

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2025

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:	James Curran – Chair (appointed 21 November 2024) Charles Dundas – Chair (resigned 21 November 2024) Aeden Smith – Vice Chair James Woodhouse – Treasurer Eric Baird Karen Blackport Lucy Graham (resigned 21 November 2024) Kevin Lelland (resigned 30 April 2024) Alan McDonnell Arina Russell Helen Senn Bruce Wilson (appointed 21 November 2024) Kathy Wormald
Company Secretary:	Dr Deborah Long
Solicitors:	J&H Mitchell WS 51 Atholl Road Pitlochry PH16 5BU
Auditors:	MHA Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD

Scottish Environment LINK

Chair's Foreword

This report once again proves how much Scotland needs LINK. Approaching 50 member organisations, we co-ordinate environmental expertise and practical knowledge across all aspects of our land, rivers, seas, and skies. We speak up on behalf of around half a million subscribers to our member organisations who want to see urgent progress in reversing the continuing damage to our irreplaceable environment.

This report demonstrates how we argue that Nature is not only our life-support system, but is also essential to our health and wellbeing and, as Scottish Government states, supports over £40 Billion per year to the Scottish economy and around 260,000 jobs. Each and every sector of Scottish society benefits, and every sector should work to preserve our natural heritage. This is vital since there has been, and there remains, a chasm between environmental rhetoric and reality. National ambition is not matched by delivery. Over the years this is dangerously undermining public trust in our political structures and public services.

Commitment, dedication, enthusiasm and optimism are the life-blood of LINK and its members. We know we can do so much better here in Scotland and we will continue to offer all of our skills in demanding and striving for a nature-rich, thriving, and lasting future for the people of Scotland.

LINK Chair, Professor James Curran MBE FRSE

Scottish Environment LINK

Message from Chief Executive

2024 into 2025 has been a year of challenge and opportunity. The need to protect and restore Scotland's environment has never been greater, and will become more so as climate change bites and the drivers of biodiversity loss remain so powerful. Resources available to support action for the environment are insufficient, whether that is public and private funding to restore nature and protect our environment or whether that is LINK member resource to retain and build the level of capacity required at this crucial time. LINK and our members are all feeling the squeeze between tighter resources and an ever expanding demand for our input and action. We are also in an era where society is distracted and political will is being diverted and displaced.

But we know that the public continue to value nature. They are helping to amplify messages to policy makers about how important a healthy natural environment is to people living across Scotland, how much they value it for themselves and how much they want to see things improve for their children and grandchildren. Their support for the Scotland Loves Nature campaign is vital in helping us get our sometimes difficult-to-hear messages across to policymakers who are now facing tough decisions about land and sea management, access to nature and access to justice. A healthy natural environment remains high on business lists of concerns too and the World Economic Forum has consistently listed environmental factors as the top four of 10 year risks since 2022.

This last year and the coming one are both crucial as we look towards a new Parliament in Scotland from May 2026. With only four years left to 2030, when science is clearly showing progress must have been made towards the global nature targets and the climate targets, it has never been more important for LINK members to be able to work together for a bigger impact over a wide range of priorities. That is why LINK is focussing on what we can do as a network to achieve the best outcomes for Scotland's environment. LINK brings together huge amount of expertise, knowledge, commitment and passion and together we spend our resources wisely to share the burden and to try and make better policy for the environment. But that resource is not endless and with increasingly stretched public finances and ephemeral political commitment to long term solutions for nature and climate, we are planning more effectively and more ruthlessly.

This is necessary: we are fighting mis- and dis-information and we want to provide the space for public voices to be heard and for politicians to act. This is even more important as Scotland moves into a new Parliament. With Link's network growing bigger, we can reach more widely and together we will be more effective.



LINK Chief Executive Dr Deborah Long, FRSGS

Scottish Environment LINK

TRUSTEES' REPORT

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](#) 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 21 November 2024, Lucy Graham stood down, having served three consecutive terms. Kevin Lelland had resigned when he left the sector in April 2024. Kathy Wormald stood down and was re-elected into her second term. Members elected Bruce Wilson as a new trustee. Karen Blackport and James Woodhouse were agreed as Co-opted members. Charles Dundas stood down, having served as Chair for seven years. James Curran, a LINK Honorary fellow, agreed to serve as Chair for 12 months and was recommended for co-option, as Chair under Article 46(d), to the membership by LINK Board. James Woodhouse was elected as Treasurer and Aedan Smith as vice chair. The role of LINK President remains vacant. There were four new Honorary Fellows appointed this year, Helen Todd, Jenny Mollison, Mike Daniels and Kevin Lelland, all of whom have long associations with LINK.

Four Board meetings maintained oversight on LINK's priorities, budget, risk register, policies and procedures. LINK's finances are strong thanks to sustained membership and trust funding support for core work, with continued support of Esmée Fairbairn Foundation and William Grant Foundation. There are continuing challenges in project funding for our economics and marine work. 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 2025, demonstrating its value to members and LINK Groups.

Management of the network on a day-to-day basis is the responsibility of the Chief Executive and senior staff team. LINK operates hybrid working from offices in Edinburgh and Perth, supported by our policy on flexible working. LINK Group and network meetings are held online to maintain full accessibility to members. During 2024, the Chief Executive with support from LINK Chair conducted a team restructure and salary review. This was fully implemented by March 2025 and oversaw the promotion of two senior managers to Director level and a restructure of two teams for advocacy and operations under the newly created Director posts. The maternity Finance and Operations Manager opted not to return to LINK and a new post was created, Finance and Operations Director, appointing Donna Banks. Time limited project funded posts for the Farm for Scotland's Nature advocacy support post and LINK's long running Sustainable Economics post both came to an end in 2024 as project funding ran out and could not be replaced. All staff have participated in training throughout the year, designed to support their own development needs, identified through LINK's Professional Development Review process.

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Trustees' Report

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.

LINK published our latest [corporate strategy](#) in October 2024, taking the network to 2030. The strategy had been co developed with members and LINK Board over the preceding 12 months. Link's 3 strategic objectives remain highly relevant today and continue to structure the organisation's work: a sustainable Scotland, a strong voice and an efficient network.

Year in Summary – LINK Vision and 3 Strategy 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

Strategic Objective 1: A Sustainable Scotland

Reacting to the External Landscape

Although the environment was a clear priority in Scottish Government at the start of 2024, the end of the SNP – Green Bute House agreement, the appointment of a new First Minister and an early election in Westminster increased the network's concerns over the Scottish Government's commitment to the environmental statements in its manifesto. It is against this increasingly uncertain background that LINK and its members continue to raise the importance of a healthy planet, able to sustain nature as well as humans.

With just over 12 months to the next Scottish election in May 2026, LINK has focussed on key priorities for Scotland's environment for the current Parliament. It continues to be a very busy time for the network, with many consultations and developing legislation.

The commitment to a Natural Environment bill, covering deer management, protection on land and at sea through 30x30 commitments and targets to meet Scotland's commitment to the Global Biodiversity Framework, is a priority across all LINK Groups.

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TRUSTEES' REPORT

Achievements and Performance (continued)

This is why LINK launched a new campaign, Scotland Loves Nature in the summer of 2024 to raise the political profile of nature restoration with the primary ask of including the Natural Environment Bill in September's Programme for Government.

The publication of the draft Natural Environment Bill in February marked the success of long-running efforts by LINK, first through the Fight for Scotland's Nature campaign and now through the Scotland Loves Nature campaign, to secure legal targets for nature recovery. The Bill itself has been influenced by LINK's [targets report](#) and includes welcome measures to improve deer management. We have engaged with the Government's Bill team to strengthen the legislation further and have also engaged with committee members. LINK and a number of LINK members have given evidence to relevant committees as the Bill develops.

We were disappointed by the inclusion in the draft Bill of sweeping powers to modify EIA and habitats regulations. These enabling powers come in the context of a UK Government which has vocally criticised environmental protections as a blocker to growth. Our approach was to seek to work with the Government ahead of Stage 1 to find an acceptable compromise, while making clear that we will be vocally critical of the legislation if necessary.

Prior to summer recess, both the Agriculture and Rural Communities and Circular Economy Bills completed their passage through parliament. Both Bills were the subjects of LINK campaigns and our influence has been evident in their development – though, as framework legislation, the most important actions will come later. We have published reflections on the successes of the [Farm for Scotland's Future](#) and [Circular Scotland](#) campaigns.

