

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2022

Scottish Charity number SC000296
Company number SC250899

CONTENTS

	<i>Page</i>
Reference and administration information	1
Chair's Foreword	2
Message from Chief Officer	3
Trustees' report	4
Independent auditor's report to the trustees and members	29
Consolidated statement of financial activities (incorporating income and expenditure account)	33
Parent charity statement of financial activities	34
Consolidated balance sheet	35
Parent charity balance sheet	36
Consolidated statement of cashflows	37
Parent charity statement of cashflows	38
Notes to the financial statements	39

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: 5 Atholl Place
Perth
PH1 5NE

Trustees: Charles Dundas – Chair
Craig Macadam – Vice Chair
Tim Ambrose – Treasurer
Karen Blackport
Sam Gardner
Lucy Graham
Beryl Leatherland (resigned 6 October 2021)
Kathy Wormald (appointed 7 October 2021)
Kevin Lelland
Helen Senn
Mary Scott
Paul Walton

Company Secretary: Dr Deborah Long

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

Auditors: Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

Chair's Foreword

2021 into 2022 was another challenging year. Covid-19 continued to impact the work of LINK and our members, alongside other external events including Brexit and latterly the Russian invasion on Ukraine. All brought high levels of uncertainty.

In our last annual report, we predicted a long tail to the pandemic lasting beyond the initial lockdowns and this year we have been proven correct. The impact on LINK, our members and across the third sector has manifested through highly mobile staff teams as people moved through and beyond the sector, reassessing their own priorities and looking for new opportunities. This brought the opportunity of new ideas and approaches to the work of the network but it also meant we lost organisational memory and experience. The impacts of this are still being felt but the resilience and ongoing support of new and continuing staff, members and supporters have meant that as a network, we've been able to maximise the opportunities for the environment in terms of its protection and restoration for future generations.

Despite the challenges of the last year, the ongoing support from LINK's funders and members have enabled us to make significant impacts. Two examples spring to mind:

LINK's Fight for Scotland's' Nature started the year with three objectives and two of these have now been met, while the third is ongoing. Thanks to the campaign supporters who helped us make their voice heard, Scotland now has embedded environmental principles into law, committed to keep pace with European legislation, and established a new environment watchdog. The campaign focuses now in having nature restoration targets, embedded in law and the inspirational video we made with messages from campaign supporters makes a cogent and inspiring case.

Secondly, we relaunched our very successful Species Champion initiative as Nature Champions, now working with MSPs at Holyrood to build their understanding and engagement with species and habitats. The initiative continues to grow and is bringing nature into the heart of Parliament.

This has also been a year of opportunities and positive changes for the environment. In November, COP26 brought the global focus on climate negotiations where nature and nature-based solutions played a visible and important role. The Holyrood election in May brought new focus and energy for the environment in Scotland with the Bute House agreement between SNP and Green Party to work together. The Programme for Government reflected the welcome ambition of this partnership, and we are committed to working with Parliament and both parties to see this ambition translated into action over the next 12 months.

LINK was able to meet these challenges and make the most of the opportunities thanks to our dedicated staff team and our members. Particular thanks to those who remained committed to LINK and our joint work and to the new staff and members who came on board during the year bringing new energy and ideas.

Charles Dundas
LINK Chair

Scottish Environment LINK

Message from Chief Officer

Over the last year, the feeling has built with me and across the network that 'Now is the time'.

Now is the time to build on the positive energy and commitments brought to the centre of the new Government by the Green Party. It is resulting in a renewed energy and political focus with apparent determination to make changes to build a truly sustainable Scotland. LINK has supported many of the ambitions in the new Programme for Government: this is a major first step and the challenge is now in delivery.

Now is the time to build on the momentum of the international global climate conference, COP26, and look towards the global biodiversity conference, COP15. Both bring opportunities to agree and then deliver ambitious, legal nature restoration targets in Scotland and in step with the rest of the world. This provides momentum for investment in the environment by government, charitable funders, and private and business interests. LINK has inputted ideas, inspiration, and public support for nature restoration targets through our Fight for Scotland's Nature Campaign and our ongoing advocacy work. And LINK has been working with partners looking at what finance is needed and how we can work with partners to inspire public, private, and charitable investment into effective nature restoration action.

There is of course much more to do. But the momentum here in Scotland, across the world and amongst younger generations, means that now is the time.

Over the last year, tough as it has been, LINK has continued to bring together our members to make the most of these, and other opportunities. We will continue to do that and work with partner organisations from across the third sector, government, business, and Europe to gather evidence on the impacts of work that restores nature, connects people to nature and the environment and restores a healthy fully ecologically functioning environment. We will demonstrate best practice and gather and offer insights and inspiration for effective action.

I look forward to another busy year, where the environment will be central to everyday conversations and where political ambition to act and public willingness to engage will be key to our success.



Deborah Long
Chief Officer

TRUSTEES' REPORT

Trustees are pleased to present their report and financial statements for the year ended 31 March 2022, 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 March 2022, 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 6 October 2021 members re-elected trustees Lucy Graham, and elected Kathy Wormald as a regular member. Beryl Leatherland stood down at the end of her third term. Karen Blackport and Sam Gardner were agreed as Co-opted members. The role of LINK President remains vacant. There were five new Honorary Fellows appointed this year, Claudia Beamish, Paul Wheelhouse, Sally Thomas, Roger Crofts and Tricia Henton.

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 and particularly welcomed the continuing support of Esmée Fairbairn Foundation and William Grant Foundation and new support for project work from National Lottery Heritage Fund. The Discretionary Project Fund (DPF) application process enables LINK to maximise and demonstrate its impact with respect to LINK's strategic priorities. The DPF was largely spent out by 31 March 2022, demonstrating its value to members and LINK Groups.

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, as predicted, continued long after the lockdown was lifted. With both offices shut and just the Perth office able to open from Autumn 2021, staff continued to meet regularly online. The most significant change was the high level of staff turnover as staff followed new paths and opportunities and new staff came on board. Regular staff-to-manager contact was maintained through online weekly catch ups. All new staff had planned inductions, usually lasting 6 months and which became necessarily more comprehensive as home and hybrid working became the norm. The first, since the pandemic began, face to face team meeting and staff planning session took place outside in October. While face to face contact has been minimal in line with Scottish Government guidance, weekly online 'tea-breaks' have continued to help make up for the lack of personal contact and to help provide peer support and trusted relationships particularly for new staff members.

TRUSTEES' REPORT

Governance (continued)

LINK's thirteenth [Carbon Accounts](#) report, April 2021 – March 2022, was issued in July. The scope of this year's report followed the 2020 – 2021 report and takes account of travel and office carbon emissions. Both office emissions have been low this year: LINK's Edinburgh office remained closed until March 2022 and then operated a rota system. LINK's Perth office moved to new premises in November 2021 and was open from September 2021. All meetings and events have taken place on-line or were cancelled owing to the emergence of the omicron variant. There was again no LINK related member travel this year. Overall, our total Carbon Emissions for the year equated to 3.28 metric tonnes – a small increase of 0.38 tonnes on 2020/21, reflecting the return to some travel, all within Scotland.

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 and future generations, who benefit 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.

LINK has continued its proactive role in policy development and advocacy at Scottish, UK and European 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

Scotland's environment is connected | restored | resilient |

Our society and well being have nature at their heart, benefiting people,
communities and the planet

Achievements and performance

A sustainable Scotland

Reacting to the external landscape

The political landscape in which we operate brought new opportunities for LINK and our members to bring the environment to the heart of government. The period from April 2021 to October 2021 included a Holyrood election, the establishment of the sixth Scottish Parliament, appointment of a new cabinet and ministerial team and a new power-sharing agreement between the SNP and Scottish Greens. The new Programme for Government reflected these changes. Beyond Holyrood, we also saw the easing of COVID-19 restrictions across the UK, emerging challenges of Brexit in practice and increased media attention on climate ahead of the COP26 summit.

TRUSTEES' REPORT

Achievements and performance (continued)

COP26 (the 26th International Conference of the Parties on Climate) took place in Glasgow in November 2021 with the goal of securing global net zero by mid-century and keeping 1.5 degrees Celsius within reach. With much media attention and public interest, there was widespread disappointment amongst our members and wider in the outcomes agreed given the lack of sufficient finance and firm commitments on fossil fuels. However, the prominence of nature and nature-based solutions to climate change was widely recognised as important progress by LINK and many of our members. Focus then shifted within LINK to the upcoming Nature COP15 in China, postponed twice. LINK, through our Wildlife Group, worked with our sister LINKs to agree UK level messaging around targets and nature, and we developed messaging in Scotland to build awareness and support at Holyrood. We saw some success, details below. The invasion of Ukraine brought fears around food security and the associated economic impact has exacerbated fears around inflation, with the cost of living likely to be the dominant domestic political issue over the coming year.

With the election imminent, we shared priorities from LINK's manifesto on social media in the weeks leading up to the election on 6 May. For members and supporters, we published an [analysis of the commitments in party manifestoes](#). Along with Stop Climate Change Chaos (SCCS) and the Scottish Food Coalition we supported the [#OorFuture social media campaign](#) asking the public to share their messages of why the environment is important with political candidates.

Interactions with Parliament and Government

Following the election, LINK sent welcome letters to all new MSPs and members of the new cabinet. With the new government in place in May, LINK provided a series of [11 introductory briefings](#) for MSPs on issues concerning the environment and society to bring new MSPs up to speed on key environmental issues.

With the SNP and Greens formally sharing power in government and the addition of two Green ministers, this is a significant and valuable change in political dynamics at Holyrood. LINK's Advocacy team and Governance Group considered the approach the network should take and the key relationships to build in government and parliament and continued to advise Groups and members accordingly. Conscious that an independence referendum is part of both SNP and Green commitments, LINK's Governance Group prepared a statement on any independence referendum, ready for publication, when needed. This has not yet been published.

The new dynamics at Holyrood also mean that stakeholders like LINK have less opportunity to influence budget negotiations, which are a crucial lever in successful policy delivery. LINK circulated a briefing to MSPs ahead of the Stage 1 debate on the budget to highlight key investment needed for nature and climate in the upcoming budget and beyond (see [here](#)).

