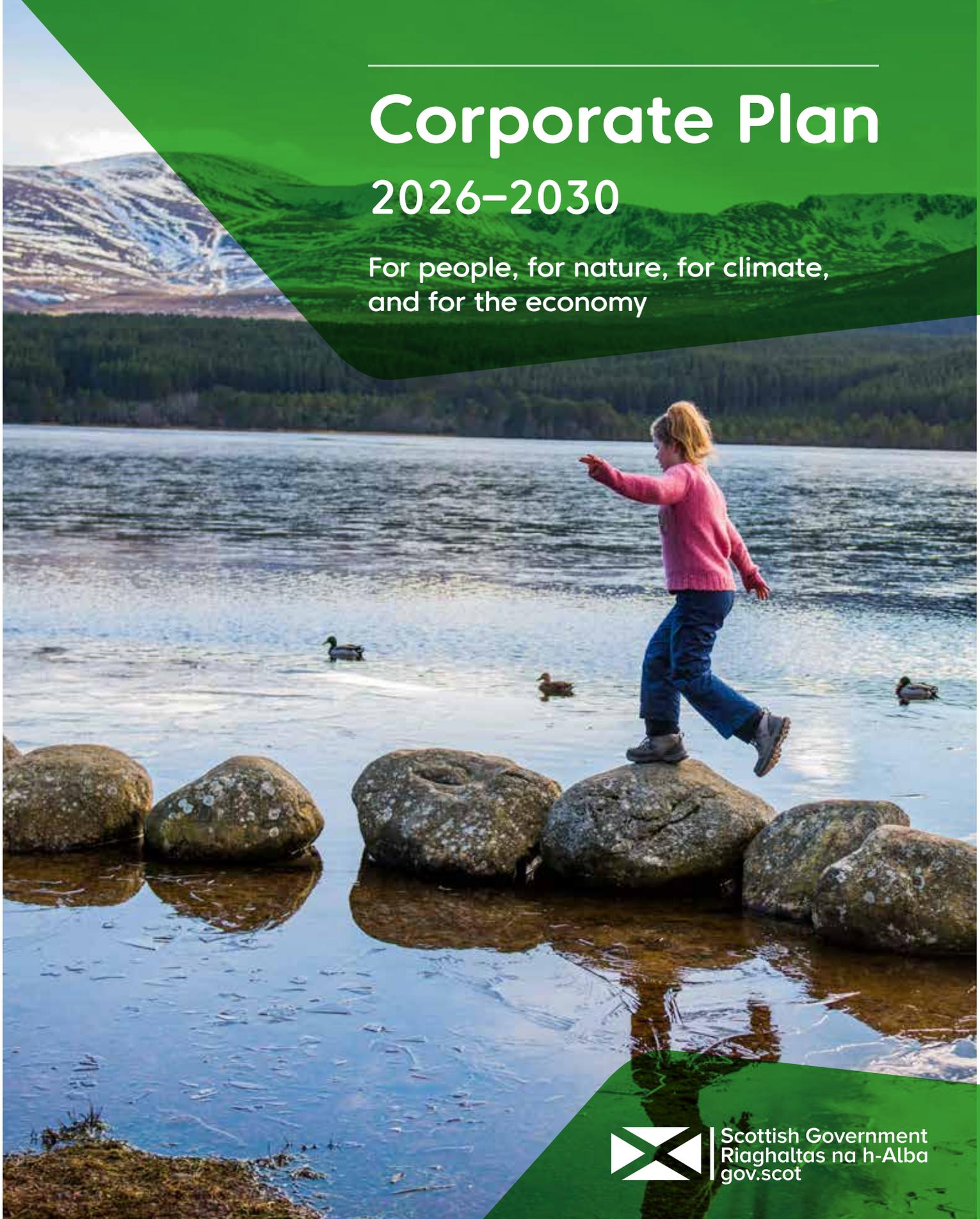




Forestry and
Land Scotland
Coilltearachd agus
Fearann Alba

Corporate Plan 2026–2030

For people, for nature, for climate,
and for the economy



Scottish Government
Riaghaltas na h-Alba
gov.scot

Contents

Foreword/Facal-toisich (Gaelic)/Forewird (Scots)	01
Introduction	05
Who we are and how we work	07
The Forest Cycle	10
Our operating environment and how it is changing	12
Finding a balance – a framework for prioritisation	14
What will we deliver for 2026-2030	7
We are for people	18
We are for nature	20
We are for climate	21
We are for the economy	22
Measuring success	23
One FLS, Fit For The Future	25

1

Foreword/ Facal-toisich (Gaelic)/ Forewird (Scots)



Walking along a track beside a loch, on Three Lochs Forest Drive, near Aberfoyle

Forestry and Land Scotland (FLS) is tasked with looking after a significant portion of Scotland's diverse landscapes, for the benefit of the Scottish people, now and for the future.

That role includes, amongst many other things, conserving wildlife and valued habitats like peatland, protecting designated sites and iconic landscapes, engaging communities in land management, sustainably producing vital timber supplies and generating renewable energy.

It is a lofty ambition, a demanding challenge, and an extremely rewarding purpose.

Scotland's forests and land are fundamental in supporting our ambition to make Scotland a low-carbon economy and a world leader in responding to the climate and biodiversity crisis.

They are also an underpinning element that helps to sustain and strengthen our rural economy, whether welcoming tourists, visiting iconic sites or enabling projects that contribute to community wealth building.

In supporting open access across a network of 3,700 km of trails and 10,000 km of forest roads catering for walkers, cyclists and horse riders, our national forests and land help deliver health and wellbeing benefits for people across the country.

Together with Ministerial colleagues across Scottish Government I, as Cabinet Secretary for Rural Affairs, Land Reform and Islands, recognise that FLS and its dedicated staff play a key role in delivering the Scottish Government's ambitions and priorities.

This corporate plan sets out how they will continue to manage the natural asset that is our national forests and land to achieve and deliver on those priorities in the years ahead, while at the same time embedding a culture of adaptation and continual improvement, striving for operational excellence, and working towards long-term, financial sustainability.

I welcome this plan and look forward to seeing it further enhance Forestry and Land Scotland's reputation as the fitting custodian of Scotland's national forests and land.

Mairi Gougeon, MSP
Cabinet Secretary for Rural Affairs,
Land Reform and Islands
Scottish Government

Tha an t-uallach air Coilltearachd agus Fearann Alba (FLS) a bhith a' coimhead an dèidh cuibhreann mòr de dhealbhan-tìre eadar-mheasgte na h-Alba, a chum leas muinntir na h-Alba, an-dràsta agus airson an ama ri teachd.

Tha an dreuchd sin a' gabhail a-steach, am measg iomadh nì eile, a' glèidheadh fiadh-bheatha agus àrainnean luachmhor leithid mòinteach, a' dìon làraichean ainmichte agus dealbhan-tìre suaicheanta, a' com-pàirteachadh choimhearsnachdan ann an stiùireadh fearainn, a' cruthachadh sholaran fiodha a tha glè chudromach agus a' cruthachadh dealain ath-nuadhachail.

Tha sin na amas àrd-chùiseach, na dhùbhlán a tha doirbh agus na adhbhar a tha fìor thaitneach.

Tha coilltean agus fearann na h-Alba bunasach ann a bhith a' toirt taic do ar n-àrd-amas a bhith a' dèanamh Alba mar eaconamaidh beag-charboin agus am measg ceannardan an t-saoghail ann a bhith a' freagairt ri èiginn na gnàth-shìde agus bith-iomadachd.

Tha iad cuideachd mar eileamaid bhunasach a tha a' cuideachadh gus an eaconamaidh dùthchail againn a chumail suas agus a neartachadh, co-dhiù a thaobh fàilte a chur air an luchd-turais a bhios a' tadhal air làraichean suaicheanta no a' comasachadh phròiseactan a bhios a' cur ri togail beartas coimhearsnachd.

