

Charity Registration No. SC000296

Company Registration No. 250899 (Scotland)

**SCOTTISH ENVIRONMENT LINK**  
**BOARD MEMBERS' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2009**

# SCOTTISH ENVIRONMENT LINK

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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# Scottish Environment

Board Members' Report for 2008/2009

A Scottish Company limited by guarantee and not having a share capital

Scottish Charity No SC000296  
Company No SC250899

Registered or principal office -  
2 Grosvenor House  
Shore Road  
PERTH PH2 8BD

Auditors -  
Morris & Young,  
Chartered Accountants & Registered Auditors,  
6 Atholl Crescent,  
Perth PH1 5JN

Bankers -  
Triodos Bank NV,  
Brunel House,  
11 The Promenade,  
Bristol BS8 3NN

Solicitors -  
Colin Liddell,  
J & H Mitchell WS,  
Solicitors,  
51 Atholl Road,  
Pitlochry PH16 5BU

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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Board Members are pleased to present their report and accounts for the year ended 31 March 2009, prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, Companies Act 1985 and Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### 1. Legal and administrative information

**Name** Scottish Environment LINK, also known as LINK  
**Charity No** SC000296  
**Company No** SC250899  
**Registered Office** 2 Grosvenor House, Shore Road, PERTH PH2 8BD

#### Trustees

<i>First elected</i>	<i>Name</i>	<i>Membership of Board Subgroups</i>
2003	John Mayhew, <i>Chair</i>	Employment, Strategy
2004	Deborah Long, <i>Vice Chair</i>	Evaluation, Strategy
2003	David Downie, <i>Treasurer</i>	Employment, Funding, Strategy
2003	Lloyd Austin	Employment, Strategy, Diversity
2003, Co-opted 2007 & 2008	Ian Findlay	Communications, Employment
2003	Andrew Fairbairn	Communications, Funding
2003	Ian McCall	Diversity
2004	Dan Barlow	Strategy
2006, Retired 2008	Francoise van Buuren	Communications
2006	Eila Macqueen	Funding, Diversity
2007	Jonny Hughes	Evaluation
Co-opted 2008	Mike Robinson	Funding

**President** Helen Zealley OBE

**Honorary Fellows** Robert Aitken  
Jill Harden  
Fred Edwards (Died, 18 October 2008)  
David W Minns  
Simon Pepper OBE  
Michael Scott OBE  
Neil Rankin CB CBE  
R Drennan Watson OBE

#### Staff

Chief Officer, Company Secretary	Jen Anderson
Development Officer	Alice Walsh
Parliamentary Officer	Andy Myles (Appointed December 2008)
Parliamentary Officer (Maternity Leave)	Jane Herbstritt (Resigned November 2008)
Parliamentary Officer (Maternity Cover)	Eilidh Macpherson (Resigned October 2008)
Administration and Finance Officer	Hugh Green
Parliamentary Administration Officer	Susan Guest
Information Officer	Adean Lutton
Marine Advocacy Officer (Fixed term)	Ylva Haglund
Marine Research Officer (Fixed term)	Alan Wells

### 2. Structure, Governance and Management

Scottish Environment LINK is a Scottish charity and company incorporated on 10<sup>th</sup> June 2003, limited by guarantee and without a 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 November 2006. In the event of the company being wound up, its members are each required to contribute an amount not exceeding £1.

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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### **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 trustee induction pack. Policies relating to staff and employment 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. This year, Board subgroups addressed: funding in relation to the economic downturn; recruitment and salary issues; strategic planning; and internal communications (ie completion of a review).

### **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 risk from unforeseen eventualities. Risk is also controlled through adherence to network operating principles by all engaged in LINK. LINK's consideration of the economic downturn is covered under Financial Review below. Despite the fact that LINK's funding situation appears reasonably robust at this time there has been cause in setting budgets and fee structures to be mindful of the pressures on member bodies in these difficult times.

Although slightly under the threshold at which this is required, LINK's finances remain subject to annual audit by independent financial examiners. Long term financial sustainability is the main concern of the Board's funding subgroup, and the network's operational planning process aims to ensure network capacity for priority work areas and projects.

### **Trustee selection**

Up to ten of LINK's trustees may be elected by members and the Board may co-opt two trustees. There were no new elected trustees during the year. The Board was pleased to be able to co-opt Ian Findlay and Mike Robinson respectively in summer and autumn 2008. Françoise van Buuren retired after two years on LINK's Board in October during which time her experience of communications and marketing, and the knowledge she brought of the sector and the broad environmental agenda was very useful.

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 a year to review the work and their contribution; contact to date for this year has once again demonstrated Trustees' substantial commitment to the organisation, despite the serious pressures on their time.

Succession planning for Chair (from June 2009) and Treasurer (from June 2010) has been a focus during the year with a clear preference to recruit from among serving trustees. The Board is optimistic at this stage about being able to fill both posts. Looking at broader Board membership, the member organisations are encouraged to nominate to the Board each year to ensure 'fresh blood', gender balance, a mix of experience of larger and smaller organisations and of different remits, as well as to provide the necessary skills on the Board. A skills audit is maintained to ensure skills which serving trustees bring to the Board underpin LINK's governance needs, and a table of Board responsibilities allows sharing of tasks amongst trustees to prevent too much burden being placed on the office bearers.

