

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND ACCOUNTS
for the year ended 31 March 2015

Scottish Charity number SC000296
Company number SC250899

Scottish Environment LINK

CONTENTS

	<i>Page</i>
Reference and administration information	1
Trustees' report	2-16
Independent examiners' report	17
Statement of financial activities (incorporating income and expenditure account)	18
Balance sheet	19
Notes to the accounts	20-28

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: Helen Todd – Chair
Simon Jones – Vice Chair
Tim Ambrose – Treasurer (appointed 18 June 2014)
Charles Dundas
Ian Findlay
Samuel Gardner (appointed 28 November 2014)
Beryl Leatherland
Deborah Long (resigned 28 November 2014)
Craig Macadam
Mandy Orr
Mike Robinson
Paul Ritchie (resigned 18 June 2014)
Paul Walton

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

TRUSTEES' REPORT

Board members are pleased to present their report and accounts for the year ended 31 March 2015, 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 issues of key concern. LINK is governed by its Memorandum & Articles of Association adopted in June 2003 and last amended in 2014. 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.

Overview

LINK is Scotland's national intermediary for the voluntary environmental sector, providing a forum for these bodies to share information, develop consensus and take action together. Through LINK they present a strong voice for the environment, pressing for a sustainable Scotland, acting effectively and accountably together. The combined membership of LINK's members is around half a million people whose support for the various member organisations demonstrates their concern for Scotland's environment and the importance of sustainable development. Member organisations support LINK in both the investment of staff time in LINK task forces, events and governance, and their subscriptions and other financial contributions, totalling £98,774.

Scottish Environment LINK

TRUSTEES' REPORT

Trustees

Deborah Long (Chair until her Plantlife sabbatical in late September 2014, retired 28 November 2014)
Helen Todd (Vice Chair to and Acting Chair from September 2014, elected Chair 28 November 2014)
Simon Jones (elected Vice Chair 28 November 2014)
Paul Ritchie (Treasurer, retired 18 June 2014)
Tim Ambrose (Trustee and Treasurer Elect from June 2014, elected Treasurer 28 November 2014)
Ian Findlay
Craig Macadam
Charles Dundas
Paul Walton
Beryl Leatherland
Sam Gardner (Elected 28 November 2014)
Mike Robinson (Co-option renewed 28 November 2014)
Mandy Orr (Co-option renewed 28 November 2014)

Convenors & Deputies of Task Forces

Diarmid Hearn NTS and Amy Corrigan RSPB - Agriculture
Duncan Orr Ewing RSPB and Mike Daniels JMT - Deer
Matthew Crighton FoES and Bruce Wilson SWT - Economics
Lloyd Austin RSPB - Environmental Governance
Tom Leatherland SWLG and Sheila George RSPB - Freshwater
Helen Todd RS and Beryl Leatherland SWLG - Hilltracks
Helen Todd RS - Land
John Thomson SCNP and Jonathan Wordsworth Archaeology Scotland - Landscape
Mary Church FoES - Legal Governance
Calum Duncan MCS and Sarah Dolman WDC - Marine
Charles Strang APRS - National Parks
Aedan Smith RSPB and Clare Symonds Planning Democracy - Planning
Steve Gardner SWT and Alison Connelly RSPB - Scottish Environment Fundraisers Forum
Vicki Swales RSPB - Sustainable Land Use
Eddie Palmer Scottish Badgers and Ian Thomson RSPB - Wildlife Crime
Deborah Long Plantlife and Craig Macadam Buglife - Wildlife Forum
Charles Dundas WTS - Woodland

Staff

Jen Anderson
Alice Walsh
Andy Myles
Hugh Green
Rea Cris
Nick Underdown
Esther Brooker
Phoebe Cochrane
Karen Paterson (joined LINK in March 2015)

TRUSTEES' REPORT

Achievements and performances

Snapshot with highlights

This was a very busy year on the Marine front, with hugely important decisions, still ongoing, about the ambition for Scotland's new Marine Protected Areas and the Marine Planning system – will they change the status quo or will business as usual be the outcome? Both stem from the Marine (Scotland) Act passed with the unanimous support of all political parties in 2010. LINK's Marine Taskforce focus has been on keeping Scotland's ambition for ecosystem recovery on track, for new measures to really underpin the health of our seas for future generations and Scotland's economy, based as it is on tourism and premium seafood. Our *Don't take the P* campaign was the public facing focus, and generated over 5,000 responses to the Scottish Government's consultation. On the policy front a seminar LINK organised on what Marine Planning might positively achieve brought together experts from a wide range of disciplines to share their expertise. This in turn has sparked collaborations on further research and investigations – there is certainly lots of enthusiasm for saving Scotland's seas and LINK will play its part in ensuring that ambition is achieved. Thanks to the John Ellerman Foundation for its commitment to part fund the LINK Marine project, complementing the Esmée Fairbairn Foundation's major grant to the project to 2016.

LINK's report *Scotland and the Carbon Bubble*, released post Referendum in December raised fundamental questions about the extent of Scotland's exposure to carbon markets and whether those in charge should be taking more notice, should world leaders seriously decide to keep up to 80% of known fossil fuel reserves unburnt. That is what scientists agree is needed to keep greenhouse gas fuelled temperature rises within the 2 degrees temperature rise conducive for human societies to flourish. There is in that scenario a real risk of fossil fuel investments becoming financially worthless. LINK's research uncovered a worrying complacency among decision-makers here and the report has played a part in shining some light on the issues in the media and at Holyrood as momentum builds for the Paris Climate talks in December 2015.

