

Wildlife and
Countryside



Wildlife and Countryside Link

(A company limited by guarantee)

Company number: 03889519

Annual Report 2023

The Trustees submit their report together with the financial statements of Wildlife and Countryside Link for the year ended 31 December 2023.

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A Message from Link's Chair

In 2023, Wildlife & Countryside Link brought together the "Nature 2030" campaign, calling on all political parties to step up to the task of halting the decline of wildlife by 2030. Over 100 organisations and 100,000 people have joined the call for action.

First of all, we call for more public spending for nature, chiefly in support of wildlife-friendly farming. As the world gets to grips with rising commodity prices and cost of living, it's more important than ever that we invest in the land-management choices that will help support healthy food production in harmony with nature.

Of course, we know that public spending alone can't fill the budget gap needed for nature's recovery. The private sector has a huge role to play. In Nature 2030, we call for a Nature Recovery Obligation – legal duties on key polluting industries to invest in nature's recovery. This complements the wider work Link has done this year to defend and strengthen key emerging nature markets like biodiversity net gain and nutrient neutrality. In the face of deregulatory proposals, Link successfully defended those markets, while making the case for an increase in ambition and rigorous standards to ensure that these polluter pays mechanisms are really robust.

Third, we called for changes to meet 30x30. Our annual 30x30 report revealed that the Government is still off track in delivering the policies needed to protect at least 30% of the land and sea for nature. To catch up, Nature 2030 proposes practical steps to recover England's great landscapes, to extend protected areas, and more innovative measures like a "public nature estate" - growing the amount of land that is owned by the public sector or managed in the public interest. Along the way, we won important changes to the Levelling Up and Regeneration Act (on protected landscapes and local nature recovery), which will help begin this change in management.

Finally, Nature 2030 recognises that everyone needs nature. We call for an Environmental Rights Act, establishing a basic right to a healthy natural environment. In a world where pollution, deprivation and economic and social marginalisation are increasing people's exposure to environmental degradation, a legal right to a healthy environment would help address this social injustice. This work builds on our recent success in securing a commitment from the Government that everyone should have access to a healthy natural environment within 15 minutes' walk of home.

The Nature 2030 campaign forms the policy centerpiece of our work in the run up to a General Election in 2024, alongside brilliant collaborative efforts like *Outdoors for All* and *Animals Matter*.

I know the team hugely appreciate the companionship, support, inspiration and conviction they've found in working with the growing number of Wildlife & Countryside Link members this year. We are tremendously grateful for all the time, dedication and expertise that our members dedicate to working together for the benefit of animals and nature, particularly those who contribute regularly to our working groups.

We look forward to working with you in 2024.



Martin Spray CBE DSc, Chair, Wildlife and Countryside Link

Reference and Administrative Details

Link Trustees

Martin Spray, Chair	(appointed December 2018)
Dominic Dyer	(appointed December 2018)
Marcus Gilleard	(appointed March 2015)
Sandy Luk	(appointed December 2018)
Simon Marsh	(appointed December 2018 / resigned December 2023)
Nadia Shaikh	(appointed December 2021)
Sarah McMonagle	(appointed December 2021 / resigned December 2023)
Allison Ogden-Newton	(appointed December 2021)
Jason Reeves	(appointed December 2021)
Ali Plummer	(appointed December 2023)
Dr James Cooper	(appointed December 2023)
Jemima Child-Clarke	(appointed December 2023)

Company Registered Number

03889519

Charity Registered Number

1107460

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Independent Examiner

Richard Appleyard FCA
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Nationwide
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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.¹

Link is the largest environment and wildlife coalition in England. We bring together 82 organisations to develop and advocate proposals for improvements in law and policy for the benefit of wildlife and our environment. 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.

As part of our current strategy:

- 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.

With a General Election ahead, we aim to ensure that all political parties make clear commitments for nature and animal welfare, capable of improving the lives of animals, and stopping the decline of species abundance by the end of the decade.

