Environmental Impact Assessment (Forestry) (England and Wales) Regulations 1999
- Environmental Impact Assessment (Forestry) (Scotland) Regulations 1999
- Environmental Impact Assessment (Forestry) Regulations (Northern Ireland) 2006

These require an Environmental Impact assessment for any deforestation over 1ha (0.5ha in sensitive areas).

The Forestry Act 1967 requires a felling license for deforestation. Unconditional (i.e. no restocking required) felling licenses are rare.

For protection of biodiversity and other semi-natural habitats (around one third of the area in the UK), the legislation below protects semi-natural habitats from intensification of use:

- Wildlife and Countryside Act 1981 and amendments
- Countryside and Rights of Way Act (England and Wales) 2000, Nature Conservation (Scotland) Act 2004, The Conservation Regulations (Northern Ireland) 1995

The majority of other land in the UK (with the exception of urban areas) is already under agricultural use and unlikely to incur significant intensification from its current state.

More detail can be found in the Woodland Carbon Code Standard under section '3.2 Carbon leakage'

6) Confirm that measures are in place to assess incidences of material leakage of emissions that may result from the implementation of a mitigation activity.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-852-2-0

In the Standard, section '3.2 Carbon Leakage', requires project developers to assess and account for material leakage of greenhouse gas emissions resulting from project implementation. It states that:

- The land manager shall confirm any intention to change or intensify the use of land elsewhere on the holding as a consequence of the woodland creation.
- For standard projects, if leakage (land use change/intensification outside the project boundary but within the UK) is proposed, then projects shall carry out an assessment to determine whether this will result in greenhouse gas emissions.
- If significant greenhouse gas emissions occur (e.g. 5% or more of the project carbon sequestration over the duration of the project), they shall be quantified for the duration of the project and accounted for in 'net carbon sequestration' (see section 3.4). Otherwise, leakage is assumed to be 'no change over time'.

The assessment must consider emissions from the following carbon pools:

- Tree biomass (above and below ground)
- Litter and deadwood
- Non-tree biomass (above and below ground)
- Soil
- Emissions from land management activities on the displaced land

Projects must document their leakage assessment in the Project Design Document (section 3.2), supported by maps and calculations using the carbon calculator. This assessment is reviewed at validation and updated at each verification through the Project Progress Report (section 3.2).

The Code also provides guidance for conducting leakage assessments, referencing the IPCC 2003 Good Practice Guide for LULUCF and the IPCC 2006 Guidelines for National Greenhouse Gas Inventories.

These procedures ensure that any material leakage is transparently identified, quantified, and deducted from the project's credited carbon benefits, maintaining the environmental integrity of the mitigation activity.

7) Confirm that provisions are in place to mitigate the risk of material leakage from activities that

pose a risk of leakage when implemented at the project, national, or on an interim basis on a subnational level.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-477-2-0
The Woodland Carbon Code Standard, under section 3.2 Carbon leakage includes clear provisions to mitigate the risk of material leakage from activities that could displace emissions elsewhere. Leakage is defined in the Code as "Any greenhouse gas emissions outside the project boundary as a result of the project (e.g. displacement of agricultural activities might result in deforestation or intensification of use of non-wooded land elsewhere)."
At the project level, the Code requires project developers to confirm in the Project Design Document (section 3.2) whether they intend to change or intensify land use elsewhere either on the holding or the UK as a consequence of woodland creation. If such changes are planned, a leakage assessment must be conducted to determine whether these changes will result in significant greenhouse gas emissions. Where emissions are expected to be equal to or greater than 5% of the project's total carbon sequestration over its duration, they must be quantified and deducted from the project's net carbon benefit.
The leakage assessment must consider a range of carbon pools, including tree biomass (above and below ground), litter and deadwood, non-tree biomass, soil carbon, and emissions from land management changes. This ensures a comprehensive accounting of potential emissions outside the project boundary. The requirement applies to standard projects, while small projects using the simplified calculator may assume no leakage due to their limited scale and impact.
Validation and verification processes are in place to ensure compliance. At validation, the Project Design Document must include a statement of intent and, if applicable, a leakage assessment. At verification, the Project Progress Report (section 3.2) must confirm whether any leakage has occurred and update the carbon calculator accordingly.
In addition to project-level safeguards, the Code operates within a UK-wide legislative framework that makes woodland a permanent land-use with robust measures against deforestation as well as environmental protections and land-use planning controls. These national and subnational policies, such as Environmental Impact Assessment regulations and felling license requirements, help prevent unintended emissions displacement and support sustainable land management. Further details can be found in the response to question 5 in criterion 5.2: Requirements for Quantifying GHG Emission Reductions or Removals - Corsia.
The Woodland Carbon Code has robust mechanisms to identify, assess, and mitigate leakage risks. These include mandatory assessments, carbon accounting adjustments, and alignment with national legislation, ensuring that the integrity of carbon benefits is maintained across all levels of implementation.

8) Confirm that procedures are in place requiring activities to monitor identified material leakage.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-852-2-0
The Woodland Carbon Code Standard section 3.2 Carbon leakage states the following:
"If significant greenhouse gas emissions occur, they shall be quantified for the duration of the project and accounted for in 3.4 net carbon sequestration"
During verification, proponents are required to state whether the assessment of carbon leakage of the project has changed since validation/your last verification. This can be found in section 3.2 of Project Progress Report.
If leakage is identified or has changed since the previous verification, the carbon calculator must be updated to reflect the revised emissions and a map provided of site and the surrounding areas to identify any leakage risks. The verifier will review this updated information as part of the verification process.
These procedures ensure that material leakage is not only assessed at the outset but also monitored and accounted for throughout the project's duration, maintaining the environmental integrity of the carbon claims.

9) Confirm that procedures are in place requiring activities to deduct emissions from any identified material leakage that reduces mitigation benefits.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-862-2-0

The Woodland Carbon Code Standard section '3.4 Net carbon sequestration' states: "Projects shall calculate the net project carbon sequestration within the relevant worksheet (standard project or small project) of the carbon calculator, which includes total project carbon sequestration adjusted for leakage and minus any baseline carbon."

5.2   Requirements for Quantifying GHG Emission Reductions or Removals

a) In addition to CORSIA requirements*, confirm that your organisation does:
*CORSIA "Eligibility Criterion", "Carbon offset credits must be based on a realistic and credible baseline" and "Carbon offset credits must be quantified, monitored, reported and verified"

1) clearly define a carbon credit as one metric tonne of CO2 equivalent of GHG emission reductions or removals.

Yes

Carbon Credit definition URL:

https://www.woodlandcarboncode.org.uk/what-you-can-buy#para-149-2-0

On the Woodland Carbon Code website 'What you can buy' page, under the sub-heading 'Woodland Carbon Units', at the following url: What you can buy | Woodland Carbon Code it states:

"A Woodland Carbon Unit is a tonne of carbon dioxide equivalent which has been removed from the atmosphere by a Woodland Carbon Code project. It has been independently verified and is guaranteed."

2) disclose the global warming potential (GWP) values used to calculate the CO2 equivalence.

Yes

GWP values used URL:

https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2-7-accordion-952-7

The vast majority of emissions and removals accounted for under the Woodland Carbon Code relate to CO_2 from biomass and soil carbon. Non-CO_2 gases are generally not a significant component of the carbon balance in woodland creation projects.

Where non-CO_2 gases are included, such as the emissions from the application of fertiliser in cell C21 of Version 3 of the carbon calculator, the 100-year Global Warming Potential (GWP) values from the 5th IPCC assessment report have been used. This is referenced in the carbon calculator under the tab 'Sources'. The carbon calculator can be downloaded from the 'Template documents and tools' webpage, under the sub-heading 'Validation' and 'Carbon calculator'.

3) define the length of crediting periods, including the total length of combined crediting periods.

Yes

Definition for length of crediting periods URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-804-2-0

The crediting period for Woodland Carbon Code projects is the Project Duration, which is specified by the proponent during validation in both the carbon calculator and project design document.

The requirement to have a clearly defined project duration is outline in section '1.1 Key project dates' of the Woodland Carbon Code Standard.

This section states:

"Projects shall have a clearly defined project duration of at least 40 years and shall not exceed 100 years. Projects involving clearfelling shall have a minimum project duration equal to the shortest clearfell rotation in the project, where the shortest rotation length is greater than 40 years. Projects shall undergo monitoring for the duration of the project. The project duration shall not be extended after validation."

Carbon sequestration is predicted, and units are issued, for the entire project duration. The Woodland Carbon Code does not allow projects to specify a shorter crediting period than the project duration.

4) provide guidance on steps and requirements for renewal of the crediting periods. Any renewal of the crediting period shall include a reassessment of the baseline scenario, including whether the conditions and barriers at the start of the mitigation activity still prevail, and an update of relevant parameters used to calculate emissions reductions and removals.

Yes

Guidance on crediting period renewal URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-804-2-0

The crediting period for Woodland Carbon Code projects is equal to the project duration, which is specified by the proponent during validation in the carbon calculator and Project Design Document.

The Woodland Carbon Code does not permit projects to renew any activity at the end of its crediting period or project duration.

The Standard states, in Section '1.1 Key project dates', that "The project duration shall not be extended after validation."

This negates the need for a re-evaluation of the baseline scenario.

5) assess the overall uncertainty of emission reductions or removals associated with an activity type and/or require that the mitigation activity proponent assess the overall uncertainty in accordance with an approved methodology. In estimating overall uncertainty all causes of uncertainty shall be considered, including assumptions (e.g., baseline scenario), estimation equations or models, parameters (e.g., representativeness of default values), and measurements (e.g., the accuracy of measurement methods). The overall uncertainty shall be assessed as the combined uncertainty from individual causes.

Yes

Assessment of uncertainty URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/CarbonCalculator_Guidance_V3.0_August2025_0.pdf

Forest Research have estimated that the potential error in the Woodland Carbon Code carbon prediction tools could be up to +/- 20%. For this reason, in the carbon calculator, 20% is subtracted from all predictions of net carbon sequestration.

This means that Pending Issuance Units are only issued for 80% of what the model predicts. Of the 80% issued, 20% of these units are allocated as buffer units, so the amount of units issued to a project developer are 80% of 80% (which is 64%) of what the model predicts will be sequestered.

The carbon calculator can be downloaded from the 'Template documents and tools' webpage, under the sub- heading 'Validation' and 'Carbon calculator'. The guidance document for the carbon calculator can be found here: How to create a carbon estimate from the Carbon Lookup Tables

The Woodland Carbon Code uses similar carbon prediction models as the UK Greenhouse Gas Inventory (both provided by Forest Research). The UK's Greenhouse Gas Inventory has a relatively low level of uncertainty compared to other countries. See NPL REPORT CSSC 0001.

The Woodland Carbon Code are currently piloting the estimation of tree counts and carbon stock from drones and other remote sensing. As this technology is introduced, the Woodland Carbon Code will ensure that all sources of uncertainty are accounted for and any estimate from these new technologies is conservative.

6)have a systematic approach to ensuring the conservativeness of quantification methodologies it approves for use.

Yes

Conservativeness provisions/processes URL:
https://www.woodlandcarboncode.org.uk/development#para-280-2-0
https://www.woodlandcarboncode.org.uk/development#para-280-2-0

The Woodland Carbon Code's carbon prediction and measurement tools have, to date, been developed by Forest Research, Great Britain's principal organisation for forestry and tree related research. There is only have one methodology for woodland creation with the prediction and measurement tools based on established methods of forest mensuration.

As the code begins to develop remote sensed methods, the Woodland Carbon Code team are also working with University College London and the National Physical Laboratory, the UK's National Metrology Institute, responsible for developing and maintaining national primary measurement standards.

As any new measurement methods come forward they will proceed through the new methodology development framework, including consultation with experts and other stakeholders.
With the Earth Observation and Climate Information Service, the Woodland Carbon Code are developing a 'new technology acceptance framework' as a robust process to evaluate the technology and its cost-effectiveness, uncertainties and applicability. This will help the Woodland Carbon Code accept or reject remote sensing approaches as they come for review.
The Woodland Carbon Code will ensure that any new methods are conservative, reviewed by experts, and underlying uncertainties are quantified.

7) require in its program documents that existing government policies and legal requirements that lower GHG emissions (e.g., feed-in tariffs for renewable energy, minimum product efficiency standards, air quality requirements, or carbon taxes) be included when determining the baseline emissions. Your organisation may have provisions to consider the level of enforcement of such policies and legal requirements as well as any associated grace periods.

Yes

Policy and legal provisions URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0
The Woodland Carbon Code includes provisions that require the consideration of existing government policies and legal requirements that reduce greenhouse gas emissions when determining additionality and baseline emissions.
Under Section 1.6: Additionality, the Code outlines a legal test that ensures woodland creation projects are not required by law or existing policy. This includes any obligations under UK, devolved, or local government legislation, such as environmental management agreements, planning decisions, or other legally binding instruments. Projects that are legally required—such as compensatory planting or those mandated under planning conditions—are not considered additional and therefore are not eligible under the Code.
Furthermore, the baseline scenario described in Section 3.1: Carbon Baseline requires project developers to estimate what would happen in the absence of the project (i.e. the "business-as-usual" scenario). This includes accounting for any carbon sequestration that would occur under existing land use and policy conditions. The Code assumes a conservative approach, where only significant sequestration (≥5% of the project's total) in the baseline is deducted from the project's net carbon benefit. This ensures that any existing policy-driven emissions reductions are not double-counted.
The Woodland Carbon Code requires that existing government policies and legal requirements that reduce greenhouse gas emissions be considered when determining baseline emissions. This is achieved through its legal additionality test and baseline scenario methodology, ensuring that only truly additional carbon benefits are credited. These details are confirmed through declarations in the Project Design Document (section 1.6 and 3.1) and Project Progress Report (section 3.1).

5.3   Ex-Post Determination of Emission Reductions or Removals

a) Carbon credits that are issued ex-ante are not CCP eligible. If your organisation supports both ex-ante and ex-post issuance, confirm it has procedures in place to transparently identify units that are issued ex-post and are thus eligible under the ICVCM.

Yes

Ex-ante and ex-post credit identification procedures URL:

https://www.woodlandcarboncode.org.uk/registry-rules-use#para-247-2-0
The Woodland Carbon Code includes units that are ex-ante (Pending Issuance Units) and ex-post (Woodland Carbon Units). The standard section 2.6 – Registry and the avoidance of double-counting sets out the requirements for issuing Pending Issuance Units and converting them to Woodland Carbon Units upon verification.

