

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2023

Scottish Charity number SC000296
Company number SC250899

Scottish Environment LINK

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Scottish Environment LINK

Reference and Administrative Information

Charity Name:	Scottish Environment LINK
Scottish Charity Registration Number:	SC000296
Company Registration Number:	SC250899
Registered and Principal Office:	5 Atholl Place Perth PH1 5NE
Trustees:	Charles Dundas – Chair Craig Macadam – Vice Chair (resigned 24 November 2022) Tim Ambrose – Treasurer Karen Blackport Sam Gardner (resigned 24 November 2022) Lucy Graham Kevin Lelland Mary Scott (resigned 24 November 2022) Helen Senn Aeden Smith (appointed 24 November 2022) Paul Walton (resigned 24 November 2022) James Woodhouse (appointed 24 November 2022) Kathy Wormald
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

Scottish Environment LINK

Chair's Foreword

Scotland's environment is a rare political issue in that it unites all corners of Scotland Parliament as a shared priority in all of their manifestos. Meanwhile Scotland continues to be recognised globally for the quality of our landscape and habitats on the ground. However, despite both of these facts, much needed action remains frustratingly slow. The gap between rhetoric and reality still needs to be closed and despite pressure from LINK members and other bodies, including the Climate Change Committee, Scotland continues to lag in delivering its targets and stated ambitions.

A planet, which is healthy enough to be able to sustain both nature and humans is vital for the future. To try and reach this point LINK continues to press for effective action, backed by effective legislation. By highlighting the value of Scotland's natural resources, and the urgent need to act in the face of the joint climate and nature crisis, LINK is standing up for nature and for future generations.

Over the last year, LINK has continued to build regular contact with Parliamentarians through the Nature Champions initiative, as well as our ongoing advocacy work and campaigns, including the Farm for Scotland's Future campaign. LINK still responds to policy consultations in great depth and continues to give evidence and advice on all matters around our work. At a UK level we continue to work with colleagues across the UK to respond to the weakening of environmental policy at Westminster.

There are a number of key themes that continue to run through LINK's work. These include tackling the blockage in deer management relationships, and a renewed focus on sustainable economics, following the loss of funding support for our circular economics work. We have seen wins in planning through the new National Planning Framework 4, which ensures the planning system plays its part in restoring nature, as well as delivering for people. Many other examples of our work feature in this year's annual report.

LINK continues to monitor wider public opinion on the environment and potential actions to protect it. This year we found that two thirds of people living in Scotland support an ambitious "30 by 30" target to protect nature. In July 2022 we found strong public support for Marine Protected Areas and that current levels of protection are considered too low. Set against the false divisions between protecting the environment and thriving communities which are currently developing, we will continue to demonstrate that a thriving social and economic future can only be achieved within a healthy environment. Engaging with the public through LINK campaigns has become an important way for LINK members to take the pulse of the nation and to create the clear space for politicians to act to do more for the environment and for the future.

As we move into 2023 and consider our next strategy, we will be building on our successes and focussing our effort where we can build the most benefits for Scotland's environment.



Charles Dundas, LINK Chair

Scottish Environment LINK

Message from Chief Officer

The world of policy development spins ever faster and LINK and our members are responding to that. We use a proven model of annual planning and work plans to make sure we are working to achieve maximum gain for Scotland's environment and people. Sometimes this means making difficult decisions. One of these this year, was our decision to shift our focus from a circular economy project and towards sustainable economics policy work. Other areas of work demanding attention include biodiversity delivery, marine protection, land and sea use and management and environmental governance. These are all central to the work LINK delivers through our groups. This year's annual report shows how successful we've been and where we need to do more.

Our campaigns and initiatives are growing in importance. The new campaign, Farm for Scotland's Future, got off to a flying start at the Royal Highland Show and with its wide support across and beyond LINK is contributing to the ongoing debate about how Scotland supports and funds nature and climate friendly farming. In parallel, moving towards sustainable deer management in Scotland is slow but work through the Finding the Common Ground on Deer project may be the start of better relationships and joint work.

Another initiative, 10 years old in 2023, is our Nature Champion initiative, which aims to engage at least 80% of all MSPs. In working towards this target, the initiative brings the voice of nature directly into the Parliamentary chamber and into constituencies and helps make strong links between MSPs, constituents and the wildlife that shares their constituency space.

LINK's longest running project on marine work, continues. Recent setbacks have not dented LINK's ambitions to protect and restore Scotland's seas through effective sea management. LINK's Marine Group remains the focus for evidence-based advocacy. Working with wider networks and communities through the annual Sea Scotland conference for example, brings views and expertise together in order to protect our seas and support thriving coastal and island communities.

We started a new Group this year to share knowledge and resources on becoming carbon credible. This has two aims to help members do more on carbon budgets and managing them but also to test and share the knowledge and resources within the sector more widely. By walking the walk on carbon, we hope to inspire other organisations to do the same.

The pressures on our staff and members to respond to the deluge of government consultations and initiatives, provide solutions and visions, as we continue to hurtle towards climate and nature meltdown, are huge. This is why wellbeing and making sure we are mentally fit to face the huge pressures we are all under is increasingly important for the sector. Sector burnout and staff retention and mental health is a real issue. The evening session of Congress, in September, shared perspectives, thoughts and inspiration to help us all maintain the energy and patience to continue trying to make a real difference. Our new Nature for All project aims to us all to become more equal, diverse and inclusive. Bringing more and varied voices into our sector is vital because diversity makes us stronger and builds the voice for environment across all of society.

None of this would be possible without our staff team and members. Both continue to deliver a prodigious amount of work, exemplified in the outputs and outcomes illustrated here. Both are also testament to the value of LINK and our members in Scotland today.



Deborah Long, Chief Officer

Scottish Environment LINK

TRUSTEES' REPORT

Trustees are pleased to present their report and financial statements for the year ended 31 March 2023, 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. From its launch 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

LINK is governed by a board of trustees up to 9 of whom are elected by the members and 2 of whom are co-opted. At LINK's AGM of 24 November 2022, Craig Macadam and Paul Walton stood down, having served three consecutive terms. Mary Scott stood down, having left the sector. Co-optee Sam Gardner also stood down. Members elected Aedan Smith, as a new trustee. Karen Blackport and James Woodhouse were agreed as Co-opted members. Charles Dundas was re-elected to serve as LINK Chair for a further year. The role of LINK President remains vacant. There were three new Honorary Fellows appointed this year, Eila McQueen, Richard Dixon and Sam Gardner, all of whom have long associations with LINK.

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 sustained membership and trust funding support for core work, with continued support of Esmee Fairbairn Foundation and William Grant Foundation. The Discretionary Project Fund (DPF) continues to support member-led small pieces of work that contribute to LINK's strategic priorities. The DPF was largely spent out by 31 March 2023, 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. LINK now operates hybrid working from both offices, Edinburgh and Perth, with an updated policy on flexible working. LINK Group and network meetings continue to be held online as this makes them more accessible to members, particularly those based in remote and island locations. The staff team was impacted by one long term sick absence, but although under stretch, the staff team pulled together. We welcomed new staff, with Leigh Abbott joining LINK in September to deliver LINK's 3-year Equality, Diversity and Inclusion project, Nature for All and Morag Wells joining LINK as Communications Officer in March 2023.

Scottish Environment LINK

Trustees' Report

Structure, Governance and Management (continued)

Governance (continued)

Team online tea breaks continue and help to welcome new members of staff into the team. All staff participated in online resilience training session run by Bird Consultancy in early May that looked at coping strategies in uncertain times, recognising the signs of stress personally and in others and exploring six tried and tested resilience building strategies that staff could adopt if helpful. In September, six staff took part in press release training by LINK's Advocacy Manager, attended face to face and online.

Objectives and Activities

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 both the environment and for 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 the 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 wellbeing have nature at their heart, benefiting people,
communities and the planet**

Achievements and Performance

Link has 3 strategic objectives: a sustainable Scotland, a strong voice and an efficient network.

Strategic Objective 1: A sustainable Scotland

Reacting to the external landscape

While Scotland's environment remains a stated political priority for all parties in Scotland, as reflected in their manifestos, and while Scotland continues to be recognised globally for the quality of its landscape and habitats, delivery on the ground remains slow. The gap between rhetoric and reality has not yet closed and despite calls from LINK members and other bodies, including the Climate Change Committee, Scotland continues to lag behind in delivering action towards its targets and stated ambitions. This was illustrated in six policy areas by LINK's [Rhetoric to Reality revisited](#) report, published in April 2022.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Within this mixed picture LINK and its members continue to raise the importance of a healthy planet, able to sustain nature as well as humans. While public support for the environment and for actions needed to conserve it grows, political commitment shrinks amid party political wrangling over governance and constitutional matters. LINK continues to make the case for the planet and future generations by continuing to highlight the value of the natural resources Scotland stewards and the need for urgent action to address the climate and nature crises.

A focus on maintaining wellbeing and making sure we are mentally fit to face the huge pressures we are all under is increasingly important for the sector. There are the drivers to respond to the deluge of government consultations and initiatives, provide solutions and visions, even when those are routinely ignored as we continue to hurtle towards climate and nature meltdown. Sector burnout, staff retention and mental health are real issues. That's why **the evening session of Congress**, in September, was about sharing perspectives, thoughts and inspiration to help us all maintain the energy and patience to continue trying to make a real difference.

Interactions with Parliament and Government

LINK and LINK Groups have active relationships with Parliament and Scottish Government. LINK convenes quarterly meetings with Cabinet Secretaries and Ministers whose portfolios fall within LINK group interests (details below). In addition, LINK supports two Cross Party groups: Nature and Climate and Circular Economy.

LINK Groups regularly give evidence to Parliamentary committees. A full list is given in the outputs. Evidence is oral and / or written.

LINK's **Nature Champions [initiative](#)** is a key point of contact between LINK members and Parliamentarians. See summary of activities below.

Feedback has been terrific to the **Parliamentary reception, Scotland in the UN Decade of Ecosystem Restoration** in June. Those who missed it were able catch up on some it through the rolling slide show [here](#), the biodiversity film featured [here](#) and the introductory speech [here](#). The Minister for Green Skills, Circular Economy and Biodiversity gave a speech which we shared with members afterwards.

LINK attended both the **SNP and Green Autumn conferences** in October, with stalls promoting the Farm for Scotland's Future campaign, an interactive game and useful conversations with a number of MSPs, MPs and councillors, as well as party members. We also held a well-attended fringe meeting at the SNP conference on the Agriculture Bill, with useful contributions from the Cabinet Secretary Mairi Gougeon, Pete Ritchie (Nourish), Alistair Seaman (Woodland Trust Scotland), and Nikki Yoxall (Pasture for Life).

LINK Staff attended the Spring **Scottish Labour conference**, helping out Woodland Trust Scotland and RSPB Scotland with their stands. They met Monica Lennon and Mercedes Villalba to discuss the Scottish Biodiversity Strategy as well as Colin Smyth to discuss the Farm for Scotland's Future Campaign and Agriculture Bill.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Staff attended the **Scottish Greens conference** in March. LINK had a fringe event on the Natural Environment Bill with Lorna Slater and contributions from Jo Pike (Chief Executive, Scottish Wildlife Trust), Isobel Mercer (Senior Policy Officer, RSPB Scotland), Arina Russell (Policy and Advocacy Manager, Woodland Trust Scotland) and Rebecca Millar (Policy Officer, National Trust for Scotland).

LINK also convenes regular meetings with Scottish Government Officials. These cover emerging topics of interest within LINK groups and enable members to keep abreast of developments, which eases work planning both in LINK and in member bodies. The high level meetings are supported by regular 1:1 meetings between LINK's CO and Directors in Scottish Government. These include Environment and Forestry Directorate (ENFOR), Marine and Agriculture Directorates as well as public agencies, SEPA, NatureScot, Scottish Forestry and Forestry and Land Scotland, both National Parks and Environmental Standards Scotland.

