

Scottish Environment LINK
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2024

Scottish Charity number SC000296
Company number SC250899

Scottish Environment LINK

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Scottish Environment LINK

Reference and Administrative Information

Charity Name:	Scottish Environment LINK
Scottish Charity Registration Number:	SC000296
Company Registration Number:	SC250899
Registered and Principal Office:	5 Atholl Place Perth PH1 5NE
Trustees:	Charles Dundas – Chair James Woodhouse – Treasurer (from 23 November 2023) Tim Ambrose – Treasurer (resigned 23 November 2023) Eric Baird (appointed 23 November 2023) Karen Blackport Lucy Graham Kevin Lelland (resigned 30 April 2024) Alan McDonnell (appointed 23 November 2023) Arina Russell (appointed 23 November 2023) Helen Senn Aeden Smith 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

The 12 months between April 2023 and March 2024 at Scottish Environment LINK have been as busy as last year but with the added pressure of the environment being increasingly treated as an electoral wedge issue. This is happening not just across Scotland but across Europe and the rest of the world too.

In a Scottish context this has been most apparent in the high-profile opposition to both the Deposit Return Scheme and Highly Protected Marine Areas, both of which were significant Scottish Government commitments that have collapsed. LINK Groups working on these issues have responded by sharing information and tactics and also by creating political space for politicians to adopt policies designed for the long term and to restore Scotland's environment. Creating that space is supported by the huge amount of work Groups do in consultations, evidence to committees and initiatives like the Nature Champion initiative celebrating 10 years in 2023.

As such, LINK and its members continue to raise the importance of a healthy planet, able to sustain nature as well as humans. While political commitment shrinks amid party political wrangling over governance and constitutional matters, we know that public support for the environment and for actions needed to conserve it grows. We build on that growing awareness and support, and we continue highlight the value of Scotland's natural resources and the need for urgent action to address the climate and nature crises.

This requires ongoing and increasingly high levels of intervention by LINK and its members. In order to manage that demand and meet it effectively, our new strategy to 2030, on which we've been working for the last 12 months, is designed to be able to prioritise and adapt so that LINK continues to be a strong voice for the environment. It puts LINK and our members in a good position for the future.

This marks my last full year as Chair of Scottish Environment LINK and as I prepare to step down in November 2024, I am pleased to be able to leave my tenure with LINK in a strong position, well respected and influential and certain that it is doing all it can to build a healthy environment for all, protected by policy that is designed with the environment in mind. Our success in future years will be tested by how much this policy is delivered. A task I leave to my successors.



Charles Dundas, LINK Chair
1 October 2024

Scottish Environment LINK

Message from Chief Officer

We live in interesting times, but times that are very exciting to be part of the network that is LINK. The environment, its protection and restoration and the future of the planet have become ever more debated and increasingly used as political weapons. 2023 into 2024 has been one of the worst for the spread of mis and dis information about the environment and the actions needed to pass a healthy fully functioning environment on to future generations. Within this context, LINK has continued to engage with all parties, stakeholders and partners to build a consensus in favour of nature recovery. We know that demands for action are increasing both from our members and from the public and our commitment to do all we can to meet those demands remains steadfast. However, LINK and our members remain resource-constrained. In such circumstances, 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 as a popular, mainstream demand.

We continue to look forward and to build support for nature recovery and environmental protection across all parties through cross network advocacy. We do that through continued engagement in policy development and messaging designed to reach and inspire, with our members, more people across Scotland to act and be a loud and clearly heard voice of the environment.

With a longer view, we will have a new LINK strategy in 2024, and we have begun the process of developing our thinking for 2026 and a new Parliament beyond. It is our expectation that, having had a busy parliament term so far with a number of key pieces of environmental legislation secured, from 2026 we will need to increase our focus on delivery.

By matching our much needed and welcomed advocacy work with more effort going into clearer and more impactful communications targeted to dispel untruths and discrepancies, the LINK network and our members are building shared resources and effectively targeted capacity. Here at LINK, we've been providing campaign resource and know-how to our member organisations. We've brought more of the communication and campaign expertise directly into the staff team, where with our advocacy expertise, LINK is also able to offer more training and support to members to build a stronger and more influential sector.

This is where we will continue to support members moving forward as the world moves towards 2030 and the step changes that will be needed if we are to stay inside planetary boundaries. We know how to do this and we know we can: LINK's new strategy, developed this year, helps us stay on track through 2024 and beyond.



Deborah Long, Chief Officer
1 October 2024

Scottish Environment LINK

TRUSTEES' REPORT

Trustees are pleased to present their report and financial statements for the year ended 31 March 2024, prepared in accordance with the accounting policies set out in note 1 to the financial statements and complying with the charitable company's Memorandum and Articles of Association, Companies Act 2006 and Statement of Recommended Practice, "Accounting and Reporting by Charities", effective from January 2019.

Structure, Governance and Management

Structure

LINK is a Scottish charity and company limited by guarantee, incorporated on 10 June 2003. From its launch in 1987, LINK's core function remains to exchange information and enable discussion and concerted action around issues relevant to the members. LINK's [Articles of Association](#) adopted in June 2003 were most recently amended in 2017 and a comprehensive set of [Operating Principles](#), last updated in September 2023, 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 23 November 2023, Tim Ambrose stood down, having served three consecutive terms. Helen Senn stood down and was re-elected into her third term. Members elected Arina Russell, Alan McDonnell and Eric Baird, as new trustees. Karen Blackport and James Woodhouse were agreed as Co-opted members. Charles Dundas was re-elected to serve as LINK Chair for a further year. The role of LINK President remains vacant. There were two new Honorary Fellows appointed this year, John Mayhew and Alice Walsh, both of whom have long associations with LINK.

Four Board meetings maintained oversight on LINK's priorities, budget, risk register, policies and procedures and supported the Chief Officer with development of a new Strategic Plan to 2030. LINK's finances are strong thanks to sustained membership and trust funding support for core work, with continued support of Esmee Fairbairn Foundation and William Grant Foundation. There are increasing challenges in project funding for our economics 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 2023, demonstrating its value to members and LINK Groups.

Management of the network on a day-to-day basis is the responsibility of the Chief Officer and senior staff team. LINK operates hybrid working from both offices, Edinburgh and Perth, supported by our policy on flexible working. LINK Group and network meetings are held online to maintain full accessibility to members. The Development Manager post became and remained vacant over the year. A 12-month maternity cover for the Finance and Operations Manager was appointed in June 2023. We welcomed new staff, with Alex Morrison, and then Sarah Doherty, joining LINK in August 2023 and January 2024 respectively to provide additional advocacy support for the Farm for Scotland's Future campaign. Team online tea breaks continue and help to welcome new members of staff into the team. There has been renewed focus on staff training and all staff have participated in training throughout the year, designed to support their own development needs, identified through LINK's Professional Development Review process.

Scottish Environment LINK

Trustees' Report

Public Benefit

LINK exists to provide a voice for Scotland's environment in policy making and advocacy to build a sustainable future. The ultimate beneficiaries of LINK activity are the public and future generations, who benefit where LINK is successful in gaining improvements to policy in Scotland and the UK, contributing to the positive direction of travel, for both the environment and for environmental governance.

LINK has continued its proactive role in policy development and advocacy at Scottish, UK and European levels, making a point of seeking allies and of engaging with other sectors to help to identify positive solutions for the challenges facing us, and working to influence decision-making at all levels. LINK retains its strong and constructive relationship with parliamentarians and political parties in Scotland and at Westminster and is highly respected as the channel for Scotland's third sector environmental voices.

Year in summary – LINK vision and 3 Strategic Objectives

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

Achievements and Performance

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

Strategic Objective 1: A Sustainable Scotland

Reacting to the External Landscape

2023 – 2024 has been a difficult time for environmental campaigners across the UK, with the environment increasingly being treated as an electoral wedge issue. In a Scottish context this has been most apparent in the high-profile opposition to both the Deposit Return Scheme and Highly Protected Marine Areas, both of which were significant Scottish Government commitments that have collapsed.

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

As a result, it continues to be a very busy time for the network, with many consultations and developing legislation. 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.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

This political background is why LINK has continued to engage with all parties to build a consensus in favour of nature recovery. In August we [wrote to all party leaders](#) calling for urgent action on the climate and nature crises, which was signed by 26 LINK members. 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 as a popular, mainstream demand.

There remain significant opportunities in this parliament to 2026 for environmental victories, with developing legislation on agriculture, the circular economy, and nature targets. Frustratingly the timetable for the Natural Environment Bill has slipped. However we have productive engagement with the Scottish Government on the substance of the targets to come in the Bill, and we are engaging with MSPs to persuade them of the case in principle for such an approach, through a new campaign from summer 2024.

Ahead of the Scottish Budget, LINK [coordinated a letter](#) raising concern over the impact of cumulative real-terms cuts on our environmental agencies. The issue was also raised in parliament. Agency budgets were stronger than they would have been, as a result.

In a wider context, the likely collapse of the EU Nature Restoration Law after farmers protests provided unhelpful mood music ahead of the proposed Natural Environment Bill – as well as having direct implications on the Scottish Government's keeping pace commitment. We kept fully informed of what was happening and learnt lessons from the recent European experience through close working with the European Environment Bureau.

We continue to look forward and to build support for nature recovery and environmental protection across all parties through cross network advocacy. LINK's Governance Group takes the lead on this and ahead of the General Election, we shared our manifesto asks with political parties, and we increased our engagement with UK Labour.

With a longer view, we began the process of developing our thinking for 2026 and a new Parliament beyond. It is our expectation that, having had a busy parliament with a number of key pieces of environmental legislation secured, from 2026 we will need to increase our focus on delivery. We have a programme of publications planned covering key issues related to finance, governance and public opinion which can form the basis of our 2026 asks.

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 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 also provides secretariat support for two Cross Party groups: Nature and Climate and Circular Economy.

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

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK's **Nature Champions initiative** continues to be highly successful, building and maintaining relationships between members and MSPs and raising the level of knowledge around nature and environmental resilience and the quality of chamber discussions too. It remains a key point of contact between LINK members and Parliamentarians. See summary of activities below.