Following the General Election, we are working to build stronger links with the Scotland Office and UK Labour. Our immediate priorities included the [Internal Market Act](#) (IMA), on which we published an influential report in January 2025, making clear the negative impacts of the Act on environmental and social policy development. Our report on the IMA received media coverage, was referenced in parliament by the Deputy First Minister, and was cited in the Scottish Government's publication on the Act. LINK was also invited to attend a UK Government roundtable as part of their review of the Act. As a result, LINK has talked to both the UK and Scottish governments about the issues raised. Our second focus was UK-wide funding for agriculture and peatland restoration, on both of which progress has been limited.

While we know that public support for the environment and for positive action grows, it has been clear that we need to continue to demonstrate this public support to political leaders. This is why over the summer 2024, we commissioned Diffley Partnership to undertake a research project examining both Scotland-wide and rural attitudes to nature issues through opinion polling and focus groups. This research achieved helpful media coverage and was discussed at our briefing event in September 2024. We have published the [full research](#) and a [blog](#) highlighting some of the issues raised. While we know that the public remain deeply concerned about climate change and the natural environment, environmental policymaking continues to be seen as sensitive and high-risk by policymakers, which requires ongoing high levels of intervention by LINK and its members. LINK continues to make the case for the planet and future generations by continuing to highlight the value of Scotland's natural resources and the need for urgent action to address the climate and nature crises.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK has developed with members our 2026 Scottish election manifesto, which has a focus on delivery against legal targets and the ambitions of the biodiversity strategy. The LINK manifesto was completed and designed in March 2025. With its public launch planned for September 2025, we also started to engage with the parties on their manifesto preparation. LINK attended a Labour roundtable on manifesto priorities in February.

This manifesto will be supported with a series of planned publications and events over the next 12 months.

We have published interim work on public and private funding and commissioned research into strategic land use, published in a report in January, [the future of strategic land use planning](#).

We are hopeful of commissioning research into community engagement in marine planning, subject to funding in 2025. These various pieces of work feed into our manifesto work, and we have open discussions with LINK groups on their priorities.

While demand for action increases from members and the public, LINK and our members remain resource-constrained so it is vitally important that we remain solutions focused, engaging with government and politicians on a cross-party basis, and working to keep nature recovery and the health of the environment as popular, mainstream demands.

Interactions with Parliament and Government

LINK works to be and amplify a strong voice for the environment at Scottish Parliament through active relationships with Parliament and Scottish Government. LINK maintains regular quarterly meetings for members with Cabinet Secretaries and Ministers whose portfolios fall within LINK group interests, coordinating priority agenda items from LINK Groups and sharing notes with members afterwards. Post-meeting letters summarise topics covered and are published on the member only section of the website. LINK has strong links with Special Advisors for both Greens and SNP.

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

The Parliamentary reception organised by LINK at the Parliament in September 2024 was on the theme of Communities of Place. it was very well attended by MSP's, partners and stakeholders, LINK members, and Honorary Fellows. It featured an introduction from LINK's Chief Officer and 3 short films available [here](#).

Cross party groups support: LINK continues to provide secretariat support for one Cross Party group on Nature and Climate. Three meetings were held, with agendas and speakers organised by LINK and LINK members. Topics covered included the role of forestry in the climate and biodiversity crisis and the role of natural capital finance in achieving Scottish Government's commitments on climate and nature'. With no funding for our economics work, we no longer have capacity to support the Circular Economy CPG.

Party Conferences: LINK hosted a fringe event at the SNP conference on 31 August 2024 on the future of environmental policy with panellists from LINK staff, LINK members and Gillian Martin MSP (Cabinet Secretary for Net Zero and Energy).

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK jointly hosted a fringe event with RSPB Scotland at the Scottish Liberal Democrats conference on 16 November 2024. The focus was on why we need a nature positive economy and how governments and the private sector can support bolder and more effective action for nature, climate and people.

LINK also hosted a fringe event with Stop Climate Chaos Scotland and SERA, the internal Labour environmental group, at the Labour conference on 21 February 2025. The event focused on the need for parties to adopt pro-environmental policies ahead of the next election.

Over the past 2 years we have had a presence at SNP, Conservative, Labour, Green and Lib Dem conferences.

LINK continues to convene 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. Convenors suggest agenda items and attend when relevant. Updates are provided at Group meetings.

Strategic Objective 2: A strong voice

How LINK worked

LINK has 15 active [working groups](#). Groups are member led with convenors and vice convenors drawn from the membership. Groups agree annual work plans and report on progress at online Networking and Strategic Planning meetings every 6 months.

LINK Groups meet online, enabling more members to contribute. Advocacy, Media and Equality, Diversity and Inclusion training for members all took place online this year. We held 3 face to face networking opportunities: our Parliamentary reception at Holyrood in June 2024; our Congress in October 2024 in Perth and our festive reception in December in Edinburgh.

Use of online tools supported greater coherence and maximised 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 12 reports, 19 briefings, 27 consultation responses, 6 pieces of written evidence, supplemented by oral evidence. We took part in a wide range of external stakeholder groups, listed [here](#); the member representatives and staff acting on behalf of the sector. We wrote to Minister and Government agencies, publishing 3 of these letters on our website. We published 26 Press releases, 30 blogs and commissioned 17 films. All were the product of the consensus developed by our members and several were supported by or developed with other organisations too.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

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](#), [facebook](#), [LinkedIn](#) and [YouTube](#). LINK took the decision this year to no longer post on twitter, despite it being our most active social media tools. We now post on [bluesky](#) in addition to the channels above.

On Instagram, our following is steadily increasing by another 27% during this period. Our Facebook account is still building back up following the hack in 2023 but remains a long way behind pre hack figures. Our LinkedIn reached just over 169,000 people, and we received over 6,500 YouTube video views. Our Bluesky account has 1,700 followers. Our website page views reached more than 122,680 in this period. Our Publications page is consistently one of the top 3 views.

LINK continues to be an important partner and voice in developing and delivering environmental policy in Scotland and LINK has been able to open more doors for members and facilitate their engagement in policy development through facilitating regular meetings with Parliamentarians and Government officials.

It is important that LINK can add value to our members in the effective communication of environmental messages to public audiences too. Our briefing events, new in 2024, have helped our members keep environmental issues in the public discussions.

LINK campaigns and initiatives

Nature Champions

2024 was another successful year for LINK's Nature Champion initiatives. This was marked when LINK's Nature Champion initiative was awarded CIEEM's NGO impact of the year award 2024.

This initiative goes from strength to strength: by the end of March 2025, there were 100 Nature Champions, 77% of MSPs, representing 106 species and habitats. Activity included two group site visits supported by staff, including a boat trip to Bass Rock with 9 MSP Nature Champions. These were hosted by member bodies. [Four newsletters](#) kept MSP Nature Champions and member hosts in touch and inspired to do more. MSP Champions have raised 10 Parliamentary motions and 19 Parliamentary Questions, and 14 other types of engagement including photo opportunities, individual meetings and sponsoring/attending relevant events.

With only 12 months left to the end of the Parliament, LINK ran a member workshop in October 2024 to support member hosts to engage with their champions to make the most of the remaining time available with them, but also to ensure that MSPs finish this Parliamentary session eager to engage in the initiative in the next Parliament (if re-elected,) and can recommend it to new MSP colleagues.

Save Scottish Seas

The [Save Scottish Seas](#) campaign runs alongside LINK's marine recovery and advocacy work, which is led by the Marine Group. Two Advocacy Officers coordinate the marine advocacy work and the campaign, with support from the Marine Group and LINK staff. It runs petitions and messages to politicians about the need to protect and restore Scotland's marine environment. Our public messages throughout the campaign have been strongly focused on reducing conflation between the previously proposed HPMA policies and the long-standing process for establishing fisheries management measures MPAs. These continue to be politicised by some commercial marine interests.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

In January 2025, we published a selection of the powerful messages our supporters had written to Cabinet Secretary Gillian Martin about protecting Scotland's seas: [‘Dear Cabinet Secretary, we love Scotland’s seas. Please protect them before it’s too late.’](#)

In March 2025 we ran a webinar, [‘Bringing Scotland’s seas back to life’](#), about the urgent need to protect our marine protected areas, attended by around 150 people.

Sea Scotland 2024

[Sea Scotland 2024](#) took place in June 2024 at Stirling Court Hotel and brought together experts, policymakers, industry leaders, and communities to explore the ways forward to ensure a sustainable and responsible management of Scotland's marine environment. The conference explored how to address the challenges and opportunities in sharing our blue space and explored strategies for its conservation and equitable use. A [blog summarising the conference](#) was produced.

The day before the main conference, the Sea Scotland team ran the in-person workshop dedicated to young people (18 to 30). The sessions covered everything from understanding policy jargon, reflecting on the Sea Scotland 2024 theme “Sharing our Blue Space”, and helping young people to develop a personal strategy on how to get the most out of their conference experience.

