

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND ACCOUNTS
for the year ended 31 March 2017

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

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Chair's Foreword

Looking back on this extremely busy year, including its surprising Brexit vote, reminds me yet again of the voluntary sector's positive outlook and readiness to rise to new challenges. Membership of the EU has made a significant contribution over the last 45 years to our domestic policy and practice in relation to how we perceive and manage our environment and resources, plan for people and economic development and assess our impacts in global terms. Therefore, the implications of Brexit-ing need to be weighed up carefully. LINK members were very pleased to hear Scottish Ministers' assurances later in 2016 of their intentions that standards of environmental protection should not be weakened. In the detailed debate which is moving forward, LINK's ambitions are to ensure that environmental standards and practice will be at least as strong after Brexit as they are at present.

Alongside the mobilisation of resources to shadow and contribute to the Brexit process, and the fresh relationship-building with Scottish MPs in Westminster and other UK interests, LINK has also been responding to the changes resulting from the Scottish Parliamentary elections in May 2016. And underpinning all of this is a strong portfolio of work going forward via LINK's policy groups and subgroups under the leadership of various conveners and leaders. This report illustrates the highlights.

LINK members gladly welcome the 90 plus MSP Species Champions who wish to help our members in safeguarding Scotland's iconic and endangered species. Members heartily supported our politicians for agreeing to strong management measures for inshore Marine Protected Areas, which will make a real difference to our seabed's recovery. We have seen considerable progress in our marine conservation effort, working with stakeholders in industry, research, communities and government, on marine planning and on fisheries, and coordinating the first Sea Scotland conference in June as an important 'summit'.

As LINK approaches the midway point of our current strategy, evaluation of progress returns a very positive message. Evidence shows our goals to be well-judged, and our advocacy being heard and making its mark on the thinking of decision-makers. Making an impact matters, and affecting 'environmental development' is necessarily a long-term affair, involving necessary bureaucracy and monitoring over time. LINK Board and members are pleased with this good result of that considerable effort. Bearing in mind the long time-frames needed to effect change, however, we find that the case for support for environmental NGO action from the Trusts sector is strong and urgent.

The year has seen valuable collaboration among the Environment Links UK and with the Greener UK coalition, sometimes involving the Irish Environmental Network too. LINK continues to engage with the European Environment Bureau and is delighted to be co-hosting the EEB's annual conference here in Scotland.

I am always impressed at LINK members' willingness to share and collaborate, at the voluntary support from our trustees and those leading our policy work in their unseen investment of time and actions to nurture the network, and the commitment of LINK's small staff team. After almost 30 years, I am delighted to see that our networking recipe still works well. Thanks to our President Joyce McMillan, our Fellows and our funders.

18 March marked the 30th anniversary of LINK's formation. We are marking these decades of networking with stakeholders past and present, celebrating the significant public benefit which collaboration has brought and can deliver in future for Scotland's environment, livelihoods and wellbeing.



Helen Todd
LINK Chair

31 October 2017

TRUSTEES' REPORT

Board members are pleased to present their report and accounts for the year ended 31 March 2017, 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", effective from January 2015.

Overview

LINK is the national intermediary for Scotland's voluntary environmental sector bodies, providing a forum to share information, develop consensus and take action together. Through LINK they continue to present a strong voice for environmental issues, advocating for a sustainable Scotland, coordinating action for optimum impact and public benefit. The combined membership of member organisations is around half a million people whose support for these charities shows their concern for Scotland's environment.

2016-2017 has proved a stimulating and demanding year with new concerns and challenges, in large part stemming from the UK's decision (outcome of referendum held 23 June 2016) to leave the European Union, and the political movement created in the slipstream of that vote. These have been additional to LINK's ongoing focus on environmental matters overseen by the Scottish Parliament and Government, parliamentary elections in May 2016 and the local government elections held in May 2017. Throughout the year LINK has continued its policy advocacy work on specific issues of shared interest among the membership and has continued its stronger-than-usual investment in fundraising.

Achievements and performance

As a plank of LINK strategy, we monitor the nature and level of the network's collective activity for evidence of effect. Key Performance Indicators (KPIs) measuring LINK's actual impact, which has been developed over a decade, were adjusted in 2015-16 to better inform judgements of the health of the network, member engagement, financial security and the impact of LINK policy and advocacy work on environmental debate and the direction of public policy in Scotland.

Our assessment for the year demonstrates appreciable progress across policy areas although we are philosophical about factors beyond our control which impact our plans, including the new workload and complexity which Brexit places on governments throughout the UK, associated slippage in timetables for legislation and policy review, and about the changes which parliamentary elections have on Government direction. The considerable political turbulence across the UK has required some re-calibration of LINK's advocacy strategy, but despite change and pressures we look back on a year of robust plans, well delivered, and fleetness of foot in responding to the Brexit debate.

Overall, KPIs measuring our influence on progress to a sustainable Scotland indicate that this is good and improving in terms of land management and marine issues, though influencing national economic strategy will require considerable and sustained campaigning in conjunction with other sectors in years ahead, and for Scotland to achieve join-up between competing strategies such as spatial planning on land and at sea, economy, land use and biodiversity remains a more distant goal. Use of LINK by members to channel clear messages on environmental matters is judged to be good and improving, robust where needed, solutions focussed, with greater integration across the areas on which we work. The effectiveness of our internal operations in terms of horizon scanning, forward planning and prioritisation, consensus-building, membership levels and satisfaction, adherence to protocols, and accountability is judged to be strong. There remain amber warnings around both funding, particularly for several projects where the job is not yet done, and the network's collective capacity to deliver across what is still a considerable range of work areas.

TRUSTEES' REPORT

Achievements and performance (continued)

There is very healthy engagement of LINK's member organisation across our policy work, and as delegates on external forums and the LINK Board. Our policy work also draws on significant commitment by conveners and leaders of the strategic Groups and Subgroups and proactive participation by members; the outcomes of the collective work tend to underpin the objectives of the member organisations involved.

LINK was interested that the survey commissioned in 2017 by Scottish Government's Third Sector Unit of voluntary sector intermediaries' structures for evaluation, found our indicators and procedures to be robust and appropriate to our objectives for internal operations and advocacy outcomes. A positive side to the necessary bureaucracy involved!

Our 2015 re-structuring for members' collective work was re-confirmed by the network's autumn 2016 strategic planning, with the proposed addition of climate effort from spring 2017 in preparation for new legislation which had been announced by Scottish Government. Policy advocacy work continued under the auspices of Groups on Land, Economics, Environmental Governance, Marine and Planning supported by twelve Subgroups listed on page 15. Over 95% of members have engaged over the year in at least one, and in some cases in four or five of these work areas, indicating that LINK work underpins their own organisational goals, many (over 70%) representing LINK in external meetings, workshops and on stakeholder forums to provide important environmental perspectives.

Some of this year's highlights are outlined here, with outputs listed at pages 16 to 18.

Scotland within Europe

Ahead of the UK's 'Brexit' vote LINK collaborated with the other Links in the UK on a UK and EU-wide campaign highlighting the positive effect of the Birds and Habitats Directives which were under threat of being weakened. Over 100 NGOs across the UK contributed to evidence gathering and a call on the Commission that these Directives remain intact and be implemented better. The action succeeded; a significant achievement which will support nature across EU member states in coming years. As the UK leaves the Union the international standards represented by the Birds and Habitats Directives provide the key baseline for future UK and Scottish ambitions.

LINK is an active member of the European Environmental Bureau (EEB, the environmental NGO network for Europe) and is delighted to be co-hosting EEB's 2017 annual international conference in Edinburgh in November 2017. The conference programme takes account of the UK's plan to depart the European Union besides addressing scope for continued collaboration on research, data, standards and policy objectives in future years. We were delighted by the interest from Scottish Government and agencies in supporting this event.

Informing the UK's post-Brexit management of our environment

Brexit, which has the potential to massively impact standards of protection and regulation, has required considerable redeployment of resources and expertise across LINK. Leading up to the UK's EU referendum in June 2016, LINK published its EU Referendum challenge receiving a response from *Stronger In* which was published on our website. On 24 June LINK press released its call for standards of environmental protection to be maintained in the wake of the UK decision to leave Europe and this remains LINK's objective. Members were glad of Scottish Ministers' commitments at autumn 2016 that the vote should not result in any dilution of EU standards and principles in Scotland. LINK formed a new Brexit grouping in June 2016 supported by LINK's Advocacy Officer Daphne Vlastari.