The registry rules of use provides further clarification about the two types of unit and their purpose and also what happens when converting Pending Issuance Units to Woodland Carbon Units.
The UK Land and Carbon Registry has clear provisions to ensure that units can be transparently identified under the public view found at the following url: S&P Global Registry - Public Reports.
Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately.
The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.
Using the 'Issuance/Listings' tab, projects can be identified as having the following unit 'types'

- PIU (pending issuance units)
- PIU Reserve (pending issuance units allocated to the buffer)
- WCU (woodland carbon units)
- WCU Reserve (woodland carbon units allocated to the buffer)

Only WCU and WCU Reserve Unit types would be eligible under ICVCM, and these could be labelled with a clearly identifiable CCP tag. The Woodland Carbon Code have identified the need for a CCP/not CCP tag in the UK Land Carbon Registry and this will be implemented in the next phase of development during 2025.

6.1   No Double Issuance (Double Registration)
a) **Confirm your organisation has provisions in place to:**

1) prevent the registration of any mitigation activity that has been registered under another carbon-crediting program and is still active under that program; and

Yes

No double registration procedures URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-892-2-0
Section '2.6 Registry and avoidance of double-counting' of the Code requirements states:

Projects and carbon units shall only appear on one carbon registry - The UK Land Carbon Registry. All projects, project documentation (subject to privacy and data protection restrictions), carbon units, assignments and retirements shall be visible in the public view of the UK Land Carbon Registry. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.
The Woodland Carbon Code has measures in place to prevent double issuance. The Project Design Document required at validation includes the following question is section '2.6 Registry and avoidance of double counting': "Are any of your projects validated or approved by another carbon/nature standard or have they applied/plan to apply to be validated? This could include, for example, UK compliance markets such as biodiversity net gain or nutrient neutrality as well

as other voluntary schemes such as Verra or Wilder Carbon."

Proponents are required to complete this form truthfully and the validation and verification body are required to check this.

Until recently there has not been any other carbon standards with woodland creation methodologies operating in the UK. The Woodland Carbon Code currently carry out weekly manual checks of the Verra registry and the Wilder Carbon registry to ensure that none of the Woodland Carbon Code projects also appear on these registries. These two standards are most likely to register woodland creation projects in the UK. When the Woodland Carbon Codes move to a new registry provider in 2025, it will be ensured that the UK Land Carbon Registry is connected to S&P Global's Metaregistry and the Climate Action Data Trust metadata platform. This will allow the Woodland Carbon Code to automate cross-checks between carbon standards which also provide Woodland Carbon Code data to these global carbon registry meta-platforms.

The Woodland Carbon Code also maintains a publicly available geospatial layer of validated projects which ensures that there is no land area registered twice within the Woodland Carbon Code's own Registry, including any overlapping project boundaries. When this capability is developed for other carbon standards in the UK, the Woodland Carbon Code would be willing to collaborate to ensure projects are not registering under multiple programmes.

2) **ensure that it does not issue carbon credits for GHG emission reductions or removals where another program has issued credits to the same mitigation activity and/or for the same GHG emission reductions or removals and has not cancelled those credits for the purpose of avoiding double issuance.**

Yes

No double issuance procedures URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-892-2-0
Section '2.6 Registry and avoidance of double-counting' of the Code requirements states:

Projects and carbon units shall only appear on one carbon registry - The UK Land Carbon Registry. All projects, project documentation (subject to privacy and data protection restrictions), carbon units, assignments and retirements shall be visible in the public view of the UK Land Carbon Registry. Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

The Woodland Carbon Code has measures in place to prevent double issuance. The Project Design Document required at validation includes the following question is section '2.6 Registry and avoidance of double counting': "Are any of your projects validated or approved by another carbon/nature standard or have they applied/plan to apply to be validated? This could include, for example, UK compliance markets such as biodiversity net gain or nutrient neutrality as well as other voluntary schemes such as Verra or Wilder Carbon."

Proponents are required to complete this form truthfully and the validation and verification body are required to check this.

The UK Land Carbon Registry has the facility to cancel credits from the UK Land Carbon Registry if they were to be transferred into another programme. The Woodland Carbon Code have not yet used this mechanism due to being the sole standard validating woodland creation projects in the UK until very recently.

The Woodland Carbon Code currently carry out weekly manual checks of the Verra registry and the Wilder Carbon registry to ensure that none of the Woodland Carbon Code projects also appear on these registries. These two standards are most likely to register woodland creation projects in the UK. When the Woodland Carbon Codes move to a new registry provider in 2025, it will be ensured that the UK Land Carbon Registry is connected to S&P Global's Metaregistry and the Climate Action Data Trust metadata platform. This will allow the Woodland Carbon Code to automate cross-checks between carbon standards which also provide Woodland Carbon Code data to these global carbon registry meta-platforms.

The Woodland Carbon Code also maintains a publicly available geospatial layer of validated

projects which ensures that there is no land area registered twice within the Woodland Carbon Code's own Registry, including any overlapping project boundaries. When this capability is developed for other carbon standards in the UK, the Woodland Carbon Code would be willing to collaborate to ensure projects are not registering under multiple programmes.

6.2 No Double Use

a)Confirm your organisation has registry provisions that prevent the further transfer, retirement or cancellation of a carbon credit once it has been cancelled or retired.

Yes

No Double Use provisions URL:

https://cdn.ihsmarkit.com/www/pdf/MER-Terms-and-Conditions.pdf
The UK Land Carbon Registry Terms and Conditions outline the following in Section 13 'Retirement of Units': "The Account Holder acknowledges and agrees that if the Account Holder retires Units in the Registry:

a) the Account Holder is retiring such Units permanently;
b) the Account Holder or any third party shall have no further rights to benefit from such Units or the underlying Environmental Benefits associated with those Units; and
c) the Account Holder will procure that all relevant third parties enter into such agreements as are necessary to ensure that neither the Account Holder nor any third parties have any further rights to benefit from such Units nor of the underlying Environmental Benefits corresponding to such Units"

This demonstrates that ones a unit has been retired, it cannot be used or traded again. The unique serial number assigned to the unit at issuance for the lifetime of the unit ensures that units cannot be mislabeled or reassigned.
Section 9.5 of the UK Land Carbon Registry Terms and Conditions states that "Pending Issuance Units cannot be retired, and the Account Holder acknowledges and agrees that it cannot retire PIUs in the Registry or claim the purchase of PIUs as an offset.".
If any Pending Issuance Units will not be converted to verified Woodland Carbon Units, they are marked as "Not Delivered", which indicates that they have been taken out of circulation, are inactive, and cannot be traded or retired and must not be used for claims purposes.
The action of marking a Pending Issuance Unit as "Not delivered" is irreversible.

C - Sustainable Development

7.1 Assessment and Management of Environmental and Social Risks - CORSIA

CORSIA requirements related to Safeguards System and Sustainable Development criteria

1) **Confirm that your programme has safeguards in place to address:**
- **environmental risks**
- **social risks**

Yes
URL:
https://www.gov.uk/government/publications/the-uk-forestry-standard

Environmental Risks – UKFS chapters 2, 3, 4, 5, 6, 8 and 9
Social Risks – UKFS chapters 5, 6 and 7
Woodland Carbon Code UKFS Requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Sustainable Development Goals - https://www.woodlandcarboncode.org.uk/sustainable-development-goals
Forestry in the UK operates under a robust regulatory framework that sets an international benchmark for standards of sustainable forest management. This is exemplified through the UK Forestry Standard which applies internationally criteria on sustainable forest management criteria under the globally agreed Global Forest Goals and Targets 2030. The UK Forestry Standard (UKFS) aligns with the UN Sustainable Development Goals (SDGs), particularly those focused on environmental sustainability and responsible resource management.
The UKFS underpins the Woodland Carbon Code. All projects under the Code are required to comply with the UKFS, and this is checked by independent third party validation bodies. The Woodland Carbon Code Standard applies a set of requirements on environmental quality and social responsibility.
In relation to environmental quality, the Standard outlines that the project must have woodland design planning documentation which incorporates the environmental aspects of sustainable forest management set out in the UK Forestry Standard and supporting guidelines for climate change, soil, water, biodiversity, landscape. These standards must be maintained throughout the duration of the project.
To show that the creation of a Woodland Carbon Code project 'does no harm', all projects must ensure safeguards are in place so they can show that any environmental impacts on the land area concerned are likely to be positive. An Environmental Impact Assessment (EIA) and Environmental Statement/EIA Report (where required) will usually cover all issues associated with environmental integrity.

- Environmental Impact Assessment England
- Environmental Impact Assessment Scotland
- Environmental Impact Assessment Wales
- Environmental Impact Assessment Northern Ireland

If no Environmental Impact Assessment is required due to scale or nature of project and site, projects must demonstrate in their Project Design Document:

- Any likely environmental impacts
- Any rare or endangered species in the project area and how these are taken into account in the project design
- Any statutory designations in the project area and how these are taken into account in the project design
- The design has given due regard to the visual, cultural value and character of the local environment and how historic landscape features have been taken into account.

Further guidance can be found on the Woodland Carbon Code website here: 4. Environmental quality - UK Woodland Carbon Code
The Woodland Carbon Code Standard also outlines that projects must also have design planning documentation which incorporates the social aspects of sustainable forest management set out in the UK Forestry Standard and supporting guidelines for people and historic environment. These standards must be maintained throughout the duration of the project. At validation, social

responsibility statements and design planning documentation can be used as evidence to confirm the social benefits of projects to date.

By adhering to the UK Forestry Standard, projects ensure safeguards are in place so that no net harm is done, and any social outcomes of the project are positive. Where a woodland creation grant has been applied for, the information supplied for a grant application can support projects in completing their project design document. Scottish Government's Interim Principles for Responsible Investment in Natural Capital provide further guidance for those thinking of creating carbon units on their land. The Scottish Land Rights and Responsibilities Statement 2022 helps guide the process of land reform in Scotland.

The processes described above ensure that Woodland Carbon Code has safeguards in place to address both environmental and social risks.

2) Confirm that your program uses sustainable development criteria

Yes

URL:

https://www.woodlandcarboncode.org.uk/sustainable-development-goals
Woodland Benefits Tool - Template documents and tools | Woodland Carbon Code
UK Forestry Standard - https://www.gov.uk/government/publications/the-uk-forestry-standard
Woodland Carbon Code UKFS Requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Sustainable development criteria are integral to the design and management of all new woodlands in the UK. All woodland creation and management in the UK is governed by UK forestry legislation, and compliance is monitored by the relevant national forestry authority. The Woodland Carbon Code project design document requires projects to disclose any prior prosecutions, injunctions or notices relating to the project, as well as what systems and procedures are in place to ensure compliance with existing and new legislation.

Projects must also confirm in their Project Design Document that they are designed and managed in accordance with the UK Forestry Standard (UKFS). The UKFS is the technical standard for sustainable forest management in the UK. It defines the requirements and provides guidance for foresters on how to practice sustainable forest management in the UK, encompassing best practice for biodiversity, climate change, historic environment, landscape, people, soil and water. As part of the project design documents and accompanying commitment statement, both the landowner and project developer agree to a clause stating that they commit to 'comply with the law (1.4) and conform with the UK Forestry Standard (1.5)'.

The Project Design Document requests that projects identify whether an Environmental Impact Assessment (EIA) and Environmental Statement/EIA Report was required for the woodland creation project, which cover all issues associated with environmental integrity. If available, these are reviewed at validation. If no Environmental Impact Assessment is required due to scale or nature of project and site, projects must demonstrate in their Project Design Document:

- Any likely environmental impacts
- Any rare or endangered species in the project area and how these are taken into account in the project design
- Any statutory designations in the project area and how these are taken into account in the project design
- The design has given due regard to the visual, cultural value and character of the local environment and how historic landscape features have been taken into account.

Further guidance can be found on the Woodland Carbon Code website here: 4. Environmental quality - UK Woodland Carbon Code

At validation, social responsibility statements and design planning documentation can be used as evidence to confirm the social benefits of projects to date. Further evidence can be found here: 5. Social responsibility - UK Woodland Carbon Code

Project developers and landowners are also required to monitor and report on the environmental and social benefits of their projects through the Woodland Benefit Tool and other available methodology which is then subject to validation. Further information and guidance on the Woodland Benefit Tool can be found here: Guide_to_the_Woodland_Benefits_Tool_April_2022_2.pdf

The processes described above ensure that Woodland Carbon Code projects are aligned with the UN Sustainable Development Goals.

3) Confirm that your program has provisions for monitoring, reporting and verification in accordance with these criteria

Yes

URL:

https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2-8-accordion-953-8
Woodland Carbon Code Project Design Document - Template documents and tools | Woodland Carbon Code UK Forestry Standard - https://www.gov.uk/government/publications/the-uk-forestry-standard
Woodland Carbon Code UKFS Requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Sustainable Development Goals - https://www.woodlandcarboncode.org.uk/sustainable-development-goals

The Woodland Benefits Tool provides a structured framework for projects to monitor and report on biodiversity, water quality, landscape, and social benefits. This tool is required and is reviewed during validation and verification.

The Woodland Carbon Code includes robust provisions for monitoring, reporting and verification that align with environmental and social safeguard criteria. These provisions are embedded throughout the project lifecycle and are assessed at validation and verification stages.

Projects must submit a Project Design Document at validation, which includes evidence of environmental and social safeguards, sustainable forest management practices, and compliance with the UK Forestry Standard (UKFS). The Project Design Document also outlines how the project will be monitored over time.

Verification is required at regular intervals (typically every 5 or 10 years), during which projects must report on the below criteria using the Project Progress Report (PPR):

- Actual carbon sequestration compared to projections
- Ongoing compliance with UKFS environmental and social standards • Any changes in land use, biodiversity, or social context
- Use of tools such as the Woodland Benefits Tool to assess and report on wider environmental and social outcomes

All monitoring and reporting are subject to independent third-party verification, ensuring transparency and accountability.

The processes described above ensure that Woodland Carbon Code projects are aligned with the UN Sustainable Development Goals, and ensures provisions are in place for monitoring, reporting and verification.

7.1   Assessment and Management of Environmental and Social Risks

a) In addition to CORSIA requirements relating to Safeguards System and Sustainable Development Criteria, confirm your organisation requires mitigation activity proponents to:

1) abide by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements.

- https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP_E_web.pdf
- https://www.ohchr.org/en/what-are-human-rights/international-bill-human-rights

Yes

Provisions to abide by national and local laws URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-825-2-0
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
UK Forestry Standard - https://www.gov.uk/government/publications/the-uk-forestry-standard

The Woodland Carbon Code requires all projects to comply with relevant national and local laws, including forestry, environmental, and land use regulations. This is explicitly stated in the [Project Design Document](#) and the [Commitment Statement,](#) where both the landowner and project developer must confirm that they will:

- Comply with the law ([Requirement 1.4](#))
- Conform with the UK Forestry Standard ([Requirement 1.5](#))

The UK Forestry Standard (UKFS) is the reference standard for sustainable forest management in the UK and incorporates the UK's international commitments, including those under the Convention on Biological Diversity, UN Framework Convention on Climate Change, and European Landscape Convention.

