

Charity Registration No. SC000296

Company Registration No. 250899 (Scotland)

**SCOTTISH ENVIRONMENT LINK**  
**BOARD MEMBERS' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2010**

# SCOTTISH ENVIRONMENT LINK

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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# Scottish Environment

### **Board Members' Report and Accounts for the year ended 31 March 2010**

*A Scottish Company Limited by Guarantee and without a share capital  
SCN000296  
Company No SC250899*

*Registered Office:  
2 Grosvenor House Shore Road  
PERTH PH2 8BD*

*Auditors;  
Morris & Young  
Chartered Accountants and Statutory Auditor  
6 Atholl Crescent  
PERTH PH1 5JN*

*Bankers:  
Triodos Bank NV  
Brunel House  
11 The Promenade  
BRISTOL BS8 3NN*

*The Co-operative Bank  
Olympic House  
Business Customer Service  
PO Box 250  
Delf House  
Skelmersdale  
WN8 6WT*

*Solicitors:  
J&H Mitchell WS  
Solicitors  
51 Atholl Road  
PITLOCHRY PH16 5BU*

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### Legal and Administrative

Board Members are pleased to present their report and accounts for the year ended 31 March 2010, 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, Small Companies Regime s419(2) Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### Trustees

Ian McCall, Chair  
Deborah Long, Vice Chair  
David Downie, Treasurer  
Lloyd Austin  
Andy Fairbairn  
Dan Barlow  
Eila Macqueen  
Jonny Hughes  
Vicky Junik (elected June 2009)  
John Mayhew (retired June 2009)  
Ian Findlay (co-opted June 2009, resigned January 2010)  
Mike Robinson (co-opted June 2009)

### President

Helen Zealley OBE

### Honorary Fellows

Jill Harden  
David Minns  
Simon Pepper OBE  
Neil Rankin CB CBE  
Michael Scott OBE  
Drennan Watson OBE

### Staff

Jen Anderson, Chief Officer, Company Secretary  
Alice Walsh, Development Officer  
Andy Myles, Parliamentary Officer  
Hugh Green, Finance & IT Officer  
Susan Guest, Parliamentary Administration Officer  
Ylva Haglund, Marine Campaign Officer (resigned June 2009)  
Adean Lutton, Information Officer (resigned October 2009)  
Kate McColl, Information & Administrative Support Officer (appointed January 2010)  
Alan Wells, Marine Research Officer

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### Structure and governance

#### Purposes and strategic objectives

LINK is a Scottish charity and a Company limited by guarantee since its incorporation in 2003. In the event of the Company's being dissolved its members would each be required to contribute up to £1. Founded in 1987 LINK provides a forum for its member organisations, all voluntary sector environmental bodies with a base in and operating across Scotland, supporting them in exchanging information, developing common positions and taking joint action where there are issues of common concern. LINK is governed by its Memorandum and Articles (last amended in 2006) and in day-to-day operations its member organisations follow the *modus operandi* laid down in its set of operating principles.

LINK's charitable purposes are concerned with advancing conservation and enhancement of Scotland's natural and associated cultural heritage, encouraging awareness and understanding of the role of the environment in the wider context of sustainable development, and promoting effectiveness and efficiency among the voluntary environmental sector. In terms of public benefit, it is in the wider public interest that we have a healthy environment within which to live and develop. LINK's projects and its policy advocacy all profile and promote the importance of a healthy environment for people's wellbeing, for communities and visitors, and for the livelihoods of current and future generations. LINK's purposes are reflected in the network's strategic objectives, ie: to work towards a sustainable Scotland where national decision-making takes account of the needs of society, economy and the environment; to be a strong voice for the environment in public and policy debate; and to function as an efficient, effective and accountable network.

The Trustees confirm they have complied with section 4 of the Charities Act 2006 having given due attention to the guidance in relation to public benefit.

#### Membership, member engagement, wider affiliation

Over the reporting period LINK has delivered well against these, as this report illustrates, despite impacts of recession on our own and our members' operations and a significant reduction in the corporate and public sectors' ability to support environmental activity.

Membership increased (see full list at <http://www.scotlink.org/public/about/members.php>) and member feedback confirms that LINK delivers important value for money to both its smaller and larger environmental member bodies. LINK member organisations continue with over 500,000 individual members between them. Reception of LINK's policy contributions and reaction to its initiatives continue to demonstrate that the network's expertise and evidence-based proposals are valued by decision-makers.