The **Parliamentary reception** organised by LINK at the Parliament in March 2024 had been postponed from June 2023 for Parliamentary reasons. Its theme was Farm for Scotland's Future and in March, 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 supports two Cross Party Groups (CPGs): both CPG hold 4 meetings throughout the year with agendas and speakers organised by LINK and LINK members. Topics covered included Renewables and Nature: Synergy or Conflict? How do we bring communities with us in the fight for nature and climate?' and 'The hidden heroes – what the waste sector does for net zero' and the Circular Economy Bill.

Party Conferences: LINK attended one of each the party conferences this year. At the 2023 Autumn SNP conference LINK ran a stall to showcase the marine work and Save Scottish Seas campaign. LINK ran a well-attended fringe session on how to deliver our environmental ambitions at the Scottish Green conference on 6 April. Other Party conferences were attended by LINK staff as observers, supporting members and networking.

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.

LINK Group Outputs

Deer Group

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

The group is still working towards the goal of full implementation of the Scottish Government accepted recommendations of the 2020 Deer Working Group report. The expectation in 2023 – 2024 is for forthcoming deer legislation to be part of a new Natural Environment Bill and the Group works with other groups on scoping this legislation. The group continued to input into the Deer Management Roundtable.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

This year saw the Group engage closely in the LINK ADMG Common ground initiative, which has been hugely successful in building a much stronger and mutually effective relationship between LINK and ADMG members. Joint events and a letter on venison subsidies, as well as stronger interpersonal relationships have benefitted our advocacy work on deer and land management. The Group also coordinated and ran Deer management training in September 2023 with NatureScot and Forestry and Land Scotland.

As well as close work as part of the Common Ground Initiative, the group has held regular meetings with key stakeholders NatureScot, Environment Directorate of Scottish government and Cairngorms National Park Authority.

LINK was disappointed at the decision on 13 September by the Rural Affairs and Islands Committee to not support the removal of the seasons for male deer, despite four out of five political parties having included a commitment to implement the recommendations of the Deer Working Group in their 2021 Scottish election manifestos. LINK Deer Group circulated a [parliamentary briefing](#) to the Rural Affairs and Islands Committee on deer management and organised meetings with key MSPs. Following this second vote in the Parliament in September, LINK welcomed the overwhelming decision by the Scottish Parliament to approve secondary legislation to remove the season for male deer and to permit the use of night vision equipment to facilitate deer management.

Sustainable Economy Group

The Sustainable Economy Group wants to see Scotland's economy transformed to become nature positive and zero carbon by 2045. It advocates proposals to decision-makers and other stakeholders to achieve this aim and works within LINK and with other partners to develop collective understanding of economic issues, as they relate to the climate and environment.

In March 2023, funding support for LINK's circular economy project came to an end. LINK Board agreed to fund the project post for a further 18 months to September 2024 while new funding support was sought. The Project Officer was able to stay in post and provide support to the Sustainable Economics Group and Green Finance group on a time limited basis.

The focus for the Sustainable Economic Group remained on the much-delayed Circular Economy Bill. The Group also contributes to advocacy around the Climate Change Plan and the Just Transition Plans.

The biggest test case for a circular economy was the troubled passage of the Deposit Return Scheme, which became the subject of intense lobbying and misinformation. LINK supported members leading on work on the Scheme, particularly APRS who published a useful summary of the whole process in order to learn lessons from the tactics employed by lobbyists determined to see the scheme fail. Ultimately, they were successful and this remains a huge disappointment and step backwards in relation to the lauded aims of a circular economy in Scotland.

Climate Change Plan Engagement

While there is no specific LINK group working solely on the Climate Change Plan, the Sustainable Economics Group continued to coordinate input from across LINK. This included support for a series of joint LINK/SCCS stakeholder engagement meetings in relation to the Climate Change Plan.

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TRUSTEES' REPORT

Achievements and Performance (continued)

The Climate Change Committee's progress report – which said that Scotland's 2030 emissions target is not credible – was a significant moment. We have been in discussion with the Scottish Government, including attendance at a roundtable with Net Zero Secretary Mairi McAllan.

Just Transition

Again, there is no specific LINK group working on Just Transition, although Just Transition issues are relevant across all groups. The Sustainable Economics Group coordinate LINK input from both the Land use and Land Reform group and the Food and Farming Group into discussions with Scottish government on the draft Just Transition Plan for Land use and Agriculture to which LINK subsequently developed a [response](#).

Green Finance

The Nature Finance Group was set up to host discussions around financing nature recovery: the group looks at all source of finance including private, corporate and public finance through a LINK member workshop in August and developing a position paper.

Food and Farming

LINK's Food and Farming Group works to achieve their vision of sustainable agricultural systems that produce supplies of safe healthy food, protect natural resources and enhance wildlife, habitats and cultural heritage, and provide jobs in rural areas, contributing to a diverse rural economy. The Food and Farming group continued to support the Farm for Scotland's Future campaign (details below).

The group put significant effort into responding to consultations on the Agriculture and Rural Communities Bill through 2023. This Bill remained a key priority for the network and passed Stage 1 in March 2024. As a framework Bill which will enable Ministers to make future regulations, it still lacked crucial information on how the new funding system will function and LINK's Group remained highly engaged with MSPs in seeking to strengthen the Bill.

Developments around climate targets strengthened our case of change in agricultural policy. The inclusion of capping powers should be noted as a significant victory for our network. However, disappointingly there was no inclusion of targets for pesticide and fertiliser reduction or organic land cover in the draft Bill. We wrote to the Cabinet Secretary for Net Zero to outline [our expectations](#) for climate announcements in relation to agriculture. The published bill, in June 2024, incorporated the majority of our asks to some extent.

Group Convenor Pete Ritchie (Nourish Scotland) continued to represent LINK on the Agriculture Reform Implementation Oversight Board (ARIOB), but ARIOB remains ineffective and focuses on detail rather than strategic overview, with no transparency of the agricultural reform process. LINK's Group remain very concerned about the slow rate of progress.

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TRUSTEES' REPORT

Achievements and Performance (continued)

Freshwater Group

LINK's Freshwater Group aims to promote good management of activities in our lochs, rivers and wetlands. The condition of freshwater has major implications for our biodiversity, health, enjoyment of the countryside and economy. The Group is in regular contact with SEPA and NatureScot and responded to water, wastewater and drainage policy. The Group also inputted into LINK's response to Strategic Framework for Biodiversity consultation. The Group published a briefing on Tackling sewage pollution, from Source to Sea.

The group supported Jackie Dunbar MSP in her motion for World Rivers Day in September 2023. Briefings on [free flowing rivers](#) and [tackling sewage pollution](#) were sent to MSPs in advance.

Land Use and Land Reform

The Land use and Land Reform Group takes forward an integrated approach to LINK's engagement with developments from the Land Reform Bill, seeking join up with the principles of the Land Use Strategy, and ensuring that landscape concerns are sufficiently recognised in decisions around land use. The Group responded to the New National Parks appraisal framework consultation. They wrote to Cabinet Secretary Mairi Gougeon on land taxation and contributed to LINK's response to the Just Transition on Land Use and Agriculture discussion paper.

Marine Group

The Marine Group at LINK continues to work for its vision of healthy, well-managed seas, where wildlife and coastal communities flourish and ecosystems are protected, connected and thriving. The Group also leads all LINK work on aquaculture.

A key focus in 2023 was the refresh and update of Save Scottish Seas website and bringing it into the LINK website in order to manage content and updates more efficiently.

Save Scottish Seas Campaign

A key disappointment was the way that the Highly Protected Marine Area consultation was politicised and then failed as a result. The result took protecting marine habitats and species backwards and recovery back to a situation where the benefits and opportunities that effective protection brings will be a long journey.

As a result, the Save Scottish Seas campaign was deployed, with support from LINK's Campaign Coordinator and a campaign steering group, to try and counter the misinformation that was circulated and the lobbying that resulted in a loss of confidence in the Scottish Government. The success of that misinformation was that local communities also turned against marine protection, turning frustratingly against protections that benefit local environments and sustainable marine management. To this end, LINK had a stall at the Autumn SNP conference, focussed on the campaign.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Sea Scotland Conference 2023

[Sea Scotland 2023](#) took place in the Edinburgh Climate Change Institute on the 8th June with 100 delegates, opened with a keynote address from Lorna Slater, Minister for Green Skills, Circular Economy and Biodiversity. The conference was preceded by pre-events for young people, designed to help them navigate a conference setting and get more from the experience. This was reflected in the number of young people joining the conference this year. The [conference report](#) was published on the Sea Scotland website. Planning started immediately for Sea Scotland 2024.

Marine Spatial Planning and Protected Areas

A key part of the marine advocacy work focused on the Highly Protected Marine Areas with consultation responses, briefings and blogs, MSP meetings and Marine Directorate meetings.

In November, the Scottish Government published the outcomes of the HPMA policy framework consultation and its response, moving towards 'enhanced marine protection' and away from Highly Protected Marine Areas'. With high levels of tension amongst stakeholders on the subject, the Marine Group developed its internal positions and agreed public messaging on strengthening marine protections effectively and sensitively through Save Scottish Seas campaign to demonstrate public support for delivering the long-awaited fisheries management measures for inshore and offshore MPAs. MPEOs contributed to LINK meetings with Scottish Party Leaders in October and November to outline Marine Group views on 'enhanced marine protection'.

Advocacy work on marine protection was supported by a commissioned research report on the extent and effectiveness of Scotland's MPA network from Professor James Harrison (University of Edinburgh). The report was published directly by the University of Edinburgh and LINK published a position paper outlining the Marine Group's views on the report recommendations, with an accompanying blog. This was picked up by The Guardian and BBC.

The Scottish Government committed to developing a new National Marine Plan in 2022 (NMP2) and the Marine Group was involved in some early engagement through a stakeholder National Marine Plan steering group and the Scottish Government's National Marine Plan Forum in June. This was followed by position statements developed by the group for use at stakeholder discussions later in the year. The MPEOs and Marine Group members have been engaging on marine planning, including a series of on-going, independently facilitated, Scottish Government workshops, in person and online, around future scenarios for incorporating the Blue Economy Vision into the National Marine Plan 2. The outputs from these workshops will help policymakers imagine how condition for success might vary in the future by exploring critical uncertainties.

