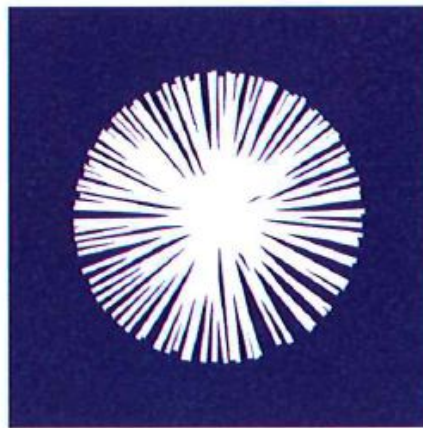


Company registration number: SC250899  
Charity registration number: SC000296

# Scottish Environment LINK

(A company limited by guarantee)  
Annual Report and Financial Statements  
for the Year Ended 31 March 2013



Scottish  
Environment

**LINK**

Morris & Young, Statutory Auditor  
Chartered Accountants  
6 Atholl Crescent  
PERTH  
PH1 5JN

# Scottish Environment LINK

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## Scottish Environment LINK

### Reference and Administrative Details

<b>Charity name</b>	Scottish Environment LINK
<b>Charity registration number</b>	SC000296
<b>Company registration number</b>	SC250899
<b>Principal office</b>	2 Grosvenor House Shore Road PERTH PH2 8BD
<b>Registered office</b>	2 Grosvenor House Shore Road PERTH PH2 8BD
<b>Trustees</b>	Deborah Long, Chair Lloyd Austin Eila Macqueen (Resigned 23 November 2012) Jonny Hughes (Resigned 23 November 2012) Ian Findlay Mike Robinson Paul Ritchie, Treasurer Helen Todd Angus Yarwood Simon Jones (Appointed 23 November 2012) Beryl Leatherland (Appointed 23 November 2012) Mandy Orr (Appointed 23 November 2012)
<b>Secretary</b>	Jennifer Anderson
<b>Solicitor</b>	J & H Mitchell WS 51 Atholl Road PITLOCHRY PH16 5BU
<b>Auditor</b>	Morris & Young, Statutory Auditor Chartered Accountants 6 Atholl Crescent PERTH PH1 5JN

# Scottish Environment LINK

## Trustees' Report

Board Members are pleased to present their report and accounts for the year ended 31 March 2013, 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 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, Governance and Management**

Scottish Environment LINK is a Scottish charity and company incorporated on 10th June 2003, limited by guarantee and without 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.

### **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.

### **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.

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.

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.

# Scottish Environment LINK

## Trustees' Report

### Overview of activity

The network's strategy was refreshed in 2012 in the wake of an assessment of views amongst member organisations and partners. Objectives remain unchanged: LINK will work towards a sustainable Scotland; act as a strong voice for Scotland's environment; and operate in ways that are effective and accountable. Changes are generally about the emphases LINK will put on prioritising issues, on building the case for environment to be properly accounted for in Scotland, and on the rigour of collective advocacy strategy. Internally, satisfaction with LINK's roles and services to members is high (around 88%) and strategy in this respect is about investing more time in internal discussion and awareness raising about consensus and diversity across the network and the benefits available to members from engaging. Stronger KPIs have been agreed which should allow clearer judgements about the impact and effectiveness of working together.

In the last year we have sharpened our strategic approach and continued learning the benefits of seriously broadening our contacts and influence within the economic and social parts sectors of the Scottish policy community. We have expanded our discussions with business generally, and the farming, fishing, renewable energy and food and drink industries in particular. At the same time, we have been developing our relationships and discussions with, amongst others, the trade unions, churches, voluntary organisations and groups such as the various parts of international development movements. We can improve our impact on policy making, and give more weight to our message to all the branches of government, if we can create broader coalitions in favour of sustainable development.

The year also saw a review of LINK's connections, vertically and horizontally, within civic society at the local, Scottish, UK and EU, and international levels. There is renewed commitment to building alliances with other sectors and greater investment in strategic liaison with a range of bodies, among them Scotland's National Parks, Historic Scotland, Scottish Environment Protection Agency, Scottish Natural Heritage, Forestry Commission Scotland and departments within Scottish Government. At European level LINK's ambition to keep members informed of relevant policy thinking was addressed through attendance at the European Environmental Bureau AGM and annual conference, discussion with the Scotland's European Parliament office and engagement in a Scottish conference about working in Europe. Contact with the IUCN is also live in relation to Rio + 20 follow-up amongst other areas. For LINK the challenge of being an umbrella member of other networks is to use the contact to bring something useful to bear on members' collective work in Scotland. We have participated in the steering and working groups for the Year of Natural Scotland, kept in touch with Stop Climate Chaos Scotland, continued to liaise with the Built Environment Forum Scotland and with the other Links in the UK.

LINK's Congress 2012 working with Scotland's 2020 Climate Delivery Group explored the contribution of business and environmental NGOs to sustainable development especially in relation to Scotland's ambitious climate targets. Avenues for action on transport and active travel, food and drink strategy, energy, and drivers for change were the subjects of lively workshops and strong support was voiced for 'shared space' for business and NGOs to give more opportunity to understand one another as well as for collaboration on concerns held in common. Developing this theme, LINK has opened dialogue over the year with various business networks, and plans to continue this liaison. LINK members are increasingly aware of the crossover between some of their activities and agendas, with those of businesses in Scotland and will be exploring opportunities with business including potential interest in a 'business supporter' category of affiliation to LINK (a subset of the current Organisational Supporter).

# Scottish Environment LINK

## Trustees' Report

Conscious too, of the breadth of activism at local and community levels around environmental and related issues, the network has considered how to bring local and national interests together, more. Without intending any restructuring, the network plans to explore the need for and value of a hub, or interface, linking these interests to national level effort, and will discuss this with relevant networks.