Given the democracy underpinning LINK's structure, forward strategy is set by members, together assessing critical trends and key issues for joint action and identifying where engaging through LINK is likely to add value to, and complement, individual members' action. The percentage of member body involvement in the Board, task forces and other joint work was over 94% with 'low activity' noted in relation to just two of the smaller organizations.

The Board has taken time to assess its relationship with the wider environmental network including non-member NGOs, government agencies, green business and environmental

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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consultancies. Many of these have become a part of LINK's information sharing network, share extensively in LINK discussions of policy and are linked to LINK in taking joint action on a wide range of issues. To formalize the relationship LINK has developed proposals for a new package of affiliation, which will be launched in autumn 2010.

### **The work programme**

The programme for member activity through LINK for 2009/10 was agreed in autumn 2008, set out in the network's operating plan for 09/10 and taken forward through network task forces, by Board and staff. Discussion by the network at autumn 2009 confirmed economics & environment, local authority delivery of environmental objectives, UK elections, climate, land use and biodiversity as priorities agreeing that whilst LINK should be alert to gaps in the joint programme it is not always in the network's capacity, nor may it add value, for LINK to attempt to bridge these. Our developing political strategy is, nevertheless, to monitor and work in all environmental policy areas, aware of our strengths and weaknesses in so doing, and, also, to bear in mind that initiatives might be best considered at the local, Scottish, UK and European & international levels – or mixtures thereof.

Members' Congress in November 2009 focussed on environment and the economy, with various speakers, workshops and plenary on the role of the economy in a sustainable Scotland. This included interesting discussion of alternatives to GDP as a measure of progress. LINK has sought to engage others in debate over much-needed alternatives to GDP, as a means of evaluating Scotland's progress.

2009 saw the development of a system of Board and network reassessment of advocacy priorities every six months based on our regularly updated political strategy report from Parliamentary Officer Andy Myles. This allows the network, its member organisations and its task forces, to keep abreast of the complexity of political developments and to watch the political horizon at all levels for developments affecting Scotland.

### **Board overview**

LINK's Board held face-to-face meetings four times this year, monitoring progress against operating plan and key performance indicators, advising on priorities in relation to political strategy and allocating available resources in support key ambitions. At its subgroup level the Board was involved in recruitment, staff support, reassessment of funding strategy, and strategic liaison with public sector bodies.

The Board undertook a review of the benefits which LINK offers to a wider network of partners, which resulted in proposals for a new category of *organisational supporter*, which will be developed next year. The Board has reassessed the constitutional position regarding trustee tenure and will propose amendments to the AGM in June 2010, which should ensure that trustees with experience are not 'recycled' too swiftly in future.

On the Board, Ian McCall, a long-time trustee and an active member of the network on the Ramblers Scotland staff until spring 2009, took over from John Mayhew as Chair in June 2009. Deborah Long has continued as Vice Chair and David Downie as Treasurer. Vicky Junik was elected to the Board at the AGM in June 2009. One elected trustee place has been vacant during the year. The complement of elected trustees is likely to drop to 9 as a result of the review of tenure referred to above. Ian Findlay and Mike Robinson were co-opted to the Board

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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in early autumn 2009 bringing useful expertise in fundraising, governance and organisational development, amongst other things. Ian Findlay subsequently resigned in January 2010.

A successful search for a successor as Treasurer to take over from David Downie in 2010 has identified Paul Ritchie who will take over in June 2010. David Downie has served in this capacity on LINK's Board since 2002, supporting development of LINK's financial, operational and HR processes. LINK's skills audit has been updated to inform future recruitment: the Board recognises that identification of new volunteers and 'fresh blood' is important to LINK's future management and direction.

At the 2009 AGM Helen Zealley was unanimously re-appointed President, and is completing her second year in this ambassadorial role. Helen draws on considerable experience in the public health sector in her advice and support to LINK and its work, and the network has had the benefit of her active engagement in several initiatives including our work on Single Outcome Agreements and in high-level liaison meetings with the Minister and Agencies. Many of LINK's honorary fellows continued to participate in network activity during the year.

### **Task forces**

Making up a very important dimension in LINK's management over the period were Task Forces, their Convenors and their Deputies. The investment by Convenors and Deputies in leading task forces and ensuring delivery of their work plans is donated voluntarily by their employing organisations. Thanks to all the individuals involved and to Archaeology Scotland, Association for the Protection of Rural Scotland, Buglife, Marine Conservation Society, National Trust Scotland, Plantlife, RSPB Scotland, Scottish Wildlife Trust, Woodland Trust Scotland and WWF Scotland for their leadership of these groups.