Ann a bhith a' toirt taic do dh'inntrigeadh fosgailte am measg lìonra de 3,700 cileameatair de shlighean-coille agus 10,000 cileameatair de rathaidean-coille a tha freagarrach do luchd-coisich, luchd-baidhsagail agus luchd-marcachd, tha na coilltean is fearann nàiseanta againn a' cuideachadh gus buannachdan slàinte agus sunnd a libhrigeadh do dhaoine air feadh na dùthcha.

Còmhla ri mo cho-luchd-obrach, na Ministearan eile ann an Riaghaltas na h-Alba, tha mise, mar Rùnaire a' Chaibineit airson Cùisean Dùthchail, Ath-leasachadh Fearainn agus Eileanan ag aithneachadh gu bheil dreuchd chudromach aig FLS agus an luchd-obrach aige ann a bhith a' libhrigeadh àrd-amasan agus prìomhachasan Riaghaltas na h-Alba.

Tha am plana corporra seo a' cur an cèill mar a bhios iad a' cumail orra a' manaidseadh nan coilltean is fearann nàiseanta againn, a tha nan so-mhaoin nàdarra, gus na prìomhachasan sin a ruigsinn agus a libhrigeadh sna bliadhnaichean a tha romhainn, agus aig an aon àm a' fighe a-steach cultar de fhreagarrachadh agus leasachadh leantainneach, a' strì airson sàr-mhathas obrachaidh, agus ag obair a' dh'ionnsaigh seasmhachd ionmhasail san fhad-ùine.

Tha mi a' cur fàilte air a' phlana seo agus tha mi a' dèanamh fiughair ri bhith a' faicinn mar a bhios e a' cur ri cliù Coilltearachd is Fearann Alba mar ghleidheadair iomchaidh coilltean is fearann nàiseanta na h-Alba.

Mairi Gougeon, BPA
Rùnaire a' Chaibineit airson Cùisean Dùthchail,
Ath-leasachadh an Fhearainn agus nan Eilean
Riaghaltas na h-Alba

Forestry and Land Scotland (FLS) is charged wi takkin tent o a guid feck o Scotland's sindry landscapes, for the weel-bein o the Scots fowk, noo and for aye.

Thon haundlin includes, among mony ither things, takkin tent o wildlife and precious pairts like peatland, fendin for designatit sites and kenspeckle landscapes, wirkin wi communities in land management, producin vital timmer supplies in a sustainable wey and ootpittin renewable energy.

It is a bonnie-braw ettle, a sair strauchle, and a gey rewairdin purpose.

Scotland's widlands and land are tae the fore in uphauddin oor ettle tae mak Scotland a low carbon economy and a world leader in respondin tae the climate and biodiversity crisis.

Forby, they are the foonds that help tae sustain and mak strang oor rural economy, whether welcomin tourists ingangin tae kenspeckle steids or allouin ploys that inpit tae biggin wealth in oor communities.

In uphauddin open ingang aw ower a network o 3,700 km o trails and 10,000 km o widland roads intendit for walkers, cyclists and horse riders, oor national widlands and land help tae bring health and weel-bein benefits tae fowk aw ower the country.

Thegither wi Ministerial colleagues aw ower the Scots Government I, as Cabinet Secretar for Rural Affairs, Land Reform and Islands, ken weel that FLS and its dedicatit staff tak a key role in winnin tae the Scots Government's ettles and priorities.

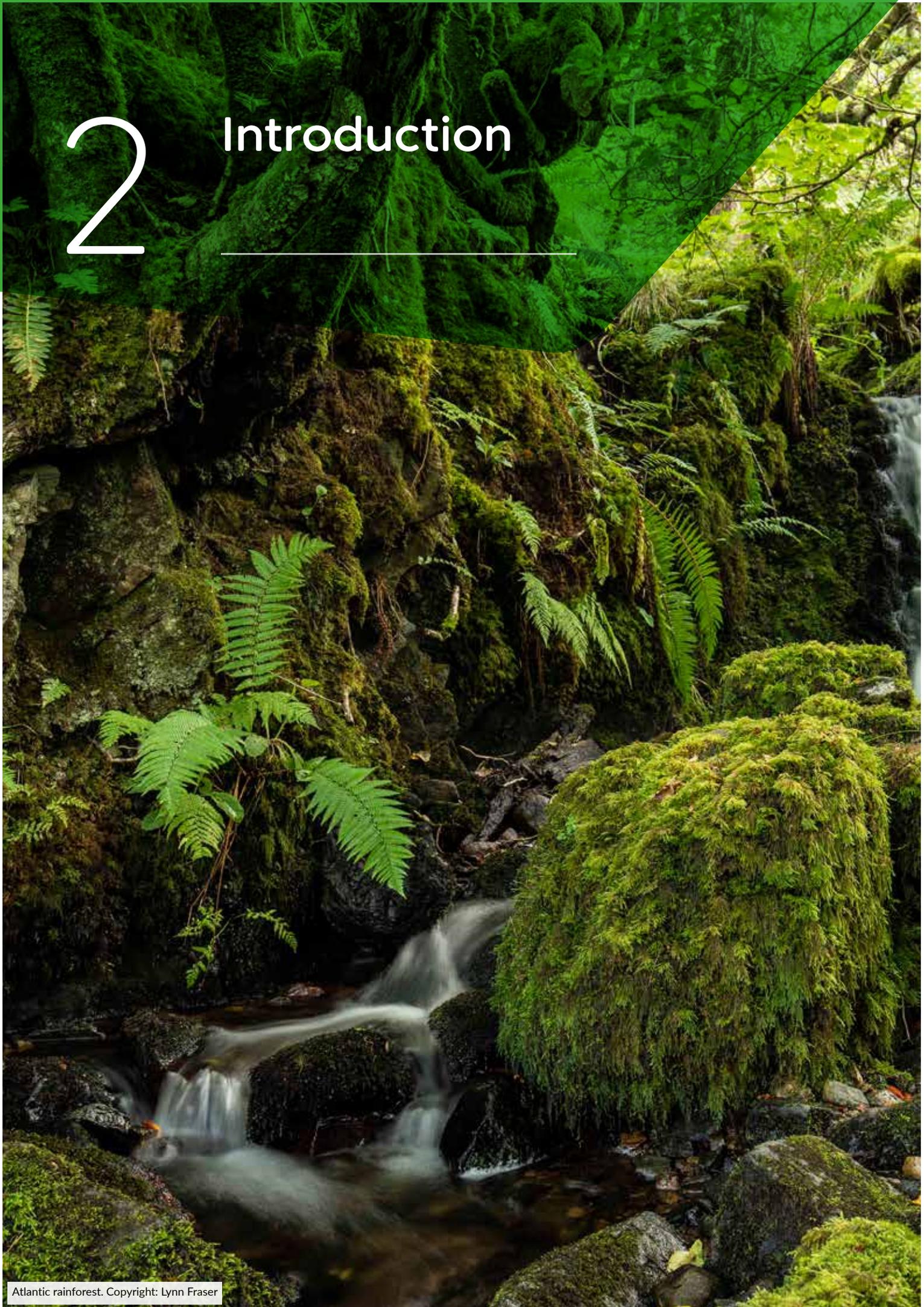
This corporate plan sets oot whit wey they will haud forrit wi managin the natural asset that is oor national widlands and land tae rax and win tae thon priorities in the years ahead, aw the while biggin a culture o adaptation and on-gawin improvement, ettlin efter operational excellence, and wirkin taeward lang-term, financial sustainability.

I welcome this plan and luik forrit tae seein it continue tae growe Forestry and Land Scotland's reputation as the fittin custodian o Scotland's national widlands and land.

Mairi Gougeon, MSP
Cabinet Secretary for Rural Affairs,
Land Reform and Islands
Scots Government

2

Introduction





This Corporate Plan sets out what FLS is for: we are for people, for nature, for the climate and for the economy. In the long term our aim is to sustain and maximise the public value of the fantastic natural asset in our care.

