

Wildlife and  
Countryside



# Wildlife and Countryside Link

(A company limited by guarantee)

Company number: 03889519

## Annual Report 2019

The Trustees submit their report together with the financial statements of Wildlife and Countryside Link for the year ended 31 December 2019.

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## A Message from Link's Chair

This has been a year of transition for Wildlife and Countryside Link. With a new team, new trustees and new partnerships. I am very grateful to my fellow trustees and to the team who stepped up so well to excel in the midst of change.

The change is not going to stop, either externally or internally.

At Link, we will be moving forward with a new strategy, reaching out to our members to invite them to be part of an ambitious new agenda for environmental action. As always, collaboration will be at the heart of our operation and we will aim to make our collective voice clearer and more confident than ever before. We want to ensure that policy and decision-makers are presented with the facts they need to understand the climate and ecological crisis and the practical policy proposals that will help them to solve it. To cut through the many competing demands on their attention, we will need to communicate those ideas with unity and precision.

In the outside world, 2019 saw its share of political upheaval. Now that the Parliamentary landscape is more settled, the challenges of legislation, funding and policy are coming in force. With four major DEFRA bills ahead (Agriculture, Fisheries, Sentience and Environment) and a Spending Review on the horizon, we will be working closely with our partners to head off the many risks and capitalise on new opportunities. 2020 could also be a “super year” on the global stage and we will be pressing the government to show its mettle in international negotiations at UNCLOS, CBD and UNFCCC for oceans, nature and climate.

Of course, at Link, we draw on the conviction and expertise of our member organisations to inspire and inform our thinking. It is only with the investment of time and attention from the many individuals who contribute to Link Working Groups that we can make a difference. The resulting policy achievements in areas as diverse as planning, farming, animal welfare and marine protection only goes to show that working together helps us to achieve more than we could alone. We are very grateful to our members for all they contribute in time and energy; they will be needed more than ever to help ensure that 2020 marks a turning point in the state of nature.

Martin Spray CBE DSc (Hon), Chair, Wildlife and Countryside Link

## Reference and Administrative Details

### Link Trustees

Martin Spray, Chair (appointed December 2018)  
Nicola Hutchinson, Vice Chair (appointed December 2013)  
David Lind, Treasurer (appointed December 2009)  
Dominic Dyer (appointed December 2018)  
Sandy Luk (appointed December 2018)  
Simon Marsh (appointed December 2018)  
Marcus Gilleard (appointed March 2015)  
Nikki Williams (appointed December 2014)

### Company Registered Number

03889519

### Charity Registered Number

1107460

### Principal Office Address

89 Albert Embankment  
Vauxhall  
London  
SE1 7TP

### Company Secretary and CEO

Dr Richard Benwell

### Independent Examiner

John Speed  
JS2 Limited  
One Crown Square  
Woking  
Surrey  
GU21 6HR

### Bankers

The Co-operative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Nationwide  
5-11 St George's Street  
Douglas  
Isle of Man  
IM99 1RN

### Solicitors

Russell-Cooke Solicitors  
2 Putney Hill  
London  
SW15 6AB

## Trustee Report

### Objectives and Activities

#### Our objectives and strategy

Wildlife and Countryside Link (Link) is the largest environment and wildlife coalition in England, bringing together 55 organisations to use their strong joint voice for the protection of nature. Our members campaign to conserve, enhance and access our landscapes, habitats, rivers and seas and protect our animals and plants. Together we have the support of over eight million people in the UK and directly protect over 750,000 hectares of land and 800 miles of coastline.

Since 1980, we have been facilitating collaboration between voluntary organisations in the UK. We work with our members, and others, to embrace a new, restorative approach, which rebuilds and protects nature and creates a more resilient natural environment for the benefit of wildlife and people.

#### How do we achieve our charitable objectives?

- Addressing a range of policy issues through managing and supporting specialist working groups
- Convening meetings with statutory conservation agencies, Ministers, Government officials and other stakeholders
- Developing and advocating key policy messages to decision-makers
- Organising events such as seminars and conferences on specific policy areas
- Facilitating exchange of information and ideas between members and others
- Representing Link and its members to external bodies including Government and other stakeholders

We began to implement our ambitious five-year strategy in 2015, which recognises that we need to adapt and evolve in response to an ever-changing political and financial environment. This renewed ambition and enhanced approach prepared us well for the outcome of the EU Referendum in 2016, and has shaped our work with members to secure positive outcomes for the environment and for animal welfare as the UK prepares to leave the EU. Our ambition for Link is clear - to be a powerful, credible and effective voice for the natural environment and for our member organisations, delivering influence and impact, while enhancing our delivery of clear benefit to our members' work.

This year, we aim to agree a new strategy that will help us to focus our interventions, while still serving the full breadth of interests we need to tackle as a movement. We hope to offer members a more forward-looking approach that can shape political and policy discourse as well as respond to urgent risks and opportunities. We hope to refashion our working practices so that we can be more strategic, more streamlined and more responsive to members' needs. We hope to agree new ways of amplifying our members' voices.