### **Staff**

Also key to the organisation's effectiveness is the small staff complement. Staff provide vital coordinating and advisory support to the organisation, its task forces and Board; this includes all financial administration, fundraising, provision of regular parliamentary and policy information to members, parliamentary liaison, support with projects, provision of workshops and other events, management of services to members and wider partners and audiences, HR and administration. The core staff complement dropped very slightly over the year to the level of 4.5 full time equivalent posts, actually delivered by six staff, some working part-time. Through the marine project there are also two project officer posts. LINK's is a lean staff complement in comparison to many other networks in the Scottish voluntary sector. Ylva Hagiund and Adean Lutton left LINK for other jobs in June 2009 and November 2009, respectively. Kate McColl joined the organisation as Information & Admin Support Officer in January 2010.

### **The Year in retrospect**

LINK has delivered against much of its operating plan for 2009/10, revisiting aspirations at quarterly networking meetings, reassessing priorities as capacity and policy contexts demanded. In financial terms this was delivered on a leaner budget than the original with LINK's budget revised downwards to achieve economies early in the reporting year.

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### Legislation

This has been a significant year in legislative terms, for LINK members, pulling together policy work and advocacy over two decades on three areas, each of which can make important contributions to sustainable development. Through LINK members were major contributors to and influencers of Scottish legislation on Climate, Sustainable Flood Management and Marine environmental management. We were public acknowledged and thanked by Parliamentarians of all five parties for our contribution as an important stakeholder at each of the Stage 3 debates in the Scottish Parliament. LINK members are very pleased with all three pieces of legislation though acknowledge that the real job of making these deliver in practice is about to begin and that NGO and wider societal pressure are crucial if we wish the spirit of these Acts to be implemented.

### Some highlights

This year LINK established a new task force on *Sustainable Land Use Strategy*, following on from an eNGO initiative which secured a legislative commitment to such a Strategy in the Climate Change (Scotland) Act (2009). LINK bodies have often made the case for a strategic assessment of land use, and took the opportunity to commission *Living with the Land*, a report identifying the scope and approach of a sustainable land use strategy for Scotland. Its launch in December 2009 was well received by parliamentarians and the Scottish Government, with which discussions on scope and content have since developed.

Recognising the intention that national commitments be delivered through the Concordat with Scotland's 32 local authorities and the Single Outcome Agreement (SOA) process and aware of our limited resources for engagement across all these Councils, LINK commissioned work identifying key environmental 'headings' where members will look for delivery of national objectives. *Working for sustainable development through Single Outcome Agreements* published in early 2010 highlights: climate change, footprint & consumption, transport, water and flooding, historic environment, biodiversity, physical activity and health, education, landscape, recreational access. LINK is beginning to monitor how these issues fare across Scotland and in national government treatment in the lead up to the Scottish Parliament elections in 2011 and local government elections in 2012.

In early 2010 LINK commissioned a report on strategic planning needs in Scotland to support the sustainable development of what will be a key industry, marine renewables. *Avoiding conflicts in the marine environment* will be published in May.

LINK's sixth *Scottish Environment Week* in Holyrood demonstrated yet again that the environment is GREAT! – for business, communities, children, health and very much more. The Week affords politicians and parliamentarians opportunities to consider the contribution which Scotland's environment makes to people's lives, our wellbeing, and to the economy. Many of LINK's members took an active part in the lunchtime and evening seminars and midweek reception. Thanks go to this year's financial sponsors for the Week, Historic Scotland, Scottish Natural Heritage and SEPA, and to Sarah Boyack MSP for hosting the event at Holyrood.



# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### **Political strategy at Scottish, UK and European levels**

LINK's parliamentary forum met three times during the year, exchanging information about policy and politics, informing political strategy development and organising an excellent advocacy training day for members in July 2009. A number of members made up the LINK contingent at the Scottish conferences of all the main political parties over the year; LINK chose to promote marine and climate issues with politicians at 2009 conferences, whereas spring 2010 conferences concentrated on the coming Westminster elections.

With the UK parliamentary elections, and subsequent Scottish, local and EU elections in focus, LINK has this year compiled a set of sustainability 'asks' of politicians at all these levels, which will be published in LINK's Manifesto. On this basis members will have a rolling programme allowing for review and discussion of the environmental agenda as a whole, and helping to set individual organisational initiatives in perspective. The Manifesto will be reviewed annually and will allow the whole policy community to have a broad indication of our joint and several thinking.

