

**Scottish Environment LINK**  
(A Company Limited by Guarantee)

**REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 March 2020**

**Scottish Charity number SC000296**  
**Company number SC250899**

## Scottish Environment LINK

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## Scottish Environment LINK

### Reference and Administrative Information

<b>Charity Name:</b>	Scottish Environment LINK
<b>Scottish Charity Registration Number:</b>	SC000296
<b>Company Registration Number:</b>	SC250899
<b>Registered and Principal Office:</b>	13 Marshall Place Perth PH2 8AH
<b>Trustees:</b>	Charles Dundas – Chair Craig Macadam – Vice Chair (re-elected 12 December 2019) Tim Ambrose – Treasurer Sam Gardner Lucy Graham Beryl Leatherland Kevin Lelland (appointed 12 December 2019) Helen Senn (co-opted) Mary Scott (co-opted 12 December 2019) Clare Symonds Paul Walton (re-elected 12 December 2019) Helen Watson
<b>Company Secretary:</b>	Dr Deborah Long
<b>Solicitors:</b>	J&H Mitchell WS 51 Atholl Road Pitlochry PH16 5BU
<b>Independent Examiner:</b>	Emma Marshall CA Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD

## Scottish Environment LINK

### Chair's Foreword

The context in which we are operating has changed a lot over this year. Near the beginning of the reporting period (April 2019) we welcomed Nicola Sturgeon's announcements in response to the two major UN reports on the Climate Emergency and Biodiversity Crisis, and her [confirmation](#) that they are of equal importance in shaping her Government's way forward. Her announcement led to some very positive reframing of Scottish public policy, and some very welcome announcements in September 2019's Programme for Government. The Westminster elections in December 2019 brought changes to the planned legislative and policy timelines relating to Brexit. Towards the end of this year (March 2020) the immediate threat of the Covid-19 pandemic necessarily took priority, with planned legislation and policies postponed or derailed.

During this year, much of our work continued to be on the impacts of Brexit on Scotland's environment, with the increasing recognition of the climate emergency and the biodiversity crisis, and the short window of a decade to implement transformational changes needed to move society onto a sustainable trajectory. We have reframed much of our advocacy towards nature-based solutions to climate change in the light of the First Minister's recognition of these twin crises, and her confirmation in a letter to LINK that addressing the climate emergency and the biodiversity crises were of equal importance in shaping Government policy.

A key milestone for this year has been the setting up of a new Environmental Rights Centre for Scotland. This will become an independent organisation in due course but is the result of continued effort of LINK's Legal Strategy group to scope, fundraise for and appoint staff for the newly emerging organisation.

LINK as a network continues to move from strength to strength, reaching 39 members and contributing to 84 consultation responses, reports and briefings. The Species Champions initiative continues to build strong positive relationships with 104 MSPs now standing up for 110 species. The Fight for Scotland's Nature campaign has engaged 38 LINK member organisations, 33 other organisations and reached 22,000 people in its work to highlight the need to embed key environmental principles on Scots law, and to create an independent, well-resourced environmental watchdog to enforce environmental protection. Good progress has been made and continuing efforts will focus on building support for these calls during 2020.

It is however thanks to LINK's member organisations and their staff and supporters that we, as an environmental NGO sector, have been able to come together and use our resources and expertise effectively to achieve the level of change we are seeing in Scotland.



Charles Dundas  
LINK Chair  
28 October 2020

## Scottish Environment LINK

### Message from Chief Officer

This report shows that 2019 was year of action for LINK and our members and a year of some successes. Much of 2019 was also spent preparing for what we hoped would be international focus on nature and climate in 2020. 2020 was shaping up to be a very big year for Scotland with plans for a UN meeting of sub-national governments in Edinburgh on Biodiversity measures at the end of March (part of the COP 15 process) and the UN Conference of the Parties (COP 26) to be held in Glasgow in November. These events put Scotland in the spotlight and are opportunities to showcase positive action here, and to encourage Government commitment to faster and deeper progress in the years ahead, which the UN has declared as Decades of Ecological Recovery, and of Ocean Science for Sustainable Development. The Covid 19 emergency has meant the postponement of both UN meetings to 2021. This necessary change in Government focus has postponed several consultations with which LINK has been engaged and led to cancelled or delayed Parliamentary Bills, including the Circular Economy Bill and the Good Food Nation Bill (both dropped), and the Continuity Bill (delayed).

At the beginning of March 2020, LINK launched our new strategic plan for 2020 - 2024 and brought together 3 LINK Fellows to help launch the new strategy in front of an audience of stakeholders and members with a look forward into the future to predict potential opportunities and challenges for Scotland's environment from the perspective of research, policy and society. The strategic plan guides LINK's work and is used to structure Group work plans and guide priorities going forward.

While the world swirls, we will continue to coordinate and share our resources to work together constructively and to support each other. Our strategic plan will help us prioritise and focus on the important issues. We will continue to build alliances and partnerships across society in Scotland, looking to secure an even bigger voice for Scotland's environment as we head into 2021. As a network, we know our strength is in our members, in the relationships we build and maintain with stakeholders and partners and in the support we can build across society through initiatives like Fight for Scotland's Nature and Species Champions, the Save Scottish Seas campaign and the Circular Economy Coalition.

While the nature and climate emergencies continue to focus our effort, the current pandemic and the likelihood of future ones reminds us all why we do what we do and why it matters.

*"It seems to me that the natural world is the greatest source of excitement; the greatest source of visual beauty; the greatest source of intellectual interest. It is the greatest source of so much in life that makes life worth living."* Sir David Attenborough.



Deborah Long  
Chief Officer  
28 October 2020

## Scottish Environment LINK

### TRUSTEES' REPORT

Trustees are pleased to present their report and financial statements for the year ended 31 March 2020, prepared in accordance with the accounting policies set out in note 1 to the financial statements and complying with the charitable company's Memorandum and Articles of Association, Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities", effective from January 2019.

### Structure, Governance and Management

#### **Structure**

LINK is a Scottish charity and company limited by guarantee, incorporated on 10 June 2003. LINK was originally founded as an unincorporated association by fourteen Scottish third sector organisations in 1987 as the forum for Scotland's voluntary environment sector. Its role has not changed, and its core function remains to exchange information and enable discussion and concerted action around issues of particular concern among the members. LINK's [Articles of Association](#) adopted in June 2003 were most recently amended in 2017 and a comprehensive set of [Operating Principles](#) last updated in Spring 2018 guides those engaged in LINK on how the network operates and how they can derive benefit from their involvement. Should the Company be wound up its Trustees (directors) must contribute an amount not exceeding £1.

#### **Governance**

LINK's AGM of 12 December 2019 saw members re-elect trustees Craig Macadam and Paul Walton. Sam Gardner stepped down as a Trustee following his departure from WWF but was re-elected as a Co-opted member of the Board. Sam's departure left one space for a member body and Kevin Lelland was appointed from John Muir Trust. Mary Scott was appointed from National Trust for Scotland as a second Co-opted member. Joyce McMillan's term had come to an end as LINK President and currently the post remains vacant. The Board recommended to members the appointment of four Honorary Fellows this year – Joyce McMillan, Andrew Bachell, Richard Luxmoore and Jonathan Hughes, who were welcomed by the members and all approved.

Four Board meetings during this period maintained oversight on LINK's priorities, budget, risk register, policies and procedures with staff leading on implementing updates and processes. The Board welcomed the strength of LINK's finances thanks to trust funding support for core work on Brexit implications over the next 3 years and are considering exit strategies beyond this funded period. The Discretionary Project Fund (DPF) application procedure has been renovated following discussion at the board on ensuring that DPF funds contribute to LINK's strategic priorities to maximise its impact.

