

Wildlife and
Countryside



Wildlife and Countryside Link

(A company limited by guarantee)

Company number: 03889519

Annual Report 2020

The Trustees submit their report together with the financial statements of Wildlife and Countryside Link for the year ended 31 December 2020.

Contents

| | |
|--------------------------------------|----|
| A Message from Link's Chair | 2 |
| Reference and Administrative Details | 3 |
| Trustees' Report | 4 |
| Objectives and Activities | 4 |
| Achievements and Performance | 6 |
| Structure, Governance and Management | 9 |
| Financial Review | 10 |
| Acknowledgements | 12 |
| Independent Examiners Report | 13 |
| Statement of Financial Activities | 14 |
| Balance Sheet | 15 |
| Statement of Cash Flows | 16 |
| Notes to the Financial Statements | 17 |

A Message from Link's Chair

To say that 2020 has been an extraordinary year is an understatement. It has brought with it considerable challenges for everyone and Link's members. Human suffering and economic calamity have filled 2020 and bring with them the risk that the climate and ecological emergencies will be deprioritised in political decision-making. At the same time, the environment and animal welfare movement has itself been severely weakened by the financial and practical consequences of the COVID-19 pandemic. Add to this mix the legal and policy fluidity brought by Brexit and 2020 could easily have been the undoing of environmental action in the UK.

That has not happened. Despite serious policy risks from planning reform, infrastructure spending and deregulation, the environmental agenda has remained strong. Thanks to our members, Wildlife and Countryside Link has been able to play an important part in maintaining the resolve, direction and policy capability of our movement in these difficult days.

Link's work analysing the implications of the pandemic for our sector and making representations to Government for a green recovery helped to secure invaluable government funding, such as the Green Recovery Challenge Fund. Our work on the National Nature Service helped to give the idea of green renewal public resonance, emphasising especially the importance of equitable access to nature, at a time when social disparities have been more evident than ever.

At the same time, Link's policy work has continued apace. The coalition has helped to bring to light the environmental risks of planning reform, demonstrating the need for new strategic approaches on the Nature Recovery Network and the need to protect 30% of the land and sea for nature's recovery, while defending the importance of site-based surveys and local decision-making in the current system. In the world of water policy, there is a huge amount of technical work, which we see as part of Blueprint's special purpose as individual organisations may not have the capacity. At the same time, the need for an evocative case for investment in freshwater ecosystems is more apparent than ever, with the news that not a single river is in good status.

On the legislative front, work on the Environment Bill has pressed on, even while the bill itself was allowed to stall in Parliament. Link has worked behind the scenes, developing proposals on targets, water, waste and the nature chapters. We are delighted to be working in close partnership with Greener UK, who have taken forward that policy work in Parliament. In particular, our work on targets has set out a comprehensive position for the sector, and represents an exciting new way of working for Link, bringing together input from across our working groups in a new project-based approach. We are grateful to everyone who contributed.

While the Agriculture Act and Fisheries Act have received Royal Assent, the work on agriculture and marine protection has continued. In both areas, there is pressure from some elements of the industry to increase catch or production in the short term at the expense of nature and long-term productivity. Maintaining the intellectual and ethical case for public money for public goods and for marine recovery will be a long struggle yet, particularly in the tumult of exit from the European Union.

Next year, we expect legislation on planning reform, for which our focus will be maintaining the best of the current system, while taking the opportunity for more strategic attention on nature's recovery. We will also be pressing for new animal welfare legislation, with a bold range of recommendations including action on wildlife crime, wild animal protection, animal sentience, and standards for domestic and farmed animals.

In 2021, we hope to work more closely than ever with our partner organisations and other coalitions, so that we can make the most of the great international opportunities of the G7, the Global Ocean Conference, the Convention on Biological Diversity, and UN climate talks in Glasgow. We will be using these international moments to try press for more domestic action, in concert with the Links around the UK.

Our sector may be weakened by the pandemic, but we are resilient in our collaboration and resolute in our purpose. In this critical year ahead, we are grateful for the work we do together and hopeful that we can make this year a turning point for wellbeing, welfare, wildlife and the state of nature.

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

Richard Benwell, CEO, Wildlife and Countryside Link

Reference and Administrative Details

Link Trustees

| | |
|-------------------------------|---------------------------|
| Martin Spray, Chair | (appointed December 2018) |
| Nicola Hutchinson, Vice Chair | (appointed December 2013) |
| Philip Hewetson, Treasurer | (appointed December 2020) |
| David Lind | (resigned December 2020) |
| Dominic Dyer | (appointed December 2018) |
| Marcus Gilleard | (appointed March 2015) |
| Sandy Luk | (appointed December 2018) |
| Simon Marsh | (appointed December 2018) |
| Nikki Williams | (resigned December 2020) |

Company Registered Number
03889519

Charity Registered Number
1107460

Principal Office Address

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Company Secretary and CEO

Dr Richard Benwell

Independent Examiner

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Bankers

The Co-operative Bank
PO Box 101
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Nationwide
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Douglas
Isle of Man
IM99 1RN

Solicitors

Russell-Cooke Solicitors
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London
SW15 6A

Trustees' Report

Objectives and Activities

The charitable objects of Wildlife and Countryside Link are to promote the conservation and protection of wildlife and countryside for the benefit of the public.