LINK, alongside RSPB, continues to support the Clyde Marine Planning Partnership, as one of the few regional marine planning groups to exist.

The Marine Group continue to foster strong relationships with other organisations and networks, including Open Seas, Coastal Community Network and Our Seas.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Aquaculture

LINK Marine Group members responded to the consultation on Managing interactions between sea lice from finfish farms and wild salmonids. Work on aquaculture has continued with a [blog](#) on the Scottish Aquaculture Vision with press pick up afterwards.

Fisheries

Project UK Scallop and *Nephrops* Fisheries Improvement Project steering group meetings were held through the year and were attended by the Marine Group convenor on behalf of LINK.

Marine Group members involved in the Project UK Fisheries Improvement Project steering group for *Nephrops*, supported by the MPEOs, developed a position statement on the FIP in response to media reports and campaign work by Open Seas suggesting that it will not achieve its outcomes.

The Marine Group [responded](#) to a consultation on The Allocation of Scottish Additional Quota from 2024, calling for overarching need for the quota allocation system to reward and incentivise low impact fishing. The Marine Group also [responded](#) to a Call for Evidence from the RAINE Committee on Sea Fisheries (Remote Electronic Monitoring and Regulation of Scallop Fishing) (Scotland) Regulations 2024. Deborah and the MPEOs met with John Goodlad, a seafood sustainability professional, to share perspectives and discuss future opportunities for improving relationships between the fishing industry and NGOs.

Planning Group

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

With the National Planning Framework 4 (NPF4) published on 13th February 2023, the focus of the LINK Planning Group since has been ensuring effective delivery of this. LINK has been advocating for planning authorities, statutory agencies and decision makers to be properly resourced to support delivery of NPF4 as intended, with climate and nature at the centre of decision-making, securing biodiversity protection and enhancement, safeguarding our important natural assets and creating nature networks. The group continues to engage with consultations on guidance on the delivery of NPF4 policy, especially the implementation of policy 3 Biodiversity, for national, major and Environmental Impact Assessment development to ensure that planning delivers for nature.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Wildlife Group

The Wildlife Group works to achieve its aim to ensure Scotland's natural heritage, on land and sea, is complete in its diversity, composed of fully functioning ecosystems and resilient to accelerated environmental change. This year the group's main focus was coordinating LINK wide input to the awaited consultation on the Scottish Biodiversity Strategy Framework and its delivery plan. A great deal of work was put into coordinating cross-network input into a number of Scottish Government-led workshops prior to the consultation, which although not smooth, did contribute positively to the consultation itself. Cross Group input was secured into the substantial consultation response, pulled together and coordinated through the Wildlife Group. The Group also contributed to workshops on the Biodiversity Investment Plan and inputted into preparation for the Natural Environment Bill via support for a new campaign, Scotland Loves Nature. The group also supports delivery of the Nature Champions initiative.

Nature Targets and Scottish Biodiversity Strategy

The focus continued to be national nature targets, underpinned legislatively to deliver the Scottish Government's commitment to the Global Biodiversity Framework, agreed by Governments at COP15 in October 2023. LINK was delighted that the Scottish Government attended COP15, led the Edinburgh process for sub national government and signed up to the Global Biodiversity Framework. This Framework will only be delivered through an ambitious Scottish Biodiversity Strategy, effective delivery plans, legislatively underpinned targets and sufficient funding.

This advocacy work was underpinned by a commissioned report from Lloyd Austin, one of LINK's Honorary fellows, which laid out the need and scope of nature targets and legislation. This report was welcomed by Scottish Government and stakeholders and informed the consultation for the SBS framework and delivery plans. Publishing it at this juncture ensured proposals were sufficiently robust to be able to underpin the scale of necessary nature restoration.

In order to reflect the high levels of public support for nature restoration, LINK began to design a new campaign, Scotland Loves Nature, launched in July 2024 to provide the political space and confidence for the Scottish government to deliver all these necessary elements for success.

The group supported the production of the State of Nature report 2023, a key resource in setting the baseline of nature restoration need and the state of drivers of biodiversity loss. LINK's Discretionary Project Fund award ensured that a Scotland focussed report is available and this continues to be highly useful in continuing advocacy work on biodiversity in Scotland.

Wildlife Crime Group

The Wildlife Management and Muirburn Bill was passed in March 2024, finally implementing the recommendations of the Werrity report, long supported by LINK's Wildlife Crime Group. With the additional protection for raptors and conditions for muirburn, the Group became a correspondence only group in 2023. Group members continue to work together on issues around persecution and inappropriate land management but the group has no plans to meet unless specific issues arise that would benefit from Group level coordination.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Woodlands Group

The Woodlands group brings together members with an interest in forestry and woodland to discuss issues such as tree health; forestry policy; tree protection; woodland creation funding and targeting. The focus this year has been on the forestry grant scheme review, the Woodland Carbon Code and forestry biodiversity and forest resilience. The Group contributed to the Scottish Biodiversity Strategy Framework and delivery plan consultation. The Group continues to provide advocacy support to the [Alliance for Scotland's Rainforest](#).

Strategic Objective 2: A Strong Voice

How LINK Worked

LINK has fully adopted hybrid and flexible working. This means our Groups meet online, enabling more members to contribute. Our planning meetings, and webinars all happen online too. Advocacy, Media and Equality, Diversity and Inclusion training for members all took place online this year. We hold 3 face to face networking opportunities a year: our Parliamentary reception at Holyrood in summer; our Congress in early Autumn in Perth and our festive reception in December in Edinburgh. Increased use of online tools has also supported greater coherence and maximises efficiencies. All members have access to LINK's google drive where live editing produces up to date briefings and responses, while LINK's member pages of the website are used to ensure access to documentation that is not shared through the public pages. This includes templates, correspondence and pre-publication report drafts.

What LINK Did

Over the course of the year we published 15 reports, 9 briefings, 26 consultation responses, 3 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 6 of these letters on our website. We published 21 Press releases, 25 blogs and commissioned 8 films. All were the product of the consensus developed by our members and several were supported by or developed with other organisations too.

These and all other outputs are listed at the end of this report. All of our work was posted on our website and information shared via social media channels [Instagram](#) [Twitter](#) [facebook](#) and [You Tube](#). LINK's Communications Officer started in March 2023 and is central to LINK as a Strong voice. The post is responsible for increasing our reach through online publications via our website, publicised through LinkedIn, X, Instagram and Facebook and latterly in creating and managing content to keep the environment in the news. On Instagram, our following increased by 28% during this period. Our Facebook account was hacked in October 2023 and shut down. The new account has not yet reached the level of engagement achieved previously. Our X/Twitter reach continued to increase in this period, peaking at 85,100 impressions in August. It is one of our most active social media tools with over 6,500 followers. Our LinkedIn reach is increasing, reaching over 20,000 people, and we received over 4,700 YouTube video views.

LINK is very successful in maintaining regular quarterly LINK meetings with Cabinet Secretaries and Ministers. Ministerial meetings and agendas are informed by pre meetings and briefings into which all interested LINK members input.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK meets other ministers regularly and as needed. We have further established strong links with Special Advisors for both Greens and SNP and regular meetings with senior officials from the Scottish Government Environment and Agriculture Divisions, Marine Scotland as well the environment agencies and National Park authorities are also taking place. As a result, LINK is now seen as an important partner and voice in developing and delivering environmental policy in Scotland. This increased familiarity at senior civil service level has meant LINK has been able to open more doors for members and facilitate their engagement in policy development.

It is important that LINK can add value to our members in the effective communication of environmental messages to public audiences too. In March, in partnership with Stop Climate Chaos Scotland, we hosted our first media breakfast briefing on the subject of climate targets, which received coverage in the [Daily Record](#) and [National](#). We are currently considering how best to maximise our impact, including through the potential development of a nature spokesperson network.

LINK Campaigns and Initiatives

Nature Champions

2023 was the 10th anniversary of Nature (formerly Species) Champions initiative, LINK's initiative to match MSPs with endangered or iconic Scottish species and habitats and thus raise nature's profile in Parliament. The core of the anniversary celebration was a public exhibition hosted by the Scottish Parliament, between 28th August - 22nd September. This consisted of 3 collaboratively designed display 'cubes' stationed outside of the front entrance to the Scottish Parliament, presenting information about Nature Champions' activities over the past ten years and information about Scotland's natural environment. 23 MSPs featured as 'narrators' as part of the exhibition, including the Presiding Officer. LINK hosted a photocall for Nature Champions and LINK members on Tuesday 5th September, and this was attended by 37 MSPs. Our Nature Champions Officer has written a blog which can be accessed [here](#).

This initiative goes from strength to strength: by the end of March 2024, 71% of MSPs were Champions, covering 97 species and habitats. Activity included two group site visits supported by staff, including a visit to Scotland's rainforest in August 2023 and a peatland site visit in April 2024. These were hosted by member bodies. Publication of Autumn and Winter 2023 - 2024 [newsletters](#). MSPs Champions have raised nine Parliamentary motions and fifteen Parliamentary Questions, and several were involved in constituency activities.

The Nature Champion of the Year Award 2023 was presented to Jackie Dunbar MSP at LINK's festive reception in December.

[Save Scottish Seas](#) relaunched with its refreshed web pages to campaign and call for Marine Protected Area fisheries management measures to be completed with no further delays. It responds to the fact that the Scottish MPA network was designated in 2014, but 10 years on, most sites are still awaiting fisheries management measures. These measures are a needed first/next step to ensure MPAs can fulfil their potential and provide benefits to nature and people.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

The campaign ran two e-actions in 2023 - 2024 to demonstrate support for marine protection. In April 2023, a Highly Protected Marine Areas e-action was supported by a wide range and number of blogs and press releases from Group members. 2,332 people did our HPMAs e-action, which sent emails directly to the consultation team's inbox.

In January 2024, a second campaign action called for the Scottish Government to end delays in implementing fisheries management measures for marine protected areas (MPAs). It was supported by another [blog](#) "Scotland's marine protected areas need real protection". More than 3,000 people signed the petition.

