

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND ACCOUNTS
for the year ended 31 March 2016

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 Office:	2 Grosvenor House Shore Road Perth PH2 8BD
Principal Office:	2 Grosvenor House Shore Road Perth PH2 8BD
Trustees:	Helen Todd – Chair Charles Dundas – Vice Chair Tim Ambrose - Treasurer Ian Findlay Sam Gardner Lucy Graham Beryl Leatherland Craig Macadam Mike Robinson Paul Walton
Company Secretary:	Jennifer Anderson
Solicitors:	J&H Mitchell WS 51 Atholl Road Pitlochry PH16 5BU
Independent Examiner:	Michael Crerar CA Geoghegans Chartered Accountants 6 St Colme Street Edinburgh EH3 6AD

Chair's Foreword

As this year ends LINK is in good health, entering a more mature phase of life with a revised and briefer Strategy, but with the continued overarching aim of making Scotland sustainable.

Flowing from the discussions which led to the development of our new Strategy, the Board responded to calls from members for more clarity around the network's priorities and for better integration of what we do – in other words, to do less but to do it better and to make sure we are not guilty of working in silos. As a result, this year there have been changes to our ways of working to be more strategic in our approach. We now have 6 strategic Groups (Economics, Governance, Land, Marine, Planning and Social Justice) working on the network's priorities across the wide range of environmentally relevant topics on which we collectively engage.

At the Members' Congress in November we discussed the role of our sector, along with government, business and the wider policy community, in helping Scotland achieve Sustainable Development Goals. One element stands out for me – the recognition that dealing with the climate challenge and restoring ecological health on land and seas go hand in hand. All the experts agree about this.

We also are aware that in the years ahead our network must make a compelling case for the environment in terms of social justice too, ensuring that environmental perspectives are introduced into the national agenda on fairness, poverty and inequality. While our work in this area is progressing slowly, we are gradually broadening our connections with social justice organisations to understand how we can support a common cause.

Other notable areas of work include our engagement with the National Performance Framework through our Economics Group, and the Marine Group's campaign for meaningful protection of new Marine Protected Areas, including working with fisheries organisations to protect future sustainable harvests of seafood. We are pleased that our work on developing sustainable land use principles, which led to the first Land Use Strategy 5 years ago, has now influenced the reviewed strategy. We are also pleased that our arguments have ensured a link is made in government between the land use and land reform agendas. We look forward to engaging further on these matters through the Land Group. The Governance Group's work on the UK election manifesto, and on preparing for Scotland's 2016 elections and the EU referendum, clearly set out what we want to see from decision-makers as a sector, and where their leadership has to set the framework for us in the third sector to play our part.

Internally, we spent time this year on facilitated discussions of energy and climate issues. This has resulted in a strong internal statement signed up to by almost the entire network. Through these discussions greater trust has been built between member organisations and their determination to keep the eye on the bigger picture and avoid being split into over-simplified factions has been strengthened.

I am delighted that Joyce McMillan became our President at November's AGM. Her skills as a communicator, experience on constitutional issues and reach into other parts of society, including of course the arts, will be enormously helpful to LINK over the next three years. We are very grateful to Ross Finnie for his four years as our President. Despite being formerly at the sharp end of LINK's advocacy, we greatly benefited from his wisdom and his commitment to our aims. Ross has joined the ranks of LINK's 'Honorary Fellows' whom we can draw on for help. My thanks also to James Curran and Mark Lazarowicz, who were elected as Fellows at the AGM and are actively engaged in work areas.

Scottish Environment LINK

Chair's Foreword (continued)

In the wider world, the year ahead is sure to bring ongoing changes and challenges, both political and environmental. But LINK is surely ready to respond to any uncertainties and trials ahead. I look forward to steering the combined commitment of our members, trustees, supporters and staff to make the most of the opportunities and face these challenges together.

A handwritten signature in cursive script that reads "Helen Todd".

Helen Todd
LINK Chair

14 September 2016

TRUSTEES' REPORT

Board members are pleased to present their report and accounts for the year ended 31 March 2016, prepared in accordance with the accounting policies set out in note 1 to the accounts and complying with the Charity's Memorandum and Articles of Association, Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities", effective from January 2015.

Overview

LINK is Scotland's national intermediary for the voluntary environmental sector, providing a forum for these bodies to share information, develop consensus and take action together. Through LINK they present a strong voice for the environment, pressing for a sustainable Scotland, acting effectively and accountably together. The combined membership of LINK's members is around half a million people whose support for the various member organisations demonstrates their concern for Scotland's environment and the importance of sustainable development. Member organisations support LINK in both the investment of staff time in LINK task forces, events and governance, and their subscriptions and other financial contributions.

Achievements and performance

LINK Strategy

Over summer and autumn 2015 we consulted with our members and key external audiences for their views on LINK's role, effectiveness and impact - how well was LINK delivering value for the members and are the messages being heard by decision makers. This contributed to the network Strategy to 2019 adopted from January. There is no change to LINK's ambition: to secure sustainable development in and beyond Scotland, where all aspects of the country's environment are valued to enhance the quality of life for all.

Preparatory work involved a thorough survey about all aspects of operations, conducted anonymously by our excellent consultant, Graeme Reekie. Feedback from members was positive with 75% of respondents being very satisfied or satisfied overall. A good many issues raised were discussed initially with trustees at the August Board meeting and with members at the later Network meeting. A key area was how the Board could support the network, dependent on its members having capacity to work together, to prioritise better, with more clarity on how priorities are decided. With members' support we have adjusted our structures since November 2015, moving from relative parity between around 12 mainly self-supporting Task Forces to 6 strategic policy Groups. Secretariat support is allocated to those Groups working without dedicated project staff. The new policy Groups are Economics, (environmental) Governance, Land, Marine, Planning and Social Justice. The Land Group incorporates many former task forces. Social Justice focusses on the many linkages with the environmental agenda and is an area we will explore with other stakeholders. The overall aspiration from the restructuring is that members' considerable work through LINK is ambitious, targeted strategically and deliverable within network capacity. We will review how these arrangements are working for everyone in November 2016.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and performance

LINK Strategy (continued)

LINK's external stakeholders' thoughtful feedback, by survey and interview, was very useful; most had experience of relating with just with one work area. The Marine project, with the dedicated resource of two project staff over 8 years was perhaps unsurprisingly considered the area where LINK has had most impact and our work to demonstrate links between environmental concerns and other agendas, eg on Economics, was seen as absolutely essential. It was felt too, that LINK walks the line well between being a collaborator and critic of Government and its representatives are clear when acting as individual eNGOs or as LINK. Some considered that LINK should be clearer about what it wants to see happening, which we are taking forward in a review of our communications, including greater use of the blog, *LINK Thinks*.

Key Performance Indicators were revised following adoption of the strategy and continue to be focussed on outcomes, assessing impact as far as is possible for policy and advocacy work, with the invaluable help of policy Group Conveners. It is evident from review that the opportunities for members to come together to discuss issues collaboratively, even where there is no immediate environmental 'win', are still very much valued and at the core of what the LINK forum offers.

Strategic Groups

Economics Group: This Group has benefited hugely from the dedicated support of a 3-day week Sustainable Economics Policy Officer, funded by the Friends Provident Foundation, which has greatly enhanced capacity both to engage with Economics policy and to inform and encourage discussion within the membership on topics such as ecosystems services, natural capital and biodiversity offsetting over the course of this year.

The revision to the National Performance Framework (NPF) was a key focus, alongside raising public awareness about the limitations of GDP as a measure of success. The Community Empowerment (Scotland) Act passed in 2015 was an important milestone, putting an 'outcomes approach' on a statutory footing, whereby desired national outcomes are identified and reported on, and reviewed at least every 5 years.

Throughout the year LINK engaged with Scottish Government's Performance Unit on the need for and viability of additional indicators for the NPF. The much delayed review of the NPF, initiated by Cabinet Secretary John Swinney in 2013, culminated in five new indicators to the National Indicator list in March 2016. These are:

- Improve access to local greenspace
- Increase natural capital
- Reduce underemployment
- Reduce the proportion of employees earning less than the Living Wage
- Reduce the pay gap (gender)

These are welcome additions. The indicator on greenspace is in recognition of the substantial wellbeing benefits associated with access to greenspace, whilst the natural capital indicator recognises that Scotland's natural assets underpin much of our quality of life. The new employment indicators acknowledge that employment rates alone do not capture in-work poverty. The Solidarity Purpose Target has also been improved, now using a better measure, the Palma ratio, to assess income inequality.

TRUSTEES' REPORT

Achievements and performance

Strategic Groups (continued)

Work on the NPF will continue next year. There is general agreement that biodiversity and ecosystem health are not yet adequately reflected, and neither is the impact of production and consumption. Currently data is inadequate to support comprehensive indicators in these areas and we will continue our advocacy to have this addressed.

As well as working with Government we have raised public awareness about the limitations of GDP and the importance of considering different indicators to get a full picture of 'progress'. The Group continues to consider ways to encourage the public to engage in debate about what we are measuring and to question the emphasis given to GDP.

