

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2021

Scottish Charity number SC000296
Company number SC250899

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Scottish Environment LINK

Reference and Administrative Information

Charity Name: Scottish Environment LINK

Scottish Charity Registration Number: SC000296

Company Registration Number: SC250899

Registered and Principal Office: 13 Marshall Place
Perth
PH2 8AH

Trustees: Charles Dundas – Chair
Craig Macadam – Vice Chair
Tim Ambrose – Treasurer
Karen Blackport (co-opted 29 January 2021)
Sam Gardner
Lucy Graham
Beryl Leatherland
Kevin Lelland
Helen Senn
Mary Scott
Clare Symonds (resigned 11 November 2020)
Paul Walton

Company Secretary: Dr Deborah Long

Solicitors: J&H Mitchell WS
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Auditors: Geoghegans
Chartered Accountants
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Chair's Foreword

The last year has been one which has challenged LINK to work differently to avoid disruption. But this is a challenge which I believe the organisation has risen to well. With lockdown starting in late March 2020, this year's annual report reflects an entire 12 months, working in very different circumstances from before.

During these last 12 months, LINK shut its offices and all staff have been working at home. There have been no face to face meetings with staff, with the Board, members or stakeholders and partners. The move to online working has been complete; however, this shift was smooth and work continued uninterrupted. LINK Groups all moved their work online, supported by LINK subscriptions to new software that made that move easier and as a result, participation in LINK Group meetings has been higher.

The Spring and Summer of 2020 were marked however by a change in focus for LINK: staff were furloughed and the focus was on the links between ourselves and nature, local communities of people and wildlife and the benefits that being in touch with nature could bring to us all. As Government began to emerge from an exclusive focus on the pandemic and managing its impact, LINK kept a watching eye on priority policy areas for a green recovery, the impact of Brexit and resilience in Scotland's communities, organisations and society as a whole.

A key highlight this year was the setting up of the Environmental Rights Centre for Scotland and the appointment of a small staff team to develop an organisation, aiming to be independent of LINK in 2021.

As a network, LINK has been able to provide a focus for information exchange for our members and as a route for intelligence and up to date positions for third sector environmental organisations in Scotland. LINK's membership of 40 organisations, contributed to 82 consultation responses, briefings, reports and position papers and held 172 meetings with ministers and politicians, statutory agency colleagues and civil society partners. The network produced 54 blogs and 5 films and engaged in 41 external stakeholder groups. Achieving this all online was reflected in LINK's carbon account for this year, which dropped by 67%.

LINK's staff, members and supporters are the real strength behind the network and this has been amply underlined by the pandemic and the way in which, despite the huge challenges thrown up by Covid-19, Scotland's environment remains at the top of government and society's priorities. As a network, we will be building on this platform going forward, to deliver on our joint objectives to build a sustainable Scotland for people, communities and the planet.



Charles Dundas
LINK Chair
1 October 2021

Scottish Environment LINK

Message from Chief Officer

2020 started with the nationwide lockdown response to Covid-19 and ever since LINK, along with everyone else, has been adapting to a new way of working. We have been lucky: our members are located right across Scotland so we were used to working remotely but the pace of change shifted dramatically. There have been benefits: new ways of working are always excellent stimuli for new ideas and new perspectives. But there have also been downsides, as staff and member's staff have struggled to maintain a lively interest in their work while coping with homeworking and schooling, furlough and uncertainty of the highest order.

Nature is still very much at the fore of what we do and 2021 will be the year when we build on the foundations we established in 2020. Both international conferences on climate and biodiversity reflect on Scotland through the climate CoP taking place on Scottish soil in Glasgow and through the Edinburgh Declaration going to the biodiversity CoP. This Declaration, led by the Scottish Government, is the commitment from sub national governments across the world and their role in halting biodiversity loss and restoring it.

LINK has played its part this year, using our strategic plan, launched right before lockdown, to guide the network priorities and help us sort the urgent and the important. LINK Groups met online to prioritise what we can do together and where our resources are best placed. Members worked together, supported by LINK staff, to develop and communicate positions on what makes a truly green recovery, why nature and climate emergencies must be tackled together, how a circular economy can be transformative, the increasingly urgent need for ocean recovery and the future of Scotland's food production systems, to pull out just a few.

Our campaigns, Fight for Scotland's Nature, Save Scottish Seas, Species Champions and Circular Scotland have continued to highlight key issues facing Scotland's environment and offered ways for individuals and organisations to find their own voice and become part of a wider call on behalf of Scotland's environment.

We will continue in our role to coordinate and create, inspire and speak out. We will continue to work with other networks, alliances and partners, building an even stronger voice for the environment at the start of the Decade for Ecosystem Restoration. As a network, our strength is our members. By amplifying their voices, by building and strengthening relationships with others, we are bringing nature to the heart of society and the well being of people, communities and the planet.

Homo sapiens, the wise human being, must now learn from its mistakes and live up to its name. We who are alive today have the formidable task of making sure that our species does so. We must not give up hope. We have the tools we need...And we have one more thing – an ability....- to imagine a future and work towards achieving it. Sir David Attenborough, 2020.



Deborah Long

Chief Officer

1 October 2021

TRUSTEES' REPORT

Trustees are pleased to present their report and financial statements for the year ended 31 March 2021, 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. Originally founded as an unincorporated association in 1987, LINK's core function remains to exchange information and enable discussion and concerted action around issues relevant to 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 January 2021 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

At LINK's AGM of 11 November 2020 members re-elected trustees Helen Senn and Tim Ambrose, Mary Scott, formerly a co-opted member was elected as a regular member and Sam Gardner was agreed as a Co-opted member. Clare Symonds stood down. In January 2021, LINK's Board co-opted Karen Blackport as a trustee. The role of LINK President remains vacant. There were no new Honorary Fellows appointed this year.

Four Board meetings 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. They considered the funding strategy for the years ahead. The revised Discretionary Project Fund (DPF) application process was adopted in November 2020 following Board review: the revised form cross references the DPF application to LINK's strategic priorities, in order to maximise and demonstrate its impact.

Management of the network on a day-to-day basis is the responsibility of the Chief Officer and senior staff team. The impact of the COVID-19 pandemic was immediate and significant: new, brief weekly calls were held to support staff and overview progress in Spring and Summer 2020, with full team online meetings every 6 to 8 weeks. The staff Personal Development Review process was refreshed, backed up by regular staff-to-manager contact. During this year where face to face contact was minimal, weekly online 'tea-breaks' were scheduled to help make up for the lack of personal contact.

LINK's twelfth [Carbon Accounts](#) report, April 2020 – March 2021, was issued in June 2021. The scope of this year's report was different from previous years in light of the COVID-19 outbreak from mid-March 2020. At this point LINK closed its two offices in Edinburgh and Perth and supported all staff to work from home. LINK also transferred all meetings and events to on-line using a mixture of Zoom and Microsoft Teams, which proved very successful, particularly enabling those members who are in more rural locations to engage with LINK, resulting in no LINK related member travel this year. Overall, our total Carbon Emissions for the year equated to 2.058 metric tonnes – a decrease of 5.21 tonnes on 2019/20. This reduction can be wholly attributed to the elimination of all travel.

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. Scotland's people and its environment benefit 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

Achievements and performance

A sustainable Scotland

Before the COVID-19 pandemic, and the first lockdown just days prior to this reporting period, the intertwined nature and climate emergencies were rising up the Scottish Government's agenda. By April, plans for Scotland's economic recovery from the pandemic were already starting to form with appointment of the Advisory Group on Economic Recovery taking evidence and reporting to Government in June. To contribute to this process we formed an overarching [Green Recovery Group](#), to bring together expertise from across our sector, developing ideas and policy recommendations to contribute to this and other conversations on a green recovery, and to ensure that nature, climate and broader environmental aspects would be central to a recovery plan. This is a key focus for LINK as action now to build a more sustainable future is crucial if our society and wellbeing are to have nature at their heart, benefitting people, communities and the planet - the vision outlined in [LINK's strategy](#) launched in March 2020.

We [contributed](#) to the Advisory Group's consultation in April, [responded](#) to its report to Government in June, [commented](#) on it and on the Scottish Government's response to it in August. In summary while supporting the call for partnerships, we believe these need to be much, much broader than the public/private partnerships suggested. A green recovery must be fair, enabling individuals to make effective consumption choices and moving away from growth towards sufficiency. This chimes with the public mood too. We commissioned a [survey](#) in May 2020 that showed the [public want a less wasteful economy](#) with lighter demands on the planet; where products are easy to repair, businesses are responsible and the Government leads the way.

In September we [welcomed](#) the Programme for Government's plans for green jobs and training as part of its green recovery programme.

TRUSTEES' REPORT

Achievements and performance (continued)

LINK contributed [five key tests](#), a variant on those adopted by the Green Investment Bank, by which actions should be judged if they are to contribute to a green recovery from the multiple emergencies we face. We [applied these](#) tests to the Government's Recovery Plan, and believe there is work ahead to increase ambition for transformative action towards environmental, wellbeing and fairness outcomes. We suggested ways forward. In May we produced [the first](#) in a series of briefings on what Scotland can do to build the future we need, which we added to over the year: [People Land and Sea](#) was published in July, followed by [Jobs and Training in a Greener Future](#) in January, and our [Manifesto](#) for Nature and Climate, shared with all the parties before the May 2021 Holyrood elections, was full of positive, practical proposals.

The pandemic had a massive impact on our sector. From April 2020 we were making the case with governments, funders and the agencies about the need for more pandemic support for our sector. We surveyed members in April and again in October to assess impact and compiled a live list of 'shovel-ready' projects that were begun or about to begin. This information was shared with funders and government to inform discussions, including with the Strategic Projects Alliance, established, by NatureScot, to align environment funding streams with priorities and deliverers more effectively. Many of our member bodies' usual funding streams were severely affected by the necessary lockdown measures, and this is expected to reverberate for some years. Coupled with the loss of EU environmental funds, which so far have not been adequately replaced in Scotland, and the anticipated squeeze on public funds, there are definitely problems ahead. A thriving third sector is crucial for delivering cost effective projects involving thousands of volunteers that contribute hugely to Government's biodiversity strategy. We published the report, [Still Delivering the Goods](#) in February 2021 to demonstrate the extent of restoration led by our sector in Scotland. Alongside we published [Scotland's Biodiversity and its Conservation](#). Together these reports highlight the clear need for a step change in funding, an effective policy framework and partnership working for biodiversity conservation.

We were very pleased to partner with the Environmental Funders Network on two events to connect philanthropic funders with Scottish charities. Recordings of the events are on the [EFN vimeo channel](#). We prepared a follow up [briefing](#) on the many questions raised at the Save Scottish Seas event in December 2020 and a [joint blog](#) preceded the March 2021 event, Life after LIFE. We were delighted that our short film, [This is Scotland](#), which raised awareness of the opportunities to fund environmental work in Scotland, won first prize in the UK Charity Film Awards in April 2020, helping to spread that message further. In Spring 2021 we held a very well attended discussion event with the Scottish Forum on Natural Capital: **Scotland's natural capital – land-based opportunities in a green recovery**, with the widely shared [infographic](#) that followed outlining key opportunities and enabling actions.

The other key context was Brexit. **Scotland's EU Continuity Bill**, delayed by the pandemic, was introduced in June 2020. We welcomed its introduction, highlighting that it is a crucial piece of legislation to secure key environmental protections in Scotland post-Brexit and which will contribute to a green recovery. The Bill was a significant step forward for our Fight for Scotland's Nature campaign, as it addressed the first two of our three demands, on **environmental principles** and a **watchdog**.