Farm for Scotland's Future

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

Campaign action focussed on making case for change clear over this period. LINK published a detailed report, [Farm for Scotland's Future – the case for change](#), which was published in May along with a [Summary version](#). It set out how the Bill can and must deliver for nature, climate and people through a transition to sustainable farming and was used extensively in advocacy and communications. LINK members, and external organisations that support the campaign, wrote a [series of blogs](#) on why the campaign is important for their area of work. We made a [short video with farmer Johnnie Balfour](#). We [wrote to Cabinet Secretary Mairi Gougeon](#) calling for better support for High Nature Value Farming, [published a briefing](#) on the same topic, and placed an article in the Scottish Farmer. A lot of media coverage was generated by our campaign, one of these being our CO being interviewed on BBC Radio Scotland lunchtime live on the 12 May. On 25 January LINK and member staff gathered for a Farm for Scotland's Future photocall outside parliament – you can see the [photos on X/Twitter](#) and read our [press release](#). On 9 February we published a [reaction to the First Minister's announcement](#) on the funding split between the tiers of the new system. In February we filmed a [video of Vicki Swales](#), head of land use policy at RSPB Scotland, talking about the campaign and the relationship between farming and nature. We're using clips from the video across our social media channels. Two videos at the small scale farmers and crofters demo outside parliament on 19 February were produced. On 18 March the Scottish parliament's Rural Affairs and Islands Committee published its stage 1 report on the Agriculture and Rural Communities Bill, echoing many of our proposals. [Read our news item on the report](#).

In April 2024 we commenced an e-action asking supporters to email their MSPs with the key campaign messages. This is to coincide with the second stage of the bill.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Investing in Capacity and Resources

Equality, Diversity and Inclusion

In summer 2023, LINK's Equality, Diversity and Inclusion project - *Nature For All*, was at its halfway point. 12 member bodies sit on the project steering group. An EDI Fortnight took place in May 2023, with 10 online workshops, engaging 48% of the membership, and 60% engaged in the February 2024 EDI Fortnight workshops. 12 members have also been trained by D'Rose Consultancy on the development of Diversity Action Plans and Equality Impact Assessment for their organisation's implementation from October – December. 4 workshops on Equality Impact Assessment and Diversity Action Plan tools, including socioeconomic class and disparities and implementation and review sessions were delivered.

The [Nature for All resource hub](#) was developed through 2023 and launched in March 2024. Members can access all project materials, templates and links to helpful resources through the hub. This is a key output for this project.

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

Funding for the Environment

Public Funding Developments

The Conservation Funder Forum, chaired by NatureScot, meets rarely but is attended by LINK's CO alongside 7 representatives from other members. It is a forum to discuss nature finance and perspectives are usefully shared on the role of public financing as well as private financing.

The Nature Restoration Fund continues to support a wider a range of nature restoration projects across Scotland and is proving helpful in illustrating what can be achieved through relatively small and very short term funding awards. The catalogue of case studies it is building up and the potential project pipeline that is developing is a useful indication of the level of demand and potential for delivery in Scotland. LINK's CO continues to sit on both 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. Two new co convenors, Kathy Wormald, Froglife Trust and Sarah Kent, Trees for Life, are leading the group into new areas of work, following the long term and committed support to the group from Steven Gardner, Scottish Wildlife Trust and Alison Connelly, RSPB Scotland, when they stepped down. Quarterly meetings were held over the year and include updates from funders including NatureScot and Environment Funders Forum and the group provide funding advocacy support to LINK's CO, who represents sectoral interests in wider discussions with Government and funders.

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Strategic Objective 3: An Effective and Efficient Network

Membership has increased to 45 organisations, and we are seeing more organisations applying for membership. In 2023, we were delighted to welcome Young Sea Changers Scotland 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 July and December was high, with 40 member bodies, group representatives and several Honorary Fellows. These meetings focused on group work plans and the development of LINK's Strategic Plan 2024-2030, enabling maximum involvement and ownership of LINK's members. These meetings enabled and supported inter-group discussions of cross cutting priorities, adjustment of plans, 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.

In November LINK welcomed History PhD student, Maya Strom, to LINK's Perth office to look through our archive. Her project, *Conflicting landscapes: Contestations over land and environment in Scotland 1970–2025*, is based at the Department of the History of Ideas, Uppsala University, Sweden. It concerns changing perceptions of nature and how that relates to changing perceptions of public or private landownership, during the period of 1970-2025 in Scotland. It is due to be finished by July 2028.

LINK's Congress took place in Perth on 28 November, themed [Communities in Action](#). 41 people attended drawn from 12 member organisations with Board and Honorary Fellows. A blog on the event was published. Key note speakers were Coastal Communities Network (CNN) and Community Land Scotland (CLS). Two fundable projects were identified at Congress for development with partners.

The festive reception held in Edinburgh was well attended by MSPs and much appreciated by members as a networking opportunity.

In addition to the regular group meetings, over the summer period, LINK also held a number of workshops with members to inform our advocacy. In June, the Sustainable Economy, Food and Farming and Land Use and Land Reform group took part in a joint workshop to consider the Just Transition discussion paper on land use and agriculture. In July, LINK with ERCS ran a workshop on the human right to a healthy environment and the upcoming consultation: 18 member reps attended. Also in July, LINK's Nature for All and LINK's Comms Officers ran a joint training session on anti-racism and dealing with racism in the public eye, requested by member organisation staff who were being targeted with racist social media. Members were keen to share lessons and approaches to help each other. In August, a workshop on finance for nature took place, with a briefing developed and later published. In September, a training session for the public was held by the Farm For Scotland's Future campaign on lobbying your MSP to equip people to visit their MSPs on the Agriculture bill once it lands. Speakers included LINK and member staff and a former MSP.

TRUSTEES' REPORT

Achievements and Performance (continued)

LINK's Advocacy Manager and Advocacy team ran two highly successful advocacy training sessions this year. In August, 5 sessions welcomed 147 participants from across the membership. Demand was so high that two additional advocacy training sessions were run in January, reaching another 34 staff from member organisations. LINK also ran a media training session for the Marine Group in June, equipping them for the ongoing developments around HPMAs and the media backlash that took place.

Throughout 2023 LINK held a series of workshops with Board, members and the staff team to revisit, revise and refresh our strategic plan. The Team Away Day on 25 October focussed on the new strategic plan and actions required to meet our vision by 2030. Autumn Networking focussed on the new strategic plan, building on work developed through the 2 Board workshops and the team away day. The final strategy was presented to March Board with a soft launch planned for late summer 2024.

On the 27 March 2024, we held the first of what we hope to become a regular series of media breakfast briefings, for journalists and members. This initial event was in partnership with Stop Climate Chaos Scotland, with a focus on Scotland's climate targets and keynote presentation from Dr Richard Dixon. The event was attended by 26 people both online and in person and resulted in media coverage in [The National](#) and [The Daily Record](#).

In August 2023, the lease ended for LINK's Edinburgh office. The terms offered by the landlord were not suitable for us or our fellow lease holders. LINK is leading a consortium of interested members who wish to work together in some kind of hub in central Edinburgh. This is fully supported by LINK Board and plans are developing for a central hub of flexible working space for interested members over a 3 or 5 year lease period. The current planned move date is Autumn 2024. Between August 2023 until the new move in date, LINK is subletting two hot desks with Woodland Trust Scotland for Edinburgh staff to use and also booking a central room once a month so the entire team can work together.

LINK in Numbers

<p>Our work was supported by: 14 staff members 39 Honorary Fellows Oversight was provided by 10 trustees</p> 	<p>50.5% of costs are supported in member fees and in kind support</p> 	<p>Voluntary engagement within the network equalled 1363 days of work or £365,765 in financial terms</p>
<p>74 consultation responses, briefings, reports, position papers and press releases</p> 	<p>34 press mentions</p> 	<p>155 meetings held with ministers, politicians of all parties, and colleagues in the statutory agencies and civil society organisations</p>
<p>Farm for Scotland's Future Campaign supported by 29 members and 12 other organisations</p> 	<p>92 MSPs support 98 species and habitats and were involved in 101 PQs, motions, mentions, site visits, meetings and media contributions</p> 	<p>41 member bodies took part in our 15 groups and 42 member events</p> 
<p>25 blogs and 8 films produced</p>	<p>95% of members engaged in at least one work area</p>	<p>9 conferences and webinars held</p> <p>6 organisational supporters engaged</p> <p>LINK was engaged across 49 external stakeholder groups</p> 

Scottish Environment LINK

TRUSTEES' REPORT

Achievements and Performance (continued)

Partnerships and Collaborations

LINK is a member and actively engaged with the European Environment Bureau (EEB) and the World Conservation Union (IUCN). Two staff attended the EEB annual conference in Brussels and LINK's Advocacy Team engage in relevant EEG working groups on biodiversity, economics and farming. We support Lloyd Austin as the LINK rep on EEB's UK Council member.

During the year, LINK campaigns, including Circular Scotland, Save Scottish Seas and Farm for Scotland's Future were supported by more than 37 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 two Cross Party Groups at Scottish Parliament on Circular Economy and Nature and Climate.

Collaboration with the Environment Links UK remained strong, with regular Director catch ups, including a face-to-face meeting in Birmingham, 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. Paths for All did not renew their supporter status following an internal review of their priorities. We were delighted to welcome Countryside Jobs Service as a new Organisational Supporter. We continue to work to welcome more in the coming year.

LINK's Honorary Fellows are a major asset to LINK. We welcome their support in all areas of our work and work closely with those wishing to be actively involved helping us deliver the network's strategic objectives. Our Honorary Fellows supply LINK with their time and expertise: Fellows who have been particularly supportive and active with LINK over this period include James Curran, Lloyd Austin, Claudia Beamish, Sam Gardner, Joyce McMillan, Richard Dixon, Sally Thomas, Tricia Henton and Stuart Housden.

Financial Review

Summary of Income

LINK has total income for the year of £473,750 (2023: £640,616) and expenditure of £572,668 (2023: £490,023), resulting in net expenditure for the year of £98,918 (2023: net income of £150,953), of which there was net income on unrestricted funds of £86 (2023: £115,473) and net expenditure on restricted funds of £99,004 (2023: net income of £35,120). At 31 March 2024, LINK has total funds of £607,145 (2023: £706,063), made up of unrestricted funds of £574,958 (2023: £574,872) and restricted funds of £32,187 (2023: £131,191).

