

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND ACCOUNTS
for the year ended 31 March 2014

Scottish Charity number SC000296
Company number SC250899

Scottish Environment LINK

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Scottish Environment LINK

Reference and Administrative Information

Charity Name:	Scottish Environment LINK
Scottish Charity Registration Number:	SC000296
Company Registration Number:	SC250899
Registered Office:	2 Grosvenor House Shore Road Perth PH2 8BD
Principal Office:	2 Grosvenor House Shore Road Perth PH2 8BD
Trustees:	Deborah Long - Chair Helen Todd – Vice Chair Lloyd Austin (Resigned 29/11/2013) Charles Dundas (Appointed 10/12/2013) Ian Findlay Simon Jones Beryl Leatherland Craig Macadam (Appointed 10/12/2013) Mandy Orr Mike Robinson Paul Ritchie - Treasurer Paul Walton (Appointed 10/12/2013) Angus Yarwood (Resigned 29/11/2013)
Company Secretary:	Jennifer Anderson
Solicitors:	J&H Mitchell WS 51 Atholl Road Pitlochry PH16 5BU
Independent Examiner:	Michael Crerar CA Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD

Scottish Environment LINK

CHAIR'S FOREWORD

It is with some sadness that I write my last foreword as Chair to a LINK annual report. LINK has inspired me to achieve so much more as part of a wider network, teaching me the invaluable lessons of the extremely high value members all gain in working together. Collaboration and networking really is LINK's great strength and results in a massive contribution to Scotland policy making and delivery. Although this has been part of LINK's way of working for 27 years, and is very much old news to our members, it is only now that other organisations are waking up to the real need for networks to empower organisations, large and small, to work together productively and efficiently to achieve a much greater good. LINK really does make policy better and although it's been said many times before, if LINK didn't exist: well, you know the rest. LINK goes from strength to strength, buoyed in no small part by a dedicated staff team and the ongoing and significant support of its members.

LINK is Scotland's strong and coherent voice for the environment. That vision, voiced in May 2007 by Michael Scott as part of his assessment of LINK's first 20 years, is now one of our three objectives. And this year and next will be when a strong and coherent voice for the environment is needed more than ever. Times are changing: environmental change, ecological tipping points, political change and social dynamism are all features of life today. Amidst all this change, LINK is there to continue to make the case for environmental protection, to bring expert voices to the policy tables to engage in informed debate, push for real progress and speak up for future generations.

To some extent, our success has brought its own challenges. Externally, LINK faces increased demands for liaison, responses, evidence, attendance at events, stakeholder dialogue, helping create political space, networking, finding new ways to engage with organisations in other sectors. We also face internal challenges, which we can't easily escape: a very small core staff complement, a varied and very active membership with tremendous ideas and aspirations for the environment, a volunteer board who strongly support LINK but only have 24 hours in the day, and the vast amount of communications needed in a successful network.

Facing down these challenges is part of our role to bring our vision for Scotland to life. LINK brings vision, articulate discussions, inspiration and commitment into the political and public arenas. Whatever happens on 18 September this year, LINK will continue to ensure that Scotland's environment is not just celebrated, but protected for the future and handed on in a healthier state. This requires firm action and commitment to lead change, sometimes through tough decisions. It means making CAP deliver for greener farming practice right across Scotland, working to deliver the commitments of a strong European framework and with a government that wants to lead the way in environmental protection. It needs decision-makers who are as informed about the environment as they understand the social and economic demands on this country, and it need the principle of democracy embedded through environmental tribunals and rights of appeal so that the playing field is really level. It means invigorating councillors and parliamentarians at every level who have got to grips with why the environment matters to the many constituencies of interest and needs a healthy and informed policy dialogue with stakeholders across Scottish society where we all take an interest in nurturing our environment.

Behind all our successes stand our members and our staff. My thanks go to all of you for making LINK what it is today. We also thank Ross Finnie, our President, who over the last three years, has brought his wider experience into the network's thinking and decision-making, engaging actively in internal discussions, supporting many of our public events and helping to build relationships across the Scottish policy community. We have all of us taken to heart Simon Pepper's challenge, made to us at the end of Michael Scott's 2007 report, and we have, I believe, made some progress not least in thinking of new ways of generating new alliances of support for fresh, new, creative approaches. To say nothing of challenging shibboleths and exposing the bogged down for being bogged down.

Deborah Long
Chair

Scottish Environment LINK

TRUSTEES' REPORT

Board members are pleased to present their report and accounts for the year ended 31 March 2014, prepared in accordance with the accounting policies set out in note 1 to the accounts and complying with the Charity's Memorandum and Articles of Association, Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

Scottish Environment LINK is a Scottish charity and company incorporated on 10th June 2003, limited by guarantee and without share capital. LINK was founded by voluntary sector organisations in 1987 to provide a forum for the voluntary environment sector in Scotland to exchange information and take concerted action on issue of key concern. LINK is governed by its Memorandum & Articles of Association adopted in June 2003 and last amended in 2012. In the event of the company being wound up, its directors are required to contribute an amount not exceeding £1.

Organisational structures and decision making

The network's member organisations determine LINK's strategy and the level of their own engagement in collective work. Policy specific task forces, and project steering groups, led by convenors, progress the network's individual priorities. The Board of voluntary trustees meets at least quarterly to review progress towards network goals, to handle governance issues and to monitor available resources, and liaises as needed with funders and other parties. Day to day management is delegated to the Chief Officer and Senior Staff who are supported by policies approved by the Board. These policies are contained in the staff handbook, available to all staff and trustees. Board subgroups with remits set by the full Board have delegated responsibility for certain decisions.

Risk

The Board's risk register is reviewed annually. This identifies key processes and players in the charity's governance, compliance, financial systems and staffing, as well as considering risks from unforeseen eventualities. Risk is also controlled through adherence to network operating principles by all engaged in LINK.

Trustee selection

Up to nine of LINK's trustees may be elected by members and the Board may co-opt two trustees. Trustees are required to declare any interests at election and a complete register of interests is available for scrutiny by the Board following the AGM. The Chair tries to meet with trustees once every three years to review the work and their contribution. This year has once again demonstrated Trustees' substantial commitment to the organisation, despite other pressures on their time.