Staff met EEB UK representatives at Green Alliance in September and also with staff from other Links, to consider how EEB members in the UK can be kept better informed about opportunities and progress at the European level. The opportunity was taken to explore impacts of a possible 'hung parliament' resulting from the Westminster Parliamentary elections. As the election nears, the polls indicate a real possibility of a hung Parliament, in which Scotland's experience of working in a politics of negotiation may be of advantage to our colleagues in Westminster. LINK supported member bodies in holding hustings in constituencies across Scotland to give local voters an opportunity to question parties' local candidates about climate and environment issues. LINK provides guidance on organising hustings meetings via its website. As the election drew closer events were planned in Edinburgh, Glasgow, Kingussie, Crieff and Haddington, many in partnership with other NGOs under the *Ask the Climate Question* banner.

### **Policy advocacy**

Over the year LINK has responded to inquiries, provided briefings to MSPs and other policy stakeholders, met with government Ministers, run seminars and submitted consultation responses. These are available at <http://www.scotlink.org/public/policy/papers.php>. LINK was also represented on participated in seventy stakeholder forums, many of which are Government-led. See <http://www.scotlink.org/public/about/delegates.php> for full details of these groups. Experience of these is varied though in general members find them valuable opportunities for the different sectors to explore issues and approaches, sometimes upstream of strategy being established.

Through its task forces and also through the Board the network liaised over strategic and policy issues with Scottish Government departments, SNH, SEPA, Historic Scotland, Forestry Commission Scotland, Marine Scotland, and a range of stakeholders within industry. LINK bodies worked in partnership with Stop Climate Chaos Scotland, with Eco Congregations and with Northern Ireland Environment LINK, Wales Environment LINK and Wildlife and Countryside Link. There has been close contact with SCVO, including support in establishing a carbon accounting tool for use by voluntary organisations across Scotland (CarbonLINK); LINK is represented on SCVO's Green Reference Group to promote the discussion of environmental issues within the Scottish Third Sector and on its policy committee.

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### Workshops

Besides the quarterly networking meetings at which members and task forces, LINK organised six workshops for members, addressing environmental justice, sustainable land use, fundraising, marine renewables and parliamentary advocacy, in some cases helping the membership to reach consensus on complex issues.

### Communications

Staff and Textlynx, working together, this year completed a major overhaul of the LINK website <http://www.scotlink.org/> with clearer signposting and simpler navigation. There have also been revisions to format and timing of both our monthly Bulletin to the internal audiences and thrice-yearly Newsletter to a wider audience including government and its agencies, funders, LINK supporters and subscribers.

From point of view of LINK's basic mission, 2009/10 has been a very good year, with membership rising, including both new and returning members – very much an endorsement of the added value LINK can provide to its member bodies. The organisation is aware of the 'squeeze' which the current recession places on voluntary sector bodies' funding and as a result, the Board's ambition has been to keep costs down. The Board has held subscription rates at 2008/09 levels.

### Financial review

#### Overview and reserves policy

LINK closed the financial year with £122,744 in unrestricted funds. Of that figure £5,244 represents Fixed Assets.

The Board agreed to maintain within the unrestricted balance a figure of £61,000, amounting to three months' core operating costs, core staff commitment to projects and potential redundancies, in the event that the company had to be wound up. In order to be ready to respond to the likely tougher economic climate ahead, the Board has also decided to maintain £30,000 of unrestricted funds to be able to react if any of our major funders, or some of our members, were to have to withdraw their support fairly suddenly. This policy is kept under review each year.

The balance of £26,500 in available funds is largely as anticipated.

#### Income streams

While LINK income overall was £22,000 lower than last year, unrestricted income was £13,000 higher. This was mainly due to increased core cost recovery from projects, from increased income from meeting room rental and hosting an employee from another organisation in our Perth office, and from increased membership subscriptions.

As a membership organisation, members and Board set a goal in 2004 of raising at least 50% of essential costs through internal membership subscriptions by 2011, in order to reduce

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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reliance on external funding and demonstrate member bodies' commitment to the network. The Board is pleased that LINK has met this goal 12 months early. Due to a net addition of 3 members in 2009-10, subscription income for the year was £73,033 representing 51% of our essential expenditure during the year. This was achieved while at the same time freezing subscription rates, to support members through this difficult period.

### **Acknowledgements**

LINK's other principle income streams are grants from Scottish Natural Heritage, Scottish Government and the Esmée Fairbairn Foundation, all of whom we would like to thank. These channels of support are vital to the network. Grant funding at the same level is promised by these funders for the coming financial year, but the available level of funding from 2011 onwards has still to be determined by these organisations.