Our objectives and strategy

Wildlife and Countryside Link (Link) is the largest environment and wildlife coalition in England, bringing together 57 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.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

In 2020, we have been developing a more dynamic and responsive approach to our work. We are operating under an agreed interim strategy, as we take time to develop our next multi-year strategy. Our strategies to fulfil our charitable objects include:

- We aim to be a **policy powerhouse** for the sector: keeping a broad overview, but targeting a small number of strategic areas where we can generate new, detailed and ambitious policy proposals that will influence policymakers. Our policy groups will forge progressive consensus: aiming for strong, common positions that complement individual members' work.
- We aim to be an **amplifier for our individual voices**: highlighting great work in our membership and lending focus and coherence to our common messages in the press and in political advocacy. Our communications will reflect and reinforce members' communications: creating opportunities for members large and small, as well as providing a collective identity in the media and in Westminster.
- We aim to be a **strategic hub and institutional touchpoint**: providing leadership in agreeing cross-sector strategic direction, supporting our members in Westminster, and acting as a nodal point for working with other groups. Our secretariat will lead and serve: adding value to members' interactions by identifying strategic opportunities, creating alliances and providing professional policy insight.

Our working groups remain the stalwarts of our policy work, providing a backbone of policy thinking for the sector. They ensure that important consultations and policy agendas are properly addressed by the sector, whether large and high profile, or concise and technical. Working together, we want to ensure that every organisation can lend its expertise to add to our joint voice, even where they would not be able to do so individually. In this way, our core activities are tightly focused on delivering public benefit by generating innovative and compelling shared policy positions that can influence law and policy for the improvement of the natural environment.

At the same time, we are working through more targeted project groups, developing rapid thinking in response to policy threats and opportunities, then disbanding or reforming to move on to the next. In this work, our network of policy thinkers has shown huge flexibility and alacrity, allowing us to respond quickly to

Trustees' Report (continued)

agendas like planning reform and targets development, with recognised influence in government. We are grateful to everyone who has contributed and look forward to more successful projects together next year.

Alongside our policy work, we aim to support members in their corporate governance and institutional development. During the pandemic, we have been a hub for understanding and expressing the practical and financial challenges faced by the sector.

In January 2020, we also set up our new Equality, Diversity and Inclusion group. All forms of inequality, including racism and racial inequality, must be rooted out of the environment and animal welfare movement wherever they are found. Many of our member organisations have already taken great steps in promoting inclusion and diversity and are committed to doing more (including by signing Link's agreed anti-racism statement). However, we recognise that our sector has not dealt with all forms of inequality, including systemic racism. We recognise that tackling these shortcomings is quite simply the right thing to do, and is wrapped up with our future as an ethical and progressive movement. The future of the sector and delivery of our charitable purposes all depend on improving the representativeness of our movement.

Challenges and future plans

The coronavirus crisis has seriously affected the environmental sector. The financial and practical effects of the COVID-19 pandemic have brought many environmental actions to a standstill. Many of our environment and animal charities have suffered a major loss of income—higher than we originally expected—which is likely to continue for months and even years ahead. This is likely to have a knock-on financial impact on Link, as well as a direct effect on delivery among our member organisations, which will require us all to consider new financial models and new ways of working.

These financial losses will have severe implications for our sector's ability to deliver practical conservation work and to undertake important legal and policy work in a time of unprecedented legal changes. At the same time, costs have risen. On the positive side, we have experienced unprecedented demand for access to our sites and services, and we want to make sure nature's benefits are available to everyone. On the negative side, we have seen extra concerns and costs from such wide-ranging issues as rising puppy-trafficking in lockdown, to vandalism and damage on nature reserves.

Our research in March on the immediate aftermath of the first COVID-19 lockdown demonstrated the short-term shockwaves and the sector's fears for the future. As the end of the financial year approaches, our update survey shows that many of those fears are becoming reality.

In this context, the importance of Link's work is greater than ever. In 2020, we have sought to fill gaps in policy and coordination capacity among our members, ensuring that important consultations, legislation and policy development processes are not affected. Our work to highlight the effects on the sector, the practical implications for conservation, and the opportunities offered by public investment in green jobs were instrumental in securing £80 million of investment in the sector from government in the Green Recovery Challenge Fund.

Next year, we will continue to develop a blend of support for our sector, broad-ranging policy coverage, and targeted and dynamic leadership in legislative and policy thinking. Demand for our work is growing, both from our members and partners, and from Government and Opposition. This is an encouraging sign that, if we work together, we can help avert the risks of deregulation and an unsustainable recovery, and steer the Government toward ambitious and lasting legal and policy changes for people, animals and our natural world.

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.

Trustees' Report (continued)

AGM

Link's Annual General Meeting took place on 3 December 2020 via Zoom. The AGM provided a timely opportunity to celebrate Link's achievements in 2020 and to look ahead to Link's plans for 2021, with presentations from Link's CEO, Dr. Richard Benwell.