We want to play our part in bringing the huge and varied environmental movement together to express people's love of animals and nature in a way that cuts through the short-termism of politics. We will support the sector in coming together in a major public demonstration, we will team up with organisations with strong local networks to support informed doorstep questions and local hustings events focused on nature, and we will ensure that all parties are held to account at national level for their environmental commitments. We will continue to work with close partners in the delivery of this work, including Green Alliance, the Climate Coalition, Sustain, the Nature Friendly Farming Network and others.

At the same time, we will ensure that the day-to-day delivery of environmental ambition is not slowed down by political timelines. The year starts with the Offshore Petroleum Licensing Bill, which we oppose. We will work with Parliamentarians to propose measures to strengthen protection for Marine Protected Areas and to prioritise space for nature and renewable energy generation at sea, rather than expanding fossil fuel industries.

Key animal welfare legislation is also moving forward, with the Animal Welfare (Live Exports) Bill, which would fulfil a long-standing shared campaign, and the Hunting Trophy (Import Prohibition) Bill early in the year. At the same time, we will press for effective implementation of animal welfare provisions in the Online Safety Act,

¹ The Trustees of Wildlife and Countryside Link confirm that the organisation has Charitable Purposes pursuant to the Charities Act 2011. The Trustees believe there are clear and identifiable public benefits arising from the pursuit of Link's aims and objectives, in terms of an enhanced natural environment, more abundant wildlife, and the health wellbeing and economic benefits they bring, and that these benefits are freely available to the public without restriction.

following our successful work on the bill last year.

Both offshore and onshore, strategic planning will be key to ensure that climate change mitigation can go hand-in-hand with nature recovery. Last year, we added to public debate about the need for a Land Use Framework with a detailed description of what an effective framework would include: it should be target-driven, carry weight in planning, permitting and spending decisions, and it should be transparent and adaptable. This year, we will expand on that work with our Planning Ahead project, bringing together climate-focused and nature-focused organisations to ensure that the environment movement stands together against harmful deregulation in planning and in support of reforms that can deliver an integrated climate and nature agenda.

Achievements and Performance

In 2023, Link was at the forefront of public policy debate, working closely with other coalitions to guard against environmentally-harmful policy proposals and to create new opportunities for improvement.

In 2023, Link managed and provided support for 18 groups on the following policy areas:

- Agriculture: Chair, Barnaby Coupe (The Wildlife Trusts); Vice Chair, Alice Groom (RSPB)
- Animal Welfare: Chair, Claire Bass (Humane Society International-UK); Vice Chair, Emily Wilson (Four Paws UK)
- Blueprint for Water: Chair, Ali Morse (The Wildlife Trusts); Vice Chair, Nik Perepelov (RSPB)
- Bovine TB: no Chair
- Chemical Taskforce: no Chair
- Equality, Diversity & Inclusion: Chair, Miriam Bentley-Rose (The Wildlife Trusts), Vice Chair, Meera Inglis (RSPB)
- Invasive Non-Native Species: Co-Chairs: Craig Macadam and David Smith (Buglife)
- Land Use Planning: Chair, Rebecca Pullinger (Woodland Trust); Vice Chair, Carl Bunnage (RSPB)
- Legal Strategy: Co Chairs, Carol Day and Rosie Sutherland (RSPB)
- Local Nature Recovery Strategies: no Chair
- Marine: Chair, Kirsten Carter (RSPB), Vice Chair, Bernadette Butfield (RSPB)
- Marine Mammals: Chair, Lucy Babey (ORCA), Vice Chairs, Sue Fisher (AWI) and Nicola Hodgins (WDC)
- Nature Policy: no Chair
- Nature and Wellbeing: Co Chairs, Sue Young and Dom Higgins (TWT)
- Resources & Waste: Chair, Paula Chin (WWF-UK)
- Trees and Woodlands: Chair, Nick Phillips (Woodland Trust); Vice Chair, Neil Douglas (RSPB)
- Wildlife Crime & Trade: Chair, Dominic Dyer (Born Free); Vice Chair, Craig Fellows (Badger Trust)
- Education and Learning: co-chairs are Suzanne Welch (RSPB), Cat Hickey (ZSL), and Jen Teague (TWT)