Continued support from the Esmée Fairbairn Foundation and the Tubney Trust for marine advocacy is warmly acknowledged. We would also like to acknowledge the following contributions received towards its work this year, from:

- Historic Scotland, towards Scottish Environment Week 2010;
- Craignish Trust, supporting our work on Sustainable Land Use policy
- Perth & Kinross Council, for a Biodiversity conference
- The Inchcape Foundation, for our core work
- WWF UK, for support with Links' Liaison.

### **Expenditure**

LINK expenditure overall was £47,000 lower than last year, mainly due to smaller project spending. All budget areas of core unrestricted expenditure were also kept under tight control throughout the year, resulting in a reduction of £7,000 from last year. Nonetheless, the Board were able to fully honour the staff salary plan.

LINK contributed funds from its discretionary project fund during the year to a Sustainable Tourism publication developed by Visit Scotland, towards the costs of the Royal Society of Edinburgh's Climate Change Enquiry, and to the work of launching a Commemorative trust in memory of our late President, Fred Edwards. Discretionary funds were also allocated towards UK General Election work, and the development and publication of lobby documents on Single Outcome Agreements and the Common Agricultural Policy update. LINK also sponsored a one-day Fundraising training course for members.

### **Financial outlook**

We start the new financial year in good shape, with a good level of core / unrestricted reserves and a conservative forward budget set by the Board which targets another small surplus in these funds. The Board has decided to designate £15,000 of unrestricted funds to the annual Discretionary project fund, the same level as last year.

However, the Board is aware that coming years may be more difficult, with both government and private grantors indicating uncertain funding and possible cuts to eNGO funding in general. These are difficult times for all sectors and the trustees are conscious of the programmes, posts and commitments relying on LINK funding, and the Board hopes to ensure that, whatever happens, we have a contingency plan in place to manage the impacts. LINK is

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# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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committed to trying to ensure continuing independence from government or any other non-NGO sector grantor, and this may lead to some tougher decisions ahead.

Review of our membership subscriptions policy is ongoing, in the context of these leaner funding futures, and for the coming year the Board is proposing to freeze subscriptions rates again, at the 2008-09 level.

LINK and its counterparts in England, Northern Ireland and Wales have secured a three-year extension to the marine project funded in all four countries by the Esmée Fairbairn Foundation and the Tubney Trust. About to enter its third year, this represents significant funding support which hugely helps the networks' effort to secure sound marine legislation for the UK's waters. The new phase of funding will support the Links well into the implementation phase of legislative commitments in the UK Marine and Coastal Access Act (2009) and the Marine (Scotland) Act 2010.

### **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. The Funding subgroup of the Board meets regularly and 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-five member bodies invest through staff-time and sometimes through the time of their voluntary trustees in LINK events, discussions, initiatives and management, and in representing LINK positions at wider stakeholder meetings and external events. 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.

### **Carbon Accounting**

We have published our second detailed annual report on Carbon Emissions due to LINK business activities during the financial year. It can read in full or downloaded from <http://www.scotlink.org/public/publications/CarbonAccounts.php>

This year we have extended our reporting to include emissions from travel to LINK-organised meetings: our quarterly Board meetings and AGM, our annual members' Congress, and LINK workshops and training events for members.

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### **Future direction**

#### **Resources**

Looking ahead, the Board's priority will be to consider how to sustain and support the network – retaining member organisations through difficult times, advocating for environment to reserve its fair share of attention and funding despite recession. The Board's funding subgroup is reviewing the financial position, looking at various funding scenarios and will propose a new schedule of membership subscriptions for the next three years by October 2010.

#### **New Organisational Supporter affiliation**

The Board has taken time to assess its relationship with the wider environmental network including non-member NGOs, government agencies, green business and environmental consultancies. Many of these have become a part of LINK's information sharing network, share extensively in LINK discussions of policy and are linked to LINK in taking joint action on a wide range of issues. To formalize the relationship LINK has developed proposals for a new package of affiliation, which will be launched in autumn 2010. Existing Subscribers and Supporters will be contacted about this during summer 2010.

#### **Forward work plan**

Autumn 2009 membership discussions have informed the preparation of a new operating plan for 2010/11 in which environmental governance in Scotland, economy and environment, environment and the law, and manifesto work towards Scotland's parliamentary elections sit alongside detailed action plans of ten task forces.

The focus of LINK's parliamentary strategy will be legislative delivery rather than new Bills and the organisation will be proposing issues for inquiry treatment to some of Holyrood's committees. A LINK bill team is actively inputting to proposed Wildlife and Natural Environment legislation.

LINK plans several public events including a seminar with Local Authority Biodiversity Plan Officers in June and a conference on sustainable land use strategy, with the Centre for Scottish Public Policy, in autumn 2010. The Joint Links' September 2010 seminar will be an opportunity to explore the impacts of coalition government at Westminster, as well as opportunities and concerns for things environmental.