Projects are also required to disclose any prior prosecutions, injunctions or enforcement notices and to demonstrate how they will remain compliant with evolving legislation throughout the project duration.

2) assess associated risks of negative environmental and social impacts with regard to the safeguards contained in criteria 7.2 to 7.8 (inclusive), taking into account the scope and scale of the mitigation activity.

Yes

Assessment of negative environmental and social impacts policy/processes URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-
_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)
[WCC Woodland Benefits Tool](#) – [https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-](#) 950-2-8-accordion-953-8

The Woodland Carbon Code requires all projects to assess potential environmental and social risks in line with the safeguards outlined in the UK Forestry Standard (UKFS), which align with the principles covered in ICVCM criteria 7.2 to 7.8. These include biodiversity, climate change, soil, water, landscape, people, and the historic environment.

Projects must complete a Project Design Document which includes:

- An assessment of likely environmental and social impacts
- Identification of any rare or endangered species and how they are considered in project design
- Consideration of statutory designations and historic landscape features
- Evidence that the project design has taken into account the scale and nature of the activity and its potential impacts

To show that the creation of a Woodland Carbon Code project 'does no harm', all projects must ensure safeguards are in place so they can show that any environmental impacts on the land area concerned are likely to be positive. An Environmental Impact Assessment (EIA) and Environmental Statement/EIA Report (where required) will usually cover all issues associated with environmental/social integrity. More information can be found for each country at the following links:

- [Environmental Impact Assessment England](#)
- [Environmental Impact Assessment Scotland](#)
- [Environmental Impact Assessment Wales](#)
- [Environmental Impact Assessment Northern Ireland](#)

If no Environmental Impact Assessment is required due to scale or nature of project and site, projects must demonstrate in their Project Design Document:

- Any likely environmental impacts
- Any rare or endangered species in the project area and how these are taken into account in the project design
- Any statutory designations in the project area and how these are taken into account in the project design
- The design has given due regard to the visual, cultural value and character of the local environment and how historic landscape features have been taken into account.

Further guidance can be found on the Woodland Carbon Code website here: <u>4. Environmental quality | Woodland Carbon Code</u>

The <u>Woodland Benefits Tool</u> is also used to quantify and report on wider environmental and social outcomes, and is reviewed at validation and verification.

By requiring this level of assessment and documentation, the Woodland Carbon Code ensures that all projects proactively identify and mitigate risks to environmental and social integrity, consistent with the safeguards outlined in ICVCM criteria 7.2 to 7.8.

3) ensures FPIC processes for IPs and LCs, where applicable; and conduct stakeholder consultations, including local stakeholders as part of project design and implementation in a manner that is inclusive, culturally appropriate, and respectful of local knowledge, take these consultations into account and respond to local stakeholders' views.

Yes

FPIC IPs and LCs provisions URL:

<u>https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St andard_-_effective_October_2024.pdf</u>

Woodland Carbon Code Project Design Document – <u>Template documents and tools | Woodland Carbon Code</u>

Woodland Carbon Code UKFS requirement 1.5 - <u>1. Eligibility | Woodland Carbon Code</u>

The Woodland Carbon Code requires that all projects are developed in a way that is inclusive, transparent, and responsive to local stakeholders. While the concept of Free, Prior and Informed Consent (FPIC) is not explicitly referenced in UK legislation, the principles are embedded in the UK Forestry Standard (UKFS) and associated guidance, particularly in relation to stakeholder engagement and the rights of local communities.

During the project design phase, proponents must:

- Engage with local communities, landowners, and other stakeholders to inform project design
- Demonstrate in the **<u>Project Design Document</u>** how stakeholder views have been sought, considered, and incorporated
- Provide evidence of consultation outcomes, including how concerns were addressed and how the project aligns with local values and land use priorities

Where woodland creation grants are applied for, additional consultation requirements apply, including public registers and notification processes managed by the relevant national forestry body. These ensure that affected parties have the opportunity to comment on proposed activities.

By requiring meaningful consultation and documentation of stakeholder input, the Woodland Carbon Code ensures that projects are designed and implemented in a way that is culturally appropriate, respectful of local knowledge, and aligned with the principles of FPIC where applicable.

b)   Where, pursuant to 7.1 a) 2), the mitigation activity proponents have assessed that the mitigation activity poses risks of negative environmental and/or social impacts with regard to any of criteria 7.2 - 7.8 (inclusive) confirm your organisation requires the mitigation activity proponents to:

1) include measures, commensurate with the identified risks, to minimise and address such negative environmental and/or social impacts, in validated design documents prior to registration.

Yes

Assessment of mitigation requirements URL:

<u>https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx</u>

UK   Forestry   Standard   (2024)   — <u>https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St andard_-_effective_October_2024.pdf</u>

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
The Woodland Carbon Code requires that any identified environmental or social risks are addressed through proportionate mitigation measures, which must be documented in the Project Design Document (section 4 and 5) and reviewed at validation prior to project registration.
Where an Environmental Impact Assessment (EIA) is required, the resulting Environmental Statement or EIA Report must outline the potential impacts and the steps taken to avoid, reduce, or offset them. Where an EIA is not required, the Project Design Document must still include:

- A description of any likely environmental or social impacts • An explanation of how these risks have been assessed
- Specific mitigation measures tailored to the scale and nature of the risks
- Evidence that the project design has been adapted to minimise harm and enhance positive outcomes

These requirements ensure that all projects are not only compliant with the UK Forestry Standard (UKFS) but also demonstrate a clear and proactive approach to managing risks in line with ICVCM criteria 7.2 to 7.8. All mitigation measures and supporting evidence are subject to independent third-party validation, ensuring that risks are appropriately addressed prior to project registration.

2) include information on the measures implemented pursuant to 1), commensurate with the identified risks in the monitoring report.

Yes

Measures implemented commensurate with identified risks URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectProgressReport_V3.0_August2025.docx
UK Forestry Standard (2024) — https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
The Woodland Carbon Code requires that any mitigation measures identified during project design are not only implemented but also monitored and reported on throughout the project lifecycle. This is done through the submission of the Project Progress Report at each verification stage (typically every 5 or 10 years), which is reviewed by an independent third-party verifier.
The Project Progress Report must include:

- Evidence that the mitigation measures outlined in the validated Project Design Document have been implemented
- updates on any changes to environmental or social risks
- Assessment of the effectiveness of the mitigation measures, commensurate with the scale and nature of the risks
- Supporting data and documentation, including use of tools such as the Woodland Benefits Tool where applicable

This ensures that risk management is not a one-off exercise at validation, but an ongoing responsibility that is transparently documented and independently verified throughout the duration of the project.

7.2 Labour Rights and Working Conditions

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) provides safe and healthy working conditions for employees.

Yes

Health & safety policy URL:

https://www.legislation.gov.uk/ukpga/1974/37
Woodland Carbon Code Requirement 1.4 - 1. Eligibility | Woodland Carbon Code
UKFS (2024) Section 2 Page 9 Point 1 -

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St andard_-_effective_October_2024.pdf

The Management of Health and Safety at Work Regulations 1999 - https://www.legislation.gov.uk/uksi/1999/3242/contents

Under the Woodland Carbon Code Standard, projects are required to comply with the law. Requirement 1.4 – Compliance with the law: *"Projects shall comply with the law."*

In addition, the WCC requires that projects align with the UK Forestry Standard (UKFS) — the reference standard for sustainable forestry practice in the UK — which sets out further safeguards and confirms that all operations must comply with UK legislation.

Proponents are required to comply with the Health and Safety at Work etc. Act 1974 and the Management of Health and Safety at Work Regulations 1999. These require employers to ensure, so far as is reasonably practicable, that working conditions are safe and healthy for employees. Risk assessments and safety measures must be in place, in line with these legal obligations.

2) provides fair treatment of all employees, avoiding discrimination and ensuring equal opportunities.

Yes

Fair treatment policy URL:

https://www.legislation.gov.uk/ukpga/2010/15/contents

Woodland Carbon Code Requirement 1.4 - 1. Eligibility | Woodland Carbon Code

Under the Woodland Carbon Code Standard, projects are required to comply with the law. Requirement 1.4 – Compliance with the law: *"Projects shall comply with the law."*

Proponents are required to ensure fair treatment of all employees in accordance with the Equality Act 2010, which prohibits discrimination on the basis of protected characteristics and mandates equal treatment and opportunity in the workplace. The Act covers recruitment, pay, training, promotion, and working conditions.

3) prohibits the use of forced labour, child labour, or trafficked persons, and protects contracted workers employed by third parties.

Yes

Measured to protect against forced/child/trafficked labour URL:

https://www.legislation.gov.uk/ukpga/2015/30/contents

Children and Young Persons Act 1933 (as amended) - https://www.legislation.gov.uk/ukpga/Geo5/23-24/12 ILO Conventions (ratified by the UK) - https://www.ilo.org/international-labour-standards

Woodland Carbon Code Requirement 1.4 - 1. Eligibility | Woodland Carbon Code

Under the Woodland Carbon Code Standard, projects are required to comply with the law. Requirement 1.4 – Compliance with the law: *"Projects shall comply with the law."*

Proponents are required to comply with the Modern Slavery Act 2015, which prohibits all forms of slavery, forced or compulsory labour, and human trafficking. This applies to direct employees and those employed through third parties.

The Children and Young Persons Act 1933 prohibits child labour below legal age thresholds and restricts work for minors.

In addition, the UK is a signatory to core ILO conventions on forced labour and child labour, further reinforcing these protections.

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

Adherence to safeguards provisions URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

Woodland Carbon Code Requirement 1.4 - 1. Eligibility | Woodland Carbon Code Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

UK Forestry Standard - https://www.gov.uk/government/publications/the-uk-forestry-standard

Proponents are required to confirm, in a validated Project Design Document, that the projects comply with the law (section 1.4), and maintain alignment with the UK Forestry Standard (UKFS) (section 1.5).

The UKFS mandates compliance with UK laws and includes specific safeguards on labour rights, health and safety, non-discrimination, and the prohibition of forced and child labour.

This confirmation forms part of the Woodland Carbon Code validation process carried out by an independent auditor.

7.3   Resource Efficiency and Pollution Prevention

a) Your organisation requires mitigation activity proponents to ensure that the mitigation activity minimises:

    I.   **pollutant emissions to air**
    II.   **pollutant discharges to water, noise and vibration**
    III.   **generation of waste and release of hazardous materials, chemical pesticides and fertilisers**

Yes

Pollution and hazardous materials policy URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code Requirement 1.4 - 1. Eligibility | Woodland Carbon Code Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Environmental Protection Act 1990 – https://www.legislation.gov.uk/ukpga/1990/43/contents

Environment Act 1995 – https://www.legislation.gov.uk/ukpga/1995/25/contents

Control of Pesticides Regulations 1986 – https://www.legislation.gov.uk/uksi/1986/1510/contents/made Control of Pollution Act 1974 (Part III – Noise) – https://www.legislation.gov.uk/ukpga/1974/40

Projects validated under the Woodland Carbon Code are required to comply with UK law (section 1.4) and the UK Forestry Standard (UKFS) (section 1.5), which sets out requirements to prevent pollution and promote the efficient use of resources. These are underpinned by UK environmental law.

1. Pollutant emissions to air

The UKFS General Forestry Practice section (pages 8–22) emphasises the need to minimise emissions from operations, including the avoidance of burning unless strictly necessary (Requirement 34). The Environment Act 1995 supports national air quality objectives and provides a regulatory basis for controlling emissions.

2. Pollutant discharges to water, noise and vibration

The UKFS Water chapter (Chapter 9) contains specific requirements to protect water resources during forest operations. Requirements 24–26 (page 14) in General Forestry Practice also cover maintaining downstream water quality and preventing flood risk. For noise and vibration, these are not covered directly in the UKFS, but are covered by wider UK legislation, specifically the Control of Pollution Act 1974 (Part III — Noise).

3. Generation of waste and release of hazardous materials, chemical pesticides and fertilisers

Requirements 7–8 and 21–22 (pages 10–11, 20–21) in General Forestry Practice require safe use, minimal storage, and proper disposal of fuels and chemicals. The UKFS encourages the minimisation of pesticide and fertiliser use (Requirement 21), in line with the Control of Pesticides Regulations 1986. The Environmental Protection Act 1990 also places legal duties on waste management.

Together, these requirements ensure that forest operations under the Woodland Carbon Code are planned and delivered to minimise emissions, discharges, waste, and the use of harmful substances, supporting long-term environmental protection.

b)   Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. **whether the mitigation activity results in pollutant emissions to air, pollutant discharges to water, noise and vibration, the generation of waste, the release of hazardous materials, chemical pesticides and fertilisers.**
2. **where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).**

Yes

Resource Efficiency and Pollution Prevention policy URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

Woodland Carbon Code Requirement 1.4 - 1. Eligibility | Woodland Carbon Code Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

UK Forestry Standard - https://www.gov.uk/government/publications/the-uk-forestry-standard

Proponents are required to confirm, in a validated Project Design Document, that the project complies with the law (section 1.4), and conforms with the UK Forestry Standard (UKFS) (section 1.5).

The UKFS mandates compliance with UK laws and includes specific reference to pollutant emissions to air pollutant discharges to water, noise and vibration, the generation of waste, the release of hazardous materials, chemical pesticides and fertilisers.

This compliance forms part of the Woodland Carbon Code validation process carried out by an independent auditor.

7.4   Land Acquisition and Involuntary Resettlement

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity avoids, or where this is not feasible, minimises forced physical and/or economic displacement.

Yes

Avoidance of forced physical and/or economic displacement policy URL:

https://www.woodlandcarboncode.org.uk/21-commitment-landowners-and-project-developers-group-managers

Commitment Statement - Template documents and tools | Woodland Carbon Code

Projects validated under the Woodland Carbon Code require that landowners, tenants, and/or crofters sign a formal commitment before the project is validated. This agreement confirms their voluntary participation and ensures that the mitigation activity has not resulted in any form of involuntary land acquisition or resettlement.

If this commitment is not signed, the project cannot proceed. As such, the Code provides a clear safeguard against forced physical or economic displacement.

b) Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. **whether the mitigation activity results in forced physical and/or economic displacement.;**
2. **where the mitigation activity results in the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1)**

Yes

Physical and Economic Displacement policy URL:

https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.woodlandcarboncode.org.uk%2Fsites%2Fdefault%2Ffiles%2F2025-07%2FProjectDesignDocument_V3.0_August2025.docx&wdOrigin=BROWSELINK

Landowner Commitment Requirement - [2.1 Commitment of landowners and project developers / group managers | Woodland Carbon Code](#)

Landowner Commitment Statement - [Template documents and tools | Woodland Carbon Code](#)

Proponents are required to confirm, in a validated [Project Design Document](#), that commitment statements have been signed by all relevant project proponents (landowner, tenant, common grazers and grazing clerk, where applicable). This can be found is section 2.1 of the Project Design Document.