TRUSTEES' REPORT

Achievements and performance (continued)

This new group has shadowed debate, informed the network through meetings and communications, taken forward submissions and briefed decision-makers at Scottish and UK level, informing thinking on environmental issues and implications. On a broader canvas, LINK has joined with other environmental networks across the UK to ensure a unified environmental voice, engaging in a new Environment Links UK Brexit Nature Coalition and Greener UK Coalition coordinated by Green Alliance. Through Greener UK, LINK has contributed to development of a framework which accesses information and expertise across the four UK countries to inject federally-informed views into Brexit discussions led by the Westminster Government. This is facilitated by a Devolution Subgroup within the Greener UK structure, as well as Scottish, Welsh and Northern Irish environmental NGO input to Greener UK policy work on areas including food and farming, and collaboration among all the networks on marine and fisheries, and legal issues. Environment Links UK's bi-annual conference in Cardiff in October was an opportunity to identify opportunities for collaboration and involved the Irish Environment Network too.

As the process develops, staying abreast relies on constant monitoring and swift preparation of briefings and responses. LINK maintains relationships with academics working on Brexit issues via SULNE (Scottish Universities Lawyers Network on Europe), has input to a comprehensive report which has been used by the Scottish Parliament and Government, and our November 2016 Congress featured a panel of key members of SULNE together with a perspective from Norway as an EEA member. LINK contributed to the *Rights at Risk* report, published in March 2017, which collected perspectives from a variety of Scottish civil society organisations on the potential impact of Brexit on our rights. ELUK and Greener UK have recently submitted evidence to House of Lords Committee inquiry on Brexit and devolution.

Scottish Parliamentary Elections and the new Parliament

Ahead of the Scottish Parliamentary elections in May 2016, LINK President Joyce McMillan hosted LINK's Environment Hustings in April 2016 at Edinburgh University. This was well-attended, live-streamed and allowed for debate on some major environmental concerns among the audience. LINK's manifesto, *Six Steps towards a Sustainable Scotland*, was widely publicised, all political parties briefed on its asks, and its message on environmental poverty was picked up in media. Successes included a commitment to biodiversity in the SNP manifesto and several asks picked up by the Scottish Greens. Post-election, LINK reached out to MSPs on key committees, met the Cabinet Secretaries with environment portfolios, liaised with several Ministers and MEPs, and built on these contacts over the year.

Welcome rise in MSPs' championing of nature

Ahead of the Scottish elections in May 2016 LINK's Wildlife Proclamation was relaunched and, of the 39 candidates signing this, 17 became MSPs. At the re-launch in September of LINK's Species Champions initiative, 50 MSPs signed up, including members of key Holyrood committees. Members have briefed Champions about their species and ways of supporting these, hosting an autumn reception for Champions to coincide with the launch of the *State of Nature* report. A members' debate in Parliament organised by Graeme Dey, convenor of the Environment, Climate Change and Land Reform (ECCLR) Committee, enabled a rare degree of collaboration of organisations and MSPs, across parties. The Species Champions initiative received the 2016 Yorkshire Bank Clydesdale Bank Foundation's Spirit of Community Award, enabling Eleanor Harris to be retained in the Intern coordinator role until March 2017. Species Champions won the 2016 CIEEM NGO Impact award. It has prompted similar initiatives in other parts of the UK. At the end of March, the 91 MSP Species Champions include over half of Scotland's Government Ministers. Several MSPs have cited their roles as Champions in the course of their Parliamentary business, including interventions in debates, evidence sessions, PQs and Motions.

TRUSTEES' REPORT

Achievements and performance (continued)

LINK looks forward to building on this remarkable platform and hope it will raise the profile of nature across other areas of political debate. LINK members value the part which our MSP Species Champions play in helping to monitor how key species fare across Scotland and profiling where environmental concerns should appear elsewhere in the political agenda.

Behind the scenes, to address members' considerable concern about the declines in many habitats and species, members have been proactive. LINK's Wildlife Subgroup coordinated the publication of the *State of Nature Scotland* report in September and has led development of the proposal for a *National Ecological Network* as a component in a future planning framework to link up grey and green infrastructure and help deliver Scotland's commitments on biodiversity. This was a welcome contribution to Scottish Natural Heritage thinking on biodiversity delivery and will be taken forward. Members have helped to develop the Scottish Pollinator Strategy and continue to be involved in developing policy and practice for non-native species. Dialogue with Young Scot on the challenges in engaging young people in nature conservation is afoot. Advocacy around Scotland's performance on wildlife crime has also continued, with evidence to the Justice Committee's inquiry into the role and purpose of the Crown Office and Procurator Fiscal Service in January, continuing liaison with Police Scotland, fresh contact with the Crown Office, and ongoing monitoring of wildlife crime incidents, and the reporting of and responses to these.

Promoting a culture of public goods for public funding

LINK's Food and Farming Subgroup's vision for a successor to the Common Agricultural Policy (CAP), produced over the winter, is of a healthy and populated rural environment. Several members are part of the wider Scottish Food Coalition, preparing to contribute to Scotland's first Good Food Nation Bill anticipated later 2017 which may be a vehicle to implement much-needed changes in our food and farming system. LINK's Land Reform, Land Use and Landscape Subgroup has engaged in policy development led by Scottish Government around land reform and land use policy, submitting principles to a consultation on land rights and responsibilities, inputting to a review of upland strategy, urging better integration with Scotland's land use strategy and recognition of the general right to a healthy environment.

LINK seeks a code of responsible stewardship which would promote best practice beyond minimum legal requirements for land managers.

LINK's Deer Subgroup submitted evidence to the ECCLR Review of Deer Management. The environmental NGO sector seeks real change to the failed framework for deer management in Scotland which damages the public interest, frustrates delivery of Scottish Government targets for biodiversity, and woodland expansion, and imposes a heavy burden of public costs. The sector supports the proposal for a regulatory regime across the country, as recommended in the Land Reform Review Group (LRRG) Report (2014) with improved data collection, incentives, strong leadership and a statutory code of sustainable deer management.

Monitoring of Scotland's many hilltracks continues as part of our wider campaign on land rights and responsibilities and LINK's Hilltracks Subgroup has secured funding to take on a coordinator to continue the collation and volunteer liaison work, and collate case histories in a report. LINK is seeking a meeting with the new Land Commissioners.

TRUSTEES' REPORT

Achievements and performance (continued)

Influencing economic strategy

LINK Economics focus continues to be on encouraging the desired shift to a sustainable, socially just, low carbon economy. The Group continued to contribute to the review of Scotland's National Performance Framework, briefing jointly with Oxfam and STUC and inputting to the stakeholder review of outcomes. The Group hosted a November conference with support from RSA Scotland and the David Hume Institute on changes needed to address the investment gap, bringing together businesses, NGOs, agencies, academics and politicians to discuss progress, blockages, and the potential of the circular economy and the National Performance Framework to bring about change. There have been discussions since with the 20:20 business group and LINK submitted evidence to the Scottish Parliament's Economy, Jobs and Fair Work Committee on its budget scrutiny process. LINK is particularly glad to note the Committee querying funding in its response to the draft Climate Change Plan.

Save Scottish Seas

The year has seen great strides for marine conservation, including the first round of Marine Conservation Orders and Inshore Fishing Orders coming into force to protect our most vulnerable inshore sites. 2016 also brought the UK's first (and Europe's largest) harbour porpoise Special Area of Conservation, and designation of the first demonstration and research Marine Protected Area (MPA) around Fair Isle.

A highlight was the inaugural Sea Scotland Conference held in Dundee in June 2016, the first of its kind in bringing together marine industry representatives, conservation bodies, academics and policy makers, along with international experts and national government, to consider how Scotland's new legislation is impacting our seas and coasts, and particular needs and challenges in coming years. Coordinated by LINK's Marine Group and supported by various partners including the Marine Alliance for Science and Technology Scotland

(MASTS), Scottish Natural Heritage (SNH) and Universities of Dundee, Aberdeen and Edinburgh, the welcome which the event received demonstrates its value. Planning commenced for Sea Scotland 2017. LINK Marine Group has among others responded to consultations on MPAs for science and research as well as species, and launched its *Living Seas* report which outlines a forward-sighted vision for marine planning to take a lead role in environmental recovery, setting recommendations for how Scotland's marine environment should be managed.