TRUSTEES' REPORT

Achievements and performance (continued)

Our engagement with the development of this multi-faceted Bill, and with parallel UK processes, has been a high priority for LINK over several years. The policy and advocacy work was led by our [Governance](#) Group, with support from our [Fight for Scotland's Nature](#) campaign, through which thousands of people contacted their MSPs to encourage them to vote for stronger measures as the Bill made its way through Parliament. In September we submitted a [response](#) to the Environment Climate Change and Land Reform Committee and a [response](#) to the Finance and Constitution Committee, followed by oral evidence. We met MSPs of all parties to discuss amendments to strengthen the Bill, organised a well-attended event for MSPs and staff with expert speakers in October, published a joint [briefing](#) with the Human Rights Consortium and others, and published further [briefings](#) on topics at different stages.

We are mostly very pleased with the outcome of the Bill, passed in December 2020. This legislation ensures that the environmental safeguards that came with EU membership were in place following Brexit. It sets up arrangements for Scots law to remain aligned with EU law on the environment and other matters, with powers for Scottish ministers to **keep pace with Europe**, enabling the Scottish government to uphold its earlier commitment to 'maintain or exceed' European environmental standards in the future.

The legislation provides for a new 'watchdog' function to replace EU mechanisms by setting up the new body, **Environmental Standards Scotland**. We were disappointed that its powers do not cover individual complaints of environmental damage or breaches of environmental law, used effectively in the past. We illustrated the resulting gap with our [short film](#), produced as part of the Fight for Scotland's Nature. Instead, Environmental Standards Scotland can take enforcement action when a public body fails to comply with environmental law when the matter is deemed to be of strategic significance. We contributed to Government's development of guidance on the environmental principles for this new watchdog and have established early liaison.

The legislation embeds key **EU environmental principles** into Scots law and stipulates that Scottish ministers and policy makers must have regard to these when developing new policies or legislation. The principles include the precautionary principle, which requires that preventative policies must be put in place where there is concern that an activity is causing or could lead to environmental harm. An additional 'integration principle' states that consideration of the environment must be embedded across all areas of government.

On **Brexit related UK processes** we worked with the Environment Links UK and the Greener UK Coalition on the UK Environment Bill, Common Frameworks, and the UK Internal Markets Bill. Our [response](#) to the Scottish Parliament's consideration of the UK Environment Bill emphasised areas important to a green recovery including circular economy, and the importance of maintaining environmental standards in any trade deals. We welcomed the UK Bill's inclusion of environmental targets for England and highlighted that we want to see nature recovery targets for Scotland too. We gave evidence to the Scottish Parliament about the EU trade deal and implications for the environment and discussed the UK internal market proposals with the Cabinet Secretary ahead of our [response](#) to the UK Government consultation on the White Paper, which highlighted our serious concerns about the likely environmental impacts.

TRUSTEES' REPORT

Achievements and performance (continued)

In preparation for **COP 15 on Biodiversity**, postponed from October 2020, the Scottish Government took the lead in developing the '**Edinburgh Declaration**', a statement of ambition and intent from global subnational authorities who have a substantial role in delivering for biodiversity. In Scotland that responsibility is 100%, although it is the UK that will attend the COP. We have been working with our sister Links as the 'Environment Links UK' to keep ambition high. LINK was very pleased to [sign up to the Declaration](#) and will be working with government to ensure that Scotland's biodiversity action plan, when it comes, can adequately address the scale of the intertwined nature and climate emergencies. We contributed to and [welcomed](#) the **Environment Strategy Monitoring Framework** published in February 2021 which sets out the initial range of indicators that will be used to assess progress on achieving key outcomes to improve Scotland's environment, including protecting nature, tackling the climate emergency and re-using resources.

The third ask of our Fight for Scotland's Nature campaign was for **legislative targets for nature**. We strongly believe Scotland needs these in the same way as there are targets for climate, to drive action. Over time it is clear their absence means biodiversity comes way down the list of priorities: 49% of Scotland's species have decreased in number since 1970 and currently one in nine are at risk of extinction. There were no firm commitments from Government this year. We built the case further, publishing the comprehensive report [Putting Scotland on a path to recovery: the case for nature recovery targets](#) in October, discussed at a fringe meeting at the SNP party conference. We are grateful to our Species Champion MSPs who [wrote to the First Minister](#) in support of targets. Mark Ruskell MSP placed a motion asking Parliament to declare a nature emergency, for which we supplied a [briefing](#). To increase momentum, our network-wide Fight for Scotland's Nature campaign developed a new phase on nature targets beginning after the May Holyrood election. We hope the Scottish Government will use its new powers to keep pace with the EU which plans to introduce legally binding nature targets for the EU in 2021.

Other environmental gains this year include the **Animals and Wildlife Act**, passed by the Scottish Parliament in June. MSPs passed an amendment to make mountain hares a protected species in Scotland, put forward by Alison Johnstone MSP, Species Champion for the hare (more about that on this [blog](#)). The Act included a ban on licensed shooting of seals to protect farmed salmon within aquaculture facilities. The Act will also increase the maximum penalty for the most serious animal and wildlife crimes to five years imprisonment and an unlimited fine.

There was very little progress again this year in determining the future direction of **public support for agriculture**, with long delays in publishing the final report of the Food and Farming Production Future Working Group on which LINK and members were represented along with industry representatives. We were very [concerned](#) about these delays and about cuts to the Agri-environment climate scheme, and were pleased that some funding for the AECS was made available. In the meantime, to help overcome the inertia around grasping this particular nettle, we organised three roundtable meetings with various stakeholders, taking forward earlier joint work with NatureScot and other stakeholders to agree ways forward, and published the findings in [a report](#).

The Government statement in response to the Independent **Deer** Working Group report was published in March 2021. We [welcomed](#) its acceptance of that Group's recommendations, some will require further legislation. LINK's Deer Group has worked over many years to highlight the need for a new approach to bring numbers to sustainable levels. In September we [supported](#) Forest and Land Scotland's management regime and published a [briefing](#) on out of season deer culling.

TRUSTEES' REPORT

Achievements and performance (continued)

We contributed positively to the development of **Scotland's Climate Change Plan**, particularly on [circular economy](#) measures, which were incorporated, and on peatland and land use elements. The Plan will go to committees for scrutiny.

There were a number of positive developments on marine. The delayed consultations on four proposed MPAs mainly for mobile species, a new deep sea marine reserve and a suite of Special Protection Areas for seabirds were welcome steps forward though management measures will still be required to ensure conservation objectives are achieved. The emergency MPA within the Inner Sound of Skye was designated for the endangered Flapper Skate. Marine Group members contributed to wider UK advocacy on the UK Fisheries Bill, and indications look positive on making Remote Electronic Monitoring on vessels a requirement and giving primacy to the sustainability objective on track for Scotland too. Our Aquaculture Group continued to have grave [concerns](#) about the proliferation of applications for fishfarms in Marine Protected Areas. LINK's Save Scottish Seas coalition launched its [Ocean Recovery Plan for Scotland](#) in December, the focus of advocacy work ahead.

Another very positive development is that the Scotland's Human Rights Taskforce report's recommendation that the **right to a healthy environment** be included in forthcoming Human Rights legislation for Scotland will be taken forward. We were represented on the Taskforce and promoted it. Our [joint briefing](#) with the Environmental Rights Centre sets out the context. This right is important for Scotland's efforts to deliver the UN Sustainable Development Goals through the Scottish Government's National Performance Framework.

A strong voice

In a year without face-to-face contact and with several public policy focusses delayed due to the pandemic, our groups continued to meet online, responding to consultations, liaising with other interests and holding events. Several groups used the time to develop clearer positions and communications. Over the course of this year, we published a total of 11 reports, 24 briefings, 20 consultation responses and seven written evidence to Parliamentary Committees, supplemented by oral evidence. We took part in a wide range of external stakeholder groups; the member representatives and staff acting on behalf of the sector. We wrote to Ministers, publishing nine of these letters on our website. We also published 20 press releases, 54 blogs and commissioned five films. All were the product of the consensus developed by our members and several were supported by or developed with other organisations too.

LINK's [Fight For Scotland's Nature](#) campaign began this year with a celebration of wildlife and nature, responding to peoples' increased interest in nature over spring and summer 2020 during lockdown. The campaign is supported by members and 33 other organisations. We developed it in 2018 to raise awareness of **environmental issues at risk** during the Brexit process. Our focus returned to the **Continuity Bill** during its passage through Parliament in the autumn. We ran a petition and two e-actions between October and December where more than 7,000 people signed the petition and over 17,000 people contacted MSPs asking them to support amendments to strengthen the Bill and to increase the independence of the new watchdog. One of [the films](#) used in the campaign was shared over 450 times on social media. From January the campaign steering group moved onto planning the next phase of the campaign, to run from May to September 2021, to set [clear, legally binding targets](#) to halt and reverse the decline of nature. We have been working with colleagues across the UK this year on joint UK advocacy ahead of the COP 15 for Biodiversity, and published a [briefing A Global Goal for Nature and People](#).

TRUSTEES' REPORT

Achievements and performance (continued)

The pandemic put a stop to a summer of events and field visits planned for **MSP Species Champions**, who adopted an endangered or iconic Scottish species that are hosted by a LINK member body. At the end of the year 105 MSPs were engaged, the highest number since the initiative began nearly a decade ago. Many Champions were very active over the year on their species' behalf, referencing their support in debates including the Animals and Wildlife Bill, by taking part in online events, promoting aspects of the Fight For Scotland's Nature campaign, asking Parliamentary questions, and supporting in a variety of other ways (for more detail see the winter 2020 [newsletter](#)). We plan a relaunch of the initiative as **Nature Champions** after the May 2021 elections, to broaden its scope and involve more of our member bodies.

Preparation of LINK's [Manifesto for Holyrood election](#) in May 2021 began during the summer, with all groups contributing to the proposals, and excellent sign up from member bodies. A [summary version](#) was published in February 2021. We discussed the proposals in detail with all the parties from autumn onwards, and were pleased to see many of these good ideas reflected in the parties' own manifestos, many with broad cross party support. From March we began preparation of a series of briefings on key topics for the new intake of MSPs following the election.

The Planning Group coordinated a [comprehensive response](#) to the Scottish Government's Call for Ideas on the next **National Planning Framework 4**, which will determine the direction of development to 2050. This is an opportunity to transform Scotland's planning system to deliver public benefits, meet net-zero goals and contribute to the recovery of biodiversity. We have supported the establishment of Nature Networks as a [national development](#) within NPF4 to reflect its strategic importance as the key delivery mechanism for biodiversity, connecting habitats so that species can move more freely and at the same time improving access to quality greenspace. We commissioned a [short film](#) to explain the concept more clearly, as there has been a lot of resistance over concerns on its impact on development. We held a panel discussion for MSPs in December that usefully explored the main issues, followed up with a [report](#) of the presentations and discussions.

At the start of the pandemic we made the regretful decision to postpone the national [Sea Scotland](#) conference we organise in June each year on behalf of a wider steering group. Plans for an online conference in June 2021 were resumed from autumn. We published our agenda for the next decade of marine recovery in a new document, An [Ocean Recovery Plan for Scotland](#), which alongside a [short film](#) setting the scene, was launched in December.

The Woodlands group set out [10 woodland expansion principles](#) for Scotland in June 2020, outlining the role of trees in achieving net-zero emissions and nature's recovery. With increasing woodland cover agreed as an important 'natural solution' to the climate emergency, issues around quality and location as well as quantity arise. We published a [briefing](#) on what we mean by **nature-based solutions** in July 2020 to add clarity to discussions. The group continues to work with others to build the consensus for outcomes that work for biodiversity, the historic environment, recreation and well-being as well as commercial concerns. Scotland's **Circular Economy** Bill was postponed due to the pandemic. Meanwhile, before it hopefully returns after the May elections, we worked with others in the Circular Economy Coalition to raise awareness of the issues, publishing 12 blogs on topics from plastics, fast fashion to incineration proposals and education. There was a lot more interest in circular economy, as evidenced by [the survey](#) we commissioned in 2020, showing that well over 80% of people would support moves by the Scottish Government to reduce our use of valuable raw materials. Our input to the consultation on Scotland's Climate Change Plan on the circular economy was included. We contributed to consultations about restricting single use plastics and collaborated with UK colleagues on proposals to extend producer responsibilities.