As a condition of joining the Code, landowners, tenants or crofters must sign a commitment confirming their voluntary participation. Without this, the project cannot proceed. This ensures that any risk of involuntary resettlement is avoided at the outset, in line with the safeguards referred to in 7.1 b) 1).

7.5 Biodiversity Conservation

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) avoids, or where this is not feasible, minimises negative impacts on terrestrial and marine biodiversity and ecosystems.

Yes

Terrestrial and marine biodiversity mitigation policy URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)

Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2- 8-accordion-953-8

Proponents are required to ensure that mitigation activities avoid, or where avoidance is not feasible, minimise negative impacts on biodiversity and ecosystems.

Projects validated under the Woodland Carbon Code must comply with the UK Forestry Standard (UKFS) ([section 1.5](#)), which includes comprehensive requirements and guidance on biodiversity conservation, sustainable management of living natural resources, and habitat protection. Relevant subject areas include Forests and Biodiversity, Forests and Soil, Forests and Water, and General Forestry Practice.

In addition, the [Woodland Benefits Tool](#) is used to assess and record the project's expected environmental and social outcomes, including biodiversity impacts, supporting transparency and accountability in project design.

2) protects the habitats of rare, threatened, and endangered species, including areas needed for habitat connectivity.

Yes

Endangered species policy URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)

Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2- 8-accordion-953-8

Wildlife and Countryside Act 1981 – https://www.legislation.gov.uk/ukpga/1981/69

Conservation of Habitats and Species Regulations 2017 – https://www.legislation.gov.uk/uksi/2017/1012/contents

Proponents are required to ensure that habitats of rare, threatened, and endangered species are protected, including maintaining and enhancing habitat connectivity.

Projects validated under the Woodland Carbon Code must comply with the UK Forestry Standard (UKFS) ([section 1.5](#)). The UK Forestry Standard (UKFS) requires forestry proposals to identify and safeguard protected species and habitats. Relevant subject areas include Forests and Biodiversity,

General Forestry Practice, and Forests and Landscape. The [Woodland Benefits Tool](#) further supports assessment of biodiversity outcomes during project design.

This includes consideration of European protected species such as bats, otters and dormice, which are protected under the [Conservation of Habitats and Species Regulations 2017](#) (as retained in UK law) and the [Wildlife and Countryside Act 1981](#). Activities that could affect these species or their habitats must be assessed, and licences may be required where impacts cannot be avoided.

3) does not convert natural forests, grasslands, wetlands, or high conservation value habitats.

Yes

Preservation of high conservation value habitats policy URL:

[https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St andard_-_effective_October_2024.pdf](https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf)

Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)

WCC Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para- 950-2-8-accordion-953-8

Wildlife and Countryside Act 1981 – https://www.legislation.gov.uk/ukpga/1981/69

Proponents are required to ensure that mitigation activities do not result in the conversion of natural forests, grasslands, wetlands, or high conservation value habitats.

Under the UK Forestry Standard (UKFS), conversions of semi-natural or priority habitats are not permitted unless there are overriding environmental or social benefits, and such proposals are subject to strict assessment. Relevant subject areas include Forests and Biodiversity, Forests and Soil, and General Forestry Practice. The [Woodland Benefits Tool](#) supports identification of high conservation value areas and informs appropriate site design.

The [Wildlife and Countryside Act 1981](#) provides statutory protection for Sites of Special Scientific Interest (SSSIs) and priority habitats in the UK.

In addition, the Environmental Impact Assessment (Forestry) Regulations in each UK nation provide a legal framework for screening forestry projects that may pose significant environmental risks. These regulations require formal assessment of potential impacts on biodiversity, water, soil, and local communities, and may trigger the need for an Environmental Statement. The Open Habitats Policy (OHP), which operates alongside the EIA regime, further safeguards high conservation value habitats by applying a presumption against the permanent loss of woodland, particularly ancient woodland, and requiring compensatory planting where appropriate.

- [Environmental Impact Assessment England](#)
- [Environmental Impact Assessment Scotland](#)
- [Environmental Impact Assessment Wales](#)
- [Environmental Impact Assessment Northern Ireland](#)

These legal and policy safeguards ensure that conversion of important habitats is avoided in Woodland Carbon Code projects.

4) minimises soil degradation and soil erosion.

Yes

Soil degradation and soil erosion policy URL:

[https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St andard_-_effective_October_2024.pdf](https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf)

Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)

Projects validated under the Woodland Carbon Code are required to comply with the UK Forestry Standard (UKFS) [(section 1.5)](#), which includes comprehensive requirements and guidelines to minimise soil degradation and erosion. These are embedded in both the planning and operational stages of forest management.

Key measures include:

- **Minimising soil compaction and erosion**: UKFS Guidelines (Section 8: Forests and Soils) require that operations are planned to avoid soil damage, especially during wet conditions. Brash mats are used during extraction to protect soil structure, and operations are modified or postponed if soil

damage begins to occur (Guidelines 6–9, p. 105–106).

- **Reducing soil disturbance**: Cultivation and drainage are only used where necessary and are carefully planned to minimise disturbance. Soil disturbance is recognised as a risk factor for erosion, nutrient leaching, and carbon loss, and is therefore tightly controlled (Guidelines 10–12, p. 106).
- **Preventing erosion through forest design**: Forests are designed to reduce erosion risk by maintaining canopy cover, using windbreaks, and stabilising slopes. Riparian zones and buffer areas are established to intercept runoff and reduce sediment delivery to watercourses (Section 9: Forests and Water, p. 118–124).
- **Climate resilience**: Forests are planned to enhance resilience to climate change, including increased rainfall and extreme weather events, which can exacerbate erosion. Measures include species selection, slope stabilisation, and adaptive management (Section 4: Forests and Climate Change, p. 41–45).

Together, these measures ensure that woodland creation and management under the Woodland Carbon Code actively minimise soil degradation and erosion, supporting long-term soil health and ecosystem function.

5) minimises water consumption and stress in the mitigation activity.

Yes

Water conservation policy URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St
andard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Projects validated under the Woodland Carbon Code are required to comply with the UK Forestry Standard (UKFS) (section 1.5), which includes specific requirements to minimise water consumption and avoid water stress through appropriate forest planning and management.
Key provisions include:

- **Water-sensitive woodland creation**: UKFS Requirement 25 (General Forestry Practice, p. 14) states that when planning woodland creation, the sensitivity of downstream water supplies, water bodies, and wetlands —— including Ground- and Surface Water Dependent Terrestrial Ecosystems —— must be considered. Where water quantity is a concern, advice must be sought from the relevant authorities.
- **Species selection and climate resilience**: Forests are designed to be resilient to climate change, including drought and water scarcity. Tree species are selected based on site suitability and water availability, reducing the need for irrigation and minimising stress on local water resources (UKFS Guidelines: Forests and Climate Change).
- **Drainage and hydrology**: Forest drainage systems are planned to avoid unnecessary water loss. Where possible, existing drains are disconnected from watercourses to retain water within the landscape and reduce hydrological stress (UKFS Guidelines: Forests and Water).
- **Protection of water-dependent ecosystems**: Riparian zones and buffer areas are established to protect watercourses and wetlands, helping to maintain water quality and reduce evapotranspiration stress (UKFS Guidelines: Forests and Water).
- **Protection of private water supplies**: Forestry operations must not lead to harmful or polluting substances contaminating public or private water supplies (UKFS Guidelines: Forests and Water).

These measures ensure that woodland creation and management under the Woodland Carbon Code are water- efficient and climate-resilient, avoiding undue pressure on local water resources and ecosystems.

b)   Confirm your organisation requires that mitigation activity proponents confirm in validated design documents:

1. **whether the mitigation activity has negative impacts on terrestrial and marine biodiversity and ecosystems, on habitats of rare, threatened, and endangered species, on soil degradation and soil erosion, and on water consumption and water stress.**
2. **where the mitigation activity results in any of the impacts listed in 1) above, that it has put in place the measures referred to in 7.1 b) 1).**

Yes

Biodiversity conservation and sustainable management of living natural resources policy URL:

https://view.officeapps.live.com/op/view.aspx?
src=https%3A%2F%2Fwww.woodlandcarboncode.org.uk%2Fsites%2Fdefault%2Ffiles%2F2025-
07%2FProjectDesignDocument_V3.0_August2025.docx&wdOrigin=BROWSELINK

UK Forestry Standard (2024) —
https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St
andard_-_effective_October_2024.pdf

WCC Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-
tools#para- 950-2-8-accordion-953-8

Projects validated under the Woodland Carbon Code are required to confirm, through a validated
Project Design Document (section 4), whether the mitigation activity may result in negative impacts on
biodiversity, soil, or water. This includes potential effects on:

- Terrestrial biodiversity and ecosystems
- Habitats of rare, threatened, or endangered species
- Soil degradation and erosion
- Water consumption and water stress

Where such impacts are identified, the UK Forestry Standard (UKFS) — which all Woodland Carbon
Code projects must comply with — requires that appropriate mitigation measures are incorporated
into project design and implementation. These measures are embedded across UKFS sections on
Biodiversity, Soils, Water, and Climate Change, and include:

- Site-sensitive species selection and forest design . Protection of priority habitats and species
- Soil conservation and erosion control
- Water-sensitive planning and drainage management
- Climate adaptation strategies to reduce ecological stress

These requirements are assessed during project validation and form part of the ongoing
monitoring and verification process, ensuring that any potential negative impacts are identified
and addressed in line with best practice.

7.6   Indigenous Peoples, Local Communities and Cultural Heritage

**a)Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods,
ancestral knowledge and cultural heritage, confirm your organisation requires mitigation
activity proponents to ensure that the mitigation activity:**

**1)recognises, respects and promotes the protection of the rights of IPs & LCs in line with
applicable international human rights law, and the United Nations Declaration on the Rights of
Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples.**

Yes

Protection of rights of IPs & LCs URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St
andard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

WCC Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-
tools#para- 950-2-8-accordion-953-8

Landowner Commitment Statement - Template documents and tools | Woodland Carbon Code

Projects validated under the Woodland Carbon Code are required to demonstrate that the rights and
interests of local communities, including landowners, tenants, crofters, and other stakeholders, are
recognised and respected. This is achieved through:

- **Commitment statements**: The Woodland Carbon Code requires that all landowners, tenants,
  common grazers and the grazing clerk (where applicable) sign a commitment statement (section
  2.1). This confirms their informed consent to the project and their agreement to uphold the
  principles of sustainable forest management, including the protection of cultural heritage and
  community rights.
- **Stakeholder consultation**: In line with the UK Forestry Standard (UKFS), all woodland creation

projects in the UK must undergo stakeholder consultation (section 2.4). This includes early engagement with local communities and relevant authorities to identify and address any potential impacts on cultural heritage, land use, or community interests. The UKFS emphasises the importance of inclusive planning and the integration of social, environmental, and economic objectives.

- **Cultural heritage protection**: The UKFS includes specific requirements to identify, assess, and protect historic and cultural features, including those of significance to local communities. Forest management plans must demonstrate how these features will be safeguarded and, where appropriate, enhanced.
- **Community benefit and inclusion**: The Woodland Benefits Tool, used during the Woodland Carbon Code validation process, encourages project proponents to consider and enhance the social and community value of woodland creation. This includes identifying opportunities for community involvement, access, education, and recreation, helping to ensure that projects deliver positive outcomes for local people.

Together, these measures ensure that mitigation activities under the Woodland Carbon Code are aligned with international human rights principles, including the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169, by promoting informed participation, consent, and the protection of cultural and community values.

2) identifies the rights-holders possibly affected by the mitigation activity (including customary rights of local rights holders).

Yes

Identification of rights-holders provisions URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-
_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
WCC Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2-8-accordion-953-8
Landowner Commitment Statement - Template documents and tools | Woodland Carbon Code
Projects validated under the Woodland Carbon Code are required to identify all relevant rights-holders who may be affected by the mitigation activity. This includes landowners, tenants, crofters, and other individuals or groups with legal or customary rights to the land.

- **Commitment and consent**: As part of the validation process, all landowners, tenants, common grazers and the grazing clerk (where applicable) sign a commitment statement (section 2.1). This ensures that those with legal or customary rights are identified and have given their informed consent to the project.
- **Stakeholder identification and consultation**: In line with the UK Forestry Standard (UKFS), all woodland creation projects must undertake stakeholder consultation (section 2.4). This includes identifying and engaging with individuals, communities, and organisations who may be affected by the project, including those with customary or informal rights. The UKFS emphasises early consultation to inform forest design and ensure that relevant interests are considered and addressed.
- **Cultural and community considerations**: The UKFS also requires that forest management plans identify and protect cultural heritage and community values, which may be linked to local or customary land use.
- **Community benefit and inclusion**: The Woodland Benefits Tool , used during the Woodland Carbon Code validation process, encourages project proponents to consider and enhance the social and community value of woodland creation. This includes identifying opportunities for community involvement, access, education, and recreation, helping to ensure that projects deliver positive outcomes for local people.
- **Legal rights and responsibilities**: The Woodland Carbon Code also offers template buyer and seller agreements that provides optional guidance on how to establish buyer/seller contracts that provide clarity over rights, responsibilities and ownership (see Download template agreements | Woodland Carbon Code). These agreements are an optional support tool. They are not required for Woodland Carbon Code projects and do not replace any need for professional legal advice.

These processes ensure that rights-holders are identified and engaged from the outset, supporting

the principles of free, prior, and informed consent and aligning with international standards on the rights of Indigenous Peoples and local communities.

3) when relevant to circumstances, has applied the FPIC process.

N/A

FPIC process/policy URL:

N/A
Not applicable, UK does not have legally recognized Indigenous Peoples

4) does not force eviction or any physical or economic displacement of IPs & LCs, including through access restrictions to lands, territories, or resources, unless agreed upon with IPs & LCs during the FPIC process.