The Group has engaged with other stakeholders in the Clyde Marine Planning Partnership around development of consensus on what a regional marine plan is and should do; has put forward asks of the proposed Inshore Fisheries Bill and a LINK vision for the future of fisheries; also responding to the consultation on legalising razor clam electro-fishing.

An Aquaculture Subgroup was established in response to concerns around Government's targets for increasing aquaculture production and for the expansion of aquaculture sites within MPAs. The Subgroup is reviewing LINK's aquaculture policy and responded to proposals to expand 3 salmon farms, particularly highlighting the concern about over-use of the chemical emamectin benzoate ('Slice'). In summer 2016 WWF Scotland generously awarded financial support to sustain the project's skilled staff and give important breathing space for further fundraising to extend collective effort.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performance (continued)

Seeking reform of planning in Scotland

LINK Planning Group's main concerns continue to focus around Scotland's ambitions for planning as a tool for sustainable development, as well as the need for more explicit join-up with other key strategies, and the balance of power between developers and communities. The Group has pursued these via consultation responses on planning reforms, dialogue with the independent review panel and Scottish Government, a LINK event in Holyrood promoting a sustainable vision for a new planning system with speakers from Royal Town Planning Institute (RTPI), LINK and Coastal Forum, hosted by Maurice Golden MSP, Deputy Convenor of the ECCLR Committee, and more. Whilst there is evidence of some take-up of LINK's thinking, the evidence of real read-across between key Scottish strategies remains to be seen. Very disappointingly, considering the Government's interest in a fair society, the LINK Group's calls for equal rights of appeal in planning were specifically rejected by the review panel, on this occasion.

Other focusses in the year past

Influencing Scotland's stance on unconventional fossil fuels

LINK's Unconventional Fossil Fuels Subgroup has input to the substantial review of evidence commissioned by Scottish Government to inform its decision on fracking. The Subgroup recently reviewed the resulting studies and agreed a process for responding to the 'Talking Fracking' consultation.

Legal Strategy – towards an Environmental Rights Centre for Scotland:

LINK's Legal Strategy Subgroup has continued to press the Scottish Government to deliver on a commitment to consider environmental courts, responding to the environmental justice consultation of June 2016. Opening debate up to a wider audience the Subgroup organised a successful workshop in December with practitioners as well as NGOs, to review the status quo for NGOs' and communities' access to justice in Scotland. This noted unanimous agreement on the need for an environmental law centre for Scotland, with discussion of scope, models across the UK and beyond, and how such a body would be financed. Maintaining momentum around the issue the Subgroup has developed a brief and is seeking funding from LINK and members to commission a scoping study for such a centre. The report in late 2017 will provide the basis for approaches to potential funders and partners, to help get this initiative off the ground.

Scottish Environment Week in its tenth year

Themed around how Scotland can take sustainable actions now to safeguard our future, with parliamentary sponsorship by Graeme Dey MSP, the 2017 programme involved seven events and a poster exhibition in the Scottish Parliament. This benefitted the profile of LINK and its members, reflected by attendance at events and positive feedback. The inclusion of a competition for student artists worked well and the poetry evening was a surprise hit with MSPs. LINK will build on connections made with the arts sector in future. The support of members, sponsors, the Parliament's events team, many students and a group of Edinburgh-based poets, was much appreciated. Thanks go to Kevin Cadwallender for organising the poets and congratulations to the joint winners of the poster competition, design students Claudia Baldacchino and Angel Nervida.

Lobbying legislation: LINK has monitored progress with the roll-out of the Scottish legislation, keeping members fully informed of implications, and will contribute to the steering group responsible for developing the official guidance on the implementation of the legislation.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performance (continued)

Social Justice LINK members' Congress in November 2016 coordinated workshops on participative democracy, health and environment, and decent living. We were pleased to be joined by Oxfam, the British Lung Foundation, Scottish Communities Alliance, Scottish Council for Development and Industry (SCDI), Unison and Poverty Alliance who helped identify the extent of common ground between sectors and how the various NGOs could work together more strategically, across the spectrum of concerns. LINK has continued to flag the connections between environmental issues and the social justice agenda, monitoring and participating in the launch of Government's Fairer Scotland Action Plan. The network's pledge is that "LINK does not see environment in isolation from other policy areas but as an interconnected part of a whole; that LINK will work to make sure environment delivers for social justice, and anticipates that those working on other key areas of public policy will reciprocate."

Parliamentary reform

As the Scottish Parliament approaches its 20th year LINK Governance Group began to review its policy and practice against the original aspirations for the new Holyrood. This was serendipitous given the establishment of a Commission on Parliamentary Reform in summer 2016. LINK's submission to the Commission in March 2017 addressed issues including satisfaction with how Holyrood operates generally, proposals for more independence in its committees and use of independent rapporteurs, and concern around the domination of the legislative programme by Government which is at odds with early aspirations. LINK also commented on the importance of ensuring diversity of views, on Parliament's size and funding, and on its relationship with civil society.

Financial report

Financial review

There was a net decrease of £7,067 (2016: £25,706 decrease) in the year in the level of unrestricted funds, leaving unrestricted funds carried forward at the year-end of £237,062 (2016: £244,129). Restricted funds decreased by £28,032 in the year (2016: increased by £6,776), leaving restricted funds carried forward of £39,891 (2016: £67,923). The reduction in restricted funds is attributable largely to the final spending out of grants received in previous years, in particular, for LINK's marine and economics projects.

Reserves policy

LINK Board policy is that unrestricted funds held by the charity and not designated or invested in tangible fixed assets ("the free reserves" i.e. general reserve less fixed assets) should aim to be sufficient to cover 12 months of operating costs in a scenario where LINK were to receive a significant loss of a major funding stream and that this should include sufficient funds to close the organisation down if it should then prove unviable to continue. The board estimates that this equates to approximately £200,000 in unrestricted funds. At present LINK's free reserves amount to £233,878, which exceeds this target; however, LINK trustees maintain a 5-year forward funding scenario which indicates that within the next four to five years, in the light of continuing uncertainty about public sector support especially, a significant proportion of the current free reserves may have to be used to meet operating costs.

TRUSTEES' REPORT

Funding and support

The period has continued to be challenging and LINK has sustained its greater investment in fundraising which began in 2015-16. Applications to the trusts and foundations sector for several critical areas of policy work including marine, economics, and biodiversity (species champions) did not succeed. The life of LINK's marine project has been extended thanks to WWF Scotland funding and by two staff agreeing to reductions in contracted hours pending funding confirmation (now received) which allows a welcome retention of important skills and experience.

The perennial search for channels willing to support core activity has continued. Securing this is a key concern for LINK as for member organisations, in a challenging and competitive context, made more uncertain by Brexit and the prospect of removal of EU funding streams to support environmental action.

Given the climate, LINK's trend of deficit budgets and reliance on reserves continues, and Scottish Government's continuing support during 2016-17, channelled through Scottish Natural Heritage, is welcome, providing critical support for LINK's intermediary services. This funding sits at 2014 levels. The Board has reviewed LINKs 'funding strategy, acknowledging as previous boards have done, the importance of membership income, alongside support from the trusts and public sectors, and donations. After this reporting year closed, discussions with the William Grant Foundation led to a donation that will help underpin core work for the next three years.