The Sea Scotland 2024 and “Making Waves: Sea Scotland Youth Voices” reports are now published on the [Sea Scotland website](#).

Scotland Loves Nature

LINK's latest campaign, [Scotland Loves Nature](#) was launched on 17 July 2024 with the backing of 37 LINK members and six external organisations.

Our first e-action in August 2024 asked people to write to their MSPs, asking them to write to John Swinney, calling on him to bring forward the Natural Environment Bill in the Programme for Government in September 2024. By October, through our ‘write to your MSPs’ e-action, 1,543 people had sent a total of 13,140 emails. Every single MSP received emails from their constituents.

Our first big win on 4 September 2024 came when John Swinney announced as part of his Programme for Government that the Scottish Government will introduce a Natural Environment Bill that will establish the framework for legally binding nature recovery targets

Through the autumn of 2024, the [Scotland Loves Nature](#) campaign focused on funding for nature. We then ran a petition calling on the Scottish government not to cut nature funding in its draft budget in December, which got 4,779 signatures.

The campaign passed a significant milestone on 19 February 2025 when the Natural Environment Bill, with provision for legally binding nature recovery targets, was introduced to parliament. Our Scotland Loves Nature campaign attended the parliament for a photocall with party leaders on 13 March 2025, which was attended by Kate Forbes, Lorna Slater, Patrick Harvie, Alex Cole-Hamilton and Anas Sarwar.

In March 2025 we launched our [‘Declare your love for nature’](#) e-action, which asked people to write personal messages about their love for Scotland's nature. These messages will be used over the summer of 2025.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Farm for Scotland's Future

Between April and June 2024, the Farm for Scotland's Future ran an e-action asking people to write to their MSPs about the Agriculture and Rural Communities Bill. More than 800 people took part, sending over 7,000 emails to MSPs.

At the start of May 2024, LINK and 20 member and external organisations [wrote an open letter to Mairi Gougeon](#), calling for a marked increase in the pace and scope of change in Scotland's farm support system to enable farming to meaningfully contribute to Scotland reaching Net Zero. [This was covered in the Scotsman](#) (4 May).

The passage of the Agriculture and Rural Communities Bill through the Scottish Parliament and becoming an Act in June 2024, marked some significant wins for the campaign. In August, we published a blog looking at what the Farm for Scotland's Future campaign achieved, how far the Agriculture and Rural Communities Bill gets us, and what still needs to change: [Farm for Scotland's Future: what we achieved](#). This was emailed to our supporters.

With the Bill becoming an Act, the Farm for Scotland's Future campaign became less of a focus for LINK resource. The campaign website remains accessible as an archive and LINK's Food and Farming Group continues its work to ensure the new Act is implemented for the benefit of Scotland's environment.

Investing in capacity and resources

Equality, diversity and inclusion

LINK's Equality, Diversity and Inclusion project - *Nature For All*, is supported by 12 member bodies on the project steering group. Seven training sessions were delivered in this period through the Nature for All project: Disability Confident training was provided to 34 member body staff and a total of 40 member staff attended training on Equality Impact Assessment templates, producing Diversity Action Plans, EDI data collection, storage, use and benchmarking.

The [Nature for All resource hub](#) is a live resource and is well used by members. Members access all project materials, templates and links to helpful resources through the hub.

The Scottish Environment EDI Network, coordinated as part of this project, held its first meeting in July 2024. This network aims to facilitate dialogue around equality, diversity and inclusion in the environment sector, 24 individuals attended its first meeting.

LINK is now a Disability Confident Employer level one, working towards obtaining level two. LINK is leading by example and reviewing all organisational policies and procedures and ensuring that these fully incorporate EDI good practice.

The Nature for All project works closely with CEMVO Scotland and Scottish Refugee Council. The project also maintains links between LINK member work on EDI and parallel work in NatureScot and our sister links in England, Wales and Northern Ireland.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Funding for the environment

Public funding developments

LINK is a key voice for public funding for environment, through budget asks for the environment and environmental agencies and through representation on key fora. LINK's CEO and 7 members representatives sit on NatureScot's Conservation Funder Forum, which meets occasionally. It is a forum to discuss nature finance and perspectives are usefully shared on the role of public financing as well as private financing.

LINK continues to support Scotland's Nature Restoration Fund, which through its support of a wide range of nature restoration projects across Scotland, is proving helpful in illustrating what can be achieved through relatively small and very short term funding awards. LINK's CEO sits on the Grant and Oversight Panels and advises on effective use of Nature Restoration Funds for ecological outcomes.

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. The group is working on new areas of work, building on quarterly update meetings and providing funding advocacy support to LINK's CEO, who represents sectoral interests in wider discussions with Government and funders.

Strategic Objective 3: An effective and efficient network

Membership increased to 48 organisations and interest in membership continues to grow. In 2024, we were delighted to welcome Borders Forest Trust, Atlantic Salmon Trust and Verture to the membership. Membership engagement in activities remains good and is illustrated below.

LINK Internal meetings and workshops

LINK holds our networking and planning meetings online to support wide engagement from members located across Scotland. Attendance at the online Network meetings in June and November was strong with input from convenors and vice convenors, member reps and Honorary Fellows. These meetings focused on group work plans, campaign developments and plans for the upcoming election. These meetings provided a high level update on policy contexts, campaign priorities, identification of new priorities and opportunities, informing priorities ahead for member resource allocation, staff, and funding support through LINK's Discretionary Project Fund. The meetings usefully included member body updates on their future work plans.

LINK's Congress took place in Perth on 9 October 2024, themed Tackling false narratives: environment and conservation in the age of dis- and mis-information, with a report for members available through the member web pages. 35 people attended drawn from 16 member organisations with Board and Honorary Fellows. Key note speakers were Councillor Heather Anderson from Dundee City Council and Jason Ormiston from NatureScot. 3 workshops were run by LINK staff and 2 member bodies.

The festive reception held in Edinburgh was well attended by MSPs and much appreciated by members as a networking opportunity. MSP Nature Champion of the year awards were made to recognise the dedication of MSP Nature Champions, including a special commendation to Audrey Nicoll as Champion for the freshwater pearl mussel.

Scottish Environment LINK

TRUSTEES’ REPORT

Achievements and Performance (continued)

In addition to the regular group meetings, LINK held a face to face meeting for member CEOs in August 2024, providing the opportunity to exchange information and share experiences and use LINK’s new strategic plan to support their own priorities. 21 member CEOs took part.

LINK’s Director of Policy and Engagement and the Advocacy team ran four highly successful advocacy training sessions this year. In June – July 2024, 4 sessions welcomed 52 participants from across the membership.

We held two briefing events one in September 2024 and March 2025. On 10 September 2024, the event looked at what was next for nature, drawing on the Scotland Loves Nature campaign. Members, RSPB Scotland and Scottish Wildlife Trust gave short presentations followed by Q and A with the audience of 34, who included journalists, parliamentary researchers and non member eNGOs. On 26 March 2025, we ran a joint event with Coastal Communities Network around protecting our seas and coastal communities. The panel included LINK staff and members and two non member eNGOs, again followed by Q and A with the audience of 23 attendees. Both events were very well received.

LINK in numbers



Partnerships and Collaborations

LINK is now one of only two organisations who are full members of the European Environment Bureau (EEB). There are 2 Associate Members. This decline in membership has happened since Brexit and is also the result of tightening budgets. LINK continued to support Lloyd Austin, as the UK Council member for EEB, who is standing down in 2025. Dan Paris has been elected to become the new EEB Council rep for the UK. The benefits LINK can pass onto our own members though membership of EEB are valuable as well as retaining the ability to both influence relevant EU advocacy and keep an eye on developing policy for the purposes of implementing Scotland’s commitment to keep pace with the EU. LINK is a corresponding member of the European Environment Bureau’s agriculture and biodiversity committees.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK remains actively engaged with the World Conservation Union (IUCN).

During the year, LINK campaigns, including Save Scottish Seas and Scotland Loves Nature and Farm for Scotland's Future were supported by more than 46 other organisations. LINK regularly supports other networks including Stop Climate Chaos Scotland, Future Fisheries Alliance and Scotland's Rainforest Alliance and provides the secretariat for a Cross Party Group at Scottish Parliament on Nature and Climate.

Collaboration with the Environment Links UK remained strong, with regular Director catch ups, including a face to face meeting in Chester, which focussed on cross border UK work.

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. We have six current and active organisational supporters.

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, Mike Daniels, Roger Crofts and Stuart Housden.