Scottish Environment LINK

TRUSTEES' REPORT

Overview

Scotland's national intermediary for voluntary environmental organisations, providing a forum for these bodies to share information, develop consensus and take action together. Collectively, the member organisations press for a sustainable Scotland, present a strong voice for Scotland's environment and work at being an effective, accountable and efficient network. Through its member organisations LINK collectively represents half a million people, all of whom care about Scotland's environment and support these NGOs to influence change. The organisations in turn support LINK; this year they have contributed £100,000 in subscriptions and other financial contributions, as well as engaging in taskforces, events and at a governance level.

Who's involved in the LINK network

LINK MEMBERS & SUPPORTERS:

Members, as well as other bodies supporting LINK are listed at the end of this report

LINK TRUSTEES:

Chair, Deborah Long | Vice Chair, Helen Todd | Treasurer, Paul Ritchie

Ordinary Trustees - Charles Dundas Ian Findlay, Simon Jones, Beryl Leatherland, Craig Macadam, Mandy Orr, Mike Robinson, Paul Walton

LINK PRESIDENT & HONORARY FELLOWS:

President - Ross Finnie

Honorary Fellows - Bob Aitken, Dan Barlow, Jill Harden, Alastair Lavery, David Minns, Simon Pepper, Neil Rankin, Drennan Watson, Helen Zealley

LINK TASKFORCE CONVENORS:

Lloyd Austin, Mary Church, Matthew Crighton, Jim Densham, Calum Duncan, Charles Dundas, Steven Gardner, Diarmid Hearn, Deborah Long, Bill McDermott, Duncan Orr-Ewing, Aedán Smith, Charles Strang, Vicki Swales, John Thomson, Helen Todd, Lisa Webb, Jonathan Wordsworth (until end 2013)

LINK STAFF:

Jen Anderson, Sarah Archer (until October 2013), Esther Brooker, Phoebe Cochrane, Rea Cris, Lawrance Ferns (until October 2013), Hugh Green, Andy Myles, Philip Taylor (until July 2013), Nick Underdown, Alice Walsh

Achievements and activity

As a snapshot, the year has involved at least:

- 65 submissions including Consultation Responses & Submissions of Evidence to Scottish Government, Holyrood and Westminster, Responses to EU Consultations, Letters to Ministers and others
- 63 LINK Delegates engaging on Stakeholder Groups along a broad spectrum of issues
- 25 Meetings between LINK Taskforces and Government (including Ministers) & its Agencies, Political Parties and others in the Scottish policy community
- 14 active Taskforces engaging in over 40 Meetings to consider issues and develop positions
- 15 attendances at conferences organised by the wider policy community
- 9 Liaison meetings at Boards-level with Agencies and Business representatives
- 5 Seminars or Training days for members
- 2 debates for wider audiences
- 1 Congress exploring bridge-building with local level environment and community groups
- 4 Board meetings, 3 Board Subgroups, 4 Network Meetings for LINK members
- 3 new Member Organisations
- 3 new Trustees
- 3 new Staff and 3 departing members of Staff including maternity cover positions

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and activity (continued)

50 Parliamentary Monitoring Reports covering issues relevant to members and taskforces
12 E-Bulletins to members, 4 e-bulletins to the Links working across the UK
3 newsletters to the wider network of members, supporters, funders and policy community
A new category of affiliation, Business Supporter, going live

LINK's websites www.scotlink.org & www.savescottishseas.org carry information on all the above.

Towards a sustainable Scotland – a strong voice for the environment community

Highlights illustrating our involvement in pressing for Scotland to follow sustainable practice are below.

2013/4 saw LINK challenge the Scottish Government seriously with regard to use of the term “sustainable economic growth” as a substitute for “sustainable development”. As a part of our wider economic agenda, we have vociferously challenged the idea that “growth” is the primary measurement of success. We were unable to prevent its being inserted as a duty for regulators in the Regulatory Reform (Scotland) Act 2014, but we achieved significant progress in re-asserting the importance of sustainability in the true sense, within the Scottish Planning Policy document and the National Performance Framework.

LINK approached the independence referendum with the intention of avoiding taking sides, whilst throwing light on what the respective constitutional campaigns offer for the environment. We have succeeded in this, managing to raise environmental issues within the debate too, despite the reticence of the political parties to do so. We published *Referendum Challenge* (2012) asking the campaigns why their option would be better for the environment (<http://www.scotlink.org/files/publication/other/LINKReferendumChallenge2012.pdf>). The answers we sought were received from Better Together and Yes Scotland during 2013. LINK then hosted a public debate in February 2014 with representatives of the campaigns (Yes represented by Richard Lochhead MSP & Cllr Maggie Chapman, and No represented by Claire Baker MSP and Tavish Scott MSP). Along the way, LINK ensured internal monitoring and discussion of the referendum debate in relation to network policy concerns. The approach has been emulated by others in civic Scotland. Staff and trustees attended seminars held during 2013 by OSCR, ACOSVO and Carnegie UK, exploring issues posed by the referendum for charities in Scotland and the UK. A LINK members' discussion day in January 2014 on the Scottish Constitution and the work of charities gave those with corporate responsibilities an opportunity to consider implications of the change that will result from either a No or a Yes vote in September 2014.

Funding for a new LINK project, Flourishing Scotland, was secured in late 2013 from the Friends Provident Foundation, and this is underpinning LINK's engagement in the debate around appropriate measures of a successful Scotland. The project is exploring indicators and measures which would better reflect well-being and sustainability and will advocate that the Scottish Government should move beyond GDP. A briefing, *Revising Scotland's National Performance Framework*, revised and republished jointly with others in Scotland's policy community, has been widely promoted and welcomed by Scottish Government's Roundtable on the National Performance Framework, chaired by John Swinney MSP, Cabinet Secretary.

Arising from political strategy horizon-scanning at Board and Network meetings, an early Parliamentary briefing was published on the issue of fracking and unconventional gas, influential in the removal of a presumption in favour of unconventional gas in the Scottish Planning Policy, and welcomed by local groups fighting specific developments in Scotland. LINK members also welcomed the wild land mapping published by Scottish Natural Heritage which they have long supported the need for.