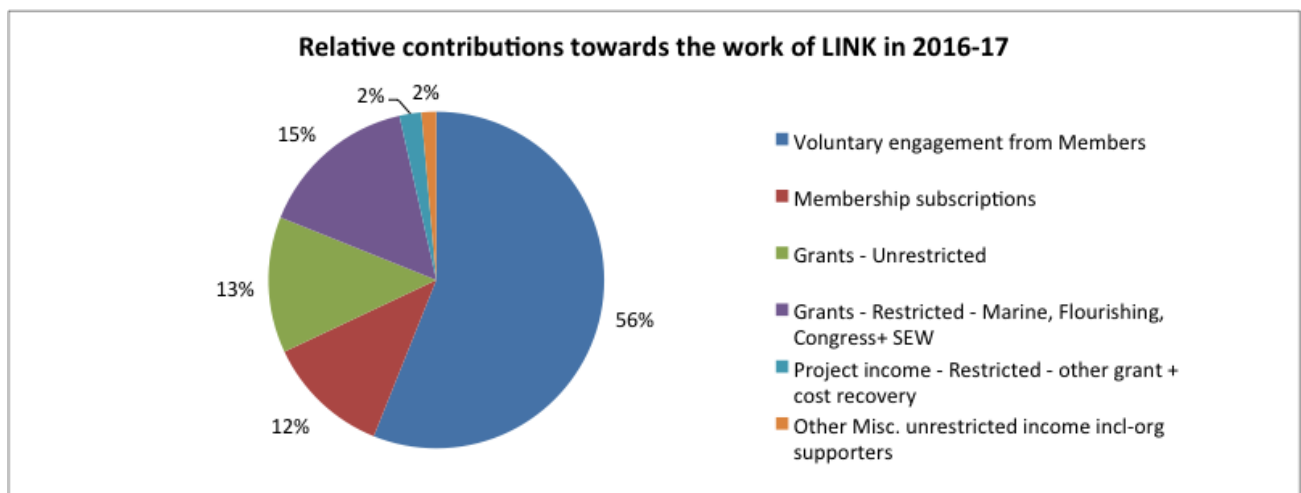
LINK would like to thank the following organisations for their support to LINK over the year to March 2017:

Scottish Natural Heritage and Scottish Government
WWF Scotland
Friends Provident Foundation
John Ellerman Foundation
Yorkshire Bank Clydesdale Bank Foundation's Spirit of the Community Award
Historic Environment Scotland
Craignish Trust
Keep Scotland Beautiful
Marine Alliance for Science and Technology for Scotland
MPA Fighting Fund
Calor Scotland
RSPB Scotland
Marine Conservation Society
British Mountaineering Council
Scottish Mountaineering Trust
David Hume Institute
RSA Scotland
LINK Members and Organisational Supporters

TRUSTEES' REPORT

Funding and support (continued)

LINK's member organisations are its key resource. For the year, the voluntary input by members in LINK's policy Groups, on the Board, as representatives on stakeholder groups and at events, equates to 1,382 days' work, £391,375 in financial terms. Together with membership subscriptions, total member organisation contributions account for 68% of all contributions to LINK (comparing with a 56% contribution in 2015-6). As ever, LINK *is* its members, working together. The policy Groups and Subgroups drive LINK's effort and successes and this involves significant backroom investment. Meantime, most LINK trustees volunteer on the Board in time which their employers – themselves member bodies – freely invest for collective gain. Trustees have also volunteered in their own time. Thanks go to all those who contribute, including Group Conveners and Vice-Conveners, Subgroup Leaders and Deputies, President Joyce McMillan, LINK Honorary Fellows, and LINK's first-rate staff team.



Risk management

The Board has reviewed risk via a register which identifies key processes and players in the charity's governance, compliance, financial systems and staffing, as well as considering risks from unforeseen eventualities. The Board also took account of LINK's twice-yearly report on the political contexts to network activity, a report which is made available to our member organisations. Succession planning for office bearers has been ongoing. LINK is both organisation and network, and risk is performed also through adherence by all to network operating principles which were updated during the reporting period.

Structure, governance and management

LINK (Scottish Environment LINK) is a Scottish charity and company incorporated on 10th June 2003, limited by guarantee and without share capital. 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 issues of key concern, LINK is governed by its Memorandum and Articles of Association adopted in June 2003, last amended in 2014 and undergoing routine update ahead of an Extraordinary General Meeting held in May 2017. In the event of the company being wound up, LINK's directors are required to contribute an amount not exceeding £1. LINK's operating principles provide guidance to all about how to engage in and benefit from the network.

TRUSTEES' REPORT

Structure, governance and management (continued)

The member organisations determine LINK's forward strategy and LINK's work programme was re-assessed in November when members also determined the level at which they would engage in collective work in the coming twelve months at least. Policy-focussed Groups and Subgroups chaired by leads from across the membership, with support from LINK staff, have progressed the work and advocacy, sometimes employing staff and contracting commissioned research. Engagement has been very strong with 95% of member organisations contributing.

LINK's Board met quarterly to evaluate progress towards goals, consider governance, gauge need and allocate available resources, process membership applications and meet with stakeholders. Subgroups on funding and employment met to review funding strategy and to determine staff salary increases. Mike Robinson, a co-opted trustee and long-time contributor to LINK, stepped down from the Board in November 2016, after 9 years. Lucy Graham was elected as a trustee at that date. LINK President Joyce McMillan and several of LINK's Honorary Fellows have supported LINK, fronting events, taking part in panel debates, informing specific work areas and helping to represent the network on external forums.

Day to day management is delegated to the Chief Officer and Senior Staff who are supported by policies approved by the Board which are available to all staff and trustees. LINK has seen departures and arrivals. After his 4 effective years as Marine Policy Engagement Officer, Nick Underdown left the marine project in October 2016 to join the new marine conservation group, Open Seas Trust. Emilie Devenport succeeded Nick in the LINK post in October 2016. Charlotte Hopkins, who joined LINK in August 2016 in the fellow post of Marine Policy Officer during Esther Brooker's maternity leave, moved on to a post with Liverpool University at April 2017. Esther's returned to work in July 2017. Funding for Phoebe Cochrane's 3-year post of Sustainable Economics Policy Officer ended in spring 2017 although efforts are afoot to sustain dedicated capacity for economic work, valued by our members. LINK's core staff complement averaged at 3.9FTE over the year with project staff accounting for an additional capacity of 2.6 FTE.

LINK published its [eighth](#) annual report on Carbon Emissions this spring, resulting from business activity during the financial year to March 2017, and this is available on LINK's website. The year has seen a significant decrease in emissions (around 29%) with savings most notable in energy use, with LINK's Edinburgh office now having energy provided by a 100% renewable electricity supply, and a reduction of 34% in business travel.

Following termination of the lease on LINK's premises in Gladstone's Land (Edinburgh) in September, LINK's Edinburgh operations moved to Dolphin House in Hunter Square (Edinburgh), along with the staff of the Association for the Protection of Rural Scotland (APRS), a member organisation with which LINK has long shared its Edinburgh office space.

TRUSTEES' REPORT

Public benefit

The beneficiaries of the work which LINK undertakes are the people of Scotland including our future generations, who will want to continue to draw on and enjoy a healthy environment for both livelihood and wellbeing. Our land, wildlife, waterways, seas and air have no voice unless the organisations which value nature and environment for their own sake continue to champion them; they are mandated by over half a million people who donate via memberships and together they make up LINK. These organisations also have the trust of many others who assume that Scotland will always look to the long-term public interest in developing its strategies. LINK continues its advocacy role within the Scottish and UK policy community, seeking common ground with other stakeholders, relying on sound science and on evidence, and putting forward solutions-focussed proposals which to date are welcomed by decision-makers.

Plans for 2017-18

There will be a strong push by LINK for Scotland and by its counterparts across the UK, for environmental standards to be maintained as an outcome of the Brexit process, with emphasis on public good for public money in relation to land use and management and fisheries. We will work with Link colleagues across the UK and with Greener UK to influence outcomes.

LINK co-hosted the second Sea Scotland conference in June 2017 and will co-host the EEB's annual conference in Edinburgh in November. We made provision to coordinate member input to the development of Scotland's second Climate Bill from spring 2017 to complement the work of Stop Climate Chaos Scotland. We will launch the case for an environmental law centre in Scotland with others. LINK prepared for the Scottish Local Government elections in May 2017, and the snap General Election in June 2017.

LINK commissioned a short video to record highlights of its first three decades, based on interviews with players past and present, to be shown at the celebration of the network's 30th anniversary in November.

Though current strategy proposes 3-yearly dialogue with member organisations to check satisfaction levels, trustees have determined to do this annually and opened conversations in June 2017. Fundraising to sustain LINK's core activities as an intermediary, to sustain key projects and to increase our capacity to support the policy groups will continue unabated.

As part of ongoing cost-cutting, LINK has reviewed the market for its Perth accommodation from spring 2017.

LINK consulted members about how the annual suite of events held under the Scottish Environment Week or Scottish Environment Festival banner is delivering.