Central to LINK's wider advocacy work is our **Governance group**: the group works to raise the profile of Scotland's environmental and legal governance, including working to ensure European environmental legislative protections are not lost, as the Scottish Government has committed to 'keeping pace' with the EU. LINK continued to share intelligence and approaches with colleagues across the UK through regular participation in UK NGO fora.

The group kept a watching brief on the Scottish Government and UK Government relations as it affects the environment, including the UK internal market, legislative competency, the UK Shared Prosperity Fund (on which LINK has a representative), international trade agreements and the Levelling-Up bill. LINK [provided a briefing](#) on the latter in August.

Many members have concerns about proposals by the UK Government to introduce investment zones with weakened environmental protections, and the proposed sunset clause for Retained EU Law. eNGOs across the UK led high-profile opposition to these proposals, which have been described as an attack on nature. A [joint letter](#) from the four country Links was sent to the UK Minister on concerns about deregulation, and [press released](#). LINK wrote to the Secretary of State for Scotland expressing concerns over the impact of the Retained EU Law Bill and plans to introduce investment zones with lower planning and environmental protections. The group convenor Lloyd Austin represented LINK at a meeting of the Scottish Parliament's [Constitution, Europe, External Affairs and Culture Committee](#) to discuss the Retained EU Law Bill, where member bodies also gave evidence. LINK made a [written submission](#) to the committee, and met Scottish Government to discuss the issues in February.

LINK [responded to the Programme for Government](#) in September welcoming the prominence of nature restoration within the Scottish Government's priorities, and particularly the forthcoming Natural Environment Bill.

The comprehensive [Rhetoric to Reality: revisited report](#) was published in April, alongside a [blog](#). Its findings and recommendations were discussed with colleagues in government before publication and have continued with the relevant agencies at LINK group liaison meetings.

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TRUSTEES' REPORT

Achievements and Performance (continued)

LINK [wrote to the new First Minister](#), Humza Yousaf, to congratulate him on his appointment and to highlight the key areas where the Scottish Government must deliver for nature. During the SNP leadership contest, LINK co-signed [a letter to candidates](#) with Stop Climate Chaos Scotland, urging the new FM to pick up the pace to tackle the climate and nature crises.

LINK Group outputs

Carbon Credible group:

This new group was set up after the Network meeting in July 2022 to build sector credibility by signalling and helping to deliver the network's serious intention to demonstrate carbon credibility. Mike Daniels (John Muir Trust) and Catherine Gee (Keep Scotland Beautiful) took on the roles of Convenor and Vice-Convenor. Its agreed remit and initial areas of action are to share learning, methodologies and information around carbon budgeting and monitoring. The group also contributes case studies and expertise, based on their own operations, for advocacy around key issues of offsetting and green finance, taxation, divestment, and land management.

Deer group:

The deer group works to promote sustainable deer management, particularly as part of the sustainable upland land use agenda. Members include LINK landowning organisations, so it is both a deer management policy and operational forum, with links to both NatureScot and the private deer management sector.

The group continued to work towards the goal of full implementation of the recommendations of the 2020 Deer Working Group report, accepted by the Scottish government. Some of these recommendations require new legislation, either via the forthcoming Natural Environment Bill or new deer legislation in 2024. There has been good progress by NatureScot and the Deer Management Strategic Board and its four subgroups implementing most of the recommendations. There were positive discussions with Ministers, and consistent messaging around biodiversity and climate.

The group has held regular meetings with Forest and Land Scotland, including a visit to Abernethy and Glenmore with the FLS senior management in October, discussing collaboration on deer management at landscape scale. They met NatureScot Wildlife Management Team in November, and attended the Deer Management Round Table in December, to discuss implementation progress with the Deer Working Group's recommendations.

Recognising the deer debate has been mired in conflict for too long, LINK's Deer Group and the Association of Deer Management Groups embarked on a joint project '[Finding the Common Ground](#)'. The aim is to develop better relations across the deer sector in upland Scotland to find shared solutions that will support implementation of the recommendations.

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TRUSTEES' REPORT

Achievements and Performance (continued)

In August a two-day residential workshop was held for around 40 stakeholders representing different perspectives across the deer management sector – including private landowners and managers, deer stalkers, the Scottish Government and statutory agencies, public landowners, environmental NGOs, the agricultural sector, foresters, and community trusts. The workshop was facilitated by the Centre for Good Relations, picking apart some of the main issues that were blocking constructive dialogue. The project complements the Scottish Government processes to help identify and implement workable solutions and address the greater need for collaboration that Government acknowledged will be needed. In January the Group met Tom Turnbull, new Chair of Association of Deer Management Groups, and discussed areas of common interest.

Ahead of the adoption of the new Cairngorms National Park Authority five-year plan, LINK members [wrote](#) to the Park's Board urging an ambitious approach to deer management, and wrote a blog:

[National park plan should be an opportunity to secure and increase rural jobs, not threaten them](#)

Sustainable Economy Group:

In September, the former Economics group and Green Recovery group merged to form a new group called the Sustainable Economy Group. This group wants to see Scotland's economy transformed to become nature positive and zero carbon by 2045. It advocates proposals to decision-makers and other stakeholders to achieve this aim and works within LINK and with other partners to develop collective understanding of economic issues, as they relate to the climate and environment, with a focus on:

1. Delivering a circular economy and addressing material consumption.
2. Delivering a Fair and Just Transition that invests in the green jobs and skills of the future.
3. Influencing Scotland's Economic Strategy.
4. Defining what a nature positive economy looks like, and how we can get there in Scotland, including paying for nature's recovery.

This group oversaw LINK'S circular economy project, *A circular economy for a fairer footprint*, funded by the Friends Provident Foundation to March 2023. Funding to extend this project into 2023 has not been found.

Circular Economy:

In April 2022 LINK published a paper [calling for a Strong Circular Economy bill](#), supported by 36 LINK members and other organisations, summarising our key asks for the bill ahead of the consultation. The Bill was delayed due to Covid and was not introduced in this reporting period. It is expected in 2023.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

In June 2022 LINK published the [report](#) on the roundtable meeting held in March 2022, *How to deliver reductions in Scotland's material footprint and the approaches and policies / legislation needed* involving many representatives of industry, Government, agencies and academics. Also in June, LINK and Friends of the Earth Scotland held the event [Materials Matter – A Circular Economy bill for Scotland – have your say](#), to prepare for the consultations on the Bill's proposals. This was followed by [a blog](#) to explain the issues to the wider public, and awareness raising on social media involving the wider Circular Scotland Coalition, facilitated by LINK.

In June 2022 [proposals for a circular economy bill](#) were published together with a parallel consultation on the Scottish Government's [waste targets route map](#), which contained many of the policy ideas that do not require legislation. We [welcomed](#) the proposals, pleased that the coalition's main asks were largely included. LINK organized an [event](#) on 23 June in Edinburgh, also attended by the Minister and officials, to discuss the proposals in more depth and share ideas for responses. The group engaged in the regular LINK meetings with the Minister on the Circular Economy priorities (follow up [letter here](#)) and the (now delayed) Deposit Return Scheme, and held meetings with officials. LINK has kept up to date with Circular Economy developments in Europe through participation in the European Environment Bureau.

In October group members took part in a Circular Economy Round Table organised by Mark Ruskell MSP, at which we explained where we considered the Government proposals for a circular economy bill fell short. LINK subsequently followed up with a [letter](#) on specific points.

In December Government [published](#) its analysis of the responses to the consultation on the bill. It showed the vast majority of responses supported the proposals as well as some additional ideas and concerns raised.

The Group took part in the Wellbeing and Sustainable Development working group meetings about review of national outcomes, and responded to the [consultation](#) on the proposed members bill from Sarah Boyack MSP. The group liaised with the Wellbeing Alliance (WEALL) and academics on economic strategy work. In July LINK published a [joint briefing](#) with Friends of the Earth Scotland and Professor Toulmin with proposals for aligning the National Strategy for Economic Transformation (NSET) with Government's vision for a wellbeing economy. The group continued to work with WEALL on the strategy, publishing an assessment of how it measures up against our [10 Points for a Transformative Economic Strategy](#) which were widely endorsed. Our assessment found that the NSET falls short. The NSET includes as part of its ambition 'a nature positive economy'. The LINK group organised a workshop with NatureScot participation for member bodies to develop LINK definition of nature positive economy for Scotland, for discussion with decision-makers and partners.

LINK took part in Stop Climate Chaos Scotland's event on the Energy Strategy in September. The CO and NatureScot regularly exchanged information on green jobs and skills.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

The group coordinated wider LINK expert engagement in development of Just Transition Plans (energy, followed by food and agriculture, transport and construction) including to raise the profile of the need to plan how to achieve Nature Positive as well as Net Zero status and to include a Circular Economy focus on materials. LINK Chief Officer Deborah Long joined the Just Transition Commission in February.

The group gave [evidence](#) to the Finance and Public Administration Committee's inquiry into effective Scottish Government decision-making. The group [responded](#) to a consultation on a new Scottish tax to replace the UK Aggregates levy. The group took part in Wellbeing and Sustainable Development (WSD) working group meetings about review of national outcomes and a proposed WSD Bill.

The group benefited from a three-month PhD student placement Thomas Easton (November 2022 – January 2023). Thomas worked closely with LINK member Fidra and produced a useful [report](#) on contamination of sewage sludge and implications for spreading to land. The information will help LINK engage with a SEPA consultation on an Integrated Authorisation Framework in Scotland which intends to overhaul outdated waste handling regulations.

Food and Farming:

The Food and Farming group is supporting the new campaign (details below) and has provided detail on each of the three headline asks for LINK's campaign, [Farm for Scotland's Future](#).

Group Convenor Pete Ritchie (Nourish Scotland) represented LINK on the Agriculture Reform Implementation Oversight Board (ARIOB). The ARIOB succeeds an earlier group appointed by the previous Cabinet Secretary which failed to produce an agreed report. LINK had early concerns about the effectiveness of the ARIOB, which was meeting frequently and focussing on detail rather than strategic overview, and about the transparency of the agricultural reform process. LINK wrote to ARIOB with these concerns in July and discussed them with the new Cabinet Secretary Mairi Gougeon in August. That meeting also discussed the LINK campaign, delivering change through a reformed payments system and the Agriculture Bill consultation. Further correspondence highlighted LINK's concern about the routes being chosen to deliver ambitions, and the slow pace of progress.

LINK produced [proposals](#) for CAP replacement and shared these with ARIOB. In September LINK welcomed the commitment in the Programme for Government to explore capping of base-level payments to release additional funding for nature- and climate-friendly farming.

LINK [responded](#) to the consultation on the Bill in December. LINK and members gave evidence on future agriculture policy at the Rural Affairs and Islands committee in February. LINK prepared a [briefing](#) for circulation to MSPs ahead of the Parliament debate on the Agriculture Reform Route Map in March. LINK has continued our calls for a purpose clause, effective monitoring and evaluation, 5-year programming period and plan, some principles about polluter pays and fairness. We are seeing these feed into the Government's proposals for the consultation.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

On Organics, there has been some progress. The LINK group is aware more work is needed to link organic farming and profitability, and to link local food strategies to biodiversity.

Freshwater group:

LINK's Freshwater Group aims to promote good management of activities in our lochs, rivers and wetlands. The condition of freshwater has major implications for our biodiversity, health, enjoyment of the countryside and economy.

The group published a [briefing](#) on the importance of free flowing rivers in May. LINK gave evidence to the Scottish Parliament's Net Zero, Environment and Transport committee on the Scottish Biodiversity Strategy including suggestions for targets on free-flowing rivers, and published a blog, [Set Scotland's Rivers Free](#).

Group representatives attended two workshops organised by SEPA and NatureScot on Source to Sea in February and March 2023, developing thinking on Nature Networks ahead of the consultation.

They raised the profile of floodplain issues and limited development on floodplains, and how riverwoods and similar initiatives deliver nature networks from source to sea.