### **President and Honorary Fellows**

Following a search in 2007-08, in the wake of Fred Edwards' retirement, the membership was very pleased that Helen Zealley OBE was able to take up the role of President in October 2008. This is an ambassadorial position, networking within the sector, with government and other decision-makers and on occasion representing LINK.

Fred Edwards, Honorary Fellow and formerly President (2004-07) died in October 2008, his passing noted with sadness across LINK as well as a much wider spectrum of organisations with which he had been

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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involved over many years. Fred's contribution to LINK was substantial both within the organisation, at all levels, and towards its standing and relationships with others.

LINK acknowledges with thanks the ongoing support and contribution made by its Honorary Fellows (listed at the front of this report) to development, agenda, relationship-building, funder contact, and their presence at membership and other events throughout the year.

### **Task forces**

Significant responsibility is devolved to LINK's task forces, self-selecting groups of member body representatives who work together on policy concerns which they have in common. Task forces were active this year in relation to agriculture and land use, deer and woodlands, biodiversity, climate, freshwater and marine policy, landscape and planning. Member body fundraisers network through a LINK fundraising forum and a similar forum of parliamentary and policy officers meets and networks regularly.

Member bodies can engage in as many work areas, task forces and projects as they wish. For an indication of the range and scale of the activity and outputs of these groups see under 3 below and visit [http://www.scotlink.org/LINK\\_action/LINK\\_action.php](http://www.scotlink.org/LINK_action/LINK_action.php)

Task force convenors were provided voluntarily by staff from the John Muir Trust, the Marine Conservation Society, Plantlife, RSPB Scotland (in the case of four of the groups), the Scottish Wildlife Trust, Woodland Trust Scotland and WWF Scotland, with deputies to some also volunteered by the Council for Scottish Archaeology, Friends of the Earth Scotland, the Scottish Wildlife Trust and WWF Scotland. Convenors carry a sizeable workload for LINK in addition to responsibilities with their organisations.

As well as task forces, some work was taken forward by small steering groups, on climate change communications for example, and on the interface between health and the environment; others developed detailed programmes for the annual members' Congress (October 2008) and for Scottish Environment Week in February 2009. In several cases, forums and steering groups are coordinated by LINK staff.

### **Staff**

LINK's modest staff gives vital strategic support to the network's activities. Six core, mainly part-time, staff members (or 4.68 FTE) organised membership events, disseminated information and parliamentary monitoring, handled finances and administration, fundraised, supported LINK's parliamentary and political liaison, coordinated workshops, managed operations and supported network development.

LINK's parliamentary post underwent change as Jane Herbstritt decided not to return to LINK following her maternity leave. LINK recognises the contribution made by Eilidh Macpherson who provided cover during maternity leave in this post, before going on to an advocacy post in China. LINK was very pleased to welcome Andy Myles to this post in the winter of 2008.

Project officers (2 FTE) continued to deliver support to the marine project funded by the Tubney Trust and Esmée Fairbairn Foundation.

Staff meet together regularly as a team, as well as with their line managers, and are encouraged to identify and source relevant training, this year in areas such as personal effectiveness, advocacy, HR and management, data protection, freedom of information. Staff are important contributors at the quarterly networking meetings and coordinate and attend LINK's public events.

### **3. Objectives and activities**

LINK's mission is to help its members to achieve their own aims and their collective goals by sharing knowledge, building consensus on key concerns and taking action together. Its strategic objectives, re-affirmed in a review of strategic direction carried out this year, are to

- work to secure a sustainable Scotland,
- act as a strong voice for Scotland's environment movement, and
- operate as an effective, efficient and accountable network.

This 2008 review of strategy, facilitated-by consultant Bruce Britton of Framework for LINK, vouched for LINK's success generally, in reaching and influencing its policy audiences and showed wide appreciation

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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of its constructive and authoritative, evidence-based proposals for change. LINK scores highly, too, in enabling its members to achieve many of their own organisational objectives. One of its biggest strengths, recognised by within and beyond LINK, is unity of voice and tactics, across a broad range of members; the mandate for these common positions needs to be ensured through internal decision making into the future.

Whilst the network has clearly been effective in raising wider awareness about a number of key environmental issues, contributing to their rise up the political and policy agenda, one of the future challenges lies in strengthening the understanding of members' supporters and the Scottish public about sustainable development. The major challenge identified for the next term is in placing environment at the heart of Scotland's approach to sustainable development.

Whilst LINK is seen to meet its third objective well, the coming years will require tougher prioritisation by members, greater sharing of leadership across its work, and consolidation rather than ambitious step changes in direction or scale of effort. Survey identified a need for LINK to develop beyond the parliamentary and policy focus to engage with other decision-makers and other influencers of opinion, and to take more of a role in supplying the vision and shaping the agenda on the issue of sustainable development and its practical consequences. Increased survey is planned to contribute to the evaluation of the impact of LINK's collective effort on the wider policy community.

The refreshed strategy was signed off in March 2009.

From month to month LINK's annual operating plan pulled together network commitments, tasks and targets in the context of the strategic objectives. Task forces, steering and project groups and staff reported against these each quarter and the plan informed integration between work areas, fundraising needs and staff work plans, helping to set and manage workload in relation to priorities and capacity. Member organisations engage through task forces, steering groups and in some cases the Board, as well as core membership events, and were encouraged to show this engagement in their organisational work programmes. The operating plan for 2009/10 was prepared by end March.