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TRUSTEES' REPORT

Achievements and activity (continued)

The Species Champion initiative created by LINK's Wildlife Forum scored over 60 MSPs championing 80+ unique threatened species. The initiative invites MSPs to lend political support in safeguarding iconic Scottish species and, so far, has generated 80+ fact sheets on species, 3 successful events in Parliament, 10 media articles, creation of a dedicated pin badge for MSPs, a Members Debate, 3 Parliamentary Motions, as well as an awareness-raising video featuring the MSPs (<https://www.youtube.com/watch?v=ZxeP0M95uJU>). The project continues to draw support and enthusiasm from MSPs and there are plans to expand this to achieve even more. Widespread public and stakeholder support for MPAs has been evidenced successfully during the Scottish Government-led consultation process in 2013. Despite some background opposition to MPAs, engagement with relevant stakeholders has continued to deepen, facilitating improved "outcomes" during discussions that will influence future decisions on management, enforcement and monitoring of MPAs (and marine environmental regulations generally). The marine taskforce has recently secured 3rd phase funding to continue targeted and crucial advocacy for the good management of Marine Protected Areas, a fit-for-purpose National Marine Plan and emerging regional-level considerations for marine planning. The MTF continues to benefit from close working at 'Joint Links' level, ensuring joined-up policy across the devolved administrations, and leading to commissioned work on ecological coherence which is likely to help set the agenda for the wider network design of MPAs at UK level.

LINK submitted evidence, without a great deal of success, to inquiries into land reform south and north of the border. Our impact was greater however, in our campaigns for improved deer management, for hilltracks to be brought within the planning system, and against wildlife crime. These campaigns have involved robust exchanges with representatives of land management interests. We continued to pursue a range of governance issues under the principles laid down in Governance Matters. The issues included, most notably, access to environmental justice and the unsuccessful campaign against Westminster lobbying legislation. We were influential, however, in shaping the course of lobbying legislation in Scotland itself.

LINK's online Rolling Manifesto was refreshed and has over 45 sub-sections, covering all of the major devolved policy areas (<http://www.scotlink.org/publications/rolling-manifesto/>). Further additions are being made and the European policy ideas from the rolling manifesto are being used to produce 'Towards a Sustainable Europe' – LINK's manifesto for the European Parliamentary elections in May 2014.

Members' Congress in November 2013 focussed on improving relationships between environmental NGOs and local community groups working to improve their environmental sustainability. We explored shared concerns through the topics of protected areas, land reform, action on climate change and fighting blights, looking at the issues from each sector's perspective, concluding that there are ways to work more smartly, using the political space created by LINK and member bodies with the behaviour changes generated by communities of place. As part of this agenda LINK commissioned research to find out what local communities want or need from national organisations which the Board will assess in terms of what it is possible for LINK to take forward within the network's resources.

Scottish Environment Festival 2014 on the theme of 'Scotland, the Environment and the World!' profiled our environment in the year of much activity from Scottish Government's Homecoming 2014, the Glasgow Commonwealth Games and the centenary of the death of John Muir, as well as the independence referendum. The Festival celebrated the Scottish contribution to environmentalism in the past, present and the future and highlighted our connections with the wider world. It comprised three seminars, a hugely successful evening reception in Holyrood, a pub quiz and various constituency visits for MSPs across Scotland.

Following the refreshed Scottish Biodiversity Strategy by Scottish Government, LINK's Wildlife Forum organised a 'Chatham House Rule' seminar, jointly with the Royal Society of Edinburgh. This event usefully explored what needs to be done by all sectors to deliver on the strategy. The agreed conclusions are outlined in a short briefing available on LINK's and RSE's websites, and was circulated widely to stakeholders.

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TRUSTEES' REPORT

Achievements and activity (continued)

The agriculture taskforce work-shopped a longer term vision for agriculture where common ground with farmers and land managers can be built on, beyond CAP reform negotiations which tend to polarise the various interests. Their position is in prep as a basis for wider discussions. Unusually, this year LINK was invited by Government into the group devising how the next SRDP might be better targeted towards priority wildlife species. The Wildlife and Agriculture Taskforces came together to determine how we should approach this. The result was very detailed and comprehensive input that will, we hope, help to utilise Scotland's underfunded agri-environment funds to the best possible conservation ends.

A workshop reviewing members' concerns around wildlife crime and enforcement issues, decided to establish a taskforce and that group commissioned a study into the enforcement of existing law and regulation in Scotland which is due to report in summer 2014.

Partnering with the IUCN UK Peatland Programme, LINK members held a workshop to explore and discuss two main issues of concern: funding for peatland restoration; and peat extraction for horticultural purposes. The event drew up an advocacy strategy on how to address these issues, especially in conjunction with the recent announcement from the Scottish Government allocating £15 million over the next three years for peatland restoration.

LINK annual Advocacy Training (held August 2013) for members continues to be popular and useful, for both beginners in this area as well as more experienced individuals who look for new hints and tips. Using experienced trainers from within the membership to share wisdom and knowledge, and with group working, the training also allows for networking opportunities.

An efficient, effective, accountable network

Plans and impact

LINK's system of horizon scanning, prioritising collective work to deliver added value, avoiding duplication, and planning in the context of the resources available has been applied to good effect over the year. The network meetings were used proactively by taskforces, board, members and staff to hear progress and evaluate impact, adjust plans, agree where integration between work areas might achieve greater impact, identify horizon issues and alliances which the network should address. The network plan was maintained and LINK's operating guidance was also updated.

One of LINK's strategic objectives is to capture a sense of the effect which collective effort has within and beyond the network. Measuring this presents some challenge, although it is acknowledged as being important and we've adjusted our processes and are seeing greater qualitative data coming forward. Taskforces nearly all contribute to the overall picture, assessing own progress in relation to their specific ambitions, in the context of our overall indicators. Network evaluation of impact in autumn 2013 and early spring 2014 indicates good progress against most of LINK's KPIs, which straddle the network's three aims of advocating for sustainability in Scotland, being a strong voice for Scotland's environment, and acting effectively and accountably.