The Ecological Importance of Small Freshwater Bodies and Riparian Habitats [briefing](#) was published in May. LINK's evidence to the Net Zero, Environment and Transport Committee on Scottish Biodiversity Strategy included suggestions for inclusion of small water bodies and riparian habitats. River Basin Management Plans were discussed at the SEPA liaison meeting held in July 2022. The group will focus on ensuring that the next RBMP is ambitious and delivers for freshwater biodiversity. The Convenor Craig Macadam (Buglife) attended a meeting with SEPA Chair and senior staff in January 2023 where concerns about transparency of Scottish Water data for freshwater were discussed. The group met the Freshwater lead at NatureScot to discuss mutual priorities.

LINK published a blog in December, [The Importance of Freshwater Ecosystems](#). The Group contributed to an article in the Herald in March 2023: [Water pollution: The 45 miles of Scottish rivers so badly affected by sewage they might not recover](#)

The Group contributed to the Survation Biodiversity poll commissioned by LINK which covered a wide range of topics including chemical pollution [Sewage and chemical pollution top list of public concerns over Scottish seas](#)

The group is contributing to a briefing on Invasive Non-Native Species, led by the Wildlife Group.

Land use and land reform:

The group has been reiterating the needs for resources for administration and operation of the Regional Land Use Partnerships and Regional Land Use Frameworks (which has been lacking) in order for them to succeed.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Informed by discussions from a Land Justice workshop organised by the group in July (details below) LINK published a [statement of principles](#) underlining LINK's position on land justice issues related to nature conservation in September. Community Land Scotland attended the September meeting of the group to discuss the Land Reform Consultation, to which LINK [responded](#) in October.

In December a representative attended the National Parks stakeholder advisory group meeting which had a presentation on the high-level results from the consultation that was run in November around the proposals that are forming around nature restoration and the evaluation process for deciding on new National Parks.

The Group submitted a [response](#) to the consultation on the Cairngorms National Park Partnership Plan 2022-27.

Marine Group:

The Marine group's aim is that our seas are home to ecologically productive habitats and wild seascapes with sustainable fish and marine stocks and flourishing coastal communities. In 2020 the group published the [Ocean Recovery Plan](#) – a roadmap of policy actions needed to set Scotland's seas on the path to ecosystem recovery by 2030. The group oversees the long-running [Save Scottish Seas campaign](#) which contains resources, blogs research and more.

It was a busy year with preparation of a wide range of policy and public engagement materials, responding to consultations, engaging in meetings, workshops and stakeholder groups, delivering the Sea Scotland Conferences 2022, holding a young peoples' pre-event for the next 2023 conference on 8 June in Edinburgh.

Marine Spatial planning and Protected Areas:

There was some progress with welcome commitments from Scottish Government to establish Highly Protected Marine Areas (HMPAs) in 10% of Scotland's seas by 2026 (although later in 2023 there have been significant setbacks); an inshore cap on fishing, completing protections for the Marine Protected Area (MPA) network by 2024, and Priority Marine features, and production of a second National Marine Plan.

The Red Rocks and Longay Emergency MPA and management order, for the protection of a rare flapper skate egg-laying site, was adopted on a permanent basis by the Scottish Government which came into effect in February. The group published a [briefing on the Flapper Skate](#).

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Group members and staff had many meetings with teams from Marine Scotland, NatureScot and the Joint Nature Conservation Committee teams regularly to discuss the HPMA policy framework and draft site selection, the National Marine Plan, the Blue Economy, Priority Marine Features and management measures in Offshore MPAs. The group provided informal feedback on HMPAs to Marine Scotland in advance of the consultation. The group also took part in meetings of MarPAMM - Argyll Region MPA planning. Group members joined a stakeholder workshop on Offshore MPA fisheries management measures in December and submitted comments on the pre-consultation proposals. The proposals cover 10 nature conservation MPAs and 11 marine Special Areas of Conservation, and have been in development since 2016 (delayed by Brexit and now subject to domestic procedures). The group calls for the strongest approach to management, given that the original zonal fisheries management proposals were developed prior to global recognition of the climate and nature crises. The consultation is yet to come.

In July LINK published the [results of an opinion poll](#) of Scottish residents, undertaken to better understand public views on MPAs. Looking ahead, LINK invited tenders for a research project to assess the extent and effectiveness of Scotland's MPA network against IUCN criteria and other MPA assessment tools.

The group developed a series of parliamentary briefings on the [Flapper Skate](#), the Blue Economy vision, National Marine Plan and Blue Carbon for later publication and use in advocacy. Related infographics will help group advocacy on ocean recovery and UK policy prioritisation on Blue Carbon.

The [Sea Scotland](#) Conference 2022 took place with great success in June. It was held in Glasgow over two days as a blended in-person and online event. Titled *Scotland's Place in the Global Ocean* the 100+ participants explored how Scotland's marine management compares to other maritime nations, and what we can learn from the successes of other nations. There is a particular focus on involving young people. A pre-conference event was held for young people in the Spring, and seven participants registered for the main event.

LINK participates in the Scottish Marine Environmental Enhancement Fund steering group, which raises resources for recovery of the marine environment. Ongoing advocacy for the funding needed for ocean recovery was included in briefings and consultation responses.

Aquaculture:

Engagement with Aquaculture developments continued through LINK representation on stakeholder groups including the Scottish Aquaculture Council chaired by the Cabinet Secretary Mairi Gougeon. LINK prepared a [position paper](#) setting out agreed views. Consultations are expected on the Scottish Aquaculture Vision and the Scottish Sealice Risk Assessment Framework. The group met SEPA to discuss Aquaculture in March.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Fisheries:

The Future Fisheries Alliance, a partnership of the marine group members the RSPB, Marine Conservation Society and WWF [published their response](#) to the Joint Fisheries Statement consultation, supported by LINK group members. LINK Marine Group also supported FFS consultation responses on [Remote Electronic Monitoring](#) and [Scotland's Future Catching Policy](#).

The group published a series of [blogs](#) on Sewage & chemical pollution, Marine Protected Areas, [30x30](#), and [Fisheries \(REM\)](#). They responded to the consultation on the [Berwick Bank Offshore Wind Proposal](#) and contributed to wider LINK responses on the Scottish Biodiversity Strategy and National Parks. Group members contributed to the UK Government's All-Party Parliamentary Group for the Ocean's inquiry into Blue Carbon and Ocean-Based Solutions to Climate Change, coordinated by our sister Link, Wildlife & Countryside Link.

Planning Group:

The Planning group works to ensure that the Scottish land use planning system contributes to a more environmentally sustainable society. The focus this year continued to be on the development of the National Planning Framework 4. There is significant overlap with many other areas of LINK's work, including the Scottish Biodiversity Strategy, Nature Networks, the 30 x 30 consultation, the draft Energy Strategy and Just Transition plans.

The National Planning Framework 4 (NPF4):

Following extensive advocacy, events and briefings last year the group was pleased that many LINK issues and member suggestions were raised at the Parliamentary debate on NPF4 in April 2022. Over the summer, the group continued to have concerns about the extent to which the draft NPF4 would deliver for nature and climate, in particular the lack of a national approach to nature networks, and the lack of biodiversity officers within planning departments in local authorities. These concerns were discussed with MSPs and the Minister and officials.

In November, LINK gave [evidence](#) to the Local Government, Housing and Planning Committee on the revised NPF4 draft. In a follow up [blog](#) reflecting on progress, LINK welcomed the changes made to significantly improve NPF4 and the work of the LGHP Committee to ensure the planning system plays its part in restoring nature, as well as delivering for people. LINK welcomed the equal weight given to climate and nature in the revised draft, and the inclusion of a definition of nature-based solutions in line with the IUCN definition. LINK welcomed the stronger policy wording on forestry and woodland, and the intent to protect biodiversity, reverse biodiversity loss, deliver positive effects from development and strengthen nature networks. NatureScot has been commissioned to develop a national framework to set out a clear vision, principles and approach for local delivery of Nature Networks in Scotland. Disappointingly, this was not mentioned in the NPF4 Delivery Plan.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK also cautioned that there is still not enough emphasis about how biodiversity impact is measured. For development to create positive effects for biodiversity, there must be strict obligations to first work out what biodiversity is being lost. LINK has engaged with the NPF4 delivery programme, including an SRUC Stakeholder Group workshop looking at how to measure positive effects for biodiversity and participated in NatureScot workshops on Nature Networks in February and March. Member bodies are contributing to research by the University of Sheffield on planning legislation which held an initial meeting in March.

Wildlife Group:

The Wildlife Group works to achieve its aim to ensure Scotland's natural heritage, on land and sea, is complete in its diversity, composed of fully functioning ecosystems and resilient to accelerated environmental change. This year the group's main focus was on engagement with the Scottish Biodiversity Strategy consultation and development of its delivery plan; preparation for the Natural Environment Bill, advocacy on nature networks; advocacy around the CoP 15 on Biodiversity, and delivery of the Nature Champions campaign. It has been a very busy year.

The Scottish Government has stated that "transformative change is needed in order to protect and restore terrestrial, freshwater and marine biodiversity in Scotland." LINK has been actively engaged in the development of the Scottish Biodiversity Strategy. Over the course of the year the group had regular contact with colleagues across government, including a meeting of LINK CEOs with the Biodiversity Minister Lorna Slater MSP to increase the ambition of the Strategy. LINK sent a joint letter outlining the sector's views on the detail needed in the Strategy to set up delivery plans. The group continued advocacy for a strong and detailed Scottish Biodiversity Strategy through participation in stakeholder groups and across further regular liaison meetings over the year, including a lunch with the Minister in October to discuss the process and eNGO engagement with it.

Nature targets and Scottish Biodiversity Strategy:

Ahead of the Scottish Biodiversity Strategy consultation the group published the briefing [5 things you need to know about the Scottish Biodiversity Strategy consultation](#) to help members and others respond to the consultation. LINK gave evidence to the Net Zero Energy & Transport committee in September. The Committee subsequently [wrote to Lorna Slater](#) setting out their conclusions, which were informed by the evidence of LINK members. The group produced LINK's own [response to the consultation](#).

Following the agreement of the global targets for nature from COP15 in December and looking forward to the Natural Environment Bill, the draft Strategy was published in December. The group issued a [press release](#) to welcome it. Next on the horizon is the Delivery Plan 2023 – 2030, and the consultation on the Strategy, which was expected in Summer 2023. A series of workshops starting in April to June 2023 were organised by NatureScot and the Scottish Government Biodiversity Unit to allow LINK members to input to the Delivery Plans before the formal consultation in the summer.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK undertook provision of the secretariat for a new **Cross Party Group on Nature and Climate**. Which has interest from MSPs of all parties. Mark Ruskell MSP was appointed Convener and Finlay Carson Deputy Convener. The first meeting in November was about the SBS, with speakers Mark Ruskell MSP, the Minister Lorna Slater, and several LINK members.

The group updated LINK's earlier **30x30 position statement** (which relates to the global commitment to protect 30% of land and sea by 2030) into a longer detailed report covering land and sea. This was [published](#) in December, ahead of Scotland's 30x30 consultation. The report champions protected areas and seeks to build from the best of what Scotland has and merge this with more progressive work to deliver ecosystem restoration at scale and create nature networks. The report was discussed with colleagues in NatureScot, Scottish Government and the National Parks at meetings held over the Autumn to Spring. LINK organised a fringe event on the Natural Environment bill at the Greens conference, which was addressed by the Minister Lorna Slater and where LINK made a presentation on its 30x30 position. The group published a blog in February, [Targeted species recovery is essential to restoring ecosystems](#)

LINK's biodiversity poll showed that [Two thirds of Scots support ambitious "30 by 30" target to protect nature](#). The report received prominent coverage from [BBC Scotland](#) across broadcast and online, featuring interviews with lead author Isobel Mercer (RSPB Scotland) and Arina Russell (Woodland Trust Scotland). The report was also covered by the [Daily Record](#).