### **Activities in the reporting year**

#### ***Working to secure a sustainable Scotland***

Task force advocacy around the Sustainable Flood Risk Management Bill, the Climate Bill and towards introduction of a Scottish Marine Bill, with complementary input and detailed negotiations with NGOs and Govt agencies across the borders on technical aspects of devolved, integrated legislation as well as input to the Westminster legislation on Climate and Marine.

Publication of *Time to act on Climate Change* calling for the transition to a low carbon economy to be seen as an opportunity to achieve sustainability and higher quality of life. Public awareness raising and campaigning to Scotland's political parties and MSPs on top-line asks for the Bill in conjunction with the Stop Climate Chaos Scotland (SCCS) coalition. Actively monitored and input during the ongoing legislation. Monitored other policy development in relation to climate change eg urging the Scottish Government to ensure greenhouse gas emissions are reduced in thermal power stations by implementing an emissions performance standard.

Publication of *Beyond the CAP* calling for radical reform of land management to meet today's needs. Active part played in monitoring of SRDP and first stage of SRDP review. Responded to CAP Health Check. Input on Less Favoured Areas, Setaside, crafting. Signed up to Wildlife and Countryside LINK (England)'s Bioenergy statement in summer 2008. Attended Cyprus Rural Network Conference on future funding. Input to EU Budget Review. Raised CAP issues with the Environment Minister November 2008.

Published *Delivering the Goods* reporting how biodiversity targets are being delivered by the Scottish charity sector. Raised issues around non-native species communications with the Minister. Continued to contribute to Scottish Government's biodiversity implementation process flagging concerns about the process and the extent to which Scotland is falling short of its targets.

Commissioned the literature review *Natural flood management* outlining other countries' experience and approaches to this. Also *A Vital Step for Scotland*, in preparation for the Scottish flooding bill, outlining

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## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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the principles of sustainable flood risk management. Influenced content of draft Bill and gave evidence to ERA and Finance Committees during Stage 1, putting down amendments during Stage 2.

Took opportunities to question current economic policy and the focus on GDP and to encourage consideration of alternatives.

Supported Scottish Landscape Forum development of Scottish Charter for Landscape.

Briefed MSPs on National Planning Framework 2 ahead of the Holyrood's Local Government and Communities Committee Debate; gave evidence to parliament on the case for stronger linkage between planning and sustainable development, as defined by the Brundtland Commission, and to the Parliament's Transport, Infrastructure and Climate Change committee on planning and transport. Liaised with SG over proposed simplification of planning policy.

Briefed MSPs on proposed deer legislation and contributed views on the proposed merger of the agencies SNH and Deer Commission for Scotland.

Gave oral and written evidence on forestry proposals in the Climate Change Bill.

Met with Scotland's Environment Minister(s) on a roughly quarterly basis covering issues above, as well health and environment, peatlands and carbon, and national parks.

Held policy discussions with CoSLA, Scottish Govt departments, SNH, and other agencies.

Attended Scottish political parties' spring and autumn party conferences, organising in some cases fringe events on climate and marine issues.

Submitted evidence to the Commission on Scottish Devolution considering potential impacts of further devolution on the environment and environmental decision-making.

Contributed to over 70 Scottish stakeholder policy forums. The current list of LINK delegates can be viewed at <http://www.scotlink.org/pdf/LINKDelegatesApril2009-10.pdf>

Coordinated the fifth Scottish Environment Week in February 2009, focussing on Holyrood, and attracting engagement from one third of Scotland's MSPs to a programme of events, exhibitions and and receptions designed to celebrate the role of the environment.

### ***Acting as a strong voice for Scotland's environment***

Detailed policy development by ten task forces; provision of briefings for MSPs, submissions to consultations by Government on a range of policy; publication on policy issues and processes, including areas covered above as well as future food policy in Scotland, pressures on land, funding for food production, production standards, transport impacts, transposition of EU legislation, and legislation at Westminster.

Liaised with Scotland's political parties, MSPs and researchers, Scottish Government, its Agencies, other stakeholders, CoSLA, and other voluntary sector interests.

Worked in collaboration with other interests notably Stop Climate Chaos Scotland on the Scottish Climate Bill, also on occasion with the other Links in the UK.

Advocacy targetting political parties' manifesto preparation for the European parliamentary elections in June 2009.

Held Climate Gathering for LINK members summer 2008 on eNGO potential to raise awareness on climate and behaviour change.

Promoted importance of funding for Scotland's environment and eNGOs with a range of funding sources via the Scottish Environmental Fundraisers Forum.

Organised with Built Environment Forum Scotland a member workshop to consider Scottish Government's review of national parks, considered the contribution Parks have made and role they can play in delivering sustainable development in future.



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Organised Greener Scotland congress for members and others looking at Scottish Government's performance framework, monitoring plans, indicators and targets and challenging government not to let environment suffer in efforts to deliver other priorities.

Organised a seminar on the impacts of devolution in the UK on eNGOs and environment policy, Birmingham October 2008 - with the Links in England, Northern Ireland and Wales.

### ***Operating as an effective, efficient and accountable network***

Developed our operational planning to capture totality of network aspirations in support of strategy.

Developed regular networking meetings to offer optimum value for busy members and task force convenors, better horizon scanning and tighter prioritisation of work.

Introduced political strategy report to document route map, inform network goals, tactics and timelines.

Revisited as a network our climate position first distributed to Scotland's politicians in 2000, condensing consensus amongst members on complex and challenging issues in a comprehensive, accessible resource for all interests, published Autumn 2008.