TRUSTEES' REPORT

Achievements and performance (continued)

We held a well-attended seminar, **Residual Waste – Bury, Burn or Banish** in November with [presentations](#) from Government, Zero Waste Scotland, Zero Waste Europe, and the industry body Resource Management Association Scotland, which encouraged more and earlier collaboration between different sectors, each seeking good environmental outcomes.

The Freshwater group re-formed this year to keep more of a sectoral overview of management issues, contributing to consultations including the consultation on [Significant Water Issues for Scotland](#) in June 2020 and [Updating Environmental Standards for the water environment](#) in December 2020. The Land Use group [responded](#) to the consultation on Scotland's Third Land Use Strategy in January 2021, with grave concerns about the level of ambition, and were pleased that the published strategy took our many of our points onboard. The Food and Farming group updated an earlier document [‘Renewing Scotland’s Rural Areas’ Revisited](#), to contribute to debates around rural support.

Over the year we published 54 blogs written by staff, members and guests, on the LINK, Fight for Scotland's Nature and Save Scottish Seas websites. These and all other outputs are listed at the end of this report. All of our work was posted on our website and information shared via social media channels [Instagram](#) [twitter](#) [facebook](#) and [You tube](#).

In addition to work initiated by LINK, we contributed to other initiatives including Scotland's Climate Assembly, and Stop Climate Chaos Scotland initiatives in the run up to the Climate COP 26 scheduled for Glasgow in November 2021.

Investment in capacity and resources:

LINK organised two member surveys in April and October to assess the impact of the pandemic on member bodies. The Chief Officer instigated a weekly Covid briefing (fortnightly from January 2021) to keep all members up to date with relevant developments.

LINK organised a number of meetings with member body CEOs to discuss how our sector is addressing Equality, Diversity and Inclusion issues in Scotland. We surveyed member bodies to ascertain their capacity and awareness of EDI in February, ahead of the CO representing the sector at an event hosted by the National Heritage Lottery Fund in March 2021. There is a clear desire from member bodies for LINK to provide leadership and capacity, and we will be applying for project funding during 2021.

We held our usual advocacy training session for members online in September. It was well-attended with 30 participants from 13 member organisations. We intend to hold more such events online.

There was excellent progress with development of the **Environmental Rights Centre for Scotland**, which we have incubated from its beginnings in January 2019. The ERCS received approval from OSCR in summer 2020 as a new Scottish Charitable Incorporated Organisation, and achieved full independence in July 2021. At the year end there were three staff in post employed by LINK, and an inhouse solicitor being recruited. LINK provided support for line management, finance and fundraising during the year. LINK will continue to provide representation to its Board.

TRUSTEES' REPORT

Achievements and performance (continued)

Funding for the environment

LINK partnered with the Environment Funders Network to hold two very popular events for the EFN funders, LINK member bodies, and government and agency representatives with an interest in the topics. Saving Scotland's Seas was held in December 2020. Life after LIFE - on funding for landscape scale restoration projects, in March 2021. The LINK CO has represented member bodies' interests, alongside 6 member bodies, at meetings of the Strategic Projects Alliance that formed in winter 2020 to develop shared understanding of strategic priorities, which if funded, would contribute transformative progress in addressing climate change and biodiversity loss.

In the 2021 budget we were [pleased to welcome](#) an additional £10m funding for biodiversity towards a new scheme supporting a wide range of projects to restore Scotland's nature, protect our wildlife and address the causes of the nature and climate emergency. We welcomed the allocation of £5 million to support farmers and land managers to adopt nature and climate-friendly farming practices. We hope this is the start of an ongoing and longer-term commitment to funding work to restore nature in Scotland.

An effective and efficient network

With many of our member body representatives involved in LINK groups on furlough or otherwise deployed to deal with pandemic related impacts in their own organisations over the year, the LINK staff resource was vital to keep work plans to deadline; to take a lead on generic issues such as the impact of the pandemic on our sector and to move all operations online without affecting the service to members, all of whom were working from home. In late April 2020 four LINK staff were furloughed until early June. Staff were provided with the equipment they required to work from home efficiently. Members were offered the use of the LINK online conferencing account to hold their meetings, instead of the Perth meeting room which remained out of use for the year.

Staffing levels were increased by two days a week this year thanks to an additional grant from the Esmée Fairbairn Foundation for joint work by the four UK Links on UK Biodiversity Targets ahead of COP 15 on Biodiversity.

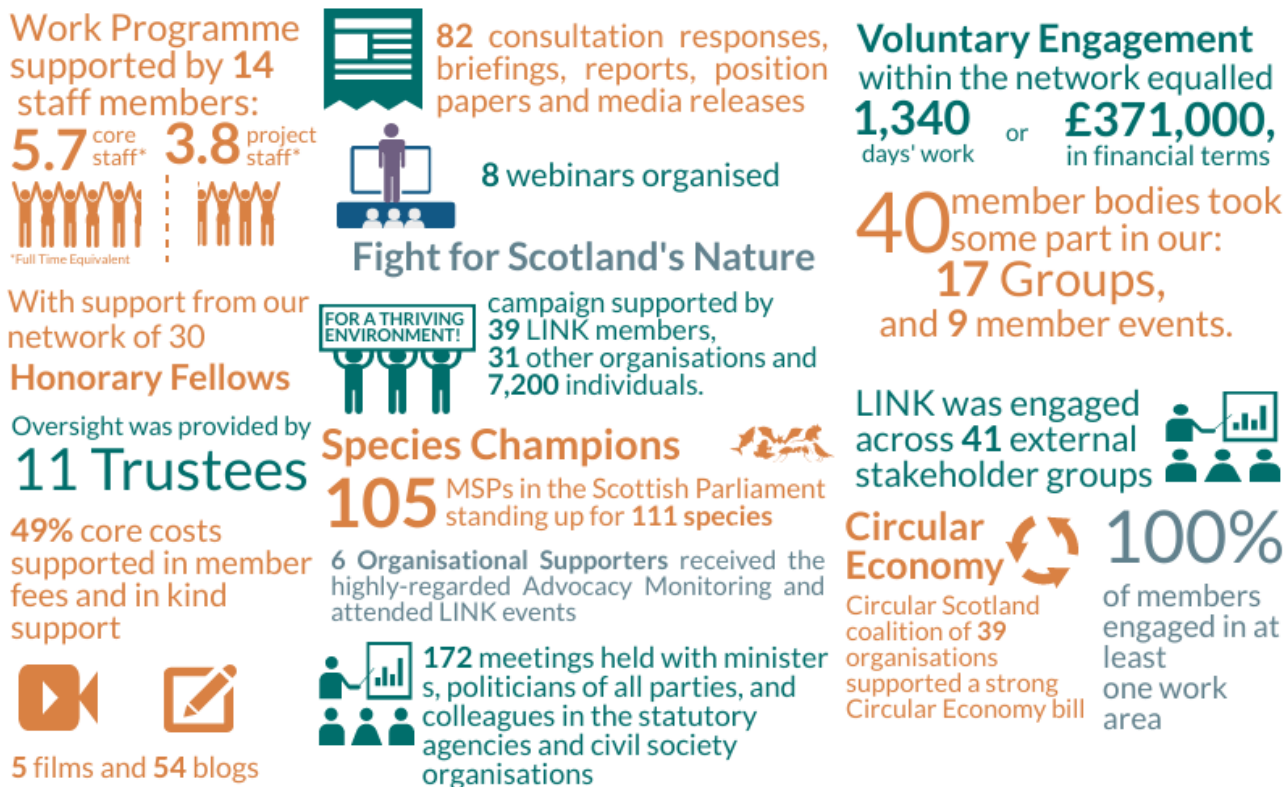
Members took part in internal meetings and workshops including the Spring and Autumn network meetings, the first postponed until July due to the pandemic. The groups updated their workplans in November 2020, providing reports on progress every six months. In addition to the regular group meetings, member seminars were held on The Four Capitals Approach; A Human Right to a Healthy Environment; and the 30 x 30 Target.

New funding for LINK marine related work from April 2021 was confirmed by the John Ellerman Foundation and the William Grant Foundation early in 2021. Funding from the Friends Provident Foundation for the Circular Economy for a Fairer Future project was extended to October 2022. In October, the William Grant Foundation confirmed a further two years support for LINK's core work. We deferred drawing this down until April 2021 as the immediate needs for the year were covered at that point, and future funding was more uncertain. Esmée Fairbairn Foundation have been key this year in supporting work at LINK and the continuing services we can provide to members, with additional funding specifically to help smooth the impact of covid-19. We were very pleased to have verbal assurance in February that Scottish Government and NatureScot would continue to support LINK at the same level for 2021-22. This annual award is not guaranteed and remains one of our biggest funding risks.

TRUSTEES' REPORT

Achievements and performance (continued)

LINK in numbers



Partnership and collaborations

LINK is a member and actively engaged with the European Environment Bureau (EEB) and the World Conservation Union (IUCN). We attended the EEB annual conference and AGM to keep up with European developments and bring Scotland's perspective to discussions, and Zero Waste Europe contributed to our Circular Economy event with EEB. The Circular Scotland Coalition and the Fight for Scotland's Nature campaign, along with organisations that our groups routinely work with, number more than 70 other organisations. As well as the joint events already mentioned, we contributed to others' events, including those of Scotland's Climate Assembly and the National Lottery Heritage Fund.

Over this year we had particularly strong collaboration with Scotland's Human Rights Consortium and Stop Climate Chaos Scotland on the Human Right to a Healthy Environment, and climate issues, including advocacy around the Climate Plan; on integrated nature and climate policies in the run up to the Holyrood elections and civil society preparations for the COP 26 (Climate) in Glasgow in November 2021 and COP 15 (Biodiversity) in China also later in 2021.

Collaboration with the Environment Links UK was particularly strong this year, around targets for Biodiversity in the run up to COP 15; on Marine issues; and on Circular Economy related and plastics issues.

Over the year we liaised widely with colleagues in the Government, Parliament and the agencies in pursuit of environmental sustainability. We liaised with business through the Scottish Forum for Natural Capital to bring a shared clarity on opportunities ahead and partnered with environmental and heritage funders to broaden understanding of needs and opportunities in Scotland.

TRUSTEES' REPORT

Achievements and performance (continued)

LINK is supported by our Organisational Supporters, with whom we will continue to work and with whom we are investigating new and productive ways of working through online interviews. 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 work closely with those wishing to be actively involved helping us deliver the network's strategic objectives. We were very saddened by the sudden death of our Honorary Fellow Ian Findlay in March 2021 and recorded our memories of him [here](#).

Financial review

Basis of accounts

During the year, LINK established a subsidiary charity, the Environmental Rights Centre for Scotland, (ERCS) which was awarded charitable status as a Scottish Charitable Incorporated Organisation in July 2020. LINK's intention was to support ERCS until it was sufficiently funded and resourced to operate independently, and ERCS became separate in the summer of 2021.

These Accounts of LINK for the year ended 31 March 2021 therefore include both the the results of the group of LINK and ERCS together, (the Consolidated Accounts, in which ERCS is included under "Restricted Funds"), and, separately, the results of LINK as a stand alone charity (the Parent Charity Accounts). Because ERCS had few transactions during the year, there appears to be a substantial degree of unavoidable duplication between the Consolidated and Parent Charity accounts.