LINK also provided support to cross party groups: **Cross-Party Groups (CPG)**: staff and members of the Economics Group provided the secretariat for the CPG on the circular economy, chaired by Maurice Golden MSP. The CPG met in February to discuss the Good Food Nation Bill and the need for our food production and waste systems to become more circular. LINK was also central to establishing a new CPG on the nature and climate emergency this session and plans are progressing with its Chair Mark Ruskell MSP. This brings together MSPs from different parties as well as a range of organisations beyond LINK's members to discuss action for nature and climate. It will be a useful forum for sharing LINK views with MSP backbenchers and building alliances with other organisations outside of the environmental sector. LINK will be providing the secretariat for the CPG.

TRUSTEES' REPORT

Achievements and performance (continued)

The new **Programme for Government**, published in September 2021, at the beginning of a new parliamentary session, largely included preparatory business brought to parliament by the government. The Good Food Nation Bill was one piece of environmental legislation under consideration by MSPs and under active work by LINK's Food and Farming Group, with the Scottish Food Coalition. Nonetheless, this parliamentary year was, and remains, an important time for influencing government plans for important pieces of legislation, including the Circular Economy Bill, the Agriculture Bill and preparation for the Natural Environment Act.

The success of LINK's Fight for Scotland's Nature campaign was very clear during this period, when two of its three asks were met. The Continuity Act put in place commitments to keep pace with Europe including maintaining environmental principles and putting in place a new environmental watchdog, Environmental Standards Scotland (ESS). LINK was the first organisation approached by ESS Chair Jim Martin and regular meetings have taken place with LINK's Governance Group since. LINK has also provided ESS with feedback on development of their website and the online form for the public to register complaints. Members attended the official launch of ESS on 1 October, with LINK's CO sitting on the panel of speakers for the event. On the Continuity Act, LINK has provided input into the guidance on environmental principles, including where clarifications would ensure the principles are put into practice across government and its agencies.

LINK Group outputs

Deer group: LINK was very pleased to see a commitment to deer management reform in the September 2021 Programme for Government following the Government response to the Independent Deer working group in March 2021. However, progress has been extremely slow. As part of our response to this slowness, the Deer Group commissioned and published a report to understand better how the public view deer management in order to help provide political space for action. The Group publicly supports Forest and Land Scotland approaches through their deer dashboard and LINK issued a press release on FLS approach to deer management. Meetings with Government Ministers and NatureScot officials have so far failed to build any further momentum. This remains a priority for this group.

Economics Group: The Economics Group, as well as coordinating the Circular economy project have also worked to ensure that commitment to a circular economy bill appeared in Party manifestos and was delighted to see commitment to one in the Bute House Agreement. Furthermore, Government recognition of a circular economy is now also reflected in the new Ministerial post for Green Skills, Circular Economy and Biodiversity. The group commissioned a short film to raise public awareness of the need for government action, and ran a petition calling for a bill with strong measures from July, which received over 1,800 signatures. In July the Group held [an event](#) with Stop Climate Chaos Scotland to discuss the role of material use in mitigating climate change. A joint response with Environment Links UK was submitted to the UK consultation on the extended producer responsibility for packaging. The Group worked with Wellbeing Economy Alliance Scotland (WEAll Scotland) on the well-attended event, *Transform our economy for people and planet*, held on 23 September, to inform thinking on the Scottish Government's new economy strategy to one that is centred on providing wellbeing for all within ecological boundaries.

Economic Transformation Strategy: In August, the Economics Group worked with the Wellbeing Economy Alliance to [raise concerns](#) with Kate Forbes, Cabinet Secretary for Finance and Economy, about the lack of environmental expertise on her advisory council which will input into the development of the Strategy. The Group also [published a statement](#) calling for greater ambition in the government's strategy.

TRUSTEES' REPORT

Achievements and performance (continued)

Food and Farming: LINK's Food and Farming Group continued to support members and LINK staff input into the Government convened Food and Farming Future Policy Group, which failed to reach consensus. LINK published the [lessons](#) we took away from that exercise in April 2021. A new Government convened group, Agriculture Reform Implementation Oversight Board, ARIOB, who meet regularly and who advise on the proposed agricultural bill, due in summer 2022, has representation from LINK through the Convenor of the Food and Farming Group. Despite considerable investment of resources into this group, LINK remains concerned that ARIOB focuses on small issues of concern rather than discussing fundamentals around what public investment should be spent on the outcomes it should achieve. This is one reason behind the development of LINK's new campaign, Farming for Scotland's Future, development of which was led by this group, and which will launch in June 2022. The campaign is designed around a piece of commissioned work from Britain Thinks to assess where public understanding of farming and nature currently sits. It will build public awareness and support for changes in the rural support system, to enable farmers to farm for nature, climate and communities.

In January and February 2021, the Group organised a series of roundtables for LINK members and invited guests to stimulate discussion and information sharing around a new integrated rural support policy. A [report](#) of the roundtable meetings was published in April 2021. The Group also encouraged more [people to engage with the consultation](#), Agricultural Transition in Scotland, which ran in Autumn 2021.

Fears over the impact of the invasion of Ukraine on global food supplies prompted pressure from the farmers lobby for the Scottish Government to relax greening rules. LINK wrote to the Cabinet Secretary immediately outlining why it was important to counter these arguments and were pleased to see her reject the proposal. LINK's letter and her reply is [here](#). LINK also published a blog on this [here](#).

Freshwater group: The [Freshwater Group's response](#) to the WICS review of water charges in December 2020 was welcomed by the **OECD and Scottish Water Industry Commission for Scotland** who were conducting a review of water charges in several countries including Scotland in June. The Group also published a briefing on [chemical pollution](#) for MSPs, in October.

LINK's Green Recovery Group organised a joint meeting with Scottish Forum on Natural Capital in April 2021 and published a [graphic output](#), mapping future needs and actions. The Group maintain a live project list that is regularly used in funding advocacy work. The list is for internal use only. The Group coordinate application of LINK's [5 tests](#) to Scottish Government Programmes. Advocacy around green job skills sits within this group and meetings with NatureScot, SEPA and Skills Development Scotland have been around information exchange to ensure Government and agencies are well aware of eNGO contributions to skills developments and needs. In April the CO spoke to the 2050 Climate Group's Zoom Out: taking action for the Green Recovery event, part of their Young Leaders Development Programme, which aims to engage, educate and inspire young leaders. LINK published this [blog](#) following the event.

Land use and land reform: The Land Use and Reform group continue to monitor the lack of implementation of the Land Use Strategy and advocate for its implementation plan. They have, and continue, to monitor the development of the newly established 5 pilot Rural Land Use Partnerships, with advocacy priorities around the need for the national Land Use Strategy priorities to be consistent with regional priorities. The concern over national coherence and funding and resources to enable the RLUPS to succeed remains live.

TRUSTEES' REPORT

Achievements and performance (continued)

Marine Group: LINK's Marine Group's [Ocean Recovery Plan](#), published in December 2020, continues to guide our work on marine planning, protection and fisheries. It was promoted ahead of the 2021 Holyrood elections, when meeting with political parties and their manifesto writing teams. We were pleased to see the Programme for Government include commitment to 10% of Scotland's seas being highly protected. The group [commented](#) on the cooperation agreement, highlighting the importance to complete MPA network and fisheries management measures, which we were pleased to see included in the Programme for Government.

Fisheries: Marine group members are involved in Future Fisheries Alliance Project. The Group were pleased to see a commitment in the Programme for Government to include new Future Catching Policy and Remote Electronic Monitoring, as well as support for local management of inshore fisheries.

Scotwind licensing: LINK's Marine Group met with Minister Mairi McAllan to discuss the outcome of the auction for Scottish seabed licensing for offshore renewables developments and is working to ensure the expansion of renewables takes into account the impact on the marine environment.

Aquaculture: Group representatives continued to participate in the Wild salmon conservation strategy group, the Wild salmon Interactions working group and the SEPA national stakeholder advisory panel. From Summer 2021 the group stood down as a separate group with actions now carried forward by the Marine Group.

The National Planning Framework 4 (NPF4) continues to be the top advocacy priority for the **Planning Group**, because it sets the policies for the next decade in Scotland's planning system. The draft encompassed several areas of interest to LINK members from Nature Networks to protection of greenbelts, ancient woodland and peatlands. The Planning Group coordinated and presented written and oral evidence to parliamentary committees and produced a [response](#) to the Scottish Government consultation. The group engaged with decision makers to encourage key improvements for nature and wellbeing, including meeting with government officials, planning minister Tom Arthur, and Ariane Buress MSP (convener of the parliament's planning committee). Planning Group members contributed a series of LINK Thinks blogs to highlight the shortcomings of the draft NPF4 (see [here](#) for example).

Nature targets and Scottish Biodiversity Strategy: members of the **Wildlife** and Marine Groups have provided [comment](#) to officials on the draft Scottish Biodiversity Strategy, highlighting the ecosystems that must be represented in the Strategy and action plan and provided [comment](#) on the outcomes and measures of success. Regular engagement with officials on the development of the Strategy, due for consultation in May and publication in autumn 2022 continued, with the hope of a strong strategy, capable of meeting the new expected nature targets. This work continued in parallel with the Fight for Scotland's Nature campaign, which switched its focus to legally binding nature targets. This work is ongoing. LINK also worked with **ELUK** colleagues to develop joint key asks on nature recovery targets ahead of the COP15 and COP26 summits in 2021-22. A joint [briefing](#) on a global goal was produced.

The **Wildlife Crime Group** continued to work on the Natural Injustice report, not yet published.

Woodland group: members of the Woodland Group set up and hold quarterly update meetings with Scottish Forestry to improve communications and coordination. The Group commissioned a report to analyse the effectiveness of the Forestry Grant Scheme and this is available for use to LINK members via the website. A summary version has been shared with government partners. The Group has responded to a [stage 1 consultation on UKFS](#).

TRUSTEES' REPORT

Achievements and performance (continued)

LINK and Woodland Trust Scotland held a fringe at the SNP conference on Saving Scotland's Rainforest. Scotland's rainforest was included in LINK's work on priorities for the Programme for Government and discussions around the Cooperation Agreement, which were positively reflected.

A strong voice

How LINK worked

In a year where we started in lockdown and ended with the beginnings of hybrid working practices both at LINK and in member bodies, online meetings and outputs remained the norm. The advantages of online meetings meant that more members were able to participate more easily in internal LINK planning meetings, training and webinars.