The Group also engaged with the concept of the circular economy where the Scottish Government is taking some leadership. In contrast to the linear economy, the circular economy views materials circulating within the economy, with goods being re-used, repaired, re-manufactured and recycled to a much higher degree than at present. From an environmental point of view this could mean much reduced resource extraction and waste. LINK commissioned a report to explore what the concept offers to the environmental community which informed our response to the Government's consultation, supported by 19 member organisations. We were pleased that Government's Strategy *Making Things Last*, published in February, included many points LINK had raised.

December's symposium: *Tools for transition: filling the investment gap*, explored ways in which a transition to a low carbon and sustainable economy might be financed. The event built and strengthened alliances between LINK members and other organisations (see report from a participant on Commonspace); developed understanding of different investment mechanisms; and shared experiences of campaigns. We plan to do more work to help address this urgent concern.

Governance Group: At the start of this year the 2015 General Election was yet to take place. We prepared a short manifesto to inform all the political parties of the key issues for the network. At August's networking meeting we were joined by Sarah Bernard from Wildlife & Countryside LINK and Steven Hinchley, (who represents UK Link members on the Board of the European Environment Bureau, the eNGO network) for valuable discussions about the post-election landscape, the upcoming EU referendum and the EEB's agenda. Subsequently LINK suggested Edinburgh as a potential venue for the 2017 EEB conference and plans for this are progressing.

Discussions among the 4 Links on the profile of environmental issues during the run-up to the EU Referendum concluded that each country should address it in its own way. At Scottish LINK we issued a challenge to each campaign, as we did before the 2014 Independence Referendum, asking how the preferred options would deliver on the aspirations we think are essential for our environment in future. The 'Stronger In' campaign replied and this was published on our website; 'Vote Leave' did not respond.

TRUSTEES' REPORT

Achievements and performance (continued)

Strategic Groups (continued)

Preparations for the Holyrood elections in May 2016 took place concurrently, and in February we published Six Steps Towards A Sustainable Scotland. This approach was to encourage Scotland's political parties to put sustainable development at the heart of their manifestos, reminding all of the widely supported shared principles of sustainable development, as an enduringly useful guide through challenging times. Member organisations were encouraged to add their issues to this framework. LINK held productive discussions with all the parties, and organised a public Hustings event for April moderated by President Joyce McMillan. We were pleased to see some of our contributions coming through in the parties' manifestos.

We continued to monitor Lobbying legislation at UK and Scotland level, meeting with Minister Joe Fitzpatrick, contributing to the Scottish consultation and keeping members apprised of the potential impact for their engagement with parliamentarians and this monitoring will continue. Our discussions on Scotland's legal governance with respect to access to environmental justice have progressed with the welcome contribution of Honorary Fellow Mark Lazarowicz and environmental lawyer Ian Cowan. We will be responding to the consultation on environmental justice and organising a discussion event later in 2016.

Land: LINK's Land Group covers a very wide range of topics, with most member organisations having an interest in at least one topic area. Following November's Strategic Planning meeting the leaders and members agreed on 3 overall priorities:

- to help Scottish Government mainstream action on biodiversity, which LINK's Species Champions initiative supports;
- to contribute to new land reform structures and processes with sustainable land use principles and an integrated approach to landscape;
- and to work out our network's vision for the future of agriculture.

These are being taken forward respectively by the Wildlife Subgroup (since incorporating erstwhile task forces on Freshwater, Wildlife Crime and Woodlands too); a new Subgroup merging the Land Use, Land Reform and Landscape task forces; and the Food and Farming (formerly Agriculture) Subgroup. The Land Group itself will maintain a strategic overview under the co-convenership of Deborah Long and Vicki Swales.

TRUSTEES' REPORT

Achievements and performance (continued)

A short life Bill team co-ordinated LINK's engagement with Amendments to the final stages of the Land Reform Bill from January to March 2016. Key successes from the process include;

- an amendment to ensure that the new Land Rights and Responsibilities statement will “respect internationally accepted principles and standards for responsible practices in relation to land” (i.e. sustainable development);
- Ministerial assurance that the same statement will “inter-relate” with other key policies such as the Scottish Biodiversity Strategy, Scottish Forestry Strategy and the Land Use Strategy;
- LINK helped draft an amendment on the areas of expertise which the new Scottish Land Commissioners should cover, including “community empowerment” and “land management” amongst the list of areas needing to be represented.

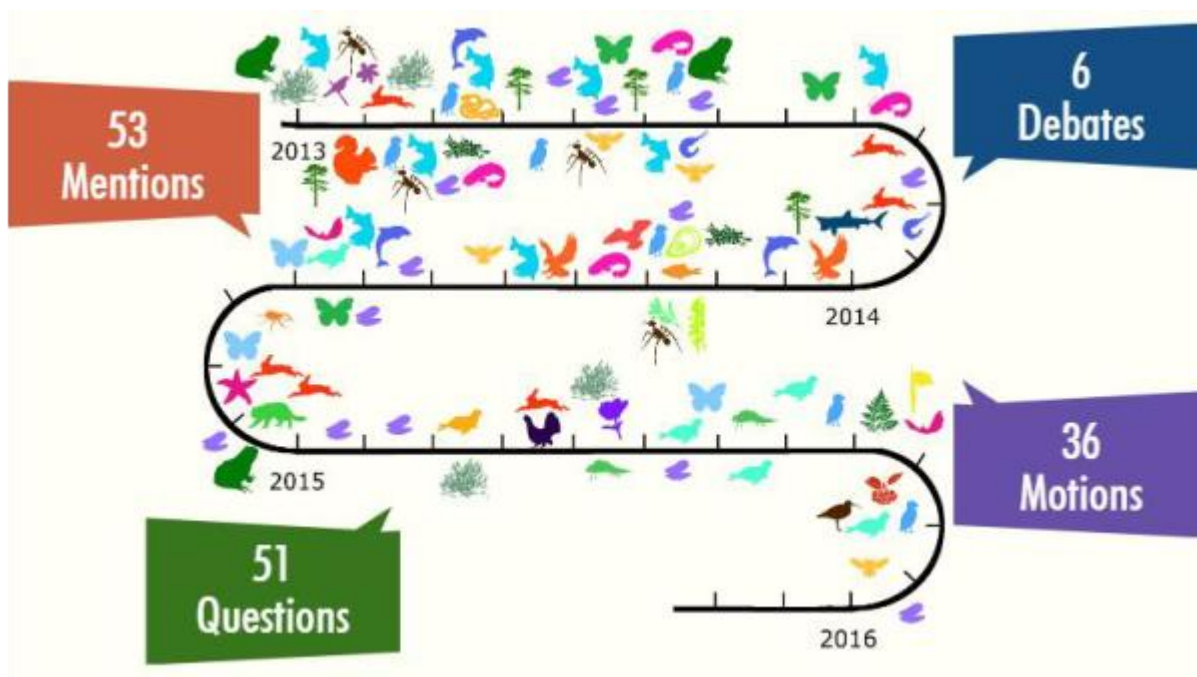
LINK was also successful in lobbying – alongside another non-LINK environmental NGO - for an amendment giving SNH the power to amend Deer Management Plans as well as just approve them, and to require advance notice of how many deer each estate plans to cull in the following year, rather than just retrospective numbers of how many they did shoot. We did not manage to get a national register established which would ensure open and accountable public scrutiny of all deer management plans.

The review of the Land Use Strategy coinciding with Land Reform legislation was a good opportunity for joined up thinking, which LINK has done to some good effect through consultation responses, evidence to Parliament and organisation of two discussion events in June and December 2015. We are pleased to have had some positive influence here. The issue of sustainable deer management will be closely monitored by members throughout 2016, which is Scottish Parliament's RACCE Committee target point for effective voluntary action. This was a very busy period for Freshwater members responding to a suite of important consultations. Wildlife Crime members continued to monitor progress since LINK's *Natural Injustice* publications in 2014, pleased that there has been some progress on this long neglected issue, and continuing pressure for full compliance with the law.

The Wildlife Subgroup relaunched the Wildlife Proclamation before the Holyrood elections. This campaign from 2010 was the genesis of the Species Champions initiative where, by February 2016, 76 out of 129 MSPs were proud to champion an endangered or iconic Scottish species. The Wildlife Proclamation was refreshed, the campaign launched, and an event held in the Scottish Parliament in February to celebrate what has been achieved and to thank the outgoing MSP Champions. We are grateful to all for their support and look forward to recruiting new MSPs as Champions. Species Champions provides the network with a practical way of convincing policy makers about how important species are to the everyday running of Scotland. It helps MSPs meet and engage with their constituents in projects that care directly for native species. The Board allocated funding to support a 2-day week intern post to support Species Champions from November 2015, paid at the living wage. We were delighted to recruit Dr Eleanor Harris who is hosted by Buglife and managed by the Wildlife Subgroup leaders, Craig Macadam and Deborah Long. A [report](#) on what this award winning initiative has achieved to date is available on the website.