LINK's business strategy also came in for review in 2012, given the assumed decline in current funding streams in coming years. Its 5-year financial scenario was revised and a bigger focus placed on fundraising around projects and generating new income to balance anticipated losses. LINK's staff complement reduced in summer 2012 with the departure of Kate MacColl (Information Officer); the organisation will continue to operate on a fairly lean budget and modest staffing complement (3.77 core staff plus 2 marine project staff), buying in additional 'cover' when and where needed for specific work. In late 2012, Community Energy Scotland whose east Scotland operations had been hosted with LINK, moved to newer premises with its expanding team. The Board's review confirmed the importance of the two offices (Perth and Edinburgh) to a scattered network whose staff work remotely most of the time, and the organisation will continue to operate with both premises for the foreseeable future.

LINK's task forces, forums and groups have pursued the customary wide spectrum of issues, pressing the case for a sustainable approach and the application of sound environmental governance principles, as outlined in our Governance Matters publication of 2011. At the strategic level this included comment on the National Performance Framework targets and indicators, on Scotland's national planning strategy, land use strategy, CAP reform and the SRDP, marine planning, climate adaptation, taking landscape into account, use of water resources and a lot more, on which some highlights follow.

### **Adding value at policy level**

With the constitution of Scotland and the UK as probably the major topic of political discussion in Scotland over the period, LINK's contribution has been to encourage consideration of the constitutional question in relation to the substantive economic, social and environmental issues facing Scotland's future. LINK's *Referendum Challenge* launched in Holyrood in June 2012, asks which of the constitutional options will be best for our health, wellbeing and sustainability, our hopes of adapting successfully to climate change, wise use of our resources, protection and improvement of wildlife, landscape and cultural heritage, learning from other nations and societies and taking decisions at appropriate levels with genuine representation of communities of both interest and place. LINK will be seeking answers to these points from the Yes Campaign and from Better Together and following the debate, taking part in events and consistently seeking to widen the focus to consider how our environment would be managed under the various scenarios in future. Network views were represented at the STUC's conference *A Just Scotland*, which covered matters also raised by LINK.

# Scottish Environment LINK

## Trustees' Report

LINK's has made a strong contribution to the growing debate about appropriate measures of the country's success. In October 2012, LINK published *Environment and Economy; Helping Scotland to Flourish*. The paper urges a national consensus on a new goal of government, a focus on sustainable wellbeing, rather than the current preoccupation with economic growth which distorts real priorities. Within the array of challenges in environmental, social, and economic spheres which Government faces, it argues that getting the relationship between these right, is crucially important in a time of crisis and upheaval, and reconciling development aims with environmental obligations in ways that recognise that the natural environment is the envelope in which we live, relying on its many resources, with social and economic progress depending on the healthy functioning of what is in fact a global commons. Many members had supported the briefing to Government coordinated by Oxfam Scotland, Friends of the Earth Scotland and WWF Scotland calling for revision to the National Performance Framework. This too calls for reference to sustainable economic growth to be removed as an end target and to be seen instead as one of various means; also for some revision of the purpose targets to reflect social and environmental factors, and for headline indicators to be included for 'flourishing' and for environmental impact; and for reporting on a new element, wellbeing. Supporting organisations wish to see national policy appraisal and decision making informed by the Framework and its wide use across Government so as to manage appropriate trade-offs between competing internal objectives. LINK also gave evidence to the Rural Affairs, Climate Change and Environment Committee on the draft Scottish Budget 2013/14 in October 2012.

### Land use and agriculture

LINK has been engaged in with Scottish Government stakeholder groups concerned with future implementation of the Common Agricultural Policy and the next Scottish Rural Development Plan and has contributed to all relevant consultations (full details at <http://www.scotlink.org/public/work/taskforce.php?id=1>) and briefed MSPs, MPs and MEPs on the key environmental issues and impacts, working with colleagues across the UK and the EU to urge people to press their MEPs to vote for farming that supports nature. The key issues for LINK are a holistic approach to the agricultural resource in terms of the principles of the Sustainable Land Use Strategy and public benefit for public funding. LINK commissioned research (from John Thomson) on the advantages of an integrated approach both for public benefit and for those who make their living off the land, and circulated this to stakeholders at the Government's annual event assessing progress against Scotland's Land Use Action Plan in June 2012. LINK welcomed the announcement early in 2013 of two pilot areas in Aberdeenshire and the Borders and accepted an invitation to sit on the Aberdeenshire Board.

### Climate adaption

LINK organised a seminar for members on climate adaptation issues with experts from the Agencies and research institutes, to develop LINK's position ahead of the adaptation programme consultation to understand gaps in Scotland's preparedness for a changing climate and to identify adaptation priorities. The resulting report prepared for LINK by Simon Pepper was submitted to Scottish Government. In April we briefed the Scottish Parliament on Scotland's Climate Change Adaptation Programme encouraging more work to develop policies to meet the challenges and warning that Scottish Government's development of the programme was insufficiently prioritized and not following adaptation principles, with opaque funding proposals. The TF has contributed to stakeholder events considering sectoral plans, and has maintained good liaison with colleagues including those from SNH, Adaptation Scotland, COSLA and SEPA.

## **Scottish Environment LINK**

### **Trustees' Report**

#### **Deer**

The focus has been on liaison with SNH on deer management issues and development of SNH's Wildlife Management Strategy. Members are keen to see more robust monitoring and management of deer to allow much-needed habitat and species restoration in parts of the country.