Management of the network on a day-to-day basis is the responsibility of the Chief Officer and senior staff team. Brief bi-weekly calls are held to overview progress among the staff, with full team meetings every 2 months. Annual appraisals of staff inform work plans, personal development and training objectives and this is backed up by regular staff-to-manager contact.

LINK's eleventh [carbon emissions](#) report was issued in September 2020. This year reported a decrease in carbon emissions, reporting an overall total of 7.721 metric tonnes, a reduction from the previous year of 2.42 tonnes. LINK continues to look for opportunities to further reduce its emissions with meetings now moving to online video conferencing.

## Scottish Environment LINK

### TRUSTEES' REPORT

#### *Public Benefit*

LINK exists to provide a voice for Scotland's environment in policy making and advocacy to build a sustainable future. The ultimate beneficiaries of LINK activity are the public, who gain where LINK is successful in gaining improvements to policy in Scotland and the UK, contributing to the positive direction of travel for the environment and environmental governance, and where LINK works to extend people's ability to inform and influence decisions relating to environmental and development policy at UK, Scotland and local levels.

LINK has continued its proactive role in policy development and advocacy at Scottish, UK and international levels, making a point of seeking allies and of engaging with other sectors to help to identify positive solutions for challenges facing us, and working to influence decision-making at all levels. LINK retains its strong and constructive relationship with parliamentarians and political parties in Scotland and at Westminster and is highly respected as the channel for Scotland's third sector environmental voices.

#### **Year in summary – LINK vision and 3 Strategic Objectives**

LINK vision: Scotland's environment is connected | restored | resilient |  
Our society and wellbeing have nature at their heart, benefiting people, communities and the planet

LINK objectives:  
A sustainable Scotland  
A strong voice  
An effective network

On 6 March 2020, LINK launched our new [strategic plan](#). The result of the year's work with LINK Board, Groups and members to identify and agree a 10-year vision supported by 3 strategic objectives. Groups are organised into three themes: our sea, our land, our society. Each theme has a set of outcomes. At the same time, LINK's website has been updated to reflect the new approach and to make it easier for members and stakeholders to find the resources they need.

#### **Achievements and performance**

##### ***A sustainable Scotland***

Since the 2016 Brexit referendum LINK's focus has been on ensuring the well-developed suite of environmental principles, laws, regulations and enforcement, as well as funding for environmental restoration work which flows from EU membership, are retained and enhanced when we leave. This was why we started the campaign, [Fight for Scotland's Nature](#) in 2018. Supported by all members and over 30 other organisations, the campaign communicates our positions to wider audiences and generates wide support for measures to protect nature. This complements LINK's multi-level engagement with the Scottish and UK Governments deciding what will replace these safeguards and funding. We called for a new Scottish Environment Act for Scotland to incorporate key European environmental principles in Scots law, to create an independent watchdog to enforce environmental protections, and set legally binding targets for nature recovery. 58 MSPs signed up to support our pledge for nature.

There was progress on the **Environmental Principles** and on the **Watchdog** function. Both were confirmed in the Programme for Government in September 2019, to be incorporated into Scotland's **Continuity Bill**. Our engagement will continue as the Bill progresses. We also worked closely with colleagues across the UK, contributing Scottish perspectives through the Environment Links UK and the Greener UK Coalition to UK legislation and policies affecting Scotland.

## TRUSTEES' REPORT

### Achievements and performance (continued)

We commissioned a survey on public attitudes to the environment finding that 86% of the Scottish public are concerned about threats to wildlife from climate change, habitat loss and pollution. On the technical side, our report [Environmental Governance: effective approaches for Scotland post-Brexit](#), explored the pros and cons of measures used by other countries, to inform Government's thinking about options.

However, the government has not yet made any commitments on targets for nature recovery, or committed to an Environment Bill, in the way it has done on Climate. There is a new Environment Strategy with a good vision, though no action plan. LINK member organisations have prepared a document on 10 steps for nature as an agreed basis for advocacy and are considering how to take this forward.

We welcomed the **Climate Change (Emissions Reductions Targets) (Scotland) Act 2019**. Our engagement with its development complemented that of Stop Climate Chaos Scotland. We contributed at all stages focusing on the opportunities to address both the climate and nature emergencies coherently through investment in nature networks, woodlands, peatland protection and marine habitats that store carbon.

We welcomed the vision outlined in the Scottish Government's [Environment Strategy](#). We engaged in that process during the consultation, and wholeheartedly endorse its vision of restoring nature and ending Scotland's contribution to climate change. The strategy is an important first step and will have its intended impact when it is followed through with legally binding targets and an action plan.

We were delighted to see the commitment to establish [Regional Land Use Frameworks](#) in the Programme for Government. The Sustainable Land Use Strategy was a requirement of the 2009 Climate Act and LINK subsequently worked with government to help shape it. These Frameworks will have the potential to drive more sustainable land use by bringing different interests together, integrating national priorities and local needs. We have been closely engaged with the Scottish Land Commission who are taking it forward, and welcome their inclusive approach.

There were further developments on the future of agriculture subsidies after 2024, when the current regime will close. We were pleased to be invited onto the Cabinet Secretary's stakeholder group set up in June 2019 to make recommendations on **Future Farming and Food Production** policy. RSPB Scotland and Soil Association Scotland were also represented alongside producer and retail representatives, and government departments. Their report, expected later in 2020, will be influential. We have made a [strong case](#) (with others) over many years for public money to fund public goods, such as additional measures farmers and land managers take to address the climate and nature emergencies, not otherwise rewarded by the market.

We were pleased that **Circular Economy** legislation was in the Programme for Government. Our [Circular Economy for a Fairer Footprint](#) project was well prepared. We published our [Call](#) for a Strong Circular Economy Bill with consumption reduction targets in June 2019, supported by the new Circular Scotland coalition, which includes members as well as trade unions, waste and biotech businesses, community organisations. Together we encouraged a very positive public response to the consultation. The Bill will not proceed this year due to the time constraints on Parliament arising from the pandemic, though cross party interest and support for circular economy measures has increased markedly.

We are well on our way to establishing a new [Environmental Rights Centre for Scotland \(ERCS\)](#). Staff were recruited from late January and plans are well advanced for the Centre's launch in early 2021. The ERCS will help underpin a more sustainable Scotland by supporting communities and NGOs to use their legal rights, with better information, advice, advocacy, and in due course, strategic litigation.



## Scottish Environment LINK

### TRUSTEES' REPORT

#### Achievements and performance (continued)

The Deer Panel set up by Ministers in 2017 reported in January. LINK [welcomed its recommendations](#) to bring the culture of deer management in line with ecological objectives for our uplands.

There was slower progress on the **Marine** environment with several long awaited consultations further delayed, and a growing sense of the need to aim higher than the ambition in the Marine Scotland Act 2010 so that 30% of our seas are highly protected. LINK's Marine Group started working on an Ocean Recovery Plan, to sit alongside similar approaches in Europe to take this forward.

#### *A strong voice*

##### **Working Groups:**

Our Working Groups were busy developing their position statements, reports, written evidence and briefings - all of which provide the basis for advocacy and onward communications.

Highlights included publication and promotion of the [State of Nature Scotland Report](#) 2019 led by the **Wildlife Group**. This drew the Scottish content from the State of Nature UK report, covering trends in recovery or decline, including analysis of contributing factors. We were pleased that Scottish Government agencies supported the Scottish report. It provides a shared basis to inform what the Scottish Biodiversity Strategy and its implementation must address - and with one in nine Scottish species at risk of extinction there is plenty for it to address. The report includes good news too about recovering species and habitats, demonstrating the benefits of well targeted funding and collaborative approaches.