Consultation will take place through 2020, but in the meantime we will continue to forge ahead with our policy work and advocacy; the strategy may change but our guiding mission of action for wildlife, welfare and wellbeing remains the same.

We look forward to hearing members' ideas for taking Link forward as a powerful voice for the sector in the 2020s.

#### Public Benefit requirement

The Trustees of Wildlife and Countryside Link confirm that the organisation has Charitable Purposes pursuant to the Charities Act 2011. The Trustees believe that there are clear and identifiable public benefits arising from the pursuit of Wildlife and Countryside Link's aims and objectives, and that these benefits are freely available to the public without restriction.

#### AGM and Annual Debate

Link's Annual General Meeting took place on 3 December 2019 at WWT's Wetland Centre in Barnes. The AGM provided a timely opportunity to celebrate Link's achievements in 2019 and to look ahead to Link's plans for

## Trustees' Report (continued)

2020, with presentations from Link's new CEO, Dr. Richard Benwell to introduce Link's developing strategy for 2021 onwards.

Following the AGM, Link hosted its annual debate. Chaired by Dominic Dyer, CEO at Badger Trust, an expert panel debated the question:

***'With their environmental future at stake, how do we ensure the voices of people of all ages, ethnicities, and backgrounds are heard in the nature crisis debate?'***

The panel comprised of:

- Holly Gillibrand, youth environmental activist and rewilding ambassador
- Gillian Burke, biologist, wildlife film-maker and presenter (including BBC's Springwatch)
- Samantha Moyo, leading diversity and decolonisation advocate
- Megan McCubbin, zoologist, wildlife researcher and presenter
- Tom Mustill, conservation biologist, wildlife film-maker and writer
- Mothiur Rahman, ecological legal adviser with key roles in Extinction Rebellion diversity groups XR Muslims and '50 shades of brown'

## Trustees' Report (continued)

### Achievements and Performance

In 2019, Link was at the forefront of political debate, working closely with other coalitions to guard against the risks of political change and to create new opportunities for improvement.

In 2019, Link managed and provided support for 11 groups on the following policy areas:

- 25 Year Plan for Nature: Co-chair, Matt Williams (National Trust)
- Agriculture: Chair, Christopher Price (Rare Breeds Survival Trust); Vice Chair, Tom Lancaster (RSPB)
- Animal Welfare: Chair, Claire Bass (Humane Society International-UK); Vice Chair, Mark Jones (Born Free Foundation)
- Blueprint for Water: Chair, Ian Hepburn (Wildfowl and Wetlands Trust); Vice Chair, Ali Morse (The Wildlife Trusts)
- Invasive Non-Native Species: Chair, Emily Smith (Angling Trust)
- Land Use Planning: Chair, Rebecca Pullinger (CPRE)
- Legal Strategy: Chair, Carol Day (RSPB)
- Marine: Chair, Chris Tuckett (Marine Conservation Society); Vice Chair, Alec Taylor (WWF-UK)
- Resources & Waste: Chair, Maddy Haughton-Boakes (CPRE); Vice Chair, Sonja (Pine) Eisfeld (Whales Dolphin Conservation)
- Whales: Chair, Mark Simmonds (Humane Society International-UK); Vice Chair, Lucy Babey (ORCA)
- Wildlife Crime and Trade: Chair, Pete Charleston (Bat Conservation Trust); Vice Chair, David Cowdrey (IFAW)

Key achievements in 2019 include:

#### ***Ensuring clean healthy and thriving seas***

Link's Marine Group had a busy year. Together with Environment Links UK (ELUK) the group responded to the consultation on revisions to the UK Marine Strategy. The UK Governments report showed they had failed to achieve their collective promises to deliver healthy seas having only achieved 4 out of 15 indicators. In response, the group developed the '[Seas Our Future](#)' campaign, calling for a stronger, more ambitious UK Marine Strategy to turn the tide for our seas. The Strategy was not substantially improved despite our advocacy and campaigning. Recognising the urgency to improve protection measures for our seas, ELUK hosted a workshop to identify a new approach to ocean protection. As a result, they are now calling for an urgent ocean recovery agenda that recognises the urgency of the climate and nature crises and helps restore our seas to maximise its role in protecting our planet. The third and final tranche of Marine Conservation Zones were designated but management is now required for the Marine Protected Area network to ensure it is effective. A small task force was set up to advance our work on management for MPAs. This Group have responded to the Governments independent [review into Highly Protected Marine Areas](#), calling for any new HPMA's to make a meaningful contribution to the Governments call for 30% of oceans to be protected by 2030. This task force also developed a position on the whole-site approach and will begin advocating this with stakeholders in 2020.