Media coverage following publication was extensive: [Poll finds 80% of Scots fear climate change impact on Scotland's nature](#) – Daily Record, 3 Dec; [Why tackling nature and climate crises should be top goal in Scotland's national parks](#) – Scotsman, 29 Nov; [Diversity vital to avoid timber devastation](#) – Scotsman, 1 Dec.

The group supported the production of a new film '[Restoring Scotland's Nature](#)' in summer 2022. This film outlines how the Scottish Government can make this Decade of Ecosystem Restoration count by halting the loss of nature, reverse its decline, create thriving communities and a future for young people. LINK used the film in advocacy work on the run up to COP15 and the development of the Scottish Biodiversity Strategy.

The group contributed to LINK's preparatory work ahead of the Natural Environment Work Bill, providing specific asks that ensure ecosystem restoration and species recovery on land and at sea, including legally binding targets. An internal Targets group was established to develop our sector's proposals, to date preparing briefings on Invasive Non Native Species and Gamebird Release. In March the group met Government and NatureScot staff to discuss the timeline of the Bill, and to update on LINK's proposals.

The group is looking ahead to the next State of Nature report, which has been a very useful agreed benchmark for the state of Scotland's biodiversity. LINK will contribute to production of the next report.

Staff are engaged with the European Environment Bureau Biodiversity Group to keep up to date with biodiversity at EU level.

LINK coordinated a project *Species for Conservation Translocation* on behalf of NatureScot involving a workshop for members and a report to produce discussion materials on species for conservation translocation. This report will be used as a starting point by the National Reintroduction Forum to consider next steps.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Wildlife Crime Group:

The Wildlife Crime group is concerned with wildlife crime by badger baiters, or by farmers, foresters and developers and the under-reported nature of wildlife crime. The group held no formal meetings this year, though members continued to correspond. The group decided to withhold publication of a follow up to its 2014 reports Natural Injustice, as many of the long-standing issues were being more successfully addressed. The group submitted a [response](#) on to Wildlife Management Bill consultation in December.

Woodlands group:

The Woodlands group brings together members with an interest in forestry and woodland to discuss issues such as tree health; forestry policy; tree protection; woodland creation funding and targeting. The focus this year has been on the UK Forestry Strategy, the forestry grant scheme, and providing advocacy support to the [Alliance for Scotland's Rainforest](#).

The future of forest grant schemes was a key focus this year, in anticipation of the formal consultation. The group commissioned a [review of the current native woodland expansion and management options and recommendations for change](#), published in July, to thoroughly examine the options and inform discussions in the lead up to the consultation. Ahead of publication it was shared with industry colleagues in ENFOR and with Scottish Forestry, where discussions were positive. The group considers the review an opportunity to introduce a premium grants incentive for planting high value timber species and provide greater support for forest management to deliver quality timber. The group published [a briefing](#) in February 2023, setting out the best-value adjustments to make in order to position the Scottish forestry and woodland sector for the future.

LINK's other report, [UKFS, a call to enhance the People theme](#) was published in July. It was developed with the Forestry Policy Group from a series of workshops and conversations between a range of organisations and individuals with an environmental and social interest in forestry in Scotland. LINK [responded to the UKWAS consultation](#) in December, and awaits the publication of the strategy later in 2023. The group is preparing a further paper on Biodiversity, to be submitted to Scottish Forestry.

Strategic Objective 2: A strong voice

How LINK worked

LINK has fully adopted hybrid and flexible working. This means our Groups meet online, enabling more members to contribute. Our planning meetings, and webinars all happen online too. Advocacy, Media and EDI training for members all took place on line this year. We hold 3 face to face networking opportunities a year: our Parliamentary reception at Holyrood in summer; our Congress in early Autumn in Perth or Central Belt and our festive reception in December in Edinburgh.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

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Increased use of online tools has also supported greater coherence and maximises efficiencies. All members have access to LINK's google drive where live editing produces up to date briefings and responses, while LINK's member pages of the website are used to ensure access to documentation that is not shared through the public pages. This includes templates, correspondence and pre-publication report drafts.

What LINK did

Over the course of the year we published 13 reports, 16 briefings, 18 consultation responses, 3 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 Minister and Government agencies, publishing 7 of these letters on our website. We published 13 Press releases, 51 blogs and commissioned 8 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's Communications Officer role, while vacant between May 2022 – March 2023, is central to LINK as a Strong voice. The post is responsible for increasing our reach through online publications via our website, publicised through LinkedIn, twitter, Instagram and facebook and latterly in creating and managing content to keep the environment in the news. On Instagram, our following increased by 12% during this period. Our Facebook reach fluctuates but our followers increased by 35%. Our Twitter reach continued to increase in this period, peaking at 56,200 impressions. It is one of our most active social media tools with over 6,000 followers. Our LinkedIn reach is increasing, and you tube views remain constant.

LINK has been successful in maintaining regular quarterly LINK meetings with Cabinet Secretaries and Ministers. These regular meetings 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 until 29 March 2023). LINK meets other ministers regularly and as needed. 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, Marine Scotland as well the environment agencies and National Park authorities are also taking place. As a result, LINK is now 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.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK campaigns and initiatives

LINK's Fight for Scotland's Nature: this campaign has achieved its three objectives and focus has shifted to advocacy work around legislation for nature targets (see Wildlife Group summary). Campaign capacity has moved to the 3 other live campaigns around farming, ocean recovery and Circular Scotland.

Nature Champions: This initiative matches MSPs with endangered or iconic Scottish species and habitats. At the year end, 67% of MSPs are Champions, covering 91 species and habitats. Activity included site visits supported by staff, hosted by member bodies; publication of Summer and Autumn [newsletters](#). MSPs Champions have raised five Parliamentary motions and three Parliamentary Questions, and several were involved in constituency activities. In December 2022, LINK launched Nature Champions of the year awards: the inaugural winners were MSPs Jenni Minto and Beatrice Wishart.

COP15 promotion: RSPB Scotland and LINK set up a series of briefing sessions from MSPs **around COP15**, which ran from April to September. The purpose was so MSPs could explore why we need nature, what is driving its unprecedented decline globally and in Scotland, and solutions to the nature crisis ahead of COP15. The first of these was an in-person event at the Scottish Parliament on 21 April 2022. [This event](#) was sponsored by Finlay Carson MSP, with contributions from Deborah Long, Paul Walton (RSPB Scotland), Milly Revill-Hayward (RSPB Scotland) and Christopher Ellis (Royal Botanic Garden Edinburgh).

A [second event](#) took place online in May 2022 and explored how Scotland can transition towards a Nature Positive Economy. The event was chaired by Anne McCall (Director of RSPB Scotland) with contributions from Dougie Peedle (Head of Policy at the Scottish Wildlife Trust), James Curran (Green Purposes Company and LINK Honorary Fellow) and Jane Morrison (Wellbeing Economy Alliance Scotland).

A series of LINK Think blogs was created to build and maintain conversations around COP15: this [programme of blogs](#), written by staff, members, Honorary Fellows and invited guests, highlighted the importance of targeted action to protect and restore Scotland's nature over the course of the conference.

[Save Scottish Seas](#) website with its many policy and public facing resources was refreshed, updated and integrated into the main LINK website this year. The campaign's focus was on building public support in relation to the completion of the current MPA process, and designation of Highly Protected Marine Areas.

In the face of pushback within the SNP about the commitment to HMPAs the group organised a Save Scottish Seas campaign around that consultation in Spring, which resulted in over 2,160 responses when the consultation closed on 17 April. LINK published a [press release](#) asking SNP party leadership candidates to maintain ambition on HPMAs which was covered in the media. LINK coordinated [a letter from 13 marine and community organisations](#) to the Cabinet Secretary to make key recommendations for their success, and published an [FAQ on HPMA](#).

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Circular Scotland initiative:

This initiative provides support to LINK members and organisations external to LINK who come together to work on proposals for a circular economy in Scotland. They organise events and resources for members of the initiative to use. We developed, published and promoted a guide on [how to respond to CE consultations](#) and submitted LINK responses to both the consultations: [Circular economy bill proposals consultation response](#) and [Circular economy route map consultation response](#) (August 2022).

We organized a very well received [event](#) in June 2022 for LINK members and others interested in the circular economy to discuss the consultations. SG Officials and the Minister attended, and the event focused on the consultations, their content and where they might be strengthened.

Farm for Scotland's Future:

The new [campaign](#) Farm for Scotland's Future, with the strapline 'Make farming work for nature, climate and people' was launched at the Royal Highland Show in June 2022. The campaign calls on the Scottish government to:

1. Replace the decades-old farm funding system with one that works for nature, climate and people.
2. Ensure at least three quarters of public spending on farming supports methods that restore nature and tackle climate change.
3. Support all farmers and crofters in the transition to sustainable farming.

The initial focus was on the pre-consultation for the Agriculture Bill; responding to the consultation; working to influence the forthcoming legislation, to reframe the debate around the climate and nature crises.

In October, the campaign ran a successful online event to help external organisations respond to the pre-legislative consultation on the Bill. Staff and members attended the autumn party conferences for which LINK produced a fun video game, to raise awareness of the spending options ahead.

In December, facilitated by the campaign, 28 organisations – LINK members and others – wrote [an open letter](#) to Mairi Gougeon following the publication of the Climate Change Committee's 'Progress in reducing emissions in Scotland' report. Both were covered by the media.

In January 2023, LINK met the Cabinet Secretary Mairi Gougeon to present her with 100 personal messages from the Farm for Scotland's Future petition. Three beautifully illustrated copies were produced and it is available [online](#). More than 2,600 people signed the petition, and more than 1,700 of those wrote personal messages about why the future of Scotland's farming matters to them. These had been summarised and included as a separate response to the consultation on the Agriculture Bill. There was good media coverage of the petition and of the results of a November Survation poll LINK commissioned which included a question about direct payments to farmers, with 85% of respondents in favour of a refocus.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

The campaign has supported member consultation events and other's events including at party conferences. A new [website](#) holds all the materials, blogs and briefings. LINK has commissioned research to establish a common evidence base, to be published shortly as a campaign resource and to contribute to agriculture policy. The report will be used to engage and inform key MSPs to ensure an awareness of campaign asks and familiarity with the evidence base.

In March the campaign organised a very well attended [webinar](#), engaging more than 130 people, about why farming is crucial to restoring Scotland's nature and tackling climate change, and why we need a new funding system to help all farmers and crofters make the transition to sustainable farming.

The campaign is supported by 29 member bodies, has three farming organisations - the Landworkers' Alliance, Pasture for Life, and the Nature Friendly Farming Network - as advisors and is supported by eight other organisations; Common Weal, Community Supported Agriculture, Compassion in World Farming, East Coast Organics, Highland Good Food Partnership, Locavore, Rare Breeds Survival Trust Scotland, and the Scottish Crofting Federation.

The campaign has delivered:

1 supporter webinar attended by 130 people

1 online session on responding to the agriculture bill consultation, attended by approx. 6 external orgs

12 Farm for Scotland's Future blogs

12 pieces of media coverage

Petition signed by more than 2,600 people

Book of 100 personal messages from petition signatories presented to Cabinet Secretary Mairi Gougeon

1,765 personal messages from petition signatories submitted as a response to the agriculture bill consultation (additional to the main LINK response)

Stall and fringe event at SNP party conference

Stall at Scottish Greens party conference

Campaign represented by RSPB staff member at Scottish Lib Dems party conference

Interactive farming policy video game produced, and used at SNP and Green conferences, and online

Investing in capacity and resources:

Equality, diversity and inclusion

This year's Congress at the end of September focused on Equality, Diversity and Inclusion (EDI) with the launch of LINK's [Nature for All project](#), a three-year funded project from the National Lottery Heritage Fund designed to support diversity, equality, equity, and inclusion (EDI) across the LINK membership.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

At Congress, our project partners [CEMVO](#) provided two excellent workshops on Human Rights and Anti-racism alongside LINK's newly appointed Equality Diversity and Inclusion Officer, Leigh Abbott, who provided a workshop on Disability & Neurodiversity at Work. Project progress this year included setting up a new project page on the [LINK website](#) to hold resources, underpinned by a detailed project plan to meet the needs of members and funders based on the results of the baseline survey in March 2021. A steering group of member bodies, with CEMVO, has an advisory and oversight role. A follow up survey was carried out in Spring 2023 on Equality, Diversity and Inclusion Practices and Policies 2023 to assess changes since 2021, and members' needs in relation, to inform the content of the online hub which is in development, and training needs. This has also informed LINK's first **Equality, Diversity & Inclusion Fortnight**, which provides tailored training for members in May 2023.