#### **Freshwater**

This was a busy year with consultations on the Flood Risk Management (Scotland) Act 2009 Designation of New Responsible Authorities, where LINK supported proposals to designate Forestry Commission Scotland and the National Parks and urged that Scottish Natural Heritage and the British Waterways Board were also designated. LINK also asked what processes were in place to check that all those currently responsible under the Act were fulfilling their duties. LINK responded in July to the Action Programme for Nitrate Vulnerable Zones (Scotland) Regulations 2008 and proposed amendments seeking a reduction in diffuse nitrate pollution from agriculture because of the long-term impact that this nutrient poses to biodiversity, ecosystem services and climate change mitigation. LINK later responded to Proposals for an Integrated Framework of Environmental Regulation in August, broadly supporting steps to integrate and streamline regulation provided that this does not happen at the expense of environmental protection. We responded to the Water Services consultation and subsequently submitted evidence at Stage 1 of the Water Resources Bill seeking to ensure that any developments of Scotland's water resources would be sustainable; LINK was concerned by the emphasis on development for economic gain and sought clarity on the intention of the provisions relating to large-scale abstractions. We responded to the consultation on proposals for future funding arrangements for SEPA (the Better Regulation Agenda) and were generally supportive of steps that are being taken to integrate regulation to make it more resource-efficient and recognising that the funding regime will be adapted to take this forward. With that Agenda now merged into the wider ranging Regulatory Reform Bill, LINK has concerns about how the ambition to reduce red tape and contribute to economic growth sits with the functions of agencies charged with protecting the environment. The TF continued to contribute to numerous stakeholder groups involved with delivery of freshwater legislation, including local groups on River Basin Management Planning this year, and the Hydro Nation group.

#### **Funding for the environment**

Landfill tax in Scotland will be devolved to the Scottish Parliament in 2015 and Scottish Government was consulting on how this tax should operate in Scotland, prior to introducing legislation. The LINK Fundraisers' Forum along with the Scottish Landfill Community Fund Forum organised an event at the Scottish Parliament in January 2013 to highlight the benefits this funding brings to communities and the environment. Members then responded in the winter to the consultation on a Landfill Tax for Scotland supporting its application for environmental purposes. The Forum has held well attended quarterly meetings to share information on funding opportunities from each other and from invited speakers. It has joined with a wider Scottish consortium of umbrella bodies to seek funding from the Heritage Lottery Funding to build fundraising capacity in the heritage sector.



# Scottish Environment LINK

## Trustees' Report

### Landscape

The task force has worked on a range of issues aimed at encouraging development of a Scottish strategy for identifying and protecting important landscapes. TF members engaged in the Managing Scotland's Landscape conference in autumn 2012 and have liaised with SNH on its landscape agenda, taking an interest in the development of mapping of wild land. Members are concerned about proliferation of hill tracks and are working to raise the profile on this. Discussions have continued concerning the effect of renewables developments on our landscapes and a LINK position is in preparation. LINK joined the European network CivilScape which has been a useful source of information and contacts.

### Governance

We continued to promote the need for debate on governance matters and principles, in June 2012 publishing a summary document of *Governance Matters*, reviewing experience of the methods and processes in the legislative, executive, judicial and civil branches of government in Scotland since the establishment of the Scottish Parliament in 1999 and presenting conclusions and recommendations to the Scottish policy community. We have also continued dialogue with officials in Scottish Government and DG Environment over Scotland's compliance with Aarhus. During the year we responded to the consultation on Legal Challenges to Decisions by Public Authorities under the Public Participation Directive 2003/35/EC. The Scottish Government was in breach of its obligations under the Aarhus Convention to provide fair and effective access to justice in environmental matters that is not prohibitively expensive. Protective Expense Orders have since been established which form part of an Aarhus compliant cost regime and we continue to seek a generous interpretation of "standing" before the Scottish Courts. We are also keen to see the Scottish Government consultation on environmental tribunals as promised in their 2011 manifesto.

### Local Governance

This LINK task force actively encouraged Scotland's political parties to produce manifestos ahead of the Council elections. In March 2012 our effort to profile parties' commitments were renewed in a LINK press release calling for clarification from parties as to when manifestos would be published. Enquiries had revealed that the parties were all relying on their local organisations in each of the 32 Council areas to publish manifestos, which meant serious gaps in terms of policy commitments. LINK's own manifesto, *Acting Locally*, outlined asks under various mainstream headings and linked these to commitments in Scotland's 32 Single Outcome Agreements. LINK briefed MSPs in June 2012 on Environment and Local Government warning that local authorities are crucial to the delivery of sustainability but that environmental delivery locally is patchy; LINK encouraged much more in the way of public scrutiny by elected representatives in Holyrood and the Council Chambers. Meanwhile LINK briefed MSPs on the definition of 'community' ahead of the anticipated Community Empowerment and Renewal Bill, promoting thinking on the basic nature of the communities in which we live and to trying to provide solid foundations for the debate and for the Bill.

# Scottish Environment LINK

## Trustees' Report

### Marine

The TF's work is supported by two full-time project officers funded separately to other LINK work by the Esmée Fairbairn Foundation and Tubney Trust. The TF contributes to relevant consultations, and is actively engaged across a large range of stakeholder groups. The recent focus for the TF and LINK officers has been on supporting the legislative ambition of the Marine Scotland Act, by advocating for a historic recovery of Scotland's marine environment. This involves contributing to policy development flowing from the Act and raising awareness and support among the public and politicians for a network of Marine Protected Areas (MPAs). For over the past year, taskforce members have engaged closely with the Scottish MPA process dedicating significant time to attending stakeholder workshops, ensuring environmental considerations have been represented in the development of scientific advice and commissioning strategic research into the economic valuation of MPAs. Supporting wider public engagement with this vital chapter of Scotland's seas has also been a core activity, with communications work across a range of media and the preparation of accessible materials for the 2013 summer consultations on MPAs and the National Marine Plan. In parallel to this, taskforce members are actively involved in key aspects of marine policy in the sectors of marine renewables, fisheries and aquaculture.

### Planning

The Planning taskforce responded to consultation on the General Permitted Development Order 2012 supporting the Scottish Government's proposal to bring hill tracks for agricultural and forestry use into the planning system. Members were very disappointed that Government subsequently decided against removal of tracks from the GPDO and press released our concerns in December 2012, discussing the intention to campaign with Ministers in March. LINK engaged in the consultations over the proposed National Planning Framework 3 and Scottish Planning Policy Guidance document, particularly pressing for these to champion the environment, with some success, and to ensure robust ongoing protection. At time of writing the network is broadly supportive of the blueprints for these new documents, though a new emphasis on sustainable economic growth, rather than on sustainable development, is of general concern.