Key achievements in 2023 include:

Levelling up the planning system to support nature's recovery

The Land Use Planning Group secured several wins for nature in the Levelling Up and Regeneration Act, which passed in November 2023. Link drafted, advocated for, and [won amendments to the Bill](#) to strengthen the duty for local planning authorities to take account of Local Nature Recovery Strategies, preserve the mitigation hierarchy in new Environmental Outcomes Reports, allow water companies to use nature-based solutions to deliver required wastewater treatment upgrades, and introduce new duties and targets for protected landscapes to recover nature. During the passage of the Bill, when the Government introduced amendments to scrap nutrient neutrality rules, [Link lead a rapid and robust cross-sector response](#), working with environmental consultancies, and successfully saw off the Government's damaging proposals.

At the same time, the Land Use Planning Group continued to work on other ongoing policy areas. Ahead of mandatory Biodiversity Net Gain, Link highlighted key implementation concerns in a [briefing](#) to civil servants and in a [letter to the Minister](#), which resulted in Defra clarifying the guidance to reinforce the mitigation hierarchy and committing to publishing a consultation on irreplaceable habitats in 2024. The Group continued to develop its shared positions on infrastructure planning policy, responding to consultation on [energy, road and rail](#), and [fast-track infrastructure](#), and feeding into the National Infrastructure Commission's reports. The Government agreed to develop a strategic plan for energy infrastructure and to review and potentially amalgamate existing

environmental databases, two asks which Link advocated for. The Group also developed, in collaboration with other Link policy groups, a strong shared position on a [land use framework](#) in England.

Blueprint for Water

A key focus for Blueprint in 2023 has been ensuring that water company investment in PR24 delivers maximum environmental benefit. Blueprint continues to be [directly consulted](#) by Ofwat as expert environmental stakeholders, and in 2023 submitted further evidence directly to the [Public Accounts Committee](#) and the [Industry and Regulators Committee](#). Blueprint led and coordinated pushback against the Government's steer to water companies to cap environmental ambition in PR24. This included [writing to the Secretary of State](#), and breaking the story via [national coverage in The Times](#). Blueprint has successfully brought members behind proposals for a new 'Green Duty' for Ofwat and the EA, which we will continue to advocate in 2024. We have also [secured a tripartite meeting](#) with Defra, the EA and Ofwat to discuss greater integration of nature-based solutions in the Price Review.

Blueprint continued to deliver strong, collective policy recommendations to Government via consultations in 2023. Positive outcomes secured include powers for the EA to impose [uncapped penalties](#) on water companies, [greater integration of sustainability](#) into the Growth Duty, and a stronger approach from Ofwat to [regulating performance related pay](#). A [Blueprint briefing on](#) nature-based solutions in the water environment was provided to Government and Opposition parties to make the case for a greater proportion of water sector spending on non-engineered solutions. Blueprint worked alongside other Link policy groups to [successfully oppose](#) the weakening of nutrient neutrality rules under the Levelling Up and Regeneration Act. Blueprint also [led eNGO engagement](#) with the Regional Water Resources Management plans, including a public e-action.

Bovine TB

Link's Bovine TB Working Group continues to provide space and networking for eNGOs to discuss and build consensus on the issue of bovine TB, and to coordinate outputs in this space. 2023 remained a quieter year in terms of Government activity, though has seen some positive developments in commitments by other political parties, such as the Labour Party [confirming a commitment](#) to end culling if elected. The Working Group was able to feed into and develop Badger Trust's [2024 Badger Culling Report](#), which Link and others were able to amplify on social media.