LINK's *Species Champions* initiative built further support this year with well over half Scotland's MSPs (75 by April 2015) now proud to be champion of a threatened or iconic Scottish species. The campaign, instigated by LINK's Wildlife Forum, was 'highly commended' at the 2014 Nature of Scotland's awards, and has generated informative and positive media coverage for both the species and their champions. The Wildlife Forum aims to keep momentum going and to recruit support from candidate MSPs in the run up to the Holyrood elections in 2016.

LINK's *Natural Injustice Papers 1 and 2*, published in February by the Wildlife Crime Taskforce, are a commissioned review of members' experience regarding the enforcement of penalties with regard to wildlife crimes with comments on those findings (in paper 2). The research was commissioned because of deep disquiet within member bodies about the progress made since Scottish Government's own recommendations for improving the situation in 2008. The Taskforce is making a strong case in the public interest, foremost for the wildlife being harmed by crimes from badger baiting, predator poisonings, to habitat disturbance. The reports have met with defensive responses from some quarters, where concerns appear to be about very minor points rather than the thrust of the evidence. Members continue to seek dialogue and meetings with a range of players across the public sector, to get a better outcome for Scotland's wildlife in future.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performances (continued)

Other highlights were: the Joint Links Conference organised by Scottish LINK in Glasgow in October, where cross border issues were discussed by members of the four country Links, including the worrying 'Refit' of the Habitats and Birds Directives; also the ever-popular Members' Congress in November, whose theme was 'mainstreaming environmental development'. Members took heart from the new First Minister Nicola Sturgeon's focus on social justice and the many and various overlaps with the environmental agenda; and Scottish Environment Week in February, where Sharing Scotland was the banner for a packed week of member-led events in and around the Scottish Parliament.

The Freshwater Taskforce was given fresh impetus after a six month hibernation when Tom Leatherland (SWLG) stepped up as Convenor, with a focus on responding to several important consultations from SEPA relating to implementation of the Water Environment and Services and Flooding legislation. LINK has urged greater ambition for ecological restoration, particularly of protected areas, and better integration with the Scottish Biodiversity Strategy.

The Hilltracks campaign continued with LINK members contributing views on Government Guidance to Local Authorities on prior notification and approval requirements in relation to agricultural and forestry private ways and buildings and subsequently responded to the consultation. Members hope this will result in improvements to what is recognised as 'compelling evidence' of the damage caused by unregulated tracks, brought to general attention in LINK's Track Changes report in 2013. The Government will review whether these new arrangements are working well in December 2015.

Agriculture, Deer, Economics, Fundraisers, Governance, Landscape, Planning Sustainable Land Use and Land Reform Taskforces all continued to contribute positively for an environmentally sustainable Scotland through the 45 consultation responses, briefings, correspondence, reports and media articles over this period, as well as representing network concerns on nearly 70 external stakeholder forums, representing around 1,200 person days of LINK labour.

Thinking within and across the LINK network on land use and land management has been developing over the year in relation to the review of Land Reform and the Government's work on a Land Reform Bill. The concerns of many task forces impinge – seabed issues, agriculture and land use policy, land management and public benefit, impacts of land management practices on wildlife and habitats, relationship of land management arrangements to social and environmental justice considerations, and so on. The land reform agenda is therefore a key consideration; a joint task forces workshop was held in December, involving Scottish Government's land reform and land use staff, and LINK's submission advocated stewardship principles prevail, under any type of ownership. A Land Reform Bill Team has been established.

Under the guidance of the Governance Group, the network navigated a way through the Independence Referendum with its focus on the needs of the environment under whatever constitutional arrangements that resulted. Our position was defined in the publication of our Referendum Challenge leaflet, which was well received and our approach adopted by many others across Scottish civic life. In October, members met to consider the contexts of the result, both operationally and for environmental policy, with a subsequent submission to the Smith Commission. The Group also kept an eye on the Westminster and Scottish Lobbying Bills as they relate to Scottish eNGOs and related developments in Scotland; on developments on environmental justice and structural issues affecting environmental governance. LINK contributed a short Manifesto for the Westminster elections (May 2015) based on broad principles supported by the membership.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performances (continued)

Scottish Environment Week, a programme of events organised by LINK, took place in February 2015 on the theme of *Sharing Scotland*, and aiming to raise decision makers' awareness of the importance of nature and landscapes. Four seminars were held covering Whales and Dolphins around Scotland, Historic Environment, the Urban Environment and Agro-ecology. Other events included the main reception, the pub quiz and drop in sessions run by members and task forces over the 5 days. The Urban Seminar had a useful and productive outcome where LINK members were asked to produce some guidelines they could circulate to MSPs on how better to green our urban environments and make them safer havens for biodiversity, which was followed up by these member bodies. The reception was very well attended and included a talk by Colin Prior photographer, and featured information on the Species Champions initiative.

Liaison meetings between LINK and Ministers, Agencies, political parties and others in the wider policy community were held over the year, and representation at conferences organised by wider policy community including the political parties. There was good reciprocal representation from others at LINK events including the Annual congress, Festive Reception, Scottish Environment Week events and LINK's Marine and Economics seminars. Discussion opportunities for members also included the 4 Network meetings, 4 seminars (post Referendum; EU Directives; Land Management; Joint Links) and the annual Advocacy training day. Staff convened a meeting of media officers in the network to explore collaboration along the lines of LINK's Fundraisers Forum model, with positive results, and there are plans for this to continue twice yearly.

Members have been kept informed of Scottish, UK-wide, EU and international political developments connected to the environment, each week in LINK's Advocacy Monitoring Report, with a developing content now including some media coverage. The Board and Network have been able to discuss issues raised in LINK's Spring and Autumn Political Strategy Reports, allowing for good 'horizon scanning' and review of progress.