### Woodland

This group responded to Forest Enterprise Scotland's consultation on strategic direction of the national forest estate; it has also briefed on chemical and biological control of emerging infectious diseases, pathogens and pests affecting trees; and members are taking a very active interest in how Scottish forestry should in future be governed, subsequent to the breaking up of Forestry Commission GB. LINK believes there should be a healthy public debate to identify the long-term solution appropriate to Scotland's needs.

# Scottish Environment LINK

## Trustees' Report

### Wildlife

This forum's 'Inspire Environment' event in Holyrood in June 2012 brought artistic, literary, political and environmental personalities together to celebrate the relationship between Scotland's fantastic environment and our culture and arts, in relation to Government's Year of Creative Scotland 2012 and Year of Natural Scotland 2013. Members responded in October to consultation on the 2020 challenge for Scotland's biodiversity and later briefed the Environment Minister on priorities for action for inclusion in the review of the Scottish Biodiversity Strategy and for completion by 2020. The forum briefed MSPs for the Scottish Parliamentary Debate on Biodiversity in January 2013 pointing out that wildlife had no champions in the Scottish Government, which weakens other efforts to conserve and enhance biodiversity. LINK believes that lack of effective delivery has been the key barrier to success to date, compounded by the lack of compulsion to act for biodiversity. To address this, LINK believes that the key aim of the review should be to halt the loss of biodiversity through the active engagement and budgeting of the Scottish Government and public bodies enabling them to act and to support action by the businesses and people of Scotland. LINK's proposal for Species Champions, launched at that point, has gathered pace, and at time of writing there are 50 MSPs signed up as champions of a range of Scottish species. The forum welcomed in March 2013 the Rural Affairs Climate Change and Environment Committee's report on Scotland's biodiversity which echoed some of LINK's concerns. The forum coordinated LINK's response to the triennial review of the Joint Nature Conservation Committee, supporting the role of the JNCC as a cross-border centre of expertise.

### Workshops for members

Workshops for members were organised in June 2012 on Economics and Environment, in September 2012 on Climate Adaptation, in November 2012 on Energy and Landscape, and in February 2013 around Land Reform with a view to contributing to the Scottish Government's review. Training in advocacy development and delivery was offered to a 'full house' in July 2012.

### Joint links

A joint seminar with Links members from England, Northern Ireland, Scotland and Wales in Belfast in September 2012 assessed the challenges involved in valuing our environment, with workshops on measuring societal success, agriculture and marine policy and collaborative working. Funded by WWF UK, these cross border liaisons are organised every two years by the Links and offer important opportunities to share experience and identify scope for collaboration in our devolved UK. Delegates visited Stormont where they were received by the Deputy Chair of the NI Assembly Environment Committee and given an excellent tour of the Stormont Parliament Buildings. Field trips were organised on Strangford Lough to discuss marine issues and see SeaGen (the world's first large scale commercial tidal stream generator) and wildlife, and in the Belfast Hills, to look at practical challenges of management of the area, faced by the Belfast Hills Partnership. Over the year, the Links secretariats have kept in touch on funding, HR, and strategic planning, and hope to run a training opportunity for advocacy staff shortly.

# Scottish Environment LINK

## Trustees' Report

### Communications

LINK values regular contact developed with Ministers over the last 10 years, an exchange useful to all involved. Access to the Cabinet Secretary for Rural Affairs and Environment suffered during a two year gap from early 2011, comparing unfavourably with his contact with farming and other sectors within the portfolio, until restoration of dialogue in spring 2013. Over the year, at regular and one-off opportunities with Environment and Planning Ministers and ultimately, the Cabinet Secretary, topics explored included: land use strategy; future governance of forestry in Scotland, woodland expansion and tree and plant health; the vexed topic of agricultural support and the next rural development plan for Scotland; the country's strategy for promoting and protecting wildlife and biodiversity; the proposed new planning policy framework and planning guidance and its role in championing the environment; upcoming plans for consultation on marine protected areas as part of implementation of Scotland's important marine legislation; funding of the environment sector and its representation on Scottish stakeholder groups.

Our contact with MSPs, their researchers, Parliamentary staff and Special Advisers to the Scottish Government has been maintained and developed. We have made efforts to ensure that these contacts are widened to include LINK members, large and small. We have held a fringe meeting at each of the five Parliamentary Party conferences each year. In 2012/13 the topic of discussion has been economics and the recently published LINK paper. The Parliamentary Forum has continued to attract members working at raising environmental issues at Holyrood, and to discuss political developments and the best tactics to use. We have made a considerable effort to support the Scottish Parliament Information Centre project to improve the understanding of sustainable development, with several meetings with the Parliamentary staff members concerned.

The theme for Scottish Environment Week in 2013 was 'The Environment Revealed', with a programme of seminars on marine and terrestrial action in various areas, a midweek reception hosted in Holyrood and addressed by Environment Minister Paul Wheelhouse MSP, a Parliamentary pub quiz and a range of constituency visits which gave MSPs opportunities across the country to get out and get a feel for people's feelings about environment in their own constituencies. The Week offered contacts between LINK members and over 25 MSPs besides the excellent networking open to various sectors in the form of the reception.

Stakeholder groups and processes are one of the channels LINK continues to use to share thinking, understand other perspectives and help to shape developing policy and working across many areas this represents a major investment (covered under volunteering below) and significant commitment by LINK's many delegates. The full list of groups on which we have been operating over the reporting year can be seen at <http://www.scotlink.org/public/about/delegates.php>

LINK Parliamentary Officer Andy Myles was elected to the SCVO Policy Committee, where he has continued to press the environmental case. A submission was made to the SCVO review of their internal governance, suggesting major structural changes to better represent the full diversity of the Scottish voluntary sector and its constituent parts.

LINK was amongst the founders of the Fred Edward Trust, set up to encourage and support active citizenship based on the principles of social justice, ecological integrity, economic justice and a global view. Spring 2012 saw recruitment of Development Officer Linda Dunion to support the Trust's operations. At this point LINK's administrative support for the Trust, through Jen Anderson, ended. LINK players involved include Sam Gardner (of WWF Scotland), Lloyd Austin (of RSPB Scotland) and Helen Zealley, a LINK honorary fellow.