Achievements and Performance

In 2020, 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 2020, Link managed and provided support for 11 groups on the following policy areas:

- Agriculture: Chair, Christopher Price (Rare Breeds Survival Trust); Vice Chair, Tom Lancaster (RSPB)
- Animal Welfare: Chair, Claire Bass (Humane Society International-UK)
- Blueprint for Water: Chair, Ali Morse (The Wildlife Trusts); Vice Chair, Rhiannon Niven (RSPB)
- Invasive Non-Native Species: Chair, Emily Smith (Angling Trust)
- Land Use Planning: Chair, Rebecca Pullinger (CPRE); Vice Chair, Carl Bunnage (RSPB)
- Legal Strategy: Chair, Carol Day (RSPB); Vice Chair, Rosie Sutherland (RSPB)
- Marine: Chair, Chris Tuckett (Marine Conservation Society)
- Marine Mammals: Chair, Mark Simmonds (Humane Society International-UK); Vice Chair, Lucy Babey (ORCA)
- Nature and Wellbeing Strategy Group: Co Chair, Matt William (National Trust); Co Chair, Dom Higgins (The Wildlife Trusts)
- Resources & Waste: Chair, Paula Chin (WWF-UK)
- Wildlife Crime and Trade: Chair, Martin Sims (League Against Cruel Sports); Vice Chair, Craig Fellows (Badger Trust)

Key achievements in 2020 include:

Towards a sustainable farming future

With the principle of public money for public goods enshrined in law under the Agriculture Act, Link's Agriculture Group focussed on the policy detail of Environmental Land Management (ELM). Details of the emerging scheme suggest it draws heavily on Link's previous work, however gaps remain in the fine detail, as well as the overarching aims and narrative behind ELM. With many farmers and land managers facing uncertainty over the future, Link will advocate for a positive vision of future of ELM and for more clarity in the fine detail of ELM schemes. 2021 will also see the beginning of a review on farm regulation and a replacement for cross-compliance. The Link Agriculture group will lobby to shift the environmental baseline of farming regulation upward, so that the standard of land management in England is greatly improved for nature.

Getting the best deal for animals post-Brexit

Link's Animal Welfare Strategy Group has worked hard to keep animal sentience on the agenda, in a year when the focus of Government has been elsewhere. An August letter to MPs, making the case for effective animal sentience legislation, was followed up by a roundtable in November. The roundtable, chaired by Lord Randall, saw Link members set out a pragmatic [blueprint](#) for a post-Brexit animal sentience duty on Ministers to an audience of parliamentarians, civil servants and campaigners. This work will continue into 2021, with the Group reminding the Government of its intention to progress major animal legislation swiftly after Brexit, including an animal sentience duty. The first fruits of that political commitment can be seen in 2021 consultations on live animal exports and primates as pets; Link responses to both consultations are underway.

Ranking water companies on environmental performance

The Blueprint for Water Group has had a busy 2020. In June, Blueprint published '[Changing Course](#)', outlining how commitments made under the 25 Year Environment Plan could be used to deliver for the water environment. Building on this work, the Group plans to outline a 'Vision' for a better future for our water environment in 2021. In July, we published the '[Naturally Resilient](#)' report in partnership with the water industry and the Environment Agency, as a first step to define resilience and its importance across sectors, and towards its incorporation into Government and water industry plans. We held a successful roundtable for the

Trustees' Report (continued)

project in November, and in 2021 the Group will establish a Naturally Resilient Taskforce. Blueprint will continue to engage with the water industry on environmental issues throughout the PR24 process, in particular with regional water groups. Blueprint has also supported wider Link work on the Environment Bill, and will continue to work on the water clauses for the Lords stage in 2021. The Group will also build on 2020 work to advocate for stronger regulation and adequate resources for the protection and enhancement of water quality, particularly through our work with the #EndSewagePollution coalition in supporting the Sewage (Inland Waters) Private Members' Bill, and our engagement with the Defra Storm Overflows Taskforce. The Group produced a [briefing for the Sewage \(Inland Waters\) Bill](#), and [responded to the Defra regulatory review](#) for the Farming Rules for Water at the start of 2021.

Safeguarding the UK from invasive species

The main focus for the INNS Group in 2020 was raising awareness of the need and advocating for increased funding and resources for tackling invasive species. The group produced the '[Prevention is Better Than Cure](#)' report, published in September. This outlined the threats posed by the significant underinvestment in UK invasive species biosecurity, and asked Defra to increase the invasive species biosecurity budget to £6 million to fund greater strategic control and a dedicated INNS inspectorate. The report had good media coverage, including [a Defra blog response](#). We await the result of the funding decision, which will direct our work in 2021, where the Group will continue to push for funding and resources for INNS, and continue to highlight the need for an inspectorate. The Group will also be exploring the much-neglected issue of reporting and recording INNS, for example, how these processes can be better coordinated, resourced, and publicised in order to effectively support the management of INNS.