This plan also sets out the broad framework of how we will deliver, on behalf of Ministers, for the Scottish people, for this and future generations. It outlines:

- our **core** activity, that which enables us to steward Scotland's national forests and land, and work in support of the Scottish Government's Net Zero ambition.
- how we will look to go beyond this to achieve **more** in response to wider Scottish Government objectives, subject to available resources; and
- how we will **explore** new opportunities and meet new challenges, whilst being strategic and selective in making any new commitments.

FLS is a strong organisation with an enduring mission working for Scottish Ministers 'to look after Scotland's national forests and land, for the benefit of all, now and for the future'. We are proud of the contributions that we make to our society, environment, and economy. These include: supporting rural jobs and the economy by producing 40% of Scotland's timber; boosting the green energy transition by hosting 14% of Scotland's onshore windfarms; welcoming people through over 10 million visits per year; supporting over 100 community projects and many more events and activities in local woodlands; and conserving and restoring iconic landscapes and nature within the 8% of Scotland in our care. We are here for good...in the service of Scotland...as one FLS.

We have achieved a great deal in over one hundred years and looking ahead we want to deliver even more for the people of Scotland. We currently earn around 80% of our funding from trading and receive the remaining 20% from public funding. We are working towards being financially sustainable by 2029 by making a surplus from our trading activities (timber, estate development, renewables, and commercial aspects of visitor services) that will enable us to invest in the land we manage, and in the communities and public services that we provide (visitor services, community empowerment, and nature conservation). We also want to develop more partnerships with the public, the private sector and with communities to deliver those services.

Our rolling three-year Business Plan 2026/27 to 2028/29 will set out in more detail how we will deliver Scottish Ministers' ambitions in this Corporate Plan, and how we will align our income sources to our priorities.

Kevin Quinlan
Chief Executive
Forestry and Land Scotland

We have achieved a great deal in over one hundred years and looking ahead we want to deliver even more for the people of Scotland.

3

Who we are and how we work



Our vision is “Forests and land that Scotland can be proud of”.
Our mission is “to look after Scotland’s forests and land, for the benefit of all, now and for the future”.

Scottish Ministers are responsible for determining the overall policy and resources framework within which FLS operates. They are accountable to the Scottish Parliament for its functions and performance. FLS is responsible for the day-to-day management of the agency.

Our work contributes to the Scottish public sector’s overall purpose of creating a more successful country, with opportunities for all of Scotland to flourish, in line with the National Performance Framework.

In delivering our mission we create long-term benefits **for people, for nature, for climate and for the economy**. By integrating these goals and making best use of the synergies between our different activities at a landscape scale and across the national forests and lands, we can achieve outcomes more fully and effectively.

- We are the largest provider of outdoor **recreation** opportunities in Scotland, helping to boost the health and wellbeing of its people. Our visitor services underpin £246 million of annual value to the tourism economy with a focus in rural areas. We work in partnership with communities, visitors, and stakeholders to shape how Scotland’s national forests and land are used and enjoyed.
- We encourage **local people** to make use of the national forests and land and empower **communities** to take ownership of land and buildings that will help them realise their ambitions and bring educational, recreational, and environmental benefits.
- We are committed to work in partnership to remove barriers that prevent people from enjoying Scotland’s forests and land. This includes identifying and addressing physical, transport, and socio-economic barriers, developing an **accessible and welcoming** environment for under-represented groups, and focusing investment in places where it delivers the greatest social, health and community benefit.
- We increase the store and value of Scotland’s natural capital by protecting threatened and endangered species and habitats across all the land in our care, with more than one third of that land managed primarily for **nature**.
- We manage Scotland’s forests and land to address the threats from a changing **climate** and reduce Scotland’s carbon footprint by capturing **carbon** in trees and soils and producing sustainable timber products.
- Recognised as a leader in sustainable forest and land management we underpin Scotland’s £1.1 billion forestry sector by delivering a reliable, **sustainable timber** harvest.
- We create more opportunities for Scotland to produce **renewable energy**, as part of Scotland’s green economy.

FLS looks after 639,103 hectares. A little over half is woodland and the rest is open land habitat. One third is managed primarily for nature.

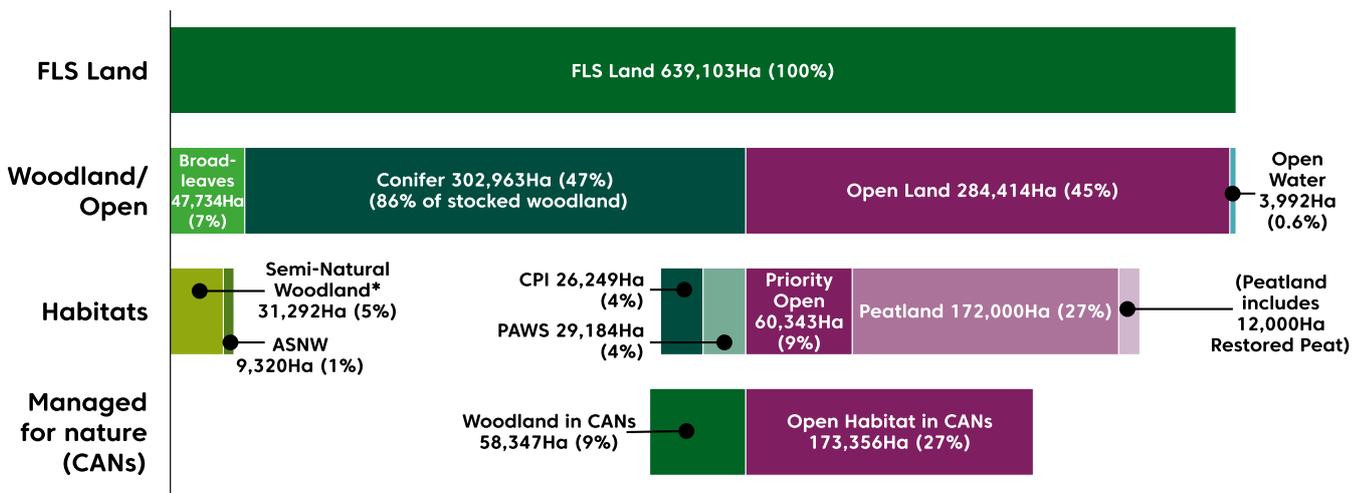
Forestry and Land Scotland (FLS) is responsible for the stewardship of Scotland’s national forests and land on behalf of Scottish Ministers. FLS operates in line with the Forestry and Land Management (Scotland) Act 2018, as well as other relevant legislation, regulation and policy, especially Scotland’s Forestry Strategy. Our Framework Document sets out the relationship with the Scottish Government, and the accountability structures and administrative and financial arrangements within which we operate. As a public corporation as well as an agency we source most of our income from trading activities.

Just over half of the area we manage is forested – mainly with conifers, mostly non-native, that are a legacy of past afforestation and are now the basis of FLS’s significant contribution to the Scottish timber industry. The land we manage also includes some important native woodlands – in particular, the Caledonian pinewoods and our ancient and semi-natural broadleaved woodlands – and around 58,000 ha of our woodlands are considered to be priority habitats. The area of open land is significant – some 45% – including a variety of land uses but most significantly peatlands and priority open habitats.

The extent of Scotland’s national forests and land, an area of 639,103 hectares (Ha), equates to 8% of Scotland’s land area. The graphics below describe the forests and land we manage and the full life cycle of creating, nurturing, harvesting, and restocking our forests.