# Scottish Environment LINK

## Trustees' Report

### **Membership and governance**

Interest in and turnover on LINK's Board is healthy; the AGM in November 2012 elected two new trustees, Simon Jones and Beryl Leatherland, and supported the Board's proposal to co-opt Mandy Orr who brings considerable fundraising experience. Beryl Leatherland, long experienced in LINK operations, brings a broad understanding of landscape and recreation, planning and fundraising experience. Simon Jones' experience is primarily in reserve and species management across the UK and he has led the Scottish Beaver Trial since 2008. Members also approved the proposal to elect Ian Findlay and co-opt Mike Robinson. Eila Macqueen stood down after six years' service on LINK's Board and Funding Subgroup and two years as Vice Chair. The meeting also thanked Jonathan Hughes for his service over five years; the network will continue to draw on Jonathan's knowledge of international policy issues, and in particular of IUCN (the international conservation network on which he represents Western Europe).

Steady membership levels and strong engagement by members in the work-plan are reassuring signs in current uncertain times of the respect which these organisations have for the network and the advantages of working collectively to achieve change. The decision of the Mountaineering Council of Scotland (MCofS) to resign in 2012 disappointed colleagues in LINK; this was taken by the MCofS board on grounds that the Council's engagement in LINK was not delivering the desired returns. Balancing this loss LINK was very pleased by the return of the Scottish Ornithologists' Club (SOC) in 2012. SOC had left the network in 2001 owing to lack of capacity to engage in LINK work and has re-joined at this stage in order to engage in several LINK forums relevant to the Club's work and objectives.

An ambition in LINK's refreshed strategy was to allocate more time to relationship building with a view to the membership's knowing and understanding the diversity of views and approaches across the network, and making more of this as a cause for celebration. This aim includes creating opportunities for member organisations to discuss with LINK trustees their health and aspirations or to discuss issues of particular concern. Trustees have been involved in several meetings over the year, and the Board will encourage all members to make contact as desired.

### **Financial situation and voluntary engagement**

LINK closed the financial year with £194,392 of unrestricted funds, an increase of £32,700 from the previous year. This was down to prudent financial management, including the decision referred to above not to replace a permanent staff member who left the organisation in July 2012. Restricted funds were £59,157 lower than last year, owing to further spending out of the 2012-13 marine grant from the Tubney Trust received in the previous financial year. The remaining restricted funds of £44,645 at year-end are entirely for this marine project, which has funding from both Tubney Trust and Esmée Fairbairn Foundation to the summer of 2013.

## Scottish Environment LINK

### Trustees' Report

These are tougher times and not just for the charitable sector though its traditional support is heavily impacted by public sector budget restrictions, as well as by competition for trust, lottery and private funding. LINK has invested time in reviewing how to maintain core services despite the tighter economic situation, and without the risk of losing the network's important independence of voice. In the autumn of 2012 a Board subgroup reassessed LINK's funding prognosis for the coming four years and advised changes to business strategy to ensure security. These have largely been put in place over the subsequent six months through the cut in our headcount and salary commitment mentioned previously, greater investment in fundraising and financial planning by the staff and development of a category of business affiliation which will be rolled out in 2013. Membership income is the key element in LINK's independence and members' support for 5% per year rises between 2012 and 2015 is critical, as is the continuing strong membership and interest in LINK by others involved in the environment.

The Board's business review included a reassessment of what would be required to manage the organisation in a wind-up scenario, and a sum of £80,000 was agreed as the figure which should be carried to cover redundancies, leasing and other commitments, should such a situation arise.

The network's 'discretionary project fund' was put to good use giving several task forces support with research, publications or events over the year. These were: commissioned work on LINK's economics paper; organisation and chairing of the climate adaptation seminar; commissioned work for input to the Land Reform Review Group via the NGO landowner group; a year's trial membership of CivilScape; and two events at Holyrood (launch of *Governance Matters* report, and 'Wildlife Champions' event), and discussions in London with the EU's DG Environment on Aarhus issues.

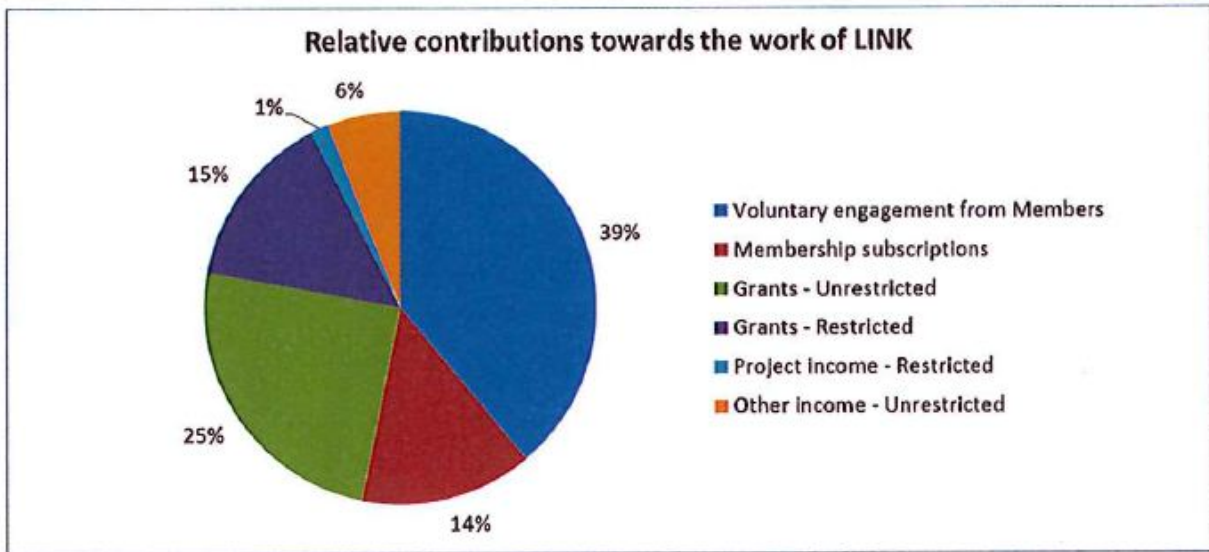
The contribution of task force convenors over the year has been huge. Task forces are LINK's engine room, largely self-sufficient with some support by staff for advice and occasional assistance. In addition to the work convenors carry out for their individual organisations they take responsibility for driving forward the collective agenda on the task force topic area. This entails arranging meetings to share information, assessing the level of consensus, discussing advocacy approaches, ensuring that the workload is fairly spread among members, drafting responses, representing LINK externally and, not least, engaging in the necessary internal meetings to ensure the overall effort is well integrated, lessons are shared and future work is properly planned for.