Published at members' request climate emissions best practice guidance.

Developed climate emissions entry level monitoring templates for use across the network.

Organised parliamentary training for staff and volunteers of the member bodies.

Evaluated TF activity and carried out quarterly reviews of progress towards network key performance indicators.

Reviewed budget and subscription rates in relation to the economic downturn.

Reviewed cost benefit of attending political parties conferences and network policy in relation, to raise with the parties.

### **4. Review of achievements and performance for the year**

There is evidence that the Scottish Climate Bill, strongly promoted by environmental NGOs within LINK and SCCS, will be robust. However, as the parties' spokespeople all noted at the April rally at Holyrood, organised by SCCS, to address such fundamental issues and complex contexts effectively will need ongoing change in personal and organisational behaviour and continued scrutiny at all levels. LINK bodies have been active in helping to shape the Bill at all stages in the process and in calling for appropriate join-up with UK climate policy and the Westminster Bill.

The environmental NGO sector has also played a major role in the development of the Scottish Marine Bill to be brought before Holyrood in April 2009. Also in ensuring that the complexities of integration with the Westminster Bill are properly understood.

LINK bodies have also been influential in development and during the passage of the Sustainable Flood Risk Management Bill due to complete its passage in spring 2009. This is a sound piece of legislation, and LINK is keen to see robust funding and delivery of the spirit of the legislation across the country.

The network's authoritative policy submissions are generally very well received by Scotland's decision makers (referred to above). This combined with recognition in Parliament during debates of the value of the LINK voice on the environment. The green agenda still figuring fairly high on the political agenda and climate implications recognised nationally and globally. The network works well with all five parliamentary parties. The openness and accessibility of the Parliament and the decision-making process is worth noting.

These are some of the encouraging features of a backward look over the year. There are trends that are surprising, and much less positive, in terms of the goal of sustainability. Despite much policy advocacy, liaison with government and politicians and parties, there is still an apparent aversion to sustainability on several issues which are key to addressing the climate challenge such as road building rather than serious investment in sustainable travel options, a simplification of the planning system that seems designed to ease developer stress rather than encourage public participation, the irrational trumping of

# SCOTTISH ENVIRONMENT LINK

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Aberdeenshire Council's sustainability decision on Balmedie, the apparent stagnation of the biodiversity process and anticipated failure to meet our 2010 targets.

Good internal horizon scanning and improved political strategy reporting guides direction of joint effort towards new areas, such as health and wellbeing, role of Scotland's local authorities in delivery of legislation and environmental commitments.

The network keeps its work under review at quarterly meetings with wider membership and Board, adjusting plans in the light of changing contexts, opportunities and new priorities. LINK's operational planning process encourages regular reporting and review.

LINK has closed the financial year 2008/09 in good financial health, with no membership losses and one new member (the Bumble Bee Conservation Trust), and a full and active work programme signed off by the members for the coming twelve months. There is an awareness that the downturn may increasingly impact NGOs and affect the nature of their engagement in LINK and LINK will monitor how to best support its members in this context.

### 5. Financial review

#### Overview and Reserves policy

LINK closed the year with £106,358 in unrestricted funds to 31 March 2008. Of that figure £9,018 represents fixed assets. The Board agreed to maintain within the unrestricted funds balance the figure of £57,000, amounting to three months' operating costs relating to core activities, core staff commitment to projects and potential redundancies, in the event that the company had to be wound up. That policy is kept under review each year. The balance of £40,340 in available funds is largely as anticipated by the Board.

Costs of office services were slightly lower this year for example with lower communications costs and the launch of our electronic newsletter, lower consultancy and professional fees. Other core headings rose, including salaries, travel and subsistence, office accommodation, seminars, and notably, LINK's IT maintenance, now outsourced to SCVO's IT department, and web hosting - all critical given LINK's reliance on remote networking.

LINK will look to re-negotiate grant relationships at spring 2009 with Scottish Government and by March 2010 with Scottish Natural Heritage; the impact of the economic downturn on all sectors, and on LINK member engagement and subscription payments in the year ahead, is uncertain. In the circumstances, a modest expansion of the staff resource, which had been considered, is postponed.

#### Income streams

Subscription income is on target at £66,862 for the year, in relation to the goal of meeting at least 50% of essential costs from this source by 2011. As a membership organisation, members and Board were very keen in 2004 to commit to funding this level of network activity internally, to reduce reliance on external funding and to demonstrate member bodies' commitment to the network. At 47.2% we are now very close to target. LINK's Board keeps this policy under review to ensure fairness to members of all sizes, and maintains 5-year budget scenarios to inform planning and fundraising, distinguishing between essential, non-essential and discrete project activity.

LINK's other principal income streams are grants from Scottish Natural Heritage, Scottish Government and the Esmée Fairbairn Foundation. We are pleased that Scottish Government will increase funding of the network for the coming two years by 10% (with indicative funding at the same rate for a third year also). This was the second year of a three-year grant package from SNH, to 2010. These channels of support are vital to the network.

Continued support from the Esmée Fairbairn Foundation and the Tubney Trust for marine advocacy at the Scottish and UK levels (LINK's work forms the Scottish leg of a wider UK project funded by the two Trusts) is warmly acknowledged. The four Links in the UK, covering Scotland, Wales, Northern Ireland and England respectively, are keen to secure extension funding at this critical time, particularly in the devolved countries where legislation is yet to be published. Applications to the Trusts for extension funding are to be submitted shortly.