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 35% of LINK's funding for essential services. Government support accounts for 16% of total income. This protects LINK's independence and integrity.

Scottish Environment LINK

TRUSTEES' REPORT

Financial Review (continued)

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

Restricted Projects

LINK's Equality, Diversity and Inclusion project, Nature for All is supported for 3 years to 2025 by National Heritage Lottery Fund. LINK's Oceans Recovery work is supported by William Grant Foundation and John Ellerman Foundation until 2024. We were unsuccessful in finding funding to support LINK's sustainable economic work, which was supported for a time limited period of 12 months by agreed draw down from LINK's reserves. Woodland Trust Scotland supported the Farm for Scotland's Future campaign. Scottish Wildlife Trust supported the Farm for Scotland's Future campaign and Sea Scotland 2023. WWF Scotland, Orsted, Crown Estate Scotland, Sea Changers, Hutcheon's School, Scottish power and University of Stirling supported Sea Scotland 2023. RSPB Scotland, supported the Internal Market Act research report.

Reserves Policy

LINK Board has determined that unrestricted funds held by the charity, not designated or invested in tangible fixed assets ("the free reserves" i.e. general reserves less fixed assets) should aim to be enough to cover 12 months of operation in a scenario where LINK were to sustain significant loss in one or other of its funding streams; also, that this should include enough funds to close the organisation down if it were to prove unviable to continue. The Board estimates this as approximately £375,000 in unrestricted funds. At present LINK's free reserves amount to £574,958. The trustees maintain a 5-year forward funding projection and are well aware of the need to ensure that they keep a firm control on fixed and establishment costs.

Funding and Support

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

Scottish Environment LINK

TRUSTEES' REPORT

Financial Review (continued)

Together with membership subscriptions, total member organisation contributions account for 50% of all contributions (both core and restricted) to LINK (comparing with a 53% contribution in 2022-23). The time voluntarily committed by member organisations on collective work carried out under LINK auspices over the year equates to around £365,765 or over 1,363 days.

LINK is also very pleased to acknowledge and thanks funders for the year to 31 March 2024:

Funding type	Funder	Support for	
Core	Member subscriptions	Core funding and support	
	Organisational Supporters	Core funding and support	
	NatureScot	Core funding and support	
	Scottish Government Environment Directorate	Core funding and support	
	Esmee Fairbairn Foundation	Core funding and support	
	William Grant Foundation	Core funding and support	
	Craignish Trust	Core work	
	Donations	Core funding and support	
	Restricted	National Lottery Heritage Fund	Nature for All
		William Grant Foundation	Save Scottish Seas
John Ellerman Foundation		Save Scottish Seas	
Woodland Trust Scotland		Farm for Scotland's Future and Nature targets report	
Scottish Wildlife Trust		Farm for Scotland's Future Campaign and Sea Scotland 2023	
WWF Scotland		Sea Scotland 2023	
Orsted		Sea Scotland 2023	
Crown Estate Scotland		Sea Scotland 2023	
Sea Changers		Sea Scotland 2023	
Hutcheon's School		Sea Scotland 2023	
Scottish Power	Sea Scotland 2023		
University of Stirling	Sea Scotland 2023		
RSPB Scotland	Internal Market Act research report		

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 25 January 2024. No new risks were added, one risk, around hosting of LINK project staff in member organisations, was removed as LINK staff now work under LINK's flexible working policy. The Board approved the updated Risk register for 2024.

Scottish Environment LINK

TRUSTEES' REPORT

Financial Review (continued)

Carbon Accounts

LINK's fifteenth [Carbon Accounts](#) report, April 2023 – March 2024, was issued in July. The report takes account of travel and office carbon emissions. Carbon emissions calculations were updated this year following Scottish Government guidance: some forms of energy and transport are now rated higher; home working emissions are included and working hotel stays are now included within travel and subsistence emissions. Total carbon emissions from LINK's business activities have decreased from 2022 – 2023, reflecting a decrease in carbon emissions from travel. Overall, our total Carbon Emissions for the year equated to 5.28 metric tonnes – a decrease of 1.56 tonnes on 2022/23, reflecting staff's compliance with LINK's travel policy at all times.

Looking Ahead Through 2025 and Beyond

With the environment having been used twice during 2023 into 2024 as a wedge issue, where communities and audiences have been split by interest groups promoting untruths and deceptive rhetoric, LINK is looking forward having learnt some lessons and ready to apply agreed tactics. We know that as sector we must prioritise how and when we use our limited resources and energies to prevent being blown off track by those who wish to suck energy and focus from the sector. We also know that we must be proactive, communicate more clearly and directly with impacted groups and provide them with the tools and actions to become part of the voice for Scotland's environment.

As we move into 2025 and the next Scottish election, we are focusing on areas of policy where change is needed. Sometimes this will be through the development of new policy, a new Natural Environment Bill for example. But often it will be about delivery: implementing action already embedded into policy that if enacted would help Scotland move much more decisively towards the global climate and nature goals.

While LINK's working groups meet online and our planning sessions happen online in order to maximise access, the three face to face networking events we hold a year continue to be vitally important to bring people together. Our postponed Parliamentary reception in March 2024 was very well attended and exemplified the focus we are beginning to make in bring our advocacy expertise as well as communication and campaign coordination into all our work. This is increasingly important as we reflect on the need to respond effectively to increasing levels of dis- and mis- information. We are sharing approaches and learning lessons from across the network so we can get better at tackling this together.

As we move into 2025, we will be halfway through the UN Decade for Ecosystem Restoration and we anticipate that the pressure for effective action will increase. In Scotland, there is huge potential to build on the strong policy work in the recent past, much of it embedded in the Bute House Agreement, and to become a real leader in climate and biodiversity. However, for that, Scotland needs to deliver, and we will be focussing on highlighting the opportunities for that as well as identifying where we, as a nation, can do more.

Through 2023 and 2024 we have brought the network together to build our new strategy to 2030. Rolling out this strategy and using it to guide how and when we engage will be central to how we work going forward. We will be using it to prioritise what we do, to make the most of our resources and coordinate much more closely with others, including other networks, so we can build on everyone's strengths and build quicker more effective progress toward Scotland's climate and nature objectives.

Scottish Environment LINK

TRUSTEES' REPORT

Looking Ahead Through 2025 and Beyond (continued)

As we do this, LINK will continue to seek to work with other networks and initiatives across Scotland. We are delighted that LINK is attracting and welcoming new members into the network and we aim to continue to do this and welcome new organisational supporters too so we can provide support for environmental voices in fora and conversations of which we, as eNGOs, are not part. This is a key part of our role in being a strong voice for Scotland's environment, wherever we can and supporting everyone in Scotland to be a part of that voice. Our close relationships with our sister Links in the three UK countries and through our UK members will continue to inform our advocacy here in Scotland and in Westminster.

Our members and our staff team are always our strength and in supporting them to be and do the best they can is a fundamental part of LINK's approach. We extend this approach to our MSP Nature Champions, now going into their final years of the current Parliament. We will be working with them to ensure their voice for nature is heard into the next elections. When we relaunch the initiative for the next new MSP intake, we'll be building on the strong and successful foundation of the last 10 years.

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

Structure, Governance and Management

Trustee Selection, Induction and Appraisal

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

Trustees and President

Charles Dundas (Re-elected 23 November 2023 - Chair)
Kevin Lelland (Vice-Chair; resigned 30 April 2024)
Tim Ambrose (Treasurer; stood down 23 November 2023)
Lucy Graham (Vice chair from 1 May 2024)
Helen Senn
Kathy Wormald
Aedan Smith
Arina Russell (elected 23 November 2023)
Alan McDonnell (elected 23 November 2023)
Eric Baird (elected 23 November 2023)
Karen Blackport (co-opted 23 November 2023)
James Woodhouse (Treasurer; co-opted 23 November 2023)

President: currently vacant.

Scottish Environment LINK

TRUSTEES' REPORT

Structure, Governance and Management (continued)

Key Management Personnel

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

Staff

Deborah Long, Chief Officer
Joan Maclean, Development Manager, contract ended 31 March 2023
Daniel Paris, Advocacy Manager
Tanyara Matore, Finance and Operations Manager, maternity leave from 5 June 2023
Donna Banks, Finance and Operations Manager (maternity cover), joined 12 June 2023
Rachael Fairbairn, Advocacy Office Administrator
Juliet Caldwell, Advocacy Officer
Andrew Marks, Nature Champions Co-ordinator
Phoebe Cochrane, Sustainable Economics Policy Officer
Esther Brooker, Marine Policy Officer
Fanny Royanez, Marine Policy Officer
Miriam Ross, Campaign Coordinator
Morag Wells, Communications Officer
Leigh Abbott, Nature for All Officer
Alex Morrison, Agriculture Advocacy Officer, Joined 8 August 2023, resigned 7 December 2023
Sarah Doherty, Agriculture Advocacy Officer, joined 29 January 2024

These staff were in post for the period 2023 – 2024.

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 39 Honorary fellows.

Scottish Environment LINK

TRUSTEES' REPORT

Structure, Governance and Management (continued)

Group Conveners and Vice-Conveners

Carbon Credible Group – Mike Daniels, John Muir Trust and Catherine Gee, Keep Scotland Beautiful
Deer – Duncan Orr-Ewing, RSPB Scotland and Mike Daniels, John Muir Trust
Food and Farming – Pete Ritchie, Nourish Scotland and 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
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 and Isobel Mercer, RSPB Scotland
Wildlife – Alistair Whyte, Plantlife and Dr Paul Walton, RSPB Scotland
Wildlife Crime – Logan Steele, Scottish Raptor Study Group and Ian Thomson, RSPB Scotland
Woodlands – Alan McDonnell, Trees for Life and Andrew Weatherall, RSPB Scotland

Membership

Membership is strong and healthy with proactive engagement by the range of NGO members listed below.