Financial Review

Summary of Income

LINK has total income for the year of £522,744 (2024: £473,750) and expenditure of £ 592,243 (2024: £572,668), resulting in net expenditure for the year of £69,499 (2024: net expenditure of £98,918), of which there was net expenditure on unrestricted funds of £32,080 (2024: net income of £86) and net expenditure on restricted funds of £37,419 (2024: £99,004). At 31 March 2025, LINK has total funds of £537,646 (2024: £607,145), made up of unrestricted funds of £537,113 (2024: £574,958) and restricted funds of £533 (2024: £32,187).

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 39% of LINK's funding for essential services. Government support accounts for 14% of total income. This protects LINK's independence and integrity.

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 Link is grateful to Craighish Trust for an unrestricted grant of £5,000.

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.

Scottish Environment LINK

TRUSTEES' REPORT

Financial Review (continued)

Restricted Projects

LINK's Equality, Diversity and Inclusion project, Nature for All is supported for 3 years to September 2025 by National Heritage Lottery Fund. LINK's Ocean Recovery work received a 12-month grant support from Esmée Fairbairn Foundation while we continue to look for longer term funding. LINK's sustainable economics work is no longer supported: we were unable to find funding to retain economic expertise within LINK. WWF Scotland, Orsted, NatureScot, Howell Marine Consulting, Scottish Government and Marine Conservation Society supported Sea Scotland 2024. APRS, RSPB, WWF, RZSS and British Dragonflies supported the Scotland Loves Nature Campaign.

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 six 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 agreed to revise down the amount held in reserves given difficulties in restricted funding. The Board estimates this as approximately £207,165 in unrestricted funds. At present LINK's free reserves amount to £537,113. The trustees maintain a 5-year forward funding projection and are well aware of the need to ensure that they keep a firm control on fixed and establishment costs.

Funding and Support

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

Together with membership subscriptions, total member organisation contributions account for 59% of all contributions (both core and restricted) to LINK (comparing with a 50% contribution in 2023-24). The time voluntarily committed by member organisations on collective work carried out under LINK auspices over the year equates to around £405,235 or over 1,515 days.

Scottish Environment LINK

TRUSTEES’ REPORT

Financial Review (continued)

LINK is also very pleased to acknowledge and thanks funders for the year to 31 March 2025:

Funding type	Funder	Support for
Core	Member subscriptions	Core funding and support
	Organisational Supporters	Core funding and support
	NatureScot	Core funding and support
	Scottish Government	Core funding and support
	Environment Directorate	
	Esmee Fairbairn Foundation	Core funding and support
	William Grant Foundation	Core funding and support
	Craighish Trust	Core work
	Donations	Core funding and support
Restricted	National Lottery Heritage Fund	Nature for All
	RSPB Scotland	Public attitude survey
	WWF Scotland	Sea Scotland 2024 and Scotland Loves Nature Campaign
	Orsted	Sea Scotland 2024
	NatureScot	Sea Scotland 2024
	Howell Marine Consulting	Sea Scotland 2024
	Scottish Government	Sea Scotland 2024
	Marine Conservation Society	Sea Scotland 2024
	APRS	Scotland Loves Nature Campaign
	RSPB Scotland	Scotland Loves Nature Campaign
	RZSS	Scotland Loves Nature Campaign
	British Dragonflies	Scotland Loves Nature Campaign

Risk management

Risk is reviewed at least annually at Board level, with some responsibilities delegated to senior management staff. Trustees receive quarterly updates on significant risks, consequences and planned action over the next quarter. The full annual review of the risk register was undertaken by the Board on 22 January 2025. No new risks were added. The Board approved the updated Risk register for 2025.

Carbon accounts

LINK’s sixteenth [Carbon Accounts](#) report, April 2024 – March 2025, was issued in October 2025. The report takes account of travel and office carbon emissions. Total carbon emissions from LINK’s business activities has increased from 2023 – 2024, reflecting a increase in carbon emissions from travel with international events attended by more staff. Overall, our total Carbon Emissions for the year equated to 5.98 metric tonnes – an increase of 0.7 tonnes on 2023/24.

Scottish Environment LINK

TRUSTEES' REPORT

Looking Ahead Through 2026 and Beyond

As Scotland moves into the final year of the current Parliament, the continuing squeeze on public finances and with more vocal, well organised anti-environment messaging, LINK will be focussing on agreed key priorities. LINK's corporate strategy and theory of change provides the framework for this. LINK's Congress on dis- and mis-information was useful in sharing tactics and LINK and our members are adopting our approaches to counter balance these arguments more effectively.

This includes ensuring that the public also has a voice in Parliament and finding ways to make sure policy makers hear those voice. This is a thread of work that we will continue, using innovative public opinion testing, campaigns to enable people to send messages to policy makers, the award winning Nature Champions initiative and supporting LINK members in direct advocacy work.

There are three key areas of delivery that we are applying:

1. Targeted, impactful work with clear agreed priorities of cross network value: our approach to prioritisation is fair and inclusive and strengthens the voice of the network for Scotland's environment.
2. LINK reports are impactful pieces of work with considerable investment in time and resource. We are rolling out a more structured approach to report production, which, alongside our schedule of events, will ensure a regular output from LINK from which we can seek to lead the discussion on environmental policy. The [reports](#) section of our website highlights this work more clearly.
3. Events to bring expertise from within and outwith the network into direct conversations with policymakers and the media. In Parliament, this is through our secretariat support for the CPG on Nature and Climate, our Nature Champions initiative and coordinating opportunities for members to engage directly with policymakers. Outside of Parliament, we aim to run two events for policy makers and media per year covering key pertinent issues of network wide importance

Adopting this approach helps LINK and our members target our limited resources effectively to have impact and to maintain visibility of the environment through the next parliament. This is important because 2026 – 2030 is the key period for change if Scotland is to meet the global biodiversity targets and the climate targets. Without action at this point, Scotland will miss the targets and even more importantly fail to deliver the scale of change needed to move us towards a sustainable future and one that is worth living for future generations.

A key part of success however will also be how we navigate as a sector, what we expect to be tougher times with dis- and mis-information continuing to try and distract attention away from difficult decisions that stand up to vested interests and that need to be made now if we are to see a sustainable future. These interests are invariably better resourced than LINK members and some are adopting aggressive misinformation strategies, which have been used recently to prevent the introduction of a Deposit Return Scheme, Highly Protected Marine Areas and a new National Park for Scotland for example. LINK must be on its guard to be effective, swift in reaction when needed and careful to avoid being distracted or drawn into unhelpful or counterproductive arguments. The strategy above is the start of our journey and will, we hope, enable us to navigate the next four years as a strong voice and an effective and efficient network.

Scottish Environment LINK

TRUSTEES' REPORT

Structure, Governance and Management

Who we are

Trustee selection, induction and appraisal

LINK member organisations can elect up to nine Trustees while the Board has an option to co-opt two further trustees to secure key skills with reference to the skills audit which is reviewed annually. Trustees must declare any interests at election and a register of interests is reviewed by the Board at the first meeting after the AGM. Trustees are inducted by the Chair and Chief Officer and training opportunities are brought to the Board's attention.

Trustees and President

James Curran (elected 21 November 2024 - Chair)

Kevin Lelland (resigned 30 April 2024)

James Woodhouse (Treasurer; co-opted 21 November 2024)

Lucy Graham (Vice Chair from 1 May 2024, stepped down 21 November 2024)

Aedan Smith (Vice Chair from 21 November 2024)

Helen Senn

Kathy Wormald

Arina Russell

Alan McDonnell

Eric Baird

Bruce Wilson (elected 21 November 2024)

Karen Blackport (co-opted 21 November 2024)

President: currently vacant.

Key Management Personnel

The Trustees consider that they, together with the Chief Executive, 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 Executive

Daniel Paris, Director of Policy and Engagement

Tanyara Matore, Finance and Operations Manager, resigned 12 August 2024

Donna Banks, Finance and Operations Manager (maternity cover), Director of Finance and Operations

Rachael Fairbairn, Executive Assistant

Juliet Caldwell, Senior Advocacy Officer

Andrew Marks, Parliamentary Officer

Phoebe Cochrane, Sustainable Economics Policy Officer; contract ended 30 September 2024

Esther Brooker, Marine Policy Officer

Fanny Royanez, Marine Policy Officer

Miriam Ross, Campaign Coordinator

Morag Wells, Communications Officer

Leigh Abbott, Equality, Diversity and Inclusion Officer

Sarah Doherty, Agriculture Advocacy Officer, joined 29 January 2024; contract ended 30 July 2024

These staff were in post for the period 2024 – 2025.