Funding for the environment

Public funding developments:

LINK Chief Officer Deborah Long and seven LINK representatives sit on the Conservation Funder Forum, now focussed on funding Scottish Biodiversity Strategy activities. Its November meeting centred on a presentation from Finance Earth about private nature finance. It raised some concerns amongst members about how Scottish Government and NatureScot see the role of private and public funding which LINK has continued to pursue. In response, LINK will be organising training on finance for nature, at members' request. Current plans are to provide two workshops, one around terminology and one around conditions and standards with support from Nature Conservation Pioneers.

LINK's CO also sits on the Nature Restoration Fund Grants Panel and Advisory Group. Providing an oversight on nature restoration needs, the opportunities and challenges seen from within the sector, this is helping to target Nature Restoration Funds appropriately and effectively.

Scottish Environment Fundraisers Forum:

SEFF members work together to identify possible funding opportunities available to members and to promote funding for the environment in Scotland. Quarterly meetings were held over the year, and included sessions on blended finance for environmental projects, and the Nature Restoration Fund.

SEFF members provide briefing for the LINK's Chief Officer, who represents sectoral interests in wider discussions with Government and funders.

TRUSTEES' REPORT

Achievements and Performance (continued)

Strategic Objective 3: An effective and efficient 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 through the work programme year. LINK staff have been trained up to provide support over zoom for networking meetings and workshops, enabling break out groups to function smoothly and effectively.

This, alongside use of inline interactive tools such as miro and jam boards, enables the network to make effective use of planning sessions both for Group work and their own priorities. The six-monthly networking meetings also help build strong inter-network communications, maintain coordination and coherence and enabled Convenors and staff to report on progress every six months. We welcomed 38 people to the Spring networking and 40 to the Autumn session.

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 July, the Land use and Reform group organised a Land Justice workshop for LINK members with representation from Community Land Scotland, the Scottish Land Commission and academics to discuss the connections between land issues and efforts to restore nature and capture carbon. From June, LINK's Nature Champion Coordinator ran five online workshops for Nature Champion member hosts, covering evaluation and learning from success, effective recruitment, networking and engagement plus Q and A with an MSP Nature Champion. Also in June, the Economics group ran a workshop for members and supporters on the Circular Economy bill consultation. The Wildlife and Sustainable Economics Group coordinated a Nature positive workshop in June, looking for a LINK position on nature positive. LINK's Advocacy training in August had 4 sessions, with 42 attendees, designed for members with different levels of experience. Congress in September was well attended by 43 attendees with its focus on equality, diversity and inclusion in the afternoon and evening reflections on wellbeing and resilience.

Our work was supported by:
13 staff members
37 Honorary Fellows
Oversight was provided by 9 trustees



53% of costs are supported in member fees and in kind support



Voluntary engagement within the network equalled 1886 days of work or £522,990 in financial terms

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



35 press mentions



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

Farm for Scotland's Future Campaign supported by 29 members and 10 other organisations



43 member bodies took part in our 15 groups and 25 member events



Nature Champions
91 MSPs support 95 species and habitats



12 conferences and webinars held

51 blogs and 6 films produced
488,566 accounts reached on social media



98% of members engaged in at least one work area

6 organisational supporters engaged

LINK was engaged across 52 external stakeholder groups



Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

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 and we support Lloyd Austin as the LINK rep on EEB Board. LINK campaigns, including Circular Scotland, Save Scottish Seas and Farm for Scotland's Future, along with organisations that our groups routinely work with, amounts to more than 37 other organisations. LINK regularly supports others' events, including the Cross Party Groups on Circular Economy and Nature and Climate, as well as other networks including Stop Climate Chaos Scotland, Future Fisheries Alliance, Cairngorms Nature Festival and Scotland's Rainforest Alliance.

Collaboration with the Environment Links UK remained strong, with regular Director catch ups. All four Links have been subject to capacity strains over this period and as a result all interactions have been via online regular meetings and email.

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

LINK is supported by our Organisational Supporters. The 2021 updated offer continues to appeal to current Organisational Supporters and we hope we will welcome more in the coming year.

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, Elizabeth Leighton, Paul Wheelhouse, Sally Thomas, Tricia Henton and Stuart Housden. We welcomed 3 new Honorary Fellows to the network in November 2022 (above).

Financial review

Summary of income:

LINK has total income for the year of £640,616 (2022: £489,914) and expenditure of £490,023 (2022: £452,596), resulting in net income for the year of £150,953 (2022: net income of £37,318), of which there was net income on unrestricted funds of £115,473 (2022: £42,059) and net income on restricted funds of £35,120 (2022: net income of £23,585). At 31 March 2023, LINK has total funds of £706,063 (2022: £555,470), made up of unrestricted funds of £574,872 (2022: £459,399) and restricted funds of £131,191 (2022: £96,071).

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 46.9% of LINK's funding for essential services. Government support accounts for 14.7% of total income. This protects LINK's independence and integrity.

Scottish Environment LINK

TRUSTEES' REPORT

Financial review (continued)

LINK is very grateful to Esmee Fairbairn Foundation and the William Grant Foundation for continued support through unrestricted funding. The flexibility in funding and reporting from both funders is a significant boost to our work and efficiency in meeting our objectives. Both funders were key in enabling LINK to offer staff a salary increment from 1 April 2023 towards the cost of living and without their additional support, for this purpose, the salary offer would have been less generous. Staff retention is vital as without the continued high levels of engagement from staff members, LINK would be unable to achieve the high levels of delivery that it consistently meets. Link is grateful to People's Postcode Lottery for an unrestricted grant of £12,000, to Craignish Trust for £5,000 and to Tayside Charitable Trust for £2,000.

We were very pleased to receive support from the Scottish Government at the same level as last year, which is matched by close and regular contact between Scottish Government teams and LINK Groups. This was matched by continued support from NatureScot.

Restricted Projects

During this year LINK secured three-year funding to a new Equality, Diversity and Inclusion project, Nature for All from National Heritage Lottery Fund. LINK's Oceans Recovery work is supported by William Grant Foundation and John Ellerman Foundation until 2024. Funding from the Friends Provident Foundation for the Circular Economy for a Fairer Future project came to an end in March 2023. WWF Scotland and RSPB Scotland, support the Farm for Scotland's Future campaign, along with Woodland Trust Scotland.

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 £375,000 in unrestricted funds. At present LINK's free reserves amount to £497,294. 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

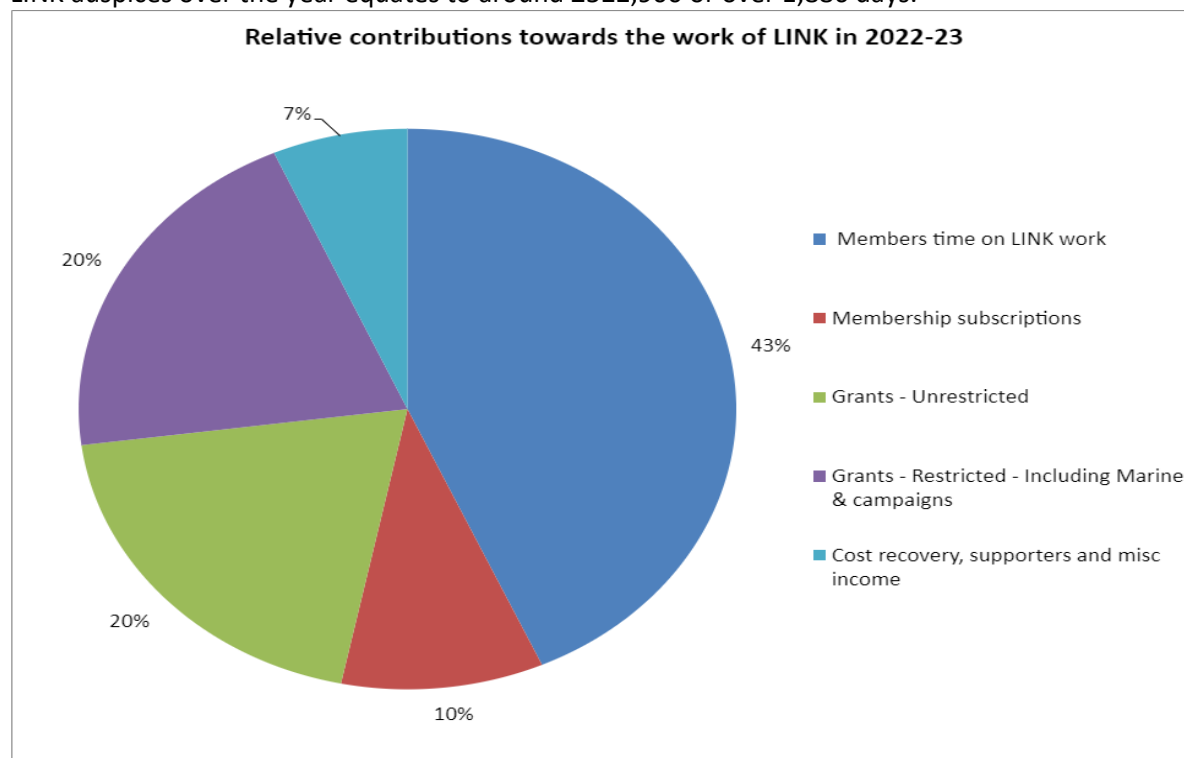
LINK would be nothing without the support and active engagement of its member organisations. Besides paying subscriptions these organisations engage actively in LINK policy advocacy, representing the network on stakeholder forums, giving evidence to Parliament and participating in events. Members determine 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.

Scottish Environment LINK

TRUSTEES' REPORT

Financial review (continued)

Together with membership subscriptions, total member organisation contributions account for 53% of all contributions (both core and restricted) to LINK (comparing with a 54% contribution in 2021-22). The time voluntarily committed by member organisations on collective work carried out under LINK auspices over the year equates to around £522,900 or over 1,886 days.



LINK is also very pleased to acknowledge and thanks funders for the year to 31 March 2023:

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
	People's Postcode Lottery	Core work
	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
	Woodland Trust	Farm for Scotland's Future Campaign
	RSPB Scotland	Farm for Scotland's Future Campaign
	WWF Scotland	Sea Scotland 2022 and Farm for Scotland's Future Campaign

Scottish Environment LINK

TRUSTEES' REPORT

Financial review (continued)

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 26 January 2023. No new risks were added. The Board approved the updated Risk register for 2023.

Carbon accounts

LINK's fourteenth [Carbon Accounts](#) report, April 2022 – March 2023, was issued in July. The report takes account of travel and office carbon emissions. Carbon emissions calculations were updated this year following Scottish Government guidance: some forms of energy and transport are now rated higher, home working emissions are included and working hotel stays are now included within travel and subsistence emissions. Total carbon emissions from LINK's business activities have increased from 2021 – 2022, reflecting the increased travel within Scotland and an international meeting with the European Environment Bureau (EEB). Overall, our total Carbon Emissions for the year equated to 6.84 metric tonnes – an increase of 3.49 tonnes on 2021/22, reflecting hybrid working practices and the return to travel, including EEB meetings.

Looking ahead through 2024 and beyond

We anticipate that the crowded parliamentary and legislative programme will continue in and beyond 2023. Our approach to group work planning helps the LINK staff team and members identify priorities and allocate resources appropriately. We expect however to continue to need to make judgments on policy areas where we have insufficient capacity. For these areas, we work with members and other organisations to provide support so that the voice for the environment is included.