In terms of public policy and scrutiny:

A Roundtable revising Scotland's National Performance Framework is determining how to incorporate environment and wellbeing alongside growth as goals of government; the process is supported by the main political parties and involves reps from civic Scotland including LINK; there is also, positively, increased use by Holyrood of the existing framework. Meantime, despite Government's emphasis on sustainable economic growth the recently revised Scottish Planning Policy document recognises the Brundtland interpretation of sustainable development.

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TRUSTEES' REPORT

Achievements and activity (continued)

The new Regulatory Reform Act on the other hand pursues the concept of sustainable economic growth, despite effort to dissuade Government from this departure. There is not a lot of evidence of an increase in cross-compliance respecting the environment in the arenas of planning, agriculture, biodiversity as yet; the jury is still out on whether hilltracks will be brought under planning law; the Land Reform Review Group has yet report.

'Mixed' describes the impact on policy by the many stakeholder groups in which LINK is involved; LINK's input appears to be valued at a higher level as invitations to the NPF Roundtable, Hydro Nation Forum, Celtic Seas Partnership show.

The strength of the environmental voice:

LINK is well respected by Parliament and across a range of Government departments and has been increasing its profile with the broader policy community, including business. The network has reasonable access to Ministers and decision-makers and is regularly invited to give evidence to parliamentary committees. Some consultation outcomes reflect LINK's asks; some consultation is the result of upstream advocacy by LINK among other players. Continue to raise the environment as an issue in the Scottish media.

Networking:

LINK is more 'live' to the diversity of its member interests, is building consensus across much of its agenda, is improving its negotiations and is sharpening its advocacy. We need to revisit the environmental narrative and find more persuasive ways to demonstrate the worth of policy proposals. We are prioritizing effectively. Networking counts hugely with members.

Connecting vertically and horizontally

LINK has continued to make links at international levels where this is feasible, via IUCN (World Conservation for Nature), EEB (European Environmental Bureau), Civilscape (international network for NGOs interested in landscape). At the GB or UK level, LINK networks with Northern Ireland Environment LINK, Wales Environment LINK and Wildlife and Countryside Link in England, at secretariat level and in some cases via taskforces, including agriculture and marine this year. There is useful experience to share in terms of policy asks and tactics, though each network is focussed mostly on its country-level administrations and the opportunity for cross-UK advocacy is now more limited. The Links exchange regular information bulletins.

At Scottish level, making common cause with others across civic Scotland is an important part of strategy for LINK and the year has involved discussion and alliance with a wide range of NGOs, unions, faith groups and other networks, including business. With a watching brief on relationships at different levels, LINK also commissioned a survey of the need for improved contact both among independent local and community groups in Scotland concerned about environmental issues, and between these groups and LINK & its members. The network wants to be clear whether there is strong indication that voluntary environmental action would be significantly strengthened in Scotland by provision of more of an opportunity for networking more at this level, and also about what LINK can and should offer in that scenario. The findings of the report by Elizabeth Leighton will be considered by the Board in early 2014/15.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and activity (continued)

Management

LINK's Board had an active year of governance meetings and strategic liaison with government agencies and others in the policy community under the very capable leadership of Chair Deborah Long (of Plantlife) and supported by Vice Chair Helen Todd (of Ramblers Scotland), with Paul Ritchie (of Scottish Wildlife Trust) in the role of Treasurer. LINK's AGM in November saw competition for places on the Board, electing Craig Macadam, Charles Dundas and Paul Walton. Outgoing then, were trustees Angus Yarwood, who had moved during the year to Switzerland, and Lloyd Austin, a long-serving trustee who had also chaired LINK in previous years. The Board was supported by subgroups advising on funding, employment and succession planning.

Communications

With much behind-the-scenes activity and the support of Graham Stein at Textlynx, LINK overhauled its principal website www.scotlink.org in the winter of 2013/14, launching an improved platform in January; this site is both our 'shop window' and a filing cabinet for the network's outputs. The marine taskforce coalition continues to deliver shared advocacy outputs via the www.savescottishseas.org platform.

LINK has invested time this year in streamlining the multiple communications needed within and across the network; this requires staff to be aware of technological development and products available. We are preparing, with support from Shackleton in Dundee, to shift LINK's IT network to 'the cloud' (Microsoft 365 for non-profit making organisations) in summer 2014.

Membership and wider affiliations

Interest in membership of LINK is healthy, and rising, reaching 36 members by early 2014, despite the impact of the economic squeeze on NGOs. LINK welcomed back the Royal Zoological Society of Scotland in 2013 and was pleased to welcome new members British Ecological Society and Amphibian and Reptile Conservation in that year. As the reporting year ends, the SCAPE trust has just been approved as our newest member.

Organisations not eligible to be members of the network can play their part in LINK's endeavour to be a strong voice for the environment, by becoming Organisational Supporters – a non-voting category of affiliation. LINK welcomed the Crown Estate to this category during the year. Organisational Supporters are kept informed about LINK's activity, are invited to LINK receptions and Congress, and can take part in Scottish Environment Week events. A development of this – the category of 'Business Supporter' – has been open since January 2014.

LINK together with other Link networks in the UK in 2013 explored the benefits of joining a wider partnership bid to the Heritage Lottery Fund for fundraising training for network member organisations. LINK in Scotland decided not to pursue this, though the opportunities for training from the successful bid led by Arts and Business Scotland, Resourcing Scotland's Heritage, will be available to LINK members too.

Scottish Environment LINK

TRUSTEES' REPORT

Resources and administration

Staff

The small and very committed team of staff has given great value, supporting the network in many ways, prompting integration between areas, ensuring good and consistent communications across the network, liaising with organisations interested in affiliating to LINK, helping to make sure that collective effort adds value for members, raising funds for ongoing effort and keeping wider interests informed.

LINK's core staff team has remained unchanged with five members, mostly working part-time, and together making up a full-time complement equivalent of 3.7 people.