The [Species Champions](#) Initiative we started a decade ago to match MSPs with endangered or iconic Scottish species in their constituencies continued to grow. At the year end we had 104 MSPs championing 110 species. Champions were variously active in debates, in site visits, and in meetings LINK organised in Parliament. The initiative has helped to bring about an increased environmental awareness into MSPs' scrutiny role on Committees, on climate and wildlife crime this year.

LINK organised an event in Parliament in October on wildlife crime, bringing together officials, MSPs, and Police Scotland to discuss ways forward to address these crimes, in anticipation of Animals and Wildlife Bill which has passed its first stage and will continue later in 2020-21. **Wildlife Crime Group** members are pleased with progress so far.

[Managing Deer for Climate, Communities and Conservation](#), a position statement, led by the **Deer Group**, was supported by a cross sector coalition of environmental, community, wildlife, forestry, and outdoor recreational groups. This included fresh research and analysis and was published to coincide with the publication of the Government appointed Deer Working Group's report.

Our [Call for a strong Circular Economy Bill for Scotland](#), supported was led by the **Economics Group**. We organised a training day to help frame supporter communications around the concept of the Circular Economy, and together encouraged positive responses to the Government's consultation on the Bill, which although now delayed, has strong cross party support for future measures, and strong public support too.

We organised three events in the Parliament to bring together MSPs and stakeholders to discuss Wildlife Crime, in advance of the Animal Welfare Bill; Nature based solutions with respect to the Climate Bill, and opportunities for the Circular Economy in Scotland. We are grateful to the MSPs for hosting them, and to all who took part to share knowledge and experience.

## Scottish Environment LINK

### TRUSTEES' REPORT

#### Achievements and performance (continued)

On 5 June, LINK held with support from SEPA an evening event in Parliament *People Power: the citizen scientists protecting Scotland's environment*. This was hosted by Gillian Martin, Convenor of the Environment, Climate Change and Land Use committee, with a short speech from Mairi Gougeon, Minister for the Environment. The event showcased member projects and initiatives with local communities using citizen science and local engagement to highlight key issues and enable local action. Sea Champions, Sunnyside Ocean Defenders, presented posters to the Minister.

#### Investing in capacity and resources:

We invested in improving LINK communications. The LINK website was re-designed to be clearer about priorities and went live in November. As part of this, LINK started to use our blogs more, [LINK Thinks](#): we published 22 blogs between April 2019 and March 2020 on diverse topics including Species Champions, land use, responding to climate and nature emergencies, the cod collapse, hill tracks, Brexit and rangers. These were contributed by LINK staff, convenors and LINK members.

The LINK Congress in August was about telling more effective stories, with practical sessions on traditional media, smartphone filmmaking, and inexpensive, engaging social media campaigns.

We organised an event for funders and others in October, hosted with the Environmental Funders Network and RZSS, to highlight the need for and opportunities to fund environmental work in Scotland. The event was well attended by Scottish and UK funders and generated useful discussion. Our short film [This is Scotland](#) shown there, was subsequently voted winner in its category at the Charity Film Awards in April, further publicising the disparity in private support between Scotland and the rest of the UK. Deborah Long brokered a series of follow up meetings with SNH, NLHF and EFN to facilitate better coordination of funded projects. This has yet to bear fruit, though is a necessary precursor. The new EFN Scottish Coordinator Julie Christie has met (virtually) LINK staff and its Fundraisers Forum (SEFF), and plans are being formed for a similar event focused on the marine environment in the autumn. LINK's marine post is currently funded until the summer 2021, and we wish to continue dedicated support for this work area.

With support from the JRCT and others, we are on course to establish an Environmental Rights Centre for Scotland. This will address the gap in provision of information and help for communities in exercising their legal rights. In due course it will take forward strategic litigation to ensure laws are properly applied. The Development Manager and Programme Manager were recruited from 20 January and have worked hard so that the ERCS will be ready to launch as an independent SCIO from January 2021.

We issued 20 [press releases](#) during this period, welcoming statements and reports from Government, as well as reminding audiences of the challenges of Brexit, trade deals, inaction on deer, the results of public polls and celebrating wins, such as the Charity Film Award for LINK's film, *This is Scotland*. LINK stories were regularly picked up by traditional press media including the Scotsman and the Herald, the National and the Ferret. LINK published 6 Friends of the Scotsman pieces covering the circular economy, the Fight for Scotland's Nature campaign, Marine Protected Areas consultation, the nature emergency, land use and nature-based solutions. LINK also launched a new [Instagram](#) account and increased our use of our [twitter](#) feeds and [facebook](#). LINK's [You tube](#) channel is seeing increasing use and a developing archive of films.

## Scottish Environment LINK

### TRUSTEES' REPORT

#### Achievements and performance (continued)

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

We have continued to raise our concerns on funding with SNH, officials and Ministers, seeking their views on how we can support the statutory agencies to be more effective in partnership with our members. The key Scottish agencies, SNH and SEPA have experienced declines in their funding from 2010. During this year it has been more evident that funding for nature restoration and recovery is vital, as illustrated by [The State of Nature Scotland Report 2019](#).

In December we published a blog detailing funding declines over time and why they need to be reversed, particularly in light of the twin Climate and Nature emergencies, prompting media coverage and further discussions. During lockdown, we used softer communications about the value of nature to society and individuals and supported member communications on the same issue.

##### ***An effective and efficient network***

From May 2019, we began developing the new [LINK Strategy from 2020-24](#) launched on 6 March 2020. This involved contributions from staff, members, trustees, with the help of a consultant over the period. Feedback from members and other stakeholders during the process has been very positive. An anonymised external stakeholder review, conducted by the consultant showed clear support for LINK's ability to harness a wide range of member views and to act as a one stop shop. Their views and member body feedback informed the new strategy.

From January the staff has increased by two 3-day week employees working to establish an Environmental Rights Centre for Scotland. This was enabled by a grant from the Joseph Rowntree Charitable Trust for £120,000 over 3 years, funding from LINK, from individual donors and contributions from member bodies. The aim is to establish the Centre as an independent SCIO by the summer for formal launch in January 2021. We have maintained previous staffing levels thanks to the current grant from the William Grant Foundation and the Esmée Fairbairn Foundation, and hope to continue at the same level throughout the current financial year (to March 2021).

All members have been engaged in at least one work area over the period. There was good attendance at LINK events including the annual Members Congress, Parliamentary reception, networking meetings and the strategy launch on 6 March. LINK currently has 39 member bodies. Fidra joined due to its engagement with the FFSN campaign and the Circular Economy coalition. Keep Scotland Beautiful has applied to be a member and we anticipate this will be welcomed by the membership.

##### **Partnerships and Collaborations**

LINK's Strategic plan 2020 – 2024 has a bold vision and it identifies what LINK will do in response to recent reports on the climate and nature emergencies respectively and what LINK will do in support of the transformative changes required in Scotland and beyond. The Strategic plan acknowledges that LINK cannot do this alone and that it is vital that we work with other stakeholders and partners in wider coalitions to maximise the expertise, and resources we can all bring to tackling these global, world changing issues. LINK currently works with other networks at global level (IUCN), at European level (European Environment Bureau), across the UK with our sister LINKs and in Scotland with networks including Scottish Council for Voluntary Organisations. We will be extending our contact with new alliances as we move forward with the strategic plan delivery.

## Scottish Environment LINK

### TRUSTEES' REPORT

#### Achievements and performance (continued)

##### The network in Scotland

LINK is supported by our Organisation Supporters, with whom we will continue to work and with whom we will investigate new and productive ways of working. We continue to encourage eligible organisations to join LINK in order to make our voice stronger and more relevant.

LINK's Honorary Fellows are a major asset to LINK. We welcome their support in all areas of our work and will be working closely with those who wish to be more actively involved in LINK to help us deliver the network's strategic objectives.