Scottish Environment LINK

TRUSTEES' REPORT

Trustee selection

Up to nine trustees may be elected by members and the Board may co-opt two trustees to secure additional skills. 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. Trustees are inducted by the Chair and Chief Officer, and opportunities for trustee training in governance are flagged through the year. The Chair meets with all trustees once every three years to review the Board's work and the trustees' contribution to that, providing a summary report to the full Board. This year has demonstrated trustees' substantial commitment to the organisation.

Trustees

Helen Todd (Chair) (re appointed 21 November 2016)
Charles Dundas (Vice Chair) (re appointed 21 November 2016)
Tim Ambrose (Treasurer) (re appointed 21 November 2016)
Ian Findlay
Craig Macadam (re-elected 21 November 2016)
Paul Walton (re-elected 21 November 2016)
Beryl Leatherland
Sam Gardner
Lucy Graham (elected 21 November 2016)
Mike Robinson (resigned 21 November 2016)

Staff & Interns

Jen Anderson, Chief Officer
Alice Walsh, Development Officer
Daphne Vlastari, Advocacy Officer
Karen Paterson, Finance and Office Manager
Lisa Webb, Advocacy Office Manager
Nick Underdown, Marine Policy Engagement Officer – left LINK October 2016
Esther Brooker, Marine Policy Officer - on maternity leave from September 2016
Charlotte Hopkins, Marine Policy Officer (maternity cover) – August 2016 to March 2017
Emilie Devenport, Marine Policy and Engagement Officer – joined LINK October 2016
Phoebe Cochrane, Sustainable Economics Policy Officer
Eleanor Harris - Interned with LINK's Wildlife Subgroup's Species Champion project

Key Management Personnel

The Trustees consider that they, together with the Chief Officer, comprise the key management personnel. The Trustees give their time freely and the pay and remuneration of the key management personnel is set by the Board and is kept under annual review.

President

Joyce McMillan (re-appointed 21 November 2016)

Fellows newly appointed at 21 November 2016

Joining LINK's growing group of Honorary Fellows at 21 November 2016 were Sarah Boyack, Andy Myles, Mike Robinson and Deborah Long.

Scottish Environment LINK

TRUSTEES' REPORT

Group Conveners and Vice-Conveners

Economics - Matthew Crighton, Friends of the Earth Scotland and Bruce Wilson, Scottish Wildlife Trust
Marine - Calum Duncan, Marine Conservation Society and Sarah Dolman, Whale and Dolphin Conservation

Land – Vicki Swales, Royal Society for the Protection of Birds Scotland and Charles Dundas, Woodland Trust Scotland

Governance – Lloyd Austin, Royal Society for the Protection of Birds Scotland

Planning – Aedán Smith, Royal Society for the Protection of Birds Scotland and Clare Symonds, Planning Democracy

Subgroup Leaders and Deputies

Food and Farming - Pete Ritchie, Nourish Scotland and Anna Brand, Royal Society for the Protection of Birds Scotland

Deer - Duncan Orr-Ewing, Royal Society for the Protection of Birds Scotland

Hilltracks - Helen Todd, Ramblers' Scotland and Beryl Leatherland, Scottish Wild Land Group

Land reform, Land use, landscape - John Thomson, Scottish Campaign for National Parks and Sheila George, Royal Society for the Protection of Birds Scotland

Landscape - John Thomson, Scottish Campaign for National Parks and Beryl Leatherland, Scottish Wild Land Group

Legal Strategy – Lloyd Austin, Royal Society for the Protection of Birds Scotland and Mary Church, Friends of the Earth Scotland

Wildlife - Deborah Long, Plantlife Scotland (resigned November 2016) and Craig Macadam, Buglife

Wildlife Crime – Eddie Palmer, Scottish Badgers and Ian Thomson, Royal Society for the Protection of Birds Scotland

Woodlands – Charles Dundas, Woodland Trust Scotland and Sian Williams, Royal Society for the Protection of Birds Scotland

Unconventional Fossil Fuels – Leadership has rotated among the Group

Membership

Membership has remained strong, with ongoing commitment to the enterprise of LINK by a wide range of environmental NGOs. The full list is given further into this report. This year LINK has welcomed with pleasure three new member organisations bringing fresh perspectives: the Scottish Geodiversity Forum; the Scottish Farming and Wildlife Advisers' Group; and Trees for Life. Two fresh applications are under consideration as the year closes. It is with regret that LINK has lost Sustrans Scotland and the Scottish Ornithologists Club, both long-time members, over the same period.

Organisational Supporters

LINK is delighted that ConFor has decided to affiliate.

The interest and support of all LINK's Organisational Supporters (listed further into this report) is valued.

LINK Local

Thanks also to the various organisations which have joined our online database.

Scottish Environment LINK

TRUSTEES' REPORT

LINK outputs over the reporting period

Economics:

[GDP growth not good enough on its own – say Scottish Environment LINK members](#),
[The Circular Economy: Implications for the Environmental Movement](#) Report
[LINK Economics Group comment on EU Circular Economy Package](#)
[The Government should learn happiness is not all about money – and policy-making should work towards that end](#), Blog piece
[New figures show UK far behind other countries on social progress](#) Press release
[Comment on Draft advice on net economic benefit and planning](#)
[LINK Briefing on the economy](#)
[National Performance Framework briefing, January 2017](#)
[LINK response to Air Passenger Duty consultation](#)
[Scotland, a better place to live despite lower GDP compared to UK average](#)
[Scottish Environment LINK Economics Group conference](#) Report on conference
[Evidence to Economy, Jobs and Fair Work Committee](#)
[Letter offering support for Scottish Renewable's call for a Sustainable Energy Innovation Centre](#)

Governance:

[Caring for our environment is caring for Scotland – say Scottish Environment LINK Members to candidate MSPs ahead of 2016 elections](#)
[Environment Links UK statement on Access to Justice](#) submitted to the UNECE Task Force 26 May.
[LINK Response to Environmental Justice Consultation](#)
[The EU and our environment](#): collation of relevant information to help inform citizens ahead of the vote
[LINK response to Crown Estate consultation](#)
[Environment Links UK Statement: Access to Justice in the UK](#), February 2017
[LINK Submission to the Parliamentary Reform Commission](#)

Land:

[Comments on Scottish Government guidance on prior notification and approval requirements in relation to agricultural and forestry private ways](#)
[The Future of Forestry in Scotland, LINK Response November 2016](#)
[LINK response to the Scottish Government draft Land Use Strategy 2016-2021](#)

Environment Links UK:

[Environment Links UK & Greener UK submission to House of Lords EU Committee inquiry on Brexit and Devolution](#)

Hilltracks Campaign:

[LINK comment to Scottish Government on guidance relating to hill tracks](#)
[LINK Letter to planning authorities – October 2016](#)
[LINK comment to Highland Council re: planning application for hill access](#)
[LINK comment to Perth & Kinross Council re: hill track access](#)
[LINK Letter to Highland Council re: hilltracks for hydro schemes](#)

Scottish Environment LINK

TRUSTEES' REPORT

LINK outputs over the reporting period (continued)

Land reform, land use, landscape Subgroup:

[LINK Land Use group's response to Consultation on Land Rights and Responsibilities Statement \(LRRS\), 23 March 2017](#)

Wildlife Subgroup:

[Species Champions go wild in the Scottish Parliament, 21 September 2016](#)

Wildlife Crime Subgroup:

[LINK Submission to the Justice Committee on the role of COPFS, 22 November 2016](#)

Woodlands Subgroup:

[The Future of Forestry in Scotland, LINK Response November 2016](#)

Marine Group:

[Scottish Parliamentary Election 2016: Marine Briefing](#)

[Living with the Seas](#) report

[Good planning essential for improving health of Scotland's seas](#)

[Now is the time to save Scotland's ocean giants](#), press release

[ScotLink Response to Consultation of the Fair Isle Demonstration and Research MPA Proposal](#)

[LINK Written Evidence on the draft Climate Change Plan \(RPP3\)](#)

[Response to Scottish Government consultation on marine bird Special Protection Areas](#)

[Response to Scottish Government consultation on Small Isles MCO 2016](#)

[Response to Scottish Government consultation on electrofishing for razor clams in Scotland](#)

[Strong MPA management can recover threatened Scottish marine life](#)

[Response to Scottish Government invitation to comment on Offshore MPA/SAC proposed management measures](#)

[Response to CAR Licence application CAR/L/1010433 Marine Cage Farm – Isle of Rum](#)