In 2024, the group will continue to act as a forum for engagement and building common ground. The group intends to develop a joint Link response when Government releases proposals on epidemiological culling. Given the topic remains controversial and member views highly polarised, risks around a lack of common ground undermining joint work remain.

Equality, Diversity and Inclusion

In 2023, Link's Equality, Diversity and Inclusion (EDI) Working Group has focused on coordinating and driving the sector's work to implement the [Route Map](#). We will continue this work in 2024. Through our 3 sub-groups, we have developed best practice guidance on EDI data and reporting and have conducted a gap analysis of EDI training to identify needs. Link has secured, shared and captured external expertise and guidance for our members via workshops and webinars, and through pro bono work with the consultancy Mayvin.

The Route Map is now supported by over 45 organisations, and the EDI Working Group attended regularly by over 30 organisations. Link has committed to financially supporting our [Raven Network](#) – formerly known as the Peer Support Network for People of Colour – for another year and has secured contributions from members towards this. Our [2023 benchmarking report](#) shows that whilst progress is slow for smaller and less well-resourced organisations, significant improvements have been made regarding data, action plans, and funding for EDI work. Link's role in coordinating and leading EDI work continues to be recognised both within and beyond the environment sector; Link spoke on a panel at the [2023 Communicate Conference](#) about the Route Map, and at further webinars hosted by ADEPT and EUROPARC Atlantic Isles.

Invasive Non-native Species

In 2023 the group amplified member work to [ban soil imports](#) by making this the focus of INNS week, with the [press release](#) making national press including in the [Evening Standard](#). A letter was drafted at the end of 2023 and sent the first week of 2024 to the new Biosecurity minister detailing the group's policy recommendations. Most recently the group created a [briefing on Biosecurity and zoonotic diseases](#) for a House of Lords debate. [Baroness Hayman of Ullock references](#) this briefing, including asking if the inspectorate trial will be made permanent, which is a top priority for the group.

A key focus for the INNS group for 2024 will be building on the 2023 work to update the 2020 'Prevention is Better Than Cure report'. This will coincide with INNS week in May and it will strengthen the ask for increased funding and resources for the inspectorate, as well as for local action groups. We are preparing a media story for this event on how flooding can spread invasive freshwater species. Another project for 2024 will be exploring the biosecurity risks associated with freeports. Very recently, Link brought this issue to the attention of the GBNNSS by sending our 2020 briefing on freeports.

Trees and Woodland

The group evolved from a task and finish group established in response to the development of the England Tree Strategy. It was formalised in Spring 2022 to host discussions and share information on the latest trees and woodlands policy developments as well as to facilitate engagement with Defra and other key bodies. The group met quarterly in 2023 to continue to develop the group's goals, structure and decide the best actions. They fed woodland policy steers into the Nature 2030 report and developed a WCL [web page](#).

The first priority of 2024 will be to publish a woodland management briefing which will be the first major output for the group. It will be used to form the group's joint policy position on woodland management to be used for parliamentary and ministerial engagement.

Safeguarding legal mechanisms to protect nature

The Legal Strategy Group launched a major policy in 2023, publishing a draft [Environmental Rights Bill](#). This draft piece of legislation, drafted for Link, ClientEarth, the RSPB and Friends of the Earth by David Wolfe KC and Kate Cook of Matrix Chambers, would establish in UK law a human right to a clean, healthy and sustainable environment for everyone. The three-part Bill would legally establish a human right to a healthy environment (following a UN Resolution recognising the right to a healthy environment), create a new duty on relevant public authorities to act compatibly with the right and give people the legal tools to challenge public bodies who fail to uphold the right, by fully incorporating rights granted by the UNECE Aarhus Convention into UK law.