Overall, the view within the network is that much is going in the right direction. In places, the robustness of LINK's advocacy can be strengthened and Board and Members have considered the ways and means for that, where eNGOs need to shout more loudly for the environment.

Membership

Membership numbers rose this year with the SCAPE Trust and Nourish Scotland joining, and enquiries from other organisations pending. Members were sad to lose the John Muir Trust as a member from the end of March.

Over a third of member organisations took up the invitation of meetings with Trustees and senior staff to review the range of services LINK offers, consider how members are engaging and troubleshoot emerging issues. Trustees considered feedback from this contact in January, finding a lot of satisfaction with what the LINK mechanism offers members. Engagement by members across the suite of collective opportunities available to them is generally good with most members engaging actively at some level – 95% involved in at least one Taskforce and 87% contributing via participation at Network Meetings, Board or Steering Groups. Inductions carried out with new organisations joining, with changing representatives of longer standing members, and with individuals taking over convenor or depute roles on the Taskforces, where there is considerable delegated authority and responsibility. The challenges are, as ever, around prioritisation which needs to be managed so as not to outstrip capacity, and about the most effective ways of collaborating to influence the direction of attitudes to and policy on the environment.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performances (continued)

People

Deborah Long stood down as Chair, with Helen Todd stepping up from Vice-Chair from September, as Deborah began sabbatical leave. Helen was elected Chair at the AGM, Simon Jones elected Vice-Chair and Sam Gardner elected as a trustee. Paul Ritchie stepped down as Treasurer in summer 2014 to pursue a new career, following recruitment of Tim Ambrose into the position. Tim was formally elected Treasurer at the AGM. At the AGM, Ross Finnie was reappointed for a further year as President, and Dave Morris (retired from Ramblers Scotland in 2014) and Elizabeth Leighton (who in her earlier role at WWFS had convened several LINK taskforces over 2 decades) were appointed Honorary Fellows. Recruitment for LINK's next President started in March, with a view to identifying a successor to Ross Finnie in the summer of 2015. Departing from tradition LINK advertised publicly to widen the scope of potential recruits.

A big vote of appreciation goes to Trustees, Convenors, Ross Finnie, and LINK's Honorary Fellows, for their support and hard work during the year. And a large thanks to the very committed and enthusiastic staff team. Hugh Green, who joined LINK in 2004 and retires in April 2015, during his decade with LINK has overhauled its IT and financial systems for the better, developed a bespoke database and made strategic contributions to other areas including the development of LINK's organisational and business supporter affiliations. Over the last year Hugh oversaw LINK's migration to the Cloud and to Office 365, which certainly feels the right direction to be taking and is not a journey without excitement. LINK has been delighted to have the regular support of volunteers, Chris Thomson and Philip Friston- Reilly, assisting in the Perth and Edinburgh offices, respectively.

Funding

As an umbrella body fundraising continues to be a challenge, as most funders prefer work that is directly tangible, delivered 'on the ground' rather than the more nebulous work of facilitating and enabling members to work smartly together, hence the importance of subscription income for unrestricted funds. In December we came to the end of a three year grant from the Esmée Fairbairn Foundation for core work, a recurring commitment of 3 year grants stretching back to 1993. The EFF began funding LINK's Marine project in 2007, alongside its core grant to LINK, and has made further and bigger commitments to LINK's marine work to the end of 2016. We are very pleased that an application to the John Ellerman Foundation in 2014 was successful, complementing this workstream.

LINK has been fortunate in getting sponsorship towards elements of its work: for Scottish Environment Week, thanks go to Scotland's two National Parks, Calor Scotland and Historic Scotland; and for the 2014 Members Congress thanks to Crown Estate which also contributes as an Organisational Supporter of LINK.

We have been working more to broaden support from charitable trusts this year and are grateful to the Craignish Trust and to the Gannochy Trust for their grants towards core costs. We have also been investigating the potential of joint fundraising with our sister Links, for common core needs and to increase members' capacity to engage at EU level, and will continue to look for joint opportunities.

LINK's grant from Scottish Natural Heritage and Scottish Government, to support LINK as an effective intermediary that co-ordinates, supports and strengthens the voice of the citizen-led environment NGO sector, is an important plank of our core funding, representing 25% of incoming resources this year. LINK is very pleased that this support has been retained at the same level for next year.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performances (continued)

The Scottish Environment Fundraisers' Forum, comprising most LINK member bodies, continued its much valued programme of quarterly meetings sharing information on funding sources, meeting funders and advocating for a greater share of funding resources to support the natural environment.

Public benefit

The ultimate beneficiaries of the work undertaken within LINK are the people of Scotland and the future generations of people who depend (as people always have) on a healthy environment as the basis of their livelihoods and well-being. The environment has no voice and depends on those organisations which value it for its own sake to speak up for it, on behalf of the half a million Scots who donate via membership subscriptions, and the many more who take it for granted that the long term public interest is being looked after by the powers that be. LINK continues to play an important role within the Scottish policy community and is recognised as a major participant.

Plans for the coming year

A staffing functions review is assessing skills and capacity needs, in relation to the nature and range of services which members in particular need of the network. LINK's mission is to operate with a lean core administration which facilitates member bodies in working together. However, the trend of task forces setting up funded and staffed projects brings additional demand at the centre and requires some modelling of business options. The Finance and IT post has been revised with Karen Paterson, as Finance and Office Manager, taking on more management of the business end of LINK, and the organisation having greater reliance on outsourced IT support.