Planning for people and wildlife

With the release of the Government's planning reforms in 2020, Link's Land Use Planning Group has been busy highlighting how planning can make a positive contribution to nature's recovery, rather than perpetuating the sustained habitat loss seen over recent decades. The group [responded](#) to the Government's 'Planning for the Future' proposals, held a Roundtable event for MPs on the [Planning White Paper and Nature](#), collaborated with 17 other organisations to launch a new [vision](#) for planning, and will continue policy and advocacy work leading up to the Planning Bill expected in the latter half of 2021. The group will also continue to advocate for provision in the Environment Bill such as biodiversity net gain and Local Nature Recovery Strategies that will be crucial for delivering widespread, strategic restoration of nature and the creation of habitat to deliver the 25 Year Environment Plan.

Supporting legal efforts to protect nature

Link's Legal Group has continued to provide expertise and views to other Link groups as required in 2020, including the provision of briefing material for Environment Bill advocacy work. The Group held a symposium in the summer to share knowledge and advice about legal developments with Habitats Regulations and plan to host more such knowledge-sharing events in 2021. 2021 will also see the progression of the Group's push back against efforts to water down judicial review. In 2020 the Group submitted a full [response](#) to the Faulks Independent Review of Administrative Law, highlighting the importance of retained judicial review rights for environmental groups. The Group will continue to robustly make this case in 2021.

Ensuring clean healthy and thriving seas

Link's Marine Group has had a busy year. Together with Environment Links UK (ELUK) the group [responded](#) to the consultation on the Marine Strategy (Part 2) and met with the Defra Marine team to discuss their proposals in more detail. After some Defra disruption in the first part of the year due to the COVID-19 pandemic, the relationship between the Link Marine Group and the reformed Defra marine team has strengthened and constructive channels of communication are in place. These channels are going to be busy in 2021 as the Marine Group continues its 'Ocean Recovery' [campaign](#). Launched in June 2020 by a Link roundtable with Oceans Minister Rebecca Pow and progressed through a series of briefings in the autumn, the campaign aims to make ocean health a key policy priority going into COP26. Over the months ahead, the group plans to press points of strategic advantage on ocean recovery, including the potential to align ocean conservation with marine renewable energies and the role 'blue carbon' habitats can play in meeting the net zero target.

Trustees' Report (continued)

Protecting marine mammals

2020 saw a new era for Link's long-standing Whales Group, which became the Marine Mammals Group. This followed successful Link [lobbying](#) for a ban on seal-shooting in English waters – with this achieved it was felt that the Whales Group needed to expand to campaign for the protection of all mammals in English waters. The Group's international work also secured tangible progress, with the UK Government making a generous financial contribution to sustain International Whaling Commission operations in autumn 2020, following Link representations. Both international and domestic work will continue in 2021, including work on how new offshore energy projects can proceed without adversely impacting marine mammals.

Evolution of the 25 Year Plan Working Group to the Nature and Wellbeing Strategy Group

The Nature and Wellbeing Strategy Group is a new Link group, and an evolution of the 25 Year Plan Working Group. The importance of the natural environment to people's health and wellbeing has shot up the public and political agenda as a consequence of the COVID-19 pandemic. The new group stems from the recognition that members' priorities and expertise stretch beyond purely the implementation of the 25 Year Plan – although that will still form a core part of the group's work. The group developed [proposals](#) for how the Government should deliver its promise to protect 30% of land by 2030. This group will seek to use its collective expertise and influence in 2021 to affect tangible policy changes that will benefit people and nature.

Providing a pollution solution

The Link Resources and Waste Group made two key interventions in 2020 – [responding](#) to HM Treasury's Plastic Packaging Tax consultation, including a follow up meeting with the Treasury policy team, and providing extensive [evidence](#) on packaging to the Competition Markets Authority inquiry into misleading environmental claims. Such misleading packaging claims are becoming more common, as unscrupulous companies seek to appeal to an increasingly environmentally aware public by overblown sustainability claims. The Resources Group took further action against this trend in autumn 2020 by publicly [calling out](#) a new BSI standard for biodegradable plastics, that is likely to make pollution worse, despite claims to the contrary. The Group provided briefings to underpin Environment Bill advocacy work with Greener UK and look forward to continuing this work in 2021. Landmark consultations on Deposit Return Schemes (DRS) and Extended Producer Responsibility (EPR) proposals in the Environment Bill are due in Spring 2021 and the Group will be responding in full.

Tackling wildlife crime

The Group published their fourth Annual Wildlife Crime [Report](#) (with 2019 figures) in November 2020, through a parliamentary roundtable chaired by Baroness Bennett. The Report presented new evidence to support long-standing calls from the Group to make wildlife crimes notifiable and included a new section on cyber-crime, a growing source of criminal activity. Progress on a further group priority was achieved through agreement of another year's funding for the National Wildlife Crime Unit, following sustained Link representations. In 2021 the Group will continue to push for wildlife crimes to be made notifiable, and action to be taken to address the growing concern areas of cyber-crime, hare-coursing and raptor persecution.

Tackling hazardous chemicals

A new workstream on tackling chemicals has opened up for Link. In 2020, Link scoped the usefulness of a group set up specifically to look at chemicals, from regulation and authorisation to use, pollution and waste. After this initial phase, it was decided that it would be a useful area of work for the sector. The group will look at the upcoming Government's Chemicals Strategy, as well as the governance gaps that exist now that the UK is no longer inside the EU, such as REACH. This year will be about prioritising environmental considerations in chemicals regulation and management, and breaking down the silos between industrial and agricultural chemicals.