Thanks go to long-serving convenors of Agriculture, (Jonathan Wordsworth, Archaeology Scotland) Landscape (John Mayhew, Association for the Protection of Rural Scotland), Marine (Calum Duncan, Marine Conservation Society, who also manages the two project officer posts), National Parks (Bill McDermott, Scottish Campaign for National Parks). Economics Forum (Dan Barlow, WWF Scotland, until February 2013), Legal Governance (Mary Church, Friends of the Earth Scotland), Land Group (Helen Todd, Ramblers Scotland), Local Governance (Maggie Keegan, Scottish Wildlife Trust until May 2012), Wildlife Forum (Deborah Long, Plantlife Scotland), Woodland Forum (Angus Yarwood, Woodland Trust Scotland until March 2013) and Scottish Environmental Fundraisers' Forum (Steven Gardner, Scottish Wildlife Trust). The network is ever grateful to RSPB, whose staff lead on five areas: Climate Adaptation (Jim Densham), Deer (Duncan Orr-Ewing), Governance (Lloyd Austin), Planning (Aedán Smith) and Sustainable Land Use (Vicki Swales).

# Scottish Environment LINK

## Trustees' Report

During 2012-13, over 53% of all contributions to LINK came from member organisations, either in the form of voluntary time committed to LINK's activities, governance and representation, or as subscriptions or other financial contributions to LINK projects. This includes the input of task force members, convenors, trustees, delegates, our President and Honorary Fellows. See the chart below.



### Acknowledgement of funding

LINK would like to acknowledge the support of Scottish Natural Heritage, the Scottish Government, the Esmée Fairbairn Foundation, the Gannochy Trust and the Craignish Trust for core funding – in all cases committed until at least 31st March 2014. These channels are very important to our work as an intermediary for our members and as a strong voice for Scotland's environment.

LINK would also like to acknowledge the valued contributions received towards its work this year, from:

- The Esmée Fairbairn Foundation and the Tubney Trust - for the Marine project;
- Historic Scotland, Calor Scotland, the Cairngorms and Loch Lomond & Trossachs National Park Authorities - for sponsorship of Scottish Environment Week 2013 in February;
- Perth & Kinross Council - for support towards the costs of Congress 2012 in November;
- WWF-UK – for grant support towards Joint Links liaison work during the year; and
- Marine Protected Areas Fighting Fund – for grants toward the marine project work.

### Carbon emissions management

LINK has published its fifth annual report on Carbon Emissions resulting from LINK business activities during the financial year. It can be read in full or downloaded from our website at <http://www.scotlink.org/files/publication/CarbonAccounts/LINKCarbonAccounts2012-13.pdf>

### IT

LINK's network infrastructure was updated in January 2013, increasing the speed, capacity and resilience of our broadband links in both Perth and Edinburgh offices. This gives us better capacity for video conferencing, and helps to position us for a planned migration to Cloud-based IT services in 2014.

# Scottish Environment LINK

## Trustees' Report

### Plans for coming year

Work will progress to continue strands from many of the policy areas reported on above, prioritised in November 2012's planning cycle in which members and task forces are required to engage, alongside trustees and staff. Meantime, the continuing tension between sustainable development and sustainable economic growth, the debate over fracking and unconventional gas, the review of land reform, our food strategy are among issues coming up at the network's agenda and requiring development of consensus.

2013, as an election-free year, gives breathing space for development of LINK's online manifesto; it covers issues as diverse as primary school education and marine planning and reports the network's asks of decision-makers at local, Scottish, UK, European and international levels. This will be revised in consultation with members and task forces and signed off later in 2013 so as to influence manifesto writers for the European (2014) and Westminster (2015) elections. LINK will have a presence at the main Scottish political party conferences as well as at other events relevant to its agenda.

LINK will seek to influence the constitutional debate by encouraging the campaigns to respond to questions about how their options will benefit mainstream aspirations in Scotland; the network will work with other NGOs to gather and publicise commitments ahead of the vote in October 2014. LINK's interest in how the environment is governed will be a key area of effort, in relation to principles in *Governance Matters* as well as to actual debates such as that around the future of forestry governance in Scotland and the establishment of environmental tribunals.

Still more investment in dialogue with business on areas in common will be an important theme, and LINK will also take increasing interest in the UK's approach to membership of the EU given the critical role which the Union has played in developing UK and Scottish approaches to the environment.

LINK's Congress in autumn 2013 will focus on the environment and the public including communities (of interest and of place) looking at how people in Scotland might take more responsibility for the environment, and what community means, in that context.

We will continue to implement our newly revised business strategy, to major on fundraising, canvass for new Organisational and Business Supporters, and make contact with erstwhile member organisations which may be interested in returning to achieve strength through collective effort.

As one of the small intermediaries in Scotland with modest means but a big constituency of public support, we will continue to advocate for greater public sector support for LINK's role as an umbrella body and a united voice on key environmental and sustainability issues affecting the public interest.

### 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.



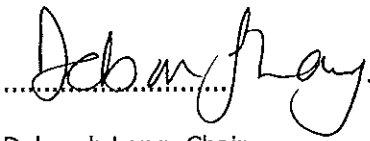
## Scottish Environment LINK

### Trustees' Report

#### Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 12 July 2013 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "Deborah Long", written over a dotted horizontal line.