Advocacy training and media training days for members and others are in the summer diary. Members' congress in November 2010 will focus on environment and the law. Liaison is underway with the Holyrood Events Team for Scottish Environment Week in early March 2011.

#### **Launching the Fred Edwards Trust**

LINK and Capability Scotland are amongst several parties currently working through a small steering group to prepare for the launch of a new trust in October 2010 to commemorate Fred Edwards and to champion, through mentoring and more, the principles which Fred espoused of social justice, ecological integrity, economic literacy and a global world view.

# SCOTTISH ENVIRONMENT LINK

## BOARD MEMBERS' REPORT FOR THE YEAR ENDED 31 MARCH 2010

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### **Auditors**

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.

In accordance with section 487(2) of the Companies Act 2006, 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  
25<sup>th</sup> May 2010

# 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 2010 set out on pages 16 to 26. These accounts have been prepared in accordance with the accounting policies set out on page 18.

This report is made solely to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charitable company and its trustees 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 13, the Board members, who are also the directors of Scottish Environment LINK for the purposes of company law, are responsible 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) and for being satisfied that the accounts give a true and fair view.

The Board members have elected for the accounts to be audited in accordance with the Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and report in accordance with section 44 of that Act.

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 prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the information given in the Board Members' Report is not consistent with those accounts, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit.

We read the Board Members' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit 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 affairs of the Charity as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the accounts have been prepared in accordance with the Companies Act 2006.



**Mr Alexander Fyfe M.A.A.T, C.A., DChA. (Senior Statutory Auditor)**

**for and on behalf of Morris & Young**

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants

6 Atholl Crescent

PERTH

PH1 5JN

Dated: 26<sup>TH</sup> May 2010.

# SCOTTISH ENVIRONMENT LINK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2010

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2010 £	Total 2009 £
<b><u>Incoming resources from generated funds</u></b>						
Donations and legacies	2	131,077	-	-	131,077	126,800
Investment income	3	293	-	-	293	4,211
		<u>131,370</u>	<u>-</u>	<u>-</u>	<u>131,370</u>	<u>131,011</u>
Incoming resources from charitable activities	4	-	-	96,692	96,692	131,383
Other incoming resources	5	82,467	-	-	82,467	69,916
		<u>213,837</u>	<u>-</u>	<u>96,692</u>	<u>310,529</u>	<u>332,310</u>
<b>Total incoming resources</b>						
<b><u>Resources expended</u></b>						
<b>Charitable activities</b>						
Core expenditure		151,821	-	1,342	153,163	158,784
Project expenditure		-	30,416	97,275	127,691	166,984
		<u>151,821</u>	<u>30,416</u>	<u>98,617</u>	<u>280,854</u>	<u>325,768</u>
<b>Total charitable expenditure</b>						
Governance costs		5,415	-	-	5,415	7,334
		<u>157,236</u>	<u>30,416</u>	<u>98,617</u>	<u>286,269</u>	<u>333,102</u>
<b>Total resources expended</b>						
<b>Net incoming/(outgoing) resources before transfers</b>		<b>56,601</b>	<b>(30,416)</b>	<b>(1,925)</b>	<b>24,260</b>	<b>(792)</b>
Gross transfers between funds		(40,208)	37,760	2,448	-	-
		<u>16,393</u>	<u>7,344</u>	<u>523</u>	<u>24,260</u>	<u>(792)</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>						
Fund balances at 1 April 2009		106,351	6,422	25,955	138,728	139,520
		<u>122,744</u>	<u>13,766</u>	<u>26,478</u>	<u>162,988</u>	<u>138,728</u>
<b>Fund balances at 31 March 2010</b>						

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# SCOTTISH ENVIRONMENT LINK

## BALANCE SHEET

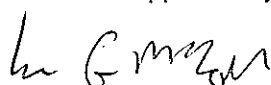
AS AT 31 MARCH 2010

	Notes	2010 £	£	2009 £	£
<b>Fixed assets</b>					
Tangible assets	11		5,435		10,551
<b>Current assets</b>					
Debtors	12	21,362		31,610	
Cash at bank and in hand		145,350		100,692	
		<u>166,712</u>		<u>132,302</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(9,159)</u>		<u>(4,125)</u>	
<b>Net current assets</b>			<u>157,553</u>		<u>128,177</u>
<b>Total assets less current liabilities</b>			<u>162,988</u>		<u>138,728</u>
<b>Income funds</b>					
Restricted funds	15		26,478		25,955
Unrestricted funds:					
Designated funds	16		13,766		6,422
Other charitable funds			<u>122,744</u>		<u>106,351</u>
			<u>162,988</u>		<u>138,728</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2010, although an audit has been carried out under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 25 May 2010



Ian McCall  
Chair

Company Registration No. 250899

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

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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 2006.