The draft Bill was launched at an event in Parliament in June, opened by Environment and Climate Change Committee Chair Baroness Parminter. Advocacy for the proposed legislation is ongoing, with the Bill comprising one of the five asks of Link's [Nature 2030 campaign](#). Members of the Legal Strategy Group continue to call on political parties to commit to the Environmental Rights Bill in their General Election platforms, the Liberal Democrats and Greens have provisionally already agreed to this. This legal reform would constitute a major advance for nature's protection, and for everyone's right to enjoy their local environment. As well as this propositional work, Link continues to support members of the Group to engage with the Aarhus process and [improve UK compliance](#) with the convention.

Tackling wildlife crime

The Wildlife Crime Working Group published its seventh annual [Wildlife Crime Report](#) in December 2023, presenting a snapshot of the scale and causes of wildlife crime in 2022. The report was launched at an event in Parliament, featuring speeches from the Shadow Defra Spokesperson Baroness Hayman and from the Chief Inspector of the National Wildlife Crime Unit, Kevin Kelly. The 2023 report focused on a key policy ask – for political parties to commit to making key Wildlife Crimes recordable in their General Election platforms.

The Wildlife Crime Working Group has also been working to support the '[Time for Change](#)' campaign, led by the

League Against Cruel Sports, to tighten up the Hunting Act 2004 and effectively ban trail hunting. There are strong signals that some political parties will commit to a trail hunting ban in 2024, if elected. Further work from the group has sought to hold the MoD [to account](#) for banning hunt observers from their land.

Raising the bar for animal welfare standards

Early 2023 saw many of the proposals from the Government's Animal Welfare Action Plan (May 2021) stalled, with little sign of progression before the General Election. Link's Animal Welfare Group joined with other animal welfare coalitions and organisations in demanding action, leading to the introduction of the Animal Welfare (Livestock Exports) Bill in the autumn to ban live exports of animals after years of delay. The group is supporting efforts to accelerate the Bill through Parliament to ensure it reaches the statute book before the General Election. Link has also been working on efforts to increase the ambition of a new system of [licensing](#) for privately kept primates, and it continues to serve as the secretariat (jointly with WWT) for the [Lead Ammunition All Party Parliamentary Group](#), raising awareness in Westminster of the animal welfare impacts of lead ammunition use.

The Animal Welfare Group also led advocacy on the Online Safety Bill, arguing that the legislation should be used to crack down on online content showing animal abuse, including the growing and disturbing trend of online 'monkey torture videos'. Link's work with parliamentarians led to [two amendments](#) being won at Lords report stage in June 2023. This pressure led the Government to completely concede – in September the Government [amended the Bill](#) to require social media companies to prevent animal cruelty content being online at all. This was Link's original ask with the Bill, secured after eighteen months of sustained advocacy.

Ensuring a healthy natural environment and access to nature for all

Following last year's public campaign Nature for Everyone, the Nature and Wellbeing Strategy Group continued to advocate in 2023 for access to nature for all. Despite good cross-sector pressure from Link working with the Better Planning Coalition, the access to nature amendment in the Levelling Up and Regeneration Act lost by just two votes in the Lords. However, Link's campaigning and advocacy work on access to nature played a role in securing a new commitment in the Government's Environmental Improvement Plan published in 2023 to ensure all people live within a 15-minute walk of a green or blue space.

The Nature and Wellbeing Strategy Group developed a strong shared position on extending public access rights, accompanied by responsibilities and good management for nature. This position has been embedded in Link's advocacy work ahead of the general election, including a [mini-manifesto on People and Nature](#).

Advocating for robust sites and species protections

The Nature Policy Working Group published the [annual Link report](#) in September 2023 on Government's progress towards meeting the target to protect at least 30% of land by 2030. The report was launched in September with an online event with experts, civil servants and eNGOs. The Group's evidence submissions to the OEP on [nature recovery](#) and on [protected sites](#) were influential and recognised in the OEP's outputs highlighting the gap between the Government's commitments and action to deliver the Environmental Improvement Plan. Link also worked alongside ELUK colleagues to advocate for robust domestic implementation of 30x30 and other COP15 targets in 2022. On the one-year anniversary of the Global Biodiversity Framework agreed at COP15, Link published a [policy progress tracker](#) on all the GBF targets in England. This policy work and a [letter to the Secretary of State](#) was instrumental in influencing the 30x30 map and criteria published by Defra at the end of 2023. The Government recognised that the whole of protected landscapes could not automatically contribute to 30x30, and that sites have to both be under good management and in recovering ecological condition to count towards 30x30.