A green (and blue) recovery

In 2020, Link lobbied for a National Nature Service in green jobs to help address the job crisis. 2021 will build on this, by looking at projects and opportunities for Government investment and policy during the economic recovery from the COVID-19 crisis. Partnering with Green Alliance, Link have been working on a project which aims to influence Treasury and No. 10 in their thinking and their spending. In particular, Link are looking at the value of nature-based solutions, habitat creation and other natural assets to make the economic case for them. This year, we are working on welcoming the Dasgupta Review, the Comprehensive Spending Review and

Trustees' Report (continued)

how to use opportunities such as COP26, CBD COP15 and the G7 summit to advocate for finance that protects and enhances nature.

Securing a global goal for nature

With the Convention on Biological Diversity COP15 in taking place in Kunming later this year, 2020 saw the start of a new project involving all four UK Environment Link organisations with the aim to create alignment across all four administrations on the UK's objectives for the talks. Over the next year, the group will be working together to develop our recommendations on how the four Governments of the UK can develop a strong negotiating position capable of influencing the success of the post-2020 biodiversity framework. We'll be calling for legally-binding targets for the recovery of species and habitats by 2030, proper delivery of the UK's 30x30 target, a robust monitoring, reporting, and verification framework, and commitment to 4-country coordination on nature's protection. It will be impossible to solve the biodiversity crisis without tackling the climate crisis and vice versa, and so we are also committed to highlighting the need for the protection and restoration of nature to be a key consideration in negotiations at the climate summit COP26 in Glasgow in November.

Structure, Governance and Management

Leadership

2020 saw the appointment of the Chair of Trustees, Martin Spray CBE, and of the Treasurer, Philip Hewetson, as well as the reappointment of Ordinary Trustee Nicola Hutchinson (Plantlife).

Link's Board of Trustees, and its Finance and Resources Sub Committee, each held four meetings during 2020.

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 updated Articles were agreed upon by members at a special General Meeting on 22 May 2020.

Under the Articles, the members of the Board of Trustees are 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.

Trustees' Report (continued)

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 given an induction in the most up to date health & 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.

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

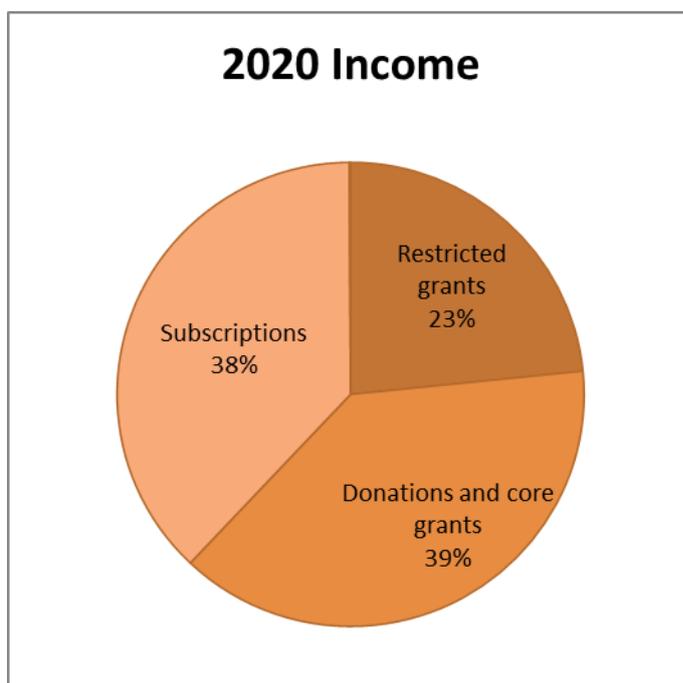
There are no exemptions required.

Funds held as custodian Trustee on behalf of others

Link does not have a custodian Trustee.

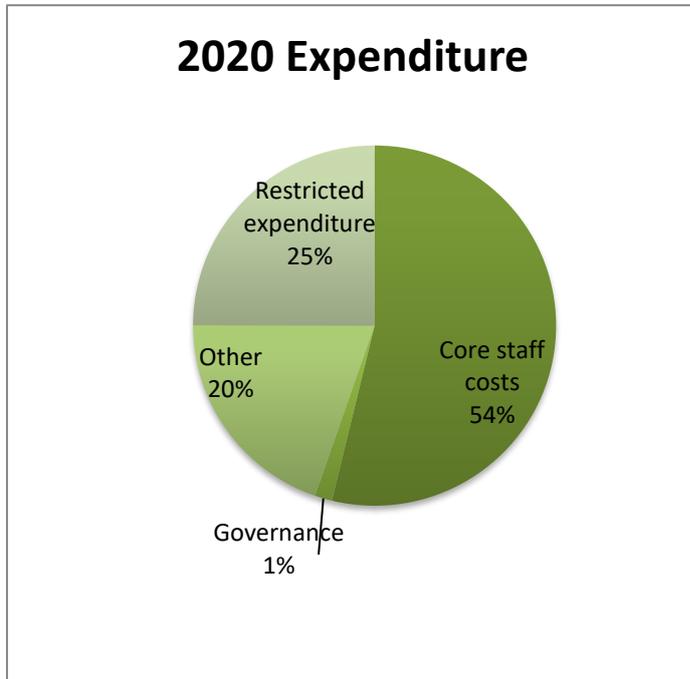
Financial Review

Here we summarise financial information to give an overview of the charity's financial performance during 2020, by using selected information from the full annual accounts. The full accounts are set out at page 14 and thereafter.