What LINK did

Over the course of the year we published 6 reports, 21 briefings, 15 consultation responses, 5 pieces of written evidence, 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 4 of these letters on our website. We published 10 Press releases, 49 blogs and commissioned 9 films. All were the product of the consensus developed by our members and several were supported by or developed with other organisations too.

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](#).

LINK invested in a new Communications Officer, in post in February and through that increased our reach through online publications via our website, publicised through LINKedIn, twitter, Instagram and facebook. Our reach during this period increased significantly. On Instagram, our following increased by 33% during this period, reaching 19,500 followers. Our Facebook reach increased by 414% over the same period. Our Twitter reach is slowly increasing and remains one of our most active social media tools with over 6,000 followers.

LINK has been successful in reinstating regular quarterly LINK meetings with Cabinet Secretaries and Ministers. These regular meetings now take place with Lorna Slater (Minister for Green Skills, Circular Economy and Biodiversity), Mairi Gougeon (Cabinet Secretary for Rural Affairs and Islands) and Mairi McAllan (Minister for Environment and Land Reform). LINK meets other ministers regularly and as needed, which included in this period, Michael Matheson (Cabinet Secretary for Net Zero, Energy and Transport) and with Tom Arthur (Planning Minister). We have further established strong links with Special Advisors for both Greens and SNP and regular meetings with senior officials from the Scottish Government Environment and Agriculture Divisions, as well the environment agencies and national park authorities are also taking place. These include new senior civil servants in the Environment Directorate, Agriculture Directorate and Marine Scotland. As a result, LINK is increasingly seen as an important partner and voice in developing and delivering environmental policy in Scotland. This increased familiarity at senior civil service level has meant LINK has been able to open more doors for members and facilitate their engagement in policy development.

TRUSTEES' REPORT

Achievements and performance (continued)

LINK campaigns and initiatives

LINK's Fight for Scotland's Nature campaign has achieved significant success during this period. In December 2020, the Continuity Act established Environmental Standards Scotland, the new environmental watchdog for Scotland following Brexit and embedded environmental principles into Scots Law. The Programme for Government and the Bute House Agreement both committed the new Scottish Government to adopt a policy to create nature recovery targets. From May to August the campaign collected messages from over 1,200 supporters setting out why Scotland's nature matters to them. A summary of messages were sent to ministers Mairi McAllan and Lorna Slater in late August (see here for the [online presentation](#)). As part of the awareness raising around the importance of targets for nature, the Fight for Scotland's Nature campaign also coordinated a day of family events in July. **The Big Nature Day** promoted events organised by LINK members across the country with FFSN supporters.

Nature Champions: in June 2021 we relaunched our very successful Species Champion initiative as Nature Champions. The online launch event in June was attended by 21 MSPs. The newly expanded **Nature Champions** initiative, which now allows MSPs to champion a priority habitat as well as species, enabled more LINK members to be involved in the initiative as host organisations for the first time.

By April 2022, we had 58 MSPs signed up as Champions, six site visits with MSPs, 3 Parliamentary Motions lodged by MSP Nature Champions in connection with their championed species/habitat and four other recorded engagement activities (excluding social media support). These included press articles authored by MSPs referring to the initiative or their species/habitats, a speech at the Alliance for Scotland's Rainforest event in March 2022 and a MSP letter to Highland Council.

In celebration of **World Environment Day** on 5 June 2021, LINK and UK colleagues through the Environment Links UK Targets Group released a [short film](#) highlighting the importance of Convention on Biological Diversity (CBD) COP15 as well as tackling the nature and climate crises together, and calling on all four countries across the UK to put legally binding targets in place to halt nature's decline. A tailored version for Scotland, which included the FFSN e-action, asking people to tell Scotland's Minister for Environment, Biodiversity and Land Reform why Scotland's nature matters to them also called on the Scottish Government to set legally binding nature recovery targets.

In May, LINK hosted a panel discussion as part of the Cairngorms Nature BIG weekend, with invited speakers, including Sir John Lister Kaye: We need nature; nature needs us. What can we all do and why should we? This is available online [here](#).

COP26 promotion: COP26 took place in Glasgow in early November, with many MSPs and LINK members attending events across the two-week period. LINK promoted events being run by member organisations during COP26, including the public march on 6 November. LINK coordinated and produced the COP26 LINK Thinks series, available [here](#).

The [Sea Scotland conference](#) took place with great success in June. Over 100 people attended the online conference, which focused on the relationship between communities and the oceans and reflected on the strategies and actions needed to tackle the intertwined nature and climate emergencies through four key themes: Ocean Recovery, Circular Economy, Just Transition, Ocean Literacy.

TRUSTEES' REPORT

Achievements and performance (continued)

The **Circular Scotland campaign**, coordinated by LINK, ran a petition over the summer months to build support for a stronger Circular Economy Bill. Over 1,800 people signed the petition.

At the October networking day, members agreed they wished to work together as LINK on a new **Agriculture campaign**: Campaign group members have commissioned research by Britain Thinks, who conducted focus groups with members of the public across Scotland considered to be our target audience. Thanks to financial contributions from LINK members, there will be a budget to bring on dedicated staff capacity to support the campaign from summer 2022.

LINK attended **party conferences** during this period: Advocacy staff attended the Scottish Greens Autumn Conference in October as an observer and LINK with RSPB and SWT hosted an online fringe event at SNP Conference in November, exploring the importance of nature to Scotland's economy. It was well attended and there was an opportunity for panellists to make a pitch about what is in Scotland's Budget to support nature restoration directly to Kate Forbes. In March LINK members and staff attended both the Conservative and Green conferences with a LINK stand.

Investing in capacity and resources:

Equality, diversity and inclusion

LINK's CO has been working with a group of member CEOs to assess sector needs on **equality, diversity and inclusion** within our sector. Results from a member survey in April 2021 is available to members only in May and serves as an initial assessment of levels of diversity in the sector in 2021 and as a measure of confidence and knowledge around the issues. In March 2021 the CO gave a presentation to National Heritage Lottery Fund (NLHF) Scotland staff and committee around the work we were doing and in January 2022, a grant was successfully secured in order to bring capacity into LINK to provide the support that our survey indicated members are looking for. This new post starts in summer 2022.

Building sector capacity

The **Environmental Rights Centre for Scotland, ERCS**, was set up by LINK in 2019- 2020 and was launched as an independent organisation, a SCIO, on 1 July 2021. The remaining work of the Legal Strategy Subgroup, which oversaw the establishment of the ERCS, was taken back into the Governance Group following the launch. ERCS became fully independent of LINK and is now responsible to its own board of Trustees. LINK's CO is the vice chair of ERCS board and provides line management of ERCS CO.

Funding for the environment

Public funding developments: LINK welcomed the announcement in July 2021 for a new Nature Restoration Fund, with its focus on ecosystem restoration. We provided some thinking to Government as the Fund was developed in May 2021. LINK's CO is on the grants panel for the award.

LINK's Scottish Environment Funders Forum continues to track funding developments in Scotland and coordinated two meetings during the year, including a presentation from Trees for Life on the Woodland Carbon Code and a presentation from the Highlands & Islands Environment Foundation. SEFF and Green Recovery Group members provided briefings for LINK CO who represents LINK (along with member body reps) on the Strategic Project Alliance.

TRUSTEES' REPORT

Achievements and performance (continued)

An effective and efficient network

Impact of covid-19 and working practices

Staff members continued to work at home for this period. The Perth office opened in September 2021 and 3 staff were able to use the space and maintain social distancing at all times. In November 2021, the Perth office moved into a new space in Central Perth with current landlords. From March 2022, all staff are moving to a hybrid system and LINK's flexible working and home working policies have been updated to reflect these situations.

In common with many organisations as we emerge from the covid-19 pandemic, there has been a lot of change in the staff team at LINK over this period. This has been the longer term impact of covid-19 and is not unique to LINK, or indeed the third sector. The level of change within the team has had a significant effect and workloads amongst staff have flexed as new staff complete inductions. These temporary changes smooth out as the team matures. In this period, only 4 staff have been in post for more than 3 years. With that level of change in what was already a fast moving and dynamic external environment, highly dependent on effective communications and management systems, pressures on staff have been significant. Managing the strains of this has taken up significant time for the CO and has required fortitude and good humour from the entire team. That is what has enabled the staff team to continue to deliver an efficient service to the network.

LINK Internal meetings and workshops

Spring and autumn networking both took place online and enabled Groups to plan ahead and assess delivery and effectiveness half way through the work programme year. LINK embraced new technology in order to build greater efficiencies and interactive online working tools, including miro, Trello and google documents. This helped maintain coherence and enabled Convenors and staff to report on progress every 6 months. These tools are accessible to all members and have aided work planning and prioritisation enormously.

In addition to the regular group meetings, over the summer period, LINK also held a number of workshops with members to inform our advocacy. In May the Economics Group with input from the Governance Group, held a workshop on fiscal levers, exploring and identifying measures for future Scottish Budgets that would raise revenue for environmental activities. In the Autumn, a workshop for members from Wildlife, Planning and Green Recovery Groups discussed Biodiversity Net Gain and a report was produced [here](#). Later in Autumn, LINK's annual advocacy training workshop was supported by former MSP, and new LINK Honorary Fellow, Claudia Beamish, giving her perspective on how eNGOS can best work with MSPs.

TRUSTEES' REPORT

Achievements and performance (continued)

LINK in numbers

Our work was supported by:

11 staff members (8.4 FTE)

35 Honorary Fellows

Oversight was provided by **11** Trustees



54% of costs are supported in member fees and in kind support

Voluntary engagement within the network equalled **1,376** days of work or **£370,000** in financial terms



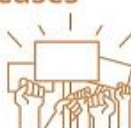
57 consultation responses, briefings, reports, position papers and press releases

190 meetings held with ministers, politicians of all parties, and colleagues in the statutory agencies and civil society organisations



Fight For Scotland's Nature

Campaign supported by members and **33** other organisations, secured Government commitment to nature targets



Nature Champions

58 MSPs support **61** species and habitats



49 blogs and **9** films produced

98% of members engaged in at least one work area.



44 member bodies took part in our: **17** groups and **9** member events

8 conferences and webinars held



6 organisational supporters engaged

LINK was engaged across **43** external stakeholder groups



Partnerships and Collaborations

LINK is a member and actively engaged with the European Environment Bureau (EEB) and the World Conservation Union (IUCN). We attended the online EEB annual conference and AGM to keep up with European developments and bring Scotland's perspective to discussions. The Circular Scotland Coalition and the Fight for Scotland's Nature campaign, along with organisations that our groups routinely work with, amounts to 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 WEAll Scotland.