Yes

Prevention of eviction or economic displacement provisions URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code WCC Woodland Benefits Tool — https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2-8-accordion-953-8 Landowner Commitment Statement - Template documents and tools | Woodland Carbon Code
Projects validated under the Woodland Carbon Code must demonstrate that no physical or economic displacement of landowners, tenants, crofters, or other local rights-holders occurs as a result of the mitigation activity. Participation in Woodland Carbon Code projects is entirely voluntary and requires formal consent:

- **Landowner and rights-holder consent**: All landowners, tenants, common grazers and the grazing clerk (where applicable) must sign a commitment statement prior to validation, confirming their agreement to the project and its long-term management (section 2.1). This ensures that no party is displaced or restricted from land access without their informed and voluntary participation.
- **Access and land use**: Woodland Carbon Code projects do not impose restrictions on access to land, territories, or resources beyond what is agreed upon by the rights-holders themselves. Projects are designed to complement existing land uses, including farming, crofting, and community access, and must be compatible with local land management objectives.
- **Stakeholder engagement**: In line with UKFS requirements, woodland creation proposals must include early consultation with affected stakeholders (section 2.4). This ensures that any potential impacts on livelihoods, cultural heritage, or land access are identified and addressed collaboratively.
- **Community benefit and inclusion**: The Woodland Benefits Tool , used during the Woodland Carbon Code validation process, encourages project proponents to consider and enhance the social and community value of woodland creation. This includes identifying opportunities for community involvement, access, education, and recreation, helping to ensure that projects deliver positive outcomes for local people.

These safeguards ensure that Woodland Carbon Code projects do not result in eviction or displacement and are aligned with the principles of free, prior, and informed consent (FPIC), as well as international human rights standards.

5) preserves and protects cultural heritage consistent with IPs & LCs protocols/rules/plans on the management of cultural heritage or UNESCO Cultural Heritage conventions.

Yes

Preservation of culture heritage provisions URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Projects validated under the Woodland Carbon Code are required to conform to the UK Forestry

Standard (UKFS), under section 1.4. The UKFS requires projects preserve and protect cultural heritage, including sites of local, national, and international significance, in the following ways:

- **Cultural heritage protection**: The UKFS includes detailed requirements for identifying, assessing, and protecting cultural heritage features. This includes designated heritage assets such as Scheduled Monuments, listed buildings, historic landscapes, and World Heritage Sites. Forest management plans must demonstrate how these features will be protected and, where appropriate, enhanced.
- **Protected landscapes**: Woodland creation and management within protected areas — including Areas of Outstanding Natural Beauty, National Parks, and UNESCO World Heritage Sites — must take account of the cultural, historical, and landscape character of the area. The UKFS requires that forests are designed and managed to respect these values and comply with relevant planning and conservation policies.
- **Stakeholder engagement**: The UKFS requires early consultation with statutory historic environment authorities and local communities to ensure that cultural heritage is identified and appropriately managed. This includes respecting local protocols and land use traditions where relevant. Stakeholder consultation is also required under section 2.4 of the Woodland Carbon Code.
- **Alignment with international conventions**: These measures are consistent with the principles of the UNESCO World Heritage Convention and broader international standards on cultural heritage protection, ensuring that woodland creation does not compromise the Outstanding Universal Value of designated sites.

Together, these safeguards ensure that Woodland Carbon Code projects actively protect cultural heritage and landscape identity, particularly in areas of high cultural or historical sensitivity.

b)   Where the mitigation activity directly or indirectly impacts IPs & LCs, including livelihoods, ancestral knowledge and cultural heritage, confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

IPs & LCs provisions in design documents URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx
UK Forestry Standard (2024) — https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
WCC Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para- 950-2-8-accordion-953-8
Landowner Commitment Statement - Template documents and tools | Woodland Carbon Code
Projects validated under the Woodland Carbon Code are required to confirm, through a validated Project Design Document, that the mitigation activity adheres to the safeguards outlined in 7.6(a), or that appropriate measures have been put in place in line with the UKFS and Woodland Carbon Code requirements.

- **Rights-holder consent**: The Woodland Carbon Code requires all landowners, tenants, common grazers and the grazing clerk (where applicable) sign a commitment statement (section 2.1), confirming their voluntary participation and agreement to the project. This ensures that those with legal or customary rights are identified and that their consent is documented.
- **Stakeholder consultation**: In accordance with the UK Forestry Standard, all woodland creation projects must include early and meaningful consultation with affected stakeholders. This includes identifying potential impacts on livelihoods, cultural heritage, and land access, and ensuring that appropriate mitigation measures are incorporated into project design. Stakeholder consultation is also required under section 2.4 of the Woodland Carbon Code.
- **Cultural heritage and community safeguards**: Where projects are located in or near culturally sensitive areas — such as National Parks, Areas of Outstanding Natural Beauty, or UNESCO World Heritage Sites — UKFS requires that forest design and management respect and protect the cultural and historical character of the landscape. These are included in section

4 of the Project Design Document.

Validation documentation: These safeguards are confirmed through the Woodland Carbon Code validation process, including the use of the [Woodland Benefits Tool](#) , which encourages project proponents to consider and enhance community involvement and social value.

Together, these mechanisms ensure that any potential impacts on Indigenous Peoples and Local Communities are identified, addressed, and transparently documented in line with international standards and UK best practice.

7.7   Respect for Human Rights, Stakeholder Engagement

a) Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1) avoids discrimination and respects human rights.

Yes

Discrimination & human rights policy/provisions URL:

https://www.legislation.gov.uk/ukpga/2010/15/contents
UK Forestry Standard (2024) —
https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_St andard_-_effective_October_2024.pdf
Woodland Carbon Code Comply with the Law requirement 1.4 - [1. Eligibility | Woodland Carbon Code](#)
Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)
Landowner Commitment Statement - [Template documents and tools | Woodland Carbon Code](#)
Projects validated under the Woodland Carbon Code are required to respect human rights and avoid discrimination throughout the design and implementation of the mitigation activity.

- **Legal compliance**: All Woodland Carbon Code projects must comply with UK law ([section 1.5](#)), including the Equality Act 2010, which protects individuals from discrimination, harassment, and victimisation based on nine protected characteristics. These protections apply across all aspects of public life, including land use, access, and community engagement.
- **Public Sector Equality Duty**: Where projects involve public bodies or are supported by public funding, the [Public Sector Equality Duty](#) requires that decisions are made with due regard to the need to eliminate discrimination, advance equality of opportunity, and foster good relations between different groups.
- **Stakeholder engagement and inclusion**: The UK Forestry Standard requires early and inclusive consultation with stakeholders, including local communities and rights-holders. This ensures that diverse perspectives are considered and that forest planning and management are equitable and inclusive. Stakeholder consultation is also required under [section 2.4](#) of the Woodland Carbon Code.
- **Voluntary participation**: The Woodland Carbon Code requires that all landowners, tenants, common grazers and the grazing clerk (where applicable) sign a commitment statement ([section 2.1](#)), confirming their voluntary participation and agreement to the project. This safeguards against coercion and ensures that all parties are treated fairly and with respect.

Together, these frameworks ensure that Woodland Carbon Code projects uphold human rights, promote equality, and avoid discrimination in line with UK legislation and international best practice.

2) abides by the [International Bill of Human Rights](#) and universal instruments ratified by the host country.

Yes

International Bill of Human Rights and host country provisions policy URL:

https://www.gov.uk/government/collections/human-rights-the-uks-international-human-rights-obligations
Woodland Carbon Code Comply with the Law requirement 1.4 - [1. Eligibility | Woodland Carbon Code](#)
Woodland Carbon Code UKFS requirement 1.5 - [1. Eligibility | Woodland Carbon Code](#)
UK Forestry Standard (2024) –

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Landowner Commitment Statement - Template documents and tools | Woodland Carbon Code
Equality Act 2010 (UK legislation) — https://www.legislation.gov.uk/ukpga/2010/15/contents

Projects validated under the Woodland Carbon Code are required to comply with all relevant UK legislation and international human rights instruments ratified by the UK (section 1.5), including the International Bill of Human Rights.

- **Legal compliance**: The UK is a signatory to the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights. These instruments form the International Bill of Human Rights and are embedded in UK law and policy frameworks.
- **Equality and non-discrimination**: The Equality Act 2010 provides a legal framework to protect individuals from discrimination and to promote equality of opportunity. Woodland Carbon Code projects must operate within this framework, ensuring that no individual or group is excluded or disadvantaged based on protected characteristics.
- **UKFS alignment**: The UK Forestry Standard requires that forest planning and management respect human rights, promote inclusive stakeholder engagement, and protect cultural and community values. This includes early consultation with affected stakeholders and the integration of social, environmental, and economic objectives. Projects are required to comply with UKFS as per section 1.5 of the Standard.
- **Voluntary participation and consent**: The Woodland Carbon Code requires that all landowners, tenants, common grazers and the grazing clerk (where applicable) sign a commitment statement (section 2.1), confirming their voluntary participation and agreement to the project. This ensures that rights-holders are informed and that no coercion or infringement of rights occurs.

Together, these frameworks ensure that Woodland Carbon Code projects are implemented in a manner consistent with the UK's international human rights obligations and domestic legal standards.

3) takes into account and responds to local stakeholders' views.

Yes

Engagement and response to stakeholders approach URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-
_effective_October_2024.pdf

Woodland Carbon Code Comply with the Law requirement 1.4 - 1. Eligibility | Woodland Carbon Code
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2-8-accordion-953-8
Equality Act 2010 (UK legislation) – https://www.legislation.gov.uk/ukpga/2010/15/contents

Projects validated under the Woodland Carbon Code are required to identify, consult, and respond to the views of local stakeholders throughout the project lifecycle.

- **Stakeholder consultation**: The UK Forestry Standard mandates early and inclusive consultation with local stakeholders for all woodland creation projects. This includes landowners, tenants, crofters, local communities, statutory bodies, and other interested parties. The consultation process is designed to ensure that local knowledge, concerns, and aspirations are taken into account in project design and implementation. Stakeholder consultation is also required under section 2.4 of the Woodland Carbon Code.
- **Community engagement tools**: The Woodland Benefits Tool requires project proponents identify opportunities for community involvement, access, education, and recreation. This tool supports a proactive approach to engaging with local stakeholders and maximising social value.
- **Transparency and responsiveness**: Forest management plans must demonstrate how stakeholder views have been considered and addressed. This includes adapting proposals where appropriate to reflect local priorities, mitigate concerns, and enhance community benefits. Management plans are required at validation in section 2.5 of the Project Design Document.
- **Legal and ethical standards**: These practices align with the Equality Act 2010 and broader UK human rights obligations, ensuring that engagement is inclusive, non-discriminatory, and respectful of all stakeholders.

Together, these measures ensure that Woodland Carbon Code projects are developed in collaboration with local communities and stakeholders, and that their views are meaningfully integrated into project outcomes.

b)   Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards, or that it has put in place the measures referred to in 7.1 b) 1) above.

Yes

Design document measures URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx
Above Link - Woodland Carbon Code PDD Page 9
UK   Forestry   Standard   (2024)   –
https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-
_effective_October_2024.pdf
Woodland Carbon Code Comply with the Law requirement 1.4 - 1. Eligibility | Woodland Carbon Code
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2- 8-accordion-953-8
Equality Act 2010 (UK legislation) – https://www.legislation.gov.uk/ukpga/2010/15/contents
Projects validated under the Woodland Carbon Code are required to confirm, through a validated Project Design Document, that the mitigation activity adheres to the safeguards outlined in Criterion 7.7(a), or that appropriate measures have been put in place in line with the UKFS and WCC requirements.

- **Documented consent and participation**: The Woodland Carbon Code requires that all landowners, tenants, common grazers and the grazing clerk (where applicable) sign a commitment statement (section 2.1) as part of the validation process. This confirms their voluntary participation and ensures that no party is subject to discrimination, coercion, or exclusion.
- **Stakeholder engagement and transparency**: The UK Forestry Standard requires that stakeholder views are actively sought and integrated into project design. Forest management plans must demonstrate how engagement has been conducted and how feedback has been addressed, particularly where projects may affect access, livelihoods, or cultural values. Stakeholder consultation is also required under section 2.4 of the Woodland Carbon Code.
- **Legal and ethical compliance**: Projects must operate in accordance with UK law (section 1.4), including the Equality Act 2010 and the UK's international human rights obligations. These legal frameworks are embedded in the Woodland Carbon Code's validation and verification processes, ensuring that human rights and equality safeguards are not only respected but evidenced.

Together, these mechanisms ensure that Woodland Carbon Code projects are designed and implemented in a way that upholds human rights, avoids discrimination, and meaningfully incorporates stakeholder perspectives.

7.8   Gender Equality

a)Confirm your organisation requires mitigation activity proponents to ensure that the mitigation activity:

1. **provides equal opportunities in the context of gender**
2. **protects against and appropriately responds to violence against women and girls**
3. **provides equal pay for equal work**

Yes

URL:

https://www.legislation.gov.uk/ukpga/2010/15/contents
UK   Forestry   Standard   (2024)   –

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code Comply with the Law requirement 1.4 - 1. Eligibility | Woodland Carbon Code

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Projects validated under the Woodland Carbon Code are required to operate in accordance with UK laws (section 1.4), ensuring that gender equality is upheld throughout the design and implementation of the mitigation activity.

1. **Equal opportunities**: The Equality Act 2010 prohibits discrimination on the basis of sex and gender, and requires equal access to opportunities in employment, services, and public life. Woodland Carbon Code projects must comply with this legislation, and the UK Forestry Standard reinforces this by requiring inclusive stakeholder engagement and equitable access to the benefits of woodland creation.

2. **Protection from gender-based violence**: While Woodland Carbon Code projects are not typically associated with high-risk environments, the Equality Act and related safeguarding frameworks in the UK provide legal protections against harassment and violence, including gender-based violence. Public bodies and organisations involved in project delivery are expected to have appropriate safeguarding policies in place.

3. **Equal pay for equal work**: The Equality Act 2010 also enshrines the principle of equal pay for equal work. Any employment or contracting associated with Woodland Carbon Code projects must comply with this requirement, ensuring that men and women are paid equally for equivalent roles and responsibilities.

These legal and policy frameworks ensure that Woodland Carbon Code projects are implemented in a way that promotes gender equality, protects against discrimination and violence, and supports fair and inclusive participation.

b)   Confirm your organisation requires that mitigation activity proponents confirm in validated design documents that the mitigation activity adheres to the above safeguards or that it has put in place the measures referred to in 7.1 b) 1).

Yes

Gender Equality policy/provisions URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Equality Act 2010 (UK legislation) — https://www.legislation.gov.uk/ukpga/2010/15/contents

Woodland Carbon Code Comply with the Law requirement 1.4 - 1. Eligibility | Woodland Carbon Code

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Projects validated under the Woodland Carbon Code are required to confirm, through a validated Project Design Document, that the mitigation activity adheres to the gender equality safeguards outlined in Criterion 7.8(a), or that appropriate measures have been put in place in line with UKFS and Woodland Carbon Code requirements.

- **Legal compliance**: All Woodland Carbon Code projects must comply with the Equality Act 2010, which provides a legal framework for promoting gender equality, preventing discrimination, and ensuring equal pay for equal work. These obligations apply to all aspects of project design, delivery, and stakeholder engagement.
- **Inclusive planning and participation**: The UK Forestry Standard requires that forest planning processes are inclusive and equitable. This includes early consultation with stakeholders and the consideration of social impacts, ensuring that women and girls have equal opportunities to participate in and benefit from woodland creation projects. Stakeholder consultation is also required under section 2.4 of the Woodland Carbon Code.
- **Safeguarding and accountability**: Where projects involve public bodies or community engagement, safeguarding policies are expected to be in place to protect against harassment or violence, including gender-based violence. These expectations are embedded in the Woodland Carbon Code's validation and verification processes.