The gross income of the Group exceeded £500,000 for the year, which is the level above which charity law requires an Audit, rather than an Independent Examination, and the report from the Auditors explains the greater degree of scrutiny involved.

Summary of income

LINK's unrestricted income increased to £364,923 (2020: £321,991) and expenditure on its charitable activities fell slightly, to £259,768 (2020: £283,963). Both income and expenditure were considerably affected by the Covid-19 pandemic. Additional grants and awards of £62,189 were received specifically to assist during the pandemic, whilst the limitations on travel and gatherings contributed to reduced costs of certain projects and operations. Transfers of £39,379 (2020: £12,607) from the unrestricted surplus to certain restricted projects, in particular to enhance our Communications after Brexit, left an increase in unrestricted reserves for the year of £65,776 (2020: £25,421) with a year end balance of £417,340 (2020: £351,564).

Whilst ordinarily LINK's membership subscriptions are the biggest contribution to LINK's finances, this year an additional award from the Esmée Fairbairn Foundation in response to the COVID-19 outbreak of £41,500, with the third instalment of a three year grant of £84,000 made it the largest financial contributor. Membership fees were the second largest financial contribution which coupled with in kind support equated to 49% of LINK's **core** costs. This protects LINK's independence and integrity and meets a Key Performance Indicator.

TRUSTEES' REPORT

Financial Review (continued)

Summary of income (continued)

LINK also received £10,000 from the Scottish Government Coronavirus business support grant. Public sector support from Scottish Natural Heritage (now NatureScot) and Scottish Government remained level again, which is very welcome given the wider financial context. The public sector 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. LINK is grateful to the Craignish Trust for an unrestricted grant of £5,000.

Restricted projects

The income on restricted funds was £260,088 (2020 - £98,462) which included £111,400 for ERCS. Charitable expenditure on these restricted projects was £205,535 (2020 - £133,100). After the transfers of £39,379 (2020 - £12,607) this left an overall increase in restricted funds of £93,932 (2020 - decrease £22,031) and a balance at 31 March 2021 of £143,700 (2020 - £49,768) including funds of £72,623 attributable to ERCS, and £58,858 for the Ocean Recovery project.

During this year LINK secured three-year funding to support collective work for Oceans Recovery from April 2021 from the John Ellerman Foundation and the William Grant Foundation. LINK's marine work was supported by members, Marine Conservation Society and WWF Scotland, with Tay Charitable Trust and the MPA Fighting Fund also contributing. Further funding was secured for the next three years from the Esmée Fairbairn Foundation and the Poldham Puckham Grant foundation to support the Environmental Rights Centre for Scotland which received charitable status in July 2020 and became independent of LINK in July 2021. Juliette Gordon also supported ERCS development. Continuation funding to October 2022 was awarded by the Friends Provident Foundation for the project *A Circular Economy for a Fairer Footprint*. Esmée Fairbairn Foundation also supported joint Link work on nature targets.

Reserves policy

LINK Board has determined that unrestricted funds held by the charity, 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 £312,000 in unrestricted funds. At present LINK's free reserves amount to £323,696 and group free reserves amount to £322,483. 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.

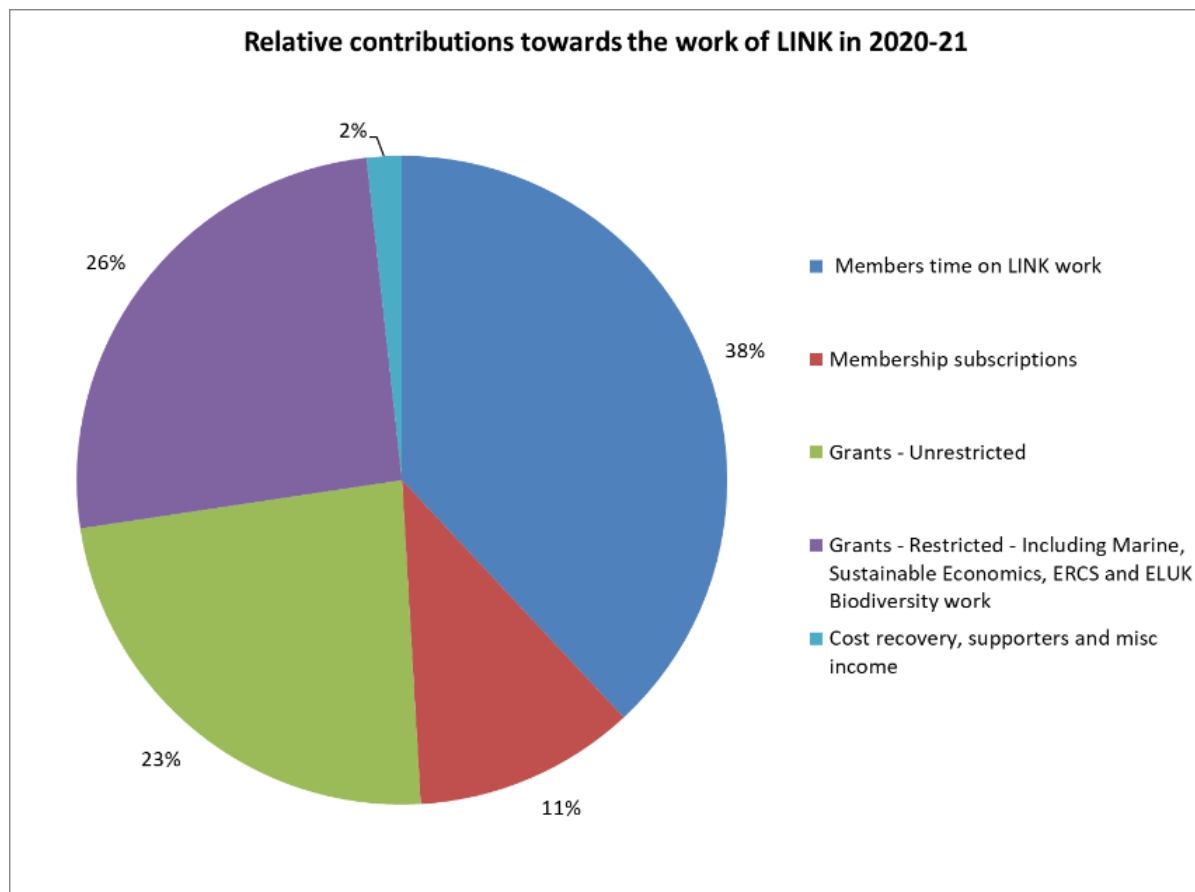
Funding and support

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](#), giving evidence to Parliament and participating in 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, and LINK's excellent staff team.

TRUSTEES' REPORT

Financial Review (continued)

Together with membership subscriptions, total member organisation contributions account for 49% of all contributions (both core and restricted) to LINK (comparing with a 56% contribution in 2019-20). The time voluntarily committed by member organisations on collective work carried out under LINK auspices over the year equates to around £371,000 or over 1340 days.



LINK is also very pleased to acknowledge and thanks funders for the year to 31 March 2021:

Funding type	Funder	Support for
Core	Member subscriptions	Core funding and support
	Organisational Supporters	Core funding and support
	NatureScot	Core funding and support
	Scottish Government	Core funding and support
	Environment Directorate	Core funding and support
	Craignish Trust	Core work
Core	Coronavirus Specific support	
	Esmée Fairbairn Foundation	Core funding specific Coronavirus
	Scottish Government - Coronavirus Business Support Grant	Core funding specific Coronavirus

Scottish Environment LINK

TRUSTEES' REPORT

Financial Review (continued)

LINK is also very pleased to acknowledge and thanks funders for the year to 31 March 2021:

Funding type	Funder	Support for
Restricted	Friends Provident Foundation	Circular Economy for a Fairer Footprint work
	WWF Scotland	Save Scottish Seas
	Marine Conservation Society, Scotland	Save Scottish Seas
	Tay Charitable Trust	Save Scottish Seas
	Marine Protected Areas Fighting Fund	Save Scottish Seas
	John Ellerman Foundation	Ocean Recovery (applied from April 2021)
	Joseph Rowntree Charitable Trust	Environmental Rights Centre for Scotland
	Friends of the Earth Scotland	Environmental Rights Centre for Scotland
	Juliette Gordon	Environmental Rights Centre for Scotland
	Polden Puckham Charitable Trust	Environmental Rights Centre for Scotland
	Esmée Fairbairn Foundation	Environmental Rights Centre for Scotland
	Esmée Fairbairn Foundation	Support for UK LINKs - ELUK Targets Group
	RSPB Scotland	Governance/Brexit Support
	WWF Scotland	Nature Recovery Targets for Scotland
	Scottish Wild Land Group, Woodland Trust UK, Scottish Wildlife Trust and Glasgow Natural History Society	Contributions towards the short film Nature Networks Matter

Risk management

Risk is reviewed at least annually at Board level, with some responsibilities delegated to senior management staff. In January 2021 the risk register was reviewed and Trustees agreed that they should receive quarterly reports on significant risks, consequences and planned action over the next quarter within the Governance paper, in addition to the annual review of the whole risk register. Two new risks were added, on Global Pandemics and Equality, Diversity and Inclusion. The Board approved the updated Risk register for 2021.

TRUSTEES' REPORT

Looking ahead to 2022 and beyond

The impact of the COVID-19 pandemic impacted massively on the eNGO sector in Scotland and on LINK members. LINK's two member surveys, in April 2020 and October 2020, revealed consistent messages. Unrestricted funding sources were very significantly impacted. Members reacted swiftly to limit expenditure and many used the Government's furlough scheme to further limit spend. Income sources were slashed as events and activities were cut to zero income; memberships and donations were lowered. This left grants as the main income source for many: project funding was particularly impacted, although many funders supported members by delaying deadlines for completion and agreeing changed outputs given the ongoing situation. However the long tail of covid-19 is proving significant and longer than first estimated. Restricted income levels are expected to remain low as social confidence is expected to remain low and household budgets tight. LINK and our members will continue to work closely with funders, including through our partners at Environmental Funders Network, to maintain close understanding and cooperation and to build mechanisms that enable ongoing delivery despite very challenging circumstances. Membership and donation incomes are expected to take much longer to recover.

Outside of the impact of COVID-19, work across LINK will continue to reflect the start of the Decade for Ecosystem Restoration, with opportunities brought through Cop26 in Glasgow and Cop15 in Kunming, with the Scottish Government led Edinburgh Declaration. The focus in LINK will continue to be on raising awareness of the scale and significance of the ongoing nature and climate crises and to finding innovative, inclusive and effective ways to make progress. These continue to cut across all areas of work in LINK and as a result the Green Recovery Group will continue to operate, coordinating where relevant, activity across LINK that builds a green recovery. We will continue to build relationships and partnerships beyond the eNGO sector as we strive to work more closely with those operating in wellbeing, sustainable business, land and sea management and the developing legislative systems we are working under following covid-19 and Brexit.

This year, we are looking to support and develop equality, inclusion and diversity across the network. Our member survey in February 2021 has provided us with a base line for future progress. Its results are also guiding ongoing work within LINK to source and offer the support, guidance and networking that members need as we all journey towards total inclusion, equality and diversity throughout the network.

LINK's strategic plan is now 12 months old and continues to guide LINK priorities and help the staff team and the network identify priorities we all work towards our agreed strategic objectives:

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

Scottish Environment LINK

TRUSTEES' REPORT

Structure, governance and management

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.