LINK's marine project saw some turnover; Sarah Archer who had worked for two years as Policy Officer with the Taskforce decided not to return after the birth of her son in autumn 2013. Philip Taylor, who had ably covered in the post during Sarah's leave moved to the RSPB's marine team in summer 2013 when the project then engaged Lawrance Ferns. Lawrance brought useful knowledge from Australia's experience of establishing marine conservation zones. On receipt of positive funding news in autumn 2013 from the Esmée Fairbairn Foundation, and on Lawrance Ferns' return to Australia then, the project recruited Esther Brooker to the policy post in early 2014. Esther joined Nick Underdown, fellow project officer, working to this busy Taskforce. The two project posts are hosted by RSPB Scotland and WWF Scotland and line managed by Taskforce Convenor Calum Duncan of the Marine Conservation Society. The project has been running continuously since 2007, and is complemented by similar projects in England, Northern Ireland and Wales.

Joining the LINK staff team also in January 2014 was Phoebe Cochrane, LINK's Sustainable Economics Policy Officer. Phoebe works to the Flourishing Scotland project under the aegis of LINK's Economics Taskforce and supported by its Convenor, Matthew Crighton of Friends of the Earth Scotland. Phoebe is hosted by Friends of the Earth Scotland in Edinburgh.

Fife Earthship and the local coast were the destination of a staff day away in early May 2013.

Acknowledgements

LINK acknowledges and thanks the following contributors to the network over the past year:

LINK's Member Organisations and its Organisational & Individual Supporters – Contributing 36% of network non-project income.

Member Organisations which supported project work with financial contributions

Scottish Natural Heritage & Scottish Government – For their valued grant-aid toward LINK's role as an intermediary - representing 36% of our non-project income

Generous support from the Esmée Fairbairn Foundation towards LINK's core work and a separate extension award which allows LINK to roll forward to 2016 its marine project

The Gannochy Trust, the Craignish Trust, Perth & Kinross Council, and an anonymous donor - For much needed support towards elements of LINK's core services

Friends Provident Foundation for its support for LINK's Flourishing Scotland project

The Scottish Mountaineering Trust – a contributor to the cost of LINK's Hilltracks report

Historic Scotland - For support of Scottish Environment Festival

Scotland's National Parks - For support of Scottish Environment Festival

Calor Scotland - For sponsorship of the Scottish Environment Festival pub quiz

TRUSTEES' REPORT

Resources and administration (continued)

Carbon emissions management

LINK has published its sixth annual report on Carbon Emissions resulting from business activity during the financial year. It can be read in full or downloaded from our website at

<http://www.scotlink.org/documents/carbon-accounts/>

Financial review

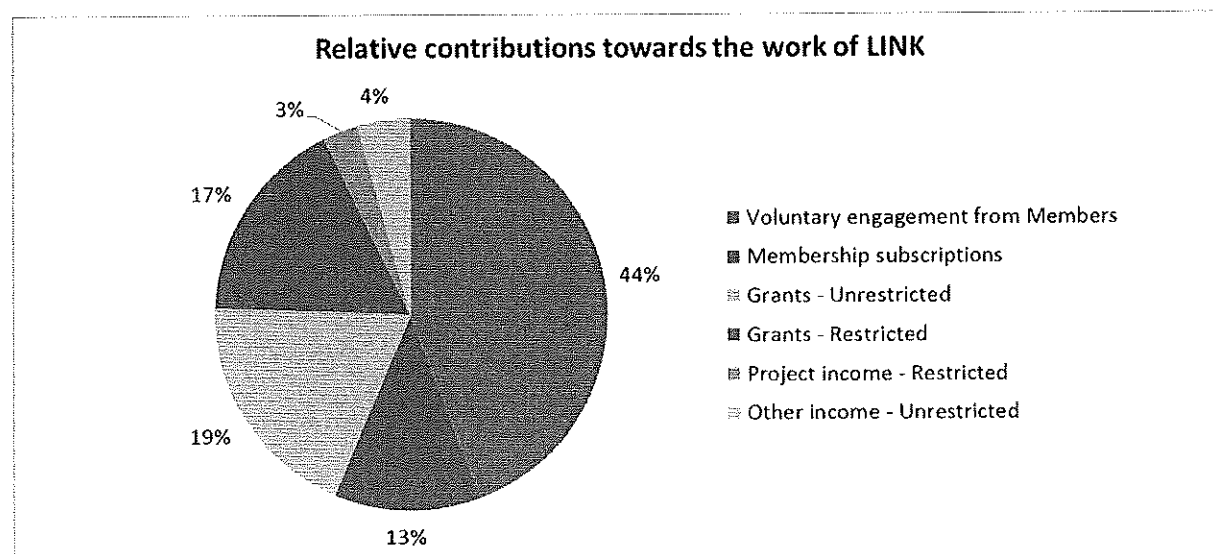
There was a net increase in the level of unrestricted funds in the year of £45,183 (2013: £32,700) leaving unrestricted funds carried forward at the year end of £239,575 (2013: £194,392). Restricted funds increased in the year by £16,727 (2013: decreased £59,157) leaving restricted funds carried forward of £61,372 (2013:44,645).

Funding and support

Amid continuing uncertainty about public sector funding particularly, trustees and staff have continued to apply a careful approach of spending less and investing more time in fundraising. This has shown some successes with continuing commitment from several Trusts and support for the Flourishing Scotland project. In staff terms the strategy has also had an impact on core services, particularly administrative support, which we will be reviewing.

LINK's member organisations are its key resource. Voluntary input by these bodies, on the board and its subgroups, to taskforces and leadership of these, as representatives of LINK on stakeholder groups and at events equates to 1,245 days' work, or £306,000 in financial terms. Together with membership subscriptions, total member organisation contributions to LINK account for 57% of all contributions to LINK (up from 53% in 2012-13).

LINK is its members working together; its taskforces are the engine-house of much of that effort. Many of LINK's trustees volunteer in time contributed by member bodies. The Board acknowledges all of these players, also LINK's President Ross Finnie, our various Honorary Fellows, and volunteer, Chris Thomson.



Scottish Environment LINK

TRUSTEES' REPORT

Accountants

Following a review of auditor and payroll services in 2013 LINK chose Geoghegans as our new firm of accountants, primarily to get new perspectives on our financial management. The Board also decided to engage Geoghegans as Independent Examiners', rather than Auditors, for reasons of cost. LINK appreciates the advice and service it has received from Morris & Young over many years. This change was implemented smoothly with the support of both these companies in early 2014.