A review of LINK's key performance indicators and processes for measuring and evaluating progress has confirmed their robustness, whilst recommending some changes in approach. The organisation will embark on a wider review to inform forward strategy, in summer 2015. Among other things, the organisation will want to find smarter ways of ranking new priorities against existing work areas and available resources – as experience continues to demonstrate that the aspiration outstrips capacity.

As part of the continuous process of learning and evaluation within LINK, the Chair will undertake a round of Trustee assessments during 2015-16; the last was carried out 3 years ago and gave useful feedback on a range of operational issues.

The series of contact meetings between trustees and members during 2014 has prompted updates to LINK's operating guidance (the 'rule book' for anyone engaging in the network) for clarity. Contact meetings will continue to be offered to the member bodies, and offer space for one-to-one discussions which are appreciated by the members, and help to inform the Board's take on LINK's operations across a diverse membership.

The Board's funding sub-group reviewed subscriptions policy with no changes to the current banding system. The strategic ambition to raise 60% of what the network consider to be the cost of essential services, from membership subscriptions, was slightly exceeded, at 61%. For the coming year this is forecast to decrease, as member income fluctuates, and given the departure of the John Muir Trust.

During 2015 continued additional focus on fundraising is anticipated and development of an overview role by staff, as more taskforces seek to increase their capacity by recruiting additional support, inspired by the success of the projects like Marine and Flourishing Scotland, each fully funded by charitable trusts until the end of 2016.

Scottish Environment LINK

TRUSTEES' REPORT

Plans for the coming year (continued)

LINK aims to increase the number of its Organisational and Business Supporters in 2015-16, mindful of the mutual benefits offered with support of all in identifying good opportunities and ensuring that member bodies are kept informed. The engagement of Supporters at events such as Congress and Scottish Environment Week has been positive and is an area with growth potential.

Our ability as an organisation networking mostly national eNGOs, to engage with locally based environmental organisations in a manner that meets needs without overburdening anyone involved, has been explored during 2014-15. With the help of two volunteers we will be launching a community hub on the website during 2015-16 to help organisations across Scotland with similar concerns and interests, to connect with each other.

The Scottish elections in May 2016 will naturally be a focus in the coming year, with the Advocacy Team assisting communication of network priorities as the parties develop their manifestos. We aim to keep lines of communication very much open with Scottish Ministers as needed to discuss network concerns making efficient use of their time and that of members. Internally we will be working on LINK's Energy positioning with the support of consultants; plan a workshop with members and others on using the Freedom of Information legislation better as a sector; will be furthering work on Valuing Nature, building on an Economics workshop held in February 2014; and will hold Members' Annual Congress on Monday and Tuesday 16 and 17 November 2015.

Work with our sister Links will continue on various policy fronts, backed up with more frequent contact between the active players, including chairs as well as secretariats, and with clear guidelines about the processes needed to ensure support and added value.

Financial report

Carbon emissions management

LINK has published its sixth annual report on Carbon Emissions resulting from business activity during the financial year, and is available on the website.

Financial review

There was a net increase of £30,260 (2014: £45,183) in the year in the level of unrestricted funds, leaving unrestricted funds carried forward at the year-end of £269,835 (2014: £239,575). Restricted funds decreased by £225 in the year (2014: increased by £16,727), leaving restricted funds carried forward of £61,147 (2014: £61,372)

Funding and Support

Since the start of recession and amid continuing uncertainty about public sector funding particularly, successive Boards have taken the view that LINK should proceed carefully, invest more than before in fundraising to a range of sources, and push the organisation's reserves levels higher than is our normal practice because of the real danger of a sudden decline in, or withdrawal of any of LINK's traditional funding sources. Members have cooperated with this, accepting rises in subscriptions of 5% in recent years and a rise of 3% in the reporting year.

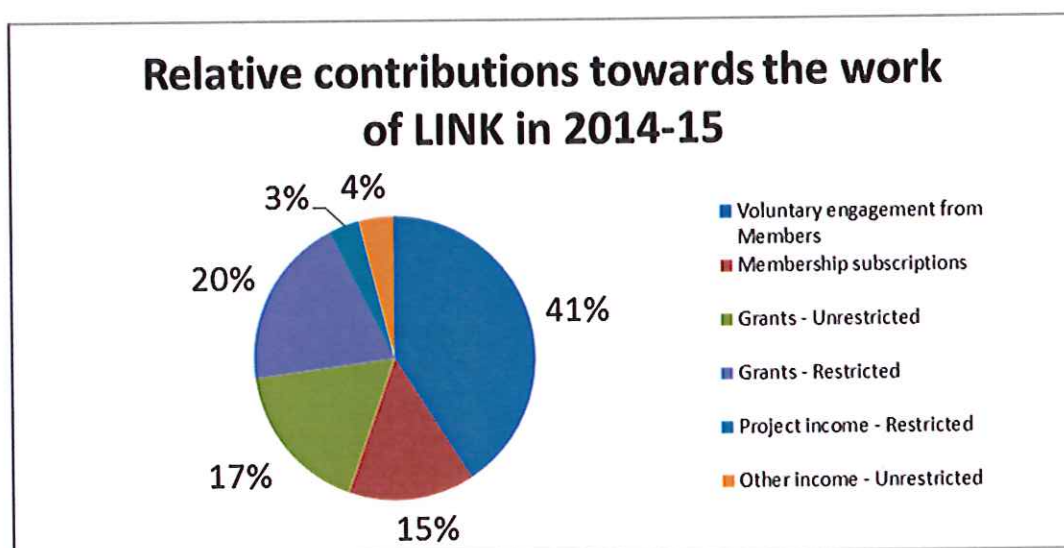
Scottish Environment LINK

TRUSTEES' REPORT

Financial report (continued)

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 1167 days' work, or £266,000 in financial terms. Together with membership subscriptions, total member organisation contributions to LINK account for 56% of all contributions to LINK (relatively consistent with 2014-5's 57% contribution).