##### Financial review

###### *Summary of income*

There was a net increase of £25,421 (2019: Increase of £65,557) in the year in the level of unrestricted funds, leaving unrestricted funds carried forward at the year-end of £351,564 (2019: £326,143). Restricted funds decreased by £22,031 in the year (2019: increased by £16,487), leaving restricted funds carried forward of £49,768 (2019: £71,799).

LINK's membership subscriptions remain the biggest contribution to LINK's finances, which protects LINK's independence and integrity. For this period, member support through fees and income in kind supported 68% of LINK's **core** costs, meeting a Key Performance Indicator.

The continued improvement in Unrestricted Funds can again in part be attributable to an award of £83,000 from the Esmée Fairbairn Foundation, now in year two- of a three-year grant totalling £250,000 to meet core costs and the challenges of Brexit over the period from 2018 to 2021. LINK also received the third instalment of £20,000 of a three-year award from the William Grant Foundation. Public sector support from Scottish Natural Heritage and Scottish Government remained level again, which is very welcome given the wider financial context. These grants support LINK's functions as an intermediary body that co-ordinates, supports and strengthens the voice of the sector through provision of a forum that shares information, discusses issues affecting the environment and works together to advocate for a sustainable Scotland.

We were pleased to receive funding from SEPA to host an evening event in Parliament on 5 June *People Power: the citizen scientists protecting Scotland's environment*. LINK continues to fundraise for other priority projects, including to support collective work for Oceans Recovery from 2020.

###### *Reserves policy*

LINK Board has determined that unrestricted funds held by the charitable company, not designated or invested in tangible fixed assets ("the free reserves" i.e. general reserves less fixed assets) should aim to be enough to cover 12 months of operation in a scenario where LINK were to sustain significant loss in one or other of its funding streams; also, that this should include enough funds to close the organisation down if it were to prove unviable to continue. The Board estimates this as approximately £280,000 in unrestricted funds. At present LINK's free reserves amount to £351,564 comfortably exceeds this target, and the generous grants receivable over the next one/two years are likely to enable LINK to avoid unfavourable financial constraints during this period. The trustees are very conscious of the need to ensure this additional income is spent wisely and effectively, and also to ensure that LINK is prepared for the inevitable substantial decline in income when the life-spans of these grants expire in 2020 and 2021. The trustees maintain a 5-year forward funding projection and are well aware of the need to ensure that they keep a firm control on fixed and establishment costs.

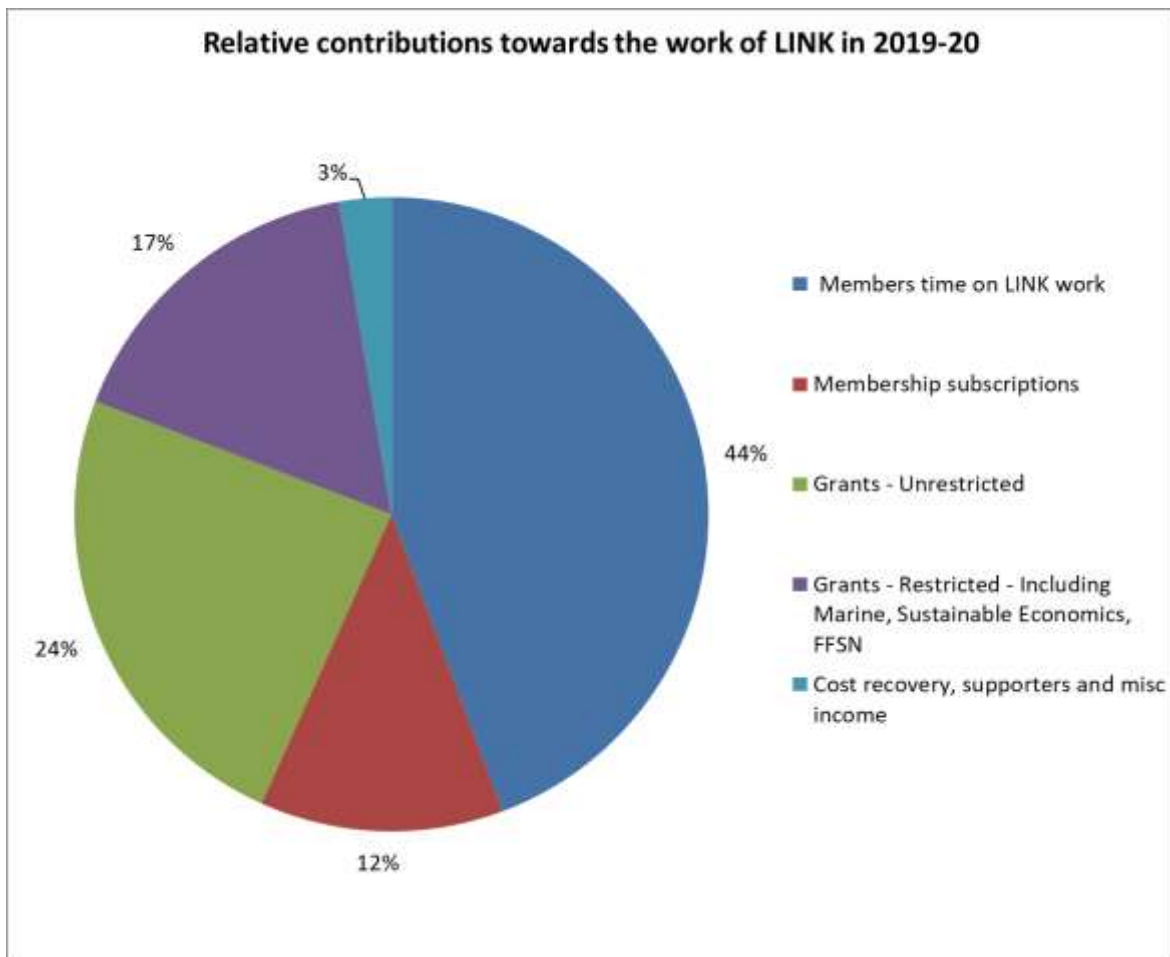
## Scottish Environment LINK

### TRUSTEES' REPORT

#### *Funding and Support*

LINK would be nothing without the support and active engagement of its [member organisations](#). Besides paying subscriptions these organisations engage actively in LINK policy advocacy, representing the network on [stakeholder forums](#) and giving evidence and at relevant events. Members determine direction of the network and lead LINK's policy Groups, making considerable commitment to joint endeavour and to the network's impact and reputation. LINK trustees' time on the Board and Board subgroups is freely given by their employers - often member bodies of LINK. A big thanks to all who contributed over the year: trustees, Group leads, Fellows, President and LINK's excellent staff team.

Together with membership subscriptions, total member organisation contributions account for 56% of all contributions (both core and restricted) to LINK (comparing with a 60% contribution in 2018-9). The time voluntarily committed by member organisations on collective work carried out under LINK auspices over the year equates to around £365,000 or over 1,300 days.