#### ***Providing a pollution solution***

2019 saw the creation of the new Link Resources and Waste Group. Having developed as a sub-group of the marine and whales groups, work on plastic pollution had focused heavily on end of life. However, plastic originates on land so it is important that we fix the problem from source to sea. The growing awareness of plastic pollution has shown that many other materials are also causing environmental harm. The resources and waste group was established to link the conversation about plastics together with concern about resources and waste more broadly. The Group was kept busy in its first year responding to Defra consultations promised in its Resources and Waste strategy. This included Deposit Return Scheme, Extended Producer Responsibility, consistent recycling collection and a Treasury consultation on a plastic packaging tax. The Group also partnered with Greener UK to work on the Environment Bill. The Bill has now returned to Parliament and members will continue their advocacy in 2020 as the Bill continues its passage.

#### ***Ranking water companies on environmental performance***

Water companies published their newest set of business plans and Blueprint assessed how well they fared against our previous asks on the environment. Overall, we saw a positive step change in environmental

## Trustees' Report (continued)

ambition for the water sector, with over £5 billion set to be invested in environmental improvements over the next 5 years. However, despite good progress by the water sector, our analysis highlighted a number of important areas where we feel more must be done, including: a greater range of techniques should be used to incentivise customers to reduce their water consumption below 100lpppd by 2050, factoring in natural capital to decision making and commitment to zero pollution incidents.

### ***Towards a sustainable farming future***

With the Agriculture Bill on hold for most of 2019, Link's Agriculture Group focused on influencing the policies that will implement the Bill – most significantly, Environmental Land Management (ELM). Details of the emerging scheme suggest it draws heavily on Link's previous work, but crucial elements of the scheme are yet to be decided. 2020 will be a critical time for Link to pin government down on exactly how ELM will be the world-leading reform to replace the ineffective and inefficient Common Agricultural Policy.

### ***Getting the best deal for animals post-Brexit***

Link spearheaded a successful campaign throughout 2019 to see the principle of animal sentience to be enshrined in domestic law after Brexit. Over the course of the year we built public and political momentum by a range of means, including Parliamentary events, celebrity endorsement and petitions. We even enlisted Larry the Downing Street Cat to support our hand-in at Number 10! The campaign culminated in a commitment to an Animal Sentience Bill in the December Queen's Speech.

### ***Safeguarding the UK from invasive species***

In 2019, Link's invasive species group saw the fruits of two years' campaigning pay off as the EU Invasive Alien Species Regulation was faithfully converted into domestic law via the EU Withdrawal Act. However, the challenge remains that invasive species biosecurity is woefully under resourced and, consequently, our ability to prevent new species from establishing is weak. We majored on this point in our written and oral evidence to the Environmental Audit Committee's invasive species inquiry, and were delighted to see the committee come out very strongly in support of our recommendations in its final report.

### ***Tackling Wildlife Crime***

The Group published their third Annual Wildlife Crime Report (with 2018 figures), that reports of alleged wildlife crime incidents to NGOs rose again in 2018, with an increase of more than 17% since our first report in 2016. The report was launched in parliament with MPs and peers attending, giving the group the opportunity to discuss key findings and communicating our asks: permanent funding for the National Wildlife Crime Unit and recording wildlife crimes centrally in order to be able to identify trends and hot spots.

### ***25 Year Environment Plan***

The Government published their one year progress report in January, a year on from the launch of the Plan. The Link Group responded with [their own progress report](#) which called for more urgent action if the Government were to deliver on their ambitions to leave the environment in a better state for future generations. The Group then focused their efforts on the first Environment Bill. Working in partnership with Greener UK they pushed for greater ambition on the nature aspects of the Bill and will continue this work now the Bill has returned to Parliament in 2020.

### ***Planning for people and wildlife***

Link's Planning Group outlined the principles that should guide Government's planned biodiversity gain, alongside setting out more detailed proposals on how this complex policy might be made to work "on the ground". The Group also sought to build consensus amongst members on key aspects of the government's proposed "Nature Recovery Network"; a vital part of forthcoming efforts to reverse the decline in nature and the wider environment through the Environment Bill.

## Trustees' Report (continued)

### Communications

We have continued to grow our communications and campaigns offering over the last year, to support our policy and influencing work and provide a strong joint voice for the sector.

Link's traditional media presence has increased in 2019. Growth has been strongest in national broadsheet newspapers and trade press. We have achieved the highest volumes of coverage on Link generated research, analysis and reports (including our report on farmers' attitudes to and water company scorecards) rather than reactive responses. Our media voice is also travelling further, with a greater volume of hits per press release achieved compared to coverage in 2018.

We have maintained a successful Twitter presence due to a cross-team effort in generating content. This is reflected in the number of our Twitter followers increasing by around 20% over the year. However, overall our number of Twitter impressions fell about 15% compared to 2018, due mostly to a fall in the number of Link tweets as our staffing became more stretched.

Our shareable social media assets continue to be well utilised by members on their own social channels, particularly Twitter. Communications teams from our members are now also much more routinely sharing information about their campaigns and research with others via Link.

Following a decision to cap the number of blogs we feature on our website, due to overstretched staff capacity, the number of blogs we featured in 2019 was down by a quarter on the amount posted in 2018. Our blogs continue to be a valued tool for members to publicise their work and raise issues of concern, with a noted increase in members proactively offering us blogs on report and campaign launches in particular this year. Tweets about Link's blogs remain well-shared social media content.