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, and others in a personal capacity. The Board acknowledges all of these players, also taskforce Convenors, LINK's President Ross Finnie, and our various Honorary Fellows.



Reserves Policy

The Board revised its policy on reserves in 2015 and decided the unrestricted funds not designated or invested in tangible fixed assets ("the free reserves") held by the charity should be sufficient to cover 12 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 £250,000 in unrestricted funds. At present LINK's free reserves amount to £253,517, which meets this target; however, LINK Trustees maintain a 5-year forward funding scenario which indicates that within the next five years a significant proportion of the current free reserves may have been used to meet operating costs.

Scottish Environment LINK

TRUSTEES' REPORT

Member organisations 2014-15

Amphibian and Reptile Conservation
Archaeology Scotland
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
Hebridean Whale & Dolphin Trust
John Muir Trust
Marine Conservation Society
The 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 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

Organisational Supporters

Crown Estate
Keep Scotland Beautiful
Paths for All Partnership

Business Supporter

Scottish Power

Scottish Environment LINK

TRUSTEES' REPORT

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

Cross-Cutting Forums:

Healthy Environment Steering Group, Eilidh Nicolson, NTS
IUCN UK Committee: Stuart Brooks, JMT
Scottish Government Climate Challenge Fund Grants Panel: Lloyd Austin, RSPB
Scottish Government Devolved Tax Collaborative – Lloyd Austin, RSPB
Zero Waste Scotland Programme Board: Diarmid Hearn, NTS
Public Sector Climate Leaders Forum: Sam Gardner, WWF Scotland
Advisory Forum Scottish Rural Parliament: Diarmid Hearn, NTS

Forums on which LINK was represented via its Taskforces:

Agriculture

CAP Stakeholder Group: Pete Ritchie, Nourish Scotland
SRDP Greening sub-group: Diarmid Hearn NTS, Jonathan Wordsworth, Archaeology Scotland
Joint Programme Monitoring Committee: Vick Swales, RSPB
Rural Development Operational Committee: Amy Corrigan, RSPB
Monitoring and Evaluation Steering Group (sub-group of RDOC): Amy Corrigan, RSPB
Climate Change and Agriculture Group: Jim Densham, RSPB
Soils Focus 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 Taskforce fields rep as appropriate
Scottish Government Roundtable reviewing the National Performance Framework: Deborah Long, Plantlife

Freshwater

Flood Risk Management Local Advisory Groups
West Highland – Bruce Wilson, SWT
North East – Gus Jones, BSCG
Tay – Eddie Palmer, Scottish Badgers
Forth – Bruce Wilson, SWT

UK Water Industry Research stakeholder group on Use of Biodegradable Products Containing Sewage Sludge, Craig Macadam, Buglife

Scottish Environment LINK

TRUSTEES' REPORT

Marine

Marine Litter Strategy Project Steering Group:

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 (occ. Calum Duncan, MCS)

Ministerial Working Group on Sustainable Aquaculture: Lloyd Austin, RSPB, Alex Kinninmonth, SWT

Ministerial Group for Sustainable Aquaculture - Containment Working Group: Dawn Purchase, MCS

Ministerial Group for Sustainable Aquaculture - Capacity Working Group: Alex Kinninmonth, SWT

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: Helen Todd, RS, Calum Duncan, MCS

Scottish Bathing Waters Review Panel: Calum Duncan, MCS

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

Scottish Clean and Safe Seas Co-ordination Group:

Scottish Clean and Safe Seas Evidence Group:

Scottish Marine Renewables Research Group: Sarah Dolman, WDC

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

Joint Nature Conservation Society-NGO forum: Sarah Dolman, WDC; Craig McAdam, Buglife

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

Scottish Government Inshore Fisheries Management and Conservation Group (IFMAC): Kara Brydson, RSPB; Calum Duncan, MCS

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

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

Planning

Scottish Government EIA Advisory Group – Aedan Smith, RSPB

Scottish Forum for Planning – Aedan Smith, RSPB

Wildlife Forum

Scottish Biodiversity Committee: Deborah Long, Plantlife

Delivery and Monitoring Group – Chair Habitats and Species -Deborah Long, Plantlife; LINK Rep – Paul

Kirkland, Butterfly Conservation Society

Non-Native Species Action Group – Paul Walton, RPSB Scotland, Deborah Long, Plantlife

Habitats and Species Group – Deborah Long, Plantlife; Paul Walton, RSPB Scotland

Natural Capital Group – Charles Dundas, Woodland Trust Scotland

Science and Technical Group – Richard Luxmoore, National Trust for Scotland

Biodiversity and Land Use Communications – Andy Myles, LINK Advocacy Manager

SRDP Biodiversity Targeting Group (Joint rep with Agriculture TF) - Davie Black, Plantlife

Woodland

Forestry Commission National Forestry Forum: Mike Wood, RSPB

Forestry Commission Customer Reps Group: Jill Aitken, WTS

Scottish Tree Health Advisory Group: Tim Hall, WTS; Mike Wood, RSPB (job-sharing representation)

STHAG sub-group on Sustainable Woodland Management: Tim Hall, WTS; Mike Wood RSPB.