Reserves policy

The Board has established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets ("the free reserves") held by the charity should be sufficient to cover 6 months of operating costs in a scenario where we received a significant loss of a major funding stream, together with sufficient funds to close the organisation down should it then prove unviable to continue. This equates to approximately £125,000 in unrestricted funds. At present the free reserves amount to £227,850 which exceeds this target. The Board favours reserves above policy level, given the current uncertainties around future network funding, and has in place plans to reduce reserve levels once the position on core grant funding from 2015 is resolved.

Plans for the future

The Board maintains a 5-year financial scenario to inform both LINK's spending in relation to network ambition and fundraising effort. Fundraising will continue to be a priority in the coming year, the final year of current Government and SNH grant agreements.

Succession planning for trustees and office bearers will continue and LINK will review with its Honorary Fellows the contributions these players wish to make to the network. We will review the administrative workload and consider whether to increase the core staff in this respect. Contact meetings with members will run throughout 2014/15 to take stock of members' aspirations for and ease of engagement in collective work through LINK.

Effort will be made to recruit further Organisational and Business Supporters.

Findings in the report to LINK on research into links with local and community groups in Scotland will be assessed in terms of benefits, costs and risks, and a recommendation made to the membership in autumn 2014.

LINK's Congress in autumn 2014 will consider issues relating to restoring nature at a landscape-scale. Meantime, planning will start in summer 2014 for Scottish Environment Week in early 2015.

Workshops on governance structures for the environment, on environmental assessment in relation to Natura Sites, and on sustainable land use and management will be organised in 2014 and a members' discussion day to consider the outcome of referendum & work of charities is planned for early 2015. Advocacy training will be offered to members in summer 2014 and LINK will assess member interest in a media forum to develop expertise in working with the media.

Member organisations and organisational supporters

Members

Amphibian and Reptile Conservation
Archaeology Scotland
Association for the Protection of Rural Scotland
Badenoch and Strathspey Conservation Group

Scottish Environment LINK

TRUSTEES' REPORT

Member organisations and organisational supporters (continued)

Bat Conservation Trust
British Ecological Society – Scottish Policy Group
Buglife, the Invertebrate Conservation Trust
Bumblebee Conservation Trust
Butterfly Conservation Scotland
Cairngorms Campaign
Friends of the Earth Scotland
Froglife Trust
Hebridean Whale & Dolphin Trust
John Muir Trust
Marine Conservation Society
National Trust for Scotland
North East Mountain Trust
Planning Democracy
Plantlife Scotland
Ramblers Scotland
RSPB Scotland
Royal Zoological Society of Scotland
Scottish Allotments and Gardens Society
Scottish Badgers
Scottish Campaign for National Parks
Scottish Countryside Rangers' Association
Scottish Ornithologists' Club
Scottish Raptor Study Group
Scottish Wild Land Group
Scottish Wildlife Trust
Soil Association Scotland
Sustrans Scotland
Whale and Dolphin Conservation
Wildfowl and Wetlands Trust
Woodland Trust Scotland
WWF Scotland

Organisational Supporters The Crown Estate
Paths for All Partnership

LINK Taskforces active during 2013-14

Agriculture
Climate Adaptation
Deer
Economics
Environmental (including Legal) Governance
Freshwater
Land (Reform)

Scottish Environment LINK

TRUSTEES' REPORT

LINK Taskforces active during 2013-14 (continued)

Landscape
Marine
National Parks
Planning including Hilltracks
Scottish Environmental Fundraisers Forum
Wildlife
Wildlife Crime
Woodland

Also active -
Parliamentary Forum

Trustees' responsibilities statement

The trustees (who are also directors of Scottish Environment LINK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

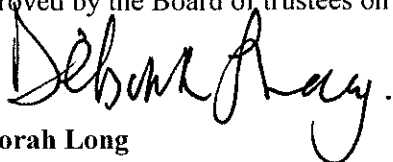
Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the accounts and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with *the Statement of Recommended Practice – Accounting and Reporting by Charities* (March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of trustees on 18 June 2014 and signed on their behalf by:



Deborah Long
Chair

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF SCOTTISH ENVIRONMENT LINK

I report on the financial statements of the charitable company for the year ended 31 March 2014 which are set out on pages 16 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiners' statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners' statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Michael Crerar CA
Independent Examiner

18 June 2014

Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

Scottish Environment LINK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2014

		Unrestricted Funds	Restricted Funds	Total 2014	Total 2013
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	132,805	-	132,805	131,932
Investment income	3	2,589	-	2,589	2,913
Incoming resources from charitable activities	4	94,750	118,820	213,570	164,911
Total incoming resources		230,144	118,820	348,964	299,756
Resources expended					
Charitable activities	5	171,579	112,675	284,254	321,948
Governance costs	6	2,800	-	2,800	4,265
Total resources expended		174,379	112,675	287,054	326,213
Net incoming/outgoing resources before transfers					
		55,765	6,145	61,910	(26,457)
Transfers	15/16	(10,582)	10,582	-	-
Net incoming/outgoing resources for year	7	45,183	16,727	61,910	(26,457)
Funds brought forward		194,392	44,645	239,037	265,494
Total funds carried forward	17	£ 239,575	£ 61,372	£ 300,947	£ 239,037

Scottish Environment LINK

BALANCE SHEET as at 31 March 2014

	Notes	2014	2013
Fixed assets			
Tangible assets	9	<u>6,519</u>	<u>5,407</u>
Current assets			
Debtors	10	23,857	40,188
Cash at bank and in hand		<u>299,671</u>	<u>221,932</u>
		323,528	262,120
Creditors: Amounts falling due within one year	11	<u>(29,100)</u>	<u>(28,490)</u>
Net current assets		<u>£ 300,947</u>	<u>£ 239,037</u>
The funds of the charity:			
Unrestricted funds	15	239,575	194,392
Restricted funds	16	<u>61,372</u>	<u>44,645</u>
		<u>£ 300,947</u>	<u>£ 239,037</u>

For the year ended 31 March 2014 the company was entitled to exemption from the requirements to have an audit under the provisions of section 477 of the Companies Act 2006. No notice has been deposited under the company under section 476 of the Companies Act 2006 requiring an audit to be carried out. The directors acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for that financial year in accordance with the requirements of sections 394 and 395 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved and authorised for issue by the Board of trustees on 18 June 2014 and signed on their behalf by:



Paul Ritchie
Treasurer

Company Registration No: SC250899

NOTES TO THE ACCOUNTS
at 31 March 2014

1 Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, the Charities Accounts (Scotland) Regulation 2006 (as amended), Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) issued in March 2005 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) – “FRSSE (2008).”