## Scottish Environment LINK

### TRUSTEES' REPORT

#### Financial review (continued)

LINK is also very pleased to acknowledge and thanks its various non-member funders for the year to 31 March 2020:

<b>Funding type</b>	<b>Funder</b>	<b>Support for</b>
<b>Core</b>	Member subscriptions	Core funding and support
	Organisational Supporters	Core funding and support
	Scottish Natural Heritage	Core funding and support
	Scottish Government Energy and Climate Change Directorate	Core funding and support
	Esmée Fairbairn Foundation	Support to LINK's core costs and the challenges of Brexit over the next three years
	William Grant Foundation	Core work
	Craignish Trust	Core work
	Mamas & Papas (carrier bag)	Core work
	SEPA	Sponsorship for event in Parliament - People Power: the citizen scientists protecting Scotland's environment
	<b>Restricted</b>	Friends Provident Foundation
Joseph Rowntree Charitable Trust		Environmental Rights Centre for Scotland
Juliette Gordon		Environmental Rights Centre for Scotland
Scottish Wildlife Trust		Environmental Rights Centre for Scotland
North East Mountain Trust		Environmental Rights Centre for Scotland
Scottish Natural Heritage		Sea Scotland 2019
Marine Conservation Society		Sea Scotland 2019
Marine Scotland		Sea Scotland 2019
Scottish Government		Sea Scotland 2019
Marine Protected Areas Fighting Fund		Save Scottish Seas
Tay Charitable Trust		Save Scottish Seas
WWF UK	Environment Links UK liaison	

#### ***Risk management***

Risk is reviewed at least annually at Board level, with some responsibilities delegated to senior management staff. In January 2020 the risk register was reviewed and updated by some trustees. There was discussion of the rise of some risks over time, these may be low within a short period, though greater over the longer term. The register was updated to reflect this. Succession planning needs are assessed every 12 months for Board and plans exist for key staff, Group leads and President.

### TRUSTEES' REPORT

#### Looking ahead to 2020 and beyond

On 23 March 2020, the UK went into lockdown with the impact of the Covid-19 pandemic. This is expected to have a significant impact on LINK's own work and that of its member bodies. A fuller assessment of the impact will be in our 2021 annual review. By 31 March however, we had instigated a high-level weekly email update from the CO to all member CEOs with updates on the current situation, links to support, information and guidance. We designed and conducted a member survey to assess the immediate impact of the pandemic on our members and the CO started regular meetings with senior officials in Scottish Nature Heritage, Scottish Government, National Heritage Fund and the Environment Funders Network. We also looked at LINK's forward budget and started to adjust our forecast in the light of expected downturns in member subscriptions as the impact of Covid-19 hits all revenue generating sources across the network. We started up a short life, Green Recovery Group to bring together interests from Governance, Economics and Wildlife Groups, who are all now working on green recovery measures and policies as they emerge from government. This group is expected to run until December 2020, at which point, its objectives will be embedded across other groups work following the 2020 Strategic Planning workshop.

However, LINK will continue to pursue the vision in the strategic plan, using the plan to identify and focus activity and resource on priorities that take the network as a whole towards achieving our agreed strategic objectives and outcomes. Staff will continue to support Groups in delivering their work plans and to coordinate between groups to minimise duplication and maximise efficiency. Our focus continues to be on identifying barriers and opportunities and to design and establish new mechanisms that enable us to achieve our objectives. This will include consideration of how LINK can contribute to well-being policy as it relates to a healthy environment and which alliances LINK needs to build and extend in order to raise society's voice for Scotland's environment.

#### Who we are

##### *Trustee selection, induction and appraisal*

LINK member organisations can elect up to nine Trustees while the Board has an option to co-opt two further trustees to secure key skills with reference to the skills audit which is reviewed annually. Trustees must declare any interests at election and a register of interests is reviewed by the Board at the first meeting after the AGM. Trustees are inducted by the Chair and Chief Officer and training opportunities are brought to the Board's attention. A three-yearly appraisal between Chair and trustees took place in 2018. This confirmed that there were no current or upcoming issues. As part of the work completed on LINK's Strategy for 2020-2024 our consultant, Graeme Reekie sought feedback from all staff and Board, 7 trustees completed the review and most staff. Graeme's paper summarised his findings on the Board's effectiveness.

##### *Trustees*

Charles Dundas (Chair)

Craig Macadam (re-elected 12 December 2019) (Vice-Chair)

Tim Ambrose (Treasurer)

Beryl Leatherland

Paul Walton (re-elected 12 December 2019)

Sam Gardner (elected as a Co-opted Trustee 12 December 2019)

Lucy Graham

Clare Symonds

Helen Senn

Kevin Lelland (appointed 12 December 2019)

Mary Scott (elected as a Co-opted Trustee 12 December 2019)

## **Scottish Environment LINK**

### **TRUSTEES' REPORT**

#### **President**

Joyce McMillan until 12 December 2019, currently vacant.

#### ***Key Management Personnel***

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

#### ***Staff***

Deborah Long, Chief Officer

Alice Walsh, Development Officer

Daphne Vlastari, Advocacy Manager, resigned July 2019

Vhairi Tollan, Advocacy Manager, appointed September 2019

Karen Paterson, Finance and Office Manager

Lisa Webb, Advocacy Office Manager

Calum Langdale, Species Champion Co-Ordinator, resigned October 2019

Juliet Caldwell, Species Champion Co-Ordinator, appointed January 2020

Dilraj Watson, Advocacy Officer,

Phoebe Cochrane, Sustainable Economics Policy Officer

Esther Brooker, Marine Policy Officer

Miriam Ross, Fight for Scotland's Nature Campaign Coordinator

Ian Cowan, Programme Manager, Environmental Rights Centre for Scotland, appointed January 2020

Shivali Fifield, Development Manager, Environmental Rights Centre for Scotland, appointed January 2020

#### ***Honorary Fellows***

LINK appoints Honorary Fellows whose expertise is recognised by the LINK membership and with whom LINK wishes to retain a close working relationship. In 2019 – 2020, LINK had 26 Honorary fellows. On 12 December 2019, Andrew Bachell, Richard Luxmoore, Jonathan Hughes, Joyce McMillan, joined LINK's group of [Fellows](#).

#### ***Group Conveners and Vice-Conveners***

Economics – Matthew Crighton, Friends of the Earth Scotland and Bruce Wilson, Scottish Wildlife Trust

Governance – Lloyd Austin, and Sheila George, WWF

Marine - Calum Duncan, Marine Conservation Society and Sarah Dolman, Whale and Dolphin Conservation

Planning –Clare Symonds, Planning Democracy

Aquaculture - Sam Collin, Scottish Wildlife Trust and Dawn Purchase, Marine Conservation Society

Deer - Duncan Orr-Ewing, Royal Society for the Protection of Birds Scotland and Mike Daniels, John Muir Trust

Food and Farming - Pete Ritchie, Nourish Scotland and Scott Leatham, Scottish Wildlife Trust

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

Land use and reform- John Thomson, Scottish Campaign for National Parks

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



## Scottish Environment LINK

### TRUSTEES' REPORT

#### ***Group Conveners and Vice-Conveners (continued)***

Legal Strategy – Mary Church, Friends of the Earth Scotland

Wildlife - Craig Macadam, Buglife and Dr Paul Walton, Royal Society for the Protection of Birds Scotland

Wildlife Crime – Elisabeth Ferrell, Bat Conservation Trust and Eddie Palmer, Scottish Badgers

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

#### ***Membership***

Membership is strong and healthy with proactive engagement by the range of NGO members listed below. We were delighted to welcome two new members to LINK in 2019-20 – Fidra and John Muir Trust.

#### ***Member organisations 2019-20***

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

#### ***Organisational supporters***

Crown Estate Scotland

Keep Scotland Beautiful

Paths for All Partnership

Scottish Power

University of Edinburgh, Department for Social Responsibility & Sustainability

Revive: The coalition for grouse moor reform

The support of LINK's Organisational Supporters is appreciated.

## Scottish Environment LINK

### TRUSTEES' REPORT

#### Trustees' responsibilities statement

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

Company law requires the 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 the 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 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of trustees on 28 October 2020 and signed on their behalf by:



**Charles Dundas**  
Chair

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF SCOTTISH ENVIRONMENT LINK**

I report on the financial statements of the charitable company for the year ended 31 March 2020 which are set out on pages 18 to 32.