Native Woodland Survey of Scotland Working Group (subgroup of the Scottish Biodiversity Strategy

Habitats and Species Committee): Charles Dundas, WTS; Mike Wood, RSPB

Scottish Environment LINK

TRUSTEES' REPORT

LINK outputs over the reporting period

Agriculture:

Parliamentary Briefing June 2014, Decisions on CAP Implementation in Scotland
Letter to Defra on CAP implementation, contributing to Commissioner Hogan's review of CAP implementation, February 2015

Economics:

Sustainable Growth must include more than economic prosperity, Friends of the Scotsman article, 24 April 2014
Scotland and the Carbon Bubble, a report by Jessica Pepper for LINK and press release. December 2014

Freshwater:

Response to the SEPA consultation on the Water Scarcity Plan for Scotland, February 2015
Response to the SEPA consultation on the draft second cycle River Basin Management Plan for Scotland, March 2015

Environmental Governance:

Reply to the Smith Commission on further devolution, October 2014

Land group:

Response to the consultation on the future of land reform in Scotland, February 2015

Landscape & Planning – Hilltracks campaign:

Scottish Environment LINK's response to Scottish Land and Estates (SLE) report 'The Way Ahead for Constructed Private Tracks' April 2014
Battle for control of iconic landscape, Friends of the Scotsman article, 4 June 2014
Letter to the Minister for Local Government and Planning about Amendment to General Permitted Development Order Regarding Hill Tracks, September 2014
Proposed guidance for assessing proposals for private ways for the purposes of agriculture or forestry (commonly referred to as tracks), November 2014
LINK Parliamentary Briefing for the Local Government and Regeneration Committee on Planning controls for Hill Tracks, January 2015
Response to the consultation on Guidance on prior notification and approval requirements in relation to agricultural and forestry private ways and buildings, March 2015
A sustainable policy needed for our Land, Friends of the Scotsman article, 11 March 2015

Marine:

Briefing for the Members' debate in the Scottish Parliament on the future of the inshore fishing sector. April 2014
Response to the consultation on the 4th Edition of the Shetland Marine Spatial Plan, April 2014
99% support for MPAs, press release, 2nd May 2014
Assessment of the Ecological Coherence of the UK's Marine Protected Area Network, A report prepared for the Joint Links, June 2014
MPAs doubled to tackle sealife declines, press release July 2014
Our precious sea areas need to rest, Friends of the Scotsman article, 30 July 2014
Supplementary evidence to RACCE Committee on MPAs, August 2014

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performances (continued)

Marine (continued):

Submission to RACCE evidence session on Marine Protected Areas. August 2014
Response to the LGR Committee's call for evidence on the Community Empowerment (Scotland) Bill, September 2014
Press release at launch of inshore MPA management consultation, November 2014
Written evidence to the RACCE Committee on the draft National Marine Plan, Dec 2014
Press release as NMP laid before Parliament, Dec 2014
Consultation response on new controls in the Scottish King Scallop fishery, Jan 2015
Consultation response on the Scottish Marine Tourism Strategy, Jan 2015
We can lead the world in Marine Planning, Friends of the Scotsman article, January 2015
Consultation response on the first tranche of management for inshore MPAs, Feb 2015
Briefing for MSPs for the debate on the National Marine Plan, December 2014
Correspondence -
Letter to Cabinet Secretary Richard Lochhead re: management of Lochs Duich, Long and Alsh SAC, April 2014
Letter to Cabinet Secretary Richard Lochhead re: enhancement duty concerns, June 2014
Letter to Marine Scotland re: the Independent Investigation of the draft NMP, July 2014
Cross-stakeholder letter to the Cabinet Secretary for Rural Affairs and the Environment on concerns about designation of management in inshore MPAs, March 2015

National Parks:

A fitting year to add to Scotland's National Parks, Friends of the Scotsman article, 18 November 2014

Planning:

Response to the Scottish Government consultation on Changes to Permitted Development Rights for Development by Telecommunications Code Operators, April 2014
Letter to the Planning Minister pre-publication of NPF3 and SSP, June 2014
Letter to Petitions Committee about Planning Democracy petition on Equal Rights of Appeal
The public deserve an equal right of appeal, Friends of the Scotsman article, 23 September 2014

Scottish Environment Fundraisers' Forum:

Response to the Scottish Government consultation on the Scottish Landfill Tax Draft Subordinate Legislation, August 2014

Wildlife Crime:

Natural Injustice Paper I: A review of the enforcement of wildlife protection legislation in Scotland, A report commissioned and published by SE LINK. February 2015
Natural Injustice Paper 2: Eliminating wildlife crime in Scotland, a report by SE LINK. February 2015

Scottish Environment LINK

TRUSTEES' REPORT

Wildlife Forum:

Briefing to the Scottish Parliament's Rural Affairs, Climate Change and Environment Committee on the Scottish Biodiversity Strategy in Scotland 2015, March 2015

Species Champions show their love this Valentine's, promotional video, February 2015

No need to grouse. Species Champions hits 70. Press release November 201

Others:

Consultation response to Education and Culture Committee on the Historic Environment (Scotland) Bill, April 2014

Consultation response to Scottish Natural Heritage consultation on Scotland's National Peatland Plan, September 2014

Response to SNH consultation on carbon rich soil, deep peat and priority peatland habitats, March 2015

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 20 July 2015 and signed on their behalf by:



Helen Todd
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 2015 which are set out on pages 18 to 28.