Collaboration with the Environment Links UK remained strong, with regular Director catch ups, including a Director and Chair face to face meeting in Glasgow in November and the biennial conference took place online for all four Links. This year the conference covered four separate themed sessions, around ocean recovery, inclusive access to nature, nature targets and green jobs.

Over the year we liaised widely with colleagues in the Government, Parliament and the agencies in pursuit of environmental sustainability. This included new and strong relationships with Environmental Standards Scotland new Board and staff teams. We continued our partnership working with environmental and heritage funders, including Environment Funders Scotland to broaden understanding of needs and opportunities in Scotland.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performance (continued)

LINK is supported by our Organisational Supporters. Following interviews, between April 2021 and June 2021, with our current and potential new supporters, we updated and enhanced our offer to Organisational supporters in August 2021. We hope to use the new offer to attract more supporters going forward in order to make our voice stronger and more relevant from 2022.

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. Our Honorary Fellows supply LINK with their time and expertise: Fellows who have been particularly supportive and active with LINK over this period include James Curran, Lloyd Austin, Claudia Beamish, Campbell Gemmell and Stuart Housden. We welcomed 5 new Honorary Fellows to the network in October 2021 (above).

Financial review

In the previous year, LINK set up a subsidiary charity, the Environmental Rights Centre for Scotland (ERCS), with the intention of supporting ERCS until it was sufficiently funded and resourced to operate independently. ERCS became separate on 1 July 2021.

These financial statements of LINK for the year ended 31 March 2022 therefore include both the results of the group of LINK and ERCS together (the group or consolidated financial statements) for part of the year up to 1 July 2021, while ERCS was a subsidiary, and also the financial statements of LINK alone (the parent charity financial statements). Because ERCS had few transactions during the period, there appears to be a substantial degree of unavoidable duplication between the consolidated and parent charity financial statements.

The gross income for 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 level of scrutiny involved.

When ERCS became separate from LINK on 1 July 2021, its net assets were £90,797, as shown on the consolidated Statement of Financial Activities.

LINK has total income for the year of £489,914 (2021: £523,611) and expenditure of £452,596 (2021: £406,791), resulting in net income for the year of £37,318 (2021: net income of £116,820), of which there was net income on unrestricted funds of £42,059 (2021: £65,776) and net expenditure on restricted funds of £4,741 (2021: net income of £51,044). At 31 March 2022, LINK has total funds of £555,470 (2021: £518,152), made up of unrestricted funds of £459,399 (2021: £417,340) and restricted funds of £96,071 (2021: £100,812).

LINK's funding strategy is based around KPIs that monitor the proportion of funding LINK receives from different sources. During this reporting period, we met all our KPI's: membership subscriptions accounted for 51% of LINK's funding for essential services. Trusts and grants support were at 34%, down from 2020 when the additional Covid-19 support from Esmée Fairbairn Foundation helped maintain our budget. Government support accounts for 15% of total income. This protects LINK's independence and integrity and meets our Key Performance Indicators.

TRUSTEES' REPORT

Financial Review (continued)

LINK is very grateful to Esmee Fairbairn Foundation and the William Grant Foundation for continued support through unrestricted funding over the next 3 – 5 years. The flexibility in funding and reporting from both funders is a significant boost to our work and efficiency in meeting our objectives. Link is grateful to Craignish Trust for an unrestricted grant of £5,000 and to Tayside Charitable Trust for £2,000.

We were very pleased to receive support from the Scottish Government at a level very similar to last year, which is matched by close and regular contact between Scottish Government teams and LINK Groups. Support from NatureScot also remained constant this year, though NatureScot confirmed that funding arrangements, beyond 2023, are likely to change.

Restricted Projects

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. This supports the roll out of advocacy work focussed on delivering our Ocean Recovery Plan and the redesign and relaunch of Save Scottish Seas campaign. Funding from the Friends Provident Foundation for the Circular Economy for a Fairer Future project was extended to October 2022.

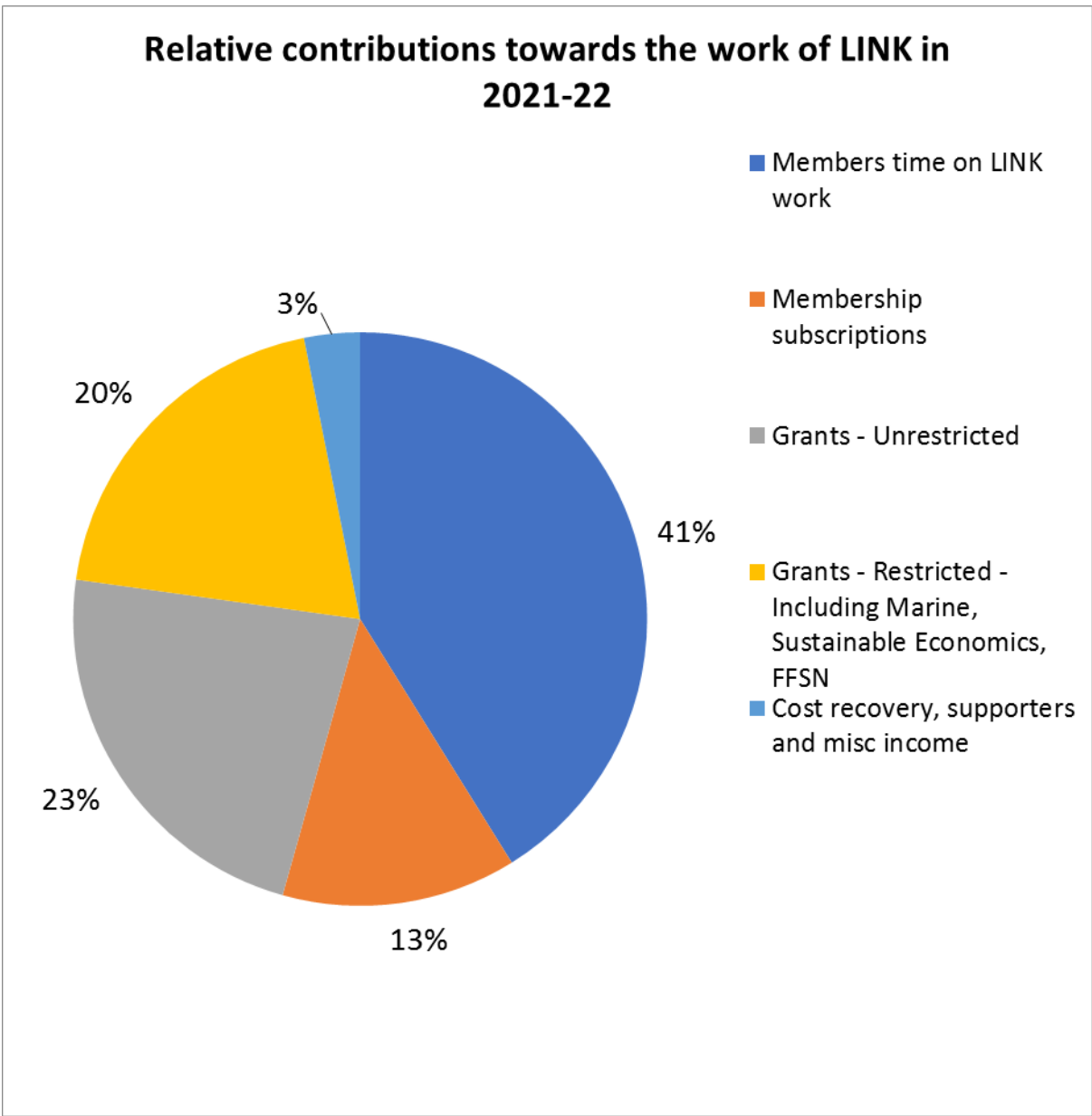
Reserves policy

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 £325,000 in unrestricted funds. At present LINK's free reserves amount to £377,945. 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, past and present.

Together with membership subscriptions, total member organisation contributions account for 49% of all contributions (both core and restricted) to LINK (comparing with a 49% contribution in 2020-21). 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.



Scottish Environment LINK

TRUSTEES' REPORT

Financial Review (continued)

LINK is also very pleased to acknowledge and thanks funders for the year to 31 March 2022:

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 Environment Directorate	Core funding and support
	Esmee Fairbairn Foundation	Core funding and support
	William Grant Foundation	Core funding and support
	Tayside Charitable Trust	Core work
	Craignish Trust	Core work
	Donations	Core funding and support
Restricted	Friends Provident Foundation	Circular Economy for a Fairer Footprint work
	William Grant Foundation	Save Scottish Seas
	John Ellerman Foundation	Save Scottish Seas
	Marine Protected Areas Fighting Fund	Save Scottish Seas
	Trees for Life	Forestry Grant Scheme Review
	The National Trust for Scotland	Forestry Grant Scheme Review
	Woodland Trust	Forestry Grant Scheme Review and Agriculture Campaign
	Scottish Wildlife Trust	Forestry Grant Scheme Review and Agriculture Campaign
	Joseph Rowntree Charitable Trust	Environmental Rights Centre for Scotland
	RSPB Scotland	Governance Support and Forestry Grant Scheme Review
	WWF Scotland	Sea Scotland 2021 and Agriculture Campaign
	Scottish Council for National Parks	Agriculture Campaign

Risk management

Risk is reviewed at least annually at Board level, with some responsibilities delegated to senior management staff. Trustees receive quarterly updates on significant risks, consequences and planned action over the next quarter. The full annual review of the risk register was undertaken by the Board on 27 January 2022. No new risks were added. The Board approved the updated Risk register for 2022.

TRUSTEES' REPORT

Looking ahead through 2022 and beyond

Working with others is how LINK works. This Decade of Ecosystem Restoration, declared by the UN, is when LINK is committed to stepping up our partnership working, not just with our members and supporters, but to building stronger links with other networks, stakeholders and partners who are also committed to connecting, restoring and making Scotland's environment resilient to change. As well as those established partnerships, we are looking to increase our organisational supporter base. This will give the environment more of a voice, in a much wider range of fora than we could reach alone. It will inspire, build momentum and help us all work together to deliver the level of transformational change this decade needs to see.