Nearly all (95%) of the land in our care is independently certified as being responsibly managed through the United Kingdom Woodland Assurance Standard (UKWAS). This means that timber from the national forests and land can be sold with the endorsement of the international Forest Stewardship Council ® (FSC ®) and the Programme for the Endorsement of Forest Certification (PEFC). Our UKWAS certification also defines areas that we are managing primarily for nature – ‘Conservation Area Networks’ or CANs that equate to one third of the land we manage. A small area (5%) of land is excluded from UKWAS as it is under non-certifiable land use including agriculture, car parks, renewable energy etc.

Sustainability and long-term stewardship – particularly in a changing climate – is at the heart of what we do, and our approach is guided by stakeholder engagement and adaptive planning.



Totals may not add up exactly to 100% due to rounding of figures * Includes 10,000Ha rainforest

Key PAWS – Plantation on Ancient Woodland Site CPI – Caledonian Pinewood Inventory
ASNW – Ancient Semi-Natural Woodland CAN – Conservation Area Networks per UKWAS 5

The Forest Cycle

Well-managed forests are sustainable forests, lasting for generations. They rely on the forest cycle – plant, grow, fell, plant, grow, fell.

As shown in the outer ring of the graphic below, sustainable forest management delivers multiple benefits for people, for nature, for climate and for the economy.

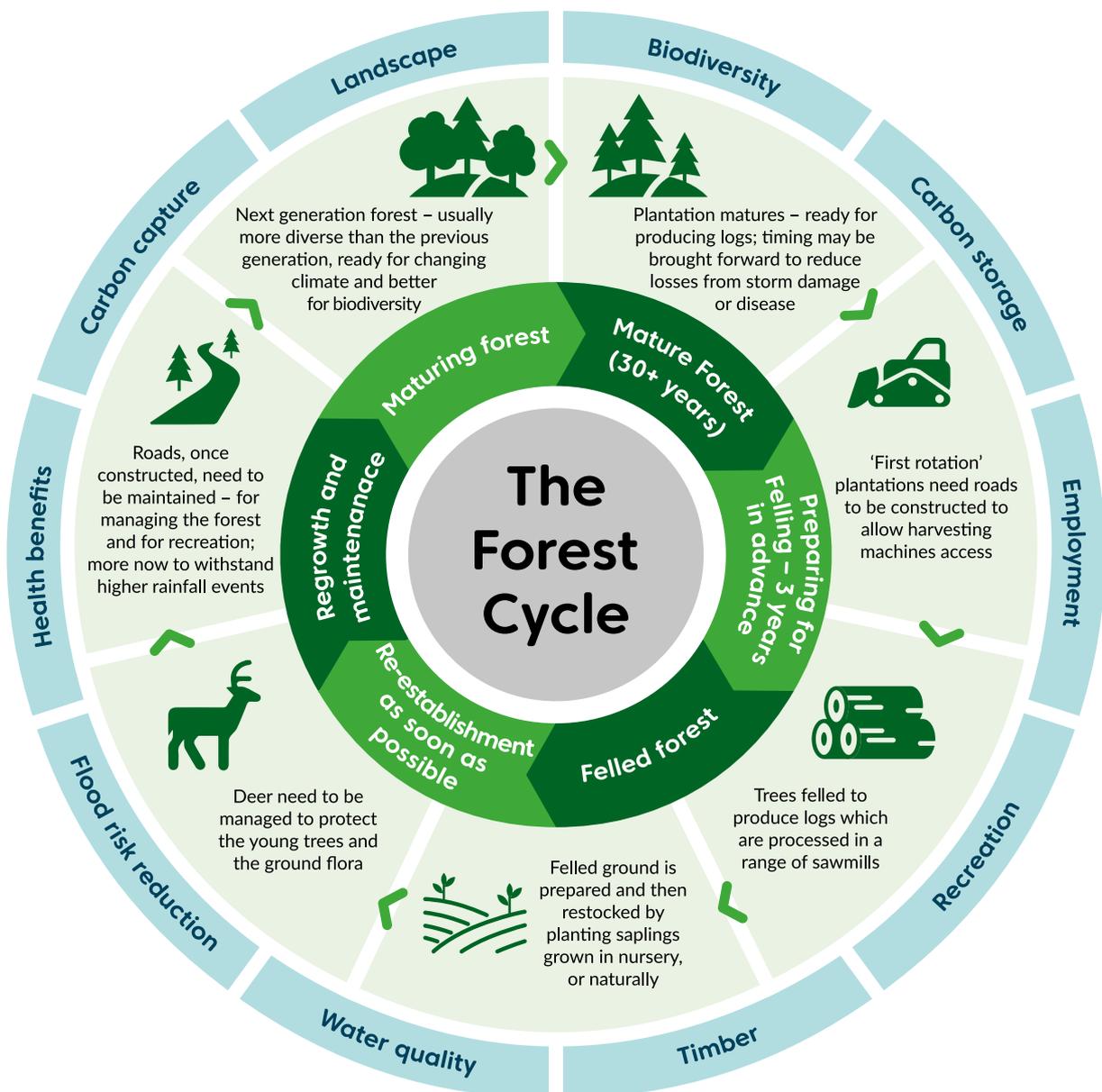
The forest cycle includes:

Preparation – in some places we need to prepare the ground before planting to give our trees the best start.

Planting – planting is usually done by hand. We plant trees close together to give them protection from the wind and to encourage them to grow tall. Soil type, climate and site, can help decide which trees we plant.

Thinning – we usually plant more trees than we need. That way, we can remove the trees that are not doing so well to make room for the rest to grow.

Felling – we cut the trees down at 40 to 150 years of age – depending on the type of tree. Once felled, they are turned into timber products.



FLS's operating principles, which apply to all our work, are:

- We work **holistically**, integrating social, environmental, and economic objectives.
- We plan for long-term **sustainability**, for the next generations of people and trees.
- We work **collaboratively** and in **partnership**, engaging with communities, neighbours, stakeholders, and partners in the public, private and third sectors to inform the choices we make.
- We work in a **commercially astute** and **innovative** way, generating income to enable us to become financially sustainable, and to minimise our call on public funds.
- We collaborate with suppliers and customers, developing **long-term relationships** to support their, and our, business development.
- We **look after our people**, investing in their skills and talents, promoting a safety-first culture, improving our leadership and performance management, and fostering wellbeing and inclusion. We have a unique set of capabilities and deliver at scale.

At a national level, FLS is organised under four Directorates: Land Management & Regions, Commercial Development, Net Zero and Corporate Services.

- Land Management & Regions is responsible for: national land management services including Planning and Environment; Technical Services; and Timber Marketing and Sales. The Directorate is also accountable for operational delivery across the five Regions.
- Commercial Development is responsible for creating added value from Scotland's forests and land through: property, estate, and asset management; hosting of renewable energy and national infrastructure; visitor services and recreation; community and commercial partnerships; and procurement of essential goods, works and services required by FLS and contract management.
- Net Zero is responsible for: buildings; fleet; digital technology; and carbon accounting.
- Corporate Services is responsible for: Finance; People Team & Organisational Development; Corporate and Business Planning; Portfolio/ Project Management Office; Change Management; Communications, Brand and Media; Corporate Governance and Assurance.

The Chief Executive is supported by an Executive Leadership Team, Strategic Advisory Board and Audit and Risk Committee, comprising of Executive Directors and Non-Executive Advisors.