Trustees and President

Charles Dundas (Chair)

Craig Macadam (Vice-Chair)

Tim Ambrose (re-elected 11 November 2020) (Treasurer)

Beryl Leatherland

Paul Walton

Sam Gardner (co-opted 11 November 2020)

Lucy Graham

Clare Symonds (stood down 11 November 2020)

Helen Senn (re-elected 11 November 2020)

Kevin Lelland

Mary Scott (elected as a Trustee 11 November 2020, previously co-opted)

Karen Blackport (co-opted January 2021)

President: 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

Vhairi Tollan, Advocacy Manager

Karen Paterson, Finance and Office Manager

Lisa Webb, Advocacy Office Manager

Juliet Caldwell, Species Champion Co-Ordinator

Dilraj Watson, Advocacy Officer, resigned October 2020

Ane Funnemark, Advocacy Officer, joined December 2020

Phoebe Cochrane, Sustainable Economics Policy Officer

Esther Brooker, Marine Policy Officer

Fanny Royanez, Marine Policy Officer, joined October 2020

Miriam Ross, Campaign Officer

Ian Cowan, Programme Manager, Environmental Rights Centre for Scotland, left January 2021

Shivali Fifield, Chief Officer, Environmental Rights Centre for Scotland

Emma Donaldson, Finance and Administration Officer, Environmental Rights Centre for Scotland, joined August 2020

Emilia Hanna, Advocacy Officer, Environmental Rights Centre for Scotland, joined August 2020

Scottish Environment LINK

TRUSTEES' REPORT

Structure, governance and management

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. LINK has 30 Honorary fellows.

Group Conveners and Vice-Conveners

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

Deer - Duncan Orr-Ewing, RSPB Scotland and Mike Daniels, John Muir Trust

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

Food and Farming - Pete Ritchie, Nourish Scotland and Andrew Stark, RSPB Scotland

Freshwater – Craig Macadam, Buglife

Green Recovery Group – Deborah Long Chief Officer

Governance – Lloyd Austin Honorary Fellow, Sheila George WWF Scotland

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

Land use and reform- John Thomson, Scottish Campaign for National Parks, Rebecca Millar, National Trust for Scotland

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

Legal Strategy –Mary Church, Friends of the Earth Scotland

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

Planning –Clare Symonds, Planning Democracy and Charles Nathan, RSPB Scotland

Scottish Environmental Fundraising Forum (SEFF), Steve Gardner, Scottish Wildlife Trust and Alison Connelly RSPB Scotland

Wildlife - Craig Macadam, Buglife and Dr Paul Walton, RSPB Scotland

Wildlife Crime – Logan Steele, Scottish Raptor Study Group and Ian Thomson, RSPB Scotland

Woodlands – Alan McDonnell, Trees for Life and Arina Russell, Woodland Trust 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 2020-21 – CIEEM, British Dragonfly Society, the return of Archaeology Scotland and Keep Scotland Beautiful, who were previously an organisational supporter. Scottish Geodiversity Forum closed in June 2020 and are no longer a LINK member.

Scottish Environment LINK

TRUSTEES' REPORT

Member organisations 2020-21

Amphibian and Reptile Conservation	Nourish Scotland
Archaeology Scotland	Planning Democracy
Association for the Protection of Rural Scotland	Plantlife Scotland
Badenoch and Strathspey Conservation Group	Ramblers Scotland
Bat Conservation Trust	RSPB Scotland
British Dragonfly Society	Royal Zoological Society of Scotland
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
Chartered Institute of Ecology and Environmental Management (CIEEM)	Scottish Raptor Study Group
Fidra	Scottish Wild Beaver Group
Friends of the Earth Scotland	Scottish Wild Land Group
Froglife Trust (Scotland)	Scottish Wildlife Trust
Hebridean Whale and Dolphin Trust	Soil Association Scotland
John Muir Trust	Trees for Life
Keep Scotland Beautiful	Whale and Dolphin Conservation
Marine Conservation Society	Woodland Trust Scotland
National Trust for Scotland	WWF Scotland
North East Mountain Trust	

Organisational supporters

Crown Estate Scotland
Highland Boundary, *a new supporter in 2020*.
Paths for All Partnership
ScottishPower
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 outputs 2020-21

Reports

[Scotland's Biodiversity and its Conservation](#), accompanying the report *Still Delivering the Goods*. February 2021
[Still Delivering the Goods](#), sets out 15 case studies of work undertaken by Scotland's environmental charities to protect and enhance biodiversity, Feb 2021
[Green Recovery 1: People, Land and Sea](#), July 2020
[Green Recovery Report 2: Jobs and training in a greener future](#), jointly with TVC, January 2021.
[An Ocean Recovery Plan for Scotland](#), December 2020
[Putting Scotland on a path to recovery: the case for nature recovery targets](#) October 2020
[LINK manifesto for Holyrood 2021](#), September 2020
[Five tests applied to Scottish Government response to the Economic Advisory Group report 2020](#) August 2020

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2020-21 (continued)

Reports

[‘Renewing Scotland's Rural Areas’ revisited](#) August 2020
[Tree and Woodland expansion principles for Scotland](#) June 2020
[Survey report: public attitudes on circular economy](#) May 2020

Briefings

[Human right to a healthy environment summary for MSPs](#) March 2021
[Human right to a healthy environment briefing](#) March 2021
[Climate plan update briefing for MSPs](#) March 2021
[Saving Scottish Seas – LINK & Environmental Funders Network event Q & A](#), February 2021.
[Budget 2021-22, cuts to Agri-environment Climate Scheme Funding](#) February 2021
[A global goal for nature and people briefing](#) January 2021
[Continuity bill stage 3 briefing - Keeping Pace Powers](#) joint briefing with the Human Rights Consortium Scotland, December 2020
[Continuity bill stage 3 briefing for MSPs](#) December 2020
[Continuity bill stage two amendment briefing](#) November 2020
[Continuity bill stage 1 briefing part one](#) October 2020. A joint briefing with the Human Rights Consortium Scotland, Scotland’s International Development Alliance, SCVO and Learning for Sustainability Scotland.
[Continuity bill stage 1 briefing Part 2](#) October 2020.
[A Circular Scotland briefing paper](#), November 2020
[MSP briefing - nature emergency declaration debate](#) November 2020
[Circular Scotland proposals for Scotland's climate change plan](#) October 2020
[Briefing on out of season deer culling](#) September 2020
[The 5 green tests apply to the Scottish Government's economic recovery plan](#) August 2020
[Stage 3 briefing Agriculture Bill](#) August 2020
[LINK’s position on nature based solutions](#) July 2020
[Green recovery summary for MSPs](#) June 2020
[Briefing Agriculture Bill stage 2](#) June 2020
[Five key tests for green recovery](#) May 2020
[List of environmental projects delayed or postponed by COVID-19](#) May 2020, included with LINK’s response to the Advisory Group on Economic Recovery.
[Building the future we need: a green recovery for Scotland](#), May 2020
[Agriculture bill stage 1 briefing](#) April 2020

Scottish Environment LINK

TRUSTEES' REPORT

Evidence

[ECCLR Written evidence: EU trade deal and the environment](#), February 2021
[Written evidence - UK internal market bill inquiry](#), to the Finance and Constitution Committee, September 2020
[Circular economy evidence to ECCLR or on a green recovery](#) August 2020
[LINK written evidence on the Continuity Bill to ECCLR](#) August 2020
[LINK views on lobbying regulation for the Public Audit and Legislative Scrutiny Committee](#), August 2020
[LINK evidence to the ECCLR Committee on a green recovery](#), August 2020
[UK Environment Bill LCM - response to the ECCLR committee](#), June 2020

Consultation responses

[NPF4 interim position statement - consultation response](#), February 2021
[LINK response to the third land use strategy consultation](#), January 2021
[Introducing market restrictions on problematic single use plastic items](#) December 2020
[LINK response to the Environment, Natural Resources and Agriculture research strategy](#), December 2020
[Updating environmental standards for the water environment](#), December 2020
[Written response to CAR/L1188421 Horse Island Marine Pen Fish Farm Scottish Sea Farms](#), November 2020
[Water Commission Review of Charges 2021-27](#), November 2020
[Draft Infrastructure Investment Plan consultation](#), November 2020
[Permitted development rights - phase one priority development types](#), November 2020
[Devolved taxes and fiscal framework](#), October 2020
[Scottish Planning Policy and Housing: Technical Consultation on Proposed Policy Amendments](#), October 2020
[Response to the ECCLR Regional Marine Plan report](#), September 2020
[LINK response to the UK Internal Markets bill white paper](#), August 2020
[Response to the Cairngorms National Park Authorities landscape guidance](#), July 2020
[Response to the Just Transition Commission's call for evidence](#), July 2020.
[Response to the significant water management issues consultation](#), June 2020
[Response to the advisory group on economic recovery](#), May 2020
[National Planning Framework Call for Ideas - National Development Proposal](#), April 2020
[National planning framework 4 – Call for ideas response](#), April 2020
[Response to British Marine's consultation Giant Strides](#), April 2020

Published Correspondence

[Letter to Fergus Ewing](#) concerning Land Management Strategy and support schemes, February 2021 and his [reply](#), March 2021
[Nature recovery targets letter to the First Minister](#), calling on the Scottish Government to back calls for a global goal for nature ahead of international biodiversity negotiations in 2021 September 2020
[Species Champions letter to the First Minister](#), November 2020
[Cabinet secretary's response](#) to Species Champions letter on nature recovery targets, January 2021
[A letter to the Cabinet Secretary](#) re the Continuity Bill's introduction, June 2020
[A letter to the Advisory Group](#) on economic recovery, 29 May 2020
[A letter to the Scottish government's advisory group](#) on economic recovery, 11 May 2020.
[Letter to Cabinet Secretary Fiona Hyslop](#) re the Government's advisory group on economic recovery membership, May 2020
[A letter to the Cabinet Secretaries](#) Fergus Ewing and Roseanna Cunningham from LINK's landowning NGOs, May 2020
[Letter to the First Minister](#) supporting a green recovery from the pandemic, April 2020, and [reply](#) from Cabinet Secretary Roseanna Cunningham.

TRUSTEES' REPORT

Press Releases

[Welcoming the Scottish Governments response to the Independent Deer Working Group report](#), March 2021

[Welcoming plans for a human right to a healthy environment in Scots law](#), March 2021

[Welcoming funding for nature in the Scottish budget 2021-22](#), March 2021

[Welcoming publication of the Environment Strategy monitoring framework](#), February 2021

[Still Delivering the Goods: Scotland's environmental charities working for nature and society](#), February 2021

[Scotland's environment community urges Government to take a transformative approach to planning](#), February 2021

[A manifesto for nature and climate](#), February 2021

[Welcoming the statement of intent on biodiversity](#) December 2020

[Welcoming improvements to Scotland's EU exit laws but the bill must go further for nature](#), November 2020

[Statement on deer control in support of Forest and Land Scotland](#), September 2020

[Welcoming Governments drive for a greener Scotland](#), September 2020

[UK internal market could seriously harm Scotland's environment](#), August 2020

[Most people living in Scotland want a green recovery from the pandemic](#), August 2020

[Welcoming the passage of the Animal and Wildlife bill](#), July 2020

[Welcoming legislation for post Brexit environmental protections](#), June 2020

[Scottish public wants a less wasteful economy](#), June 2020

[Environmental charities challenge politicians to meet five tests for green recovery](#), May 2020

[Welcoming climate adviser's call for a 'resilient' recovery](#), May 2020

[Welcoming the Salmon Interactions Group recommendations](#), May 2020

[LINK's film *This is Scotland* wins in the 2020 UK charity Film Awards](#), April 2020

LINK Blogs – LINK Thinks

[Ian Findlay, our memories](#), April 2021

[Environmental charities in a pandemic and nature crisis and a climate emergency](#), March 2021

[Life after LIFE: the value of landscape scale multi annual funding programmes](#), March 2021

[Countdown to the cops why the nature and climate talks go hand in hand](#), March 2021

[Sunak's plastic packaging tax is good news, but government do must do much more to reduce waste](#), March 2021