TRUSTEES' REPORT

Achievements and performance (continued)



Activity in the Scottish Parliament as a result of the Species Champions initiative

With funding from LINK's Discretionary Project Fund, the Food and Farming Subgroup recruited a part-time intern to help establish a Scottish Food Coalition. Bella Crowe was appointed from July, hosted by RSPB and employed by Nourish. The Coalition, working for a just transition to a better food system, has got off to a flying start with the launch of the report Plenty: Food Farming and Health in a New Scotland, to which the Subgroup contributed an environmental perspective. LINK members will be taking forward related policy and advocacy work via this coalition.

Marine: The ongoing implementation of the Marine (Scotland) Act 2010 and wider marine conservation agenda, has kept our Marine Group members, other LINK members, and LINK staff busier than ever. In considerable part owing to our highly successful *Don't Take the P [out of MPAs]* public campaign during the winter of 2014-15, the Scottish Government announced a relatively ambitious first set of management proposals for 20 inshore Marine Protected Areas in June 2015. This was followed by some further consultation and parliamentary scrutiny, with which the Marine Group engaged closely, and by March 2016 the majority of the measures were adopted on a statutory basis. The measures are far more proportionate in terms of environmental protection than originally proposed at consultation in 2014, which is a testament to the level of public interest and support that we have significantly helped to facilitate in this part of the process. The Marine Group has been engaging with the Scottish Government and other stakeholders on a regular basis throughout the last year as further MPA management proposals are developed, and we look forward to contributing to this work stream as it progresses. We still have some way to go to achieve our, and the Scottish Government's, ambition for a well-managed network of MPAs.

TRUSTEES' REPORT

Achievements and performance (continued)

Marine planning policy has also been a very live aspect of the Marine Group's work over the last year and we have been actively driving in two major projects in this field. Following the success of our marine planning seminar in February 2015, we spearheaded a collaborative partnership with six other Scottish organisations¹ to organise a larger-scale event focusing on marine planning: *Sea Scotland Conference 2016*. The conference was held on 15-16th June 2016 at the nautically-themed Discovery Point in Dundee and secured the contribution of internationally-known speakers in the marine planning field, including Charles Ehler and Jeff Ardron. At the conference, we launched the Marine Group's latest report, which we had been developing over previous months with support from the Planning Group: *Living with the Seas*. In the report we outline and discuss what we consider to be key considerations and priorities for the development of Regional Marine Plans and the on-going review of the National Marine Plan, and lay out our recommendations for policy-makers and planners involved in the process. Earlier drafts of this report have been reviewed and well-received by key external planning colleagues. Finally, and also as a result of our seminar in February 2015, the Marine Group was invited to join a consortium led by the University of Dundee to apply for funding from the Scottish University Insight Institute to organise a series of marine planning knowledge-exchange workshops under the theme *Flourishing Communities, Productive Seas*. The bid was successful and we have participated in three workshops, with a further one at the *Sea Scotland Conference* exploring how public engagement in marine planning can be improved in Scotland.

The Marine Group is extremely grateful to the Esmée Fairbairn Foundation and the John Ellerman Foundation for their funding support to the LINK Marine Project.

Planning Group: The main focus over the period was on contributing network views to the independent panel tasked by Government to conduct a 'game changing review of Scotland's planning system'. LINK prepared a briefing, contributed oral and written evidence to the Panel and engaged with other stakeholders to discuss the modernisation agenda, concerned that a wish for speed and simplification should not threaten a sustainable development approach. LINK members agree that rather than being a constraint on development, the planning system could be more proactively used to develop a common vision for the future, and will be working to develop these ideas. The Group strongly supports Planning Democracy's campaign for Equal Rights of Appeal for communities within the planning system and heard from colleagues in Ireland how the system functions there.

Hilltracks campaign: members have been monitoring local authority planning lists to assess how well the unregulated profusion of tracks in the countryside is being addressed by the requirement of Prior Notification and Approval for new forestry and agricultural private ways and buildings. They have been in touch with several local authorities over concerns where the standard of track construction appeared inadequate or justification of the track was unacceptable or unclear. They participated in the Government's review of the process by submitting their own report on the implementation of the new planning Order as well as contributing to stakeholder discussions. The team will continue to monitor and will review the situation after a further year.

¹ Marine Alliance for Science and Technology Scotland (MASTS); Scottish Natural Heritage (SNH); Royal Town Planning Institute (RTPI) Scotland; Universities of Aberdeen, Dundee and Edinburgh.

TRUSTEES' REPORT

Achievements and performance (continued)

Social Justice Group: With social justice prevalent on Government's agenda the need to make clearer links between social justice issues and the natural environment has been a priority for the Board. We organised two meetings for members to explore what they wish to do and have capacity to undertake. As a first step we responded to the Fairer Scotland consultation, setting out where we see the linkages and mutual benefits of addressing endemic problems, such as access to healthy food, opportunities for physical activity, air quality, greenspace, in an integrated way. We have conducted basic mapping and will be further exploring the common agenda with social justice organisations in the coming year.

Unconventional Fossil Fuels Subgroup: This was formed in February 2016 and has established LINK as a stakeholder in the consultation process, with Scottish Government. Members were engaged in initial consultation workshops with consultants commissioned to undertake independent studies on three aspects of the Unconventional Gas review (seismicity, economic impacts & decommissioning), and are developing LINK positions in relation to these. They have also contributed to a stakeholder meeting with Scottish Government staff and consultants designed to arrive at an effective public engagement and consultation strategy.

Forums

The Scottish Environment Fundraisers' Forum quietly celebrated its tenth anniversary with a review of its functions and what members wish of it for the future – conclusion being to carry on in the same way, providing an invaluable source of advice and support for the non-professional fundraisers, useful presentations on agreed topics at quarterly meetings, and general information sharing and occasional collaboration.

The Media Forum, established more recently on similar lines, has met twice over the year, valued by staff working on advocacy and communications.

Other Activities

Scottish Environment Festival

The 2016 event *People, Nature and Place* was held in and around the Scottish Parliament in February and March. A scaled-down event in alternate years, the Festival nevertheless involved two lunchtime events and a very well attended reception in the Scottish Parliament, to celebrate, among other things, the retiring MSPs who were Species Champions. Our thanks to all who took part as speakers, organisers, sponsoring MSPs, and funding supporters.

Members' Annual Congress, AGM and Strategic Planning

On 16 & 17 November 2015 members gathered in Dunblane to discuss the topic *Realising Sustainable Development in Scotland – the crucial role of LINK*. Bridget Campbell, incoming head of Scottish Government's Environment Directorate, strongly advised our sector to make the case for the environment in terms of fairness, local empowerment and jobs to secure attention from other parts of Government; Ross Martin of SCDI encouraged more connection with progressive businesses; Ross Finnie advised on future strategy from his experience at both ends of eNGO advocacy; Jonathan Hughes and Deborah Long reflected on their experience of large and smaller eNGOs working closely with Government. Joyce McMillan, incoming President, was both realistic and inspiring about the challenges ahead. A good turnout of members, supporters, Honorary Fellows and guests ensured it was a lively and thought provoking event, with beneficial influence on the following day's Strategic Planning meeting.

Scottish Environment LINK

TRUSTEES' REPORT

The AGM elected Lucy Graham to the Board, appointed Joyce McMillan to the role of President and Ross Finnie an Honorary Fellow, alongside Jonathan Wordsworth, James Curran, Kevin Dunion and Mark Lazarowicz.

Membership

We were sorry to lose Archaeology Scotland, a long standing member body in December 2015. Having lost funding for the post as Rural Land Use Advisor their capacity to engage across the range of policy areas was curtailed. The Board was pleased to have the opportunity to appoint Jonathan Wordsworth as an Honorary Fellow at the AGM, in recognition of the considerable contribution he has made to LINK as their representative over ten years.

Several one-to-one meetings were held between trustees and senior staff with individual member organisations to discuss their engagement with LINK and any issues that can be addressed to help the relationship. These continue to be on offer to all members.

Staff keep a track of membership engagement across the range of work, flagging any issues to the Board and members are encouraged to attend the cycle of network events to share in the development of LINK's forward work programme.

We were delighted to welcome the Department for Social Responsibility and Sustainability, University of Edinburgh as a new Organisational Supporter. The Board agreed in January not to proactively pursue recruitment of more Business Supporters as a distinct Supporter category.

LINK Local

In March 2016, we recruited Living Wage Intern, Syd Chandler, to prepare for the launch of a web-based matchmaking service for local environment groups across Scotland. LINK Local will connect campaigning and local action groups concerned with a whole range of environmental topics from localising food production, conserving wildlife, cleaning and greening energy and transport systems and respecting landscapes to improving the health of Scotland's seas and transitioning to low-carbon living.

LINK will fund the service for a year, and review progress in 2017.

Seminars and events

In addition to the events covered above under the headings above we were pleased to be joined by senior staff from the Scottish Information Commissioner's office, and the former Commissioner Kevin Dunion, for a productive day's discussion of the Freedom of Information Act and the Environment on 17 September 2015. Members had the opportunity to discuss recent cases and were encouraged, in instances where the protocols were not achieving the desired results, to bring knotty examples for the Information Commissioner's Office to consider, as precedents.

The annual training day for members was on Media Matterson 19 August, a departure from its usual focus on advocacy and the Scottish Parliament. Members much appreciated this bespoke event, and we offered a variety of media and advocacy trainings during summer 2016.