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## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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LINK is pleased too, to acknowledge the contributions received towards its work this year from:

- NHS Health Scotland, the Scottish Environment Protection Agency and Onstream towards Scottish Environment Week 2009;
- Perth and Kinross Council for its grant in support of LINK's 2008 Congress on *A Greener Scotland*;
- WWF-UK for its grant for liaison between the four Links in the UK, which this year met much of the cost of the Devolution Seminar (Birmingham)

LINK contributed funds from its discretionary fund during the year to task force publications, *Beyond the CAP* and *A Vital Step for Scotland* (on natural flood management). LINK also helped to fund publication of *Time to Act on Climate Change*, the network's revised climate action plan, for which funding had also been contributed by the Craignish Trust during 2007/08. LINK funding contributions were also made towards the annual members' Congress.

Interest generated in LINK's deposit account with Triodos Bank is reinvested each year in the core budget and there are no other reserves specifically held to generate financial return. The surplus in unrestricted funds will be deployed by the Board in the year ahead to support planned activity and to address needs which emerge. The Board's funding subgroup is reviewing management of monies on deposit in the context of the banking crisis.

### **Changes in fixed assets**

The changes to fixed assets during the reporting period are set out in note 11 to the financial statements.

### **Scrutiny**

The Company's financial management is based on careful planning, regular monitoring and reporting, and considered decision-making. The Board approves the annual budget every January and trustees receive reports on financial activity each quarter to determine whether action is needed to address variance between budgeted and actual expenditure. Towards the end of the financial year 2008/09, in recognition particularly of the impact of the downturn on member organizations operations, the Board decided to freeze salary increments for LINK staff whose salaries are above £18,000 pa and to hold any inflationary increase at 1% in the year ahead. The situation will be kept under review. The Funding subgroup is responsible for recommending any additional discretionary spend to the full Board over the budget year, as well as monitoring income and expenditure generally.

### **Volunteers**

Voluntary investment and engagement by member organisations in LINK activity is central to the contribution LINK can make as a collective.

On top of their payment of subscriptions, the thirty-two member bodies between them committed considerable staff time among the different disciplines for the pursuit of LINK objectives, many hours on LINK's task forces and project steering groups, in the representation of LINK at wider stakeholder groupings, participation at LINK's networking meetings and external events, and in governing the network via the Board.

A number of these bodies also support network activity in kind, providing meeting rooms and catering, the use of printing and other facilities, lending technical equipment and support, and sharing organisational policies and templates.

The support of Honorary Fellows and sometimes of the trustees of member bodies for LINK's work is an important part of this picture.

At a more practical level, Francis Kahembwe, who volunteered in the parliamentary office in the autumn of 2008, contacted LINK through Leith Open Space to whom the network had been recommended by Sarah Boyack MSP. Francis prepared a background paper on Single Outcome Agreements, researched how networks work in Scottish civic society, attending task force meetings and manning a stall at one of LINK's events.

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## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2009

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### 6. Plans for the future

With the recent review of strategy confirming our three strategic objectives remain relevant, we will continue to promote policies based on the premise that our environment provides the essential foundations for a fair society and, in turn, a healthy economy. Recession may make the goal of a sustainable Scotland harder to advocate but, as voices from across the spectrum are noting, sustainable decisions may be significantly in helping build a way out of economic hard times as well as responding to the demands which climate change is bringing. There is acknowledgement in various sectors that yesterday's economic model is untenable and that alternatives to GDP must be identified. Where we can we will pursue and promote these options and this will be the focus of our annual conference and members' congress in November 2009.

Climate legislation is key, with particular focus on the two climate Bills (Scottish and UK), working with Stop Climate Chaos Scotland. The network will also encourage and promote the case for climate-aware decision-making in land use, energy, travel, consumption and other policy areas. LINK provides good practice guidance in carbon accounting and the network is proactively supporting initiatives aimed at encouraging lifestyle change.

Marine legislation (Holyrood and Westminster Bills) remains high priority in the form of coordinated work by eNGOs across the UK for quality marine legislation and appropriate integration between the four countries. In addition to the eNGOs' own commitment, dedicated project funding has been provided by the Tubney Trust and Esmée Fairbairn Foundation, and LINK hopes that this will continue from summer 2009 until at least the completion of the Scottish Bill.

Planning policy, the NPF, and new SPP, affect the concerns of members across the network - another cross-cutting issue on which we will want to see no falling away from Scotland's commitments, *and* the promised improvements which the new initiatives are understood to be designed to deliver. The delivery of national objectives is also of interest in relation to the Single Outcome Agreements process and LINK will be monitoring performance in relation to issues critical for the environment and the public health and wellbeing. Scotland's great outdoors, sustainable land use and soils strategies all remain important policy areas for the network. Members will develop briefings on key characteristics of sustainable land use, having worked to get cross party commitment to the proposal for such a strategy, in Holyrood. Proposed Wildlife and Natural Heritage legislation is of interest, as well as bills such as Crofting and Housing. Members will be in dialogue with government over implementation of both Sustainable Flood Risk Management and the Climate Bills which are in passage through the Scottish Parliament. For members, the transposition of EU Directives here in Scotland (Environmental Liability, Soils, for example) remains of some concern; development of a soils strategy is also of interest. LINK will continue to celebrate Scotland's environment particularly with parliamentary audiences and to provide policy briefings to MSPs on particular issues in relation to legislation, inquiries, debates and pipeline issues. LINK is exploring the crossover between environment and health, or wellbeing, and expects this area to move forward in the coming year.