Together, these mechanisms ensure that gender equality is not only a principle but a documented and verifiable requirement of all Woodland Carbon Code projects.

7.9 Robust Benefit-Sharing

a) **If your organisation requires arrangements for benefit-sharing with IPs & LCs, confirm that you require that mitigation activity proponents:**

1) **include in validated design documents information on how benefit-sharing arrangements that are appropriate to the context and consistent with applicable national rules and regulations will be designed and implemented through a benefit-sharing plan.**

Yes

Benefit sharing proponent requirements URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code Comply with the Law requirement 1.4 - 1. Eligibility | Woodland Carbon Code

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2-8-accordion-953-8

Landowner Commitment Statement - Template documents and tools | Woodland Carbon Code

Equality Act 2010 (UK legislation) — https://www.legislation.gov.uk/ukpga/2010/15/contents

The Woodland Carbon Code does not prescribe a monetary benefit-sharing plan, although this has been done by some projects. The Code does, however, require compliance with the UK Forestry Standard (UKFS) (section 1.5), which embeds the principle of balanced objectives — environmental, economic, and social — as the foundation of sustainable forest management. This ensures that woodland creation and management deliver meaningful benefits to local communities and rights-holders.

- **Forests and People**: The UKFS includes a dedicated chapter on *Forests and People*, which sets out requirements to engage local communities, protect public access, and support social and economic wellbeing. This includes early stakeholder consultation, consideration of local livelihoods, and the promotion of inclusive access to forest benefits such as recreation, education, and employment.
- **Balanced objectives**: The UKFS defines sustainable forest management as achieving a balance between environmental protection, economic viability, and social benefit. This principle ensures that woodland creation projects are designed to deliver shared value, particularly in rural and community contexts.
- **Voluntary participation and transparency**: Under the Woodland Carbon Code, all landowners, tenants, common grazers and the grazing clerk (where applicable) must sign a commitment statement confirming their informed and voluntary participation (section 2.1). This ensures that those with legal or customary rights are not only consulted but are active participants in the project's design and benefit structure.
- **Community value tools**: The Woodland Benefits Tool requires project proponents to identify and enhance the social and community value of woodland creation. This includes opportunities for local employment, education, access, and well being — all of which contribute to equitable benefit-sharing.

Together, these frameworks ensure that Woodland Carbon Code projects are designed and implemented in a way that supports fair and context-appropriate benefit-sharing with local communities and rights-holders, consistent with UK law and international best practice.

2) **confirm in validated design documents that the draft and final benefit-sharing plan have been shared with the affected IPs & LCs in a form, manner, and language understandable to them.**

Yes

Benefit sharing dissemination requirements URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx
Above Link - Woodland Carbon Code PDD Pages 8, 9 and 11
UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
WCC Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para- 950-2-8-accordion-953-8
The Woodland Carbon Code does not require a monetary benefit-sharing plan, but it does require that all relevant rights-holders — including landowners, tenants, and crofters — are fully informed and voluntarily committed to the project through a signed commitment statement. This ensures that any benefits arising from the project are agreed upon and understood by those directly involved.

- **Transparent communication**: The WCC validation process requires that project documentation, including the design plan and any supporting tools such as the Woodland Benefits Tool, is shared with stakeholders in a clear and accessible format. This ensures that local communities and rights-holders understand the intended benefits and have the opportunity to engage meaningfully.
- **Stakeholder engagement under UKFS**: The UK Forestry Standard requires early and inclusive consultation with local communities and other stakeholders. Forest management plans must demonstrate how views have been sought and incorporated, and how benefits — such as access, recreation, employment, or environmental improvements — are shared and communicated.
- **Cultural and contextual sensitivity**: While the UK context does not include Indigenous Peoples in the international legal sense, the principles of free, prior, and informed consent are reflected in the WCC's emphasis on voluntary participation and the UKFS's requirements for inclusive, locally appropriate engagement.

Together, these mechanisms ensure that any benefit-sharing arrangements are communicated clearly and transparently to affected stakeholders, in a manner appropriate to the UK context and consistent with national legal and policy frameworks.
UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2- 8-accordion-953-8
The Woodland Carbon Code does not require a monetary benefit-sharing plan, but it does require that all relevant rights-holders — including landowners, tenants, and crofters — are fully informed and voluntarily committed to the project through a signed commitment statement. This ensures that any benefits arising from the project are agreed upon and understood by those directly involved.

- **Transparent communication**: The Woodland Carbon Code validation process requires that project documentation, including the design plan and any supporting tools such as the Woodland Benefits Tool , is shared with stakeholders in a clear and accessible format. This ensures that local communities and rights- holders understand the intended benefits and have the opportunity to engage meaningfully.
- **Stakeholder engagement**: The UK Forestry Standard requires early and inclusive consultation with local communities and other stakeholders. Stakeholder consultation is also required under section 2.4 of the Woodland Carbon Code.
- **Cultural and contextual sensitivity**: While the UK context does not include Indigenous Peoples in the international legal sense, the principles of free, prior, and informed consent are reflected in the Woodland Carbon Code's emphasis on voluntary participation and the UKFS's requirements for inclusive, locally appropriate engagement.

Together, these mechanisms ensure that any benefit-sharing arrangements are communicated clearly and transparently to affected stakeholders, in a manner appropriate to the UK context and consistent with national legal and policy frameworks.

3) make benefit-sharing outcomes that result from the benefit-sharing plan publicly available, subject to applicable legal restrictions.

Yes

Benefit-Sharing results policy/provisions URL:

https://mer.markit.com/br-reg/public/index.jsp?entity=project&sort=project_name&dir=ASC&start=0&acronym=WCC&limit=15&additionalCertificationId=&categoryId=100000000000001&srd=false&name=&standardId=100000000000042

Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2- 8-accordion-953-8

UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

The Woodland Carbon Code does not require a monetary benefit-sharing plan, but it promotes transparency and public accountability through its validation and registry systems.

- **Public disclosure via the S&P Global Registry** : All validated Woodland Carbon Code projects are listed on the UK Land Carbon Registry, hosted by S&P Global. This platform provides public access* to key project documentation, including design documents, maps, carbon unit issuance, and verification reports. Benefit- sharing outcomes are included in project documentation — such as through the Woodland Benefits Tool or stakeholder engagement summaries — and these are made publicly available, subject to any applicable legal or privacy constraints.
- **UKFS transparency requirements**: The UK Forestry Standard requires that stakeholder engagement and social benefits are documented in forest management plans. These plans must demonstrate how local views have been considered and how community benefits — such as access, recreation, education, or employment — are delivered. This information is shared with stakeholders and is made publicly available through planning consultations or project reporting. Forest management plans are required to be provided during the validation process, in section 2.2 of the Project Design Document.

Together, these mechanisms ensure that benefit-sharing outcomes are transparently documented and accessible, in line with UK legal standards and international expectations for public accountability.
* Please note that S&P Global is transitioning to a new platform sometime after 1st August 2025, so this link may not redirect appropriately. The new platform should be available at the following url: https://registry.spglobal.com/uklandcarbonregistry/public/wcc. If this does not work, a new link can be provided upon request.

7.10   Cancun Safeguards

a) Confirm your organisation requires for all REDD+ mitigation activities that the mitigation activity is consistent with all relevant Cancun Safeguards as set out in paragraph 71 of decision 1/CP.16 of the United Nations Framework Convention on Climate Change.

No

Cancun Safeguards policy/provisions URL:

N/A

Not applicable, the Woodland Carbon Code does not allow REDD+ mitigation activities.

7.11   Ensuring Positive SDG Impacts

a) **Confirm your organisation requires that mitigation activity proponents, in validated design documents:**

1) provide information on how the mitigation activity is consistent with the SDG objectives of the host country, where the SDG objectives are relevant, and such is feasible.

Yes

Proponent SDG objectives policy/provisions URL:

https://www.woodlandcarboncode.org.uk/sustainable-development-goals

Sustainable Development Goals - https://www.woodlandcarboncode.org.uk/sustainable-development-goals

UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Woodland Benefits Tool – https://www.woodlandcarboncode.org.uk/template-documents-and-tools#para-950-2- 8-accordion-953-8

UK Government SDGs - Implementing the Sustainable Development Goals - GOV.UK

The Woodland Carbon Code requires that projects demonstrate alignment with the UK Forestry Standard (UKFS) (section 1.5), which integrates the UK's commitments to sustainable development, including those under the UN Sustainable Development Goals (SDGs).

In the Project Design Document, project developers must describe how the project contributes to environmental and social outcomes, including:

- Climate change mitigation (related to SDG 13)
- Biodiversity enhancement (related to SDG 15)
- Sustainable land use and forest management (related to SDG 12 and SDG 15)
- Community engagement and social responsibility (related to SDG 11 and SDG 16)

Projects must complete the Woodland Benefits Tool to identify and report on specific SDG-aligned outcomes. These contributions are reviewed at validation and verification, ensuring that projects are not only consistent with national sustainable development objectives but also contribute meaningfully to global goals.

The UK Government committed to the United Nations Sustainable Development Goals (SDGs) in 2015. The SDGs provide a framework to eradicate poverty, reduce inequalities, combat catastrophic climate change, and protect the natural environment by 2030. The UK adopts a holistic approach to all 17 SDGs, with a focus on SDGs 2, 6, 7, 11, 12, 13, 14 and 15 for environmental dimensions. The UK is working on making energy affordable for all and to sustain improvements in energy efficiency under SDG 7.

The processes described above ensure that Woodland Carbon Code projects are aligned with the UN Sustainable Development Goals, in particular on those for which the UK Government has a focus.

2) demonstrate, if applicable, through qualitative assessment how the mitigation activity delivers positive SDG impacts for certain SDGs (excluding SDG 13), if any.

Yes

Requirement of proponent demonstration of positive SDGs provisions URL:

https://www.woodlandcarboncode.org.uk/sustainable-development-goals

UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Sustainable Development Goals - https://www.woodlandcarboncode.org.uk/sustainable-development-goals

The Woodland Carbon Code encourages project developers to identify and describe positive contributions to the Sustainable Development Goals beyond climate action (SDG 13), where applicable. This is done

through qualitative assessment within the Project Design Document and supported by tools such as the Woodland Benefits Tool.

Projects are asked to consider and report on potential co-benefits in areas such as:

- Biodiversity enhancement (SDG 15 – Life on Land)
- Water quality and soil protection (SDG 6 – Clean Water and Sanitation)
- Community engagement and wellbeing (SDG 3 – Good Health and Wellbeing; SDG 11 – Sustainable Cities and Communities)

- Employment and skills development in rural areas (SDG 8 – Decent Work and Economic Growth)

These qualitative assessments are reviewed at validation and verification stages by independent third-party verifiers, ensuring that claimed Sustainable Development Goals benefits are credible, relevant, and proportionate to the scale and context of the project.

The processes described above ensure that Woodland Carbon Code projects are aligned with the UN Sustainable Development Goals.

3) provide information on any standardised tools and methods that were used to assess the SDG impacts.

Yes

Requirement of proponent methods provision URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

UK Forestry Standard (2024) – https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code

Project Design Document - https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

Sustainable Development Goals - https://www.woodlandcarboncode.org.uk/sustainable-development-goals

The Woodland Carbon Code encourages project developers to qualitatively assess and report on positive contributions to the Sustainable Development Goals (SDGs) beyond climate action (SDG 13), where applicable. This is done through the **Project Design Document** and supported by tools such as the **Woodland Benefits Tool.**

The UK Forestry Standard (UKFS) provides the framework for identifying and delivering these co-benefits. It sets out the UK's approach to sustainable forest management and integrates the UK's international commitments to sustainable development. The UKFS includes guidelines and requirements that align with several SDGs, including:

- SDG 15 — Life on Land: through biodiversity protection and habitat enhancement (UKFS Biodiversity Guidelines)
- SDG 6 — Clean Water and Sanitation: via protection of watercourses and catchments (UKFS Water Guidelines)
- SDG 3 — Good Health and Wellbeing and SDG 11 — Sustainable Cities and Communities: by promoting public access, recreation, and community involvement (UKFS People Guidelines)
- SDG 8 – Decent Work and Economic Growth: through support for rural employment and sustainable land- based industries

Projects must describe how these outcomes are expected to be delivered, based on the site context and management objectives. These qualitative assessments are reviewed at validation and verification by independent third-party verifiers, ensuring that SDG-related claims are credible, proportionate, and grounded in the UKFS framework.

The processes described above ensure that Woodland Carbon Code projects are aligned with the UN Sustainable Development Goals.

D – CORSIA Requirements Related to ICVCM Category Assessment

8. Additionality Demonstration – CORSIA

1) Confirm that your Program's carbon credits represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate.

Yes

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0   NA

For projects to be validated under the Woodland Carbon Code, they are required to pass both a legal and a financial test to demonstrate additionality. This is outlined in **Section 1.6: Additionality** of the Standard. Projects are also required to declare in their Project Design Document that the project meets the requirements of the legal additionality test outlined below:

The legal test requires that the woodland creation is not required by law. This includes woodland creation under legislation set by the EU, UK, devolved administrations or local government. A woodland creation project shall be legally additional when there are no laws, statutes, regulations, court orders, environmental management agreements, planning decisions* or other legally binding agreements that require its implementation, or the implementation of measures that would achieve equivalent levels of sequestration or other greenhouse gas emissions reductions. Compensatory planting to replace areas of woodland that are felled (e.g. for development or restoration of open habitats) or areas felled due to a Statutory Plant Health Notice do not pass the legal test.

*Planning decisions;

Woodland creation as a result of a planning condition under a Town and Country Planning Act or in England the Environment Act 2021 may be eligible provided:

- There is a range of possible environmental solutions and woodland creation is not specifically required.
- It is not compensatory planting to replace areas of woodland felled.
- The income from the developer/ planning condition doesn't rule the project out under the investment test. This includes:
- The Town and Country Planning Act (1990), Section 106 Planning Obligation (for England and Wales)
- The Town and Country Planning Act (Scotland) 1997, Section 75 Planning Obligations
- The Planning Act (Northern Ireland) 2011, Section 121 Planning permission to include appropriate provision for trees
- Conservation Covenants for Biodiversity Net Gain under the Environment Act 2021.

In England, woodland creation projects established to provide biodiversity credits under **Biodiversity Net Gain** or nutrient credits under the **Solent Nutrient Market** or **Somerset Catchment Market** are unlikely to be eligible for the Woodland Carbon Code/voluntary carbon credits as their legal agreements are likely to specify that woodland creation is required.