Scottish Environment LINK

TRUSTEES' REPORT

Structure, Governance and Management (continued)

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 44 Honorary fellows.

Group Conveners and Vice-Conveners

Carbon Credible Group – positions vacant

Deer – Duncan Orr-Ewing, RSPB Scotland and Hazel Forrest, Scottish Wildlife Trust

Food and Farming – Pete Ritchie, Nourish Scotland and David McKay, Soil Association Scotland

Freshwater – Craig Macadam, Buglife

Governance – Lloyd Austin, Honorary Fellow

Land use and reform- John Thomson, Scottish Campaign for National Parks and Sarah Madden Woodland Trust Scotland

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

Marine and Aquaculture – Calum Duncan, Marine Conservation Society and Jessica Jones, Scottish Wildlife Trust

Planning – Esme Clelland, RSPB Scotland

Scottish Environmental Fundraising Forum (SEFF), Kathy Wormald, Froglife Trust and Sarah Kent, Trees for Life

Sustainable Economy Group – Matthew Crighton, Friends of the Earth Scotland and Bruce Wilson, Scottish Wildlife Trust

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 Andrew Weatherall, RSPB 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 2024-25 (continued)

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

Organisational supporters

Countryside Jobs Service
Crown Estate Scotland
Highland Boundary
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

TRUSTEES' REPORT

Scottish Environment LINK Outputs 2024-25

Reports

[Invasive Non-native Species in Scotland: A Plan for Effective Action](#) (May 2024)
[LINK carbon accounts 2023-2024](#) (July 2024)
[Polling results with Diffley Partnership: Measuring public attitudes in Scotland](#) (August 2024)
[Social and economic benefits of National Parks](#) (September 2024)
[Report – farming benefits of National Parks](#) (October 2024)
[LINK Annual report and audited accounts 2023 2024](#) (October 2024)
[LINK's Strategy 2024 – 2030](#) and [LINK's Strategy 2024 – 2030: summary](#) (October 2024)
[LINK 2023 – 2024 Annual report summary](#) (December 2024)
[Report – The Internal Market Act: a challenge to devolution](#) (January 2025)
[Report – The future of strategic land use planning](#) (January 2025)
[Summary of report: The Internal Market Act – a challenge to devolution](#) (February 2025)

Briefings and position papers

[Proposals for Natural Environment Bill Briefing](#) (April 2024)
[Briefing on Agriculture and Rural Communities Bill Stage 1](#) (April 2024)
[Drinking water mains leakages in Scotland](#) (April 2024)
[Briefing following the Programme for Government Roundtable on Water Resources](#) (May 2024)
[Briefing on commissioned report 'Ensuring the effectiveness of the Marine Protected Area Network in Scotland'](#) (May 2024)
[How to Finance Nature – LINK position paper](#) (May 2024)
[Tackling sewage pollution, from source to sea](#) (May 2024)
[Agriculture and Rural Communities Bill Stage 3 briefing](#) (June 2024)
[Circular Economy Bill stage 3 briefing](#) (June 2024)
[Programme for Government Asks 24-25](#) (July 2024)
[Ensuring the effectiveness of Scotland's MPA network](#) (August 2024)
[Paying for nature: Options for fiscal reform](#) (August 2024)
[Flooding Resilience](#) (October 2024)
[Hydropower and Freshwater Habitats](#) (October 2024)
[Invasive Non-native Species in Scotland](#) (October 2024)
[Farm Funding and the Scottish Budget, 2025-2026](#) (November 2024)
[Deer Parliamentary Briefing – Natural Environment Bill](#) (February 2025)
[Opportunities and challenges for Scotland's fishing sector in 2025](#) (February 2025)
[Briefing – The future of strategic land use planning](#) (March 2025)

Evidence

[LINK response to RAINE committee on Sea Fisheries REM and regulation of scallop fishing](#) April 2024
[Land Reform Bill – response to committee call for views](#) June 2024
[Response to Environmental Standards Scotland Call for Evidence on INNS](#) July 2024
[RAI Committee Budget Call for Views](#) August 2024
[Call for views response: Rural development and LFASS statutory instrument](#) October 2024
[Response to the Call for views from Delegated Powers and Law Reform Committee on use of framework legislation](#) October 2024

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK Outputs 2024-25 (continued)

Consultation responses

[Consultation response – Managing interactions between sea lice from finfish farms and wild salmonids](#) (April 2024)

[LINK response to RAINE committee on Sea Fisheries REM and regulation of scallop fishing](#) (April 2024)

[Response to Draft Scottish National Adaptation Plan \(2024 – 2029\)](#) (April 2024)

[Enabling powers for Scotland's EIA regimes & Habitats Regulations](#) (May 2024)

[Facilitating marine nature restoration through legislation](#) (May 2024)

[Response to 30 by 30 Consultation](#) (May 2024)

[Land Reform Bill – response to committee call for views](#) (June 2024)

[LINK Response to Environmental Standards Scotland Call for Evidence on INNS](#) (July 2024)

[LINK Response: RAI Committee Budget Call for Views](#) (August 2024)

[Response to Flood Resilience Strategy Consultation](#) (August 2024)

[Response to the Climate Change Targets Bill Consultation](#) (August 2024)

[LINK consultation response summary: fisheries management measures within Scottish offshore marine protected areas](#) (September 2024)

[Response to the consultation on Orkney Islands Regional Marine Plan](#) (October 2024)

[Call for views response on use of framework legislation](#) (October 2024)

[Call for views response: Rural development and LFASS statutory instrument](#) (October 2024)

[Consultation response: Charging for single-use disposable beverage cups](#) (November 2024)

[LINK Response to Proposals to Amend Scottish Government Policy on the Protection Afforded to Certain Ramsar Features consultation](#) (February 2025)

[Environment Links UK response to Draft UK National Implementation Report](#)

[Response to Scottish Water's Long-Term Strategy Consultation](#) (March 2025)

[Response to Scottish Government's Fourth National Planning Framework Consultation](#) (March 2025)

[LINK response to Scottish Seabird Conservation Action Plan](#) (March 2025)

[LINK response to call for evidence on the electricity transmission, gas transmission and gas distribution business plans for RIIO-3](#) (February 2025)

[LINK response to Inshore Fisheries Management Improvement Programme: Call for evidence](#) (February 2025)

[LINK response to consultation on proposed Galloway National Park](#) (February 2025)

[LINK Response to Proposals to Amend Scottish Government Policy on the Protection Afforded to Certain Ramsar Features consultation](#) (February 2025)

[Fixed penalty notice on single use vapes consultation response](#) (January 2025)

[Response to National Marine Plan 2 Planning Position Statement](#) (February 2025)

Published correspondence

[Letter to First Minister about Scotland Loves Nature Campaign](#) (July 2024)

[Letter from LINK members to the Cabinet Secretary for Rural Affairs, Land Reform and Islands](#) (May 2024)

[Letter to the Cabinet Secretary for Rural Affairs, Land Reform and Islands on agri-environment rules](#) (April 2024)

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK Outputs 2024-25 (continued)

Press releases

[Scottish government must do more to reduce farming emissions to meet Net Zero](#) (April 2024)
[Venison subsidy for Scotland – a joint statement](#) (April 2024)
[Scottish Environment LINK statement on the end of the Bute House Agreement](#) (April 2024)
[New report sets out strategy for tackling Invasive Non-Native Species](#) (May 2024)
[Campaigners call for action on sustainable farming as Agriculture Bill passed](#) (June 2024)
[Campaign calls for new law to protect environment](#) (July 2024)
[Letter to First Minister: Environment charities launch Scotland Loves Nature campaign](#) (July 2024)
[Campaign calls for new law to protect environment](#) (July 2024)
[LINK's Deer Group response to deer cull incentive schemes launch](#) (August 2024)
[8 in 10 people in Scotland have noticed environmental harm in their local area](#) (August 2024)
[7 in 10 people in rural Scotland want greener farming and fishing](#) (August 2024)
[Campaigners welcome pledge to introduce new nature law](#) (September 2024)
[New report sets out socio-economic benefits of national parks for Scotland](#) (September 2024)
[Farming thrives in Scotland's national parks: new report](#) (October 2024)
[Environmental charities urge government to incentivise farmers and crofters to do more for nature and the climate](#) (October 2024)
[Scotland must protect nature budgets](#) (November 2024)
[Environmental charities welcome long-term action plan to reverse nature loss](#) (November 2024)
[Nature must not lose out in Scotland's budget](#) (November 2024)
[Building new homes for wildlife](#) (November 2024)
[Public investment in nature is vital for Scotland's economy](#) (November 2024)
[Oysters in the Firth of Forth are thriving](#) (November 2024)
[New report calls for powers on environment to be handed back to devolved governments](#) (January 2025)
[Charities welcome Natural Environment Bill](#) (February 2025)
[This could be the turning point for Scotland's nature](#) (February 2025)
[Community groups and environmental campaigners join forces to urge government action on marine protection](#) March 2025
[Party leaders unite for action on nature](#) (March 2025)