Member Organisations 2023-24

Amphibian and Reptile Conservation
Archaeology Scotland
APRS Scotland's countryside charity
Badenoch and Strathspey Conservation Group
Bat Conservation Trust
British Dragonfly Society
British Ecological Society – Scottish Policy Group
Buglife
Bumblebee Conservation Trust
Butterfly Conservation Scotland
Cairngorms Campaign
Chartered Institute of Ecology and Environmental Management – CIEEM
Environmental Rights Centre Scotland
Fidra
Friends of the Earth Scotland
Froglife Trust (Scotland)
Hebridean Whale & Dolphin Trust
John Muir Trust
Keep Scotland Beautiful

Scottish Environment LINK

TRUSTEES' REPORT

Member Organisations 2023-24 (continued)

Marine Conservation Society
National Trust for Scotland
Nature Foundation
North East Mountain Trust
Nourish Scotland
Planning Democracy
Plantlife Scotland
Ramblers Scotland
RSPB Scotland
Royal Zoological Society of Scotland
Scottish Allotments and Gardens Society
Scottish Badgers
Scottish Campaign for National Parks
Scottish Countryside Rangers' Association
ScotFWAG
Scottish Raptor Study Group
Scottish Seabird Centre
Scottish Wild Beaver Group
Scottish Wild Land Group
Scottish Wildlife Trust
Soil Association Scotland
Trees for Life
Whale and Dolphin Conservation
Woodland Trust Scotland
WWF Scotland
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

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Scottish Environment LINK Outputs 2023-24

Reports **15**

[The application of sewage sludge to agricultural land in Scotland: risks and regulations](#). A report for LINK by Thomas Eaton. May 2023

[Evidence base – Highly Protected Marine areas](#) (HPMAs. May 2023

[Summary report: Farm for Scotland's Future: the case for change](#). A report for LINK by Ellie Brodie Consultancy. May 2023

[Farm for Scotland's Future: the case for change](#). A full report for LINK by Ellie Brodie Consultancy. May 2023.

[Farm for Scotland's Future: LINK's proposals for the new system](#). May 2023

[Appendix to summary report](#): Some characteristics of Scottish deer and patterns of Scottish rural land ownership. June 2023

[Saving Scotland's Rainforest: managing the impact of deer](#). A report for LINK by Bob Black, Gordon Grey Stephens and Helen Armstrong. July 2023

[The Substantive Right to a Healthy Environment: a review of definitions, standards and enforcement mechanisms](#). A report for LINK's Governance group, compiled by Benjamin Brown. July 2023

[LINK Carbon Accounts 2022 – 2023](#). August 2023

[Nature recovery targets: statutory targets to drive the recovery of nature in Scotland](#). A report for LINK by Lloyd Austin. August 2023.

[Summary report: Nature recovery targets: statutory targets to drive the recovery of nature in Scotland](#). August 2023.

[State of Nature Report 2023](#). A partner produced report, supported by LINK. September 2023

[Scottish Independence: An assessment of a range of environmental consequences that might be anticipated to flow from a hypothetical referendum](#). A report produced by the Institute for European Environmental Policy UK on behalf of RSPB Scotland, WWF Scotland and Scottish Environment LINK. November 2023

[LINK Annual Report summary 2022 – 2023](#). November 2023.

[Protecting 30% of Scotland's land for nature – making '30 by 30' meaningful](#). A revised edition of LINK's 30x30 report. March 2024

Scottish Environment LINK

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Scottish Environment LINK Outputs 2023-24 (continued)

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A briefing by LINK's Marine Group: [Frequently asked questions on Highly Protected Marine Areas](#) (HPMAs). April 2023

A LINK Parliamentary Briefing: [Supporting High Nature Value farming and crofting](#). May 2023

[What is needed from the new Agriculture Bill to deliver for nature and climate](#). September 2023

[Supporter briefing: how to talk to your MSP about the Agriculture Bill](#). September 2023

[Tackling sewage pollution, from Source to Sea briefing](#). September 2023.

[Opportunities for Restoring Nature: the time is now](#). September 2023.

[Restoring nature to tackle climate change](#). November 2023.

[A guide to help people respond to the Managing deer for climate and nature consultation](#). January 2024

[A LINK Parliamentary Briefing on proposed amendments to the Agriculture and Rural Communities \(Scotland\) Bill](#). March 2024

Evidence 3

[LINK's evidence](#) to the Net zero, energy and transport committee on the Circular economy (Scotland) bill. September 2023

[LINK evidence](#) on circular economy for the Scottish Government's Net Zero, Energy and Transport Committee. December 2023

[LINK's written evidence](#) to the Scottish Parliament's Net Zero, Energy and Transport Committee on the Scottish Government's draft Delivery Plan under its new biodiversity strategy. December 2023

Consultation responses 26

[LINK response](#) to the Scottish Government's consultation on designating at least 10% of Scotland's seas as Highly Protected Marine Areas (HPMAs). April 2023

[LINK response](#) to the Scottish Government's consultation on Wildlife Management and Muirburn (Scotland) Bill. May 2023

[LINK response](#) to the Scottish Government's Energy Strategy and Just Transition Plan. May 2023

[LINK Woodland Group](#) response to Future Grant Support for Forestry consultation. May 2023

[LINK response](#) to Scottish Government Review of National Outcomes. June 2023

[LINK Land Use and Land Reform group response](#) to the consultation on the new National Parks appraisal framework. August 2023

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Scottish Environment LINK Outputs 2023-24 (continued)

[LINK response](#) to the Scottish Government Just Transition for Land Use and Agriculture discussion paper. September 2023

[LINK Marine Group response](#) to the consultation on Managing interactions between sea lice from finfish farms and wild salmonids. September 2023

[LINK Governance Group's response](#) to a Human Rights Bill for Scotland consultation. October 2023

[LINK Governance Group's response](#) to a Review of the Effectiveness of Environmental Governance consultation. October 2023

[LINK Marine Group response](#) to the Scottish Government proposal to close fishing for sandeel in all Scottish waters. October 2023

[LINK Marine Group response](#) to Berwick Bank offshore windfarm application. October 2023

[LINK Marine Group response](#) to the consultation on National Marine Plan 2 Strategic Environmental Assessment (SEA) Scoping Report. October 2023

[LINK Marine Group response](#) to the consultation on Improving inshore fisheries data: Requiring electronic tracking and monitoring technology on under 12 metre commercial fishing vessels. November 2023

[Response from Wildlife & Countryside Link, Scottish Environment Link and Wales Environment Link](#) on the Public Consultation on Youth Vaping. December 2023

[LINK's Food & Farming Group](#) response to the Scottish Parliament on the Agriculture and Rural Communities (Scotland) Bill. December 2023

[LINK's response](#) to a consultation on the proposed ban of the manufacture, supply and sale of wet wipes containing plastic. December 2023

[LINK's response](#) to the Agriculture and Rural Communities (Scotland) Bill Financial Memorandum. December 2023

[Cross LINK group response](#) to the Strategic Framework for Biodiversity Consultation. December 2023

[Marine Group response](#) to the Scottish Government consultation on the allocation of additional quota. January 2024

[LINK response](#) to consultation on a proposed Ecocide Bill. February 2024

[LINK's response](#) to the Wellbeing and Sustainable Development Bill consultation. February 2024

[LINK's Freshwater Group response](#) to the Water, wastewater and drainage policy consultation. February 2024

[LINK's Food and Farming Group response](#) to the Agriculture Support Package Tier 4 informal consultation. March 2024

[LINK's response](#) to the circular economy and waste route map consultation. March 2024.

[LINK Deer Group response](#) to the consultation on Managing Deer for Climate and Nature. March 2024

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[LINK letter](#) to Cabinet Secretary for Rural Affairs and Islands on supporting High Nature Value farming and crofting. May 2023

An [open letter](#) to all Party Leaders, calling for urgent action on the climate and nature crises. August 2023

[LINK letter](#) to members of the Rural Affairs and Islands Committee on deer management. August 2023

[Joint letter from UK environment NGOs](#) on the Internal Market Act. October 2023.

[LINK letter](#) to the Deputy First Minister on the Scottish Government Budget and funding for statutory environmental agencies. November 2023

[LINK letter](#) to the Scottish Government outlining key asks for amendments to the Agriculture and Rural Communities Bill. December 2023

Press releases 21

[Environmentalists call for communities to be at heart of improved marine protection](#). May 2023

[New report reveals Scottish farming must adapt to reflect climate change and nature loss](#). May 2023

[Statement from LINK's Deer Group](#). May 2023

[LINK members welcome new Circular Economy Bill](#). June 2023

[Campaigners say rise in farm emissions makes case for radical change in Agriculture Bill](#). June 2023

[Scottish Environment LINK response to HPMA policy statement](#). June 2023

[New report urges action on deer management in Scotland's rainforest](#). July 2023

[Environmental experts urge the Scottish Government to 'be bold' as it prepares to incorporate the right to a healthy environment into Scots Law](#). July 2023

[Nature charities call on political leaders to increase ambition on environment](#). August 2023

[Exhibition opens to celebrate ten years of MSP nature initiative](#). August 2023

[Legal targets for nature recovery can mark turning point for threatened species](#). August 2023

[Programme for Government: Environmental commitments welcome but progress on delivery must not be allowed to stall](#). September 2023

[Environmental charities welcome long-term action plan to reverse nature loss](#). September 2023

[Landowning charities disappointed by block on deer reform](#). September 2023

[LINK Deer Group Statement on vote for removal of season for male deer](#). September 2023

[New beginnings in Scotland's upland deer sector](#). October 2023

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Scottish Environment LINK Outputs 2023-24 (continued)

[Environment charities welcome Agriculture and Rural Communities Bill and call for radical change to farm funding.](#) October 2023

[Farm funding plan must change to meet climate and nature targets, say campaigners.](#) December 2023

[Funding settlement for environmental agencies welcomed.](#) December 2023

[LINK Deer Group welcomes consultation on reforming Scotland's system of deer management.](#) January 2024

[Scottish Environment LINK Statement on the Forestry Grant Scheme Budget.](#) February 2024

LINK blogs: LINK Thinks 25

[Highly Protected Marine Areas can help tackle the ocean emergency](#) – Calum Duncan. April 2023