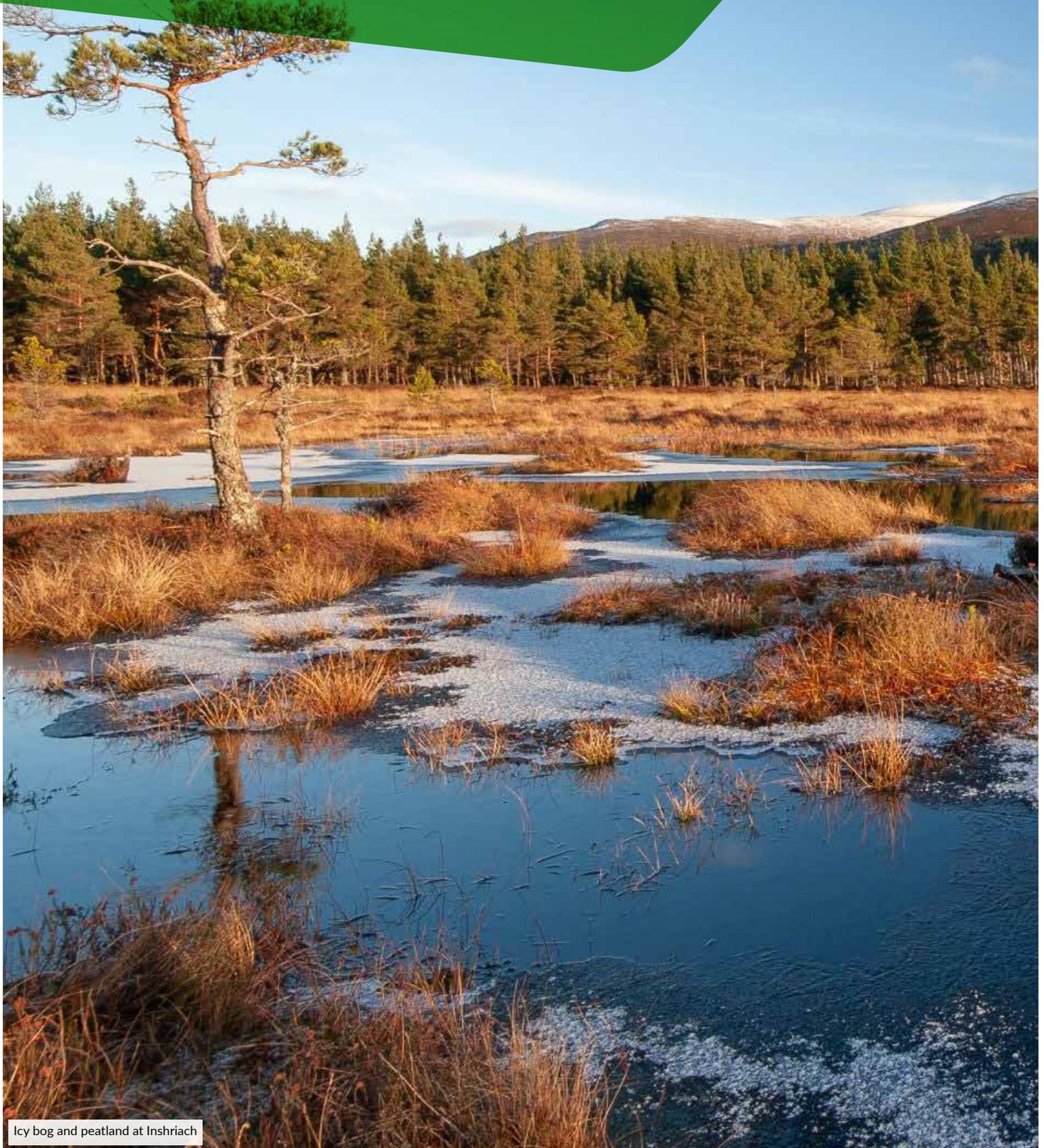
Full details of our organisational governance, including roles, responsibilities and membership can be found on our [website](#). This is reviewed from time to time to keep current with the needs of the agency.



Boardwalk inspection at Glentress

4

Our operating environment and how it is changing



Icy bog and peatland at Inshriach

In developing this plan, FLS analysed the external operating environment to take account of emerging trends and changes. This included policy and PESTLE analyses, and multiple discussions with stakeholders. A non-exhaustive summary is presented below.

	Opportunities	Threats
Political	<ul style="list-style-type: none"> • Broad support for our core objectives. • As a Scottish Government Agency, we can lead by example (e.g. UKWAS). • Land Reform – we are experienced with community involvement/ownership/access. • Government commitment to Public Sector Reform (PSR). 	<ul style="list-style-type: none"> • Challenging public sector finances whilst we deliver PSR. • Potential future policy change (e.g. UKG on climate).
Economic	<ul style="list-style-type: none"> • Long-term rising demand for products (e.g. wood, energy). • Potential to fund natural capital and recreation services from commercial opportunities. • Opportunities for communities to make best use of areas of Scotland's national forests and land to contribute to community wealth building. 	<ul style="list-style-type: none"> • Cyclical market fluctuation in our key product areas. • Seasonal climate impacts on our work making it more costly. • Income growth will be medium term but relentless immediate cost pressure. • Need for greater resilience in forest, trail and road infrastructure and stakeholder desire for clear timelines for reopening.
Social	<ul style="list-style-type: none"> • Health and wellbeing (we manage forests near areas of social deprivation). • Enabling communities to make use of the Scotland's national forests and land to deliver social and environmental benefits, educational and engagement programmes value forests. • Changing visitor expectations for high-quality, well-maintained, clearly communicated trails and amenities. • Demand for accessible destinations close to urban areas and better active travel links. • Stronger expectations of community involvement in forest planning/visitor offer 	<ul style="list-style-type: none"> • Limited societal understanding of the practice/value of productive forestry and its wider environmental benefits. • Limited community capacity and staff resources and training to enable local projects and agreements. • Constraints in rural skills and housing makes it difficult to find employees and contractors. • Growing concerns about affordability, particularly car parking charges.
Technological	<ul style="list-style-type: none"> • Increased opportunities for SMART forestry. • Innovation and data-driven decision making. • AI and automation. 	<ul style="list-style-type: none"> • High implementation costs of technologies. • Organisational change capacity.
Legal	<ul style="list-style-type: none"> • Regulatory frameworks supportive of our objectives. 	<ul style="list-style-type: none"> • Regulatory changes can be hard to keep up with. • Compliance costs are increasing across the board.
Environmental	<ul style="list-style-type: none"> • Biodiversity enhancement initiatives could benefit our land. • We are developing capacity on climate change mitigation and adaptation. • Peatland restoration over a significant area. 	<ul style="list-style-type: none"> • Climate and biodiversity twin crises threaten habitats and species. • Pests and diseases. • Windfarms and networks challenge forest management. • Soil/water conservation more difficult in changing climate.