LINK blogs: LINK Thinks

[Scotland's Circular Economy Bill](#): Phoebe Cochrane, LINK. (April 2024)
[A venison subsidy is a positive and unifying issue for deer management in Scotland](#): Tom Turnbull, ADMG, and Duncan Orr Ewing, RSPB Scotland. (April 2024)
[Nature and the UK General Election: Key priorities for Scotland](#): Dan Paris, LINK. (April 2024)
[Letter to Mairi Gougeon on farming's contribution to Net Zero](#): Farm for Scotland's Future campaign supporters. (May 2024)
[7 things Scotland can do now to help nature – and ourselves](#): Deborah Long, LINK. (May 2024)
[Mind the MPA gap: Scotland still has a long way to go to protect its marine treasures](#): LINK. (June 2024)
[Sharing our blue space: Sea Scotland 2024 summary](#): Deborah Long, LINK. (June 2024)
[Upskilling the next generation of marine scientists and policy makers](#): Fanny Royanez, LINK. (July 2024)
[Scotland's Circular Economy Bill – reflections on a long journey](#): Phoebe Cochrane, LINK. (July 2024)
[Scotland's MPA network: ten years of delayed ocean conservation](#): Esther Brooker, Fanny Royanezx, LINK and Rebecca Crawford, Scottish Wildlife Trust. (July 2024)
[Marine protected area management – FAQs](#): LINK. (August 2024)
[Cuts to Scotland's nature restoration fund a misguided step](#): Deborah Long, LINK (September 2024)
[Who is going to pay for nature restoration?](#) Phoebe Cochrane, LINK. (September 2024)

Scottish Environment LINK

TRUSTEES' REPORT

Scottish Environment LINK Outputs 2024-25 (continued)

[Out of sight, out of mind? Why we should care about protecting the deep sea](#): Esther Brooker, LINK (September 2024)

[Why Scotland's failure to protect its seas simply cannot continue](#): Esther Brooker, LINK. (September 2024)

[Where are all the bees?](#) Dan Paris, LINK. (October 2024)

[What are the Scottish government's proposed Deer Management Nature Restoration Orders?](#) LINK's Deer group, (October 2024)

[LINK's new strategy to 2030](#): LINK. (October 2024)

[Restoring Scotland's biodiversity will take ambition, collaboration and scale](#): Deborah Long, LINK. (October 2024)

[Nature funding boost welcome but more to be done to meet environmental ambitions](#): Deborah Long. (December 2024)

[COPs Flop](#): James Curran, LINK Honorary Fellow. (December 2024)

[Scotland's Marine Protected Area network in 2024 – where are we now?](#) LINK. (December 2024)

[Saving Scotland's Seabirds: A Call to Action](#): Caitlin Paul, RSPB Scotland. (January 2025)

[What Scotland can do for nature and climate in 2025](#): Deborah Long (January 2025)

[Dear Cabinet Secretary, we love Scotland's seas. Please protect them before it's too late](#): Save Scottish Seas Supporters (January 2025)

[The future of Scotland's land use: Regional Land Use Partnerships](#): LINK. (January 2025)

[Faltering biosphere accelerates climate change](#): James Curran, LINK Honorary Fellow. (February 2025)

[Safeguarding Scotland's cetaceans: improving the effectiveness of marine protected areas](#): Vicki James, Whale and Dolphin Conservation. (February 2025)

[The Natural Environment Bill is an opportunity to protect Scotland's nature](#): LINK (February 2025)

[The Natural Environment Bill must deliver effective reform of deer management in Scotland](#): Duncan Orr Ewing, RSPB Scotland. (March 2025)

Films

[David McKay talks about the impact of pesticides](#): (June 2024)

[Why we need nature targets in 60 seconds](#). (July 2024)

[Dan, East Lothian](#). (July 2024)

[Alice, Grantown-on-Spey](#). (July 2024)

[Annmarie and Claire, Cardowan Community Meadow](#). (July 2024)

[Kenny and Clare, Dunbar](#). (July 2024)

[Jenny, Megan and Lucy - the Isle of Arran](#). (September 2024)

[Tell the Scottish government: Don't cut nature funding](#). (November 2024)

[Scottish Badgers discuss the Nature for All project](#). (November 2024)

[Dundee Loves Nature](#). (November 2024)

[Scottish Badgers and WDC discuss Nature for All](#). (December 2024)

[The Nature for All Project](#). (December 2024)

[Whale and Dolphin Conservation discuss the Nature for All project](#). (December 2024)

[Lang Banks and Catherine Gemmell-Simpson discuss LINK's Nature for All project](#). (January 2025)

[Dundee's community gardeners care about Scotland's nature](#). (February 2025)

[Froglife discuss the Nature for All project](#). (February 2025)

[Webinar: Bringing Scotland's seas back to life](#). (24 March 2025)

Scottish Environment LINK

TRUSTEES' REPORT

Publications for members only

Resources for members

Nature for All project – Addressing online racism in your organisation (April 2024)
Agriculture Bill Stage 2 briefing (May 2024)
LINK Advocacy Training Resource pack 2024 (June 2024)
LINK Networking note of meeting and slides (25 June 2024)
LINK comment – Scottish government draft biodiversity investment plan (August 2024)
Nature for All project – Pride Outside LGBTQ+ inclusion guides (October 2024)
Nature for All project – menopause policy example from CIEEM (November 2024)
Congress 2024: Tackling false narratives – report (January 2025)
Nature for All project – menopause policy example from Keep Scotland Beautiful (January 2025)
Submission to Scottish Labour Policy Forum (January 2025)
Environment Links UK response to Draft UK National Implementation Report (February 2025)

Letters

Letter to Cab Sec for Net Zero on climate change plan (April 2024)
Letter to Lorna Slater MSP following the Bute House Agreement Announcement (April 2024)
Letter to Patrick Harvie MSP following the Bute House Agreement Announcement (April 2024)
Welcome Letter to new First Minister John Swinney (May 2024)
Welcome Letter to Minister Gillian Martin (May 2024)
Welcome Letter to Cabinet Secretary Màiri McAllan (May 2024)
Welcome Letter to Ivan McKee (June 2024)
Letter to Cabinet Secretary Mairi Gougeon on the Rural Support Plan (July 2024)
Letter to Cabinet Secretary Gillian Martin for 30x30 Site Visit (July 2024)
Letter from LINK Woodland Group members to CEO of Forestry Land Scotland (July 2024)
Letter to welcome new Scotland Secretary (July 2024)
Letter to welcome new Secretary of State for Environment, Food and Rural Affairs in DEFRA (July 2024)
LINK letter to HM The King (September 2024)
Letter to Cabinet Secretary Gillian Martin following eNGO Roundtable (September 2024)
Letter to Cabinet Secretary Shona Robison on Upcoming Budget (October 2024)
Planning Group Letter to Minister Ivan McKee Following Intro Meeting (October 2024)
Letter to Scottish Government on Crofting Bill (October 2024)
LINK second letter to HM the King on upland management at Balmoral (October 2024)
Letter to Cabinet Secretary Gillian Martin (December 2024)
Letter to Members of the Rural Affairs and Islands Committee (February 2024)
Letter to Minister Alasdair Allan (February 2025)

Scottish Environment LINK

TRUSTEES' REPORT

Trustees' responsibilities statement

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Approved by the Board of trustees on 1 November 2025 and signed on their behalf by:



James Curran
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 2025 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 2025, 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.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of charity management and those charged with governance to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including the testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of the charity's activities and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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.