[Scotland's rainforest and the people it supports](#), March 2021

[Scotland must follow EU lead in consumption reduction](#), February 2021

[Ocean recovery in 2021 and beyond](#), January 2021

[Scotland's nature network](#), December 2020

[Are repairs making a comeback?](#) December 2020

[Species Champions back declaration of a Nature Emergency](#), November 2020

[Nature recovery targets letter from MSP species champions to Cabinet Secretary](#), November 2020

[Scotland must step up action for nature recovery](#), October 2020

[Why repair is a key part of a circular economy and a green recovery](#), October 2020

[Grasping the nettle of a green recovery right now](#), October 2020

[Incineration of waste continues to soar - is this the right direction?](#) October 2020

[Community resilience must be at the heart of a green recovery](#), October 2020

[We can shift from fast fashion to a circular textiles industry](#), September 2020

[Turn greed to green](#), September 2020

[Edinburgh Declaration calls for collective commitment to nature's recovery](#), September 2020

[Tackling climate change with the right trees in the right place](#), August 2020

[Now is the time for an ambitious green wellbeing recovery](#), August 2020

Scottish Environment LINK

TRUSTEES' REPORT

[Greening the youth](#), August 2020

[Blue recovery: the role for Scotland's seas](#), August 2020

[Scotland needs to embrace re-use as we recover from COVID-19](#), July 2020

[Lockdown lessons from nature - responses to a pandemic](#), July 2020

[Educating Scotland's schoolchildren for a circular economy](#), July 2020

[Why a circular economy needs to be part the economic recovery](#), July 2020

[The long game](#), July 2020

[Species champions stand up for wildlife in the animals and wildlife bill debate](#), July 2020

[Time to rethink our relationship with plastics?](#) June 2020

[Environmental principles?](#) June 2020

[Investing in people under nature as part of the green recovery](#), June 2020

[The horizon is a long way off](#), June 2020

[For Peat's sake](#), June 2020

[Why a more circular Scotland needs to be part of the economic recovery](#), June 2020

[Get outdoors for physical and mental well being](#), June 2020

[Celebrating International Day of biological diversity](#), May 2020

[In recovery](#), April 2020

[Black Swan: six things to consider as furloughing impacts your charity team during the pandemic](#), April 2020

[The new can become normal: what's the pandemic teaches us about our food systems](#), April 2020

[We knew it was important but not this important: why nature matters in a pandemic](#), April 2020

Blogs and press releases – Fight For Scotland's Nature

[Scotland's environment post Brexit: assessing the success of the EU Continuity Bill](#), January 2021

[Vote secures some key post Brexit nature protections, but major gaps remain](#), December 2020

[Days to go before crucial vote to protect Scotland's environment post Brexit](#), December 2020

[Welcome improvements to Scotland's EU exit laws, but bill must go further for nature](#), November 2020

[Scotland's new environment watchdog must provide a real recourse to justice](#), November 2020

[Why we must have an independent environment watchdog for Scotland](#), October 2020

[Scotland's new environmental watchdog needs more teeth](#), July 2020

[How good are Scotland's new draft environmental laws](#), July 2020

[Environmental watchdog essential for a post Covid-19 green recovery in Scotland](#), June 2020

Save Scottish Seas blogs

[Protecting Marine Mammals around Scottish aquaculture farms](#), March 2021

[Taking Stock – lessons learned in 2020 and opportunities to set a clear path of Ocean Recovery in 2021](#), December 2020

[Why Scotland's seas need recovery](#), July 2020

Films (on [LINK Youtube](#) channel)

[Nature Networks Matter](#), December 2020

[Linking to nature and the outdoors](#) – December 2020

[Save Scottish Seas, Scotland's Marine and Coastal Habitats](#), December 2020

[Why Scotland needs an environment watchdog with teeth](#), December 2020

[Q & A from A Circular Economy for Scotland event](#), August 2020

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 1 October 2021 and signed on their behalf by:



Charles Dundas
Chair

Independent Auditor's Report to the trustees and members of Scottish Environment LINK

Opinion

We have audited the financial statements of Scottish Environment LINK ('the parent charitable company') and its subsidiary ('the group') for the year ended 31 March 2021 which comprise the group and parent charitable company Statement of Financial Activities, the group and parent charitable company Balance Sheet, the group and parent charitable company Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the trustees and members of Scottish Environment LINK (continued)

Other information

The other information comprises the information included in the Report of the Directors, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Report of the Directors and from the requirement to prepare a strategic report.

Independent Auditor's Report to the trustees and members of Scottish Environment LINK (continued)

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures to respond to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we consider the following:

- The nature of the industry, control environment and business performance of the group and the parent charitable company
- The results of our enquires with management and the Directors about their own identification and assessment of the risks of irregularities
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

Independent Auditor's Report to the trustees and members of Scottish Environment LINK (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

As a result of these procedures, we consider the opportunities and incentives that may exist within the group and parent charitable company for fraud. In common with all audits under ISAs (UK), we perform specific procedures to respond to the risk of management override and inappropriate income recognition.

We also obtain an understanding of the legal and regulatory environment in which the group and parent charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements and those which may be fundamental to the group and parent charitable company's ability to operate. The key laws and regulations we considered in this context included the Companies Act 2006, the Statement of Recommended Practice: Accounting for Charities FRS 102 (2019), the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the group's and parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the group's and parent charitable company's directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the group's and parent charitable company's members and directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Marshall (Senior Statutory Auditor)

For and on behalf of Geoghegans

Chartered Accountants and Statutory Auditor

6 St Colme Street

Edinburgh

EH3 6AD

1 October 2021

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2021**

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	94,229	11,400	105,629	114,177
COVID-19 awards	3	62,189	-	62,189	-
Charitable activities	4	205,142	248,688	453,830	302,276
Investment income	5	3,363	-	3,363	4,000
Total income		<u>364,923</u>	<u>260,088</u>	<u>625,011</u>	<u>420,453</u>
Expenditure on:					
Charitable activities	6	<u>259,768</u>	<u>205,535</u>	<u>465,303</u>	<u>417,063</u>
Total expenditure		<u>259,768</u>	<u>205,535</u>	<u>465,303</u>	<u>417,063</u>
Net income	7	105,155	54,553	159,708	3,390
Transfers between funds		<u>(39,379)</u>	<u>39,379</u>	<u>-</u>	<u>-</u>
Net movement in funds		65,776	93,932	159,708	3,390
Reconciliation of funds:					
Total funds at 1 April 2020	13	<u>351,564</u>	<u>49,768</u>	<u>401,332</u>	<u>397,942</u>
Total funds as at 31 March 2021	13	<u><u>417,340</u></u>	<u><u>143,700</u></u>	<u><u>561,040</u></u>	<u><u>401,332</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.

**PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2021**

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	94,229	-	94,229	114,177
COVID-19 awards	3	62,189	-	62,189	-
Charitable activities	4	205,142	158,688	363,830	302,276
Investment income	5	3,363	-	3,363	4,000
Total income		<u>364,923</u>	<u>158,688</u>	<u>523,611</u>	<u>420,453</u>
Expenditure on:					
Charitable activities	6	<u>259,768</u>	<u>147,023</u>	<u>406,791</u>	<u>417,063</u>
Total expenditure		<u>259,768</u>	<u>147,023</u>	<u>406,791</u>	<u>417,063</u>
Net income	7	105,155	11,665	116,820	3,390
Transfers between funds		<u>(39,379)</u>	<u>39,379</u>	<u>-</u>	<u>-</u>
Net movement in funds		65,776	51,044	116,820	3,390
Reconciliation of funds:					
Total funds at 1 April 2020	13	<u>351,564</u>	<u>49,768</u>	<u>401,332</u>	<u>397,942</u>
Total funds as at 31 March 2021	13	<u><u>417,340</u></u>	<u><u>100,812</u></u>	<u><u>518,152</u></u>	<u><u>401,332</u></u>

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

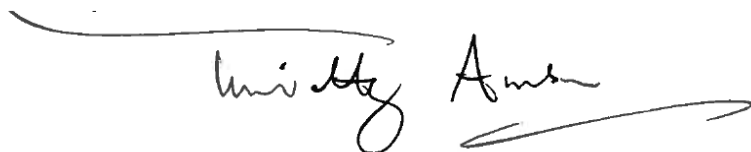
All income and expenditure is derived from continuing operations.

Scottish Environment LINK**CONSOLIDATED BALANCE SHEET
as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	<u>3,161</u>	<u>1,449</u>
Current assets			
Debtors	11	50,690	62,010
Cash at bank and in hand		<u>538,880</u>	<u>360,891</u>
		589,570	422,901
Liabilities			
Creditors: Amounts falling due within one year	12	<u>(31,691)</u>	<u>(23,018)</u>
Net current assets		<u>557,879</u>	<u>399,883</u>
Net assets		<u>561,040</u>	<u>401,332</u>
The funds of the charity:			
Unrestricted funds	13,14	417,340	351,564
Restricted funds	13,14	<u>143,700</u>	<u>49,768</u>
		<u>561,040</u>	<u>401,332</u>

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 1 October 2021 signed on their behalf by:



Tim Ambrose FCA
Trustee – Treasurer

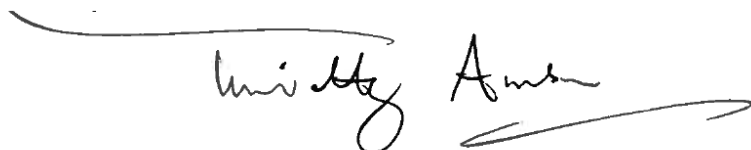
Company Registration No: SC250899

Scottish Environment LINK**PARENT CHARITY BALANCE SHEET
as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	<u>1,946</u>	<u>1,449</u>
Current assets			
Debtors	11	40,475	62,010
Cash at bank and in hand		<u>538,880</u>	<u>360,891</u>
		579,355	422,901
Liabilities			
Creditors: Amounts falling due within one year	12	<u>(63,149)</u>	<u>(23,018)</u>
Net current assets		<u>516,206</u>	<u>399,883</u>
Net assets		<u>518,152</u>	<u>401,332</u>
The funds of the charity:			
Unrestricted funds	13,14	417,340	351,564
Restricted funds	13,14	<u>100,812</u>	<u>49,768</u>
		<u>518,152</u>	<u>401,332</u>

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 1 October 2021 signed on their behalf by:



Tim Ambrose FCA
Trustee – Treasurer

Company Registration No: SC250899

CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 March 2021

	Notes	Group 2021 £	Group 2020 £
Cash flows from operating activities			
Net income for the year (as per the SOFA)		159,708	3,390
Adjustments for:			
Income from investments		(3,363)	(4,000)
Depreciation and amortisation charges		2,050	692
Decrease/(increase) in debtors		11,320	(26,292)
Increase/(decrease) in creditors		8,673	(556)
Net cash flow provided by operating activities		<u>178,388</u>	<u>(26,766)</u>
Cash flows from investing activities			
Interest received		3,363	4,000
Payments to acquire fixed assets		<u>(3,762)</u>	<u>(744)</u>
Net cash (used in) investing activities		<u>(399)</u>	<u>3,256</u>
Change in cash and cash equivalents in the year	16	177,989	(23,510)
Cash and cash equivalents at beginning of year	16	<u>360,891</u>	<u>384,401</u>
Cash and cash equivalents at end of year	16	<u>538,880</u>	<u>360,891</u>

PARENT CHARITY STATEMENT OF CASHFLOWS
for the year ended 31 March 2021

	Notes	Company 2021 £	Company 2020 £
Cash flows from operating activities			
Net income for the year (as per the SOFA)		116,820	3,390
Adjustments for:			
Income from investments		(3,363)	(4,000)
Depreciation and amortisation charges		1,443	692
Decrease/(increase) in debtors		21,535	(26,292)
Increase/(decrease) in creditors		40,131	(556)
Net cash flow provided by operating activities		<u>176,566</u>	<u>(26,766)</u>
Cash flows from investing activities			
Interest received		3,363	4,000
Payments to acquire fixed assets		<u>(1,940)</u>	<u>(744)</u>
Net cash provided by investing activities		<u>1,423</u>	<u>3,256</u>
Change in cash and cash equivalents in the year	16	177,989	(23,510)
Cash and cash equivalents at beginning of year	16	<u>360,891</u>	<u>384,401</u>
Cash and cash equivalents at end of year	16	<u><u>538,880</u></u>	<u><u>360,891</u></u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

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.