We will continue to work closely with our members, to support them so we are all stronger and to be inclusive for everyone who wants to become a champion for the environment. For parliamentarians, this means rolling out our new Nature Champions initiative, aiming to top our record of 85% of parliamentarians in the last Parliament. And in our work with other policy makers and stakeholders, we will continue to offer advice and inspiration and build much wider confidence to protect and restore Scotland's environment through effective legislation and policy.

This is how we are aiming to make the most of the opportunities that the UN Decade on Ecosystem Restoration brings as well as the global spotlight that COP 15 will bring to nature and its restoration.

Our work to inspire and enable the public to get involved in policy change too will continue and intensify as we move forward into the Decade of Ecosystem Restoration. Building public awareness and support for the need to act for Scotland's environment is fundamental to creating the political space for effective and ambitious action. Our campaigns around farming, ocean recovery, a circular economy and nature targets are central to this.

As we move forward, we and our members, are acutely aware that we need to build everyone's voice for the environment. To do that, we need, as a sector, to be more equal, more diverse and more inclusive. The funding support from NLHF will help us increase our network's knowledge and confidence so that our sector is more diverse and inclusive and builds a bigger and much stronger voice for Scotland's environment.

LINK's strategic plan is now 24 months old and we are half through its delivery. It continues to guide LINK priorities and help the staff team and the network work towards our agreed strategic objectives:

Scotland's environment is connected | restored | resilient |

**Our society and well being 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 (Re-elected 6 October 2021 - Chair)

Craig Macadam (Vice-Chair)

Tim Ambrose (Treasurer)

Beryl Leatherland (stood down 6 October 2021)

Paul Walton

Sam Gardner (co-opted 6 October 2021)

Lucy Graham (re-elected 6 October 2021)

Helen Senn

Kevin Lelland

Mary Scott

Karen Blackport (co-opted 6 October 2021)

Kathy Wormald (elected 6 October 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

Alice Walsh, Development Officer, retired 31 December 2021

Joan Maclean, Development Manager, joined 17 January 2022

Vhairi Tollan, Advocacy Manager, resigned 4 March 2022

Daniel Paris, Advocacy Manager, joined 28 March 2022

Karen Paterson, Finance and Office Manager, resigned 23 July 2021

Tanyara Matore, Finance and Operations Manager, joined 20 September 2021

Lisa Webb, Advocacy Office Manager, resigned 31 March 2021

Rachael Fairbairn, Advocacy Office Administrator, joined 29 March 2021

Juliet Caldwell, Nature Advocacy Officer

Anne Funnemark, Advocacy Officer, resigned 29 July 2021

Andrew Marks, Nature Champions Co-ordinator, joined 14 March 2022

Phoebe Cochrane, Sustainable Economics Policy Officer

Esther Brooker, Marine Policy Officer

Fanny Royanez, Marine Policy Officer

Miriam Ross, Campaign Coordinator

Finlay Wilson, Communications Officer, Joined 14 February 2022

Shivali Fifield, Chief Officer, Environmental Rights Centre for Scotland, TUPE to ERCS 1 July 2021

Scottish Environment LINK

TRUSTEES' REPORT

Structure, governance and management

Emma Donaldson, Finance and Administration Officer, Environmental Rights Centre for Scotland TUPE to ERCS 1 July 2021

Emilia Hanna, Advocacy Officer, Environmental Rights Centre for Scotland, TUPE to ERCS 1 July 2021

Ben Christman, In-house Solicitor, Environmental Rights centre Scotland, Joined 25 May 2021, TUPE to ERCS 1 July 2021

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 34 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 – Isobel Mercer, RSPB Scotland

Governance – Lloyd Austin Honorary Fellow

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

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

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

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 – Alistair Whyte, Plantlife 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 three new members to LINK in 2021-22 – The Scottish Seabird Centre, Nature Foundation and the Environment Rights Centre Scotland, which joined when it became independent of LINK in July.

Scottish Environment LINK

TRUSTEES' REPORT

Member organisations 2021-22

Amphibian and Reptile Conservation	Nourish Scotland
Archaeology Scotland	Nature Foundation
Association for the Protection of Rural Scotland	Planning Democracy
Badenoch and Strathspey Conservation Group	Plantlife Scotland
Bat Conservation Trust	Ramblers Scotland
British Dragonfly Society	RSPB Scotland
British Ecological Society – Scottish Policy Group	Royal Zoological Society of Scotland
Buglife	Scottish Allotments and Gardens Society
Bumblebee Conservation Trust	Scottish Badgers
Butterfly Conservation Scotland	Scottish Campaign for National Parks
Cairngorms Campaign	Scottish Countryside Rangers' Association
Chartered Institute of Ecology and Environmental Management (CIEEM)	ScotFWAG
Environmental Rights Centre for Scotland	
Fidra	Scottish Raptor Study Group
Friends of the Earth Scotland	Scottish Seabird Centre
Froglife Trust (Scotland)	Scottish Wild Beaver Group
Hebridean Whale and Dolphin Trust	Scottish Wild Land Group
John Muir Trust	Scottish Wildlife Trust
Keep Scotland Beautiful	Soil Association Scotland
Marine Conservation Society	Trees for Life
National Trust for Scotland	Whale and Dolphin Conservation
North East Mountain Trust	Woodland Trust Scotland
	WWF Scotland

Organisational supporters

Crown Estate Scotland
Highland Boundary
Paths for All Partnership
Scottish Power
University of Edinburgh, Department for Social Responsibility & Sustainability
Revive: The coalition for grouse moor reform

The support of LINK's Organisational Supporters is appreciated.

Scottish Environment LINK outputs 2021-22

Reports 6

[Food and farming Group Roundtable meetings](#) April 2021. A report of the roundtable meetings hosted in January and February 2021

[Scottish Parliament Election: what the party manifestos say on the environment](#). April 2021. A guide to help members and supporters to compare each party's pledges with the 12 asks in LINK's manifesto for Nature and Climate (published in February 2021)

[Timeline for our future: land based opportunities in a Green recovery](#). April 2021. A graphic outputs of a joint meeting with Scottish Forum on Natural Capital.

TRUSTEES' REPORT

Scottish Environment LINK outputs 2020-22 (continued)

Reports (continued)

[Equality, diversity and inclusion policies and procedures: LINK member survey results March 2021](#). May 2021. An internal report for members.

[Public perceptions of deer management and welfare in Scotland](#). May 2021. A report commissioned by LINK's Deer Group to understand better how the public view deer management.

[Biodiversity Net Gain webinar report](#). September 2021. A summary of a webinar held for LINK members.

Briefings

21

[Future of agricultural support: lessons from the Farming and Food Production Future Policy Group](#). April 2021. A description of the lessons taken from this Government led exercise.

[LINK input to Nature Restoration Fund 2021](#). May 2021. A confidential briefing with thinking on the new Nature Restoration Fund.

[Introductory environment briefings for MSPs](#). May 2021. A series of 10 interdependent environment issues, these briefings set out 5 key things to know about a specific issue concerning our environment and society.

[30 x 30: protecting Scotland's land, restoring Scotland's nature](#). July 2021. Sets out the conditions LINK believes should be met for land and sea to be effectively protected for nature and counted towards the 30% target.

[LINK's top advocacy priorities for NPF4](#). July 2021. An overview of LINK'S Planning Group's top priorities for the National Planning Framework 4.

[The Chemical Pollution Crisis: briefing for MSPs. October 2021](#). How the chemical pollution crisis is affecting Scotland's waterways and people's health.

[Key elements of success for Scotland's' Biodiversity Strategy 2022](#). December 2021.

[Scottish Budget 2022 – 23 – a briefing for MSPs](#). January 2022. Highlighting where increased funding is needed for Scotland to respond effectively to the nature and climate emergency.

[ELUK briefing: 30x30 Land and Sea for Nature's recovery](#). January 2022. A shared position with sister Environment Links on effectively protecting and managing 30% of land and 30% of sea for nature across the UK by 2030.

[Ten points for a Transformative Economics Strategy](#). February 2022. 10 criteria to judge a new economics strategy in Scotland to deliver a well being economy for all. Produced by LINK's Economic Group in partnership with other organisations and endorsed by many more.

[Restoring Scotland's biodiversity: the time is now](#). February 2022. LINK's vision for each of the ecosystem types for a new Scottish Biodiversity Strategy.

Scottish Environment LINK

TRUSTEES' REPORT

Evidence 5

[UK Internal Market inquiry – LINK written evidence](#). October 2021

[Keeping pace guidance – LINK written evidence](#). November 2021

[Good Food Nation Bill – LINK written evidence](#). January 2022

[National Planning Framework 4 – LINK evidence to Parliament](#). January 2022

[Review of the role of incineration in the waste hierarchy – LINK evidence](#). February 2022

Consultation responses 15

[Draft Environmental Protection \(single-use plastic products and oxo-degradable plastic products\) \(Scotland\) Regulations 2021](#), April 2021

[LINK response to National Marine Planning Review 2021](#). June 2021

[Woodland Group response to the 'UK Forest Standard: proposed key changes' consultation](#). August 2021

[Economic Transformation strategy: a statement from LINK](#). August 2021

[A response to the Circular economy and the national strategy for economic transformation](#). August 2021

[Consultation 'Agricultural Transitions in Scotland'. Your help is needed](#). October 2021

[Aquaculture Code of Practice – a LINK response](#). November 2021

[Consultation response: Firth of Clyde cod spawning closure for 2022 /23](#). November 2021.

[Agricultural Transition consultation response](#). November 2021.

[Cairngorms National Park Plan consultation 2021 – a LINK response](#). December 2021

[LINK views on the Sea fish \(prohibition on fishing\) \(Firth of Clyde\) Order 2022 \(SSI 2022/5\)](#). February 2022

[Consultation response to the draft guidance on environmental principles](#). February 2022.

[Marine litter strategy for Scotland – a LINK response](#). March 2022

[Draft National Planning Framework 4 – a LINK response](#). March 2022

[National litter and flytipping Strategy – a LINK response](#). March 2022

Scottish Environment LINK

TRUSTEES' REPORT

Published correspondence 4

[Nature Recovery Targets letter from MSP Species Champions to Cabinet Secretary](#). May 2021, calling on the Scottish Government to deliver an ambitious, legally binding set of targets and milestones to secure nature recovery.

[Quinquennial Review – UK NGO joint letter to DEFRA](#), June 2021.