### **Respective responsibilities of trustees and Independent Examiner**

The charitable company's 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 in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of Independent Examiners' statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

### **Independent examiners' statement**

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respects the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Emma Marshall CA**

28 October 2020

Independent Examiner  
Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh  
EH3 6AD

Scottish Environment LINK

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
for the year ended 31 March 2020**

		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations and legacies	2	114,177	-	114,177	112,250
Charitable activities	3	203,814	98,462	302,276	342,756
Investment income	4	4,000	-	4,000	1,239
<b>Total income</b>		<u>321,991</u>	<u>98,462</u>	<u>420,453</u>	<u>456,245</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(283,963)</u>	<u>(133,100)</u>	<u>(417,063)</u>	<u>(374,201)</u>
<b>Total expenditure</b>		<u>(283,963)</u>	<u>(133,100)</u>	<u>(417,063)</u>	<u>(374,201)</u>
<b>Net income/(expenditure)</b>	6	38,028	(34,638)	3,390	82,044
Transfers between funds		<u>(12,607)</u>	<u>12,607</u>	-	-
Net movement in funds		25,421	(22,031)	3,390	82,044
<b>Reconciliation of funds:</b>					
Total funds at 1 April 2019	12	<u>326,143</u>	<u>71,799</u>	<u>397,942</u>	<u>315,898</u>
<b>Total funds as at 31 March 2020</b>	12	<u><u>351,564</u></u>	<u><u>49,768</u></u>	<u><u>401,332</u></u>	<u><u>397,942</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing operations.

## Scottish Environment LINK

### BALANCE SHEET as at 31 March 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	9	<u>1,449</u>	<u>1,397</u>
<b>Current assets</b>			
Debtors	10	62,010	35,718
Cash at bank and in hand		<u>360,891</u>	<u>384,401</u>
		422,091	420,119
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	11	<u>(23,018)</u>	<u>(23,574)</u>
Net current assets		<u>399,883</u>	<u>396,545</u>
<b>Net assets</b>		<u>401,332</u>	<u>397,942</u>
<b>The funds of the charity:</b>			
Unrestricted funds	12,13	351,564	326,143
Restricted funds	12,13	<u>49,768</u>	<u>71,799</u>
		<u>401,332</u>	<u>397,942</u>

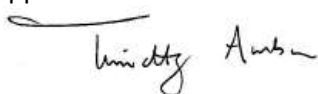
For the year ended 31 March 2020 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not requested the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the trustees on 28 October 2020 signed on their behalf by:



**Tim Ambrose FCA**  
Director – Treasurer

**Company Registration No: SC250899**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2020**

**1 Accounting policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

***Basis of accounting***

The financial statements are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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

The financial statements are prepared on a going concern basis which assumes that the charitable company will continue its operations for period of at least twelve months from the date of approval of the financial statements.

***Income***

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

Income from charitable activities includes grant income which is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable the income will be received and the amount can be measured reliably. It also includes membership income which is recognised over the period to which the membership relates.

Investment income relates to bank interest which is recognised when receivable and the amount can be measured reliably; this is normally upon notification of the interest payable by the bank.

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2020**

**1 Accounting policies (continued)**

***Expenditure***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

Expenditure on charitable activities includes costs incurred in supporting the charitable company in meeting its objectives. It comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are allocated between governance costs and other support costs. Governance costs comprise these costs including the public accountability of the charitable company and therefore include the cost of independent examination.

Other support costs relate to the administrative costs of managing the charitable company.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and equipment - 33% straight line

Minor fixed asset additions costing less than £250 are written off in the year of acquisition.

***Debtors***

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt.

***Cash at bank***

Cash at bank includes cash and highly liquid short term investments with the maturity of twelve months or less from the date of opening of the deposit or similar account.

***Creditors and Provisions***

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

***Financial instruments***

The charitable company has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Scottish Environment LINK

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2020

#### 1 Accounting policies (continued)

##### *Pensions*

The charitable company operates a defined contribution pension scheme for the benefit of its employees. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Due to its charitable status, Scottish Environment LINK is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

##### *Operating Leases*

Rentals payable under operating leases are charged on a straight line basis over the lease term.

##### *Fund accounting*

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company. Where designated, these are unrestricted funds set aside by the Trustees for specific future purposes or projects. Restricted funds are funds subject to specific conditions imposed by the donors.

#### 2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Donations</b>				
Scottish Government	37,725	-	37,725	37,725
Scottish National Heritage	50,500	-	50,500	50,500
William Grant Foundation	20,000	-	20,000	20,250
Craignish Trust	5,000	-	5,000	3,000
Other donations	952	-	952	775
	<u>114,177</u>	<u>-</u>	<u>114,177</u>	<u>112,250</u>

Income from donations in the year was £114,177 (2019: £112,250) of which £114,177 was unrestricted (2019: £112,250) and £Nil (2019: £ Nil) was restricted.



**Scottish Environment LINK**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2020**

**3 Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Projects</b>				
Esmee Fairbairn Foundation	83,000	-	83,000	83,000
Environmental Rights Centre for Scotland	-	42,500	42,500	50,000
Brexit Communications	-	8,346	8,346	32,800
Sustainable Economics	-	34,944	34,944	30,729
Marine MPA Fighting Fund	-	2,000	2,000	11,024
Sea Scotland	-	5,182	5,182	6,135
SEFF Film	-	-	-	5,000
Climate Change	-	-	-	5,000
Food & Farming Workshop	-	-	-	2,500
Lloyd Austin Support	-	3,950	3,950	1,400
SNP Fringe	-	-	-	1,141
Hilltracks Campaign	-	-	-	800
LINK Liaison	-	690	690	586
LINK Congress	-	850	850	-
Other project income including from member bodies	11,739	-	11,739	10,150
<b>Other income</b>				
Subscriptions – member bodies	101,847	-	101,847	92,691
Subscriptions – organisational and business supporters	6,875	-	6,875	6,875
Rental income	30	-	30	90
Other income	323	-	323	2,835
	<u>203,814</u>	<u>98,462</u>	<u>302,276</u>	<u>342,756</u>

Income from charitable activities in the year was £302,276 (2019: £342,756) of which £203,814 (2019: £196,782) was unrestricted and £98,462 (2019: £145,974) was restricted.

**4 Investment income**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Interest on cash deposits	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>1,239</u>

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

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

5 Analysis of expenditure on charitable activities	Unrestricted	Restricted	2020	2019
	Funds	Funds		
	£	£	£	£
Direct costs				
Employment costs (note 7)	196,754	68,824	265,578	236,139
Project expenditure	25,124	64,276	89,400	86,802
Other supporting costs	29,279	-	29,279	21,716
Establishment costs	28,714	-	28,714	25,886
Depreciation	692	-	692	358
Governance costs: Independent examiners' fee	3,400	-	3,400	3,300
	<u>283,963</u>	<u>133,100</u>	<u>417,063</u>	<u>374,201</u>

Expenditure on charitable activities in the year was £417,063 (2019: £374,201) of which £283,963 (2019: £244,477) was unrestricted and £133,100 (2019: £129,724) was restricted.

6 Net income	2020	2019
	£	£

***This is stated after charging:***

Independent examiner's fee	3,400	3,300
Depreciation	692	358
	<u>4,092</u>	<u>3,658</u>

7 Staff costs and numbers	2020	2019
	£	£

Salaries	231,014	206,440
Social security costs	16,609	14,319
Pension costs	17,955	15,380
	<u>265,578</u>	<u>236,139</u>

Average number of employees:	No.	No.
Core	6	6
Project	4	3
	<u>10</u>	<u>9</u>

No employee received emoluments greater than £60,000 in the year (2019: None).

The total amount of employee benefits received by key management personnel is £54,633 (2019: £43,467). The key management personnel are considered to be the trustees and the Chief Officer.

During the year a total of £128 (2019: £130) was paid to two trustees (2019: one) in respect of reimbursement of travel, subsistence and other business related expenses. None of the trustees received any remuneration during the period.