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)**

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> auditors responsibilities. 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

Paul Marshall (Senior Statutory Auditor)

1 November 2025

For and on behalf of MHA (Statutory Auditor)

6 St Colme Street

Edinburgh

EH3 6AD

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

MHA is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Scottish Environment LINK
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2025

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	2	139,301	-	139,301	125,685
Charitable activities	3	247,346	123,428	370,774	335,677
Investment income	4	12,669	-	12,669	11,587
Other income – insurance proceeds		-	-	-	801
Total income		<u>399,316</u>	<u>123,428</u>	<u>522,744</u>	<u>473,750</u>
Expenditure on:					
Charitable activities	5	<u>431,396</u>	<u>160,847</u>	<u>592,243</u>	<u>572,668</u>
Total expenditure		<u>431,396</u>	<u>160,847</u>	<u>592,243</u>	<u>572,668</u>
Net (expenditure) before transfers	6	(32,080)	(37,419)	(69,499)	(98,918)
Transfers between funds		<u>(5,765)</u>	<u>5,765</u>	-	-
Net movement in funds		(37,845)	(31,654)	(69,499)	(98,918)
Reconciliation of funds:					
Total funds at 1 April 2024	12	<u>574,958</u>	<u>32,187</u>	<u>607,145</u>	<u>706,063</u>
Total funds as at 31 March 2025	12	<u><u>537,113</u></u>	<u><u>533</u></u>	<u><u>537,646</u></u>	<u><u>607,145</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 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	<u>2,286</u>	<u>3,116</u>
Current assets			
Debtors	10	75,444	28,137
Cash at bank and in hand		<u>499,736</u>	<u>624,288</u>
		575,180	652,425
Liabilities			
Creditors: Amounts falling due within one year	11	<u>(39,820)</u>	<u>(48,396)</u>
Net current assets		<u>535,360</u>	<u>604,029</u>
Net assets		<u><u>537,646</u></u>	<u><u>607,145</u></u>
The funds of the charity:			
Unrestricted funds	12,13	537,113	574,958
Restricted funds	12,13	<u>533</u>	<u>32,187</u>
		<u><u>537,646</u></u>	<u><u>607,145</u></u>

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

Approved and authorised for issue by the trustees on 1 November 2025 signed on their behalf by:

James Curran

James Curran
Trustee

Company Registration No: SC250899

Scottish Environment LINK**STATEMENT OF CASHFLOWS**
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net (expenditure) for the year (as per the SOFA)		(69,499)	(98,918)
Adjustments for:			
Income from investments		(12,669)	(11,587)
Depreciation and amortisation charges		1,452	1,050
Loss on disposal		-	-
Increase/(decrease) in debtors		(47,307)	109,915
(Decrease)/increase in creditors		(8,576)	10,625
Net cash flow (used in)/provided by operating activities		<u>(136,599)</u>	<u>11,085</u>
Cash flows from investing activities			
Interest received		12,669	11,587
Payments to acquire fixed assets		<u>(622)</u>	<u>(3,129)</u>
Net cash provided by investing activities		<u>12,047</u>	<u>8,458</u>
Change in cash and cash equivalents in the year	15	(124,552)	19,543
Cash and cash equivalents at beginning of year	15	<u>624,288</u>	<u>604,745</u>
Cash and cash equivalents at end of year	15	<u>499,736</u>	<u>624,288</u>

Scottish Environment LINK**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025****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.

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.

Scottish Environment LINK**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025****1 Accounting policies (continued)*****Expenditure***

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

Expenditure on charitable activities includes costs incurred in supporting the charitable company in meeting its objectives. It comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are allocated between governance costs and other support costs. Governance costs comprise these costs including the public accountability of the charitable company and therefore include the cost of 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 2025****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.

Judgements in applying key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and factors that are considered to be relevant. Actual results may differ from those estimates.

In preparing these financial statements, the trustees have made the following judgements:

- Determine whether leases entered into as a lessee are operating as finance leases. Those decisions depend on an assessment of whether the risks and rewards of ownership have transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account such factors as physical conditions, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indications of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Scottish Environment LINK**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025****2 Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Scottish Government	40,000	-	40,000	40,000
NatureScot	40,000	-	40,000	40,000
William Grant Foundation	36,750	-	36,750	35,000
RSPB	-	-	-	4,000
Craignish Trust	5,000	-	5,000	5,000
Thistle Seafoods	15,000	-	15,000	-
Other donations	2,551	-	2,551	1,685
	<u>139,301</u>	<u>-</u>	<u>139,301</u>	<u>125,685</u>

Income from donations was £139,301 (2024: £125,685) and was unrestricted in both years.

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Projects				
Esmée Fairbairn Foundation	90,000		90,000	90,000
Ocean Recovery	-	65,166	65,166	46,887
EDI Project	-	47,212	47,212	51,778
Policy Support for Governance Group	-	-	-	1,141
Other project income including from member bodies	-	-	-	1,000
LINK Campaign	-	11,050	11,050	5,000
Other income				
Subscriptions – member bodies	145,065	-	145,065	127,546
Subscriptions – organisational and business supporters	11,125	-	11,125	10,625
Other income	1,156	-	1,156	1,700
	<u>247,346</u>	<u>123,428</u>	<u>370,774</u>	<u>335,677</u>

Income from charitable activities in the year was £370,774 (2024: £335,677) of which £247,346 (2024: £232,012) was unrestricted and £123,428 (2024: £103,665) was restricted.

Scottish Environment LINK**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2025**

4 Investment income	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Interest on cash deposits	12,669	-	12,669	11,587

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

5 Analysis of expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Employment costs (note 7)	319,300	115,009	434,309	423,281
Project expenditure	23,000	45,108	68,108	56,911
Other supporting costs	30,456	-	30,456	32,915
Establishment costs	37,594	730	38,324	39,264
Depreciation	1,452	-	1,452	1,050
Governance costs: consultancy fees	13,065	-	13,065	10,113
Governance costs: external scrutiny fees	6,529	-	6,529	9,134
	<u>431,396</u>	<u>160,847</u>	<u>592,243</u>	<u>572,668</u>

Expenditure on charitable activities was £592,243 (2024: £572,668) of which £431,396 (2024: £354,909) was unrestricted and £160,847 (2024: £217,759) was restricted.

6 Net expenditure	2025 £	2024 £
<i>This is stated after charging:</i>		
Audit fees	8,700	8,184
Depreciation	<u>1,452</u>	<u>1,050</u>

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

7	Staff costs and numbers	2025 £	2024 £
	Salaries	368,784	360,711
	Social security costs	29,809	27,679
	Pension costs	35,716	34,891
		<u>434,309</u>	<u>423,281</u>
	Average number of employees:	No.	No.
		<u>12</u>	<u>14</u>

One employee received emoluments within the £60,000 - £70,000 bracket in the year (2024: None).

The total amount of employee benefits received by key management personnel is £74,847 (2024: £71,517). The key management personnel are considered to be the trustees and the Chief Officer.

None of the trustees received any remuneration or imbursement of expenses in the year (2024: none).

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 £35,716 (2024: £34,891). An amount of £5,028 (2024: £5,401) was included within creditors at the year end.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

9	Tangible fixed assets	Fixtures, fittings & equipment	
		£	
	Cost		
	At 1 April 2024		16,226
	Additions		622
	At 31 March 2025		16,848
	Depreciation		
	At 1 April 2024		13,110
	Charge for the year		1,452
	At 31 March 2025		14,562
	Net Book Value		
	At 31 March 2025		2,286
	At 31 March 2024		3,116
10	Debtors	2025	2024
		£	£
	Trade debtors	65,999	25,834
	Prepayments and accrued income	9,445	2,303
		75,444	28,137
11	Creditors	2025	2024
		£	£
	Trade creditors	4,200	(388)
	Taxation and social security costs	8,778	15,722
	Pension fund	5,028	5,401
	Other creditors	(47)	604
	Accruals and deferred income	21,861	27,057
		39,820	48,396

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Funds analysis

2024/25	At 1 April 2024 £	Income £	Expenditure £	Transfer £	At 31 March 2025 £
General funds	<u>574,958</u>	<u>399,316</u>	<u>(408,396)</u>	<u>(28,765)</u>	<u>534,513</u>
Designated funds:					
Discretionary Project Fund	<u>-</u>	<u>-</u>	<u>(23,000)</u>	<u>23,000</u>	<u>-</u>
Total unrestricted funds	<u>574,958</u>	<u>399,316</u>	<u>(431,396)</u>	<u>(5,765)</u>	<u>534,513</u>
Restricted funds:					
Ocean Recovery	23,139	65,166	(93,787)	5,482	-
Food and Farming	1,300	-	(1,300)	-	-
EDI Project	-	47,212	(46,679)	-	533
LINK Campaign	<u>7,748</u>	<u>11,050</u>	<u>(19,081)</u>	<u>283</u>	<u>-</u>
Total restricted funds	<u>32,187</u>	<u>123,428</u>	<u>(160,847)</u>	<u>5,765</u>	<u>533</u>
Total funds	<u>607,145</u>	<u>522,744</u>	<u>(592,243)</u>	<u>-</u>	<u>535,046</u>

A transfer has been made from general unrestricted funds to restricted funds to meet the deficits arising on the Ocean Recovery and Link Campaign projects. £23,000 was also designated by trustees for discretionary projects.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Funds analysis