### Influencing and stakeholder engagement

Link has continued its role as a key influencer in 2019, working with a wide range of organisations and external agencies to achieve tangible benefits for nature.

Link's meetings with Ministers, senior civil servants and senior leadership teams of Government agencies, industry and wider stakeholders, such as Ofwat and water companies, have helped deliver tangible benefits for the environment. Examples include our work ahead of the Agriculture Bill, which led to a landmark shift in the UK Government's agricultural policy and proposed legislation, and our Blueprint for Water group's work with water companies, which led to a shared environmental pledge and much higher priority given to the environment in water company business and investment plans.

## Trustees' Report (continued)

### Structure, Governance and Management

#### Leadership

2019 saw the appointment of Link's new CEO, Dr. Richard Benwell, as well as the reappointment of all Trustees and the Chair of Trustees, Martin Spray CBE, Wildfowl & Wetland Trust.

Link's Board of Trustees, and its Finance and Resources Sub Committee, each held four meetings during 2019.

The organisation is a charitable company limited by guarantee, incorporated on 7 December 1999 and registered as a charity on 5 January 2005. Members of the Board of Trustees are Directors for the purpose of Company Law and Trustees for the purpose of Charity Law. Members who served during the year, and up to the date of this report, are set out on Page 3.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In 2007 the Memorandum and Articles of Association were reviewed, both to ensure compliance with the Companies Act (2006) and Charities Act (2006). Recognising the need to update the Articles, a further review was carried out in 2017/18 and the final consultation stages with members concluded in 2020.

Under the Articles, the members of the Board of Trustees is elected by a postal vote in advance or by secret ballot at the Annual General Meeting. Members of the Board of Trustees must retire at the third Annual General Meeting after that at which he or she was first elected, and is eligible for re-election for a further term ending on the sixth Annual General Meeting after their first election. The Treasurer must retire at the Annual General Meeting every three years but may stand for re-election with no maximum term of office.

#### Risk Management

Wildlife and Countryside Link views the management of risk as an integral element of its governance processes. The major risks to which the charity is exposed, as identified by Link's Director and Trustees, are reviewed annually with systems in place to mitigate those risks. It is recognised that any control system can only provide reasonable, but not absolute, assurance that major risks have been managed adequately.

The two main risks and uncertainties that face the charity, as identified in the Risk Register, include risks to income and reputation. Link aims to mitigate these risks by scrutinising the finances through the Finance and Resources Sub-Committee, by diversifying our funding sources, horizon scanning with members, non-members and other stakeholders, and regularly communicating with our member organisations to ensure they are updated, engaged and benefitting from their membership of Link.

The Link team adheres to protocols and procedures, with the finances being closely monitored to ensure expenditure is appropriate and within reasonable limits, and that adequate resources are in place. Link's Communications Manager also works with our Director and Trustees to reduce potential risks to Link's reputation.

Wildlife and Countryside Link has a health and safety policy to provide adequate control of the health and safety risks arising from our work activities. Each new joiner is given an induction in the most up to date health and safety policy.

#### Pay Policy for senior staff

The Trustees consider that the Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. Day-to-day operational responsibility is delegated from Trustees to the CEO and senior team. All trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in Note 6 to the accounts.

## Trustees' Report (continued)

We have reviewed the pay and rewards given to staff to ensure we give fair terms in line with other similar organisations.

### Preparation of the report

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

### Exemptions from Disclosure

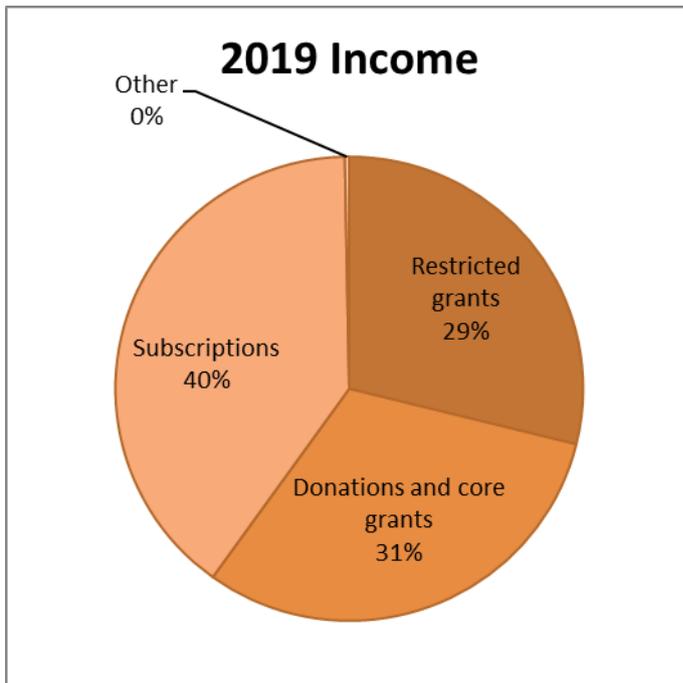
There are no exemptions required.