[A letter to Cabinet Secretary for finance and the economy, Kate Forbes](#). August 2021. Outlining concerns of the lack of environmental expertise on the new Advisory Council.

[A letter to Cabinet Secretary for Net Zero, energy and transport, Michael Matheson](#). October 2021 on circular economy.

Press releases 10

[Nature and climate emergency must be focus of FM's new cabinet team](#). May 2021

[LINK launches new Nature Champion initiative](#). June 2021

[Environment prioritised in SNP – Green Cooperation Agreement](#). August 2021

[Programme for Government: commitments must deliver a transformation for nature](#). September 2021.

[Restoration Fund is a positive step for Scotland's nature](#). November 2021

[National Planning Framework needs 'teeth' to deliver for nature, climate and communities warn charities](#). November 2021.

[Experts back call to transform Scotland's economy, protect the planet and provide wellbeing for all](#). February 2022

[Scotland's' National Strategy for Economic Transformation towards a wellbeing economy is a good start](#). March 2022

[Support for Scottish Government's Sustainable and regenerative farming in Scotland vision statement](#). March 2022

[Circular economy proposals to be announced in May – will they be up to the job?](#) March 2022

LINK blogs: LINK Thinks 34

[Whale and Dolphin Conservation's Goodbye Bycatch campaign – what have we achieved and what's next?](#) April 2021

[Vote for Scottish Nature!](#) April 2021

[The colour of hope: a green recovery in Scotland](#). April 2021

[Reusable nappies and how they can address Scotland's single-use plastic challenge](#). April 2021

[Are you a Nature Champion?](#) June 2021

[What is the future for Scotland's food and farming sectors?](#) June 2021

Scottish Environment LINK

TRUSTEES' REPORT

LINK blogs: LINK Thinks (continued)

[The new Parliament debates the climate and nature emergencies.](#) June 2021

[Wiser use of materials holds the key to mitigating climate change.](#) July 2021

[Setting our seas on a path for recovery – Environment LINK biennial event 2021.](#) September 2021

[Circular economy is the way forward for Scotland.](#) September 2021.

[Let the Scottish Government hear your voice on farming and the environment.](#) October 2021

[Make year 2021 count.](#) October 2021

[Nature Champions back biodiversity.](#) October 2021.

[A possible kind of future.](#) October 2021

[LINK Thinks COP26.](#) October 2021.

[Empowering young people to get outdoors: Out There Award.](#) November 2021

[Can Nature based solutions deliver the future we want?](#) November 2021

[Delivering Ocean Recovery to achieve COP26 Goals.](#) November 2021.

[Innovation from scientists: is it about building new bridges?](#) November 2021.

[Driving the global transition to zero emission transport.](#) November 2021

[Ten thousand years of cities: time to get them right.](#) November 2021

[Goodbye to single-use plastic cutlery and plates.](#) November 2021.

[COP26 outcomes: what LINK Thinks.](#) November 2021.

[How Scotland can transform its economy to work for people and planet.](#) December 2021.

[Nature COP: the next big chance to save the planet.](#) December 2021

[World Wetlands Day 2022.](#) February 2022

[Planning for a nature-rich Scotland.](#) February 2022

[Planning to protect the ancient and irreplaceable.](#) February 2022

[Scotland's once in a decade chance to plan for nature's protection.](#) March 2022

[Green Belts: re-invigorating a planning tool for the climate and biodiversity emergencies.](#) March 2022

[Planning ahead for paths, parks, people and nature.](#) March 2022

[Farming for the future and food security.](#) March 2022

[NPF4: can it transform our transport systems?](#) March 2022

[Positive by nature: planning for nature to meet net-zero.](#) March 2022

Scottish Environment LINK

TRUSTEES' REPORT

Blogs and press releases: Fight for Scotland's Nature 9

[Scotland's nature can recover.](#) May 2021

[Nature, our long lost friend.](#) May 2021

[Call to put Nature at the heart of Scotland's post-covid-19 recovery.](#) May 2021.

[Statutory nature recovery targets can prevent another lost decade for nature in Scotland.](#) June 2022

[Urge your SNP and Green MSPs to prioritise nature restoration in party cooperation negotiations and together we can revive nature in Scotland.](#) June 2021.

[Tell your MSP to support the declaration of a nature emergency and commit to legally binding nature recovery targets!](#) July 2021

[Restore Scotland's nature on land and at sea.](#) August 2021

[Environment Charities welcome nature targets in SNP-Green deal.](#) August 2021.

[Dear Minister, we need Scotland's nature. Now nature needs us.](#) August 2021

Save Scottish Seas blogs 6

[Reflections on the Clyde Cod spawning closure.](#) March 2022

[How will COP26 deliver recovery for Scottish seas?](#) December 2021.

[Avoiding a chemical crisis for Scotland's seas.](#) August 2021

[Agreement between Scottish Government and Scottish Greens must be next wave in ocean recovery.](#) August 2021

[Enjoying Scotland's coast with minimal impact.](#) July 2021

[Protecting marine mammals around Scottish aquaculture farms.](#) March 2021

Films 9

[Cairngorms Big weekend Panel event: we need nature, nature needs us. What to do?](#) May 2021

[Species champion film.](#) June 2021

[Nature partnerships: opportunities and challenges.](#) July 2021

[Can Sarah fix her relationship? Help her make things last.](#) July 2021

[Big Nature Day: RSPB Forsinard Flows guided walk.](#) July 2021

[An introduction to the Saving Wildcats Project.](#) July 2021

Threave landscape restoration project: 100 year vision to restore ecosystems. July 2021

[Protect nature and climate TOGETHER.](#) October 2021

[What has LINK been doing in 2021?](#) February 2022

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 27 October 2022 and signed on their behalf by:

Charles Dundas
Chair

A handwritten signature in black ink, appearing to read 'Charles Dundas', written over a light blue horizontal line.

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 2022 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 2022, 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 enquiries 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

27 October 2022

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022**

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	115,452	20,000	135,452	105,629
COVID-19 awards	3	-	-	-	62,189
Charitable activities	4	212,696	170,616	383,312	453,830
Investment income	5	1,150	-	1,150	3,363
Total income		<u>329,298</u>	<u>190,616</u>	<u>519,914</u>	<u>625,011</u>
Expenditure on:					
Charitable activities	6	<u>267,656</u>	<u>167,031</u>	<u>434,687</u>	<u>465,303</u>
Total expenditure		<u>267,656</u>	<u>167,031</u>	<u>434,687</u>	<u>465,303</u>
Net income/(expenditure) before gains/(losses) on investments	7	61,642	23,585	85,227	159,708
Transfer of assets to ERCS	13	<u>-</u>	<u>(90,797)</u>	<u>(90,797)</u>	<u>-</u>
Net income/(expenditure) before transfers		61,642	(67,212)	(5,570)	159,708
Transfers between funds		<u>(19,583)</u>	<u>19,583</u>	<u>-</u>	<u>-</u>
Net movement in funds		42,059	(47,629)	(5,570)	159,708
Reconciliation of funds:					
Total funds at 1 April 2021	13	<u>417,340</u>	<u>143,700</u>	<u>561,040</u>	<u>401,332</u>
Total funds as at 31 March 2022	13	<u>459,399</u>	<u>96,071</u>	<u>555,470</u>	<u>561,040</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 2022**

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	115,452	-	115,452	94,229
COVID-19 awards	3	-	-	-	62,189
Charitable activities	4	212,696	160,616	373,312	363,830
Investment income	5	1,150	-	1,150	3,363
Total income		<u>329,298</u>	<u>160,616</u>	<u>489,914</u>	<u>523,611</u>
Expenditure on:					
Charitable activities	6	<u>267,656</u>	<u>184,940</u>	<u>452,596</u>	<u>406,791</u>
Total expenditure		<u>267,656</u>	<u>184,940</u>	<u>452,596</u>	<u>406,791</u>
Net income/(expenditure) before transfers	7	61,642	(24,324)	37,318	116,820
Transfers between funds		<u>(19,583)</u>	<u>19,583</u>	<u>-</u>	<u>-</u>
Net movement in funds		42,059	(4,741)	37,318	116,820
Reconciliation of funds:					
Total funds at 1 April 2021	13	<u>417,340</u>	<u>100,812</u>	<u>518,152</u>	<u>401,332</u>
Total funds as at 31 March 2022	13	<u><u>459,399</u></u>	<u><u>96,071</u></u>	<u><u>555,470</u></u>	<u><u>518,152</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.

CONSOLIDATED BALANCE SHEET
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	<u>2,100</u>	<u>3,161</u>
Current assets			
Debtors	11	102,689	50,690
Cash at bank and in hand		<u>485,145</u>	<u>538,880</u>
		587,834	589,570
Liabilities			
Creditors: Amounts falling due within one year	12	<u>(34,464)</u>	<u>(31,691)</u>
Net current assets		<u>553,370</u>	<u>557,879</u>
Net assets		<u>555,470</u>	<u>561,040</u>
The funds of the charity:			
Unrestricted funds	13,14	459,399	417,340
Restricted funds	13,14	<u>96,071</u>	<u>143,700</u>
		<u>555,470</u>	<u>561,040</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 27 October 2022 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 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	<u>2,100</u>	<u>1,946</u>
Current assets			
Debtors	11	102,689	40,475
Cash at bank and in hand		<u>485,145</u>	<u>538,880</u>
		587,834	579,355
Liabilities			
Creditors: Amounts falling due within one year	12	<u>(34,464)</u>	<u>(63,149)</u>
Net current assets		<u>553,370</u>	<u>516,206</u>
Net assets		<u>555,470</u>	<u>518,152</u>
The funds of the charity:			
Unrestricted funds	13,14	459,399	417,340
Restricted funds	13,14	<u>96,071</u>	<u>100,812</u>
		<u>555,470</u>	<u>518,152</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 27 October 2022 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 2022

	Notes	Group 2022 £	Group 2021 £
Cash flows from operating activities			
Net (expenditure)/income for the year (as per the SOFA)		(5,570)	159,708
Adjustments for:			
Income from investments		(1,150)	(3,363)
Depreciation and amortisation charges		1,275	2,050
Loss on disposal of fixed assets		1,215	-
(Increase)/decrease in debtors		(51,999)	11,320
Increase in creditors		2,773	8,673
Net cash flow (used in)/provided by operating activities		<u>(53,456)</u>	<u>178,388</u>
Cash flows from investing activities			
Interest received		1,150	3,363
Payments to acquire fixed assets		<u>(1,429)</u>	<u>(3,762)</u>
Net cash (used in) investing activities		<u>(279)</u>	<u>(399)</u>
Change in cash and cash equivalents in the year	16	(53,735)	177,989
Cash and cash equivalents at beginning of year	16	<u>538,880</u>	<u>360,891</u>
Cash and cash equivalents at end of year	16	<u><u>485,145</u></u>	<u><u>538,880</u></u>