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable service activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg staff time or estimated usage.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows :

Fittings and equipment - 33% straight line basis

Minor fixed asset additions costing less than £250 are written off in the year of acquisition.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rentals payable under operating leases are charged on a straight line basis over the lease term.

Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity. Where designated, these are unrestricted funds set aside by the directors for specific future purposes or projects. Restricted funds are funds subject to specific restrictive conditions imposed by the donors.

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

2 Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2014	Total 2013
Donations				
Donations & gift aid receivable	3,200	-	3,200	-
Grants				
Scottish Government	39,710	-	39,710	41,880
Scottish National Heritage	50,520	-	50,520	53,177
Esmée Fairbairn Foundation	21,875	-	21,875	24,375
The Gannochy Trust	7,500	-	7,500	7,500
Craignish Trust	10,000	-	10,000	5,000
	<u>£ 132,805</u>	<u>£ -</u>	<u>£ 132,805</u>	<u>£ 131,932</u>

We received 2 grants from Craignish Trust during the financial year: £5,000 for calendar year 2013, and also £5,000 for 2014.

3 Investment income

	Unrestricted Funds	Restricted Funds	Total 2014	Total 2013
Interest on cash deposits	<u>£ 2,589</u>	<u>£ -</u>	<u>£ 2,589</u>	<u>£ 2,913</u>

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2014	Total 2013
Projects				
Esmée Fairbairn Foundation	-	69,500	69,500	60,246
Friends Provident Foundation	-	8,970	8,970	-
Historic Scotland	-	5,000	5,000	5,000
Marine MPA Fighting Fund	-	6,670	6,670	3,890
Perth & Kinross Council	-	700	700	800
WWF UK	-	665	665	745
Other project income including from member bodies	3,210	27,315	30,525	11,590
	<u>3,210</u>	<u>118,820</u>	<u>122,030</u>	<u>82,271</u>
Other income				
Subscriptions – member bodies	85,116	-	85,116	74,084
Subscriptions – individual supporters	320	-	320	290
Subscriptions – organisational supporters	3,000	-	3,000	1,000
Rental income	2,800	-	2,800	7,074
Other income	304	-	304	192
	<u>91,540</u>	<u>-</u>	<u>91,540</u>	<u>82,640</u>
	<u>£ 94,750</u>	<u>£ 118,820</u>	<u>£ 213,570</u>	<u>£ 164,911</u>

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

5 Charitable activities	Total 2014	Total 2013
Project expenditure	31,688	78,104
Employment costs	193,844	186,902
Other direct costs	13,129	13,284
Establishment costs	39,954	38,572
Depreciation	5,639	5,086
	<u>£ 284,254</u>	<u>£ 321,948</u>
	2014	2013
6 Governance costs		
Independent examiners' remuneration and accountancy fees	2,800	-
Auditors' remuneration and accountancy fees	-	4,265
	<u>£ 2,800</u>	<u>£ 4,265</u>
	2014	2013
7 Net incoming/outgoing resources		
<i>This is stated after charging :</i>		£
Directors' remuneration	-	-
Directors' expenses (one director/2013: two directors)	26	173
Auditors' remuneration	-	4,265
Independent examiners' remuneration	2,800	-
Depreciation	5,639	5,086
	<u>£ 193,844</u>	<u>£ 186,902</u>
	2014	2013
8 Staff costs and numbers		
Salaries	166,921	159,918
Social security costs	14,935	14,700
Pension costs	11,988	12,284
	<u>£ 193,844</u>	<u>£ 186,902</u>
Average number of employees:		
Core	5	5
Project	3	2
	<u>8</u>	<u>7</u>

No employee received emoluments greater than £60,000 in the year (2013: None)

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

9 Tangible fixed assets

Fixtures,
fittings &
Equipment

Cost

At 1 April 2013

23,430

Additions

6,751

Disposals

(6,183)

At 31 March 2014

23,998

Aggregate Depreciation

At 1 April 2013

18,023

Charge

5,639

Disposals

(6,183)

At 31 March 2014

17,479

Net Book Value

At 31 March 2014

£ 6,519

At 31 March 2013

£ 5,407

10 Debtors

2014

2013

Trade debtors

6,805

5,535

Prepayments and accrued income

2,384

2,113

Other debtors

14,668

32,540

£ 23,857

£ 40,188

11 Creditors: Amounts falling due within one year

2014

2013

Trade creditors

3,138

-

Taxation and social security costs

3,852

3,445

Accruals and deferred income

22,110

25,045

£ 29,100

£ 28,490

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

11 Creditors: Amounts falling due within one year (continued)

Deferred income

	Balance 1 April 2013 £	Released in year £	Deferred in year £	Balance 31 March 2014 £
Esmée Fairbairn	16,875	(16,875)	15,000	15,000
Subscriptions – Member bodies	-	-	1,067	1,067
	<u>£ 16,875</u>	<u>£ (16,875)</u>	<u>£ 16,067</u>	<u>£ 16,067</u>

The Esmée Fairbairn income has been deferred on the basis it is for the period from 1 April 2014 to 31 December 2014.

The subscription income has been deferred as it is for a 2014/15 subscription.

12 Operating lease commitments

Land and Buildings
2014 2013

Annual commitments under non-cancellable operating leases
were as follows :

Expiry Date :

Within 1-2 years

Within 2-5 years

9,600	-
-	9,600
<u>£ 9,600</u>	<u>£ 9,600</u>

13 Pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £11,988 (2013: £12,284).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

14 Related parties

During the year the charity received subscriptions from organisations associated with eight (2013: seven) of the charitable company's directors amounting to £33,422 (2013: £27,420). Other income receipts were also received from nine (2013: seven) of the organisations totalling £6,700 (2013: £4,536). Payments of £452 (2013: £11,741) were paid to organisations associated with two directors in the year (2013: two).