This busy parliamentary schedule means that our usual summer Parliamentary reception, themed around the Farm for Scotland's Future campaign, will now take place in March 2024. There will be a LINK presence at Party conferences in Autumn and Spring, a new Equality, Diversity, and Inclusion week of events in May and a whole slew of Group workshops to discuss and agree LINK positions on key topics throughout the year.

With the expanded Advocacy team at LINK, with Campaign and Communications expertise and capacity, LINK's focus on, and support for, members in wider media work will continue to develop. This is becoming more important as the sector as a whole battles against rising levels of misinformation and false narratives.

[Wild Isles](#), supported by RSPB Scotland and WWF Scotland and screening on BBC, is boosting the profile of the environment and Scotland features particularly heavily. It is providing a great hook for us to use in describing why Scotland's environment is so important. We will be building this through our advocacy work and especially with the 2023 State of Nature report, coordinated and produced by RSPB Scotland. LINK supports the publication of the Scotland summary for use in advocacy.

Scottish Environment LINK

TRUSTEES' REPORT

Looking ahead through 2024 and beyond (continued)

LINK will continue to seek to work with other networks and initiatives across Scotland. This is important to get an environmental voice into other sectors and around tables at which our sector is not present or not invited. A key focus remains around increasing our organisational supporter base and increasing the numbers of individual supporters, who by joining our campaigns also want to make a positive difference for Scotland's environment. We will also be maintaining our links into Europe through our active membership of EEB and IUCN. Our close relationships with our sister Links in the three UK countries and through our UK members will continue to inform our advocacy here in Scotland and as the Westminster 2024 election looms into view will become ever more important.

Our members will continue to be our strength and in supporting them to reach across and into new policy areas, we will provide support to help their resources go further. In celebrating our Nature Champions initiative at 10 years, we will be using the celebration to recruit more MSP Champions in order to make Nature's voice in Parliament stronger. We will continue to work with other policy makers and stakeholders, offering advice and inspiration and building much wider confidence to protect and restore Scotland's environment through effective legislation and policy.

Building public awareness and support for action that protects and restores Scotland's environment and ensures it is accessible to all is central to our plans for 2023 onwards. 2023 is when we will be looking at updating LINK's current strategy and this will be focussing on identifying where we, as a network, can have the most positive impact for the environment on a crowded policy stage and how we can support our members so that between us we are creating the political confidence and space to act decisively and positively in order to protect what we have and restore what we've lost for future generations. Our campaigns around farming, ocean recovery and a circular economy are central to this.

The fundamental basis of our success however is our members and our work to support them to be more equal, more inclusive and more diverse is a key part of our work to build a stronger sector, able to have a greater impact for environmental good. Ultimately, it will ensure we build a bigger and much stronger voice for Scotland's environment.

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.

Scottish Environment LINK

TRUSTEES' REPORT

Structure, governance and management (continued)

Trustees and President

Charles Dundas (Re-elected 24 November 2022 - Chair)

Kevin Lelland (Vice-Chair)

Tim Ambrose (Treasurer)

Craig Macadam (stood down 24 November 2022)

Paul Walton (stood down 24 November 2022)

Sam Gardner (stood down 24 November 2022)

Lucy Graham

Helen Senn

Kathy Wormald

Aedan Smith (elected 24 November 2022)

Mary Scott (stood down 24 November 2022)

Karen Blackport (co-opted 24 November 2022)

James Woodhouse (co-opted 24 November 2022)

President: currently vacant.

Key Management Personnel

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

Staff

Deborah Long, Chief Officer

Joan Maclean, Development Manager,

Daniel Paris, Advocacy Manager

Tanyara Matore, Finance and Operations Manager

Rachael Fairbairn, Advocacy Office Administrator

Juliet Caldwell, Nature Advocacy Officer

Andrew Marks, Nature Champions Co-ordinator

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, resigned 17 May 2022

Morag Wells, Communications Officer, joined 14 March 2023

Leigh Abbott, Equality, Diversity and Inclusion Officer, joined 5 September 2022

These staff were in post for the period 2022 – 2023.

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 37 Honorary fellows.

Scottish Environment LINK

TRUSTEES' REPORT

Structure, governance and management (continued)

Group Conveners and Vice-Conveners

Carbon Credible Group – Mike Daniels, John Muir Trust and Catherine Gee, Keep Scotland Beautiful
Deer – Duncan Orr-Ewing, RSPB Scotland and Mike Daniels, John Muir Trust
Food and Farming – Pete Ritchie, Nourish Scotland and Andrew Stark, RSPB Scotland
Freshwater – Craig Macadam, Buglife
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 and Aquaculture – Calum Duncan, Marine Conservation Society
Planning – Esme Clelland, RSPB Scotland and Suzie Saunders, Woodland Trust Scotland
Scottish Environmental Fundraising Forum (SEFF), Steve Gardner, Scottish Wildlife Trust and Alison Connelly RSPB Scotland
Sustainable Economy Group – Matthew Crichton, Friends of the Earth Scotland with Bruce Wilson, Scottish Wildlife Trust and Isobel Mercer, 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.

Scottish Environment LINK

TRUSTEES' REPORT

Member organisations 2022-23

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

Scottish Environment LINK

TRUSTEES' REPORT

Organisational supporters

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

The support of LINK's Organisational Supporters is appreciated.

Scottish Environment LINK outputs 2022-23

Reports 13

[Circular economy roundtable summary note](#) 4 April 2022. A report of the roundtable meeting hosted on 30 March 2022

[From Rhetoric to Reality: revisited](#) 11 April 2022. Our ten year assessment of how far reality on the ground had matched the rhetoric of policy since our first report in 2011.

[From Rhetoric to Reality: revisited – long report.](#) 11 April 2022. The Rhetoric to Reality: revisited report is based on this longer report, which holds the details and references used.

[Materials matter: a circular economy for Scotland: have your say.](#) June 2022. A summary of key points from LINK's event focusing on the circular economy bill.

[UKFS: a call to enhance the 'people' theme.](#) July 2022. A report developed from a series of workshops and conversations between a range of organisations and individuals

[LINK Forestry Grant Scheme report.](#) July 2022. A review of current native woodland management options and recommendations for change.

[Scottish public opinion poll on MPAs.](#) July 2022. A commissioned opinion poll of Scottish residents to understand better public views on Marine Protected Areas.

[Nature Champions Welcome Guide for MSPs.](#) October 2022. A guide for MSPs with background to the Nature Champion initiative and information on what it entails.

[LINK Carbon Accounts 2021 – 2022.](#) October 2022. LINK's 13th carbon accounts

[LINK Annual Report and accounts 2022.](#) November 2022.

[Protecting 30% of Scotland's land and sea for nature.](#) December 2022. A report setting out how the Scottish Government can make its commitment to protect 30% of Scotland's land and sea meaningful.

[Attitudes to Nature – an opinion poll.](#) January 2023. A commissioned opinion poll of Scottish residents to understand public views on Scotland's' natural environment on land and at sea.

[Latest update: Finding the Common Ground on Deer project.](#) February 2023. An update on the joint project between Association of Deer Management and LINK to develop better relations across the deer sector and find shared solutions.

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2022-23 (continued)

Briefings and position papers 16

[COP15 MSP briefing](#). April 2022. A briefing for MSPs on COP15 and its significance to Scotland.

[A call for a strong Circular Economy Bill for Scotland](#). April 2022. LINK's asks for a Circular Economy Bill supported by LINK members and other organisations.

[The Importance of Free-flowing Rivers](#). May 2022. A briefing on the importance of restoring free-flowing rivers for regenerating habitats, improving wildlife and helping us adapt to climate change.

[The Ecological Importance of Small freshwater Bodies and Riparian Habitats](#). May 2022. A briefing on the importance of small freshwater bodies and riparian habitats that provide huge ecological benefits.

[World Ocean Day: LINK briefing on protection of 30% of our seas by 2030](#). June 2022. A briefing to mark World Oceans Day on meeting commitments to protect at least 30% of Scotland's seas for ecosystem recovery by 2030.

[LINK Proposals for CAP Replacement](#). July 2022. A paper setting out LINK's proposals for future agricultural policy.

[Aligning NSET with a well-being economy](#). August 2022. A joint briefing, with Transform our Economy Group, on aligning the National Strategy for Economic Transformation with a well-being economy.

[Levelling Up Bill and impact on devolved environmental protections](#). August 2022. A briefing on the UK Levelling Up and Regeneration Bill and its impact on devolved environmental protections.

[5 things you need to know about the Scottish Biodiversity Consultation](#). August 2022. Five things LINK believes the Scottish Biodiversity Strategy should include to ensure nature restoration.

[LINK statement of principles on land justice and nature restoration](#). September 2022. A statement of principles underlining LINK's position on land justice issues related to nature restoration

[Agriculture Bill policy ambitions – reform of agricultural support](#). October 2022. LINK's policy ambitions for the new system of farm funding

[Four points to make in the Agriculture Bill consultation](#). October 2022. Suggested points to make out in any response to the Agricultural Bill consultation.

[Aquaculture Position Statement](#). October 2022. A statement outlining key priorities for supporting and enabling sustainable development of finfish, shellfish and seaweed industries.

[Food production and Environmental Protection are mutually beneficial: a briefing](#). November 2022. Why we need to support our farmers to produce high quality food whilst reducing environmental impact.

[Saving the Flapper Skate in Scottish Seas: a parliamentary briefing](#). December 2022. Welcoming the Red Rock and Longay Bay MPA designation with concern about the absence of wider nature-friendly spatial approaches to marine and fisheries management.

[Agricultural Reform Route Map debate: a briefing](#). March 2023. A briefing ahead of the Scottish Parliament debate on the Agricultural Reform Route Map.

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2022-23 (continued)

Evidence 3

[Submission to the Fourth National Planning Framework – LINK written evidence](#). November 2022.

[Submission on Retained EU Law – LINK written evidence](#). November 2022.

[Inquiry into Public Administration – Effective Scottish government decision making. LINK written evidence](#). February 2023.

Consultation responses 18

[LINK response to Scottish Biodiversity Strategy: conditions for success and governance outcomes](#). April 2022

[LINK Consultation response – Proposal to designate Red Rocks and Longay as a Marine Protected Area](#). April 2022

[A guide to responding to the Circular Economy consultations](#). July 2022

[LINK response to MARPAMM-Argyll MPA consultation](#). August 2022

[LINK consultation response: Environmental Standards Scotland's Draft Strategic Plan](#). August 2022

[LINK's Circular Economy route map consultation response](#). August 2022

[LINK's Circular Economy bill consultation response](#). August 2022

[LINK consultation response to Scottish Biodiversity Strategy 2022](#). September 2022.

[Land Reform Consultation response](#). October 2022.

[Consultation response: the future for National Parks in Scotland](#). November 2022.

[Breaking new ground? Developing a Scottish tax to replace the UK Aggregate levy](#). December 2022.

[LINK's Agriculture Bill consultation response](#). December 2022.

[LINK response to the UK Forestry Standard Review](#). December 2022.

[LINK's Wildlife Management consultation response](#). December 2022.

[LINK Consultation response: proposed Well-being and Sustainable Development \(Scotland\) Bill](#). March 2023

[LINK response: FOI Consultation \(Scottish Government\)](#). March 2023.

[LINK response: FOI Members Bill \(Katy Clark\)](#). March 2023.

[LINK response to the Berwick Bank Offshore wind farm proposal](#). March 2023.

Published correspondence 7

[Letter to Cairngorms National Park Authority Board on deer management](#). June 2022, encouraging action to reduce unsustainably high deer numbers 35igni of the National Park Plan adoption.

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2022-23 (continued)

[Letter to Secretary of State for Levelling up, Greg Clarke, from the 4 country Links](#). August 2022, outlining concerns around the Levelling up and Regeneration Bill, calling on the UK Government to reconsider.

[Letter to Secretary of State for Scotland about the UK's Retained EU Law Bill](#). October 2022, outlining concerns around the UK Retained EU Law Bill's significant implications for nature protections in Scotland.