[Highly Protected Marine Areas](#) – FAQs. April 2023

[Evidence Base Briefing on HPMAs](#) – Fanny Royanez. May 2023

[Do your bit for biodiversity with Plantlife's No Mow May](#) – Erin Shott. May 2023

[Saving Scotland's Rainforest – approaches to the growing problem of invasive Rhododendron ponticum](#) – Arina Russell. May 2023

[Ensuring a future for our iconic red squirrel](#) – Hazel Forrest. May 2023

[Just transition: We must act now to save our landscapes and wildlife](#) – Deborah Long. June 2023

[Ocean recovery zones are vital to restoring our seas to health](#) – Fanny Royanez. July 2023

[An enforceable right to a healthy environment: Now is the time for Scotland to deliver](#) – Benjamin Brown. August 2023

[Vision for the future of Scotland's aquaculture published](#) – Sarah Evans. August 2023

[The chance to share your views on Scotland's Circular Economy Bill](#) – Phoebe Cochrane. August 2023

[Our natural world is in trouble: let's see Scotland's plan to fix it](#) – Deborah Long. September 2023

[The Value of Nature Champions: 10 Years On](#) – Andy Marks. September 2023

[Scotland's Natural Environment Bill could be nature's lifeline](#) – Deborah Long. October 2023

[Devolution of environment policy in jeopardy](#) – Kat Jones. November 2023

[Public squirrel sightings soar in 2023](#) – Saving Scotland's Red Squirrels Project. December 2023

[Nature recovery – where to start](#) – Prof James Curran. December 2023

[Communities in action: LINK's Congress 2023.](#) December 2023

[Scotland's marine protected areas need real protection](#) – Fanny Royanez. February 2024

[Introducing Countryside Jobs Service](#) - Kerry Humphreys. February 2024

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Scottish Environment LINK Outputs 2023-24 (continued)

[Reduce and Reuse – are Scottish Government proposals up to the job?](#) – Phoebe Cochrane. March 2024

[Farm for Scotland's Future: talking about farming and crofting](#) – Deborah Long. March 2024

[Getting to grips with recycling](#) – Phoebe Cochrane. March 2024

[A strong Circular Economy](#) – Phoebe Cochrane. March 2024

[Welcoming the Wildlife Management and Muirburn Bill](#) – Duncan Orr-Ewing. March 2024

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[Fife farmer Johnnie Balfour speaks to Farm for Scotland's Future](#). June 2023

[A Voice for Nature Exhibition Launches](#). August 2023

[Nature Recovery Targets](#). August 2023

[Webinar: How to talk to your MSP about the Agriculture Bill](#). September 2023

[Smallholder Gordon talks about his experience with the farm funding system](#). February 2024

[Interview with crofter Padruig Morrison](#). February 2024

[Lauriston Farm team on the importance of small farms](#). February 2024

[RSPB's Vicki Swales on the Farm for Scotland's Future campaign](#). February 2024

Publications for members only: **8**

EDI Fortnight 2023 workshop materials. June 2023

LINK ERCS webinar on Human Right to a Healthy Environment. Recording. July 2023

LINK Programme for Government Asks.2023 – 2024. July 2023.

LINK Advocacy training: materials. August 2023.

Nature Finance workshop recording. August 2023

LINK Congress 2023: Communities in action. LINK Congress report. November 2023.

Session recording: how to campaign effectively. January 2024

EDI fortnight 2024: materials. February 2024

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 21 November 2024 and signed on their behalf by:

Charles Dundas
Chair



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

Opinion

We have audited the financial statements of Scottish Environment LINK for the year ended 31 March 2024 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 2024, 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.

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

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

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk> 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 (Senior Statutory Auditor)

For and on behalf of MHA (Statutory Auditor)
6 St Colme Street
Edinburgh
EH3 6AD

21 November 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership registered in England and Wales (registered number OC 312313).

MHA is eligible to act as an auditor under 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 2024**

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	2	125,685	-	125,685	124,200
Charitable activities	3	232,012	103,665	335,677	511,129
Investment income	4	11,587	-	11,587	4,689
Other income - insurance		801	-	801	598
Total income		<u>370,085</u>	<u>103,665</u>	<u>473,750</u>	<u>640,616</u>
Expenditure on:					
Charitable activities	5	<u>354,909</u>	<u>217,759</u>	<u>572,668</u>	<u>490,023</u>
Total expenditure		<u>354,909</u>	<u>217,759</u>	<u>572,668</u>	<u>490,023</u>
Net income before transfers	6	15,176	(114,094)	(98,918)	150,593
Transfers between funds		<u>(15,090)</u>	<u>15,090</u>	-	-
Net movement in funds		86	(99,004)	(98,918)	150,593
Reconciliation of funds:					
Total funds at 1 April 2023	12	<u>574,872</u>	<u>131,191</u>	<u>706,063</u>	<u>555,470</u>
Total funds as at 31 March 2024	12	<u><u>574,958</u></u>	<u><u>32,187</u></u>	<u><u>607,145</u></u>	<u><u>706,063</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 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	<u>3,116</u>	<u>1,037</u>
Current assets			
Debtors	10	28,137	138,052
Cash at bank and in hand		<u>624,288</u>	<u>604,745</u>
		652,425	742,797
Liabilities			
Creditors: Amounts falling due within one year	11	<u>(48,396)</u>	<u>(37,771)</u>
Net current assets		<u>604,029</u>	<u>705,026</u>
Net assets		<u>607,145</u>	<u>706,063</u>
The funds of the charity:			
Unrestricted funds	12,13	574,958	574,872
Restricted funds	12,13	<u>32,187</u>	<u>131,191</u>
		<u>607,145</u>	<u>706,063</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 21 November 2024 signed on their behalf by:



Charles Dundas
Trustee

Company Registration No: SC250899

Scottish Environment LINK

STATEMENT OF CASHFLOWS
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net (expenditure)/income for the year (as per the SOFA)		(98,918)	150,593
Adjustments for:			
Income from investments		(11,587)	(4,689)
Depreciation and amortisation charges		1,050	1,229
Loss on disposal		-	514
Decrease/(increase) in debtors		109,915	(35,363)
Increase in creditors		10,625	3,307
		<u>11,085</u>	<u>115,591</u>
Net cash flow provided by operating activities			
Cash flows from investing activities			
Interest received		11,587	4,689
Payments to acquire fixed assets		(3,129)	(680)
		<u>8,458</u>	<u>4,009</u>
Net cash provided by/(used in) investing activities			
Change in cash and cash equivalents in the year	15	19,543	119,600
Cash and cash equivalents at beginning of year	15	<u>604,745</u>	<u>485,145</u>
Cash and cash equivalents at end of year	15	<u>624,288</u>	<u>604,745</u>

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024**

1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of accounting

The financial statements are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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

Going concern

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

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

Income from charitable activities includes grant income which is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable the income will be received and the amount can be measured reliably. It also includes membership income which is recognised over the period to which the membership relates.

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024**

1 Accounting policies (continued)

Income (continued)

Investment income relates to bank interest which is recognised when receivable and the amount can be measured reliably; this is normally upon notification of the interest payable by the bank.

Expenditure

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

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

Other support costs relate to the administrative costs of managing the charitable company.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and equipment - 33% straight line

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

Debtors

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt.

Cash at bank

Cash at bank includes cash and highly liquid short term investments with the maturity of twelve months or less from the date of opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably.

Financial instruments

The charitable company has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

1 Accounting policies (continued)

Pensions

The charitable company operates a defined contribution pension scheme for the benefit of its employees. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Due to its charitable status, Scottish Environment LINK is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

Operating leases

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

Fund accounting

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

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Scottish Government	40,000	-	40,000	40,000
NatureScot	40,000	-	40,000	40,000
William Grant Foundation	35,000	-	35,000	25,000
RSPB	4,000	-	4,000	-
Craignish Trust	5,000	-	5,000	5,000
People's Postcode Lottery	-	-	-	12,000
Tayside Charitable Trust	-	-	-	2,000
Other donations	1,685	-	1,685	200
	<u>125,685</u>	<u>-</u>	<u>125,685</u>	<u>124,200</u>

Income from donations was £125,685 (2023: £124,200) and was unrestricted in both years.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Projects				
Esmée Fairbairn Foundation	90,000	-	90,000	126,000
Sustainable Economics	-	-	-	33,391
Ocean Recovery	-	46,887	46,887	107,504
EDI Project	-	51,778	51,778	16,169
Conservation Translocation	-	-	-	19,411
Policy Support for Governance Group	1,141	-	1,141	-
Other project income including from member bodies	1,000	-	1,000	584
LINK Campaign	-	5,000	5,000	70,000
Other income				
Subscriptions – member bodies	127,546	-	127,546	120,241
Subscriptions – organisational and business supporters	10,625	-	10,625	14,625
Other income	1,700	-	1,700	3,204
	<u>232,012</u>	<u>103,665</u>	<u>335,677</u>	<u>511,129</u>

Income from charitable activities in the year was £335,677 (2023: £511,129) of which £232,012 (2023: £264,654) was unrestricted and £103,665 (2023: £246,475) was restricted.

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Interest on cash deposits	<u>11,587</u>	<u>-</u>	<u>11,587</u>	<u>4,689</u>

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

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

5 Analysis of expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Employment costs (note 7)	246,414	176,867	423,281	343,136
Project expenditure	26,326	30,585	56,911	75,839
Other supporting costs	32,915	-	32,915	24,539
Establishment costs	28,957	10,307	39,264	32,267
Depreciation	1,050	-	1,050	1,229
Governance costs: consultancy fees	10,113	-	10,113	4,968
Governance costs: external scrutiny fees	9,134	-	9,134	8,045
	<u>354,909</u>	<u>217,759</u>	<u>572,668</u>	<u>490,023</u>

Expenditure on charitable activities was £572,668 (2023: £490,023) of which £354,909 (2023: £273,163) was unrestricted and £217,759 (2023: £216,860) was restricted.

6 Net income	2024 £	2023 £
<i>This is stated after charging:</i>		
Audit fees	8,184	8,045
Depreciation	<u>1,050</u>	<u>1,229</u>

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

7 Staff costs and numbers	2024	2023
	£	£
Salaries	360,711	298,824
Social security costs	27,679	22,365
Pension costs	34,891	21,947
	<u>423,281</u>	<u>343,136</u>
Average number of employees:	No.	No.
	<u>14</u>	<u>12</u>

No employee received emoluments greater than £60,000 in the year (2023: None).