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

15 Unrestricted funds

	At 1 April 2013	Incoming Resources	Outgoing Resources	Transfer	At 31 March 2014
General funds	194,392	230,144	(169,483)	(20,684)	234,369
Designated funds:					
Agricultural priorities workshop & vision report	-	-	(1,594)	3,000	1,406
Carbon bubble project	-	-	-	1,000	1,000
Economic forum report	-	-	(120)	120	-
Environmental narrative work	-	-	-	800	800
Exploring local links	-	-	(2,250)	2,250	-
Wildlife biodiversity seminar	-	-	(932)	932	-
Wildlife crime strategic report	-	-	-	2,000	2,000
	<u>£ 194,392</u>	<u>£ 230,144</u>	<u>£(174,379)</u>	<u>£ (10,582)</u>	<u>£ 239,575</u>

Designated funds represent funds which have been set aside out of unrestricted funds by the Board for specific purposes.

Agricultural priorities workshop and vision report

To develop a report on the societal benefits that can be derived from practising “greener” agricultural practices. This will go beyond the benefits to biodiversity, to highlight the improvement in wider ecosystems services that returning our agricultural ecosystems to health would bring.

Carbon bubble project

Consultant’s report assessing Scotland’s exposure to risk, since a significant proportion of the world’s known fossil fuels are ‘un-burnable’ if we are to avoid catastrophic climate change. Also considering the impact of this on valuation of fossil fuel reserves and the level of Scotland’s awareness of those risks and preparedness for addressing them.

Economic forum report

Addition of a graphic to a briefing published by LINK and a number of other Scottish organisations in early 2014 about improving Scotland’s National Performance Framework.

Environmental narrative work

A brief succinct summary of what LINK means by sustainable development, why this should matter to Scotland’s decision-makers in future, and how LINK will pursue this.

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

15 Unrestricted funds (continued)

Exploring local Links

Assessment of the need and if appropriate the means of supporting improved contact among independent local and community groups in Scotland and between them and LINK and its member organisations. Commissioned because experience indicated that voluntary environmental action might be significantly extended and strengthened thus.

Wildlife biodiversity seminar

Debate jointly organised by LINK and the Royal Society of Edinburgh to promote debate on the real value of biodiversity, the role of Government's Biodiversity Strategy in delivering that, and to consider what needs to be done to meet the 2020 Aichi targets, mainstream biodiversity into all walks of life, and start to reverse the current decline in biodiversity in Scotland.

Wildlife crime strategic report

Assessment of the status quo in Scotland regarding the enforcement of current wildlife law, drawing attention to the general trend of non-enforcement, commissioned to prompt action. The report will be widely disseminated and will form the basis for future advocacy by LINK's Wildlife Crime Task Force in the lead up to Scottish elections in 2016. Restricted funding has also been received for this report in the year (note 16).

16 Restricted funds

	At 1 April 2013	Incoming Resources	Outgoing Resources	Transfer	At 31 March 2014
Flourishing Scotland	-	8,970	(8,970)	-	-
LINK Congress 2013	-	700	(4,282)	3,582	-
LINK Hilltracks campaign	-	3,100	(5,100)	2,000	-
LINK HLF bid	-	1,215	(1,215)	-	-
LINKs Liaison	-	665	(665)	-	-
Marine phase 3	44,645	87,820	(78,943)	5,000	58,522
Scottish environmental festival	-	13,500	(13,500)	-	-
Wildlife crime strategic report	-	2,850	-	-	2,850
	<u>£ 44,645</u>	<u>£ 118,820</u>	<u>£ (112,675)</u>	<u>£ 10,582</u>	<u>£ 61,372</u>

The purpose of each restricted fund is as follows:

Flourishing Scotland

A three-year project adding capacity to LINK members' understanding of and ability to engage in the debate on the economics of sustainable development, and appropriate measures of success for Scotland which include environmental and social wellbeing alongside economic growth / GDP.

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

16 Restricted funds (continued)

LINK Congress 2013

LINK's annual conference for members and other sectors with which we work. Designed to build community within the network, Congress is used to advance debate around specific themes. The 2013 event considered how to build better links between Scotland's communities of place and its communities of interest.

LINK Hilltracks campaign

An initiative under the auspices of LINK's Planning Task Force in response to a U-turn by Scottish Government on an earlier decision to bring hilltracks (for agricultural and forestry purposes) under planning control. The campaign aims to present evidence of the environmental and economic implications of these tracks, and support members' call for a change in the law.

LINK HLF bid

Exploration of the potential for LINK (the network) to draw on Heritage Lottery Funding to improve member organisations' skills in fundraising.

LINKS Liaison

The regular contact and communication between secretariats of the four Link networks across the UK, allowing exchange of information and good practice, and of advice on issues in common, including a joint conference held every two years in a different part of the UK.

Marine phase 3

The third phase of a project running since 2007, affording two dedicated project staff posts to support LINK's Marine Task Force. Initially pursuing legislation to protect and restore the marine environment, since securing legislation the project focus has shifted to its implementation including national marine planning, designation of Marine Protected Areas, and other considerations.

Scottish environmental festival - also known (in every alternate year) as Scottish environment week

A programme of events organised by LINK and hosted mainly in Holyrood. Aiming to profile the work of the member organisations with MSPs and to showcase sustainable development. SEF in 2014 looked at Scotland's contribution to exploration and environmental conservation across the world.

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2014

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total 2014	Total 2013
Tangible fixed assets	6,519	-	6,519	5,407
Net current assets	262,156	61,372	323,528	262,120
Current liabilities	(29,100)	-	(29,100)	(28,490)
	<u>£ 239,575</u>	<u>£ 61,372</u>	<u>£ 300,947</u>	<u>£ 239,037</u>

18 Taxation

As a charity, Scottish Environment LINK is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

19 Controlling party

In the opinion of the Board of Trustees there is no ultimate controlling party