**Scottish Environment LINK**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2020**

**8 Pension scheme**

The charitable company operates a defined contribution pension scheme. The pension charge for the period represents contributions payable by the charitable company to the scheme and amounted to £17,955 (2019: £15,380). An amount of £2,636 (2019: £2,224) was included within creditors at the year end.

**9 Tangible fixed assets**

Fixtures, fittings & equipment  
£

**Cost**

At 1 April 2019	15,152
Additions	744
Disposals	<u>(1,857)</u>
At 31 March 2020	<u>14,039</u>

**Depreciation**

At 1 April 2019	13,755
Charge for the year	692
On disposals	<u>(1,857)</u>
At 31 March 2020	<u>12,590</u>

**Net Book Value**

At 31 March 2020	<u>1,449</u>
At 31 March 2019	<u>1,397</u>

**10 Debtors**

2020                      2019  
£                              £

Trade debtors	56,513	31,226
Prepayments and accrued income	3,499	2,294
Other debtors	<u>1,998</u>	<u>2,198</u>
	<u>62,010</u>	<u>35,718</u>

**11 Creditors: Amounts falling due within one year**

2020                      2019  
£                              £

Trade creditors	4,661	8,264
Taxation and social security costs	5,387	4,259
Pension fund	2,636	2,224
Other creditors	740	1,311
Accruals	<u>9,594</u>	<u>7,516</u>
	<u>23,018</u>	<u>23,574</u>

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

12 Funds analysis

2019/20	At 1 April 2019 £	Income £	Expenditure £	Transfer £	At 31 March 2020 £
<b>General funds</b>	<u>306,820</u>	<u>321,991</u>	<u>(258,839)</u>	<u>(48,864)</u>	<u>321,108</u>
<b>Designated funds:</b>					
Legal Governance Support	682	-	(6,599)	5,917	-
Legal Research – UK Env Bill	-	-	(360)	360	-
Environmental Rights Centre	-	-	-	10,000	10,000
LINK Strategy	-	-	(6,820)	6,820	-
Food and Farming	4,700	-	-	-	4,700
Brexit Communications	10,800	-	-	(3,044)	7,756
Planning Event – SNP conference	1,141	-	(1,200)	59	-
SEFF – This is Scotland launch	2,000	-	(1,015)	(985)	-
Wildlife – State of Nature	-	-	(6,000)	6,000	-
Wildlife NEN report	-	-	-	8,000	8,000
Wildlife Crime – Parliamentary event	-	-	(228)	228	-
Deer, Evidence Gathering	-	-	(2,902)	2,902	-
	<u>19,323</u>	<u>-</u>	<u>(25,124)</u>	<u>36,257</u>	<u>30,456</u>
<b>Total unrestricted funds</b>	<u>326,143</u>	<u>321,991</u>	<u>(283,963)</u>	<u>(12,607)</u>	<u>351,564</u>
<b>Restricted funds:</b>					
LINK Congress	-	850	(3,382)	2,532	-
LINK Liaison	-	690	(722)	32	-
Marine	55,086	7,182	(44,507)	-	17,761
Food and Farming	1,300	-	-	-	1,300
Brexit Communications	14,983	8,346	(33,372)	10,043	-
Legal Governance Support	-	3,950	(3,950)	-	-
Environmental Rights Centre	-	42,500	(12,144)	-	30,356
Hilltracks	79	-	(79)	-	-
A Circular Economy for a Fairer Footprint	351	34,944	(34,944)	-	351
<b>Total restricted funds</b>	<u>71,799</u>	<u>98,462</u>	<u>(133,100)</u>	<u>12,607</u>	<u>49,768</u>
<b>Total funds</b>	<u>397,942</u>	<u>420,453</u>	<u>(417,063)</u>	<u>-</u>	<u>401,332</u>

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2020

12 Funds analysis (continued)

<b>2018/19</b>	At 1 April 2018 £	Income £	Expenditure £	Transfer £	At 31 March 2019 £
<b>General funds</b>	<u>252,186</u>	<u>310,271</u>	<u>(234,154)</u>	<u>(21,483)</u>	<u>306,820</u>
<b>Designated funds:</b>					
Legal Governance Support	-	-	(2,468)	3,150	682
Legal Strategy	-	-	(236)	236	-
Food and Farming Event	4,000	-	-	700	4,700
Brexit Communications	4,400	-	-	6,400	10,800
Planning Event – SNP conference	-	-	(659)	1,800	1,141
‘This is Scotland’ promotional film	-	-	(4,500)	6,500	2,000
Wildlife – Climate change impacts on biodiversity	-	-	(2,460)	2,460	-
	<u>8,400</u>	<u>-</u>	<u>(10,323)</u>	<u>21,246</u>	<u>19,323</u>
<b>Total unrestricted funds</b>	<u>260,586</u>	<u>310,271</u>	<u>(244,477)</u>	<u>(237)</u>	<u>326,143</u>
<b>Restricted funds:</b>					
LINK Liaison	-	586	(774)	188	-
Save Scottish Seas	51,514	67,159	(63,636)	49	55,086
Food and Farming Event	-	2,500	(1,200)	-	1,300
Brexit Communications	2,000	32,800	(19,817)	-	14,983
EEB Conference	336	-	(336)	-	-
Legal Governance	-	1,400	(1,400)	-	-
Wildlife – Climate change impacts on biodiversity	-	5,000	(5,000)	-	-
Hilltracks	1,462	800	(2,183)	-	79
A Circular Economy for a Fairer Footprint	-	30,729	(30,378)	-	351
‘This is Scotland’ promotional film	-	5,000	(5,000)	-	-
	<u>55,312</u>	<u>145,974</u>	<u>(129,724)</u>	<u>237</u>	<u>71,799</u>
<b>Total restricted funds</b>	<u>55,312</u>	<u>145,974</u>	<u>(129,724)</u>	<u>237</u>	<u>71,799</u>
<b>Total funds</b>	<u>315,898</u>	<u>456,245</u>	<u>(374,201)</u>	<u>-</u>	<u>397,942</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

12 Fund analysis (continued)

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

*Legal Governance Support*

Lloyd Austin (former Head of Conservation policy at RSPB Scotland) was engaged as a Consultant for 2-3 days per month to support LINK across a range of areas including Legal Governance, Brexit and LINK's involvement with Greener UK & Environment Links UK regarding Brexit. This was jointly funded with RSPB Scotland.

*Legal research – UK Environment Bill*

The Governance group received funding from the Discretionary Project Fund to undertake a Legal review note looking at the [UK Environment \(Principles and Governance\) Bill](#) in terms of its implications from a devolution point of view, particularly in terms of Scotland's devolution settlement. The aims being to

- Understand the implications of the Bill for Scotland's devolved settlement and environmental policy-making.
- Understand how it fits with LINK's established views for example in terms of support for the current devolution settlement.
- To inform advocacy on this Bill as well as calls for a Scottish Environment Act.

*Environmental Rights Centre for Scotland*

LINK's Legal Strategy Group has been investigating the possibility of establishing an Environmental Rights Centre for Scotland since 2016. Initially several LINK member bodies and the LINK DPF provided funding for developmental work, including a thorough feasibility study. Fundraising secured a grant from the Joseph Rowntree Charitable Trust (awarded £120,000 over 3 years from October 2019) and a private donation from Juliette Gordon (£10,000 received October 2019) to begin work to establish the centre. A further grant of £10,000 from LINK's DPF fund, £2,000 from the Scottish Wildlife Trust and £500 from the North East Mountain Trust was confirmed. This enabled employment of two part-time staff from January 2020, hosted by RSPB Scotland (in-kind support of c£7,500). This initiative is currently being managed within LINK until the Centre is established as an independent SCIO.