We will scope the real opportunity to influence policy development at the European level, notwithstanding Scotland's non-member status, and taking account of our distance from Brussels. For the EU elections in June 2009, we will coordinate hustings, possibly with other interests.

Members will input to the *National Conversation* to flag how further devolution could affect environmental decision-making and we will consider, perhaps with the other Links in the UK, potential outcomes of the upcoming UK election on sustainable development and environmental policy. LINK will prepare to contribute to manifestos for the upcoming UK elections and the Holyrood 2011 elections, and start its critique of government progress since 2007 on the environment.

After the success of Scottish Environment Week 2009, at which at least one third of Scotland's MSPs attended at least one event, plans are in hand for the 2010 event. Parliamentary training for members is planned during the year.

The Board will be alert to further effects of the severe economic downturn on both member body engagement in joint projects and in their investment of time to joint work. Membership discussion about the continuing recession and its impact is anticipated. We are keen to be a supportive network for an active membership and to be connected with other sectors where we have issues in common. We will

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hold spending as close to last year's as possible in recognition of the lean times eNGO members are facing. During 2009 the Board will review subscription policy and levels for 2011 onwards.

LINK's website overhaul should be complete by summer 2009.

LINK's trustees confirm there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have also indicated that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Auditors**

In accordance with section 385 of the Companies Act 1985, a resolution proposing that Morris & Young be re-appointed as auditors of the company will be put to the Annual General Meeting.

On behalf of the Board Members



**David Downie**  
Treasurer  
March 2009

# SCOTTISH ENVIRONMENT LINK

## STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES

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Company law requires the Board members to prepare accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the Board members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Board members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 1985. 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.

# SCOTTISH ENVIRONMENT LINK

## INDEPENDENT AUDITORS' REPORT

### TO THE BOARD MEMBERS OF SCOTTISH ENVIRONMENT LINK

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We have audited the accounts of Scottish Environment LINK for the year ended 31 March 2009 set out on pages 15 to 25. These accounts have been prepared under the accounting policies set out on pages 17 and 19.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Board members and auditors**

As described on page 12, the Board members', who are also the directors of Scottish Environment LINK for the purpose of company law, responsibilities for preparing the Board Members' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006

In addition we report to you if, in our opinion, the charity has not kept sufficient accounting records, if the accounts do not accord with those records, or if we have not received all the information and explanations we require for our audit.

We read the Board Members' Report, and consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Board members in the preparation of the accounts, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

# SCOTTISH ENVIRONMENT LINK

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### TO THE BOARD MEMBERS OF SCOTTISH ENVIRONMENT LINK

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#### Opinion

In our opinion the accounts:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Charity's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Companies Act 1985., the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Eligible to act as an auditor in terms of Section 25 of the Companies Act 1989

**Morris & Young**

Chartered Accountants & Registered Auditors

6 Atholl Crescent

PERTH

PH1 5JN

Dated: 22 May 2009



# SCOTTISH ENVIRONMENT LINK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2009

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2009 £	Total 2008 £
<b><u>Incoming resources from generated funds</u></b>						
Donations and legacies	2	126,800	-	-	126,800	128,775
Investment income	3	4,211	-	-	4,211	6,456
		<u>131,011</u>	<u>-</u>	<u>-</u>	<u>131,011</u>	<u>135,231</u>
Incoming resources from charitable activities	4	-	-	131,383	131,383	160,196
Other incoming resources	5	69,916	-	-	69,916	65,006
		<u>200,927</u>	<u>-</u>	<u>131,383</u>	<u>332,310</u>	<u>360,433</u>
<b><u>Resources expended</u></b>						
<b>Charitable activities</b>						
Core expenditure		156,789	-	1,995	158,784	133,874
Project expenditure		-	38,232	128,752	166,984	198,707
		<u>156,789</u>	<u>38,232</u>	<u>130,747</u>	<u>325,768</u>	<u>332,581</u>
Total charitable expenditure		<u>156,789</u>	<u>38,232</u>	<u>130,747</u>	<u>325,768</u>	<u>332,581</u>
Governance costs		7,334	-	-	7,334	7,644
		<u>164,123</u>	<u>38,232</u>	<u>130,747</u>	<u>333,102</u>	<u>340,225</u>
Total resources expended		<u>164,123</u>	<u>38,232</u>	<u>130,747</u>	<u>333,102</u>	<u>340,225</u>
Net incoming/(outgoing) resources before transfers		36,804	(38,232)	636	(792)	20,208
Gross transfers between funds		(26,528)	26,528	-	-	-
		<u>10,276</u>	<u>(11,704)</u>	<u>636</u>	<u>(792)</u>	<u>20,208</u>
Net income/(expenditure) for the year/ Net movement in funds		<u>10,276</u>	<u>(11,704)</u>	<u>636</u>	<u>(792)</u>	<u>20,208</u>
Fund balances at 1 April 2008		96,075	18,126	25,319	139,520	119,312
		<u>96,075</u>	<u>18,126</u>	<u>25,319</u>	<u>139,520</u>	<u>119,312</u>
Fund balances at 31 March 2009		<u>106,351</u>	<u>6,422</u>	<u>25,955</u>	<u>138,728</u>	<u>139,520</u>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 1985.