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 2010

### 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 15 and 16.

### 2 Donations and legacies

	2010 £	2009 £
Donations and gifts	1,515	-
Grants receivable for core activities	129,562	126,800
	<u>131,077</u>	<u>126,800</u>
<b>Grants receivable for core activities</b>		
Unrestricted funds:		
Scottish Natural Heritage	60,562	61,800
Scottish Government	44,000	40,000
Esmée Fairbairn Charitable Trust	25,000	25,000
	<u>129,562</u>	<u>126,800</u>

### 3 Investment income

	2010 £	2009 £
Interest receivable	293	4,211

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010

### 4 Incoming resources from charitable activities

	2010 £	2009 £
Grants receivable	76,720	115,515
Project income	19,972	15,868
	<u>96,692</u>	<u>131,383</u>
Included within income relating to grants receivable are the following grants		
Perth & Kinross Council	1,000	1,500
Esmée Fairbairn Foundation	36,985	45,000
Tubney Trust	36,985	45,000
WWF - UK	-	3,000
Marine Bill Fighting Fund (provided by Tubney Trust and Esmée Fairbairn Foundation)	1,750	21,015
	<u>76,720</u>	<u>115,515</u>

### 5 Other incoming resources

	2010 £	2009 £
Other income	82,467	69,916
<b>Other Income is broken down as follows:</b>		
Subscriptions - Member Bodies	70,803	64,687
Subscriptions - Associates	-	-
Subscriptions - Subscribers	1,850	1,950
Subscriptions - Supporters	380	225
Publications	0	21
Hire of LINK Meeting Room	800	771
Office Consumables	32	0
Other Income	8,602	2,262
	<u>82,467</u>	<u>69,916</u>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010

### 6 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2010 £	Total 2009 £
<b>Charitable activities</b>					
<u>Core expenditure</u>					
Activities undertaken directly	107,911	5,678	39,574	153,163	158,784
<u>Project expenditure</u>					
Activities undertaken directly	60,456	-	67,235	127,691	166,984
	<b>168,367</b>	<b>5,678</b>	<b>106,809</b>	<b>280,854</b>	<b>325,768</b>
<b>Governance costs</b>	-	-	<b>5,415</b>	<b>5,415</b>	<b>7,334</b>
	<b>168,367</b>	<b>5,678</b>	<b>112,224</b>	<b>286,269</b>	<b>333,102</b>

### Auditors' remuneration

Fees payable to the auditor for the audit of the Charity's annual accounts	<b>3,515</b>	<b>3,120</b>
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### 7 Activities undertaken directly

	2010 £	2009 £
Other costs relating to core expenditure comprise:		
Office services	9,851	13,762
Travel and subsistence	2,852	4,419
Other expenses	659	1,382
Seminars and conferences	7,193	9,780
Office accommodation	26,982	24,124
Project expenditure	95,362	140,497
	<b>142,899</b>	<b>193,964</b>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

### 8 Governance costs

	2010 £	2009 £
Other governance costs comprise:		
Legal and professional fees	900	3,214
Audit fees	4,515	4,120
	<u>5,415</u>	<u>7,334</u>

Governance costs includes payments to the auditors of £3,515 (2009: £3,120) for audit fees and £1,000 (2009: £1,000) for other services.

### 9 Board Members

None of the Board Members (or any person connected to them) received any remuneration during the year. Payments of expenses to Board Members are disclosed within related parties, Note 19.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2010 Number	2009 Number
Core	6	6
Project	1	2
	<u>7</u>	<u>8</u>

#### Employment costs

	2010 £	2009 £
Wages and salaries	141,869	159,118
Social security costs	12,983	14,825
Other pension costs	13,515	13,075
	<u>168,367</u>	<u>187,018</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 2010

### 11 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2009	22,537
Additions	562
Disposals	(1,491)
<b>At 31 March 2010</b>	<b>21,608</b>
<b>Depreciation</b>	
At 1 April 2009	11,986
On disposals	(1,491)
Charge for the year	5,678
<b>At 31 March 2010</b>	<b>16,173</b>
<b>Net book value</b>	
At 31 March 2010	<b>5,435</b>
At 31 March 2009	<b>10,551</b>

12 Debtors	2010 £	2009 £
Trade debtors	2,095	3,188
Other debtors	17,144	26,169
Prepayments and accrued income	2,123	2,253
	<b>21,362</b>	<b>31,610</b>

13 Creditors: amounts falling due within one year	2010 £	2009 £
Accruals	9,159	4,125

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010

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

#### Defined contribution

	2010 £	2009 £
Contributions payable by the company for the year	13,515	13,075

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions totalling £nil (2009: £nil) were payable to the fund at the year end and are included in creditors.