During 2020, a number of restricted grants contributed towards funding the ongoing implementation of Link's five year Strategy 2020-25. Link's total income in 2020 was £483,159 (2019 £419,836). Member subscriptions for the year totalled £182,957 (2019 £167,028).

Trustees' Report (continued)



Link's total expenditure amounted to £344,242 (2019 £334,152).

Total expenditure on staff costs are shown in note 5, which totalled £255,567. 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 2020, free reserves (in the general fund) amounted to 10.3 months of total 2020 expenditure. This level of reserves will allow Link to continue to implement the current interim Strategy.

Grants

Link secured valuable grant funding in 2020 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 in 2020 of the Head of Policy & Advocacy, Head of Communications and the CEO.

Link's Marine Policy and Campaigns Manager role continued to be funded in 2020 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 Officer - 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 Trustees have given due consideration for the effects of the COVID-19 pandemic upon the charity's current and future activities. There will be a no negative financial impact in the short-term due to access to emergency funding from Esmée 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.

The charity has put in a range of steps in line with available guidance from HM Government to mitigate this threat to the charity. 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.

Acknowledgements

We would like to thank all of those individuals and organisations that made 2020 such a great year for Link, including our members, partners, funders and colleagues. With their generous support, we will continue to work hard in 2021 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 24 May 2021 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 2020 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: 7 June 2021

Statement of Financial Activities**For the year ended 31 December 2020****(Incorporating the Income and Expenditure Account)**

| | Notes | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total Funds 2020 £ | Total Funds 2019 £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| INCOME FROM | | | | | |
| Donations and legacies | 2 | 186,733 | - | 186,733 | 130,455 |
| Income from Charitable activities: | | | | | |
| Grants for project work | 10 | - | 113,050 | 113,050 | 121,107 |
| Subscriptions | | 182,957 | - | 182,957 | 167,028 |
| Other trading activities: | | | | | |
| Income from investments | | 419 | - | 419 | 1,246 |
| TOTAL INCOME | | 370,109 | 113,050 | 483,159 | 419,836 |
| EXPENDITURE ON | | | | | |
| Raising funds | | - | - | - | 970 |
| Expenditure on Charitable activities | 3 | 258,277 | 85,965 | 344,242 | 333,182 |
| TOTAL EXPENDITURE | | 258,277 | 85,965 | 344,242 | 334,152 |
| Net Income | | 111,832 | 27,085 | 138,917 | 85,684 |
| Transfers between funds | 10 | - | - | - | - |
| NET MOVEMENT IN FUNDS | | 111,832 | 27,085 | 138,917 | 85,684 |
| TOTAL FUNDS BROUGHT FORWARD | | 184,076 | 54,771 | 238,847 | 153,163 |
| TOTAL FUNDS CARRIED FORWARD | | £ 295,908 | £ 81,856 | £ 377,764 | £ 238,847 |

Registered Company number 03889519

Balance Sheet

As at 31 December 2020

| | Notes | £ | 2020 £ | £ | 2019 £ |
|---|-------|-----------------|------------------|----------------|------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | | 9,509 | | 4,956 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 41,703 | | 14,394 | |
| Cash at bank and in hand | | 400,206 | | 232,792 | |
| | | | 441,909 | 247,186 | |
| CREDITORS: amounts falling due within one year | 9 | (73,654) | | (13,295) | |
| NET CURRENT ASSETS | | | 368,255 | | 233,891 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 377,764 | | 238,847 |
| NET ASSETS | | | £ 377,764 | | £ 238,847 |
| FUNDS | | | | | |
| Restricted funds | | | 81,856 | | 54,771 |
| General fund (unrestricted) | | | 295,908 | | 184,076 |
| | | | £ 377,764 | | £ 238,847 |

For the year ending 31 December 2020 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 24 May 2021 and signed on their behalf by:-



 Martin Spray, Chair



 Philip Hewetson, Treasurer

Statement of Cash Flows**As at 31 December 2020**

| | £ | 2020 £ | £ | 2019 £ |
|--|----------------|------------------|-----------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Net income for the year | 138,917 | | 85,684 | |
| Adjustments for: | | | | |
| Depreciation charges | 4,922 | | 3,035 | |
| Interest | (419) | | (1,246) | |
| (Increase) in debtors | (27,309) | | (6,025) | |
| Increase/ (decrease) in creditors | <u>60,359</u> | | <u>(10,966)</u> | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES: | | 176,470 | | 70,482 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest | 419 | | 1,246 | |
| Purchase of tangible fixed assets | <u>(9,475)</u> | | <u>(3,844)</u> | |
| NET CASH (USED IN) INVESTING ACTIVITIES: | | (9,056) | | (2,598) |
| Change in cash and cash equivalents in the year | | <u>167,414</u> | | <u>67,884</u> |
| Cash and cash equivalents at the beginning of the year | | 232,792 | | 164,908 |
| Cash and cash equivalents at the end of the year | | <u>£ 400,206</u> | | <u>£ 232,792</u> |

Notes to the Financial Statements

For the year ended 31 December 2020

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

In addition to the risks that the Trustees have identified and considered, the Trustees have given due consideration for the effects of the COVID-19 pandemic upon the charity's current and future activities. 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.