# SCOTTISH ENVIRONMENT LINK

## BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Tangible assets	11		10,551		8,433
<b>Current assets</b>					
Debtors	12	31,610		34,357	
Cash at bank and in hand		100,692		108,549	
		<u>132,302</u>		<u>142,906</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(4,125)</u>		<u>(11,819)</u>	
<b>Net current assets</b>			<u>128,177</u>		<u>131,087</u>
<b>Total assets less current liabilities</b>			<u><u>138,728</u></u>		<u><u>139,520</u></u>
<b>Income funds</b>					
Restricted funds	15		25,955		25,319
Unrestricted funds:					
Designated funds	16		6,422		18,126
Other charitable funds			<u>106,351</u>		<u>96,075</u>
			<u><u>138,728</u></u>		<u><u>139,520</u></u>

The accounts were approved by the Board on 20 May 2009



John Mayhew  
Chair

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small Charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 1985.

The particular accounting policies are described below. They have all been consistently applied throughout the year and the preceding year.

#### 1.2 Incoming resources

Donations are included in the year which they are receivable, which is when the charity becomes entitled to the resource.

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are receivable.

Bank interest is credited to the SOFA in the year in which it is received.

#### 1.3 Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal right or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	33% straight line
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This policy only applies to assets costing £250 or more. Assets costing less than £250 are to be depreciated in full in the year of acquisition.

#### 1.5 Pensions

The Charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 1 Accounting Policies

(continued)

#### 1.6 Accumulated funds

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Designated funds are unrestricted funds earmarked by the Board Members for particular purposes.

Other charitable funds are unrestricted funds which are available for use at the discretion of the Board Members in furtherance of the general objectives of the charity.

Further details are disclosed in notes 14 and 15.

### 2 Donations and legacies

	2009 £	2008 £
Donations and gifts	-	115
Grants receivable for core activities	126,800	128,660
	<u>126,800</u>	<u>128,775</u>
<b>Grants receivable for core activities</b>		
Unrestricted funds:		
Scottish Natural Heritage	61,800	60,593
Scottish Government	40,000	40,000
Esmée Fairbairn Charitable Trust	25,000	25,000
WWF Scotland	-	3,067
	<u>126,800</u>	<u>128,660</u>

### 3 Investment income

	2009 £	2008 £
Interest receivable	4,211	6,456

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 4 Incoming resources from charitable activities

	2009 £	2008 £
Grants receivable	115,515	106,400
Project income	15,868	53,796
	<u>131,383</u>	<u>160,196</u>

Included within income relating to grants receivable are the following grants

Awards for All	-	2,400
Perth & Kinross Council	1,500	1,000
Craignish Trust	-	5,000
Esmée Fairbairn Foundation	45,000	48,000
Tubney Trust	45,000	48,000
WWF - UK	3,000	2,000
Marine Bill Fighting Fund (provided by Tubney Trust and Esmée Fairbairn Foundation)	21,015	-
	<u>115,515</u>	<u>106,400</u>

### 5 Other incoming resources

	2009 £	2008 £
Other income	69,916	65,006
	<u>69,916</u>	<u>65,006</u>

Other Income is broken down as follows:

Subscriptions - Member Bodies	64,687	59,519
Subscriptions - Associates	-	2,416
Subscriptions - Subscribers	1,950	1,400
Subscriptions - Supporters	225	375
Publications	21	36
Hire of LINK Meeting Room	771	320
Office Consumables	0	20
Other Income	2,262	920
	<u>69,916</u>	<u>65,006</u>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

6 Total resources expended	Staff costs £	Depreciation £	Other costs £	Total 2009 £	Total 2008 £
<b>Charitable activities</b>					
<u>Core expenditure</u>					
Activities undertaken directly	106,211	6,239	46,334	158,784	133,874
<u>Project expenditure</u>					
Activities undertaken directly	80,807	-	86,177	166,984	198,707
	<b>187,018</b>	<b>6,239</b>	<b>132,511</b>	<b>325,768</b>	<b>332,581</b>
<b>Governance costs</b>	-	-	<b>7,334</b>	<b>7,334</b>	<b>7,644</b>
	<b>187,018</b>	<b>6,239</b>	<b>139,845</b>	<b>333,102</b>	<b>340,225</b>

### Auditors' remuneration

Fees payable to the auditor for the audit of the Charity's annual accounts	<b>3,120</b>	<b>3,120</b>
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### 7 Activities undertaken directly

	2009 £	2008 £
Other costs relating to core expenditure comprise:		
Office services	13,762	14,163
Travel and subsistence	4,419	2,568
Other expenses	1,382	1,069
Seminars and conferences	9,780	7,752
Office accommodation	24,124	20,244
Project expenditure	140,497	112,634
	<b>193,964</b>	<b>158,430</b>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 8 Governance costs

	2009 £	2008 £
Other governance costs comprise:		
Legal and professional fees	3,214	3,524
Audit fees	4,120	4,120
	<u>7,334</u>	<u>7,644</u>

Governance costs includes payments to the auditors of £3,120 (2008: £3,120) for audit fees and £1,000 (2008: £1,000) for other services.

### 9 Board Members

None of the Board members (or any persons connected with them) received any remuneration during the year, but John Mayhew received expenses reimbursement of £667 (2008 - £105) for expenses incurred in his trustee role. Jonathan Hughes was reimbursed £492 for expenses in attendance on LINK's behalf at the IUCN Conference in Madrid (2008: £230).