Deborah Long, Chair

## **Scottish Environment LINK**

### **Trustees' Responsibilities in relation to the Financial Statements**

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Auditors' Report to the Trustees of Scottish Environment LINK**

We have audited the financial statements of Scottish Environment LINK for the year ended 31 March 2013, set out on pages 19 to 32. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 (as amended). 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 trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 rather than also with the Companies Act 2006. Accordingly we have been appointed as auditor under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 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 United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Independent Auditors' Report to the Trustees of  
Scottish Environment LINK**

..... *continued*

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

15 July 2013

.....  
Morris & Young, Statutory Auditor

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

Chartered Accountants

6 Atholl Crescent

PERTH

PH1 5JN

## Scottish Environment LINK

### Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2013

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	131,932	-	131,932	113,501
Investment income	4	2,913	-	2,913	400
Incoming resources from charitable activities	5	12,502	82,271	94,773	205,158
Other incoming resources	6	100,947	-	100,947	90,694
Total incoming resources		<u>248,294</u>	<u>82,271</u>	<u>330,565</u>	<u>409,753</u>
<b>Resources expended</b>					
Charitable activities	7	208,348	141,428	349,776	326,941
Governance costs	7	7,246	-	7,246	9,526
Total resources expended		<u>215,594</u>	<u>141,428</u>	<u>357,022</u>	<u>336,467</u>
Net (expenditure)/income before transfers		32,700	(59,157)	(26,457)	73,286
<b>Transfers</b>					
Gross transfers between funds		-	-	-	-
Net movements in funds		32,700	(59,157)	(26,457)	73,286
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>161,692</u>	<u>103,802</u>	<u>265,494</u>	<u>192,208</u>
Total funds carried forward		<u>194,392</u>	<u>44,645</u>	<u>239,037</u>	<u>265,494</u>

The notes on pages 22 to 32 form an integral part of these financial statements.

**Scottish Environment LINK (Registration number: SC250899)**

**Balance Sheet as at 31 March 2013**

	Note	2013	2012
		£	£
<b>Fixed assets</b>			
Tangible assets	12		10,492
		5,407	
<b>Current assets</b>			
Debtors	13	40,188	18,259
Cash at bank and in hand		<u>221,932</u>	<u>264,935</u>
		262,120	283,194
<b>Creditors: Amounts falling due within one year</b>	14	<u>(28,490)</u>	<u>(28,192)</u>
<b>Net current assets</b>		<u>233,630</u>	<u>255,002</u>
<b>Net assets</b>		<u>239,037</u>	<u>265,494</u>
<b>The funds of the charity:</b>			
<b>Restricted funds in surplus</b>		44,645	103,802
<b>Unrestricted funds</b>			
Unrestricted income funds		<u>194,392</u>	<u>161,692</u>
<b>Total charity funds</b>		<u>239,037</u>	<u>265,494</u>

The notes on pages 22 to 32 form an integral part of these financial statements.

**Scottish Environment LINK (Registration number: SC250899)**

**Balance Sheet as at 31 March 2013**

*..... continued*

For the financial year ended 31 March 2013, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies, although an audit has been carried out under the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 12 July 2013 and signed on its behalf by:

  
.....  
Paul Ritchie, Treasurer

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 19.

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost.



## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... *continued*

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	33% straight line basis
-----------------------	-------------------------

#### **Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### **Pensions**

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

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Donations and legacies</b>				
Appeals and donations	-	-	-	35
<b>Grants</b>				
Scottish Government	41,880	-	41,880	44,000
Grants - other agencies	90,052	-	90,052	69,466
	<u>131,932</u>	<u>-</u>	<u>131,932</u>	<u>113,466</u>
	<u>131,932</u>	<u>-</u>	<u>131,932</u>	<u>113,501</u>

#### 3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Scottish Government	41,880	-	41,880	44,000
Esmée Fairbairn	24,375	60,246	84,621	64,155
Tubney Trust	-	-	-	118,151
SNH	53,177	-	53,177	55,716
Craignish Trust	5,000	-	5,000	-
Historic Scotland	-	5,000	5,000	5,000
WWF UK	-	745	745	775
The Gannochy Trust	7,500	-	7,500	7,500
PKC	-	800	800	1,500
Marine Fighting Funds	-	3,890	3,890	-
	<u>131,932</u>	<u>70,681</u>	<u>202,613</u>	<u>296,797</u>

#### 4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Interest on cash deposits	2,913	-	2,913	400

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 5 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Projects</b>				
Esmée Fairbairn	-	60,246	60,246	57,905
Tubney Trust	-	-	-	118,151
Historic Scotland	-	5,000	5,000	5,000
WWF UK	-	745	745	775
PKC	-	800	800	1,500
Marine Fighting Funds	-	3,890	3,890	-
Other Project Income	12,502	11,590	24,092	21,827
	<u>12,502</u>	<u>82,271</u>	<u>94,773</u>	<u>205,158</u>

#### 6 Other incoming resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
<b>Other income</b>				
Subscriptions - Member Bodies	74,084	-	74,084	70,617
Subscriptions - Supporters	290	-	290	430
Subscriptions - Organisational	1,000	-	1,000	1,000
Rental Income	7,074	-	7,074	5,530
Other income	192	-	192	299
Restricted project cost recovery	18,307	-	18,307	12,818
	<u>100,947</u>	<u>-</u>	<u>100,947</u>	<u>90,694</u>

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 7 Total resources expended

	Projects £	Governance £	Total £
<b>Direct costs</b>			
Project expenditure	108,913	-	108,913
Employment costs	186,902	-	186,902
Other direct costs	13,284	-	13,284
Establishment costs	35,591	-	35,591
Depreciation of tangible fixed assets	5,086	-	5,086
	<u>349,776</u>	-	<u>349,776</u>
<b>Support costs</b>			
Accountancy fees	-	1,400	1,400
Auditors' remuneration	-	3,565	3,565
Legal and professional costs	-	2,281	2,281
	<u>-</u>	<u>7,246</u>	<u>7,246</u>
	<u>349,776</u>	<u>7,246</u>	<u>357,022</u>

#### 8 Trustees' remuneration and expenses

None of the Board Members (or any persons connected with them) received any remuneration during the year, but two of them received a total of £173 (2012 - £217) for expenses in relation to travel.