[Response to CAR Licence application CAR/L/1010433 Marine Cage Farm – Loch Duich](#)

[Sea Scotland Conference 2016, summary report](#)

Planning:

[Response to Housing & Infrastructure Draft Planning Advice, 11 April 2016](#)

Deer Group:

[Press release: LINK's response to Deer Management in CNPA Park Plan](#)

[LINK Statement on SNH Deer Management Review](#)

[LINK Evidence to ECCLR Committee on Deer Management](#)

Unconventional Fossil Fuel subgroup:

[LINK Unconventional Fossil Fuel subgroup – Submission on onshore oil and gas extraction, 24 May 2016](#)

Scottish Environment LINK

TRUSTEES' REPORT

LINK outputs over the reporting period (continued)

Other: Brexit

[The EU and our Environment, May 2016 - An overview of LINK activities ahead of the EU membership referendum](#)

[LINK response to call for evidence on the EU referendum and its implications for Scotland, September 2016](#)

[LINK response to Dr Ian Duncan MEP consultation on Environmental Protections Post-Brexit, January 2017](#)

[Rights at Risk: a collection of civil society perspectives on the possible impact of Brexit, March 2017.](#)

[LINK provided input to a joint report with over Scottish civil society organisations highlighting the potential impacts for environmental rights](#)

Member organisations 2016-17

Amphibian and Reptile Conservation
Association for the Protection of Rural Scotland
Badenoch and Strathspey Conservation Group
Bat Conservation Trust
British Ecological Society – Scottish Policy Group
Buglife
Bumblebee Conservation Trust
Butterfly Conservation Scotland
Cairngorms Campaign
Friends of the Earth Scotland
Froglife Trust (Scotland)
Hebridean Whale & Dolphin Trust
Marine Conservation Society
National Trust for Scotland
North East Mountain Trust
Nourish Scotland
Planning Democracy
Plantlife Scotland
Ramblers Scotland
RSPB Scotland
Royal Zoological Society of Scotland
SCAPE Trust
Scottish Allotments and Gardens Society
Scottish Badgers
Scottish Campaign for National Parks
Scottish Countryside Rangers' Association
Scottish Farming and Wildlife Advisers' Group
Scottish Geodiversity Forum
Scottish Raptor Study Group
Scottish Wild Land Group
Scottish Wildlife Trust
Soil Association Scotland
Trees for Life
Whale and Dolphin Conservation
Woodland Trust Scotland
Wildfowl and Wetlands Trust
WWF Scotland

Scottish Environment LINK

TRUSTEES' REPORT

Organisational Supporters

Confor: Confederation of Forest Industries (UK)

Crown Estate Scotland

Keep Scotland Beautiful

Paths for All Partnership

ScottishPower

University of Edinburgh, Department for Social Responsibility & Sustainability

Stakeholder forums on which LINK was represented by member body representatives or by staff

Cross-Cutting Forums

Scottish Air Passenger Duty (APD) stakeholder forum: Mike Robinson, LINK Honorary Fellow

ScotRail Stakeholder Advisory Panel: Mike Robinson, LINK Honorary Fellow

Cleaner Air for Scotland Governance Group: James Curran, LINK Honorary Fellow and Emilia Hanna, FoES

Food and Farming

Agricultural and Rural Development Stakeholder Group (formerly CAP): Pete Ritchie Nourish Scotland, Vicki Swales, RSPB.

National Programme Assessment Committee (Agri-Environment Climate scheme): John Thomson SCNP, Vicki Swales RSPB.

Joint Programme Monitoring Committee: Vicki Swales, RSPB

Rural Development Operational Committee: Vicki Swales, RSPB

Monitoring and Evaluation Steering Group (sub-group of RDOC): Vicki Swales, RSPB

Climate Change and Agriculture Strategy Group: Jim Densham, RSPB

NFUS Farmed Environment Forum: Pete Ritchie, Nourish Scotland

Deer

Cairngorms Deer Advisory Group: Pete Mayhew RSPB, Duncan Orr-Ewing, RSPB

Association of Deer Management Advisory Groups: Duncan Orr-Ewing, RSPB

Deer Management Round Table: Duncan Orr-Ewing, RSPB

Economics

Scottish Forum on Natural Capital: Economics Group fields rep as appropriate

Scottish Government Roundtable reviewing the National Performance Framework: Daphne Vlastari, LINK

Scottish Environment LINK

TRUSTEES' REPORT

Stakeholder forums on which LINK was represented by member body representatives or by staff (continued)

Marine

Clyde Marine Planning Partnership: Calum Duncan MCS

Marine Monitoring Network Project Steering Group: Sarah Dolman WDC, Charles Nathan RSPB

Marine Protected Areas Sustainability Appraisal Project Advisory Group: Calum Duncan MCS

Marine Strategic Studies Forum: Sarah Dolman WDC

Marine Strategy Forum: Lloyd Austin RSPB, Calum Duncan MCS alternate

Offshore Renewable Energy – Project Advisory Group: Sarah Dolman WDC, Charles Nathan RSPB

DECC SEA Steering Group: Richard Luxmoore NTS, Sarah Dolman WDC

Scottish Coastal Forum: Calum Duncan MCS

Scottish Bathing Waters Review Panel: Calum Duncan MCS

Scottish Aquaculture Research Forum: Dawn Purchase MCS, Piers Hart WWFS.

Scottish Marine Renewables Research Group: Sarah Dolman, WDC

Scottish Parliament Cross Party Group – Fisheries: Calum Duncan MCS, Sarah Dolman WDC

Scottish Parliament Cross Party Group – Marine Tourism and Recreational Boating: Emilie Devenport LINK, other members attend.

Wave and Tidal Energy Sector Plan, Habitats Regulations Appraisal Steering Group: Sarah Dolman WDC, Charles Nathan RSPB

Ministry of Defence Advisory Forum: Sarah Dolman WDC (watching brief only)

Scottish Government Inshore Fisheries Management and Conservation Group (IFMAC): Calum Duncan MCS

Marine Scotland – Renewables Sectoral Engagement Strategy: Sarah Dolman WDC, Charles Nathan RSPB Scotland

The Crown Estate – offshore renewables: Sarah Dolman WDC, Charles Nathan RSPB Scotland

Planning

Scottish Forum for Planning: Aedan Smith, RSPB

Wildlife

Non-Native Species Action Group: Paul Walton RSPB Scotland, Craig Macadam Buglife

Habitats and Species Group: Paul Walton RSPB Scotland, Craig Macadam Buglife

Science and Technical Group: Richard Luxmoore National Trust for Scotland

Agri-Environment Climate Monitoring and Evaluation Subgroup: (Joint rep with Food and Farming subgroup), Davie Black, Plantlife

European Commission Working Group on Invasive Alien Species: Paul Walton, RSPB (also representing EEB)

National Peatland Group: Craig Macadam, Buglife, Jim Densham, RSPB

Woodland

Forestry Commission Customer Reps Group: Jill Aitken, WTS, Sian Williams. RSPB

Scottish Tree Health Advisory Group: Tim Hall WTS, Sian Williams, RSPB (sharing representation)

STHAG sub-group on Sustainable Woodland Management: Tim Hall, WTS, Sian Williams, RSPB.

Mackinnon Review Delivery Board: Andrew Campbell (WTS) alternating with Sian Williams, RSPB

TRUSTEES' REPORT

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 (FRS 102)
- 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of trustees on 31 October 2017 and signed on their behalf by:



Helen Todd
Chair

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF SCOTTISH ENVIRONMENT LINK

I report on the accounts of the charitable company for the year ended 31 March 2017 which are set out on pages 23 to 35.

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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

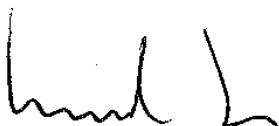
Basis of independent examiners' statement

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

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 accounts 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 accounts to be reached.