PARENT CHARITY STATEMENT OF CASHFLOWS
for the year ended 31 March 2022

	Notes	Company 2022 £	Company 2021 £
Cash flows from operating activities			
Net income for the year (as per the SOFA)		37,318	116,820
Adjustments for:			
Income from investments		(1,150)	(3,363)
Depreciation and amortisation charges		1,275	1,443
(Increase)/decrease in debtors		(62,214)	21,535
(Decrease)/increase in creditors		(28,685)	40,131
Net cash flow (used in)/provided by operating activities		<u>(53,456)</u>	<u>176,566</u>
Cash flows from investing activities			
Interest received		1,150	3,363
Payments to acquire fixed assets		<u>(1,429)</u>	<u>(1,940)</u>
Net cash (used in)/provided by investing activities		<u>(279)</u>	<u>1,423</u>
Change in cash and cash equivalents in the year	16	(53,735)	177,989
Cash and cash equivalents at beginning of year	16	<u>538,880</u>	<u>360,891</u>
Cash and cash equivalents at end of year	16	<u><u>485,145</u></u>	<u><u>538,880</u></u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

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 and remained part of the group until 1 July 2021.

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 2022**

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 2022

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 2022 £	Total 2021 £
Group				
Scottish Government	37,725	-	37,725	37,500
NatureScot	50,500	-	50,500	50,500
William Grant Foundation	20,000	-	20,000	1,000
Craignish Trust	5,000	-	5,000	5,000
Tayside Charitable Trust	2,000	-	2,000	-
Other donations	227	20,000	20,227	11,629
	<u>115,452</u>	<u>20,000</u>	<u>135,452</u>	<u>105,629</u>
Parent charity				
Scottish Government	37,725	-	37,725	37,500
NatureScot	50,500	-	50,500	50,500
William Grant Foundation	20,000	-	20,000	1,000
Craignish Trust	5,000	-	5,000	5,000
Tayside Charitable Trust	2,000	-	2,000	-
Other donations	227	-	227	229
	<u>115,452</u>	<u>-</u>	<u>115,452</u>	<u>94,229</u>

Group income from donations was £135,452 (2021: £105,629) of which £115,452 (2021: £94,229) was unrestricted and £20,000 (2021: £11,400) was restricted. Parent charity income from donations was £115,452 (2021: £94,229) and was unrestricted in both years.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3 COVID-19 awards

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Group and parent charity				
Esmée Fairbairn Foundation	-	-	-	41,500
Business Support grant	-	-	-	10,000
CJRS income	-	-	-	10,689
	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,189</u>

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Group				
Projects				
Esmée Fairbairn Foundation	90,000	-	90,000	84,000
Environmental Rights Centre for Scotland	-	10,000	10,000	100,000
Brexit Communications	-	-	-	5,000
Sustainable Economics	-	43,560	43,560	37,346
Ocean Recovery	-	82,556	82,556	58,858
Marine Project Phase 4 & 5	-	-	-	28,584
Biodiversity	-	-	-	15,000
Lloyd Austin Support	3,000	-	3,000	2,450
Nature Network Film	-	-	-	1,450
Other project income including from member bodies				
Marine MPA Fighting Fund	-	-	-	6,915
Woodlands	-	2,220	2,220	-
Agricultural Campaign	-	32,280	32,280	-
Other income				
Subscriptions – member bodies	112,386	-	112,386	107,489
Subscriptions – organisational and business supporters	6,375	-	6,375	6,188
Other income	935	-	935	550
	<u>212,696</u>	<u>170,616</u>	<u>383,312</u>	<u>453,830</u>

Group income from charitable activities in the year was £383,312 (2021: £453,830) of which £212,696 (2021: £205,142) was unrestricted and £170,616 (2021: £248,688) was restricted.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Parent charity				
Projects				
Esmée Fairbairn Foundation	90,000	-	90,000	84,000
Environmental Rights Centre for Scotland	-	-	-	10,000
Brexit Communications	-	-	-	5,000
Sustainable Economics	-	43,560	43,560	37,346
Ocean Recovery	-	82,556	82,556	58,858
Marine Project Phase 4 & 5	-	-	-	28,584
Biodiversity	-	-	-	15,000
Lloyd Austin Support	3,000	-	3,000	2,450
Nature Network Film	-	-	-	1,450
Other project income including from member bodies	-	-	-	6,915
Woodlands	-	2,220	2,220	-
Agricultural Campaign	-	32,280	32,280	-
Other income				
Subscriptions – member bodies	112,386	-	112,386	107,489
Subscriptions – organisational and business supporters	6,375	-	6,375	6,188
Other income	935	-	935	550
	<u>212,696</u>	<u>160,616</u>	<u>373,312</u>	<u>363,830</u>

Parent charity income from charitable activities in the year was £373,312 (2021: £363,830) of which £212,696 (2021: £205,142) was unrestricted and £160,616 (2021: £158,688) was restricted.

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Group and parent charity				
Interest on cash deposits	<u>1,150</u>	<u>-</u>	<u>1,150</u>	<u>3,363</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

6 Analysis of expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Group				
Employment costs (note 8)	185,950	124,178	310,128	331,729
Project expenditure	24,762	35,156	59,918	79,526
Other supporting costs	16,146	-	16,146	10,269
Establishment costs	22,347	7,697	30,044	30,989
Depreciation	1,275	-	1,275	2,050
Governance costs: consultancy fees	9,275	-	9,275	-
Governance costs: external scrutiny fees	7,901	-	7,901	10,740
	<u>267,656</u>	<u>167,031</u>	<u>434,687</u>	<u>465,303</u>
Parent charity				
Employment costs (note 8)	185,950	104,311	290,261	282,513
Project expenditure	24,762	74,891	99,653	79,526
Other supporting costs	16,146	-	16,146	9,444
Establishment costs	22,347	5,738	28,085	26,725
Depreciation	1,275	-	1,275	1,443
Governance costs: consultancy fes	9,275	-	9,275	-
Governance costs: external scrutiny fees	7,901	-	7,901	7,140
	<u>267,656</u>	<u>184,940</u>	<u>452,596</u>	<u>406,791</u>

Group expenditure on charitable activities was £434,687 (2021: £465,303) of which £267,656 (2021: £259,768) was unrestricted and £167,031 (2021: £205,535) was restricted. Parent charity expenditure on charitable activities was £452,596 (2021: £406,791) of which £267,656 (2021: £259,768) was unrestricted and £184,940 (2021: £147,023) was restricted.

7 Net income	Group 2022 £	Company 2022 £	Group 2021 £	Company 2021 £
<i>This is stated after charging:</i>				
Audit fees	7,440	7,440	10,740	7,140
Depreciation	1,275	1,275	2,050	1,443
Loss on disposal of subsidiary	<u>90,797</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

8 Staff costs and numbers

	Group 2022 £	Company 2022 £	Group 2021 £	Company 2021 £
Salaries	268,623	251,120	290,285	246,792
Social security costs	20,243	18,892	19,711	16,544
Pension costs	21,262	20,249	21,733	19,177
	<u>310,128</u>	<u>290,261</u>	<u>331,729</u>	<u>282,513</u>
Average number of employees:	No.	No.	No.	No.
	<u>16</u>	<u>12</u>	<u>16</u>	<u>13</u>

No employee received emoluments greater than £60,000 in the year (2021: None).

The total amount of employee benefits received by group key management personnel is £65,990 (2021: £91,162). The total amount of employee benefits received by parent charity key management personnel is £57,909 (2021: £55,534). The key management personnel are considered to be the trustees and the Chief Officer.

During the year a total of £nil (2021: £nil) was paid to no trustees (2021: no) 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 £19,885 (2021: £21,733). An amount of £2,645 (2021: £2,930) was included within creditors at the year end.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

10	Tangible fixed assets - Group	Fixtures, fittings & equipment £
	Cost	
	At 1 April 2021	14,737
	Additions	1,429
	Disposals	<u>(1,822)</u>
	At 31 March 2022	<u>14,344</u>
	Depreciation	
	At 1 April 2021	11,576
	Charge for the year	1,275
	On disposals	<u>(607)</u>
	At 31 March 2022	<u>12,244</u>
	Net Book Value	
	At 31 March 2022	<u>2,100</u>
	At 31 March 2021	<u>3,161</u>
10	Tangible fixed assets – Parent Charity	Fixtures, fittings & equipment £
	Company	
	Cost	
	At 1 April 2021	12,915
	Additions	<u>1,429</u>
	At 31 March 2022	<u>14,344</u>
	Depreciation	
	At 1 April 2021	10,969
	Charge for the year	<u>1,275</u>
	At 31 March 2022	<u>12,244</u>
	Net Book Value	
	At 31 March 2022	<u>2,100</u>
	At 31 March 2021	<u>1,946</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

11 Debtors	Group 2022 £	Company 2022 £	Group 2021 £	Company 2021 £
Trade debtors	50,631	50,631	36,960	36,960
Prepayments and accrued income	2,058	2,058	3,730	3,515
Other debtors	50,000	50,000	10,000	-
	<u>102,689</u>	<u>102,689</u>	<u>50,690</u>	<u>40,475</u>
12 Creditors	Group 2022 £	Company 2022 £	Group 2021 £	Company 2021 £
Trade creditors	9,597	9,597	2,001	2,001
Taxation and social security costs	5,368	5,368	6,179	6,179
Pension fund	2,645	2,645	2,930	2,930
Amounts due to subsidiary	-	-	-	35,059
Other creditors	275	275	345	345
Accruals	16,579	16,579	20,236	16,635
	<u>34,464</u>	<u>34,464</u>	<u>31,691</u>	<u>63,149</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