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

20 July 2015

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 2015

		Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	113,239	-	113,239	132,805
Investment income	3	2,560	-	2,560	2,589
Incoming resources from charitable activities	4	116,492	128,059	244,551	213,570
Total incoming resources		<u>232,291</u>	<u>128,059</u>	<u>360,350</u>	<u>348,964</u>
Resources expended					
Charitable activities	5	199,211	128,284	327,495	284,254
Governance costs	6	2,820	-	2,820	2,800
Total resources expended		<u>202,031</u>	<u>128,284</u>	<u>330,315</u>	<u>287,054</u>
Net incoming/(outgoing) resources for year	7	30,260	(225)	30,035	61,910
Funds brought forward		<u>239,575</u>	<u>61,372</u>	<u>300,947</u>	<u>239,037</u>
Total funds carried forward	17	<u>£ 269,835</u>	<u>£ 61,147</u>	<u>£ 330,982</u>	<u>£ 300,947</u>

Scottish Environment LINK

BALANCE SHEET as at 31 March 2015

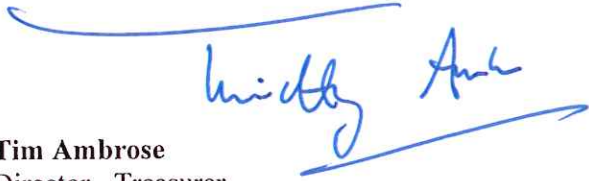
	Notes	2015	2014
Fixed assets			
Tangible assets	9	<u>7,318</u>	<u>6,519</u>
Current assets			
Debtors	10	36,069	23,857
Cash at bank and in hand		<u>301,460</u>	<u>299,671</u>
		337,529	323,528
Creditors: Amounts falling due within one year	11	<u>(13,865)</u>	<u>(29,100)</u>
Net current assets		<u>323,664</u>	<u>294,428</u>
Net assets		<u>£ 330,982</u>	<u>£ 300,947</u>
The funds of the charity:			
Unrestricted funds	15	269,835	239,575
Restricted funds	16	<u>61,147</u>	<u>61,372</u>
		<u>£ 330,982</u>	<u>£ 300,947</u>

For the year ended 31 March 2015 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 20 July 2015 and signed on their behalf by:


Tim Ambrose
Director - Treasurer

Company Registration No: SC250899

NOTES TO THE ACCOUNTS
at 31 March 2015

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 2015

2 Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
Donations				
Donations & gift aid receivable	15	-	15	3,200
Grants				
Scottish Government	37,724	-	37,724	39,710
Scottish National Heritage	50,500	-	50,500	50,520
Esmée Fairbairn Foundation	15,000	-	15,000	21,875
The Gannochy Trust	5,000	-	5,000	7,500
Craignish Trust	5,000	-	5,000	10,000
	<u>£ 113,239</u>	<u>£ -</u>	<u>£ 113,239</u>	<u>£ 132,805</u>

3 Investment income

	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
Interest on cash deposits	<u>£ 2,560</u>	<u>£ -</u>	<u>£ 2,560</u>	<u>£ 2,589</u>

4 Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
Projects				
Esmée Fairbairn Foundation	-	71,950	71,950	69,500
Friends Provident Foundation	-	27,069	27,069	8,970
John Ellerman Foundation	-	17,900	17,900	-
Historic Scotland	-	5,000	5,000	5,000
WWF UK and Members for Joint Links Seminar	7,430	-	7,430	-
Marine MPA Fighting Fund	-	-	-	6,670
Perth & Kinross Council	-	-	-	700
WWF UK	-	-	-	665
Other project income including from member bodies	<u>5,355</u>	<u>6,139</u>	<u>11,494</u>	<u>30,525</u>
	<u>12,785</u>	<u>128,059</u>	<u>140,844</u>	<u>122,030</u>
Other income				
Subscriptions – member bodies	94,702	-	94,702	85,116
Subscriptions – organisational and business supporters	5,955	-	5,955	3,000
Rental income	2,750	-	2,750	2,800
Other income	<u>300</u>	<u>-</u>	<u>300</u>	<u>304</u>
	<u>103,707</u>	<u>-</u>	<u>103,707</u>	<u>91,220</u>
	<u>£ 116,492</u>	<u>£ 128,059</u>	<u>£ 244,551</u>	<u>£ 213,250</u>

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2015

5 Charitable activities	2015	2014
Employment costs	202,570	193,844
Direct project expenditure	60,509	31,688
Other direct costs	13,882	13,129
Establishment costs	45,555	39,954
Depreciation	4,979	5,639
	<u>£ 327,495</u>	<u>£ 284,254</u>
	2015	2014
6 Governance costs		
Independent examiners' remuneration and accountancy fees	<u>2,820</u>	<u>2,800</u>
	<u>£ 2,820</u>	<u>£ 2,800</u>
7 Net incoming/(outgoing) resources	2015	2014
	£	£
<i>This is stated after charging :</i>		
Directors' remuneration	-	-
Directors' expenses (one director/2014: one director)	35	26
Independent examiners' remuneration	2,146	2,800
Depreciation	<u>4,979</u>	<u>5,639</u>
8 Staff costs and numbers	2015	2014
Salaries	175,259	166,921
Social security costs	13,359	14,935
Pension costs	<u>13,952</u>	<u>11,988</u>
	<u>£ 202,570</u>	<u>£ 193,844</u>
Average number of employees:		
Core	5	5
Project	<u>3</u>	<u>3</u>
	<u>8</u>	<u>8</u>

No employee received emoluments greater than £60,000 in the year (2014: None)