5

Finding a balance – a framework for prioritisation



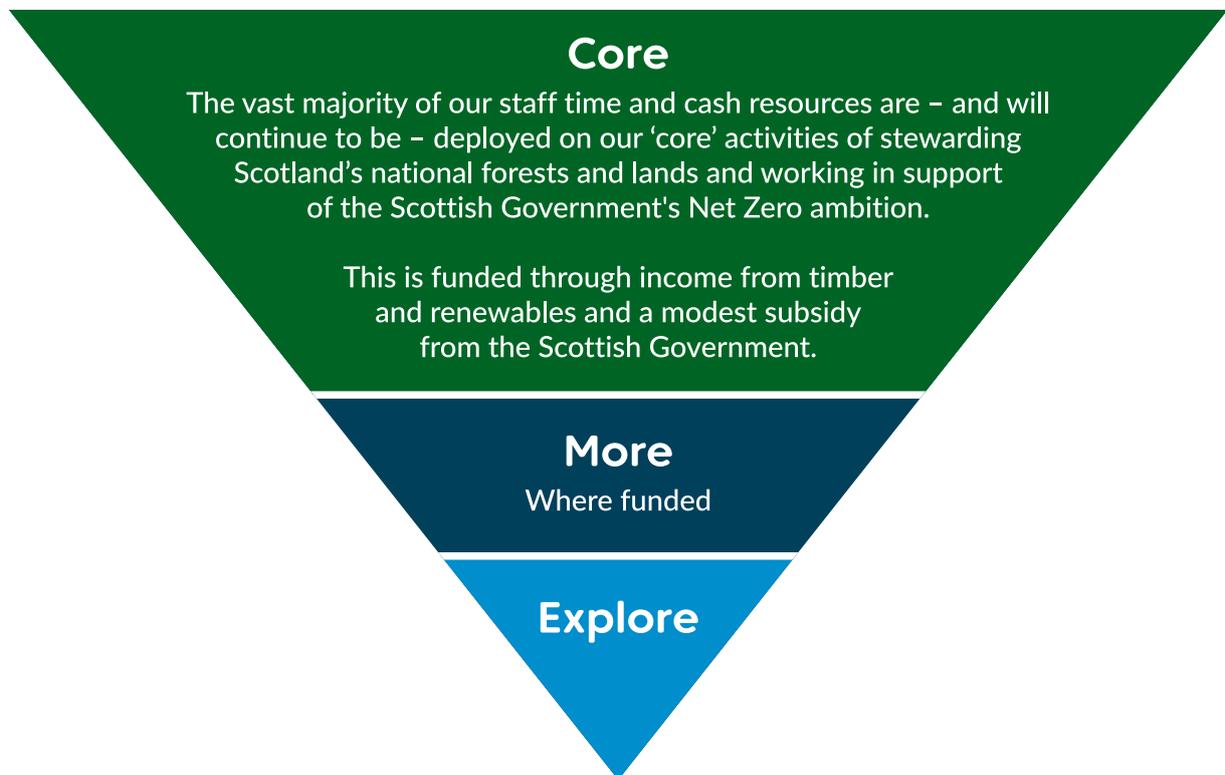
Chatting at Devilla Forest

FLS has huge ambition but we know we cannot do everything. So we must prioritise to give the “best fit offer” of public value working with the resources available to us.

FLS works in a complex and evolving operating environment. We fund most of our services from earned income, in markets which are challenging in the short term – albeit which offer good potential over the medium term. In line with the Scottish Government’s Public Sector Reform agenda, we are required to become more efficient and effective with a lower headcount. We also need to

reconcile the sometimes competing asks of multiple valued stakeholders including local communities and representative bodies, visitors, trading partners, regulators, and our skilled staff.

The inverted pyramid below gives a sense of how our time and resources are expected to be deployed in achieving our outcomes:





Pine marten

Our core activity remains stewardship of the 639,103 hectares of national forests and land for the benefit of Scotland's people and working to support the Scottish Government's Net Zero agenda. As part of this core work, we will:

- Manage the land in our care to internationally recognised standards of sustainable forestry and land management (UKWAS). This means that safeguarding biodiversity, protecting water quality, improving resilience, involving communities, and providing public access are part of our core work.
- Maintain free access on foot, cycle, horse, or by paddle in line with the Scottish Outdoor Access Code, with a clearly communicated baseline of waymarked trails and essential facilities maintained to keep visitors safe.
- Deliver our legislative and regulatory obligations in partnership with stakeholders and local communities.
- Do this in a financially sustainable way (primarily funded through income from timber production and lease income from renewables), complementing our core competencies to add most value.
- Bring to market 40% of Scotland's homegrown timber output, reducing imports and helping support a thriving timber processing sector.

We will endeavour to go beyond this to achieve more towards wider Scottish Government objectives where:

- It complements our core activity and leverages our expertise; and
- We can find a way to fully fund the work, either from 'core' profits, or dedicated Scottish Government or external funding.
- Ideally, we can work in partnership with others.

We are open to exploring new opportunities and approaches (and dealing with new threats), being dynamic, strategic, and selective to ensure that anything new will:

- Add long-term value in delivering FLS's mission.
- Be financially sustainable; and
- Complement the delivery of our 'core' and 'more' commitments.

Aligned with the Scottish Government's National Performance Framework, our Corporate Outcomes will help the Scottish Government to meet those overarching objectives.

6

What will we deliver for 2026-2030



Walking at Whitelee wind farm

FLS is for Scotland's people, nature, climate, and the economy. We describe below what we will deliver under each of those headings for 2026-2030, applying the prioritisation framework in the previous section.



We are for people

Our core activity means we are the largest provider of outdoor recreation opportunities in Scotland, helping to boost the health and wellbeing of its people and underpinning the tourism economy with a focus in rural areas. We also collaborate with communities to ensure best use of the national forests and land to support thriving rural communities.

- We welcome around 10 million visits per year and continue to support open **access** across our network of 3,000 km of trails and 10,000 km of forest roads.
- We encourage responsible access for everyone, helping to improve the **physical, emotional and mental health** and well-being of residents, communities, and visitors.
- **We engage** with communities, neighbours, and stakeholders as we develop our plans for the land.
- As we enable more opportunities for renewable energy generation, we are including an increasing element of **community ownership**.
- We encourage use of forests and land by **communities for activities** and events.
- We support and enable communities to manage land, deliver projects, and take on appropriate local assets supported by our **Community Asset Transfer Scheme** with thirty-two transfers completed, as at March 2026.
- At any one time we typically have agreements in place for over 100 **community projects**, capturing long-term relationships through to short-term agreements.
- We require community benefits to be provided as part of our contracts – **traineeships, apprenticeships, and local employment opportunities** – and every regulated tender strategy considers how we might encourage 'Supported Businesses' to bid.
- We promote thriving rural communities by creating opportunities for **new entrants to agriculture** as part of an integrated approach to land management.
- We will **reduce barriers** that prevent people from accessing nature. This includes urban forests to bring nature closer to where people live and improving the accessibility of trails, facilities, and signage. These will be guided by inclusive-design principles and by applying Equality Impact Assessments to major visitor service changes.

To achieve more for people, we will:

- Improve the **visitor experience at priority sites** to welcome people, reflect local character, and offer meaningful experiences for all.
- Seek to **grow income from visitor services** – and through sponsorship, funding, and proportionate charging – to reinvest in our visitor offer.
- As far as funding allows, offer a **promoted network of trails** across Scotland, including accessible experiences to support the rural economy & community wellbeing.
- Seek partners to collaborate with us to conduct **spatial planning for key visitor destinations** to guide recreational investments.
- If external funding is available, look to continue the enhanced **ranger service** that engages proactively with visitors to minimise impacts on communities.
- Continue to invite groups to come forward with ideas on how Scotland's national forests and land can benefit their wider communities, in line with our Communities Strategy
- Through the planning system, continue to promote viable sites for **rural housing**.

We are open to exploring ways to achieve better outcomes for people including:

- **Innovative ways of collaborating** with communities and third parties to manage existing forests and land to deliver social, economic, and environmental outcomes that will support sustainable and thriving rural communities.
- Sourcing funding to **develop our apprenticeship and training** model.
- Exploring opportunities for **outdoor learning** and health improvement by working in partnership with others.



A walk at The Lodge in Aberfoyle



We are for nature

By embedding nature-friendly management in our core activity, we protect threatened and endangered species and habitats across all the land in our care, with more than a third of that land managed primarily for nature. We are increasing the store and value of Scotland's natural capital.

- We ensure that **nature networks and landscape-scale nature conservation principles** (including scale, uniqueness, connectedness, and diversity) are part of our land management planning, collaborating with neighbours.
- We identify, monitor, and prioritise our conservation management of **key environmental assets** – such as priority species and habitats, ancient woodlands, water supplies, and catchments – targeting our effort to where it is most needed and effective.
- We rigorously assess all our operations to ensure we **avoid or mitigate impacts on the environment** – recognising that the land we manage is home to over 1,000 recorded species, 172 of which are protected.
- We **protect the 45,542 hectares of designated sites** on our land (Sites of Special Scientific Interest), maintaining at least 94% of them in favourable condition and working to influence neighbours whose action impacts on the condition of the remainder.
- We undertake conservation management, condition monitoring and archaeological recording at our **significant historic assets**. We also develop and promote best-practice historic environment conservation management.
- We **manage wild deer to protect habitats** and young trees from browsing damage, achieving around a third of Scotland's total recorded cull to reduce populations to sustainable levels as per Scottish Government strategy.