TRUSTEES' REPORT

Over summer and autumn consultants (and Honorary Fellows) Simon Pepper and Elizabeth Leighton were commissioned to work with members to achieve better understanding of their perspectives on climate and energy, issues which challenge many in Scotland beyond the eNGOs. The Board was happy that members committed sufficient time to this process to greatly improve their understanding and mutual trust. The process resulted in a high degree of consensus for members to draw upon when framing their comments in the wider context.

Not least among networking opportunities the informal Festive Reception in December was well supported by member organisations, and guests including MSPs, Parliamentary, Government, agency staff and more, that were engaged with the network over the previous year. The reception was, coincidentally, Andy Myles' (Advocacy Officer) last working day before his retirement, marked by presentation of a gift from members.

Networking

Regular opportunities for discussion with Scottish Government Ministers and senior civil servants are important to the network and we use this access with respect for everyone's time. Formal meetings over the year included an introductory meeting in June with the incoming head of the Environment Directorate, Bridget Campbell to hear about plans for greater join up between the various parts of the Directorate and LINK's wish to contribute expertise via the new Advisory Board. We were very pleased to welcome Bridget to the Members' Congress in November, and are following up her encouragement to continue to broaden our reach across ministerial portfolios. There were informative meetings held with the Minister Aileen McLeod in September and February, with discussions on land reform and land use, marine recovery, planning modernisation, the food agenda, the investment gap and emissions targets; and, in February, on the key environmental priorities for the next administration.

Aside from the many meetings LINK is involved with through network participation in stakeholder groups (please see the full list on pages 22-23), there were others organised through the Groups and Subgroups (formerly task forces). We were pleased to welcome several senior staff and board members of SNH, SEPA, Forest Enterprise, the National Parks and more to the Members Congress and the Scottish Environment Week Reception, giving many more members the opportunity for informal catch ups than are possible in more formal settings, which also continue as required.

LINK was represented at all Scottish party conferences. Andy Myles attended the European Environment Bureau conference and AGM in Brussels. The Advocacy Officer role entails attending others' events including Stop Climate Chaos Scotland, SCVO, and more and meetings with Parliamentary researchers and special advisors.

LINK's recruitment process for the successor President to Ross Finnie was publicly advertised, a new departure for LINK. We were pleased by the level of interest from qualified, experienced people. In part prompted by this interest in helping LINK achieve our objectives the Board has broadened the Honorary Fellow category beyond those who were formerly involved through member organisations, so increasing the pool of skills we can draw upon.

Scottish Environment LINK

TRUSTEES' REPORT

Environment Links UK

There continues to be close and productive liaison between the four Links across the UK, Northern Ireland Environment Link, Scottish Environment LINK, Wales Environment Link and Wildlife and Countryside Link in England. Funding support is provided through WWFUK.

There was deep concern across the UK (and EU) eNGOs about the Commission's decision to include the Natura Directives as part of its REFIT programme, for reasons outlined in the succinct position statement supported by 100 organisations across the UK networks. In summary the uncertainty caused was bad for nature, bad for people and bad for business. In May the Links submitted the sector's response to the first phase of the Fitness Check consultation, including over 500 separate pieces of evidence that demonstrate the effectiveness of the Directives in protecting nature, providing huge benefits for people and providing a stable framework for responsible businesses. Member organisations galvanised a massive response to the public consultation which ended on 24 July 2015. In a vote at the European Parliament on 2 February 2016, Europe's political representatives stood up to defend the Birds and Habitats Directives; 592 MEPs voted to oppose any revision of the Directives, by the approval of the Demesmaeker Biodiversity Report. This is a positive step in the campaign to defend the nature directives.

Though the situation may be influenced by the UK's EU referendum in June 2016, we take heart from the huge support to keep the Natura Directives intact and to implement them better. LINK's contribution was through the Environmental LINK's UK level action; we are grateful to the WCL secretariat for much of the coordination. Scottish LINK members have been very supportive and are pleased with the Scottish Government's continued commitment to Natura.

The Links Boards and Secretariats have been working to improve how the Links work together, by development of guidelines for a clear federal process and strategy for working as the Environment Links UK progressed by agreement of a memo of understanding between the sister Links, which the Secretariat and Chairs took forward at a meeting in Birmingham. There have been valuable regular catch ups between chief officers on policy work and operations, including the potential for joint fundraising. Scottish LINK staff attended Northern Ireland Environment Link's first Environment Week in Stormont, a useful export from Scotland. There will be the opportunity for members of all the four Links to come together again at a 2 day conference in Cardiff, this coming October.

Communications

The survey of members and externals which informed the new Strategy prompted a staff review of LINK's communications, still ongoing. The thrice yearly newsletter was discontinued, as the immediacy of communications via social media to the wider policy community has reduced the need for it, and members are regularly updated through internal bulletins. For those who don't wish to rely on social media for updates, a regular email listing outputs, or use of the RSS feed, is encouraged. For longer, considered commentary on environmental matters the *LINK Thinks* slot on the website is used more frequently.

Scottish Environment LINK

TRUSTEES' REPORT

Environment Links UK

LINK staff

There were big changes to our staff with retirements of Hugh Green (Finance and IT Officer) and Andy Myles (Advocacy Officer) and the departure of Rea Cris (Advocacy Office support) over the period. Karen Paterson took over as Finance and Office Manager in March 2015, working 28 hours per week (an increase of 4 hours) Lisa Webb joined the advocacy office in May 2015, and Daphne Vlastari succeeded to the role of Advocacy Officer in January 2016. Thanks go to all involved in this small, valued and very effective team. Thanks also to our volunteer, Chris Thomson, for regular assistance with administrative and IT tasks in the Perth office.

The staff functions review concluded in autumn 2015. There have been adjustments to the remits of core staff to ensure key roles are covered, with greater emphasis on communications and networking, project administration and fundraising.

Carbon emissions management

LINK has published its seventh annual report on [Carbon Emissions](#) resulting from business activity during this financial year, available on the website.

LINK outputs over the reporting period

Economics Group:

[A Revised NPF – Ideas for Structure and Indicators](#) June 2015

[Does GDP measure what really matters?](#) Blog piece from the Flourishing Project, July 2015

[LINK's response to Making things last: Consultation on creating a more circular economy in Scotland](#) October 2015.

[Tools for Transition conference report](#) December 2015

Governance Group:

[LINK Response to Lobbying Transparency Bill consultation](#) July 2015

[LINK Holyrood 2016 Manifesto – Six Steps Towards A Sustainable Scotland](#) February 2016

Land Group:

[Link submission of evidence from the LINK Land Group for Stage 1 of the Land Reform \(Scotland\) Bill](#), August 2015

[LINK Briefing on Land Use Strategy](#) November 2015

[LINK Response to Land Use Strategy Consultation](#) January 2016

[LINK welcomes Minister statement on EU Nature Directives](#) Press release Jan 2016

Food and Farming Subgroup:

[The Future of Scottish Agriculture – establishing a new social contract between land managers and Scottish citizens](#) October 2015

[Food for thought](#) LINK thinks article by Pete Ritchie October 2015

Freshwater Subgroup:

[Improvement of the Physical Condition of Scotland's Water Environment](#) June 2015

[Response from the Freshwater Taskforce to the SEPA/EA consultation on Draft Second Cycle River Basin Management Plan](#) June 2015.

Scottish Environment LINK

TRUSTEES' REPORT

Environment Links UK

LINK outputs over the reporting period (continued)

Hilltracks Campaign:

[LINK Consultation Response to Guidance for Agricultural and Forestry private ways and buildings](#) April 2015.
[Letter from Hill Tracks Group to Planning Authorities](#) August 2015
[LINK comment on Garrogie Estate hill track proposal](#) August 2015
LINK thinks piece [One step towards getting land use on the right track](#) October 2015
[Response to the Independent Review of the General Permitted Development](#) February 2016
[LINK Letter to Angus Council re Rottal Estate Prior Notification](#) 3 Feb 2016

Wildlife Subgroup:

[News release on the Fitness Check of the Birds and Habitats Directives](#) May 2015
[Standing for Species: Championing Wildlife in the Scottish Parliament](#) Press release. February 2016

Marine Group:

[Response to consultation on Proposed conservation measures to introduce a licensing system for killing wild salmon in Scotland](#) 30 April 2015
LINK response to [Environmental Liability Regulations Consultation](#) April 2015.
[Marine Strategy Framework Directive 'POM' consultation: A joint response from WCL, SEL, WEL and the Northern Ireland Marine Task Force](#) 24 April 2015
[Report from Marine Group workshop How can marine spatial planning lead to a thriving natural marine environment in Scotland?](#) 23 April 2015
[LINK Marine Group response to the Consultation on Amending the Environmental Liability \(Scotland\) Regulations 2009 in Scotland to transpose Article 38 of the Offshore Safety Directive 2013](#) April 2015
Press release, [Stronger seabed protection measures unveiled in response to widespread support for Scottish MPAs](#), 11 June 2015
Response to proposed [Marine Conservation Orders \(for fisheries management in inshore MPAs\)](#) August 2015
[Response to management proposals for the Luce Bay and Sands Special Area of Conservation](#) August 2015
Briefing: [MPAs essential to recover marine life and boost communities](#) September 2015
Letter to the Cabinet Secretary Richard Lochhead on [process for developing fisheries management for Offshore MPAs](#) 9 December 2015
Press release [MPA fisheries decision signals new era for Scottish seas](#) 18 December 2015
Response to the [Scottish Government Consultation on Inshore MPA/SAC Management – Revised Conservation Orders](#) January 2016
Response to a proposed [Regulating Order for the Firth of Clyde](#) January 2016
Scottish Parliamentary briefing [Delay on MPA measures could risk biodiversity](#) January 2016
Joint letter to Marine Scotland: [concerns over scallop dredging management measures in Luce Bay & Sands SAC](#) 23 February 2016
[Response to consultation on Fisheries Prohibitions in the Outer Hebrides](#) February 2016
[Briefing on Marine Conservation Orders for Loch Sunart to Sound of Jura and Wester Ross MPAs](#) March 2016

Scottish Environment LINK

TRUSTEES' REPORT

Planning Group:

Parliamentary briefing on the planning review ahead of the Government's plans for a root and branch review of planning with an emphasis on housing October 2015

Response to the Scottish Government Independent Review of the Scottish Planning System October 2015

LINK Response to Research on permitted development rights and planning guidance for electronic communications infrastructure February 2016

Social Justice Group:

Consultation response to the Scottish Government's conversation about 'Creating a Fairer Scotland' January 2016

Environment Links UK:

Joint Links statement on Access to Justice in the UK. This forms the basis of a Link submission to the 8th meeting of the UNECE Task Force on Access to Justice in Geneva in June 2015

Joint Links Letter to Defra on Access to Justice following the 8th meeting in Geneva

Don't undermine the laws that protect nature say nearly half a million European citizens July 2015

Joint Links response to the Environmental Audit Committee's inquiry: 'Assessment of EU/UK environmental policy' October 2015

Other:

Freedom of information is a hard-won right LINK Thinks article by Kevin Dunion published in The Scotsman May 2015

LINK Carbon accounts 2014-15.

Have you got the bottle? LINK Thinks article by John Mayhew, January 2016

Financial report

Financial review

There was a net decrease of £25,706 (2015: £30,260 increase) in the year in the level of unrestricted funds, leaving unrestricted funds carried forward at the year-end of £244,129 (2014: £269,835). Restricted funds increased by £6,776 in the year (2014: decreased by £225), leaving restricted funds carried forward of £67,923 (2015: £61,147). The reduction in funds is largely attributable to a number of specific LINK Funded projects undertaken throughout the year, including Climate and Energy review and LINK 3 year strategic review.

Reserves policy

The Board revised its policy on reserves in 2015 and decided the unrestricted funds not designated or invested in tangible fixed assets ("the free reserves" i.e. general reserve less fixed assets) held by the charity should aim to be sufficient to cover 12 months of operating costs in a scenario where we received a significant loss of a major funding stream, together with sufficient funds to close the organisation down should it then prove unviable to continue. This equates to approximately £250,000 in unrestricted funds. At present LINK's free reserves amount to £240,543, which falls a little short of this target; additionally, LINK Trustees maintain a 5-year forward funding scenario which indicates that within the next five years a significant proportion of the current free reserves may have to be used to meet operating costs.

TRUSTEES' REPORT

Funding and support

Since the start of recession and amid continuing uncertainty about public sector funding particularly, successive Boards have taken the view that LINK should proceed carefully, invest more than before in fundraising to a range of sources, and push the organisation's reserves levels higher than is our normal practice because of the real danger of a sudden decline in, or withdrawal of any of LINK's traditional funding sources. LINK recognises this is also the case for many of its Members and the Trustees agreed to use some of the surplus generated in the previous year (2014/15) to enable a freezing of subscription rates in the current year, which was well received by Members.

LINK's member organisations are its key resource. Voluntary input by these bodies, on the Board and its subgroups, to Groups and Subgroups (formerly Task Forces) and leadership of these, as representatives of LINK on stakeholder groups and at events, equates to 1259 days' work, or around £286,000 in financial terms. Together with membership subscriptions, total member organisation contributions to LINK account for 56% of all contributions to LINK (relatively consistent with 2014-15's 54% contribution).

Our gratitude also is due to LINK's funders. In addition to Scottish Natural Heritage's own grant to support LINK as an intermediary that co-ordinates, supports and strengthens the voice of the citizen-led environment NGO sector through provision of a forum that shares information, discusses issues affecting the environment and works together where possible to advocate for a sustainable Scotland, SNH also administers the grant awarded from Scottish Government for the same purpose. Together with membership subscriptions these grants support the core organisation. The Board is very pleased that both SNH and Scottish Government maintained their grants at the same level as last year.

The Craginsh Trust has supported LINK's endeavours for more than a decade, for which we are very grateful. The Gannochy Trust's support of LINK's information service is much appreciated.

The Esmée Fairbairn Foundation's generous support of the Marine Project since 2007, which current award runs to September 2016, has been absolutely fundamental to the Marine Group's successes in saving Scotland's seas. Our thanks also to the John Ellerman Foundation for contributing to this work area. The Marine Group is working on sourcing further support for this essential work area for a further three years.

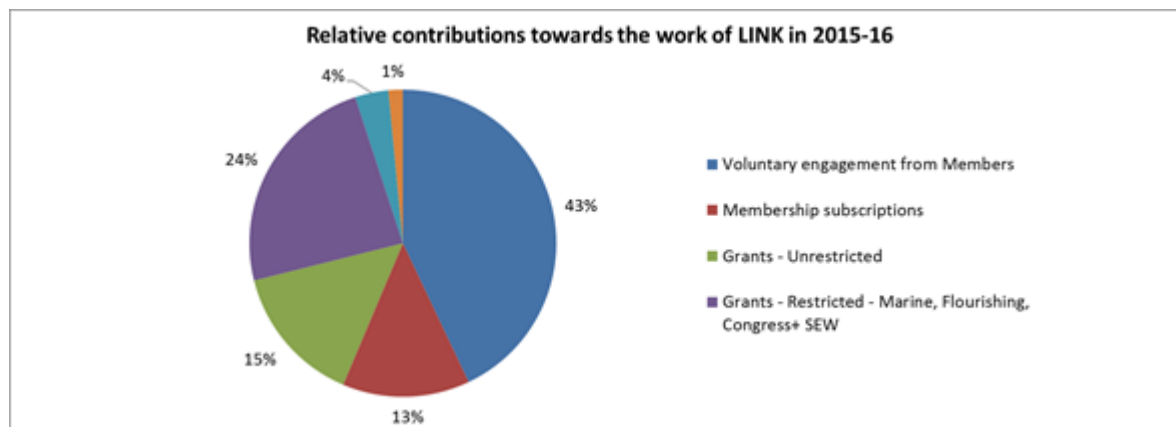
We are very grateful to the Friends Provident Foundation for its funding of the Economics (Flourishing Scotland) project over three years from 2014 to the end of 2016. This grant has given capacity to engage with economics, and provide some valuable leadership within civic Scotland. Fundraising has begun to take the project into 2017 and beyond.

We were pleased to have support from Historic Environment Scotland's Voluntary Action Fund for showcasing members' work at Scottish Environment Week; and grateful to Calor Scotland for sponsorship of the 2016 SEW reception. Thanks to Paths for All for contributing to the SEW Active Health event.

Thanks to WWF UK for long standing financial support towards the Environment Links UK joint work. LINK is its members working together; its groups, subgroups and forums are the engine-house of much of that effort. Many of LINK's trustees volunteer in time contributed by member organisations, and others in a personal capacity. The Board acknowledges all of these players, also Group Conveners and Vice-Conveners and Subgroup Leaders and Deputies, LINK's outgoing President Ross Finnie and incoming President Joyce McMillan, and our various Honorary Fellows.

TRUSTEES' REPORT

Funding and support (continued)



Risk management

The Board’s risk register is reviewed annually. This identifies key processes and players in the charity’s governance, compliance, financial systems and staffing, as well as considering risks from unforeseen eventualities. Risk is also controlled through adherence to network operating principles by all engaged in LINK

Structure, governance and management

Scottish Environment LINK is a Scottish charity and company incorporated on 10th June 2003, limited by guarantee and without share capital. LINK was founded by voluntary sector organisations in 1987 to provide a forum for the voluntary environment sector in Scotland to exchange information and take concerted action on issues of key concern. LINK is governed by its Memorandum & Articles of Association adopted in June 2003 and last amended in 2014. In the event of the company being wound up, its directors are required to contribute an amount not exceeding £1.

Organisational structures and decision making

The network’s member organisations determine LINK’s strategy and the level of their own engagement in collective work. Policy specific Groups and Subgroups (formerly Task Forces), and project steering groups, led by convenors, progress the network’s individual priorities. The Board of voluntary trustees meets at least quarterly to review progress towards network goals, to handle governance issues and to monitor available resources, and liaises as needed with funders and other parties. Day to day management is delegated to the Chief Officer and Senior Staff who are supported by policies approved by the Board. These policies are contained in the staff handbook, available to all staff and trustees. Board subgroups with remits set by the full Board have delegated responsibility for certain decisions.