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2015

9	Tangible fixed assets	Fixtures, fittings & Equipment	
	<i>Cost</i>		
	At 1 April 2014		23,998
	Additions		5,778
	Disposals		(14,359)
	At 31 March 2015		<u>15,417</u>
	<i>Aggregate Depreciation</i>		
	At 1 April 2014		17,479
	Charge		4,979
	Disposals		(14,359)
	At 31 March 2015		<u>8,099</u>
	<i>Net Book Value</i>		
	At 31 March 2015	£	<u>7,318</u>
	At 31 March 2014	£	<u>6,519</u>
10	Debtors	2015	2014
	Trade debtors	11,033	6,805
	Prepayments and accrued income	2,282	2,384
	Other debtors	22,754	14,668
		<u>£ 36,069</u>	<u>£ 23,857</u>
11	Creditors: Amounts falling due within one year	2015	2014
	Trade creditors	3,447	3,138
	Taxation and social security costs	4,545	3,852
	Accruals and deferred income	5,873	22,110
		<u>£ 13,865</u>	<u>£ 29,100</u>

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2015

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

Deferred income

	Balance 1 April 2014 £	Released in year £	Balance 31 March 2015 £
Esmée Fairbairn	15,000	(15,000)	-
Subscriptions – Member bodies	1,067	(1,067)	-
	<u>£ 16,067</u>	<u>£ (16,067)</u>	<u>£ -</u>

12 Operating lease commitments

Land and Buildings
2015 2014

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

Expiry Date :

Within 1-2 years (6 months rent)

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 £13,952 (2014: £11,988).

Within creditors there was an accrual at the year end for £1,324 (2014: £Nil).

14 Related party transactions

During the year the charity received subscriptions from organisations associated with eight (2014: eight) of the charitable company's directors amounting to £36,249 (2014: £33,422). Other income receipts were also received from five (2014: nine) of the organisations totalling £5,276 (2014: £6,700). Payments of £10,200 (2014: £452) were paid to organisations associated with two directors in the year (2014: two). One director received consultancy fees of £300 (2014: nil).

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2015

15 Unrestricted funds

	At 1 April 2014	Incoming Resources	Outgoing Resources	Transfer	At 31 March 2015
General funds	234,369	219,506	(185,105)	(7,935)	260,835
Designated funds:					
Agricultural priorities workshop & vision report	1,406	-	-	(1,406)	-
Carbon bubble project	1,000	-	(2,550)	1,550	-
Environmental narrative work	800	-	-	(800)	-
Wildlife Crime strategic report	2,000	-	(1,259)	(741)	-
Local Links trial	-	-	-	1,500	1,500
Wildlife Forum fundraising for species champion	-	-	-	3,000	3,000
LINK Energy review	-	-	-	4,500	4,500
LINK Congress 2014	-	5,355	(5,349)	(6)	-
LINK Liason	-	-	(248)	248	-
Joint Links seminar	-	7,430	(7,520)	90	-
	5,206	12,785	(16,926)	7,935	9,000
	<u>£ 239,575</u>	<u>£ 232,291</u>	<u>£ (202,031)</u>	<u>£ -</u>	<u>£ 269,835</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.

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 2015

15 Unrestricted funds (continued)

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).

Local Links trial

LINK believes there is a need for improved contact among independent local and community groups in Scotland, working on environmental issues, and between these groups and national level NGOs represented by LINK and its member organisations. To test the need and the value of such contact, LINK Board has allocated funds for the setting up and trialling, over a year, of an interactive database, through which all these organisations could identify and make contact with others with experience of, or wanting to work on issues in common. The work is being led by the Advocacy Officer who will also promote the database at time of its launch, through social media.

Wildlife Forum fundraising for species champion

The Species Champions initiative was launched by Scottish Environment LINK's Wildlife Forum in January 2013 and continues to invite all MSPs to choose from our list of species that are currently facing significant threats to their future and then champion their survival. The Forum wishes to secure funding to extend this very successful venture with existing champions as well as incoming MSPs after the Holyrood 2016 Election, and into other sectors including youth and business.

LINK Energy review

LINK Board in late 2014 agreed to commission a consultant to review and refresh with members the network's positioning on energy and climate. This will start in May 2015 and should conclude by September of the same year.

LINK Congress 2014

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 2014 event considered how to build better links between Scotland's communities of place and its communities of interest.

LINK 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.

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2015

15 Unrestricted funds (continued)

Joint Links seminar

A joint conference held every two years between secretariats of the four Link networks across the UK, hosted by Scottish Link in October 2014 in Clydebank, and demonstrated broad support for federally approached, collective effort on areas needing a UK-wide perspective. As a result, the Links are developing a strategy for joint work.

16 Restricted funds

	At 1 April 2014	Incoming Resources	Outgoing Resources	At 31 March 2015
Marine phase 3	58,522	89,490	(86,865)	61,147
Wildlife Crime strategic report	2,850	-	(2,850)	-
Flourishing Scotland	-	27,069	(27,069)	-
Scottish Environment Week	-	11,500	(11,500)	-
	<u>£ 61,372</u>	<u>£ 128,059</u>	<u>£(128,284)</u>	<u>£ 61,147</u>

The purpose of each restricted fund is as follows:

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.

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 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. Aiming to profile the work of the member organisations with MSPs and to showcase sustainable development. The theme for Scottish Environment Week in 2015 was 'Sharing Scotland', highlighting all the resident and visiting species with which we share our environment and the human duty to share the space fairly and responsibly.

Scottish Environment LINK

NOTES TO THE ACCOUNTS at 31 March 2015

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total 2015	Total 2014
Tangible fixed assets	7,318	-	7,318	6,519
Net current assets	276,382	61,147	337,529	323,528
Current liabilities	(13,865)	-	(13,865)	(29,100)
	<u>£ 269,835</u>	<u>£ 61,147</u>	<u>£ 330,982</u>	<u>£ 300,947</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.