[Letter to Cabinet Secretary Mairi Gougeon following the Climate Change Committee Report](#). December 2022. An open letter from 28 LINK member organisations following the Climate Change Committee's Progress in reducing emissions in Scotland report.

[Letter to Planning Minister on Permitted Development Rights review – Private ways / hilltracks](#). March 2023. A letter asking for the inclusion of hilltracks in Phase 3 of the Review, as already committed to.

[LINK letter to new First Minister](#). March 2023. A letter to Humza Yousaf MSP on his appointment as First Minister.

[Cross stakeholder letter to the Cabinet Secretary on HPMAs](#). March 2023. A joint letter from marine and community organisations, voicing support for Highly Protected Marine Areas with recommendations for their success.

Press releases **13**

[Scottish Environment LINK welcomes the Scottish Government circular economy proposals](#), May 2022

[Call for new Cairngorms Park Plan to take action on deer numbers](#), June 2022

[Charities warn levelling up bill could undermine environmental protections in devolved nations](#), August 2022

[Last chance for planning reform to tackle the nature crisis](#), August 2022

[8 in 10 Scots want National Parks to have stronger focus on environment](#), November 2022

[8 in 10 Scots want focus on native woodlands](#), December 2022

[Two thirds of Scots support ambitious "30 by 30" target to protect nature](#), December 2022

[Sewage and chemical pollution top list of public concerns over Scottish seas](#), December 2022

[Councils will need green specialists to meet government ambitions](#), January 2023

[Petition calls for funding for sustainable farming](#), January 2023

[LINK welcomes draft Scottish Biodiversity Strategy](#), January 2023

[Leadership candidates warned against pausing vital marine conservation proposals](#), March 2023

[Letter to First Minister Humza Yousaf](#), March 2023

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2022-23 (continued)

LINK blogs: LINK Thinks **32**

[From Rhetoric to Reality revisited: a new report, April 2022](#)

[Fostering Connection between Parliament and Nature](#), April 2022

[Nature and farming: where next for both?](#) April 2022

[Wake-up Call](#), April 2022

[Land and People in Scotland: the new Cairngorms National Park Plan](#), May 2022

[Invasive Non-Native Species: Should all Nature be Championed? May 2022](#)

[Scotland and the UN Decade of Ecosystem Restoration: 5 priorities for the coming year](#), May 2022

[National park plan should be an opportunity to secure and increase rural jobs, not threaten them](#), June 2022

[World Ocean Day: protecting at least 30% Scotland's seas for ecosystem recovery](#), June 2022

[Set Scotland's rivers free](#), July 2022

[Materials Matter – Have your say on a circular economy for Scotland](#), July 2022

[Wilder nature, peopled places](#), August 2022

[LINK response to Programme for Government](#), September 2022

[Well being for all](#), September 2022

[Fisheries: Remote Electronic Monitoring \(REM\) with cameras would be a win-win-win for wildlife, fishers and the consumer](#), October 2022

[Getting back on track through kindness](#), October 2022

[COP27 and the need to move faster together](#), November 2022

[Reflecting on the National Planning Framework 4](#), November 2022

[LINK Thinks COP15](#), December 2022

[COP15: An opportunity for Scotland to lead the way on nature's recovery](#), December 2022

[A Future for Mountain Plants](#), December 2022

[Bugs Matter – The Importance of Urban and Grassland Ecosystems](#), December 2022

[The Importance of Freshwater Ecosystems](#), December 2022

[What does the ocean need from COP15?](#) December 2022

[2023 must be the year where we turn a corner for nature](#), January 2023

[A nature positive economy needs to be circular](#), January 2023

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2022-23 (continued)

[Reflections from a back garden on COP15](#), February 2023

[Nature Pays the Price](#), February 2023

[Humanity's war on nature: was COP15 a battle cry or a white flag?](#) February 2023

[Targeted species recovery is essential to restoring ecosystems](#), February 2023

[Is Scotland being left behind in the transition to a circular economy?](#) March 2023

Blogs and press releases: Farm for Scotland's Future **19**

[Farm for Scotland's Future campaign launched to make farming work for nature, climate and people](#), June 2022

[Letter to Cabinet Secretary: 24 environment charities join with farmers' groups to launch Farm for Scotland's Future campaign](#), June 2022

[Farming can be part of the solution to the nature and climate emergency](#), June 2022

[Integrating trees with farming and crofting](#), July 2022

[Let's better support farmers to keep Scotland's nature – and people – healthy](#), August 2022

[Scotland must plan for a just transition for farming](#), August 2022

[Farm funding in Scotland – past, present and future](#), August 2022

[Why changing farm funding is key to tackling Scotland's nature crisis](#), October 2022

[Support farmers in the transition to sustainable farming](#), October 2022

[The natural world is under threat like never before](#), October 2022

[Make your voice heard on the future of farming and the environment](#), October 2022

[Public spending on farming should benefit everyone](#), October 2022

[Scotland's new Agriculture Bill: making the most of grasslands for nature, climate, and people](#), November 2022

[Farming for a world richer in nature](#), November 2022

[Farming isn't the problem. It's part of the solution.](#) November 2022

[Letter to Mairi Gougeon following the Climate Change Committee report](#), December 2022

[Dear Cabinet Secretary, farming matters to Scotland's people](#), January 2023

[WATCH: Farm for Scotland's Future webinar](#), March 2023

[Why we must reform farm funding to save our Wild Isles](#), March 2023

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK outputs 2022-23 (continued)

Films 8

[COP15: opportunities for Scotland to lead the way on nature's recovery.](#) April 2022

[COP15: Towards a Nature Positive Economy in Scotland.](#) May 2022

[Restoring Scotland's Nature.](#) May 2022

[LINK's Parliamentary reception rolling slideshow.](#) May 2022

[2022 Congress: what have we achieved so far?](#) September 2022

[Farm for Scotland's Future:](#) a webinar about the campaign to make farming work for nature, climate and people. March 2023

Films for members only:

Congress 2022: Disability and neurodiversity at work workshop. September 2022

LINK Strategic Planning December 2022: introduction. December 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).

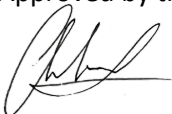
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 31 October 2023 and signed on their behalf by:



Charles Dundas
Chair

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

Opinion

We have audited the financial statements of Scottish Environment LINK for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, the 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 charitable company's affairs as at 31 March 2023, and of the charitable company's incoming resources and application of resources, including the 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 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 trustees' 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 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 Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees 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 Trustees' Report 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 trustees are responsible for assessing the 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 trustees either intend to liquidate the 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 charitable company
- The results of our enquiries with management and the Trustees 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 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 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 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, 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 charitable company's members and trustees 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 trustees 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

31 October 2023

Scottish Environment LINK

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2023**

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	124,200	-	124,200	115,452
Charitable activities	3	264,654	246,475	511,129	373,312
Investment income	4	4,689	-	4,689	1,150
Other income - insurance		598	-	598	-
Total income		<u>394,141</u>	<u>246,475</u>	<u>640,616</u>	<u>489,914</u>
Expenditure on:					
Charitable activities	5	<u>273,163</u>	<u>216,860</u>	<u>490,023</u>	<u>452,596</u>
Total expenditure		<u>273,163</u>	<u>216,860</u>	<u>490,023</u>	<u>452,596</u>
Net income before transfers	6	120,978	29,615	150,593	37,318
Transfers between funds		<u>(5,505)</u>	<u>5,505</u>	-	-
Net movement in funds		115,473	35,120	150,593	37,318
Reconciliation of funds:					
Total funds at 1 April 2022	12	<u>459,399</u>	<u>96,071</u>	<u>555,470</u>	<u>518,152</u>
Total funds as at 31 March 2023	12	<u><u>574,872</u></u>	<u><u>131,191</u></u>	<u><u>706,063</u></u>	<u><u>555,470</u></u>

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

All income and expenditure is derived from continuing operations.

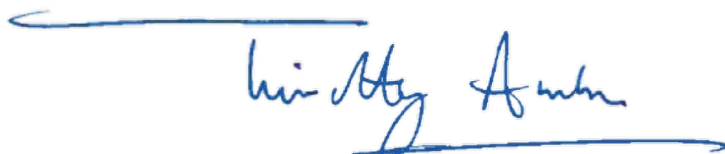
Scottish Environment LINK

**BALANCE SHEET
as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	<u>1,037</u>	<u>2,100</u>
Current assets			
Debtors	10	138,052	102,689
Cash at bank and in hand		<u>604,745</u>	<u>485,145</u>
		742,797	587,834
Liabilities			
Creditors: Amounts falling due within one year	11	<u>(37,771)</u>	<u>(34,464)</u>
Net current assets		<u>705,026</u>	<u>553,370</u>
Net assets		<u>706,063</u>	<u>555,470</u>
The funds of the charity:			
Unrestricted funds	12,13	574,872	459,399
Restricted funds	12,13	<u>131,191</u>	<u>96,071</u>
		<u>706,063</u>	<u>555,470</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 31 October 2023 signed on their behalf by:



Tim Ambrose FCA
Trustee – Treasurer

Company Registration No: SC250899

Scottish Environment LINK

STATEMENT OF CASHFLOWS
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net income for the year (as per the SOFA)		150,593	37,318
Adjustments for:			
Income from investments		(4,689)	(1,150)
Depreciation and amortisation charges		1,229	1,275
Loss on disposal		514	-
(Increase) in debtors		(35,363)	(62,214)
Increase/(decrease) in creditors		3,307	(28,685)
		<u>115,591</u>	<u>(53,456)</u>
Net cash flow provided by/(used in) operating activities			
Cash flows from investing activities			
Interest received		4,689	1,150
Payments to acquire fixed assets		(680)	(1,429)
		<u>4,009</u>	<u>(279)</u>
Net cash provided by/(used in) investing activities			
Change in cash and cash equivalents in the year	15	119,600	(53,735)
Cash and cash equivalents at beginning of year	15	<u>485,145</u>	<u>538,880</u>
Cash and cash equivalents at end of year	15	<u>604,745</u>	<u>485,145</u>

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023**

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 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 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 charitable company has adequate resources to continue in operational existence for the foreseeable future.

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 2023**

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.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

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 2023 £	Total 2022 £
Scottish Government	29,500	-	29,500	37,725
NatureScot	50,500	-	50,500	50,500
William Grant Foundation	25,000	-	25,000	20,000
People's Postcode Lottery	12,000	-	12,000	-
Craignish Trust	5,000	-	5,000	5,000
Tayside Charitable Trust	2,000	-	2,000	2,000
Other donations	200	-	200	227
	<u>124,200</u>	<u>-</u>	<u>124,200</u>	<u>115,452</u>

Income from donations was £124,200 (2022: £115,452) and was unrestricted in both years.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Projects				
Esmée Fairbairn Foundation	126,000	-	126,000	90,000
Sustainable Economics	-	33,391	33,391	43,560
Ocean Recovery	-	107,504	107,504	82,556
EDI Project	-	16,169	16,169	-
Conservation Translocation	-	19,411	19,411	-
Lloyd Austin Support	-	-	-	3,000
Other project income including from member bodies	584	-	584	-
Woodlands	-	-	-	2,220
Agricultural Campaign	-	70,000	70,000	32,280
Other income				
Subscriptions – member bodies	120,241	-	120,241	112,386
Subscriptions – organisational and business supporters	14,625	-	14,625	6,375
Other income	3,204	-	3,204	935
	<u>264,654</u>	<u>246,475</u>	<u>511,129</u>	<u>373,312</u>

Income from charitable activities in the year was £511,129 (2022: £373,312) of which £264,654 (2022: £212,696) was unrestricted and £246,475 (2022: £160,616) was restricted.