Public benefit

The ultimate beneficiaries of the work undertaken within LINK are the people of Scotland and the future generations of people who depend (as people always have) on a healthy environment as the basis of their livelihoods and well-being. The environment has no voice and depends on those organisations which value it for its own sake to speak up for it, on behalf of the half a million Scots who donate via membership subscriptions, and the many more who take it for granted that the long term public interest is being looked after by the powers that be. LINK continues to play an important role within the Scottish policy community and is recognised as a major participant.

Scottish Environment LINK

TRUSTEES' REPORT

Funding and support (continued)

Trustees and personnel

Trustee selection

Up to nine of LINK's trustees may be elected by members and the Board may co-opt two trustees. Trustees are required to declare any interests at election and a complete register of interests is available for scrutiny by the Board following the AGM. The Chair tries to meet with trustees once every three years to review the work and their contribution. This year has once again demonstrated Trustees' substantial commitment to the organisation, despite other pressures on their time.

Trustees

Helen Todd
Charles Dundas
Tim Ambrose
Ian Findlay
Sam Gardner
Lucy Graham (appointed 17 November 2015)
Simon Jones (resigned 15 September 2015)
Beryl Leatherland
Craig Macadam
Mandy Orr (resigned 20 August 2015)
Mike Robinson
Paul Walton

Group Conveners and Vice-Conveners

Economics - Matthew Crighton FoES and Bruce Wilson SWT
Marine - Calum Duncan MCS and Sarah Dolman WDC
Land – Co-conveners Deborah Long Plantlife & Vicki Swales RSPB, and Charles Dundas WTS
Governance – Lloyd Austin RSPB
Planning – Aedán Smith RSPB, Clare Symonds, Planning Democracy
Social Justice – Convenership has rotated among the Group

Subgroup Leaders and Deputies

Food and Farming - Pete Ritchie Nourish, and Amy Corrigan RSPB
Deer - Duncan Orr Ewing RSPB, Maggie Keegan SWT
Hilltracks -Helen Todd Ramblers and Beryl Leatherland SWLG
Land reform, Land use, landscape - John Thomson SCNP, Sheila George, RSPB
Landscape - John Thomson SCNP and Beryl Leatherland SWLG
Wildlife - Deborah Long Plantlife and Craig Macadam Buglife
Unconventional Fossil Fuels – Mary Church FoES and Alexa Morrison RSPB

Scottish Environment LINK

TRUSTEES' REPORT

Trustees and personnel (continued)

Staff

Jen Anderson, Chief Officer
Alice Walsh, Development Officer
Andy Myles, Advocacy Officer - Retired December 2015
Karen Paterson, Finance and Office Manager
Nick Underdown, Marine Policy Engagement Officer
Esther Brooker, Marine Policy Officer
Phoebe Cochrane, Sustainable Economics Officer
Rea Cris, Advocacy Office Manager – Left LINK May 2015
Lisa Webb, Advocacy Office Manager – Joined LINK May 2015
Daphne Vlastari, Advocacy Officer – Joined LINK January 2016

Interns working with LINK and its policy Groups

Eleanor Harris, Wildlife Subgroup
Bella Crowe, Food and Farming Subgroup
Sydney Chandler, LINK Local

Key Management Personnel

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

Scottish Environment LINK

TRUSTEES' REPORT

Member organisations 2015-16

Amphibian and Reptile Conservation
Archaeology Scotland (to October 2015)
Association for the Protection of Rural Scotland
Badenoch and Strathspey Conservation Group
Bat Conservation Trust
British Ecological Society – Scottish Policy Group
Buglife
Bumblebee Conservation Trust
Butterfly Conservation Scotland
Cairngorms Campaign
Friends of the Earth Scotland
Froglife Trust
Hebridean Whale & Dolphin Trust
Marine Conservation Society
The National Trust for Scotland
North East Mountain Trust
Nourish Scotland
Planning Democracy
Plantlife Scotland
Ramblers Scotland
RSPB Scotland
Royal Zoological Society of Scotland
SCAPE Trust
Scottish Allotments and Gardens Society
Scottish Badgers
Scottish Campaign for National Parks
Scottish Countryside Rangers' Association
Scottish Ornithologists' Club
Scottish Raptor Study Group
Scottish Wild Land Group
Scottish Wildlife Trust
Soil Association Scotland
Sustrans Scotland
Whale and Dolphin Conservation
Wildfowl and Wetlands Trust
WWF Scotland

Organisational Supporters

Crown Estate
Keep Scotland Beautiful
Paths for All Partnership
Edinburgh University Social Responsibility & Sustainability Department

Business Supporter

Scottish Power

Scottish Environment LINK

TRUSTEES' REPORT

Stakeholder forums on which LINK was represented by member body representatives or by staff

Cross-Cutting Forums:

Scottish Government Devolved Tax Collaborative: Lloyd Austin RSPB
Zero Waste Scotland Programme Board: Diarmid Hearn NTS
Advisory Forum Scottish Rural Parliament: Diarmid Hearn NTS
Scottish Air Passenger Duty stakeholder forum: Mike Robinson LINK Trustee
ScotRail Stakeholder Advisory Panel: Mike Robinson LINK Trustee
Cleaner Air for Scotland Governance Group: James Curran LINK Honorary Fellow and Emilia Hanna FoES

Forums on which LINK was represented via its Groups and Subgroups:

Food and Farming

CAP Stakeholder Group: Pete Ritchie Nourish Scotland
SRDP Greening sub-group: Diarmid Hearn NTS, Jonathan Wordsworth Archaeology Scotland.
National Programme Assessment Committee (Agri-environment climate scheme): Amy Corrigan RSPB, John Thomson SCNP/APRS.
Joint Programme Monitoring Committee: Vicki Swales RSPB
Rural Development Operational Committee: Amy Corrigan RSPB
Monitoring and Evaluation Steering Group (sub-group of RDOC): Amy Corrigan RSPB
Climate Change and Agriculture Group: Jim Densham RSPB
Soils Focus Group: Jim Densham RSPB
NFUS Farmed Environment Forum, Pete Ritchie Nourish Scotland

Deer

Cairngorms Deer Advisory Group: Pete Mayhew RSPB, Duncan Orr-Ewing RSPB
Association of Deer Management Advisory Groups: Duncan Orr-Ewing RSPB
Deer Management Round Table: Duncan Orr-Ewing RSPB

Economics

Scottish Forum on Natural Capital: Economics Group fields rep as appropriate
Scottish Government Roundtable reviewing the National Performance Framework: Deborah Long
Plantlife
Post 2015: Sustainable Development Goals Working Group: Phoebe Cochrane LINK SEPO
National Performance Framework Environmental Indicators Group, Phoebe Cochrane LINK SEPO.

Marine

Marine Monitoring Network Project Steering Group: Sarah Dolman WDC, Charles Nathan RSPB
Marine Protected Areas Sustainability Appraisal Project Advisory Group: Calum Duncan MCS
Marine Strategic Studies Forum: Sarah Dolman WDC
Marine Strategy Forum: Lloyd Austin RSPB, alternate Calum Duncan MCS
Ministerial Working Group on Sustainable Aquaculture: Lloyd Austin RSPB, Alex Kinninmonth SWT, RSPB
Ministerial Group for Sustainable Aquaculture, Containment Working Group: Dawn Purchase MCS
Ministerial Group for Sustainable Aquaculture, Capacity Working Group: Alex Kinninmonth SWT, RSPB
Offshore Renewable Energy – Project Advisory Group: Sarah Dolman WDC, Charles Nathan RSPB

Scottish Environment LINK

TRUSTEES' REPORT

Stakeholder forums on which LINK was represented by member body representatives or by staff (continued)

DECC SEA Steering Group: Richard Luxmoore NTS/Sarah Dolman WDC
Scottish Coastal Forum: Helen Todd RS, Calum Duncan MCS
Scottish Bathing Waters Review Panel: Calum Duncan MCS
Scottish Aquaculture Research Forum: Dawn Purchase MCS, Piers Hart WWFS
Scottish Marine Renewables Research Group: Sarah Dolman WDC
Wave and Tidal Energy Sector Plan, Habitats Regulations Appraisal Steering Group: Sarah Dolman WDC, Charles Nathan RSPB
Joint Nature Conservation Society-NGO forum: Sarah Dolman WDC, Craig McAdam Buglife
Ministry of Defence Advisory Forum: Sarah Dolman WDC
Scottish Government Inshore Fisheries Management and Conservation Group: Calum Duncan MCS
Marine Scotland – Renewables Sectoral Engagement Strategy: Sarah Dolman WDC, Charles Nathan RSPB
The Crown Estate – offshore renewables: Sarah Dolman WDC, Charles Nathan RSPB

Planning

Scottish Government EIA Advisory Group: Aedán Smith RSPB
Scottish Forum for Planning: Aedán Smith, RSPB

Wildlife

Scottish Biodiversity Committee: Deborah Long Plantlife
Delivery and Monitoring Group – Chair Habitats and Species: Deborah Long, Plantlife; LINK Rep – Paul Kirkland, Butterfly Conservation Society
Non-Native Species Action Group: Paul Walton, RSPB Scotland, Deborah Long, Plantlife
Habitats and Species Group: Deborah Long, Plantlife; Paul Walton, RSPB
Natural Capital Group: Charles Dundas WTS
Science and Technical Group: Richard Luxmoore, NTS
SRDP Biodiversity Targeting Group: Davie Black Plantlife
European Commission Working Group on Invasive Alien Species: Paul Walton RSPB (representing EEB)
National Peatland Group: Craig Macadam Buglife, Jim Densham RSPB
UK Water Industry Research stakeholder group on Use of Biodegradable Products Containing Sewage Sludge: Craig Macadam Buglife

Woodland

Forestry Commission Customer Reps Group: Jill Aitken WTS, Sian Williams RSPB
Scottish Tree Health Advisory Group: Tim Hall WTS, Sian Williams RSPB (sharing representation)
STHAG sub-group on Sustainable Woodland Management: Tim Hall WTS, Sian Williams RSPB.