The total amount of employee benefits received by key management personnel is £71,517 (2023: £64,065). 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 (2023: 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 £34,891 (2023: £21,947). An amount of £5,401 (2023: £3,427) was included within creditors at the year end.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

9	Tangible fixed assets	Fixtures, fittings & equipment	
		£	
	Cost		
	At 1 April 2023	13,657	
	Additions	3,129	
	Disposals	(560)	
		<u>16,226</u>	
	At 31 March 2024	<u>16,226</u>	
	Depreciation		
	At 1 April 2023	12,620	
	Charge for the year	1,050	
	Released on disposals	(560)	
		<u>13,110</u>	
	At 31 March 2024	<u>13,110</u>	
	Net Book Value		
	At 31 March 2024	<u>3,116</u>	
	At 31 March 2023	<u>1,037</u>	
10	Debtors	2024	2023
		£	£
	Trade debtors	25,834	85,255
	Prepayments and accrued income	2,303	2,797
	Other debtors	-	50,000
		<u>28,137</u>	<u>138,052</u>
11	Creditors	2024	2023
		£	£
	Trade creditors	(388)	11,138
	Taxation and social security costs	15,722	7,123
	Pension fund	5,401	3,427
	Other creditors	604	920
	Accruals and deferred income	27,057	15,163
		<u>48,396</u>	<u>37,771</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

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	6,820	-	(8,011)	1,191	-
	<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	1,023	-	(4,731)	3,708	-
	<u>131,191</u>	<u>103,665</u>	<u>(217,759)</u>	<u>15,090</u>	<u>32,187</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>

Scottish Environment LINK

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

12 Funds analysis

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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.

LINK Communications post and costs

£52,346 has been allocated to LINK Communications, to cover Communication Officer salary and costs in 2023 - 2024. This funding supported the Comms Officer salary from March 2023 and equipment costs.

Food and Farming

The Food and Farming Group led on the Farm for Scotland's Future campaign and £4,600 of carried forward funds were put into the farming campaign budget, which ran through 2023 – 2024.

Brexit Communications

£10,000, of the £30,000 designated in 2021 for two years, was allocated from designated funding to support this campaign. £6,538 was spent two years ago on website updates and maintenance, public attitude research, branding and petitions and a further £223 last year. The remaining unused funds were released at 31 March 2024.

Discretionary Project Fund includes:

- *Legal Governance Support:* Funding of £9,112 was allocated to engaging Lloyd Austin (former Head of Conservation policy at RSPB Scotland) as a consultant for 2-3 days per month to support LINK across a range of areas including Governance and LINK's involvement with Greener UK & Environment Links UK in relation to the impact of Brexit.
- *Nature targets report:* The Wildlife Group were awarded £1,050 from DPF to support the production of a report on nature targets, which supports advocacy and campaign work. This report detailed possible ways forward and outcomes of implementing nature targets and the course of action that LINK believes the Scottish Government needs to take to ensure the best future for biodiversity in Scotland. This work was also supported by £1,000 from Woodland Trust Scotland.
- *State of Nature 2023 Scotland report:* The Wildlife Group were awarded £5,000 from DPF to support the design and production of the State of Nature Scotland 2023 report. This is the analysis of trends in biodiversity across the UK, produced by a wide consortium of organisations including environmental NGOs and statutory bodies at a UK level. The value of a Scotland specific report for advocacy purposes is significant and the report is now regularly used by LINK members, NatureScot and the Scottish government.
- *Common Ground Forum set up:* The Woodland Group was awarded £2,000 to support the next stage of the successful Common Ground initiative through a fixed term interim project coordinator. The work includes a new website, planned next steps, the Common Ground Accord governing agreement and a wider steering group. The aim is to get the Forum onto a sustainable footing.
- *Agriculture Bill amendment drafting:* LINK's Food and Farming Group were awarded £1,000 to support contractor time, Lloyd Austin, to draft the text of Bill amendments to the Scottish Government and to MSPs for consideration at Stage 2. These covered areas considered key to improving the Bill and ensuring stronger environmental outcomes from the new system of agricultural funding.

Scottish Environment LINK
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

12 Fund analysis (continued)

Discretionary Project Fund includes:

- *Update of 30x30 report:* The Wildlife Group was awarded £240 for DPF to support the design of an update to the LINK 2022 report on 30x30. Members of the Group pulled out the land based elements into a standalone short report, published in advance of the 30x30 consultation in February 2024. The report also included proposals on how designated landscapes, including National Parks can do more to support nature recovery in advance of further expected consultations.

- *INNS report:* Members of LINK's Wildlife Group wrote an in-depth report which defined and highlighted best practice in order to facilitate effective action for managing and controlling INNS in Scotland. The policy recommendations within the report have been used by LINK to influence the development of a legislative INNS ask in the Natural Environment Bill. Their request for £600 to the DPF, supported the design of the report to make it attractive for MSPs and used in Parliament.

- *Internal Market Act research report:* The Governance Group coordinated input into a research project on the Internal Market Act and its impact on environmental policy making, given the experience of the Scotland Deposit Return Scheme, which was halted by UK Government invoking the IMA. This demonstrated the potential chilling effect of the Act to act as a ceiling to environmental ambitions rather than a floor and has wider impact across many areas of LINK Groups work. The report was also supported by a contribution of £2000 from RSPB Scotland. Although awarded in March 2024, funding was carried forward and spent in 2024 financial year.

Restricted funds at LINK are those funds from external funders, limited to specific projects and work. They are described below for 2023 – 2024.

Ocean Recovery

2023 – 2024 is the third year of support from John Ellerman foundation for the ocean recovery work. The project works to deliver the advocacy aims in LINK's Ocean Recovery Plan. The project is also supported by William Grant Foundation. The project funding supports two project officers, one full time and the other part-time. Both work closely with the Marine Group to coordinate and manage a very diverse workload that responds in large part to the very busy policy schedule set by Scottish Government but who also lead proactive work on the revamped Save Scottish Seas campaign, also supported by LINK's Campaign Coordinator. LINK's Chief Officer and Advocacy Manager have been providing support to the Marine Group, following adverse developments around Highly Protected Marine Areas (HPMAs). The Group were awarded funding for research work from the Marine Protected Areas Fighting Fund in May 2022: this funding was been carried over into 2023 for spend and completion by the end of September 2023.

Food and Farming

LINK's Food and Farming group continue to hold £1,300 of funds in restricted funds.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

12 Fund analysis (continued)

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

National Lottery Heritage Fund support year 2 of LINK's EDI initiative, Nature for All. The funding supports the 0.6 FTE Project Officer, who is line managed by LINK's Development Manager and mentored for 6 months by a staff member from CEMVO. The Project is supported by a Project Steering Group drawn from LINK members and CEMVO, who are project supporters. In 2023 – 2024, the Project Officer coordinated two EDI workshop fortnights in May 2023 and February 2024. From October – December, the project ran 4 workshops with an external consultant on Equality Impact Assessment and Diversity Action Plan tools, including socio economic class and disparities and implementation and review sessions. The [Nature for All resource hub](#) was developed through 2023 and launched in March 2024. Support was also provided to Sea Scotland Steering Group 2023 to help them widen access to the conference.

LINK Campaign: Farming for Scotland's future

LINK's campaign continued to receive significant support from members, with a total of £7,000 from Woodland Trust Scotland and Scottish Wildlife Trust. This added to the £47,386 funding carried forward from 2022 – 2023. The campaign's dedicated web page is where all resources and campaign activities are housed. Activities included a commissioned, published report setting out the case for change with accompanying blogs and media work; letters, briefings and articles on High Nature Value Farming; films with farmers, crofters and environment specialists; attending events and party conferences and an e-action timed to coincide with the Agriculture Bill's progress through Parliament. The campaign is supported by 28 member organisations.

Prioritising conservation translocations for Scotland

This was a restricted funding project that finished on 31 March 2023. Between December 2022 and March 2023, LINK undertook a short-term contract to produce provisional 'discussion material' for the National Species Reintroduction Forum (NSRF) and others. LINK employed a consultant, Jacqueline Norwood, to coordinate two workshops, support member input into the project and ensure wide input from Wildlife group members. A final report accompanied a spreadsheet of 81 species in seven species groups. The species were identified as suitable for consideration for conservation translocation in Scotland and were identified through the application of expert opinion. The report detailed the process adopted, and considered how the list should and should not be used, assessed risks and opportunities of this approach to conservation translocation. Recommendations on next steps were also offered. Since the report submission, the NSRF is taking the process forward. 3 LINK members sit on the Forum, and LINK's Advocacy Officer is now LINK's contact point for the Forum.

Scottish Environment LINK

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

12 Fund analysis (continued)

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.

13 Analysis of net assets between funds

	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><u>574,958</u></u>	<u><u>32,187</u></u>	<u><u>607,145</u></u>
	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	1,037	-	1,037
Net current assets	<u>573,835</u>	<u>131,191</u>	<u>705,026</u>
Net assets at 31 March 2023	<u><u>574,872</u></u>	<u><u>131,191</u></u>	<u><u>706,063</u></u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

14	Operating lease commitments	Buildings	
		2024	2023
		£	£
	Total commitments under non-cancellable operating leases are as follows:		
	Expiry date:		
	Within one year	2,588	5,048
	Between one and five years	-	1,758
		<u>2,588</u>	<u>6,806</u>

15	Analysis of changes in net funds	At 1 April		At 31 March
		2023	Cashflows	2024
		£	£	£
	Borrowings	-	-	-
	Cash at bank	<u>604,745</u>	<u>19,543</u>	<u>624,288</u>
	Net funds	<u>604,745</u>	<u>19,543</u>	<u>624,288</u>

16 **Related party transactions**

During the year the charitable company received subscriptions from eight (2023: eleven) organisations associated with the charitable company's trustees amounting to £38,327 (2023: £52,286). Subscriptions are paid at the same rates available to other members. The charitable company also received grants and donations from one (2023: three) of the organisations totalling £6,500 (2023: £34,537).