The charity has put in a range of steps in line with available guidance from HM Government to mitigate this threat to the charity. 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 |
| IT 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. DONATIONS AND LEGACIES

| | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total Funds 2020 £ | <i>Total Funds 2019 £</i> |
|-----------------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations | 1,950 | - | 1,950 | 2,371 |
| Government grant: Furlough scheme | 3,907 | - | 3,907 | - |
| Grants for core funding | 180,876 | - | 180,876 | 128,084 |
| | £ 186,733 | £ Nil | £ 186,733 | £ 130,455 |

In 2019 all voluntary income was unrestricted.

Notes to the Financial Statements (continued)

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

| | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total Funds 2020 £ | Total Funds 2019 £ |
|----------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Staff costs | 185,162 | 70,405 | 255,567 | 211,691 |
| Support costs (see Note 4) | 5,302 | - | 5,302 | 2,860 |
| Other costs | 67,813 | 15,560 | 83,373 | 118,631 |
| | <u>£ 258,277</u> | <u>£ 85,965</u> | <u>£ 344,242</u> | <u>£ 333,182</u> |

PRIOR YEAR

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

Expenditure includes:

| | 2020 £ | 2019 £ |
|------|---------------|---------------|
| Rent | <u>28,097</u> | <u>26,894</u> |

4. SUPPORT COSTS

| | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total Funds 2020 £ | Total Funds 2019 £ |
|-----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| GOVERNANCE: | | | | |
| Independent Examiner: | | | | |
| Preparation of Statutory Accounts | 1,560 | - | 1,560 | 1,440 |
| Independent Examination | 1,260 | - | 1,260 | 1,200 |
| Trustee away day | - | - | - | 204 |
| Legal and professional fees | 2,400 | - | 2,400 | - |
| Other expenses | 82 | - | 82 | 16 |
| | <u>£ 5,302</u> | <u>£ Nil</u> | <u>£ 5,302</u> | <u>£ 2,860</u> |

In 2019 all support costs were unrestricted.

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

| | 2020 | 2019 |
|---|------------------|------------------|
| | £ | £ |
| Wages and salaries | 224,347 | 185,192 |
| Social security costs | 18,925 | 15,248 |
| Pension costs | 12,295 | 11,251 |
| | £ 255,567 | £ 211,691 |
| | Number | Number |
| The average headcount during the year was as follows: | 6.3 | 5.8 |

One employee received remuneration of between £60,000 and £70,000 in the year (exclusive of employer pensions and employer National Insurance contributions). (2019: No employees were paid £60,000 or more). The employer pension contributions for that member of staff amounted to £3,600 in the year.

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 (2019: Nil). There were no trustees' expenses reimbursed in the year (2019: £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

| | Fixtures and fittings £ | Office equipment £ | IT equipment £ | Total £ |
|-----------------------|--|-----------------------------------|-------------------------------|--------------------|
| Cost | | | | |
| At start of year 2019 | 3,017 | 31,534 | - | 34,551 |
| Additions | 6,000 | 1,315 | 2,160 | 9,475 |
| At 31 December 2020 | 9,017 | 32,849 | 2,160 | 44,026 |
| Depreciation | | | | |
| At start of year 2019 | 3,017 | 26,578 | - | 29,595 |
| Charge for the year | 1,197 | 3,302 | 423 | 4,922 |
| At 31 December 2020 | 4,214 | 29,880 | 423 | 34,517 |
| Net book value | | | | |
| At 31 December 2019 | - | 4,956 | - | 4,956 |
| At 31 December 2020 | 4,803 | 2,969 | 1,737 | 9,509 |

Notes to the Financial Statements (continued)**8. DEBTORS**

| | 2020 | 2019 |
|---------------|-----------------|-----------------|
| | £ | £ |
| Prepayments | 2,816 | 6,520 |
| Trade debtors | 31,379 | 6,064 |
| Other debtors | 7,508 | 1,810 |
| | <u>£ 41,703</u> | <u>£ 14,394</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|------------------------------|-----------------|-----------------|
| | £ | £ |
| Accruals | 7,959 | 4,615 |
| Deferred income (see below) | 55,755 | 1,705 |
| Trade creditors | 2,494 | 2,075 |
| Taxation and social security | 6,151 | 4,900 |
| Pensions | 1,295 | - |
| | <u>£ 73,654</u> | <u>£ 13,295</u> |

Deferred income:

| | | |
|--|-----------------|-----------------|
| Balance brought forward | 13,295 | 10,988 |
| Amount released to income | (13,295) | (10,988) |
| Amount deferred in the year (grants and subscriptions for the following year) | 55,755 | 1,705 |
| | <u>£ 55,755</u> | <u>£ 13,295</u> |