*LINK Strategy*

LINK commissioned Graeme Reekie to work with Deborah Long and the LINK Board to develop our [Strategic Plan](#) for the next 4 years. This was launched on 6<sup>th</sup> March 2020 - **Beyond 2020: what can we do to build a resilient Scotland – able to tackle the twin challenges of climate change and nature loss and build a sustainable society?**

*Food & Farming Event supported by RSPB Scotland*

LINK's Food and Farming group continue to hold funds towards a new project launching in 2020.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2020**

**12 Fund analysis (continued)**

*Brexit Communications/Fight for Scotland's Nature*

The Fight for Scotland's Nature campaign has kept the need for legislation to protect Scotland's environment after Brexit in the public eye. Launched in 2018, the campaign has focused on drawing attention to the positive impact of EU protections and the risks of failing to replace and build upon them. It has pressed the Scottish Government to address these gaps and continues to build support for strong Scottish environmental legislation as the end of the Brexit transition period approaches. The campaign is coordinated by a small steering group which, also has a part-time (18 hours per week) Campaign Coordinator, Miriam Ross.

*LINK Planning event*

LINK's Planning Group received support to host an SNP Party Conference Fringe Meeting on a fairer and more inclusive planning system to deliver a more sustainable Scotland on 8<sup>th</sup> October 2018, the final finances were completed early 2019.

*SEFF – This is Scotland launch*

In 2018-9 LINK's Scottish Environment Fundraising Forum received funding from LINK DPF and several member organisations (Scottish Wildlife Trust, Woodland Trust Scotland, WWF Scotland, National Trust for Scotland and RSPB Scotland) for the production of a short film, [This is Scotland](#) about Scotland's wildlife and habitats, how it is special and threatened, conservation work to protect it, how people engage and value it. In October 2019 a launch event was held – **Finding the resources to give the future the wild Scotland it deserves** at the Mansion House, Edinburgh Zoo. The event was very well attended by charities, trusts and foundations, and key stakeholders.

*Wildlife - State of Nature*

LINK's Wildlife group received support for the design and print of a standalone Scottish [State of Nature Report](#) separate from the UK State of Nature report 2019 - designed to stand alongside. It was needed to ensure that the Scotland findings were considered within the devolved context. The Scottish report was agreed by the environmental NGOs and Government agencies and is the agreed evidence base for the next Scottish Biodiversity Strategy, future environmental funding and public policy.

*Wildlife – film*

The LINK Wildlife group received funding from the DPF to create a short animation/film explaining Nature Networks. Funding has also been secured from the Blodwen Lloyd Binns Bequest Fund of £600 as well as member contributions from Woodland Trust Scotland, National Trust for Scotland and Froglife. The aim is to increase awareness among public audiences, environmental NGO's, policy makers and MSPs on the role of a National Ecological Network in providing solutions to the challenges of the climate and nature emergencies. It is hoped this will be complete in Summer 2020.

*Wildlife Crime – Parliamentary event*

LINK's wildlife crime group received support for an event on 1 October in the Scottish Parliament to bring stakeholders together and give a platform to members and Police Scotland to share their perspectives on issues relating to wildlife crime in advance of forthcoming legislation.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2020**

**12 Fund analysis (continued)**

*Deer - Evidence gathering*

The LINK Deer group received two DPF awards, for two pieces of research to provide further analyses for LINK's advocacy for sustainable deer management approaches.

1. To analyse progress in deer management by Deer Management Groups since 2013, and to provide examples of the response by Groups to calls from Parliament and Government to produce environmentally responsible deer management plans.

2. To compile and analyse and summarise available information from Herbivore Impact Assessments commissioned by Scottish Natural Heritage and other bodies, and to summarise long-term trends in herbivore impacts.

LINK members (RSPB, SWT, JMT, NTS TfL) contributed their staff time to the report - [Managing deer for climate, communities and conservation](#).

The second DPF award was for a collation of information to provide a report for advocacy on the Deer Working Group report and Scottish Government and Parliament response to enable better evidence based submissions to forthcoming work on the future of deer management in Scotland, referencing the scale of existing support for the recommendations in the DWG report. As well as the DPF funding LINK members (RSPB, SWT, JMT, NTS) provided in-kind staff support.

*LINK Liaison*

Links Liaison – The regular contact and communication between secretariats of the four Link networks across the UK – Environment Links UK (ELUK) allowing exchange of information and good practice, discussion of issues in common and joint action where appropriate. An ELUK meeting of Directors and Chairs was held in Birmingham on 15th October. An ELUK conference is held every two years with Northern Ireland Environment Link scheduled to host the next in December 2020 (postponed owing to Covid-19). The 4 Links continue to demonstrate broad support for federally approached, collective effort on environmental issues needing a UK-wide perspective.

*Marine – Saving Scottish Seas*

The Marine Group is working to recover Scotland's Seas and their vision is of healthy, well-managed seas, where wildlife and coastal communities flourish and ecosystems are protected, connected and thriving. The Save Scottish Seas project received 2-year funding in November 2017 from the John Ellerman Foundation enabling the employment of a Marine Policy and Engagement Officer. Due to some underspend the post was extended part time from November 2019, until summer 2020. Further funding is currently being sought.



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2020**

**12 Fund analysis (continued)**

*A Circular Economy for a Fairer Footprint*

This three year project (May 2018 – May 2021) aims to reduce our consumption of planetary resources. Unsustainable resource consumption is one of the main drivers of environmental degradation and biodiversity loss.

A circular economy (CE) is an alternative to a linear economy. A linear economy, which has increasingly characterised our economy in recent decades, follows an extract, make, use, dispose pattern. In contrast, a more circular economy aims to keep resources and materials in use for as long as possible, extracting the maximum value from them whilst in use and recovering products and materials from them at the end of each service life. In a world of finite resources, the CE offers a system whereby we can reduce our demand on the planet's resources and foster a more resilient economy.

The project is working with partners to embed circular economy measures in the Climate Change Plan and the Green Recovery measures being considered by the Government. The project employs Dr Phoebe Cochrane, Sustainable Economics Officer.

*LINK Congress 2019: Stories for the Environment*

LINK's annual Congress is an opportunity for all of LINK members to come together, the theme this year was story-telling and the environment and included workshops in - Creating engaging digital content; Got a Smart Phone? You're a film maker!; Traditional media, good stories and effective press releases; How to use storytelling approaches to drive participation. This was followed by an evening reception aimed at LINK members, with invited guests who have an interest in these issues for talks and conversations over a buffet supper.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2020

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible fixed assets	1,449	-	1,449
Net current assets	<u>350,115</u>	<u>49,768</u>	<u>399,883</u>
Net assets at 31 March 2020	<u>351,564</u>	<u>49,768</u>	<u>401,332</u>
	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Tangible fixed assets	1,397	-	1,397
Net current assets	<u>324,746</u>	<u>71,799</u>	<u>396,545</u>
Net assets at 31 March 2019	<u>326,143</u>	<u>71,799</u>	<u>397,942</u>

14 Operating lease commitments

	Buildings	
	2020 £	2019 £
Total commitments under non-cancellable operating leases are as follows:		
Expiry date:		
Within one year	9,018	8,971
Between one and five years	<u>2,882</u>	<u>4,800</u>
	<u>11,900</u>	<u>13,771</u>

15 Related party transactions

During the year the charitable company received subscriptions from nine (2019: nine) organisations associated with nine (2019: nine) of the charitable company's trustees amounting to £43,657 (2019: £42,821). Subscriptions are paid at the same rates available to other members. The charitable company also received grants and donations from four (2019: four) of the organisations totalling £19,650 (2019: £39,750). Payments of £Nil (2019: £38) were paid to organisations associated with no trustee (2019: one) in the year.