2023/24	At 1 April 2023 £	Income £	Expenditure £	Transfer £	At 31 March 2024 £
General funds	<u>498,331</u>	<u>370,085</u>	<u>(328,583)</u>	<u>35,125</u>	<u>574,958</u>
Designated funds:					
LINK Communications Post/costs	52,346	-	(18,315)	(34,031)	-
Food and Farming	4,700	-	-	(4,700)	-
Brexit Communications	12,675	-	-	(12,675)	-
Discretionary Project Fund	<u>6,820</u>	<u>-</u>	<u>(8,011)</u>	<u>1,191</u>	<u>-</u>
	<u>76,541</u>	<u>-</u>	<u>(26,326)</u>	<u>(50,215)</u>	<u>-</u>
Total unrestricted funds	<u>574,872</u>	<u>370,085</u>	<u>(354,909)</u>	<u>(15,090)</u>	<u>574,958</u>
Restricted funds:					
Ocean Recovery	81,458	46,887	(105,206)		23,139
Food and Farming	1,300	-	-	-	1,300
EDI Project	-	51,778	(54,273)	2,495	-
LINK Campaign	47,386	5,000	(44,638)	-	7,748
Conservation Translocation	24	-	(8,911)	8,887	-
A Circular Economy for a Fairer Footprint	<u>1,023</u>	<u>-</u>	<u>(4,731)</u>	<u>3,708</u>	<u>-</u>
Total restricted funds	<u>131,191</u>	<u>103,665</u>	<u>(217,759)</u>	<u>15,090</u>	<u>32,187</u>
Total funds	<u>706,063</u>	<u>473,750</u>	<u>(572,668)</u>	<u>-</u>	<u>607,145</u>

A transfer has been made from general unrestricted funds to restricted funds to meet the deficits arising on the EDI, Conservation Translocation and Circular Economy for a Fairer Footprint projects. Any unused designated funds were released back to general unrestricted funds at 31 March 2024.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Fund analysis (continued)

Designated funds are funds allocated by LINK Board for specific purposes. Their use is limited to the financial year and are not carried forward if unspent.

Discretionary Project Fund: amounts set aside to undertake small discretionary projects each year.

Discretionary Project Fund includes:

Public opinion research

The Governance Group, coordinated by Dan Paris, commissioned Diffley Partnership to conduct public attitudes polling: results were used in the Scotland Loves Nature campaign and to support advocacy asks around nature targets, farming subsidies and sustainable fisheries. The contribution from LINK's DPF of £4,300, was supplemented by £4,000 from RSPB Scotland.

Public attitudes to deer survey

The Deer group commissioned an online public attitude survey on deer management with a final report published on the LINK website. Findings informed the Deer Group and member communications around deer management, ahead of forthcoming deer legislation as part of the Natural Environment Bill. £1,050 from DPF was committed.

Benefits of National Park reports x2

LINK's Land Use and Land Reform Group coordinated two reports, funded by LINK's DPF: the first was on the benefits of national parks and the second on farming in a national park. Both reports were produced by a consultant and designed and published by LINK. The DPF contribution was £2,200. The National Park report presented supportive, accurate positive information and stories indicating how National Parks can deliver on aims for nature and climate and people. Both reports were used to make the positive case in a national park debate that became polarised as the nomination and selection process developed.

Strategic land use research

LINK's Land use and Land Reform Group commissioned research and a written report, exploring the potential for strategic regional land planning, which is essential to meet the Scottish Government's environmental ambitions. Such an approach could also have wider social and economic benefits. The Group was concerned that the RLUP pilots were not appropriately resourced or given sufficient strategic direction to meet their full potential. The report was used to support Group advocacy on land use and informed LINK's 2026 manifesto asks. DPF provided £3,600 in support.

Printing the INNS report

In 2023 – 2024 The Wildlife Group at LINK had commissioned the design of the INNS report which sets out LINK's position and thinking across the environmental NGO network in Scotland, proposing Ten INNS Response Principles that should be applied in all INNS initiatives, and which indicate how best practice can be defined, adopted and applied. £600 was spent on the design of the report in 2023 – 2024 and a carry forward to 24-25 of £50 for printing. This has now been spent.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Fund analysis (continued)

LINK Communications post and costs

£52,346 was allocated to LINK Communications, to cover Communication Officer salary and costs in 2023 - 2024. Unspent amounts were released at 31 March 2024.

Food and Farming

The Food and Farming Group led on the Farm for Scotland's Future campaign and £4,700 of carried forward funds were put into the farming campaign budget, which ran through 2023 – 2024. Unspent amounts were released at 31 March 2024.

Brexit Communications

£12,675 of funds were brought forward at 1 April 2023 to support this campaign. Unspent amounts were released at 31 March 2024.

Restricted funds at LINK are those funds from external funders, limited to specific projects and work.

Ocean Recovery

William Grant Foundation awarded £50,000 to support our ocean recovery at this crucial time for marine policy development and to provide capacity to find funding for the longer term project. The Ocean Recovery work in 2024 was also supported by £8,000 carried forward from 2023.

Food and Farming

LINK's Food and Farming group used the final £1,300 of funds in 2024-25.

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 supports the post of LINK's EDI Officer on a 3 year project until September 2025. The Project Officer supports LINK members in doing more to improve the diversity, equality and inclusion in the sector and also leads LINK's own development in this area. The Nature for All resource hub provides resources for all members and the Project Officer provides 1:1 support and organises training as required. The Project is supported by a Project Steering Group drawn from LINK members and CEMVO, project supporters.

LINK Campaign: Scotland Loves Natures

LINK's Scotland Loves Nature campaign was supported by WWF Scotland, APRS, Scottish Wildlife Trust, RSPB Scotland, British Dragonfly Society and Royal Zoological Society of Scotland. Total member contributions of £9,050 helped support campaign activities, which included e -actions, production of short films, digital advertising and events.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12 Fund analysis (continued)

Prioritising conservation translocations for Scotland

This was a restricted funding project that finished on 31 March 2024. Between December 2022 and March 2023, LINK undertook a short-term contract to produce provisional 'discussion material' for the National Species Reintroduction Forum (NRSF) 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

LINK Board agreed to designate sufficient funds to retain LINK's Sustainable Economics Officer in post for a further 12 months. This was for 2 reasons: the circular economy bill was significantly delayed and only reached Parliament after funding support from Friends Provident Foundation had ended. They were unable to continue supporting the project, but it was important to protect that investment and maintain the momentum the project had built and deliver on the asks once the Bill was in Parliament. Officer capacity also boosted capacity to apply for ongoing funding to support sustainable economics work. This lack of fund-raising capacity across LINK was exacerbated by long term sick leave. In 2023 - 2024, as the delayed Circular Economy bill came through parliament, we submitted written evidence at Stage 1 and Stage 2 and continued to coordinate regular meetings with the Minister. A series of blogs supporting the work was also produced. With the significant issues arising over the Deposit Return Scheme, the Project Officer was able to provide support to members. Outside of the circular economy work, the Project officer coordinated response to the Climate Change Plan and input into the Just Transition Plans. The Project Officer also coordinated work through a new Nature Finance Group who worked on position statement published later in 2024. This was only possible with the designated funding support from LINK which widened the scope of the post temporarily.

Scottish Environment LINK**NOTES TO THE FINANCIAL STATEMENTS****For the year ended 31 March 2025****13 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	2,286	-	2,286
Net current assets	<u>534,827</u>	<u>533</u>	<u>535,360</u>
Net assets at 31 March 2025	<u>537,113</u>	<u>533</u>	<u>537,646</u>
	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	3,116	-	3,116
Net current assets	<u>571,842</u>	<u>32,187</u>	<u>604,029</u>
Net assets at 31 March 2024	<u>574,958</u>	<u>32,187</u>	<u>607,145</u>

14 Operating lease commitments

	Buildings 2025 £	2024 £
Total commitments under non-cancellable operating leases are as follows:		
Expiry date:		
Within one year	<u>830</u>	<u>2,588</u>

15 Analysis of changes in net funds

	At 1 April 2024 £	Cashflows £	At 31 March 2025 £
Borrowings	-	-	-
Cash at bank	<u>624,288</u>	<u>(124,552)</u>	<u>499,736</u>
Net funds	<u>624,288</u>	<u>(124,552)</u>	<u>499,736</u>

16 Related party transactions

During the year the charitable company received subscriptions from eight (2024: eight) organisations associated with the charitable company's trustees amounting to £55,024 (2024: £38,327). Subscriptions are paid at the same rates available to other members. The charitable company also received grants and donations from eight (2024: one) of the organisations totalling £3,630 (2024: £6,500).