### Funds held as custodian Trustee on behalf of others

Link does not have a custodian Trustee.

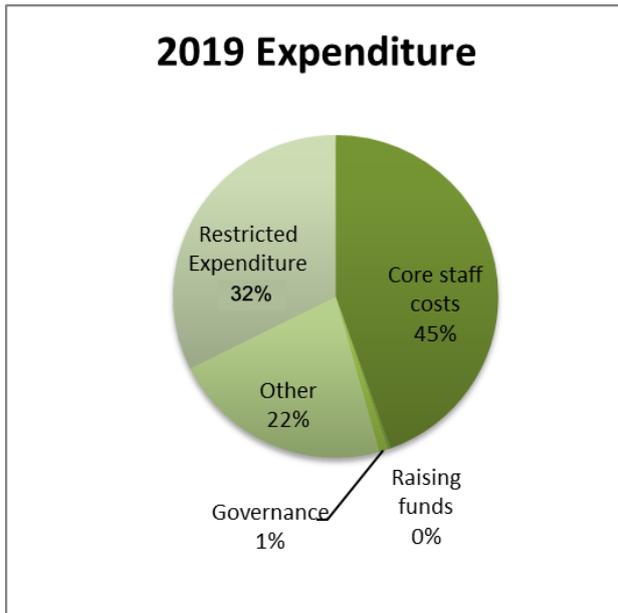
## Financial Review

Here we summarise financial information to give an overview of the charity's financial performance during 2019, by using selected information from the full annual accounts. The full accounts are set out at page 14 and thereafter.



During 2019, a number of restricted grants contributed towards funding the ongoing implementation of Link's five year Strategy 2015-19. Link's total income in 2019 was £419,836 (2019 £273,587). Member subscriptions for the year totalled £167,028 (2018 £152,190).

## Trustees' Report (continued)



Link's total expenditure amounted to £334,152 (2018 £312,854).

Total expenditure on staff costs are shown in note 5, which totalled £211,691. As in past years, this does not take account of the contribution made to Link's collaborative work by staff within our member organisations, who help us to achieve so much. These results show that Link has, and continues to, develop a secure financial model based on member subscriptions with a level of grants that allow Link to maximise its effectiveness for its members.

### Reserves Policy

Link's Reserve policy is to maintain free reserves of six months operating expenditure, over a rolling period of three years. This allows Link's Board of Trustees to maximise the use of the financial reserves but demands a plan to achieve the policy. At 31 December 2019, free reserves (in the general fund) amounted to 7.6 months of total 2019 expenditure. This level of reserves will allow Link to continue to implement the current five year Strategy.

### Grants

Link secured valuable grant funding in 2019 to support its work with members. Link's application for another Esmee Fairbairn Foundation grant was accepted in 2018 and Link will receive this unrestricted grant in annual instalments over the next three years. This income helped to support the salary costs of the Head of Policy & Advocacy, Head of Communications and the CEO.

Link's Marine Policy and Campaigns Manager role continued to be funded by the John Ellerman Foundation, which awarded Link a three-year grant in 2017.

The other two posts at Link - Information and Policy Coordinator, and Policy and Campaigns Manager - continued to be funded through unrestricted core income, largely from member subscriptions. WWF-UK also provides grant support for Link's core policy work that helps the organisation deliver its own objectives on areas such as illegal wildlife trade, the freshwater environment, agriculture, and marine and whales.

The four Links of Environment Links UK (Wildlife and Countryside Link, Wales Environment Link, Scottish Environment LINK and Northern Ireland Environment Link) also benefit from a WWF-UK grant, which supports their collaborative work across the UK.

## Trustees' Report (continued)

### Impact of the COVID-19 Pandemic

In addition to the risks that the trustees have identified and considered, the impact that the COVID-19 pandemic will have on the charities current and future activities has also been considered.

The charity has put in place a range of steps (in line with the available guidance from HM Government) to mitigate this threat to the charity. In addition the trustees consider that the charity will continue as a going concern, for a period of at least 12 months, as it has over 6 months reserves and the 2020 budgeted grant and subscription income already received. The charity is not expecting that the budgeted expenditure, for 2020, will be exceeded.

### Acknowledgements

We would like to thank all of those individuals and organisations that made 2019 such a great year for Link, including our members, partners, funders and colleagues. With their generous support, we will continue to work hard in 2020 and beyond to conserve and protect wildlife and the countryside.

### Preparation of the report

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006. It was approved, and authorised for issue, by the Trustees on 20 July 2020 and signed on its behalf by:



Martin Spray CBE, Chair of Wildlife & Countryside Link

## Independent Examiners Report to the Members of Wildlife and Countryside Link

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019 as set out on pages 14 to 24.

### Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters which I am required to state to them in an independent examiners report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to any party other than the charity and charity's trustees as a body, for my examination, for this report, or for the statement I have given below.

### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**JOHN SPEED FCA FCIE**  
JS2 Limited  
One Crown Square  
Woking  
Surrey  
GU21 6HR

Date: 24 August 2020

**Statement of Financial Activities****For the year ended 31 December 2019****(Incorporating the Income and Expenditure Account)**

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>INCOME FROM</b>					
Donations and legacies	2	130,455	-	130,455	14,903
Income from Charitable activities:					
Grants for project work	10	-	121,107	121,107	105,731
Subscriptions		167,028	-	167,028	152,190
Other trading activities:					
Income from investments		1,246	-	1,246	763
<b>TOTAL INCOME</b>		<b>298,729</b>	<b>121,107</b>	<b>419,836</b>	<b>273,587</b>
<b>EXPENDITURE ON</b>					
Raising Funds		970	-	970	4,850
Expenditure on Charitable activities	3	225,047	108,135	333,182	308,004
<b>TOTAL EXPENDITURE</b>		<b>226,017</b>	<b>108,135</b>	<b>334,152</b>	<b>312,854</b>
Net Income / (Expenditure)		72,712	12,972	85,684	(39,267)
Transfers between funds	10	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>72,712</b>	<b>12,972</b>	<b>85,684</b>	<b>(39,267)</b>
TOTAL FUNDS BROUGHT FORWARD		111,364	41,799	153,163	192,430
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£ 184,076</b>	<b>£ 54,771</b>	<b>£ 238,847</b>	<b>£ 153,163</b>

Registered Company number 03889519

**Balance Sheet**

As at 31 December 2019

	Notes	£	2019 £	£	2018 £
<b>FIXED ASSETS</b>					
Tangible assets	7		4,956		4,147
<b>CURRENT ASSETS</b>					
Debtors	8	14,394		8,369	
Cash at bank and in hand		232,792		164,908	
		<u>247,186</u>		<u>173,277</u>	
<b>CREDITORS: amounts falling due within one year</b>					
	9	(13,295)		(24,261)	
<b>NET CURRENT ASSETS</b>					
			<u>233,891</u>		<u>149,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>238,847</u>		<u>153,163</u>
<b>NET ASSETS</b>					
			<u>£ 238,847</u>		<u>£ 153,163</u>
<b>FUNDS</b>					
Restricted funds			54,771		41,799
General fund (unrestricted)			184,076		111,364
			<u>£ 238,847</u>		<u>£ 153,163</u>

For the year ending 31 December 2019 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. They were approved and authorised for issue by the directors on 20 July 2020 and signed on their behalf by:-



Martin Spray, Chair



David Lind, Treasurer

**Statement of Cash Flows****As at 31 December 2019**

	£	2019 £	£	2018 £
<b>CASH FLOWS FROM</b>				
<b>OPERATING ACTIVITIES:</b>				
Net income / (expenditure) for the year	85,684		(39,267)	
Adjustments for:				
Depreciation charges	3,035		2,073	
Interest	(1,246)		(763)	
(Increase) in debtors	(6,025)		(2,192)	
(Decrease) in creditors	<u>(10,966)</u>		<u>(1,769)</u>	
<b>NET CASH PROVIDED BY / (USED IN)</b>				
<b>OPERATING ACTIVITIES:</b>		70,482		(41,918)
<b>CASH FLOWS FROM</b>				
<b>INVESTING ACTIVITIES:</b>				
Interest	1,246		763	
Purchase of tangible fixed assets	<u>(3,844)</u>		<u>-</u>	
<b>NET CASH (USED IN)/ PROVIDED BY</b>				
<b>INVESTING ACTIVITIES:</b>		(2,598)		763
Change in cash and cash equivalents in the year		<u>67,884</u>		<u>(41,155)</u>
Cash and cash equivalents at the beginning of the year		164,908		206,063
Cash and cash equivalents at the end of the year		<u>£ 232,792</u>		<u>£ 164,908</u>

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. ACCOUNTING POLICIES

##### Basis of preparation of financial statements

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charity is a public benefit entity for the purposes of FRS 102 and therefore has also prepared the financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP) and the Charities Act 2011.

##### Going Concern

The Trustees have given due consideration for the effects of the Covid-19 outbreak, which occurred before these financial statements were signed. There will be a no negative financial impact in the short-term due to access to emergency funding from Esmee Fairbairn Foundation and the other successful grant applications. There is a manageable medium term risk of some effects on membership and Link is keeping some additional reserves to cover that eventuality.

We have reviewed our budgets and forecasts for a period of at least one year from the date of approval of the financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### Company status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

##### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### Income

All income is included in the Statement of financial activities when the Charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Subscription income from full and associate member organisations is invoiced on a calendar year basis and is recognised accordingly.

Grants are recognised as income in the Statement of financial activities in accordance with the terms attached by the grantor.

Income from recharged costs is accrued when the associated costs are incurred. Other donations and sundry income are recognised in the Statement of financial activities when received.

## Notes to the Financial Statements (continued)

### Expenditure

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with compliance with constitutional and statutory requirements.

### Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Fixtures and fittings - 4 years
- Office equipment - 4 years

### Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

## 2. VOLUNTARY INCOME

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Donations	2,371	-	2,371	2,403
Grants for core funding	<u>128,084</u>	<u>-</u>	<u>128,084</u>	<u>12,500</u>
	<u>£ 130,455</u>	<u>£ Nil</u>	<u>£ 130,455</u>	<u>£ 14,903</u>

In 2018 all voluntary income was unrestricted.

## Notes to the Financial Statements (continued)

**3. CHARITABLE ACTIVITIES:  
FACILITATION, COORDINATION & INFORMATION PROVISION****CURRENT YEAR**

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Staff costs	148,831	62,860	211,691	218,791
Support costs (see Note 4)	2,860	-	2,860	4,985
Other costs	73,356	45,275	118,631	84,228
	<u>£ 225,047</u>	<u>£ 108,135</u>	<u>£ 333,182</u>	<u>£ 308,004</u>

**PRIOR YEAR**

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Staff costs	164,274	54,517	218,791
Support costs (see Note 4)	4,985	-	4,985
Other costs	49,715	34,513	84,228
	<u>£ 218,974</u>	<u>£ 89,030</u>	<u>£ 308,004</u>

Expenditure includes:

	2019 £	2018 £
Rent	<u>26,894</u>	<u>25,129</u>

**4. SUPPORT COSTS**

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>GOVERNANCE:</b>				
Independent examination	2,640	-	2,640	2,520
Trustee away day	204	-	204	639
Legal and professional fees	-	-	-	1,801
Other expenses	16	-	16	25
	<u>£ 2,860</u>	<u>£ Nil</u>	<u>£ 2,860</u>	<u>£ 4,985</u>

In 2018 all support costs were unrestricted.

**Notes to the Financial Statements (continued)****5. STAFF NUMBERS AND COSTS**

	2019	2018
	£	£
Wages and salaries	185,192	190,969
Social security costs	15,248	16,928
Pension costs	11,251	10,894
	<u>£ 211,691</u>	<u>£ 218,791</u>
	<b>Number</b>	<b>Number</b>
The average headcount during the year was as follows:	<u>5.8</u>	<u>5.9</u>

No employee received remuneration of more than £60,000 in the year or the previous year (exclusive of employee pensions and employer National Insurance contributions).

The key management personnel of the Charity comprise all staff members. The total employee benefits of the key management personnel of the Charity were as disclosed above.

**6. RELATED PARTY DISCLOSURES**

During the year, no trustee received any remuneration (2018: Nil). There were no trustees' expenses reimbursed in the year (2018: £nil).

Due to the nature of the Charity's work, its Trustees are often Trustees or employees of member organisations. Member subscriptions for these organisations are always calculated on the same basis as for other members.

**7. TANGIBLE FIXED ASSETS**

	Fixture and fittings £	Office equipment £	Total £
<b>Cost</b>			
At start of year 2019	3,017	27,690	30,707
Additions	-	3,844	3,844
At 31 December 2019	<u>3,017</u>	<u>31,534</u>	<u>34,551</u>
<b>Depreciation</b>			
At start of year 2019	3,016	23,544	26,560
Charge for the year	1	3,034	3,035
At 31 December 2019	<u>3,017</u>	<u>26,578</u>	<u>29,595</u>
<b>Net book value</b>			
At 31 December 2018	1	4,146	4,147
At 31 December 2019	<u>-</u>	<u>4,956</u>	<u>4,956</u>

## Notes to the Financial Statements (continued)

## 8. DEBTORS

	2019	2018
	£	£
Prepayments	6,520	7,346
Accrued income		-
Trade debtors	6,064	-
Other debtors	<u>1,810</u>	<u>1,023</u>
	<u>£ 14,394</u>	<u>£ 8,369</u>

## 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Accruals	4,615	7,273
Deferred income	1,705	10,988
Trade creditors	2,075	6,000
Taxation and social security	<u>4,900</u>	<u>-</u>
	<u>£ 13,295</u>	<u>£ 24,261</u>

## 10. STATEMENT OF FUNDS - CURRENT YEAR

	Brought Forward 1 January 2019 £	Income £	Expenditure £	Transfers £	Carried Forward 31 December 2019 £
<b>RESTRICTED FUNDS</b>					
I Environment Links UK	-	5,000	(1,246)	-	3,754
II Agriculture	8,301	2,227	(9,643)	-	885
III Marine Projects - Phase III	7,281	40,000	(34,468)	-	12,813
IV Blueprint for Water	2,565	28,000	(25,090)	-	5,475
V Planning Coalition	289	-	-	-	289
VI Communications manager	22,047	37,500	(28,392)	-	31,155
VII Wildlife Crime and Trade	1,316	-	(916)	-	400
VIII Animal Welfare	<u>-</u>	<u>8,380</u>	<u>(8,380)</u>	<u>-</u>	<u>-</u>
	41,799	121,107	(108,135)	-	54,771
<b>GENERAL FUND</b>	111,364	298,729	(226,017)	-	184,076
<b>TOTAL FUNDS</b>	<u>£ 153,163</u>	<u>£ 419,836</u>	<u>£ (334,152)</u>	<u>£ Nil</u>	<u>£ 238,847</u>

## Notes to the Financial Statements (continued)

### 10. STATEMENT OF FUNDS - CURRENT YEAR (CONTINUED)

#### Purposes of restricted funds:

#### I Environment Links UK

The WWF-UK Environment Links UK (ELUK) project grant supports the four Link organisations in the UK (Wildlife and Countryside Link, Wales Environment Link, Scottish Environment LINK and Northern Ireland Environment Link) in updating each other and collaborating on work programmes, key priorities, and operational matters, through meetings, email communications and conference calls.