10. STATEMENT OF FUNDS - CURRENT YEAR

| | Brought Forward 1 January 2020 | Income | Expenditure | Transfers | Carried Forward 31 December 2020 |
|---|---|------------------|--------------------|--------------|---|
| | £ | £ | £ | £ | £ |
| RESTRICTED FUNDS | | | | | |
| I Environment Links UK | 3,754 | - | (529) | - | 3,225 |
| II Agriculture | 885 | 1,050 | (756) | - | 1,179 |
| III Marine Projects | 12,813 | 36,000 | (25,981) | - | 22,832 |
| IV Blueprint for Water | 5,475 | - | (5,475) | - | - |
| V Planning Coalition | 289 | - | - | - | 289 |
| VI Head of Communications | 31,155 | 37,500 | (37,623) | - | 31,032 |
| VII Wildlife Crime and Trade | 400 | - | - | - | 400 |
| VII Convention on Biological Diversity | - | 15,000 | (6,801) | - | 8,199 |
| VIII Environmental Funders Network | - | 23,500 | (8,800) | - | 14,700 |
| | <u>54,771</u> | <u>113,050</u> | <u>(85,965)</u> | - | <u>81,856</u> |
| GENERAL FUND | 184,076 | 370,109 | (258,277) | - | 295,908 |
| TOTAL FUNDS | <u>£ 238,847</u> | <u>£ 483,159</u> | <u>£ (344,242)</u> | <u>£ Nil</u> | <u>£ 377,764</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. Expenditure from this fund in 2020 was spent on costs to NIEL for the Environment Links chair meeting in Birmingham.

II **Agriculture**

This project relates to the activities of Link's Agriculture Working Group. Income from donations for polling at Oxford Farming Conference, expenditure on polling and travel related to the same conference.

III **Marine Projects**

Money within this restricted fund relates to costs of employing the Marine Policy & Campaigns Manager. Income was from the Calouste Gulbenkian Foundation.

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. No income in this fund in 2020. Expenditure in 2020 was for AECOM for the Naturally Resilient project, and to Ruddocks to design a briefing.

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. No funds have been spent since 2014 and £289 has been carried forward into 2021.

VI **Head of Communications**

Money within this restricted fund relates to costs of employing Link's Head of Communications. Income was from the Calouste Gulbenkian Foundation.

VII **Wildlife Crime and Trade**

This project relates to the activities of Link's Wildlife Crime Working Group. There were no transactions in this fund in 2020.

VII **Convention on Biological Diversity**

This project relates to the activities of Link's CBD Policy Officer coordinating with other Links to collaborate on UK-wide response to upcoming COP15 and COP26. Income in 2020 from a restricted grant for this work from Esmee Fairbairn Foundation. Expenditure on the CBD Policy Officer's salary, NI costs and pension costs.

VIII **Environmental Funders Network**

This project relates to the activities of Link's work on the National Nature Service. Income from restricted grants from a variety of funders from the 'Environmental Funders Network', expenditure on design and communications related to the NNS.

Notes to the Financial Statements (continued)

11. STATEMENT OF FUNDS - PRIOR YEAR

| | <i>Brought Forward</i> | | | | <i>Carried Forward</i> |
|-------------------------|----------------------------|---------|-------------|-----------|----------------------------|
| | 1 January | Income | Expenditure | Transfers | 31 December |
| | 2019 | | | | 2019 |
| | £ | £ | £ | £ | £ |
| RESTRICTED FUNDS | | | | | |
| I | - | 5,000 | (1,246) | - | 3,754 |
| II | 8,301 | 2,227 | (9,643) | - | 885 |
| III | 7,281 | 40,000 | (34,468) | - | 12,813 |
| IV | 2,565 | 28,000 | (25,090) | - | 5,475 |
| V | 289 | - | - | - | 289 |
| VI | 22,047 | 37,500 | (28,392) | - | 31,155 |
| VII | 1,316 | - | (916) | - | 400 |
| VIII | - | 8,380 | (8,380) | - | - |
| | 41,799 | 121,107 | (108,135) | - | 54,771 |
| | 41,799 | 121,107 | (108,135) | - | 54,771 |
| GENERAL FUND | 111,364 | 298,729 | (226,017) | - | 184,076 |
| TOTAL FUNDS | 153,163 | 419,836 | (334,152) | - | 238,847 |

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| Current Year | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|-----------------------|-------------------------------------|-----------------------------------|------------------------------|
| Tangible fixed assets | 9,509 | - | 9,509 |
| Net current assets | 286,399 | 81,856 | 368,255 |
| | £ 295,908 | £ 81,856 | £ 377,764 |
| | | | |
| <i>Prior Year</i> | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds £</i> |
| Tangible fixed assets | 4,956 | - | 4,956 |
| Net current assets | 179,120 | 54,771 | 233,891 |
| | £ 184,076 | £ 54,771 | £ 238,847 |

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:

| | 2020 | <i>2019</i> |
|--------------------------------|-----------------|----------------|
| | £ | £ |
| Operating leases which expire: | | |
| within one year | 29,431 | 4,691 |
| within two to five years | 7,447 | - |
| | £ 36,878 | £ 4,691 |