Michael Crerar CA
Independent Examiner

1 November 2017

Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2017**

		Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
Income from:					
Donations and legacies	2	91,225	-	91,225	98,272
Charitable activities	3	93,700	113,895	207,595	258,465
Investment income	4	2,322	-	2,322	2,297
Total income		<u>187,247</u>	<u>113,895</u>	<u>301,142</u>	<u>359,034</u>
Expenditure on:					
Charitable activities	5	<u>194,314</u>	<u>141,927</u>	<u>336,241</u>	<u>377,964</u>
Total expenditure		<u>194,314</u>	<u>141,927</u>	<u>336,241</u>	<u>377,964</u>
Net (expenditure)/income and movement in funds	6	(7,067)	(28,032)	(35,099)	(18,930)
Reconciliation of funds:					
Total funds brought forward		<u>244,129</u>	<u>67,923</u>	<u>312,052</u>	<u>330,982</u>
Total funds carried forward	16	<u>£ 237,062</u>	<u>£ 39,891</u>	<u>£ 276,953</u>	<u>£ 312,052</u>

Scottish Environment LINK

BALANCE SHEET as at 31 March 2017

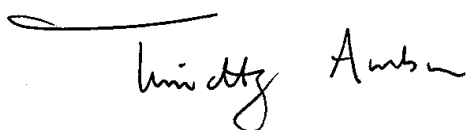
	Notes	2017	2016
Fixed assets			
Tangible assets	8	<u>931</u>	<u>3,586</u>
Current assets			
Debtors	9	39,096	56,299
Cash at bank and in hand		<u>248,377</u>	<u>268,993</u>
		287,473	325,292
Liabilities			
Creditors: Amounts falling due within one year	10	<u>(11,451)</u>	<u>(16,826)</u>
Net current assets		<u>276,022</u>	<u>308,466</u>
Net assets		<u>£ 276,953</u>	<u>£ 312,052</u>
The funds of the charity:			
Unrestricted funds	14	237,062	244,129
Restricted funds	15	<u>39,891</u>	<u>67,923</u>
		<u>£ 276,953</u>	<u>£ 312,052</u>

For the year ended 31 March 2017 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.

Approved and authorised for issue by the Board of trustees on 31 October 2017 and signed on their behalf by:



Tim Ambrose
Director – Treasurer FCA

Company Registration No: SC250899

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2017**

1 Accounting policies

Accounting convention

The accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as read with the Update Bulletin entitled “Charities SORP FRS 102 Update Bulletin” published on 2 February 2016.

The accounts have been prepared on a going concern basis.

Scottish Environmental Link meets the definition of a public benefit entity under FRS 102.

Income recognition

All income is 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.

Expenditure recognition

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.

**NOTES TO THE ACCOUNTS
for the Year Ended 31 March 2017**

1 Accounting policies

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.

Debtors

Trade debtors and prepayments are recognised at settlement amount due after any discounts offered.

Creditors and Provision

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably.

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

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
Donations				
Scottish Government	37,725	-	37,725	37,724
Scottish National Heritage	50,500	-	50,500	50,498
The Gannochy Trust	-	-	-	5,000
Craignish Trust	3,000	-	3,000	5,000
Donations & gift aid receivable	-	-	-	50
	<u>£ 91,225</u>	<u>£ -</u>	<u>£ 91,225</u>	<u>£ 98,272</u>

Income from donations and legacies in the year was £91,225 (2016: £98,272) of which £91,225 was unrestricted (2016: £98,272 unrestricted) and £Nil was restricted (2016: £Nil).

NOTES TO THE ACCOUNTS
For the year ended 31 March 2017

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
Projects				
Esmée Fairbairn Foundation	-	-	-	73,550
Friends Provident Foundation	-	29,300	29,300	38,746
John Ellerman Foundation	-	-	-	17,900
Historic Scotland	-	5,000	5,000	5,000
Calor Gas	-	5,000	5,000	3,000
WWF UK	-	55,695	55,695	-
Marine MPA Fighting Fund	-	4,360	4,360	8,000
Clydesdale Bank	-	5,000	5,000	-
Sea Scotland Conference	-	6,261	6,261	-
Other project income including from member bodies	2,670	3,279	5,949	14,038
Other income				
Subscriptions – member bodies	83,162	-	83,162	89,513
Subscriptions – organisational and business supporters	6,500	-	6,500	6,515
Rental income	1,105	-	1,105	1,270
Other income	263	-	263	1,420
	<u>£ 93,700</u>	<u>£ 113,895</u>	<u>£ 207,595</u>	<u>£ 258,465</u>

Income from charitable activities in the year was £207,595 (2016: £258,465) £93,700 of which was unrestricted (2016: £103,155) and £113,895 was restricted (2016: £155,310).

4 Investment income

	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Interest on cash deposits	<u>£ 2,322</u>	<u>£ -</u>	<u>£ 2,322</u>	<u>£ 2,297</u>

Investment income in the current and the previous year was unrestricted.

Scottish Environment LINK

NOTES TO THE ACCOUNTS
for the year ended 31 March 2017

5 Analysis of expenditure on charitable activities	Basis of allocation	2017	2016
Employment costs	Direct	230,351	220,955
Direct project expenditure	Direct	52,653	90,970
Other direct costs	Direct	13,896	22,443
Establishment costs	Direct	33,455	36,046
Depreciation	Direct	2,655	4,233
Governance costs:			
Independent examiners' remuneration and accountancy fees	Direct	<u>3,231</u>	<u>3,317</u>
		<u>£ 336,241</u>	<u>£ 377,964</u>

Expenditure on charitable activities in the year was £336,241 (2016: £377,964) £194,314 of which was unrestricted (2016: £229,430) and £141,927 was restricted (2016: £148,534).

6 Net income/(expenditure)	2017	2016
	£	£

This is stated after charging :

Independent examiners' remuneration	2,692	2,680
Depreciation	<u>2,655</u>	<u>4,233</u>

7 Staff costs and numbers	2017	2016
Salaries	199,976	192,499
Social security costs	15,786	14,694
Pension costs	<u>14,589</u>	<u>13,762</u>
	<u>£ 230,351</u>	<u>£ 220,955</u>

Average number of employees:

Core	5	5
Project	<u>4</u>	<u>3</u>
	<u>9</u>	<u>8</u>

No employee received emoluments greater than £60,000 in the year (2016: None)

The total amount of employee benefits received by key management personnel is £36,414 (2016: £34,623). The key management personnel are considered to be the trustees and the Chief Officer.

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2017**

8 Tangible fixed assets		Fixtures, fittings & Equipment
Cost		
At 1 April 2016		15,918
Additions		-
Disposals		<u>(1,760)</u>
At 31 March 2017		<u>14,158</u>
Aggregate Depreciation		
At 1 April 2016		12,332
Charge		2,655
Disposals		<u>(1,760)</u>
At 31 March 2017		<u>13,227</u>
Net Book Value		
At 31 March 2017		<u>£ 931</u>
At 31 March 2016		<u>£ 3,586</u>
9 Debtors	2017	2016
Trade debtors	7,753	8,670
Prepayments and accrued income	3,091	2,520
Other debtors	<u>28,252</u>	<u>45,109</u>
	<u>£ 39,096</u>	<u>£ 56,299</u>
10 Creditors: Amounts falling due within one year	2017	2016
Trade creditors	941	405
Taxation and social security costs	3,960	4,529
Accruals	<u>6,550</u>	<u>11,892</u>
	<u>£ 11,451</u>	<u>£ 16,826</u>

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2017**

11 Operating lease commitments	Buildings 2017	2016
Total commitments under non-cancellable operating leases were as follows :		
Expiry date:		
Less than one year	<u>£ 10,650</u>	<u>£ 6,400</u>

12 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 £14,589 (2016: £13,762).

Within creditors there was an accrual at the year-end for £2,414 (2016: £2,466).

13 Related party transactions

During the year the charity received subscriptions from eight (2016: eight) organisations associated with eight (2016: eight) of the charitable company's directors amounting to £34,089 (2016: £35,132). Other income receipts were also received from three (2016: six) of the organisations totalling £56,124 (2016: £4,412). Payments of £1,000 (2016: £12,709) were paid to organisations associated with one director in the year (2016: two).