#### II Agriculture

This project relates to the activities of Link's Agriculture Working Group. £8,301 was carried over into 2019 and income to the fund in 2019 was £2,227. £9,643 was expended, leaving a fund of £885 carried over into 2020.

#### III MPCC Phase III

Money within this restricted fund relates primarily to costs of employing the Marine Policy & Campaigns Manager. £12,813 was carried over into 2020 but once these funds have run out the MPCM will be paid with unrestricted funds.

#### IV Blueprint for Water

The Blueprint for Water project was set up in 2009 to fund the publication and distribution of the Blueprint coalition's third report. This project relates to the activities of Link's Blueprint working group. £2,565 was carried forward into 2019, with income of £28,000 and expenditure of £25,090. £5,475 was carried over into 2020.

#### V Planning Coalition

The Planning Coalition fund was set up in 2010 to cover costs associated with the publication and distribution of the new Greenest Planning Ever Coalition's 'Vision for the Future of Planning' report. £289 was carried over into 2019. No funds have been spent since 2014 and £289 has been carried forward into 2020.

#### VI Communications Manager

Money within this restricted fund relates primarily to costs of employing Link's Communications Manager. £31,155 was carried forward to 2020.

#### VII Wildlife Crime and Trade

This project relates to the activities of Link's Wildlife Crime Working Group. £1,316 was carried over into the beginning of 2019. No income was received for 2019 and expenditure was £916, resulting in a carried forward balance of £400 into 2020.

#### VIII Animal Welfare

This project relates to the activities of Link's Animal Welfare working group. No funds are present within this project currently.

## Notes to the Financial Statements (continued)

## 11. STATEMENT OF FUNDS - PRIOR YEAR

	<i>Brought Forward</i> 1 January 2018 £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried Forward</i> 31 December 2018 £
<b>RESTRICTED FUNDS</b>					
<i>Environment Links UK</i>	1,179	9,825	(11,773)	769	-
<i>Agriculture</i>	715	23,088	(15,502)	-	8,301
<i>Marine Projects - Phase III</i>	8,354	40,000	(35,073)	(6,000)	7,281
<i>Blueprint for Water</i>	8,301	1,065	(6,801)	-	2,565
<i>Planning Coalition</i>	289	-	-	-	289
<i>The Esmée Fairbairn Founda</i>	4,869	-	-	(4,869)	-
<i>Communications manager</i>	11,491	30,000	(19,444)	-	22,047
<i>Wildlife Crime and Trade</i>	-	1,753	(437)	-	1,316
<i>Brexit Policy and Campaigns Officer</i>	<u>307</u>	<u>-</u>	<u>-</u>	<u>(307)</u>	<u>-</u>
	35,505	105,731	(89,030)	(10,407)	41,799
<b>GENERAL FUND</b>	156,925	167,856	(223,824)	10,407	111,364
<b>TOTAL FUNDS</b>	<u>192,430</u>	<u>273,587</u>	<u>(312,854)</u>	<u>-</u>	<u>153,163</u>

## 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<b>Current Year</b>	<b>Unrestricted Funds</b> £	<b>Restricted Funds</b> £	<b>Total Funds</b> £
Tangible fixed assets	4,956	-	4,956
Net current assets	<u>179,120</u>	<u>54,771</u>	<u>233,891</u>
	<u>£ 184,076</u>	<u>£ 54,771</u>	<u>£ 238,847</u>
<i>Prior Year</i>	<i>Unrestricted Funds</i> £	<i>Restricted Funds</i> £	<i>Total Funds</i> £
<i>Tangible fixed assets</i>	4,147	-	4,147
<i>Net current assets</i>	<u>107,217</u>	<u>41,799</u>	<u>149,016</u>
	<u>£ 111,364</u>	<u>£ 41,799</u>	<u>£ 153,163</u>

**Notes to the Financial Statements (continued)****13. OPERATING LEASE COMMITMENTS**

At the year end the Charity had total commitments under the non-cancellable operating lease on its premises repayable as follows:

	<b>2019</b>	<i>2018</i>
	£	£
Operating leases which expire:		
within one year	<b>4,691</b>	<i>14,889</i>
within two to five years	<u>-</u>	<u><i>4,691</i></u>
	<u><b>£ 4,691</b></u>	<u><i>£ 19,580</i></u>