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' Annual 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 directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP (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 accounts and
- prepare the accounts 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 accounts 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 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 14 September 2016 and signed on their behalf by:



Helen Todd
Chair

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

I report on the accounts of the charitable company for the year ended 31 March 2016 which are set out on pages 27 to 39.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiners' statement

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

Independent examiners' statement

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

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



Michael Crerar CA
Independent Examiner

14 September 2016

Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2016**

		Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
Income from:					
Donations and legacies	2	98,272	-	98,272	113,239
Charitable activities	3	103,155	155,310	258,465	244,551
Investment income	4	2,297	-	2,297	2,560
		<u>203,724</u>	<u>155,310</u>	<u>359,034</u>	<u>360,350</u>
Total income					
Expenditure on:					
Charitable activities	5	229,430	148,534	377,964	330,315
		<u>229,430</u>	<u>148,534</u>	<u>377,964</u>	<u>330,315</u>
Total expenditure					
Net (expenditure)/income and movement in funds	6	(25,706)	6,776	(18,930)	30,035
Reconciliation of funds:					
Total funds brought forward		<u>269,835</u>	<u>61,147</u>	<u>330,982</u>	<u>300,947</u>
Total funds carried forward	16	<u>£ 244,129</u>	<u>£ 67,923</u>	<u>£ 312,052</u>	<u>£ 330,982</u>

Scottish Environment LINK

BALANCE SHEET as at 31 March 2016

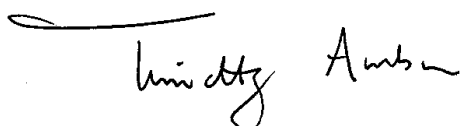
	Notes	2016	2015
Fixed assets			
Tangible assets	8	<u>3,586</u>	<u>7,318</u>
Current assets			
Debtors	9	56,299	36,069
Cash at bank and in hand		<u>268,993</u>	<u>301,460</u>
		325,292	337,529
Liabilities			
Creditors: Amounts falling due within one year	10	<u>(16,826)</u>	<u>(13,865)</u>
Net current assets		<u>308,466</u>	<u>323,664</u>
Net assets		<u>£ 312,052</u>	<u>£ 330,982</u>
The funds of the charity:			
Unrestricted funds	14	244,129	269,835
Restricted funds	15	<u>67,923</u>	<u>61,147</u>
		<u>£ 312,052</u>	<u>£ 330,982</u>

For the year ended 31 March 2016 the company was entitled to exemption from the requirements to have an audit under the provisions of section 477 of the Companies Act 2006. No notice has been deposited under the company under section 476 of the Companies Act 2006 requiring an audit to be carried out. The directors acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- (ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for that financial year in accordance with the requirements of sections 394 and 395 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of trustees on 14 September 2016 and signed on their behalf by:



Tim Ambrose
Director - Treasurer

Company Registration No: SC250899

Scottish Environment LINK**RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES
for the year ended 31 March 2016**

	2016	2015
Net (expenditure)/income for year (as per the SOFA)	(18,930)	30,035
Adjustments for:		
Depreciation	4,233	4,979
Interest from investments	(2,297)	(2,560)
(Increase) in debtors	(20,230)	(12,212)
Increase/(Decrease) in creditors	<u>2,961</u>	<u>(15,235)</u>
Net cash provided by operating activities	<u>£ (34,263)</u>	<u>£ 5,007</u>

**STATEMENT OF CASH FLOWS
for the year ended 31 March 2016**

	2016	2015
Cash flows from operating activities:		
Net cash provided by operating activities	<u>(34,263)</u>	<u>5,007</u>
Cash flows from investing activities:		
Interest from investments	2,297	2,560
Purchase of tangible fixed assets	<u>(501)</u>	<u>(5,778)</u>
Net cash flow provided by/(used in) investing activities	<u>1,796</u>	<u>(3,268)</u>
Change in cash and cash equivalents in the year	(32,467)	1,789
Cash and cash equivalents at the beginning of the year	<u>301,460</u>	<u>299,671</u>
Cash and cash equivalents at the end of the year	<u>£ 268,993</u>	<u>£ 301,460</u>

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2016**

1 Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention and are in accordance with the Companies Act 2006, the Charities Accounts (Scotland) Regulation 2006 (as amended), Accounting and Reporting by Charities – Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015 – (Charities SORP (FRS 102), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

The accounts have been prepared on a going concern basis.

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

Reconciliation with previously generally accepted accounting practice

The charity adopted SORP (FRS 102) in the current year and in preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. The transition date was 31 March 2014. In accordance with the requirements of FRS 102 no restatements were required.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable service activity are accounted for when earned.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis eg staff time or estimated usage.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

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 basis

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

**NOTES TO THE ACCOUNTS
for the Year Ended 31 March 2016**

1 Accounting policies

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Operating Leases

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

Debtors

Trade debtors and prepayments are recognised at settlement amount due after any discounts offered.

Creditors and Provision

Creditors are recognised where the charity 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.

Fund accounting

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

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
Donations				
Scottish Government	37,724	-	37,724	37,724
Scottish National Heritage	50,498	-	50,498	50,500
Esmee Fairbairn Foundation	-	-	-	15,000
The Gannochy Trust	5,000	-	5,000	5,000
Craignish Trust	5,000	-	5,000	5,000
Donations & gift aid receivable	50	-	50	15
	<u>£ 98,272</u>	<u>£ -</u>	<u>£ 98,272</u>	<u>£ 113,239</u>

Income from donations and legacies in the year was £98,272 (2015: £113,239) £98,272 of which was unrestricted (2015: £113,239 unrestricted) and £Nil was restricted (2015: £Nil).

NOTES TO THE ACCOUNTS
For the year ended 31 March 2016

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2016	Total 2015
Projects				
Esmée Fairbairn Foundation	-	73,550	73,550	71,950
Friends Provident Foundation	-	38,746	38,746	27,069
John Ellerman Foundation	-	17,900	17,900	17,900
Historic Scotland	-	5,000	5,000	5,000
Calor Gas	-	3,000	3,000	-
WWF UK and Members for Joint Links Seminar	-	-	-	7,430
Marine MPA Fighting Fund	-	8,000	8,000	-
Other project income including from member bodies	4,437	9,114	14,038	11,495
Other income				
Subscriptions – member bodies	89,513	-	89,513	94,702
Subscriptions – organisational and business supporters	6,515	-	6,515	5,955
Rental income	1,270	-	1,270	2,750
Other income	1,420	-	1,420	300
	<u>£ 103,155</u>	<u>£ 155,310</u>	<u>£ 258,465</u>	<u>£ 244,551</u>

Income from charitable activities in the year was £258,465 (2015: £244,551) £103,155 of which was unrestricted (2015: £116,492) and £155,310 was restricted (2015: £128,059).

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Interest on cash deposits	<u>£ 2,297</u>	<u>£ -</u>	<u>£ 2,297</u>	<u>£ 2,560</u>

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

Scottish Environment LINK

NOTES TO THE ACCOUNTS
for the year ended 31 March 2016

5 Analysis of expenditure on charitable activities	Basis of allocation	2016	2015
Employment costs	Direct	220,955	202,570
Direct project expenditure	Direct	90,970	60,509
Other direct costs	Direct	22,443	13,882
Establishment costs	Direct	36,046	45,555
Depreciation	Direct	4,233	4,979
Governance costs:			
Independent examiners' remuneration and accountancy fees	Direct	<u>3,317</u>	<u>2,820</u>
		<u>£ 377,964</u>	<u>£ 330,315</u>

Expenditure on charitable activities in the year was £377,964 (2015: £330,315) £229,430 of which was unrestricted (2015: £202,031) and £148,534 was restricted (2015: £128,284).