Scottish Environment LINK

NOTES TO THE ACCOUNTS
for the year ended 31 March 2017

14 Unrestricted funds

	At 1 April 2016	Incoming Resources	Outgoing Resources	Transfer	At 31 March 2017
16/17					
General funds	<u>243,126</u>	<u>178,876</u>	<u>(184,703)</u>	<u>(2,490)</u>	<u>234,809</u>
Designated funds:					
Scottish Food Coalition	-	1,800	(1,800)	-	-
Local Links trial	1,003	-	(1,258)	255	-
LINK Liaison	-	180	(180)	-	-
Deer Subgroup	-	1,000	(1,000)	-	-
Legal Governance	-	1,600	(347)	-	1,253
LINK Congress 2016	-	2,491	(4,726)	2,235	-
Governance Rights of Appeal	-	300	(300)	-	-
Hilltracks Research	-	1,000	-	-	1,000
	<u>1,003</u>	<u>8,371</u>	<u>(9,611)</u>	<u>2,490</u>	<u>2,253</u>
	<u>£ 244,129</u>	<u>£ 187,247</u>	<u>£ (194,314)</u>	<u>£ -</u>	<u>£ 237,062</u>
15/16					
General funds	<u>260,835</u>	<u>199,287</u>	<u>(193,730)</u>	<u>(23,266)</u>	<u>243,126</u>
					;;;
Designated funds:					
Scottish Food Coalition	-	-	(6,000)	6,000	-
Local Links trial	1,500	-	(497)	-	1,003
Wildlife fundraising for species champion initiative	3,000	-	(5,620)	2,620	-
LINK Energy review	4,500	-	(14,426)	9,926	-
LINK Congress 2015	-	3,950	(8,113)	4,163	-
LINK Liason	-	272	(329)	57	-
Sustainable Land usage	-	215	(715)	500	-
	<u>9,000</u>	<u>4,437</u>	<u>(35,700)</u>	<u>23,266</u>	<u>1,003</u>
	<u>£ 269,835</u>	<u>£ 203,724</u>	<u>£ (229,430)</u>	<u>£ -</u>	<u>£ 244,129</u>

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2017**

14 Unrestricted funds (continued)

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

Scottish Food Coalition

With support from LINK Board, LINK's Food and Farming Subgroup employed a part-time Intern, Bella Crowe, to help to establish the Scottish Food Coalition, a civil society coalition made up of established organisations working on food-related issues including agriculture and environment, poverty, health, workers' rights, food production and animal welfare. LINK is funding Bella's post initially for a 9 month period, while the Coalition seeks continuation funding (outwith LINK) to continue this work into the future.

Local Links trial

LINK Local is a new online address book for Scotland's local environment community groups. It has been established to link up Scotland's campaigning and local action groups interested in environmental issues. This includes a wide range of topics from localising food production, conserving wildlife, to cleaning and greening our energy and transport systems. Initial funding approved by LINK Board supported development of the website and employment of an Intern last year for 3 months to launch the initiative and raise awareness. The trial of LINK Local will be evaluated in the forthcoming year and if it proves valuable, further long term funding will be sought to maintain it as a service.

LINK liaison

The regular contact and communication between secretariats of the four Link networks across the UK continues, allowing exchange of information and good practice, and of advice on issues in common. This includes a joint conference held every two years in a different part of the UK; Wales Environment Link hosted the event in Cardiff in autumn 2016. The 4 Links continue to demonstrate broad support for federally approached, collective effort on environmental issues needing a UK wide perspective. Joint work is now badged as "Environment Links UK" and informed by a joint strategy and memorandum of understanding.

Deer Subgroup

LINK Discretionary Project Fund (DPF) funding (along with some funding from members) funded the LINK Deer subgroup in the production of an advocacy document to support the forthcoming work around the publication of the SNH Deer Management Review.

Legal Governance

The LINK Legal Governance group secured funding from the LINK DPF fund to hold an event in December 2016 to bring together key stakeholders to develop thinking and next steps in creating an Environmental Rights / Law Centre for Scotland. Further work is ongoing in this area in 2017.

LINK Congress 2016

LINK's annual conference for members and other sectors with which we work is designed to build community within the network. Congress is used to advance debate around specific themes. The 2016 Congress was held in Glasgow on 21 November and considered – Scotland, UK, International: Keeping the environment on the political agenda during the Brexit years. A report is available on our website [here](#).

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2017**

14 Unrestricted funds (continued)

Governance Rights of Appeal

The LINK Planning group secured funding from the LINK DPF for a Participatory Enquiry into Balanced Rights of Appeal in Planning

Hilltracks Research

Money was awarded from the LINK DPF fund along with contributions from the British Mountaineering Council and Scottish Mountaineering Trust as well as members of the Hilltracks subgroup. This allowed the Hilltracks subgroup to engage a Consultant, Mel Nichol (for 5 hours per week for 12 months) to gather a portfolio of evidence, carry out further research and write a final report. The final report will be accompanied by a portfolio of evidence gathered as a result of volunteer input and communications with stakeholders, and will encompass a review of the current system of prior notifications for hilltrack construction across Scotland.

15 Restricted funds

16/17	At 1 April 2016	Incoming Resources	Outgoing Resources	At 31 March 2017
Marine phase 3	65,923	66,316	(95,592)	36,647
Flourishing Scotland	2,000	30,550	(29,906)	2,644
Scottish Environment Week	-	9,079	(9,079)	-
Wildlife Forum Species Champion	-	7,350	(7,350)	-
Hilltracks Research	-	600	-	600
	<u>£ 67,923</u>	<u>£ 113,895</u>	<u>£ (141,927)</u>	<u>£ 39,891</u>
15/16	At 1 April 2015	Incoming Resources	Outgoing Resources	At 31 March 2016
Marine phase 3	61,147	106,564	101,788	65,923
Flourishing Scotland	-	40,746	38,746	2,000
Scottish Environment Week	-	8,000	8,000	-
	<u>£ 61,147</u>	<u>£ 155,310</u>	<u>£ 148,534</u>	<u>£ 67,923</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2017

The purpose of each restricted fund is as follows:

Marine phase 3 & 4

Initially instigated in 2007, the project completed its third phase at the end of September 2016 with further funding secured from WWF Scotland to enable a fourth phase to enable the project to run to October/November 2017. The funding since 2007 has afforded two dedicated project staff posts to support LINK's Marine Group. Initially the LINK Marine Group successfully campaigned for a Marine (Scotland) Act, this received Royal Assent on 10th March 2010. To properly protect Scotland's marine wildlife, make our seas resilient to climate change and, where appropriate, recover damaged areas, the Act must be well-implemented. The Group's focus now is on ensuring that the Act is fully implemented in terms of marine protection and planning. Since the year end funds were secured to extend the work for a further two years.

Flourishing Scotland

A three-year project (2014-2016) adding capacity to LINK members' understanding of, and ability to engage in, the debate on the economics of sustainable development, and about appropriate measures of success for Scotland which include environmental and social wellbeing alongside economic growth and GDP. The project was due to end by 31st December 2016, however due to a small underspend throughout the life of the project, LINK was able to continue this to May 2017. More information on the project is available on the LINK [website](#).

Scottish Environment Week

Also known (in every alternate year) as Scottish Environment Festival, this is a programme of events organised by LINK and hosted mainly in Holyrood. It aims to profile the work of member organisations with MSPs and to showcase sustainable development. The 2017 theme was Environmental Futures to highlight how we want Scotland to take sustainable actions now to safeguard the future of all who share this country. The Week highlighted how sustainable planning, education, science and art, all have a valuable role to play.

Wildlife fundraising for species champion initiative

The Species Champions initiative was launched by Scottish Environment LINK's Wildlife Subgroup in January 2013. Monies were initially granted by the LINK Board in 2015 to employ an Intern to relaunch the Wildlife Proclamation ahead of the 2016 Holyrood elections, and Eleanor Harris was recruited as LINK Species Champions Intern (on an initial 6-month contract). Further funding was then secured via a grant from the Yorkshire and Clydesdale Bank Foundation's Spirit of the Community Award for Environment which funded Eleanor's post to 27 March 2017. The Species Champion initiative asks Members of the Scottish Parliament (MSPs) to lend political support to the protection of Scotland's threatened wildlife by becoming 'Species Champions', 91 MSPs have now become Species Champions.

Scottish Environment LINK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2017

16 Analysis of net assets between funds

	Unrestricted	Restricted	Total 2017	Total 2016
Tangible fixed assets	931	-	931	3,586
Current assets	247,582	39,891	287,473	325,292
Current liabilities	(11,451)	-	(11,451)	(16,826)
	<u>£ 237,062</u>	<u>£ 39,891</u>	<u>£ 276,953</u>	<u>£ 312,052</u>

17 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.

18 Controlling party

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