2) Confirm that your Program's carbon credits exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-carbon-sequestration#para-474-2-0

The Woodland Carbon Code ensures that all carbon credits issued represent greenhouse gas removals that exceed what would have occurred under a conservative, business-as-usual scenario. This is achieved through a robust and conservative approach to baseline-setting, as outlined in Section 3.1 — Carbon Baseline of the Code.

Projects are required to describe the original condition of the site, including vegetation cover, soil type, and associated carbon content. Project developers must estimate the baseline scenario, which represents the projected changes in carbon stock over the project duration if the woodland creation project did not proceed.

Key features of the baseline-setting process include:

- Conservatism: The Code does not allow inclusion of greenhouse gas emissions from previous land use (e.g. livestock, fertiliser, or burning) in the baseline. This ensures that only genuine additional removals are credited.
- Carbon Pools Considered:
  - Tree biomass (above and below ground)
  - Litter and deadwood
  - Non-tree biomass (above and below ground)
  - Soil carbon

If the baseline scenario is expected to result in significant sequestration (≥ 5% of the project's total

carbon sequestration), it must be quantified and deducted from the project's gross sequestration to calculate net carbon sequestration. If not, the baseline is conservatively assumed to be "no change over time."

To support this, project developers must provide evidence such as maps, photographs, remote sensing data, or field surveys. For example:

- Tree biomass: Estimated using the Woodland Carbon Code's Carbon Assessment Protocol and Lookup Tables.
- Non-tree biomass: Referenced from Natural England's Carbon Storage and Sequestration by Habitat (NERR094).
- Soil carbon: Estimated using standardised values unless site-specific data is available.

This conservative methodology ensures that all carbon credits issued under the Woodland Carbon Code represent removals that are truly additional to what would have occurred without the project.

3) Confirm that additionality and baseline-setting is assessed by an accredited and independent validation/verification entity.

Yes

URL:

https://www.woodlandcarboncode.org.uk/3-validation#para-102-2-0

The Woodland Carbon Code requires that both additionality and baseline-setting are assessed by an independent and accredited validation/verification body. This is outlined in the Woodland Carbon Code Standard in Section 1.6 and Section 3.1.

According to the section 'Procedures for the Use of the Standard' in the Introduction, project developers must engage a validation/verification body that is accredited by the UK Accreditation Service (UKAS). These bodies are accredited to the following international standards: ISO 17029:2019, ISO 14065:2020 and ISO 14064-3:2019. These accredited bodies are responsible for validating that:

- The project meets the legal and financial tests for additionality (Section 1.6)
- The carbon baseline is correctly established, including the condition of the site and projected changes in carbon stock in the absence of the project (Section 3.1)

The validation/verification body reviews the project design document, cashflow, and carbon baseline calculations to ensure that the claims made are materially correct and meet the requirements of the Code. This is outlined in the Validation and Verification Operational Procedure, see: https://www.woodlandcarboncode.org.uk/validation- and-verification-body-processes

4) Confirm that your program reviews additionality and baseline-setting.

Yes

URL:

https://www.woodlandcarboncode.org.uk/introduction#para-907-2-0

The Woodland Carbon Code periodically reviews its methodology, including additionality and baseline-setting, to ensure that it reflects the most up-to-date and available data and reflects best practice within the voluntary carbon market. This is outlined in the Introduction of the Code, under the sub-heading 'Future changes to the Code'.

The cashflow tool which is used to assess financial additionality of projects under the Woodland Carbon Code is updated annually on 1 July to reflect current cost and income data. Projects must use the correct version of the cashflow tool at the time of validation, based on the project "implementation date", i.e. the date at which work began on site (ground preparation, tree planting, fence construction etc.) If new income streams are identified after validation, the project must provide evidence that these were not known or contracted at the time of validation.

Changes to baseline-setting and measurements of existing carbon stock are informed through collaboration with carbon-modelling experts at Forest Research. The Woodland Carbon Code Standard and documents are update every three years to ensure they are clear and reflect best

practice. However, clarifications may be issued between standard updates and are effective immediately. If there were substantial changes in best practice for baseline-setting for woodland creation projects, this could be implemented between formal Standard updates.

The Woodland Carbon Code regularly reviews and updates its methodology, including additionality and baseline- setting, to reflect best practice and current data, with the cashflow tool updated annually and the full standard reviewed every three years, while allowing interim clarifications and expert-informed changes as needed.

5) Which of the following methods below are used to assess that credited mitigation activities are additional:

- ☐ Barrier analysis
- ☐ Common practice / market penetration analysis
- ☑ Investment, cost, or other financial analysis
- ☐ Performance standards / benchmarks
- ☑ Legal or regulatory additionality analysis
- ☐ Other (please explain below)

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0

For project to be validated under the Woodland Carbon Code, they are required to pass both the legal and financial tests to demonstrate additionality. This is outlined in **Section 1.6 Additionality** of the Standard.

The legal test requires that the woodland creation is not required by law. This includes woodland creation under legislation set by the EU, UK, devolved administrations or local government. A woodland creation project shall be legally additional when there are no laws, statutes, regulations, court orders, environmental management agreements, planning decisions or other legally binding agreements that require its implementation, or the implementation of measures that would achieve equivalent levels of sequestration or other greenhouse gas emissions reductions. Compensatory planting to replace areas of woodland that are felled (e.g. for development or restoration of open habitats) or areas felled due to a Statutory Plant Health Notice do not pass the legal test.

Projects must show that, without carbon finance, woodland creation is not the most economically or financially attractive land use. Project developers use the **cashflow template** to demonstrate how the financial test is met. A semi-standardised approach is taken to estimating costs and benefits. This ensures that cost and benefit data are recorded consistently across projects, and can be assessed with confidence by the independent validating bodies. The spreadsheet uses published unit values to estimate woodland creation costs and timber income. The net cashflow is calculated over the project duration and is based on current prices. Project developers enter their actual grant and other income data, alongside the general project characteristics, such as fence length, tree protection, species composition etc.

At the time of validation, all expected income streams are included in the cashflow. If further income streams are identified at a later date, evidence shall be requested to show that the project was not aware of this income opportunity or had not entered into a separate agreement at the time of validation.

If Woodland Carbon Code projects are subsequently found not to meet any of the requirements above, the project and carbon units will be marked 'not delivered' on the UK Land Carbon Registry. Projects are required to declare in their **Project Design Document** (section 1.6) that the project meets the requirements of both the legal and financial additionality tests outlined above.

6) If your program provides for the use of method(s) not listed above, please describe the alternative procedures and how you ensure that mitigation activities are additional:

No

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0
N/A - No other methods are used to assess additionality under the Woodland Carbon Code. N/A - No other methods are used to assess additionality under the Woodland Carbon Code.

7) Confirm whether your program designates certain mitigation activities as automatically additional (e.g., through a "positive list" of eligible project types).

No

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0
N/A - The Woodland Carbon Code does not pre-define any projects as automatically additional. Project-level assessments are mandatory for all projects against both the legal and financial tests to demonstrate additionality, as outlined in the Standard: Section 1.6 Additionality

8) If your program designates certain mitigation activities as automatically additional, do you provide clear evidence on how the activity was determined to be additional?

No

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0
N/A - The Woodland Carbon Code does not pre-define any projects as automatically additional. All projects are required to pass the legal and financial tests to demonstrate additionality, as outlined in the Standard: Section 1.6 Additionality

9) Confirm how the procedures described under the above criteria related to additionality provide a reasonable assurance that the mitigation activities would not have occurred in the absence of the carbon crediting program:

Yes

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-840-2-0
The Woodland Carbon Code provides reasonable assurance that mitigation activities would not have occurred without the carbon crediting program through a robust and transparent assessment of additionality, as detailed in Section 1.6 — Additionality.
Projects must pass both a legal test and a financial test:

1. Legal Test

Projects must demonstrate that woodland creation is not legally required. This includes confirming that no laws, regulations, planning conditions, or other binding agreements mandate the implementation of the woodland or equivalent greenhouse gas mitigation measures. Projects involving compensatory planting or those required under statutory obligations (e.g. due to a Statutory Plant Health Notice) are explicitly excluded.

2. Financial Test

Projects must show that, without carbon finance, woodland creation is not the most economically or financially attractive land use. This is demonstrated using a semi-standardised cashflow template, which collates:

- All expected income streams (e.g. timber, grants)
- Standardised cost values
- Standardised values for alternative land uses
- A net present value calculation over the project duration

If new income sources are identified after validation, project developers must provide evidence that these were not known or contracted at the time of validation.
All additionality claims are assessed by an independent, UKAS-accredited validation/verification body. These bodies evaluate the project design document and financial evidence to ensure that

the additionality criteria are met with a limited level of assurance, in accordance with ISO 17029, ISO 14065, and ISO 14064-3 standards.

If a project is later found not to meet the additionality requirements, it is marked as "not delivered" on the UK Land Carbon Registry, and its carbon units are invalidated. This provides a strong disincentive for non- compliance and ensures environmental integrity.

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9. Permanence – CORSIA

1) List all emissions sectors (if possible, activity types) supported by your program that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

Yes

URL:

https://www.woodlandcarboncode.org.uk/about-code#para-265-2-0

The Woodland Carbon Code supports only one activity type, woodland creation. The programme includes multiple safeguards to reduce any risks of reversals and to ensure permanence. These are outlined in section '2.3 Management of Risk and Permanence' include the policy and regulatory framework that governs forestry in the UK as well as a series of measures to ensure permanence at a project level.

Woodland creation is a permanent change in land-use under law in the UK. This is enshrined in the Forestry Act 1967. This legislative framework guards against unlawful removal of woodland (and therefore its associated emissions) and ensures that the UK has one of the strongest protections for permanence of any country. Forestry legislation is supported by other mechanisms, notably Environmental Impact Regulations, which provide further safeguards against the permanent removal of woodland:

- Environmental Impact Assessment England
- Environmental Impact Assessment Scotland
- Environmental Impact Assessment Wales
- Environmental Impact Assessment Northern Ireland

In addition to the provisions of forestry legislation in the UK, the Woodland Carbon Code applies the following measures to ensure permanence:

- All projects must complete a risk assessment to identify potential risks to the health of the woodland, and must put mitigation strategies in place to reduce/eliminate these risks (for example, risk of fire).
- Following the initial estimation of future CO2 removals using the Woodland Carbon Code carbon calculator, 20% of credits are removed from the estimates to guard against any modelling error. This reduces the likelihood that projects reach verification with a shortfall of CO2 removals.
- A further 20% of issued credits are allocated to a buffer that is pooled across all Woodland Carbon Code projects. The buffer can be used to replenish any losses of verified credits.

2) Confirm what the minimum scale of reversal (i.e. threshold of materiality) is for which your program provisions or measures require a response. (Quantify if possible)

Yes

URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-877-2-0

In Section '2.3 Management and Risk of Permanence', in the 'Guidance' section, under the sub-heading 'Loss', it states:

"A 'loss' of carbon is defined as when the woodland loses some of its standing volume, and therefore carbon due to avoidable or unavoidable circumstances."

If a project experiences a loss on site, and it has been issued any Woodland Carbon Units or has sold any Pending Issuance Units, Section 2.3 Requirements indicates that the proponent is required to immediately notify the Woodland Carbon Code secretariat and submit a loss report within six months of discovery of the loss. If a project reports a loss, the Woodland Carbon Code secretariat

will put the relevant number of buffer units on hold to cover any reversal. The project will then conduct its next regular verification as per the verification schedule.

A 'reversal' is defined as when the net greenhouse gas benefit of the project is negative in a given monitoring period/vintage. The size of the reversal is the net carbon sequestration at the current verification minus the net carbon sequestration at the previous verification.

If at the next regular verification there has been a reversal since the previous verification:

- If desired, any unsold Woodland Carbon Units in the project-developer's account which are not part of the amount lost, can be cancelled to cover the reversal. These could be from a different project.
- Should this be insufficient to cover the reversal, the relevant number of buffer units already put on hold will be cancelled to cover the remaining proportion of the shortfall. If this number is insufficient, additional buffer units will be cancelled. If too many were put on hold, the 'surplus' will be released back into the buffer.

The landowner should review the project and management plan with a view to taking corrective actions to make good the losses in a reasonable timeframe of, perhaps, 10 to 20 years.

If at the next regular verification there has been a net increase in carbon sequestration since the previous verification, then there is no reversal and any buffer units put on hold at the time of the loss event report will be released back to the buffer.

This confirms that if there is any reversal greater than one unit or one whole tonne of carbon dioxide equivalent, the relevant action will be taken at verification.

3) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to undertake a risk assessment that accounts for, inter alia, any potential causes, relative scale, and relative likelihood of reversals.

Yes

URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

The Woodland Carbon Code Standard outlines a requirement for the landowner/project developer to identify risk factors relating to permanence and develop appropriate mitigation strategies under section 2.3 Management of Risks and Permanence.

A risk assessment must be included in the Project Design Document (section 2.3) which is reviewed at validation to ensure against unforeseen losses of woodland carbon. For each project, the potential risks are identified, the 'likelihood/impact rating' assessed, and mitigation strategies provided for any risks categorized as Medium or above. As a minimum, the following areas must be considered:

- Legal/social
- Natural disturbance: fire
- Natural disturbance: wind
- Natural disturbance: drought/ flood
- Natural disturbance: pest and disease
- Species suitability in current and future climate

Woodland creation is a permanent change in land-use under law in the UK. This is enshrined in the Forestry Act 1967. This legislative framework guards against unlawful removal of woodland (and therefore its associated emissions) and ensures that the UK has one of the strongest protections for permanence of any country. Forestry legislation is supported by other mechanisms, notably Environmental Impact Regulations, which provide further safeguards against the permanent removal of woodland:

- Environmental Impact Assessment England
- Environmental Impact Assessment Scotland
- Environmental Impact Assessment Wales
- Environmental Impact Assessment Northern Ireland

In addition to the provisions of forestry legislation in the UK and the risk assessment outlined above, the Woodland Carbon Code applies further measures to ensure permanence:

- Following the initial estimation of future CO2 removals using the Woodland Carbon Code carbon calculator, 20% of credits are removed from the estimates to guard against any modelling error. This reduces the likelihood that projects reach verification with a shortfall of CO2 removals.
- A further 20% of issued credits are allocated to a buffer that is pooled across all Woodland Carbon Code projects. The buffer can be used to replenish any future losses of verified credits.

4) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to monitor identified risks of reversals.
Yes
URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectProgressReport_V3.0_August2025.docx

At each verification, proponents are asked whether there are any new or increased risks to the permanence of the project since validation or the previous verification. If any new or increased risks are identified, a risk assessment and mitigation matrix is provided to support the monitoring and mitigation of risks.