To achieve more for nature, we will:

- Look to continue the **restoration of Scotland's rainforest** in priority rainforest areas through deer management, invasive species clearance and removing conifers from ancient woodland sites, as far as funding from Scottish Government and others allows.
- Continue collaborating with partners and neighbours on existing **initiatives restoring nature at a landscape scale**, to deliver strategic nature networks and contribute to the Scottish Government's Nature 30 initiative and Caledonian Pinewood restoration, as resources allow.

We are open to exploring ways to achieve better outcomes for nature including:

- Identifying **new areas in which to prioritise collaborative landscape-scale nature restoration** to make a meaningful difference to Scotland's biodiversity.
- Investigating how we can make best use of **emerging nature markets** and funding mechanisms, including carbon credits, to help do more for nature and biodiversity without additional cost to the taxpayer.
- Collaborating with partners to explore **innovative approaches**, new technologies and new techniques to improve the efficiency and effectiveness of habitat restoration – in ways that also create new business opportunities.



We are for climate

Through our core activity we address the threats from a changing climate, promoting nature recovery and reducing Scotland's carbon footprint by capturing carbon in trees and soils, producing sustainable timber products, and hosting renewable energy infrastructure.

- Our sustainably managed forests and wood products **sequester around 2 million tonnes of carbon** each year, equivalent to around 5% of Scotland's total net emissions.
- We **adopt a 'carbon hierarchy'** in our [Timber Marketing Framework](#), preferring higher specification products that store carbon.
- We **host the generation of 1.3 gigawatts of renewable energy** (onshore wind and hydro), already enough to power over one million homes. There is potential for us to help provide for one million more.
- **Climate change action is integral to our land management planning processes.** Changing circumstances also drive adaptations to our species, silviculture and management approaches to make us more resilient to threats, including from pests and diseases.
- We are developing an **organisational Climate Adaptation Strategy** and high-level action plan to help us prepare for the future.
- We are **maximising the utilisation of our fleet and buildings**, including sharing with others, and disposing of surplus property, and reducing carbon emissions by an electric vehicle rollout and removing fossil fuel building heating systems by 2030.

To achieve more for climate, we will:

- Continue to **restore degraded and afforested peatlands** to help them store carbon, improve biodiversity and water quality, and reduce fire risk and flooding, where funded by the Scottish Government Peatland Action Fund.
- Contribute to **woodland creation** targets by creating new woodland of a variety of types, including woodlands for timber and native woodlands in landscape-scale initiatives, providing funding is available.
- Seek to continue our work to **reduce the threat** to the transport network where we are funded to do so, such as we have done at the Rest and Be Thankful.

We are open to exploring ways to achieve better outcomes for climate, including:

- **Developing carbon budget targets** and emission reduction targets to frame our push towards meeting our net zero goals by 2045.
- Exploring the extent to which **continuous cover forestry** can be used as a financially sustainable approach to management.
- As part of our Climate Adaptation Strategy, exploring whether we could measure and monitor **ecosystem-based climate resilience metrics** – such as soil health, water regulation, species richness, habitat complexity, and natural flood mitigation.



We are for the economy

Our core activity enables us to continue to support the green economy through jobs and investment. Our sustainable forest management underpins Scotland's £1.1 billion forestry sector – and we facilitate the productive use of public land and investment from others.

- Work on our national forests and land **contributes directly to supporting 11,000 jobs** in the forestry sector.
- Annually we **spend £120 million on goods, services and works** across Scotland. More than half of our contract spend is with small and medium sized enterprises (and that is not including the many subcontractors who work for our contractors).
- We bring to market around **40% of Scotland's timber output**, for use in construction, packaging and biofuel – and our timber is certified to international standards of sustainability via the UK Woodland Assurance Scheme. We supply both small and large timber processors, including through long term contracts.
- **After harvesting we replant our forests** – keeping up with the rate of removal and progressively addressing the backlog. We grow and source around 24 million trees per year, with around 19 million of these coming from our new world class tree nursery at Newton near Elgin.
- As a by-product of culling deer to protect trees and habitats, we supply enough **venison** to market each year to make four million steaks.
- We operate mineral leases, providing important **minerals for industry** such as barytes and silica sand.

To achieve more for the economy, we will:

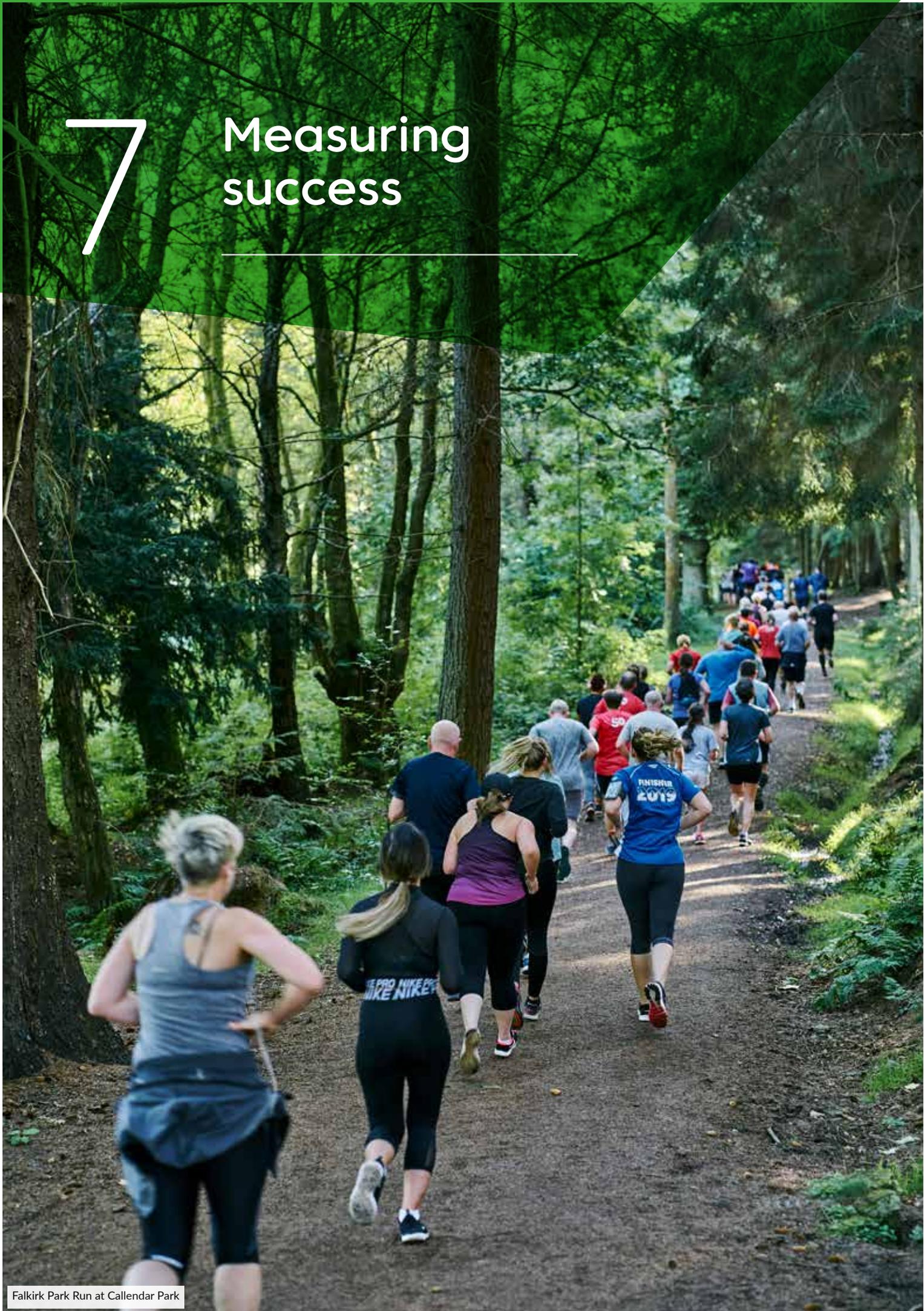
- Look to accommodate and mitigate the impact of **national infrastructure for energy, communications, and transport**, working in partnership with developers.
- Look to make best use of public land by facilitating agreements with third parties that result in social, economic, and environmental benefits.
- Consider opportunities for **community wealth building**, taking a place-based approach to economic growth and enabling more people to improve their health, wellbeing, and life chances.