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2009 Number	2008 Number
Core	6	6
Project	2	2
	<u>8</u>	<u>8</u>

#### Employment costs

	2009 £	2008 £
Wages and salaries	159,118	152,666
Social security costs	14,825	9,596
Other pension costs	13,075	8,329
	<u>187,018</u>	<u>170,591</u>

There were no employees whose annual emoluments were £60,000 or more.

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 11 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2008	20,525
Additions	8,357
Disposals	(6,345)
<b>At 31 March 2009</b>	<b>22,537</b>
<b>Depreciation</b>	
At 1 April 2008	12,092
On disposals	(6,345)
Charge for the year	6,239
<b>At 31 March 2009</b>	<b>11,986</b>
<b>Net book value</b>	
<b>At 31 March 2009</b>	<b>10,551</b>
At 31 March 2008	8,433

12 Debtors	2009 £	2008 £
Trade debtors	3,188	6,993
Other debtors	26,169	25,143
Prepayments and accrued income	2,253	2,221
	<b>31,610</b>	<b>34,357</b>

13 Creditors: amounts falling due within one year	2009 £	2008 £
Bank overdrafts	-	2,668
Trade creditors	599	442
Accruals	3,526	8,709
	<b>4,125</b>	<b>11,819</b>



# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 14 Pension and other post-retirement benefit commitments Defined contribution

	2009 £	2008 £
Contributions payable by the company for the year	13,075	8,329

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2008	Movement in funds		Transfers	Balance at 31 March 2009
		Incoming resources	Resources expended		
1 Scottish Environment Week	(217)	12,767	(12,550)	-	-
2 LINKS Liaison	-	-	-	-	-
3 LINKS 2020 Project	-	-	-	-	-
4 Marine Bill Phase 2	19,498	114,015	(106,452)	-	27,061
5 Freshwater	3,500	-	(3,500)	-	-
6 Biodiversity	-	-	-	-	-
7 Climate Emissions	600	-	(600)	-	-
8 Climate Revised Policy	2,600	430	(3,030)	-	-
9 LINK Congress 2008	-	2,620	(2,620)	-	-
10 LINK Strategic Review	-	-	-	-	-
11 Agri TF	-	-	-	-	-
12 Freshwater Flooding Bill	-	-	-	-	-
13 Climate Emissions Good Practice	-	1,551	-	-	1,551
15 Discretionary Funds	(3,822)	-	-	-	(3,822)
16 Capital Grant	3,160	-	(1,995)	-	1,165
	<u>25,319</u>	<u>131,383</u>	<u>(130,747)</u>	<u>-</u>	<u>25,955</u>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the board members for specific purposes:

	Balance at 1 April 2008	Resources expended	Transfers	Balance at 31 March 2009
	£	£	£	£
1 Scottish Environment Week	218	(6,434)	6,216	-
2 LINK Liaison	771	(1,806)	1,035	-
3 LINK 2020	4,315	(6,088)	1,773	-
4 Marine Bill Phase 2	-	-	-	-
5 Freshwater	-	-	-	-
6 Biodiversity	5,000	(5,084)	84	-
7 Climate Emissions	-	(337)	337	-
8 Climate Revised Policy	-	(1,591)	1,591	-
9 LINK Congress 2008	-	(6,673)	6,673	-
10 Strategic Review	-	(8,458)	8,458	-
11 Agri TF	-	(1,350)	1,350	-
12 Freshwater Flooding Bill	-	(411)	411	-
13 Climate Emissions Good Practice	-	-	-	-
15 Discretionary Project Fund	7,822	-	(1,400)	6,422
16 Capital Grant	-	-	-	-
	<u>18,126</u>	<u>(38,232)</u>	<u>26,528</u>	<u>6,422</u>

### 17 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2009 are represented by:				
Tangible fixed assets	9,018	-	1,533	10,551
Current assets	101,458	6,422	24,422	132,302
Creditors: amounts falling due within one year	(4,125)	-	-	(4,125)
	<u>106,351</u>	<u>6,422</u>	<u>25,955</u>	<u>138,728</u>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 18 Commitments under operating leases

At 31 March 2009 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2009	2008
	£	£
Expiry date:		
Within one year	<u>9,600</u>	<u>9,600</u>

### 19 Related parties

The following board members are connected with enterprises which provide grants, or are subscribers, to Scottish Environment LINK. All transactions were carried out under normal commercial terms. There were no balances outstanding at the year end.

Board Member	Enterprise	Grant £	Subscription £	Other £
John Mayhew	APRS	-	496	-
Ian McCall	RAS	-	2,206	193
Lloyd Austin	RSPB	-	7,491	247
David Downie	WWF Scotland	-	5,000	130
Andrew Fairbairn	WTS	-	5,000	268
Dan Barlow	WWF Scotland	-	5,000	130
Deborah Long	Plantlife Scotland	-	795	70
Eila MacQueen	Council for Scottish Archaeology	-	2,206	103
Jonny Hughes	SWT	-	7,491	30

The payments during the year for the provision of services to any of the related parties noted above were:

John Mayhew	APRS	2,280
Lloyd Austin	RSPB	6,199
David Downie and Dan Barlow	WWF Scotland	5,530
Deborah Long	Plantlife Scotland	220
Jonny Hughes	SWT	549

There were no transactions in the year with the following board members:

Mike Robinson  
Ian Findlay  
Francoise van Buuren