### 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 2009	Movement in funds			Balance at 31 March 2010
		Incoming resources	Resources expended	Transfers	
1 Scottish Environment Week	-	5,200	(5,200)	-	-
2 LINKS Liaison	-	726	(726)	-	-
3 Marine Bill Phase 2	27,061	1,750	(28,812)	-	-
3.5 Marine Bill Phase 3	-	78,211	(52,732)	-	25,478
4 LINK Congress	-	1,765	(1,765)	-	-
5 LINK Election Campaigns	-	-	-	-	-
6 SOA Lobby Document	-	-	-	-	-
7 STP Sustainable Tourism Booklet	-	-	-	-	-
8 SLU Sustainable Land Use Strategy	-	6,500	(6,500)	-	-
9 AGRI CAP Vision Update Report	-	1,500	(1,500)	-	-
10 Fred Edwards Commemorative Initiative	-	-	-	-	-
11 SEFF Training Course	-	40	(40)	-	-
12 RSE Climate Change Enquiry	-	-	-	-	-
13 Biodiversity Conference	-	1,000	-	-	1,000
15 Discretionary Funds	(3,822)	-	-	3,822	-
16 Capital Grant	1,165	-	(1,342)	177	-
17 Climate Emissions Good Practice	1,551	-	-	(1,551)	-
	<u>25,955</u>	<u>96,692</u>	<u>(98,617)</u>	<u>2,448</u>	<u>26,478</u>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010

### 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 2009	Resources expended	Transfers	Balance at 31 March 2010
	£	£	£	£
1 Scottish Environment Week	-	(9,913)	9,913	-
2 LINKS Liaison	-	(2,037)	2,037	-
3 Marine Bill Phase 2	-	-	-	-
3.5 Marine Bill Phase 3	-	-	-	-
4 LINK Congress	-	(5,071)	5,071	-
5 LINK Election Campaigns	-	(2,150)	4,050	1,900
6 SOA Lobby Document	-	(6,195)	6,195	-
7 STP Sustainable Tourism Booklet	-	(500)	500	-
8 SLU Sustainable Land Use Strategy	-	(752)	3,872	3,120
9 AGRI CAP Vision Update Report	-	-	1,500	1,500
10 Fred Edwards Commemorative Initiative	-	(2,281)	2,927	647
11 SEFF Training Course	-	(1,517)	1,517	-
12 RSE Climate Change Enquiry	-	-	500	500
13 Biodiversity Conference	-	-	-	-
15 Discretionary Funds	6,422	-	(322)	6,100
16 Capital Grant	-	-	-	-
17 Climate Emissions Good Practice	-	-	-	-
	<u>6,422</u>	<u>(30,416)</u>	<u>37,760</u>	<u>13,766</u>

### 17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2010 are represented by:				
Tangible fixed assets	5,244	-	191	5,435
Current assets	126,659	13,766	26,287	166,712
Creditors: amounts falling due within one year	(9,159)	-	-	(9,159)
	<u>122,744</u>	<u>13,766</u>	<u>26,478</u>	<u>162,988</u>

# SCOTTISH ENVIRONMENT LINK

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2010

### 18 Commitments under operating leases

At 31 March 2010 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2010	2009
	£	£
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 was a balance outstanding by RSPB of £1,500 at the year end.

Board Member	Enterprise	Grant £	Subscription £	Other £
John Mayhew	APRS	-	386	90
Ian McCall	RAS	-	-	-
Lloyd Austin	RSPB	1,500	7,491	341
Andrew Fairbairn	WTS	-	5,000	290
Dan Barlow and David Downie	WWF Scotland	2,476	5,000	20
Deborah Long	Plantlife Scotland	-	1,368	40
Eila MacQueen	Archaeology Scotland	-	2,206	20
Jonny Hughes	SWT	-	7,491	320
Ian Findlay	Paths for All	-	50	40
Vicky Junik	NTS	-	7,491	20
Mike Robinson	RSGS	-	-	450

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

John Mayhew	APRS	3,005
Dan Barlow and David Downie	WWF Scotland	5,161

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

Ian McCall