13 Funds analysis - Group

2021/22	At 1 April 2021 £	Income £	Expenditure £	Gains/ losses	Transfer £	At 31 March 2022 £
General funds	<u>325,644</u>	<u>329,298</u>	<u>(242,894)</u>	-	<u>(32,003)</u>	<u>380,045</u>
Designated funds:						
Environmental Rights Centre	10,000	-	-	-	(10,000)	-
LINK Communications Post/costs	58,000	-	(3,244)	-	7,000	61,756
Food and Farming Brexit	4,700	-	-	-	-	4,700
Communications	15,436	-	(6,538)	-	4,000	12,898
Green Recovery Poll	560	-	(560)	-	-	-
Woodland Group	1,200	-	(1,000)	-	(200)	-
Legal Governance	-	-	(5,900)	-	5,900	-
Species Champion film	-	-	(720)	-	720	-
Deer	1,800	-	(6,800)	-	5,000	-
	<u>91,696</u>	<u>-</u>	<u>(24,762)</u>	<u>-</u>	<u>12,420</u>	<u>79,354</u>
Total unrestricted funds	<u>417,340</u>	<u>329,298</u>	<u>(267,656)</u>	<u>-</u>	<u>(19,583)</u>	<u>459,399</u>
Restricted funds:						
Ocean Recovery	58,858	82,556	(75,282)	-	-	66,132
Food and Farming	1,300	-	-	-	-	1,300
Woodland Group	-	2,220	(6,420)	-	4,200	-
Agricultural Campaign	-	32,280	(9,990)	-	6,000	28,290
Environmental Rights Centre	72,623	30,000	(21,826)	(90,797)	10,000	-
ELUK Nature Targets	10,568	-	(9,951)	-	(617)	-
A Circular Economy for a Fairer Footprint	351	43,560	(43,562)	-	-	349
Total restricted funds	<u>143,700</u>	<u>190,616</u>	<u>(167,031)</u>	<u>(90,797)</u>	<u>19,583</u>	<u>96,071</u>
Total funds	<u>561,040</u>	<u>519,914</u>	<u>(434,687)</u>	<u>(90,797)</u>	<u>-</u>	<u>555,470</u>

During 2020/21 LINK set up a subsidiary charity, the Environmental Rights Centre for Scotland (ERCS), with the intention of supporting ERCS until it was sufficiently funded and resourced to operate independently. ERCS became separate on 1 July 2021. At this point, its net assets were £90,797 and the transfer of the net assets to ERCS is shown within the Gains/Losses column above.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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 Post/costs	-	-	-	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	-	-	(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
	<u>49,768</u>	<u>260,088</u>	<u>(205,535)</u>	<u>39,379</u>	<u>143,700</u>
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 2022

13 Funds analysis – Parent Charity

2021/22	At 1 April 2021 £	Income £	Expenditure £	Transfer £	At 31 March 2022 £
General funds	<u>325,644</u>	<u>329,298</u>	<u>(242,894)</u>	<u>(32,003)</u>	<u>380,045</u>
Designated funds:					
Environmental Rights Centre	10,000	-	-	(10,000)	-
LINK Communications Post/costs	58,000	-	(3,244)	7,000	61,756
Food and Farming	4,700	-	-	-	4,700
Brexit Communications	15,436	-	(6,538)	4,000	12,898
Green Recovery Poll	560	-	(560)	-	-
Woodland Group	1,200	-	(1,000)	(200)	-
Legal Governance Support	-	-	(5,900)	5,900	-
Species Champion Film	-	-	(720)	720	-
Deer	1,800	-	(6,800)	5,000	-
	<u>91,696</u>	<u>-</u>	<u>(24,762)</u>	<u>12,420</u>	<u>79,354</u>
Total unrestricted funds	<u>417,340</u>	<u>329,298</u>	<u>(267,656)</u>	<u>(19,583)</u>	<u>459,399</u>
Restricted funds:					
Ocean Recovery	58,858	82,556	(75,282)	-	66,132
Food and Farming	1,300	-	-	-	1,300
Woodland Group	-	2,220	(6,420)	4,200	-
Agricultural Campaign	-	32,280	(9,990)	6,000	28,290
Environmental Rights Centre	29,735	-	(39,735)	10,000	-
ELUK Nature Targets	10,568	-	(9,951)	(617)	-
A Circular Economy for a Fairer Footprint	351	43,560	(43,562)	-	349
	<u>100,812</u>	<u>160,616</u>	<u>(184,940)</u>	<u>19,583</u>	<u>96,071</u>
Total restricted funds	<u>100,812</u>	<u>160,616</u>	<u>(184,940)</u>	<u>19,583</u>	<u>96,071</u>
Total funds	<u>518,152</u>	<u>489,914</u>	<u>(452,596)</u>	<u>-</u>	<u>555,470</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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 Communications Post/costs	-	-	-	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	-	-	(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>518,152</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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

From 1 April to 1 July 2021, ERCS was part of LINK's operations with grant support from Joseph Rowntree Charitable Trust. This funding supported the development of ERCS' staff team, website and branding development and operational set up. From 1 July, when ERCS became a SCIO independent of LINK, these funds were transferred across to the new SCIO. The four members of ERCS staff were transferred to ERCS under Transfer of Undertakings (Protection of Employment) regulations to the new SCIO at the same time.

LINK Communications post and costs

£55,000 allocated in 2020 – 2021 was carried over for spend in 2021 – 2022. Recruitment to an initial post of Communication Manager was unsuccessful and the approach was redesigned to maximise chances of recruitment of success at a less experienced level. Recruitment was successful, with a new Communications Officer starting on 14 February 2022. Costs spent included salary costs and some small spend from the budget for communications materials, carried over as part of the £55,000. We ended the year underspent on this budget line, owing to delays in recruitment. £3,000 was also 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 2022.

Brexit Communications/Fight for Scotland's Nature

£10,000, of the £30,000 designated in 2021 for two years, was allocated from designated funding to support this campaign. £6,538 was spent in this period on website updates and maintenance, public attitude research, branding and petitions.

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.

Woodland reports

The Woodland Group commissioned research to analyse the effectiveness of the Forestry Grant Scheme to recommend specific improvements for delivering public benefit for future land use payments through a funding award of £3,300. The report is an internal report that informs member advocacy. The Group also commissioned a report, to act as a written output record from the workshop they held with Forest Policy Group (FPG), with guests from Scottish Forestry and SEPA. This was supported by a grant of £1,000, and the report provides written evidence for members to use in ongoing advocacy around the UKFS. Again this report is published internally for member use.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

13 Fund analysis (continued)

Legal Governance Support

Funding of £9,275 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.

Species Champion film

The Wildlife group received funding of £720 to produce a short film to showcase the highlights and successes from the Species Champion initiative over the last 5 years. The film was used to help launch the evolution of the initiative and the launch of its new form, Nature Champions in June 2021. The film can be seen [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 Group received a £5,000 contribution to the Finding Common Ground initiative, coordinated by member bodies who are using a civic mediation process to work with external stakeholders to find and agree common ground around deer management. This process is ongoing.

Marine/Ocean Recovery

From 1 April 2021, LINK began to draw down funding from John Ellerman foundation to support the ocean recovery work, delivered via 2 staff members and the Marine Group. The project works to deliver the advocacy aims in LINK's Ocean recovery plan. The project is also supported by William Grant Foundation. At the start of this funding period, the project was supported through two project officers, one of whom was on maternity leave and the other provided maternity cover. At the conclusion of the maternity leave, the additional funding from William Grant Foundation enabled LINK to retain both officers on the project at 0.8FTE each, thus increasing delivery capacity for the project.

Agriculture campaign: Farming for Scotland's future

LINK's new campaign received significant support from members, totalling £32,280 from WWF, Woodland Trust Scotland, Scottish Wildlife Trust and the Scottish Campaign for National Parks. This supported market research, commissioned from Britain Thinks., who ran a series of focus group assessments of public knowledge, and understanding of farming today in Scotland and its impact on nature and climate. The results of this research will be used to inform the design of the campaign, due to launch in June 2022.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

13 Fund analysis (continued)

ELUK Nature Targets

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

Friends Provident Foundation's final year of funding support has been able to support the Economics Officer, with additional support from LINK's Campaign Coordinator. This funding supported the continuation of the Circular Economy campaign, commissioning a film and running a petition to Parliament, organising events, developing consultation responses and briefings, and providing secretariat support for a new Cross Party Group on the Circular Economy. The project also continued to provide support to Circular Scotland coalition members for their own advocacy around consultations and government statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

14 Analysis of net assets between funds - Group

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	2,100	-	2,100
Net current assets	457,299	96,071	553,370
Net assets at 31 March 2022	459,399	96,071	555,470
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	3,161	-	3,161
Net current assets	414,179	143,700	557,879
Net assets at 31 March 2021	417,340	143,700	561,040

14 Analysis of net assets between funds – Parent Charity

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	2,100	-	2,100
Net current assets	457,299	96,071	553,370
Net assets at 31 March 2022	459,399	96,071	555,470
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	1,946	-	1,946
Net current assets	415,394	100,812	516,206
Net assets at 31 March 2021	417,340	100,812	518,152

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

15 Operating lease commitments

	Buildings	
	2022	2021
	£	£
Total commitments under non-cancellable operating leases are as follows:		
Expiry date:		
Within one year	10,858	6,818
Between one and five years	5,976	10,194
	<u>16,834</u>	<u>17,012</u>

16 Analysis of changes in net funds

	At 1 April 2021	Cashflows	At 31 March 2022
	£	£	£
Group			
Borrowings	-	-	-
Cash at bank	<u>538,880</u>	<u>(53,735)</u>	<u>485,145</u>
Net funds	<u>538,880</u>	<u>(53,735)</u>	<u>485,145</u>
Parent Charity			
Borrowings	-	-	-
Cash at bank	<u>538,880</u>	<u>(53,735)</u>	<u>485,145</u>
Net funds	<u>538,880</u>	<u>(53,735)</u>	<u>485,145</u>

17 Related party transactions

During the year the charitable company received subscriptions from twelve (2021: eleven) organisations associated with twelve (2021: eleven) of the charitable company's trustees amounting to £48,072 (2021: £49,199). Subscriptions are paid at the same rates available to other members. The charitable company also received grants and donations from five (2021: three) of the organisations totalling £31,900 (2021: £2,800).

The parent charity also managed the finances of its subsidiary up to 1 July 2022 through its own bank account, receiving income and making payments on behalf of the subsidiary charity. Amounts due to the subsidiary at 31 March 2022 and included in creditors were £nil (2021: £35,059).