6 Net (expenditure)/incoming	2016	2015
	£	£

This is stated after charging :

Directors' remuneration	-	-
Directors' expenses (2015 one director)	-	35
Independent examiners' remuneration	2,680	2,350
Depreciation	<u>4,233</u>	<u>4,979</u>

7 Staff costs and numbers	2016	2015
Salaries	192,499	175,259
Social security costs	14,694	13,359
Pension costs	<u>13,762</u>	<u>13,952</u>
	<u>£ 220,955</u>	<u>£ 202,570</u>

Average number of employees:

Core	5	5
Project	<u>3</u>	<u>3</u>
	<u>8</u>	<u>8</u>

No employee received emoluments greater than £60,000 in the year (2015: None)

The total amount of employee benefits received by key management personnel is £34,623 (2015: £33,470). The key management personnel are considered to be the trustees and the Chief Officer.

Scottish Environment LINK

NOTES TO THE ACCOUNTS
for the year ended 31 March 2016

8	Tangible fixed assets		Fixtures, fittings & Equipmen
	Cost		
	At 1 April 2015		15,417
	Additions		501
	Disposals		-
			<hr/>
	At 31 March 2016		15,918
			<hr/>
	Aggregate Depreciation		
	At 1 April 2015		8,099
	Charge		4,233
	Disposals		-
			<hr/>
	At 31 March 2016		12,338
			<hr/>
	Net Book Value		
	At 31 March 2016		£ 3,586
			<hr/>
	At 31 March 2015		£ 7,318
			<hr/>
9	Debtors	2016	2015
	Trade debtors	8,670	11,033
	Prepayments and accrued income	2,520	2,282
	Other debtors	45,109	22,754
		<hr/>	<hr/>
		£ 56,299	£ 36,069
		<hr/>	<hr/>
10	Creditors: Amounts falling due within one year	2016	2015
	Trade creditors	405	3,447
	Taxation and social security costs	4,529	4,545
	Accruals	11,892	5,873
		<hr/>	<hr/>
		£ 16,826	£ 13,865
		<hr/>	<hr/>

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2016**

11 Operating lease commitments	Land and Buildings 2016 2015		
Annual commitments under non-cancellable operating leases were as follows :			
Expiry date:			
Less than one year	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: right; border-bottom: 1px solid black;">£ 6,400</td> <td style="width: 50%; text-align: right; border-bottom: 1px solid black;">£ 6,400</td> </tr> </table>	£ 6,400	£ 6,400
£ 6,400	£ 6,400		

12 Pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £13,762 (2015: £13,952).

Within creditors there was an accrual at the year-end for £ 2,466 (2015: £1,324).

13 Related party transactions

During the year the charity received subscriptions from eight organisations associated with (2015: eight) of the charitable company's directors amounting to £35,132 (2015: £36,249). Other income receipts were also received from six (2015: five) of the organisations totalling £4,412 (2015: £5,276). Payments of £12,709 (2015: £10,200) were paid to organisations associated with two directors in the year (2015: two). No director received any consultancy fees in the year (2015: one: £300).

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2016**

14 Unrestricted funds

	At 1 April 2015	Incoming Resources	Outgoing Resources	Transfer	At 31 March 2016
General funds	<u>260,835</u>	<u>199,287</u>	<u>(193,730)</u>	<u>(23,266)</u>	<u>243,126</u>
Designated funds:					
Scottish Food Coalition	-	-	(6,000)	6,000	-
Local Links trial	1,500	-	(497)	-	1,003
Wildlife fundraising for species champion initiative	3,000	-	(5,620)	2,620	-
LINK Energy review	4,500	-	(14,426)	9,926	-
LINK Congress 2015	-	3,950	(8,113)	4,163	-
LINK Liason	-	272	(329)	57	-
Sustainable Land usage	-	215	(715)	500	-
	<u>9,000</u>	<u>4,437</u>	<u>(35,700)</u>	<u>23,266</u>	<u>1,003</u>
	<u>£ 269,835</u>	<u>£ 203,724</u>	<u>£ (229,430)</u>	<u>£ -</u>	<u>£ 244,129</u>

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

Scottish Food Coalition

With support from LINK Board, LINK's Food and Farming Subgroup employed a part-time Intern, Bella Crowe, to help to establish the Scottish Food Coalition, a civil society coalition made up of established organisations working on food-related issues including agriculture and environment, poverty, health, workers' rights, food production and animal welfare. LINK is funding Bella's post initially for a 9 month period, while the Coalition seeks continuation funding (outwith LINK) to continue this work into the future.

Local Links trial

LINK local is a new online address book for Scotland's local environment community groups. It has been established to link up Scotland's campaigning and local action groups interested in environmental issues. This includes a wide range of topics from localising food production, conserving wildlife, to cleaning and greening our energy and transport systems. Funding approved by LINK Board has supported development of the website and employment of Intern, Sydney Chandler, for 3 months to launch the initiative and raise awareness. The trial of LINKLocal will run for one year and if it proves valuable, further long term funding will be sought to maintain it as a service.

NOTES TO THE ACCOUNTS

For the year ended 31 March 2016

14 Unrestricted funds (continued)

Wildlife fundraising for species champion initiative

The Species Champions initiative was launched by Scottish Environment LINK's Wildlife Subgroup in January 2013. Monies were granted by the LINK Board in 2015 to employ an Intern to relaunch the Wildlife Proclamation ahead of the 2016 Holyrood elections. Eleanor Harris was recruited as LINK Species Champions Intern to a 6 month contract. The Wildlife Proclamation encouraged parliamentary candidates to commit to supporting work to restore Scotland's nature if elected as MSPs. They are encouraged to become a Species Champion, to ask parliamentary questions, propose and support motions, and raise awareness of one particular species in Parliament and in the broader community.

LINK Energy review

The LINK Board in late 2014 agreed to commission consultants to review and refresh with members of the network's positioning on energy and climate. Work started on the project in May 2015, with a final, internal consensus statement issued for internal sign-up in February 2015, which is now supported by over 90% of the membership.

LINK Congress 2015

LINK's annual conference for members and other sectors with which we work. Designed to build community within the network. Congress is used to advance debate around specific themes. The 2015 congress considered – *Realising the Sustainable Development Goals in Scotland: the crucial role in LINK*.

LINK liaison

The regular contact and communication between secretariats of the four Link networks across the UK, allowing exchange of information and good practice, and of advice on issues in common. This includes a joint conference held every two years in a different part of the UK; Scottish LINK hosted the last in Clydebank in 2014 and the next is planned for autumn 2016 in Cardiff. The 4 Links continue to demonstrate broad support for federally approached, collective effort on environmental issues needing a UK wide perspective. Joint work is now badged as "Environment Links UK" and informed by a joint strategy and memo of understanding.

Sustainable Land usage

LINK in partnership with RSPB Scotland funded a workshop in June 2015, which brought together managers of a range of land use projects and interested stakeholders to identify lessons learned regarding ecosystem service mapping, project scale, people engagement and securing delivery of land use change. The outcomes were shared with Scottish Government and informed LINK's response to the Scottish Land Use Strategy consultation response, particularly regarding the regional land use frameworks.

NOTES TO THE ACCOUNTS
For the year ended 31 March 2016

15 **Restricted funds**

	At 1 April 2015	Incoming Resources	Outgoing Resources	At 31 March 2016
Marine phase 3	61,147	106,564	101,788	65,923
Flourishing Scotland	-	40,746	38,746	2,000
Scottish Environment Week	-	8,000	8,000	-
	£ 61,147	£ 155,310	£ 148,534	£ 67,923

The purpose of each restricted fund is as follows:

Marine phase 3

The third phase of a project running since 2007, affording two dedicated project staff posts to support LINK's Marine Group. Initially the LINK marine Group successfully campaigned for a Marine (Scotland) Act, this received Royal Assent 10th March 2010. In order to properly protect Scotland's marine wildlife, make our seas resilient to climate change and, where appropriate, recover damaged areas, the Act must be well-implemented. The Group's focus now is on ensuring that the Act is fully implemented in terms of marine protection and planning. Funds are being sought to extend the work for a further three years.

Flourishing Scotland

A three year project (2014 -2016) adding capacity to LINK members' understanding of and ability to engage in the debate on the economics of sustainable development, and about appropriate measures of success for Scotland which include environmental and social wellbeing alongside economic growth and GDP. Extension funding is being sought.

Scottish Environment Week

Also known (in every alternate year) as Scottish Environment Festival. This is a programme of events organised by LINK and hosted mainly in Holyrood. Aiming to profile the work of a member organisations with MSPs and to showcase sustainable development. The theme for Scottish Environment Festival in 2016 was *People, Nature and Place* including events – Shaping landscapes, Active Health and an evening reception to celebrate the environment and to thank Scotland's Species Champions.

Scottish Environment LINK

NOTES TO THE ACCOUNTS

For the year ended 31 March 2016

16 Analysis of net assets between funds

	Unrestricted	Restricted	Total 2016	Total 2015
Tangible fixed assets	3,586	-	3,586	7,318
Net current assets	257,369	67,923	325,292	337,529
Current liabilities	<u>(16,826)</u>	<u>-</u>	<u>(16,826)</u>	<u>(13,865)</u>
	<u>£ 244,129</u>	<u>£ 67,923</u>	<u>£ 312,052</u>	<u>£ 330,982</u>

17 Taxation

As a charity, 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.

18 Controlling party

In the opinion of the Board of Trustees there is no ultimate controlling party.