We will explore ways to achieve better outcomes for the economy:

- We will consider how **AI** and other new technologies can improve our business processes.

7

Measuring success



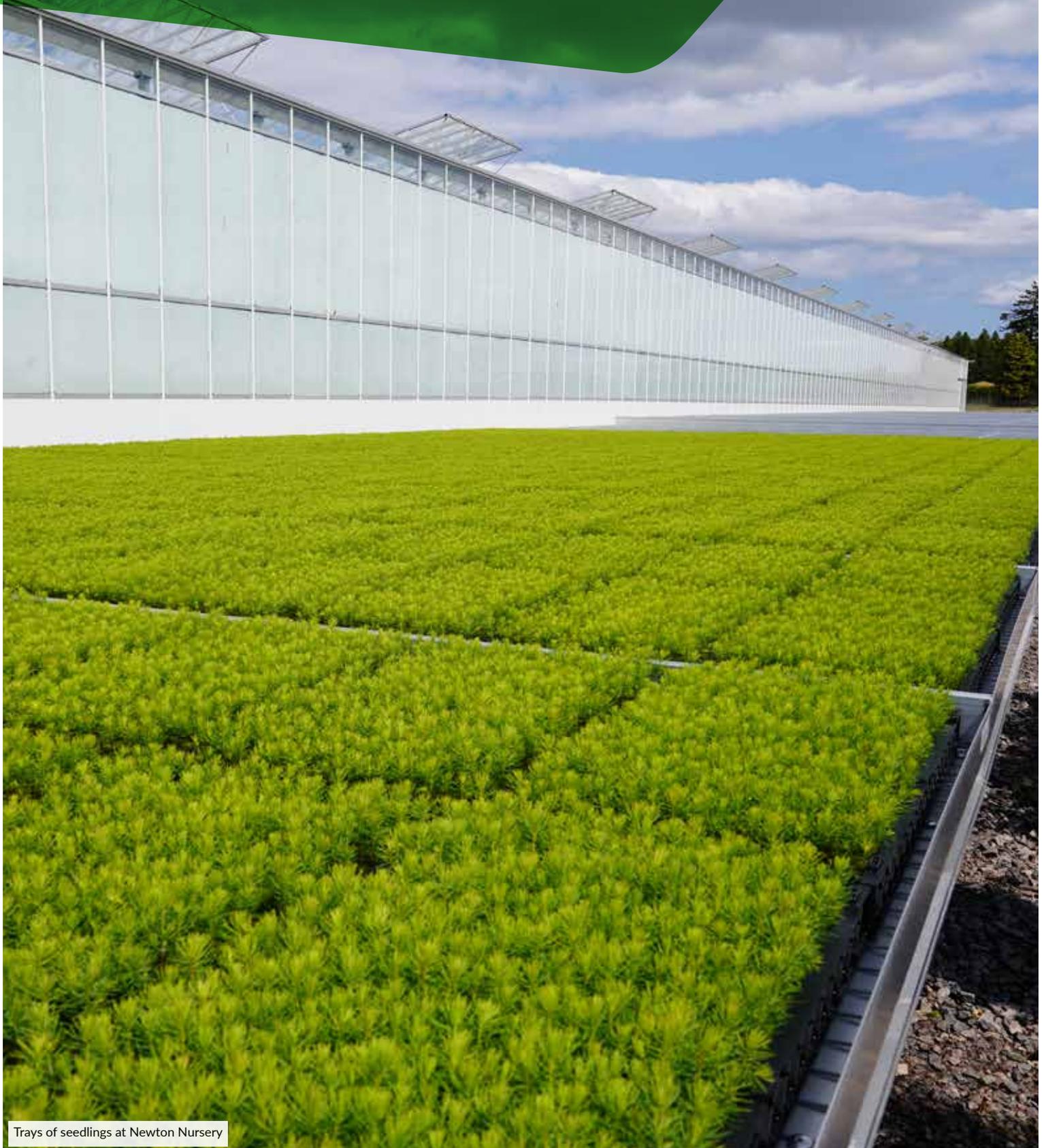
We will monitor the following measures, setting and tracking numerical targets for each financial year, in our [Corporate Business Plan](#). The headline targets are set out below, underpinned by more detailed operational targets in each FLS Directorate’s plan.

Measures of the outcomes we provide for Scotland			
People	Nature	Climate	Economy
Visitor site rating in Google	Number of deer culled	New wind energy option agreements	Volume of timber harvested
Number of community projects on the national forests and land	Status of designated sites	Area of woodland created	Reductions in re-establishment backlog
		Vehicle utilisation	Area of land restocked
Number of community asset transfers	Area of rainforest restored	Area of peatland re-wetted	New estates agreements
UKWAS certification (cross-cutting)			

Measures of us as a high performing organisation			
Staff survey rating	Mandatory training complete	Operating surplus/deficit	Percentage of high/medium internal audit actions closed
Staff gender balance	Headcount	Approved investment pipeline	



One FLS, Fit For The Future



Trays of seedlings at Newton Nursery

To achieve our ambitions, we need to be a thriving, high-performing organisation. Our transformation programme, entitled ‘One FLS, Fit for the Future’, aims to put us on the right path. This is our organisation-wide commitment in which all staff have a part to play – no matter what their role – in helping us become financially sustainable, more efficient, resilient, and ready for the future.

This initiative brings together all our efforts to improve how we work, manage resources, and deliver value – and is consistent with our operating principles (section 3). The portfolio of projects includes:

1. Reinforcing the foundations of our business, through a series of enablers.

This includes for example:

- Improvements to leadership and managing change.
- Better planning for priorities.
- Workforce planning.
- Driving delivery through performance management and reporting.
- Better information systems.
- Investing in the skills of our people.
- Actively managing our fleet and built assets.

2. Undertaking a portfolio of specific projects

which focus on areas where we can make the biggest impact, such as in improving systems, changing how we deliver services, or finding new ways to generate income. Projects include:

- Fully establishing Newton Nursery
- Achieving more cost effective, rapid, and right-first-time re-establishment of the forest

- Delivering more cost-effective access for timber harvesting by transforming our civil engineering.
- Creating deliverable operational plans and programmes
- Increasing community benefits and community ownership of renewables on the national forests and land, including repowering of existing wind farms.
- Maximising the value of our timber harvesting and marketing.
- Exploring a new generation of digital systems across core forestry operations.
- Improving our supplier and contract performance.
- Reviewing our network of paths, trails and promoted sites to ensure the right provision in the right place, including considering the potential for third party delivery for selected visitor destinations.

3. Promoting continuous improvement

– commending and reinforcing ongoing improvement through the incremental improvements that FLS is making to run the business better every day.

This work is helping us to be better and more commercially astute in all that we do, allowing us to deliver our multiple objectives concisely and discretely. It is vital if we are to become financially sustainable well before the end of this Corporate Plan period.



Forestry and
Land Scotland
Coilltearachd agus
Fearann Alba

If you are a British Sign Language (BSL) user, you can contact us via the national BSL video relay service Contact Scotland-BSL. For more information, please visit [Contact Scotland-BSL](#).

If you need this publication in an alternative format please contact enquiries@forestryandland.gov.scot

March 2026

© Crown Copyright 2026

All photographs © Crown copyright unless otherwise stated.
Designed in-house by Forestry and Land Scotland.

FLS-PDF-MAR 2026

forestryandland.gov.scot