Going concern

The financial statements are prepared on a going concern basis which assumes that the group and parent charitable company will continue its operations for a period of at least twelve months from the date of approval of the financial statements. The Trustees have considered the impact of the COVID-19 pandemic on the financial position and future performance of the group. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have concluded that there is a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future.

Group financial statements

These financial statements consolidate on a line by line basis the results of the charitable company and the results of its subsidiary, Environmental Rights Centre for Scotland. The subsidiary was established on 3 July 2020.

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.

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

1 Accounting policies (continued)

Income (continued)

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.

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 audit and 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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

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 2021 £	Total 2020 £
Group				
Scottish Government	37,500	-	37,500	37,725
NatureScot	50,500	-	50,500	50,500
William Grant Foundation	1,000	-	1,000	20,000
Craignish Trust	5,000	-	5,000	5,000
Other donations	229	11,400	11,629	952
	<u>94,229</u>	<u>11,400</u>	<u>105,629</u>	<u>114,177</u>
Parent charity				
Scottish Government	37,500	-	37,500	37,725
NatureScot	50,500	-	50,500	50,500
William Grant Foundation	1,000	-	1,000	20,000
Craignish Trust	5,000	-	5,000	5,000
Other donations	229	-	229	952
	<u>94,229</u>	<u>-</u>	<u>94,229</u>	<u>114,177</u>

Group income from donations was £105,629 (2020: £114,177) of which £94,229 was unrestricted (2020: £114,177) and £11,400 (2020: £ Nil) was restricted. Parent charity income from donations was £94,229 (2020: £114,177) and was unrestricted in both years.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

3 COVID-19 awards

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Group and parent charity				
Esmée Fairbairn Foundation	41,500	-	41,500	-
Business Support grant	10,000	-	10,000	-
CJRS income	10,689	-	10,689	-
	<u>62,189</u>	<u>-</u>	<u>62,189</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Group				
Projects				
Esmée Fairbairn Foundation	84,000	-	84,000	83,000
Environmental Rights Centre for Scotland	-	100,000	100,000	42,500
Brexit Communications	-	5,000	5,000	8,346
Sustainable Economics	-	37,346	37,346	34,944
Ocean Recovery	-	58,858	58,858	-
Marine Project Phase 4 & 5	-	28,584	28,584	-
Biodiversity	-	15,000	15,000	-
Lloyd Austin Support	-	2,450	2,450	3,950
Nature Network Film	-	1,450	1,450	-
Other project income including from member bodies	6,915	-	6,915	11,739
Marine MPA Fighting Fund	-	-	-	2,000
Sea Scotland	-	-	-	5,182
LINK Liaison	-	-	-	690
LINK Congress	-	-	-	850
Other income				
Subscriptions – member bodies	107,489	-	107,489	101,847
Subscriptions – organisational and business supporters	6,188	-	6,188	6,875
Rental income	-	-	-	30
Other income	550	-	550	323
	<u>205,142</u>	<u>248,688</u>	<u>453,830</u>	<u>302,276</u>

Group income from charitable activities in the year was £453,830 (2020: £302,276) of which £205,142 (2020: £203,814) was unrestricted and £248,688 (2020: £98,462) was restricted.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Parent charity				
Projects				
Esmée Fairbairn Foundation	84,000	-	84,000	83,000
Environmental Rights Centre for Scotland	-	10,000	10,000	42,500
Brexit Communications	-	5,000	5,000	8,346
Sustainable Economics	-	37,346	37,346	34,944
Ocean Recovery	-	58,858	58,858	-
Marine Project Phase 4 & 5	-	28,584	28,584	-
Biodiversity	-	15,000	15,000	-
Lloyd Austin Support	-	2,450	2,450	3,950
Nature Network Film	-	1,450	1,450	-
Other project income including from member bodies	6,915	-	6,915	11,739
Marine MPA Fighting Fund	-	-	-	2,000
Sea Scotland	-	-	-	5,182
LINK Liaison	-	-	-	690
LINK Congress	-	-	-	850
Other income				
Subscriptions – member bodies	107,489	-	107,489	101,847
Subscriptions – organisational and business supporters	6,188	-	6,188	6,875
Rental income	-	-	-	30
Other income	550	-	550	323
	<u>205,142</u>	<u>158,688</u>	<u>363,830</u>	<u>302,276</u>

Parent charity income from charitable activities in the year was £363,830 (2020: £302,276) of which £205,142 (2020: £203,814) was unrestricted and £158,688 (2020: £98,462) was restricted.

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Group and parent charity				
Interest on cash deposits	<u>3,363</u>	<u>-</u>	<u>3,363</u>	<u>4,000</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

6 Analysis of expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Group				
Employment costs (note 8)	206,776	124,953	331,729	265,578
Project expenditure	8,240	71,286	79,526	89,400
Other supporting costs	9,444	825	10,269	29,279
Establishment costs	26,725	4,264	30,989	28,714
Depreciation	1,443	607	2,050	692
Governance costs: external scrutiny fees	7,140	3,600	10,740	3,400
	<u>259,768</u>	<u>205,535</u>	<u>465,303</u>	<u>417,063</u>
Parent charity				
Employment costs (note 8)	206,776	75,737	282,513	265,578
Project expenditure	8,240	71,286	79,526	89,400
Other supporting costs	9,444	-	9,444	29,279
Establishment costs	26,725	-	26,725	28,714
Depreciation	1,443	-	1,443	692
Governance costs: external scrutiny fees	7,140	-	7,140	3,400
	<u>259,768</u>	<u>147,023</u>	<u>406,791</u>	<u>417,063</u>

Group expenditure on charitable activities was £465,303 (2020: £417,063) of which £259,768 (2020: £283,963) was unrestricted and £205,535 (2020: £133,100) was restricted. Parent charity expenditure on charitable activities was £406,791 (2020: £417,063) of which £259,768 (2020: £283,963) was unrestricted and £147,023 (2020: £133,100) was restricted.

7 Net income	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
<i>This is stated after charging:</i>				
Audit fees	10,740	7,140	-	-
Independent examination fees	-	-	3,400	3,400
Depreciation	<u>2,050</u>	<u>1,443</u>	<u>692</u>	<u>692</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

8 Staff costs and numbers

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Salaries	290,285	246,792	231,014	231,014
Social security costs	19,711	16,544	16,609	16,609
Pension costs	21,733	19,177	17,955	17,955
	<u>331,729</u>	<u>282,513</u>	<u>265,578</u>	<u>265,578</u>
Average number of employees:	No.	No.	No.	No.
	<u>16</u>	<u>13</u>	<u>10</u>	<u>10</u>

No employee received emoluments greater than £60,000 in the year (2020: None).

The total amount of employee benefits received by group key management personnel is £91,162 (2020: £54,633). The total amount of employee benefits received by parent charity key management personnel is £55,534 (2020: £54,633). The key management personnel are considered to be the trustees and the Chief Officer.

During the year a total of £nil (2020: £128) was paid to no trustees (2020: one) in respect of reimbursement of travel, subsistence and other business-related expenses. None of the trustees received any remuneration during the period.

9 Pension scheme

The group operates a defined contribution pension scheme. The pension charge for the period represents contributions payable by the group to the scheme and amounted to £21,733 (2020: £17,955). An amount of £2,930 (2020: £2,636) was included within creditors at the year end.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

10 Tangible fixed assets - Group	Fixtures, fittings & equipment £
Cost	
At 1 April 2020	14,039
Additions	3,762
Disposals	<u>(3,064)</u>
At 31 March 2021	<u>14,737</u>
Depreciation	
At 1 April 2020	12,590
Charge for the year	2,050
On disposals	<u>(3,064)</u>
At 31 March 2021	<u>11,576</u>
Net Book Value	
At 31 March 2021	<u><u>3,161</u></u>
At 31 March 2020	<u>1,449</u>
10 Tangible fixed assets – Parent Charity	Fixtures, fittings & equipment £
Company	
Cost	
At 1 April 2020	14,039
Additions	1,940
Disposals	<u>(3,064)</u>
At 31 March 2021	<u>12,915</u>
Depreciation	
At 1 April 2020	12,590
Charge for the year	1,443
On disposals	<u>(3,064)</u>
At 31 March 2021	<u>10,969</u>
Net Book Value	
At 31 March 2021	<u><u>1,946</u></u>
At 31 March 2020	<u>1,449</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

11 Debtors	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Trade debtors	36,960	36,960	56,513	56,513
Prepayments and accrued income	3,730	3,515	3,499	3,499
Other debtors	10,000	-	1,998	1,998
	<u>50,690</u>	<u>40,475</u>	<u>62,010</u>	<u>62,010</u>
12 Creditors	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Trade creditors	2,001	2,001	4,661	4,661
Taxation and social security costs	6,179	6,179	5,387	5,387
Pension fund	2,930	2,930	2,636	2,636
Amounts due to subsidiary	-	35,059	-	-
Other creditors	345	345	740	740
Accruals	20,236	16,635	9,594	9,594
	<u>31,691</u>	<u>63,149</u>	<u>23,018</u>	<u>23,018</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Funds analysis - Group

2020/21	At 1 April 2020 £	Income £	Expenditure £	Transfer £	At 31 March 2021 £
General funds	<u>321,108</u>	<u>364,923</u>	<u>(251,528)</u>	<u>(108,859)</u>	<u>325,644</u>
Designated funds:					
Environmental Rights Centre	10,000	-	-	-	10,000
LINK Communications Manager	-	-	-	55,000	55,000
LINK Website	-	-	-	3,000	3,000
Food and Farming	4,700	-	-	-	4,700
Brexit Communications	7,756	-	-	7,680	15,436
Green Recovery Poll	-	-	(1,440)	2,000	560
Woodland Group 1 day workshop	-	-	-	1,200	1,200
Nature Network Film	8,000	-	-	(8,000)	-
Still Delivering the Goods report	-	-	(5,000)	5,000	-
Deer, Evidence Gathering	-	-	(1,800)	3,600	1,800
	<u>30,456</u>	<u>-</u>	<u>(8,240)</u>	<u>69,480</u>	<u>91,696</u>
Total unrestricted funds	<u>351,564</u>	<u>364,923</u>	<u>(259,768)</u>	<u>(39,379)</u>	<u>417,340</u>
Restricted funds:					
Marine	17,761	28,584	(46,345)	-	-
Ocean Recovery	-	58,858	-	-	58,858
Food and Farming	1,300	-	-	-	1,300
Brexit Communications	-	5,000	(30,320)	25,320	-
Legal Governance Support	-	2,450	(9,209)	6,759	-
Environmental Rights Centre	30,356	111,400	(69,133)	-	72,623
Nature Network Film	-	1,450	(8,750)	7,300	-
ELUK Nature Targets	-	15,000	(4,432)	-	10,568
A Circular Economy for a Fairer Footprint	351	37,346	(37,346)	-	351
Total restricted funds	<u>49,768</u>	<u>260,088</u>	<u>(205,535)</u>	<u>39,379</u>	<u>143,700</u>
Total funds	<u>401,332</u>	<u>625,011</u>	<u>(465,303)</u>	<u>-</u>	<u>561,040</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Funds analysis - Group