The requirement for this is outlined in Section '2.3 Management and risks of permanence' of the Woodland Carbon Code Standard. It states the following:

"The landowner shall demonstrate a commitment to permanence by:

- Identifying risk factors and developing appropriate mitigation strategies as set out in the project's risk assessment"

Under the subheading 'Guidance', it specifies that: "Any updates to risk should be given in the project progress report at verification."

This provides an ongoing obligation for proponents to monitor the risks identified in the initial project design documents, as well as monitor for new risks that emerge.

5) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to mitigate identified risks of reversals?

Yes

URL:

https://www.woodlandcarboncode.org.uk/sites/default/files/2025-07/ProjectDesignDocument_V3.0_August2025.docx

In both the Project Design Document reviewed at validation and the Project Progress Report reviewed at each verification, proponents are asked to complete a risk assessment and mitigation matrix. This requires them to provide a mitigation strategy for each identified risk with has a 'likelihood/impact' rating of M/M, M/H, H/M, H/H or H/L.

The requirement for this is outlined in Section '2.3 Management and risks of permanence' of the Woodland Carbon Code Standard. It states the following:

"The landowner shall demonstrate a commitment to permanence by:

- Identifying risk factors and developing appropriate mitigation strategies as set out in the project's risk assessment"

This provides an ongoing obligation for proponents to mitigate the risks identified in the initial Project Design Document, as well as mitigate any new or increased risks that emerge during the project duration.

6) For those sectors/activity types identified in CORSIA requirement 9.1 in this section, confirm that procedures and measures are in place to require and support these activities to ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA?

Yes
URL:
https://www.woodlandcarboncode.org.uk/2-project-governance#para-877-2-0

Section 2.3 Management of the risks of permanence sets out what project developers are required to do to compensate for reversals:

Should a project experience a loss of Woodland Carbon Units or Pending Issuance Units which have been sold, the landowner (or, where land is tenanted, both landowner and tenant) shall:

- Replenish the buffer (i.e. repay any buffer units lost) depending on the nature of the loss:
- Unavoidable losses: Any buffer units cancelled to cover the loss above the amount originally contributed
- Avoidable losses: All units cancelled from the buffer to cover the loss.

Any verified unit sold to a buyer is protected by the buffer, and project developer has a requirement to 'pay back' the buffer. The amount depends on whether the loss was avoidable or unavoidable. The process by which reversals and compensation are managed is set out below:

There are several mechanisms by which the Woodland Carbon Code ensures that any carbon credits lost to intentional or unintentional reversals are replaced. All projects are required to contribute to the Woodland Carbon Code buffer. The Woodland Carbon Code buffer is a pooled buffer across all projects that safeguards the investment made by carbon buyers and maintains and protects the integrity of verified Woodland Carbon Units. The buffer is a single account held in the UK Land Carbon Registry and managed by Scottish Forestry. It contains the contributions from all verified projects.

Projects each contribute 20% of the project's net carbon sequestration to the buffer. The 20% benchmark was based on independent analysis by Edinburgh University of the potential risk factors faced by Woodland Carbon Code projects (supplementary material available upon request).

At validation, 20% of Pending Issuance Units are transferred into the Woodland Carbon Code buffer account managed by Scottish Forestry. This indicates the potential size of the buffer over time. It is not possible to make claims from the Pending Issuance Units in the buffer account.

On verification of each vintage/ monitoring period, Pending Issuance Units will be converted to Woodland Carbon Units. 20% of verified Woodland Carbon Units from that vintage will be allocated to the buffer account managed by Scottish Forestry. Verified Woodland Carbon Units in the buffer can be drawn on in case of any losses of verified Woodland Carbon Units from a project. Buffer units are not tradable.

A 'loss' of carbon is defined as when the woodland loses some of its trees and standing volume, and therefore carbon due to avoidable or unavoidable circumstances.

Should a loss occur, the project must immediately inform the Woodland Carbon Code Secretariat. The project must submit a **loss event report** within six months of discovery of the loss. The relevant number of buffer units to cover the loss will be put on hold. The project will then conduct their next regular verification as per the verification schedule.

A reversal is defined as when the net greenhouse gas benefit of the project, taking into account the baseline, leakage and project carbon sequestration, is negative in a given monitoring period/vintage. The size of the reversal is the net carbon sequestration at the current verification minus the net carbon sequestration at the previous verification. If at the next regular verification there has been a reversal since the previous verification:

- If desired, any unsold Woodland Carbon Units in the project-developer's account which are not part of the amount lost, can be cancelled to cover the reversal.
- Should this be insufficient to cover the loss then the relevant number of buffer units already put on hold will be cancelled to cover the remaining proportion of the shortfall. If this number is insufficient, additional buffer units will be cancelled. If too many were put on hold, the 'surplus' will be released back into the buffer.
- The project design document shall be reviewed with a view to taking corrective actions to make good the losses in a reasonable timeframe of, perhaps, 10 to 20 years.

An unavoidable reversal relates to a loss due to natural disaster (e.g. severe storms, flooding, drought, fire, pest and disease attacks) or man-made events over which the project has no control (e.g. terrorism, war).

If a reversal has occurred, then:

- if the reversal was avoidable (e.g. poor management or early/over-harvesting of timber) the project shall reimburse the buffer for all credits cancelled to compensate for the loss before further Woodland Carbon Units are issued to the project.

- If the reversal was unavoidable, the project is only required to repay the buffer for carbon units cancelled in excess of the contribution their project had previously made (e.g. if a project had contributed 50 units but 60 were cancelled to cover their loss, the project would only have to repay 10 units). Further Woodland Carbon Units can then be issued.

The project would then continue to contribute a proportion of verified carbon units into the buffer at each subsequent verification.

At the end of a project's duration, all remaining buffer units which were contributed by that project will be cancelled and there is no further requirement to monitor the project.

Further details of the buffer and safeguards to ensure permanence can be found in section '2.3 Management of risk and permanence' under the 'Guidance' banner, and the sub-heading 'Buffer'.

7) Confirm that provisions are in place that confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the program procedures?

Yes

URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-867-2-0

The Woodland Carbon Code includes robust provisions that place clear responsibility on project proponents to monitor, mitigate, and respond to carbon reversals in line with the programme's procedures.

Section 2.3 Management of Risk and Permanence sets out the requirements.

Should a project experience a loss of Woodland Carbon Units or Pending Issuance Units which have been sold, the landowner (or, where land is tenanted, both landowner and tenant) shall:

- Notify the Woodland Carbon Code secretariat immediately.
- Submit a loss report to the Woodland Carbon Code secretariat within six months of discovery of the loss.
- Quantify the magnitude of any reversal of carbon sequestration at the subsequent verification and in the next project progress report.
- Replenish the buffer (i.e. repay any buffer units lost) depending on the nature of the loss:
- Unavoidable losses: Any buffer units cancelled to cover the loss above the amount originally contributed • Avoidable losses: All units cancelled from the buffer to cover the loss.

As indicated in the other responses in this section they are also required to complete a risk assessment, and mitigate any risks to the project at the outset, reviewing this as it proceeds. These are demonstrated through:

- The landowner signing a commitment statement at validation and confirming the ongoing commitment at each verification.
- Inclusion of a risk assessment in the Project Design Document and updates in the Project Progress Report • Contribution of 20% of credits to the Woodland Carbon Code buffer
- Timely submission of loss reports

8) Confirm that provisions are in place that require activity proponents, upon being made aware of a material reversal event, to notify the program within a specified number of days.

Yes

URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-867-2-0

If a project experiences a loss of Woodland Carbon Units or Pending Issuance Units that have been sold, the landowner or project developer is required to:

- Notify the Woodland Carbon Code Secretariat immediately, and • Submit a loss report within six months of discovering the loss.

This requirement is outlined in Section '2.3 Management of Risks and Permanence' of the Woodland Carbon Code Standard.

The landowners, tenants, common graziers and grazing clerks (where applicable) also sign a commitment statement (template available at the following url: Template documents and tools | Woodland Carbon Code) which includes a clause outlining the above requirements.

These provisions ensure timely communication and enables the program to assess the magnitude

of the reversal and initiate appropriate buffer compensation or corrective actions.

9) Confirm that provisions are in place that confer responsibility to the program to, upon such notification, ensure and confirm that such material reversals are fully compensated in a manner mandated in the program procedures.

Yes

URL:

https://www.woodlandcarboncode.org.uk/2-project-governance#para-447-2-0

The Woodland Carbon Code includes clear provisions that confer responsibility to the program to ensure that material reversals are fully compensated in accordance with its procedures.

Upon notification of a material reversal (i.e. a net loss of verified carbon), the Woodland Carbon Code Secretariat is responsible for:

Placing buffer units on hold:

As soon as a loss is reported, the Secretariat will place the relevant number of buffer units on hold from the shared Woodland Carbon Code Buffer Account

Quantifying the reversal:

The magnitude of the reversal is assessed at the next scheduled verification. The reversal is defined as the difference in net carbon sequestration between the current and previous verification periods.

Cancelling buffer units:

If the reversal is avoidable (e.g. due to poor management), the project must replenish all buffer units cancelled to compensate for the loss.

If the reversal is unavoidable (e.g. due to natural disasters), the project must replenish only the excess above its original buffer contribution.

Releasing or reallocating buffer units:

If the reversal is not confirmed at the next verification, any buffer units held in reserve are released back into the buffer pool.

These requirements are outlined in Section '2.3 Management of Risks and Permanence', under the 'Guidance' sub-heading.

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12. Sustainable Development Benefits And Safeguards – CORSIA

1) Confirm that your program has procedures in place to ensure that mitigation activities do not violate local, state/provincial, national or international regulations or obligations.

Yes

URL:

https://www.woodlandcarboncode.org.uk/1-eligibility#para-825-2-0

The Woodland Carbon Code includes explicit procedures to ensure that all mitigation activities comply with applicable laws and regulations at all levels.

Under Section 1.4 – Compliance with the Law, the Code requires that:

- Projects shall comply with all relevant laws, including those set by local, devolved, national, and international authorities.
- Project developers must provide:
- A statement in the project design document confirming legal compliance.
- A signed commitment from the landowner to comply with the law.
- Evidence of a system for tracking and implementing new legal requirements.

At validation, the project is assessed for legal compliance in the Project Design Document. At verification, the project must confirm continued compliance through the Project Progress Report. Validation and verification bodies check for any evidence of non-compliance or concerns raised by regulatory authorities or stakeholders.

Projects must also conform to the UK Forestry Standard, as per Section 1.5 of the Code, which integrates legal requirements related to:

- Climate change

- Soil and water protection
- Biodiversity
- Landscape and cultural heritage
- Public engagement

This ensures that woodland creation activities are not only legally compliant but also environmentally and socially responsible.

2) Confirm that your program demonstrates it complies with social and environmental safeguards.

Yes

URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf
Woodland Carbon Code UKFS requirement 1.5 - 1. Eligibility | Woodland Carbon Code
The Woodland Carbon Code Standard includes requirements relating to environmental quality and social responsibility. These can be found at the following urls:

- 4. Environmental quality | Woodland Carbon Code
- 5. Social responsibility | Woodland Carbon Code

In relation to environmental quality, the Standard outlines that the project must have woodland design planning documentation which incorporates the environmental aspects of sustainable forest management set out in the UK Forestry Standard and supporting guidelines for climate change, soil, water, biodiversity, landscape. These standards must be maintained throughout the duration of the project.
To show that the creation of a Woodland Carbon Code project 'does no harm', all projects must ensure safeguards are in place so they can show that any environmental impacts on the land area concerned are likely to be positive. An Environmental Impact Assessment (EIA) and Environmental Statement/EIA Report (where required) will usually cover all issues associated with environmental integrity.

- Environmental Impact Assessment England
- Environmental Impact Assessment Scotland
- Environmental Impact Assessment Wales
- Environmental Impact Assessment Northern Ireland

If no Environmental Impact Assessment is required due to scale or nature of project and site, projects must demonstrate in their Project Design Document:

- Any likely environmental impacts
- Any rare or endangered species in the project area and how these are taken into account in the project design
- Any statutory designations in the project area and how these are taken into account in the project design
- The design has given due regard to the visual, cultural value and character of the local environment and how historic landscape features have been taken into account.

The Woodland Carbon Code Standard also outlines that projects must also have design planning documentation which incorporates the social aspects of sustainable forest management set out in the UK Forestry Standard and supporting guidelines for people and historic environment. These standards must be maintained throughout the duration of the project. At validation, social responsibility statements and design planning documentation can be used as evidence to confirm the social benefits of projects to date.
By adhering to the UK Forestry Standard, projects ensure safeguards are in place so that no net harm is done, and any social outcomes of the project are positive. Where a woodland creation grant has been applied for, the information supplied for a grant application can support projects in completing their project design document. Scottish Government's Interim Principles for Responsible Investment in Natural Capital provide further guidance for those thinking of creating carbon units on their land. The Scottish Land Rights and Responsibilities Statement 2022 helps guide the process of

land reform in Scotland.

3)Confirm that your program publicly discloses the institutions, processes, and procedures that are used to implement, monitor and enforce safeguards to identity, assess and manage environmental and social risks.

Yes

URL:

https://assets.publishing.service.gov.uk/media/651670336a423b0014f4c5c0/Revised_UK_Forestry_Standard_-_effective_October_2024.pdf

All projects under the Woodland Carbon Code are subject to UK legislation and regulation to identify, assess and manage environmental and social risks. Projects are required under Section 1.4 of the Woodland Carbon Code to comply with the law, and under Section 1.5 of the Code, conform with the UK Forestry Standard.

The Woodland Carbon Code Standard Section 1.4 Compliance with the Law, under the subheading 'Guidance' states that:

"The main legislation relevant to sustainable forest management is set out in the UK Forestry Standard (including the elements of sustainable forest management: climate change, soil, water, biodiversity, landscape, historic environment and people)."

T h e UK Forestry Standard, in its Glossary Section under the definition of 'Statutory body/bodies' lists the institutions responsible for managing environmental and social risk in the UK. It defines the statutory bodies as: "The authorities and bodies responsible for nature conservation (Natural England, NatureScot, Natural Resources Wales and Northern Ireland Environment Agency); environmental protection (Environment Agency in England, Natural Resources Wales, Scottish Environment Protection Agency and Northern Ireland Environment Agency);

and the historic environment (Historic England, Historic Environment Scotland, CADW (historic environment service of the Welsh Government) and Northern Ireland Environment Agency)."

The relevant UK Forestry bodies - Scottish Forestry, Forestry Commission (England), Natural Resources Wales and the Forest Service (Northern Ireland) — also have grant and regulation teams which identify and monitor environmental and social risk in relation to woodland creation projects under the Woodland Carbon Code.

End Copy of Application