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Interest on cash deposits	<u>4,689</u>	<u>-</u>	<u>4,689</u>	<u>1,150</u>

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

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

5 Analysis of expenditure on charitable activities	Unrestricted	Restricted	2023	2022
	Funds	Funds		
	£	£	£	£
Employment costs (note 7)	193,424	149,712	343,136	290,261
Project expenditure	19,813	56,026	75,839	99,653
Other supporting costs	24,539	-	24,539	16,146
Establishment costs	21,145	11,122	32,267	28,085
Depreciation	1,229	-	1,229	1,275
Governance costs: consultancy fees	4,968	-	4,968	9,275
Governance costs: external scrutiny fees	8,045	-	8,045	7,901
	<u>273,163</u>	<u>216,860</u>	<u>490,023</u>	<u>452,596</u>

Expenditure on charitable activities was £490,023 (2022: £452,596) of which £273,163 (2022: £267,656) was unrestricted and £216,860 (2022: £184,940) was restricted.

6 Net income	2023	2022
	£	£
<i>This is stated after charging:</i>		
Audit fees	8,045	7,901
Depreciation	<u>1,229</u>	<u>1,275</u>

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

7 Staff costs and numbers	2023	2022
	£	£
Salaries	298,824	251,120
Social security costs	22,365	18,892
Pension costs	21,947	20,249
	<u>343,136</u>	<u>290,261</u>
Average number of employees:	No.	No.
	<u>12</u>	<u>12</u>

No employee received emoluments greater than £60,000 in the year (2022: None).

The total amount of employee benefits received by key management personnel is £64,065 (2022: £57,909). The key management personnel are considered to be the trustees and the Chief Officer.

During the year a total of £nil (2022: £nil) was paid to no trustees (2022: no) in respect of reimbursement of travel, subsistence and other business-related expenses. None of the trustees received any remuneration during the period.

8 Pension scheme

The charitable company operates a defined contribution pension scheme. The pension charge for the period represents contributions payable by the charitable company to the scheme and amounted to £21,947 (2022: £19,885). An amount of £3,427 (2022: £2,645) was included within creditors at the year end.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

9	Tangible fixed assets		Fixtures, fittings & equipment
			£
	Cost		
	At 1 April 2022		14,344
	Additions		680
	Disposals		<u>(1,367)</u>
	At 31 March 2023		<u>13,657</u>
	Depreciation		
	At 1 April 2022		12,244
	Charge for the year		1,229
			<u>(853)</u>
	At 31 March 2023		<u>12,620</u>
	Net Book Value		
	At 31 March 2023		<u>1,037</u>
	At 31 March 2022		<u>2,100</u>
10	Debtors	2023	2022
		£	£
	Trade debtors	85,255	50,631
	Prepayments and accrued income	2,797	2,058
	Other debtors	<u>50,000</u>	<u>50,000</u>
		<u>138,052</u>	<u>102,689</u>
11	Creditors	2023	2022
		£	£
	Trade creditors	11,138	9,597
	Taxation and social security costs	7,123	5,368
	Pension fund	3,427	2,645
	Other creditors	920	275
	Accruals	<u>15,163</u>	<u>16,579</u>
		<u>37,771</u>	<u>34,464</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

12 Funds analysis

2022/23	At 1 April 2022 £	Income £	Expenditure £	Transfer £	At 31 March 2023 £
General funds	<u>380,045</u>	<u>394,141</u>	<u>(253,350)</u>	<u>(22,505)</u>	<u>498,331</u>
Designated funds:					
LINK Communications Post/costs	61,756	-	(9,410)	-	52,346
Food and Farming	4,700	-	-	-	4,700
Brexit Communications	12,898	-	(223)	-	12,675
Discretionary Project Fund	-	-	(10,180)	17,000	6,820
	<u>79,354</u>	<u>-</u>	<u>(19,813)</u>	<u>17,000</u>	<u>76,541</u>
Total unrestricted funds	<u><u>459,399</u></u>	<u><u>394,141</u></u>	<u><u>(273,163)</u></u>	<u><u>(5,505)</u></u>	<u><u>574,872</u></u>
Restricted funds:					
Ocean Recovery	66,132	107,504	(92,178)	-	81,458
Food and Farming	1,300	-	-	-	1,300
EDI Project	-	16,169	(21,674)	5,505	-
Agricultural Campaign	28,290	70,000	(50,904)	-	47,386
Conservation Translocation	-	19,411	(19,387)	-	24
A Circular Economy for a Fairer Footprint	349	33,391	(32,717)	-	1,023
Total restricted funds	<u>96,071</u>	<u>246,475</u>	<u>(216,860)</u>	<u>5,505</u>	<u>131,191</u>
Total funds	<u><u>555,470</u></u>	<u><u>640,616</u></u>	<u><u>(490,023)</u></u>	<u><u>-</u></u>	<u><u>706,063</u></u>

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

12 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
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 2023

12 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.

LINK Communications post and costs

The year started with £32,000 allocated to LINK Communications, looking forward to covering Communication Officer salary and costs. Some costs generated by the postholder between March – May 2023 were covered by this. The majority of spend in this period however was to cover short term consultant costs, brought in following the resignation of the officer in May 2022. Further recruitment for the post resulted in successful recruitment in March 2023. We ended the year underspent on this budget line, owing to the vacant post.

Food and Farming

LINK's Food and Farming group continue to hold £6,000 of funds across designated and restricted funds towards a new project launching in 2023/24.

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 last year on website updates and maintenance, public attitude research, branding and petitions and a further £223 in the current year

Discretionary Project Fund includes:

- *Farm for Scotland's Future workshop*

The Farm for Scotland's Future campaign held a facilitated workshop to provide information about the campaign and how and why to get involved. The event was supported by facilitator Alan Caldwell, with three expert speakers. 262 tickets were allocated. The workshop was supported by £420.

- *30x30 report*

The Wildlife Group commissioned design of their 30x30 report with funding of £2,000. The report is used in advocacy around developing legislation to improve protection of nature on land and at sea and is part of the ongoing advocacy in advance of the proposed Natural Environment Bill. The report has a limited print run and copies are used at Party Conference events when needed.

- *Governance Group Independence for Nature*

The Governance group received funding of £4,000 to support a RSPB Scotland-led commission of a report from IEEP, looking into constitutional implications for nature protection in Scotland. The report is for internal use and informs LINK's advocacy work in relation to developing Scottish and UK constitutional proposals.

- *Food and Farming Group: design of Farm for Scotland's Future: the case for change report*

LINK's Food and Farming Group received £1,440 to cover design costs of their commissioned report into the case for change from the Agricultural Bill. The report is available online and has a limited print run and copies are used at Party Conference when needed. The report informs group advocacy for the necessary changes in the forthcoming Agricultural Bill to meet Scottish Government's nature and climate targets.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

12 Fund analysis (continued)

Green Recovery - Poll

The Green Recovery group received funding of £1,440 in 2020/21 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 in 2021/22 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.

Legal Governance Support

Funding of £9,275 was allocated in 2020/21 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 in 2021/22 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](#).

Deer

The Deer Group received a £5,000 contribution in 2021/22 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.

Save Scottish Seas

2022 – 2023 is the second year of support from John Ellerman foundation for the ocean recovery work. The project works to deliver the advocacy aims in LINK's Ocean Recovery Plan. The project is also supported by William Grant Foundation. The project funding supports two project officers, one full time and the other part-time. Both work closely with the Marine Group to coordinate and manage a very diverse workload that responds in large part to the very busy policy schedule set by Scottish Government but who also lead proactive work on the revamped Save Scottish Seas campaign, also supported by LINK's Campaign Coordinator. LINK's Chief Officer and Advocacy Manager have also been providing support to the Marine Group, following adverse developments around Highly Protected Marine Areas (HPMAs). The Group were also awarded funding for research work from the Marine Protected Areas Fighting Fund in May 2022: this funding has been carried over into 2023 for spend and completion by the end of September 2023.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

12 Fund analysis (continued)

Equality, Diversity and Inclusion (EDI) project: Nature for All

National Lottery Heritage Fund support for LINK's EDI initiative, Nature for All, awarded in January 2022 has supported the recruitment of LINK's EDI Officer on a 3 year project. The Project is supported by a Project Steering Group drawn from LINK members and CEMVO, project supporters. Since her appointment in September 2022, the Project Officer has run the annual EDI member survey, giving an updated assessment of member needs in relation to support and training for EDI development and roll out, and started to identify member online resource needs ready for the online hub design and roll out in 2023. LINK's 2022 Congress in September 2022 marked the launch of the project with a series of workshops, led by CEMVO staff and LINK's new EDI Officer. Support was also provided to Sea Scotland Steering Group 2022 to help them widen access to the conference. The project has a dedicated web page on LINK's website.

Agriculture campaign: Farming for Scotland's future

LINK's campaign continued to receive significant support from members, totalling £75,000 from WWF Scotland, Woodland Trust Scotland, Scottish Wildlife Trust and RSPB Scotland. This supported the launch of the campaign at the Highland Show in June 2022 with its dedicated webpage. The campaign has delivered one opinion poll and an e petition and the production of online and hard copy books for the Cabinet Secretary and use at events, 1 reception and two supporter webinars. The campaign commissioned Ellie Brodie to produce a report on the case for change. The report is used in advocacy by the Food and Farming Group as well as by the campaign. The campaign is supported by 28 member organisations.

Prioritising conservation translocations for Scotland

Between December 2022 and March 2023, LINK undertook a short term contract to produce provisional 'discussion material' for the National Species Reintroduction Forum (NSRF) and others. LINK employed a consultant, Jacqueline Norwood, to coordinate two workshops, support member input into the project and ensure wide input from Wildlife group members. A final report accompanied a spreadsheet of 81 species in seven species groups. The species were identified as suitable for consideration for conservation translocation in Scotland and were identified through the application of expert opinion. The report detailed the process adopted, and considered how the list should and should not be used, assessed risks and opportunities of this approach to conservation translocation. Recommendations on next steps were also offered. Since the report submission, the NSRF is taking the process forward. 3 LINK members sit on the Forum, and LINK's Advocacy Officer is now LINK's contact point for the Forum.

A Circular Economy for a Fairer Footprint

Friends Provident Foundation funding ended in October 2022. Alongside this, Scotland's Circular Economy Bill has suffered ongoing delay and was only introduced into Parliament in June 2023. This was after the end of all funding for the project and post.

However, with changes in budget spend, LINK was able to carry over, with the funder's permission, project underspend from 2021 – 2022 into 2022 - 2023. This enabled LINK to retain the Project Officer for the full 12 months. During this time, the Project Officer continued to support LINK's Sustainable Economics Group and coordinated LINK responses to two Government consultations, coordinated a workshop and support materials to enable Circular Scotland coalition members to respond and maintain their own advocacy.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

12 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.

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	1,037	-	1,037
Net current assets	<u>573,835</u>	<u>131,191</u>	<u>705,026</u>
Net assets at 31 March 2023	<u><u>574,872</u></u>	<u><u>131,191</u></u>	<u><u>706,063</u></u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	2,100	-	2,100
Net current assets	<u>457,299</u>	<u>96,071</u>	<u>553,370</u>
Net assets at 31 March 2022	<u><u>459,399</u></u>	<u><u>96,071</u></u>	<u><u>555,470</u></u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

14 Operating lease commitments

Buildings	
2023	2022
£	£

Total commitments under non-cancellable operating leases are as follows:

Expiry date:

Within one year	5,048	10,858
Between one and five years	1,758	5,976
	<u>6,806</u>	<u>16,834</u>

15 Analysis of changes in net funds

	At 1 April 2022	Cashflows	At 31 March 2023
	£	£	£
Borrowings	-	-	-
Cash at bank	<u>485,145</u>	<u>119,600</u>	<u>604,745</u>
Net funds	<u>485,145</u>	<u>119,600</u>	<u>604,745</u>

16 Related party transactions

During the year the charitable company received subscriptions from eleven (2022: twelve) organisations associated with the charitable company's trustees amounting to £52,286 (2022: £48,072). Subscriptions are paid at the same rates available to other members. The charitable company also received grants and donations from three (2022: five) of the organisations totalling £34,537 (2022: £31,900).