#### 9 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2013		2012	
	£	£	£	£
Auditors' remuneration - audit services		3,565		3,600
Depreciation of tangible fixed assets		5,086		4,844
		<u>5,086</u>		<u>4,844</u>

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 10 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	<b>2013</b> <b>No.</b>	<b>2012</b> <b>No.</b>
Core	5	6
Project	2	2
	<u>7</u>	<u>8</u>

The aggregate payroll costs of these persons were as follows:

	<b>2013</b> <b>£</b>	<b>2012</b> <b>£</b>
Wages and salaries	159,918	163,105
Social security	14,700	14,950
Other pension costs	12,284	12,850
	<u>186,902</u>	<u>190,905</u>

#### 11 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 12 Tangible fixed assets

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
As at 1 April 2012 and 31 March 2013	<u>23,430</u>
<b>Depreciation</b>	
As at 1 April 2012	12,938
Charge for the year	<u>5,085</u>
As at 31 March 2013	<u>18,023</u>
<b>Net book value</b>	
As at 31 March 2013	<u><u>5,407</u></u>
As at 31 March 2012	<u><u>10,492</u></u>

#### 13 Debtors

	<b>2013 £</b>	<b>2012 £</b>
Trade debtors	5,535	130
Other debtors	32,540	16,000
Prepayments and accrued income	<u>2,113</u>	<u>2,129</u>
	<u><u>40,188</u></u>	<u><u>18,259</u></u>

#### 14 Creditors: Amounts falling due within one year

	<b>2013 £</b>	<b>2012 £</b>
Trade creditors	-	307
Taxation and social security	3,445	-
Accruals and deferred income	<u>25,045</u>	<u>27,885</u>
	<u><u>28,490</u></u>	<u><u>28,192</u></u>

#### 15 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 16 Operating lease commitments

As at 31 March 2013 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings	
	2013	2012
	£	£
Within one year	<u>9,600</u>	<u>9,600</u>

#### 17 Pension scheme

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £12,284 (31 March 2012 - £12,850).

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

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 18 Related parties

##### Controlling entity

The charity is controlled by the trustees who are all directors of the company.

##### Related party transactions

The following board members are connected with enterprises which subscribe to, or provide grants to Scottish Environment LINK. All transactions were carried out under normal commercial terms. Receipts were membership subscriptions and delegate fees to LINK events. Payments were towards costs of supporting Marine project officers, or miscellaneous expenses for the LINK Scottish Wildlife Pledge project.

Board Member	Enterprise	Receipts		Payments
		Subscription	Other	
Deborah Long	Plantlife Scotland	£1,451	£160	-
Jonny Hughes, Paul Ritchie & Simon Jones	SWT	£7,944	£220	£80
Helen Todd	Ramblers Scotland	£2,339	£74	-
Ian Findlay	Paths for All	-	£1,000	-
Lloyd Austin	RSPB	£7,944	£2,312	£11,661
Beryl Leatherland	SWLG	£100	-	-
Eila Macqueen	Archaeology Scotland	£2,339	£90	-
Mike Robinson	RSGS	-	-	-
Mandy Orr	Self employed	-	-	-
Angus Yarwood	WTS	£5,303	£680	-



## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 19 Analysis of funds

	At 1 April 2012 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2013 £
<b>Designated Funds</b>					
Biodiversity Scottish Wildlife Proclamation 2011	1,585	1,190	(3,058)	283	-
Discretionary Funds	251	(250)	-	(1)	-
LINK Economics Forum Thinkpiece	3,000	3,500	(5,328)	(1,172)	-
LINK Contribution to Rio + 20 work	241	-	-	(241)	-
Trial Civilscape membership	445	-	(471)	26	-
SLU/Agri Project	3,293	-	(3,108)	(185)	-
Research on Landfill	-	500	(455)	(45)	-
Climate Adaptation Gap Analysis	-	3,462	(3,462)	-	-
Summary of Governance Matters	-	1,000	(1,000)	-	-
LINK Landowning NGO Study	-	2,000	(2,000)	-	-
Legal Visit to DG Environment	-	1,100	(506)	(594)	-
	<u>8,815</u>	<u>12,502</u>	<u>(19,388)</u>	<u>(1,929)</u>	<u>-</u>
<b>General Funds</b>					
Unrestricted income fund	<u>152,877</u>	<u>235,792</u>	<u>(196,206)</u>	<u>1,929</u>	<u>194,392</u>
<b>Restricted Funds</b>					
Scottish Environment Week	-	12,340	(12,340)	-	-
LINKS Liaison	-	745	(745)	-	-
Marine Bill Phase 4	103,802	64,136	(123,293)	-	44,645
LINK Congress	-	5,050	(5,050)	-	-
	<u>103,802</u>	<u>82,271</u>	<u>(141,428)</u>	<u>-</u>	<u>44,645</u>
	<u>265,494</u>	<u>330,565</u>	<u>(357,022)</u>	<u>-</u>	<u>239,037</u>

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

Restricted funds represent the unexpended balance of donations and grants held on trust for specific purposes.

## Scottish Environment LINK

### Notes to the Financial Statements for the Year Ended 31 March 2013

..... continued

#### 20 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £	Total Funds 2012 £
Tangible assets	5,407	-	5,407	10,492
Current assets	217,475	44,645	262,120	283,194
Creditors: Amounts falling due within one year	<u>(28,490)</u>	<u>-</u>	<u>(28,490)</u>	<u>(28,192)</u>
Net assets	<u>194,392</u>	<u>44,645</u>	<u>239,037</u>	<u>265,494</u>