2019/20	At 1 April 2019 £	Income £	Expenditure £	Transfer £	At 31 March 2020 £
General funds	<u>306,820</u>	<u>321,991</u>	<u>(258,839)</u>	<u>(48,864)</u>	<u>321,108</u>
Designated funds:					
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	-
Nature Network Film	-	-	-	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>
Total unrestricted funds	<u>326,143</u>	<u>321,991</u>	<u>(283,963)</u>	<u>(12,607)</u>	<u>351,564</u>
Restricted funds:					
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
Total restricted funds	<u>71,799</u>	<u>98,462</u>	<u>(133,100)</u>	<u>12,607</u>	<u>49,768</u>
Total funds	<u>397,942</u>	<u>420,453</u>	<u>(417,063)</u>	<u>-</u>	<u>401,332</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Funds analysis – Parent Charity

2020/21	At 1 April 2020 £	Income £	Expenditure £	Transfer £	At 31 March 2021 £
General funds	<u>321,108</u>	<u>364,923</u>	<u>(251,528)</u>	<u>(108,859)</u>	<u>325,644</u>
Designated funds:					
Environmental Rights Centre	10,000	-	-	-	10,000
LINK Strategy	-	-	-	58,000	58,000
Food and Farming	4,700	-	-	-	4,700
Brexit Communications	7,756	-	-	7,680	15,436
Green Recovery Poll	-	-	(1,440)	2,000	560
Woodland Group 1 day workshop	-	-	-	1,200	1,200
Nature Network Film	8,000	-	-	(8,000)	-
Still Delivering the Goods report	-	-	(5,000)	5,000	-
Deer, Evidence Gathering	-	-	(1,800)	3,600	1,800
	<u>30,456</u>	<u>-</u>	<u>(8,240)</u>	<u>69,480</u>	<u>91,696</u>
Total unrestricted funds	<u>351,564</u>	<u>364,923</u>	<u>(259,768)</u>	<u>(39,379)</u>	<u>417,340</u>
Restricted funds:					
Marine	17,761	28,584	(46,345)	-	-
Ocean Recovery	-	58,858	-	-	58,858
Food and Farming	1,300	-	-	-	1,300
Brexit Communications	-	5,000	(30,320)	25,320	-
Legal Governance Support	-	2,450	(9,209)	6,759	-
Environmental Rights Centre	30,356	10,000	(10,621)	-	29,735
Nature Network Film	-	1,450	(8,750)	7,300	-
ELUK Nature Targets	-	15,000	(4,432)	-	10,568
A Circular Economy for a Fairer Footprint	351	37,346	(37,346)	-	351
	<u>49,768</u>	<u>158,688</u>	<u>(147,023)</u>	<u>39,379</u>	<u>100,812</u>
Total restricted funds	<u>49,768</u>	<u>158,688</u>	<u>(147,023)</u>	<u>39,379</u>	<u>100,812</u>
Total funds	<u>401,332</u>	<u>523,611</u>	<u>(406,791)</u>	<u>-</u>	<u>518,150</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Funds analysis – Parent Charity

2019/20	At 1 April 2019 £	Income £	Expenditure £	Transfer £	At 31 March 2020 £
General funds	<u>306,820</u>	<u>321,991</u>	<u>(258,839)</u>	<u>(48,864)</u>	<u>321,108</u>
Designated funds:					
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	-
Nature Network Film	-	-	-	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>
Total unrestricted funds	<u>326,143</u>	<u>321,991</u>	<u>(283,963)</u>	<u>(12,607)</u>	<u>351,564</u>
Restricted funds:					
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
Total restricted funds	<u>71,799</u>	<u>98,462</u>	<u>(133,100)</u>	<u>12,607</u>	<u>49,768</u>
Total funds	<u>397,942</u>	<u>420,453</u>	<u>(417,063)</u>	<u>-</u>	<u>401,332</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Fund analysis (continued)

Designated funds represent funds which have been set aside out of unrestricted funds by the Board for specific purposes. Restricted funds represent funds which have been provided for a specific purpose as imposed by the donor.

Environmental Rights Centre for Scotland

LINK began investigating the possibility of establishing an Environmental Rights Centre for Scotland in 2016. A three-year grant of £120,000 from the Joseph Rowntree Charitable Trust, supplemented by funding from LINK, member bodies and an individual donation, enabled two part-time staff to be employed from January 2020. The Centre was awarded charitable status as a Scottish Charitable Incorporated Organisation in July. More part time staff were recruited from August 2020 and further funding awarded from the Esmée Fairbairn Foundation, (£120,000 over three years), Polden Puckham Charitable Trust (£45,000 over three years), Friends of the Earth Scotland (£5,000) and a personal donation from Juliette Gordon (£11,000). These grants helped secure the future of the Centre, which became independent of LINK from summer 2021.

LINK Communications Manager

£55,000 was allocated to designated funding to support the employment of a Communications Manager for an initial period of 12 months. The role will develop and deliver a communication strategy underpinned by effective campaigns; identify, develop and deploy effective ways to communicate policy asks to non-expert audiences and manage LINK's media and communication work. The monies also included a budget for communications materials. Further external funding is being sought to secure this post past the initial 12 month LINK funding.

Development of LINK Website

£3,000 has been allocated to this project to further develop the main website to support LINK campaigns going forward.

Food & Farming

LINK's Food and Farming group continue to hold £6,000 of funds towards a new project launching in 2021.

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.

Green Recovery - Poll

The Green Recovery group received funding of £1,440 to commission a poll of public attitudes to establish levels of public support for green recovery measures from the pandemic for use in advocacy. The [results](#) showed high levels of public support for green recovery measures.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Fund analysis (continued)

Woodlands Group – One day workshop UKFS review

£1,200 was awarded to the Woodlands group to host a facilitated online workshop with the LINK Woodland Group and Forest Policy Group (FPG), with guests from Scottish Forestry and SEPA to

- Get an update from Scottish Forestry on the UKFS
- Build alliances with others where there is common ground – SEPA and FPG
- Agree priorities and create a plan of action for tackling the UKFS review

Nature Networks Film

The Wildlife group received funding of £8,050 for a short film [Nature Networks Matter](#) to explain the role of nature networks in providing solutions to the challenges of the climate and nature emergencies to wider audiences. It was launched in October, followed up with a well-attended online panel discussion in December. That [report is available here](#).

Still Delivering the Goods

The Wildlife group received funding of £5,000 to update the 2008 Delivering the Goods report. It sets out 15 case studies of initiatives led by Scotland's environmental charities. The report [Still Delivering the Goods](#) published in February shows the critical role that our sector plays in leveraging external funding to benefit Scotland's environment and to help deliver the objectives of Government's Biodiversity strategy.

Deer

The Deer and Woodland Groups received £3,600 with an additional £1,000 from the John Muir Trust for research to investigate public attitudes and beliefs regarding deer management for conservation, climate and communities, and welfare. This will inform LINK partners' strategies in relation to what Government will do to implement the recommendations of the Independent Deer Working Group. The report was published in May 2021.

Marine/Ocean Recovery

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. In January 2021 we launched our [Ocean Recovery Plan](#) which charts a course to ensure that by 2030 the curve of ocean decline has been reversed and Scotland's ocean ecosystems are on a path of recovery, able to support the fight against climate change. The Marine project has been funded this year by the Marine Conservation Society, WWF Scotland and the Tay Charitable Trust supporting the Marine Policy and Engagement Officer post. We are grateful to the John Ellerman Foundation and William Grant Foundation for grants for three years from April 2021 to pursue our programme of Ocean Recovery.

Legal Governance Support

Funding of £8,400 was allocated to engaging Lloyd Austin (former Head of Conservation policy at RSPB Scotland) 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.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

13 Fund analysis (continued)

ELUK Targets Group – Biodiversity

The Esmée Fairbairn Foundation awarded funding of £15,000 for additional staff capacity in all four UK Links to coordinate advocacy across the four nations of the UK on biodiversity targets ahead of the Fifteenth meeting of the Conference of the Parties to the Convention on Biological Diversity (COP 15) in 2021. This enabled LINK to increase a part time advocacy post to full time from Summer 2020.

A Circular Economy for a Fairer Footprint

This was a three-year project initially running from April 2018 to March 2021 with funding of £40,000 per annum. We are grateful to the Friends Provident Foundation for providing continuation funding of £60,000 for the project for a further 18 months to October 2022, in anticipation that further legislative plans for a bill on the Circular Economy, shelved in March 2019 due to Covid 19, will emerge in the next Parliament. The funding supports a three-day week Sustainable Economics Officer post to support LINK's Economic Group.

The project aims are for LINK to bring together ideas and evidence with organisations and social movements to advocate for and achieve significant shifts towards a more circular, more sustainable and more equal economy in Scotland. The approaches used are coalition building across sectors and development of a wide consensus about the key changes needed. This includes case studies, information gathering and analysis, discussion events and co-operative advocacy for a strong Circular Economy Bill among other policy measures to reduce material consumption and environmental degradation and to increase human wellbeing and environmental development. More generally LINK will seek improvement to the level of economic debate, questioning the prevailing assumption that ambitions for wellbeing and environmental sustainability are secondary to the ambition for economic growth.

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.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

13 Fund analysis (continued)

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.

SEFF – This is Scotland launch

In 2018-19 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.

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.

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.

Hilltracks work supported by Scottish Mountaineering Trust, British Mountaineering Council and Scottish Wild Land Group

The LINK Hilltracks subgroup published its report, [Changing Tracks](#), which sets out the results of 3 years of monitoring the current system of prior notification for new or improved tracks. The report recommends removing permitted development rights from vehicle tracks which are built for agricultural purposes and requiring full planning applications for these tracks. They also launched a [campaign](#) seeking support from the public to ask their MSPs to support stronger control of vehicle tracks.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

14 Analysis of net assets between funds - Group

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	3,161	-	3,161
Net current assets	<u>414,179</u>	<u>143,700</u>	<u>557,879</u>
Net assets at 31 March 2021	<u>417,340</u>	<u>143,700</u>	<u>561,040</u>
	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>

14 Analysis of net assets between funds – Parent Charity

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	1,946	-	1,946
Net current assets	<u>415,394</u>	<u>100,812</u>	<u>516,206</u>
Net assets at 31 March 2021	<u>417,340</u>	<u>100,812</u>	<u>518,152</u>
	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>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

15 Operating lease commitments

	Buildings	
	2021	2020
	£	£
Total commitments under non-cancellable operating leases are as follows:		
Expiry date:		
Within one year	6,818	9,018
Between one and five years	10,194	2,882
	<u>17,012</u>	<u>11,900</u>

16 Analysis of changes in net funds

	At 1 April 2020	Cashflows	At 31 March 2021
	£	£	£
Group			
Borrowings	-	-	-
Cash at bank	<u>360,891</u>	<u>177,989</u>	<u>538,880</u>
Net funds	<u>360,891</u>	<u>177,989</u>	<u>538,880</u>
Parent Charity			
Borrowings	-	-	-
Cash at bank	<u>360,891</u>	<u>177,989</u>	<u>538,880</u>
Net funds	<u>360,891</u>	<u>177,989</u>	<u>538,880</u>

17 Related party transactions

During the year the charitable company received subscriptions from eleven (2020: nine) organisations associated with eleven (2020: nine) of the charitable company's trustees amounting to £49,199 (2020: £43,657). Subscriptions are paid at the same rates available to other members. The charitable company also received grants and donations from three (2020: four) of the organisations totalling £2,800 (2020: £19,650). Payments of £nil (2020: £nil) were paid to organisations associated with no trustees (2020: none) in the year.

The parent charity also managed the finances of its subsidiary through its own bank account, receiving income and making payments on behalf of the subsidiary charity. Amounts due to the subsidiary at 31 March 2021 and included in creditors were £35,059.