Following the passage of the REUL Act, the Nature Policy Group has also worked to reinforce the importance of the key environmental regulations, with a [briefing](#) on improving the implementation of the Habitats Regulations and by working with Greener UK on scrutinising the Government's use of REUL Act powers.

Nature 2030 campaign

In July 2023, WCL launched the Nature 2030 campaign to help ensure the delivery of nature's recovery by 2030. Through the use of high lift and drumbeat moments the campaign has worked with Link members and partners to embed the Nature 2030 proposals in the work and election manifestos of member organisations and frame the next general election as a tipping point for nature's recovery in the UK.

The initial phase of the campaign focused on securing signatures from members of the public as part of an open letter directed towards party leaders. As of January 2024, this e-action has received over 100,000 signatures and through a joint campaign with RSPB the policy proposals have been directed towards representatives in every constituency in England. The campaign was launched at an event in parliament, attended by politicians including then-current Defra Minister Trudy Harrison MP, Alex Sobel MP, Sir Ed Davey MP and Caroline Lucas MP, as well as CEOs of members and partners and over 100 representatives of nature and climate organisations, as well as print and broadcast media.

Throughout 2023, Wildlife and Countryside Link undertook regular media and comms work to drive members to promote the e-action and raise the profile of nature at the next election. This included work around the 30x30 Report, Environmental Rights Anniversaries, the State of Nature Report, FOIs to Defra on progress towards 30x30, the Global Biodiversity Framework targets tracker and a series of essays from authors, environmentalists and nature and climate influencers.

Working across the sector and beyond, the Nature 2030 campaign has seen over 100 organisations sign up as partners. These have included organisations outside of Link members with focuses on health, access and youth work.

Through social media, Nature 2030 posts featured regularly on Wildlife and Countryside Link and partner accounts. With 151 posts and a combined reach of 535,626 on Link only channels. Partner organisations shared hundreds of posts and media influencers including, Ellie Goulding and Chris Packham shared posts related to the campaign.

In 2024, the campaign will continue to develop in advance of the next general election and work with partners, as well organisations such as The Climate Coalition, to mobilise action for nature and climate. Over the next year, through Nature 2030, Wildlife and Countryside Link will continue its program of drumbeat moments in the media and across socials and create a bespoke platform of events. These will include supporting a mass nature and climate demonstration, a series of local and national hustings events, convening a policy response group and the development of a mass lobby post-election.

Towards a sustainable farming future

The Link Agriculture group continued to exert its strategic influence on Environmental Land Management policy, regulations and advice. In terms of regulation, Link has served as a leading joint voice of the eNGO sector. We have put forward a strong shared position on hedgerow regulations and slurry rules. An important leverage point for regulations was the end to cross-compliance, and Link delivered blogs, parliamentary briefings and advocacy to raise political and public awareness of this gap in protections that puts farm biodiversity and ecosystems at risk.

The group has also consistently advocated for better funding, advice and support within the Sustainable Farming Incentive and other Environmental Land Management schemes. Government has acknowledged the force of our influence, and we have seen increases to payment rates for high-value actions for nature as well as promises of a future Sustainable Farming Advice Scheme.

Reducing the chemical pollution burden

The Chemicals Taskforce uniquely brings together different chemicals perspectives to deliver impactful sectoral coordination on cross-cutting issues. The Taskforce's niche is driving political and policy advocacy on these topics, while delivering research and campaigns that raise public awareness. Link chemicals research has been published in major media outlets, raising awareness on chemicals in veterinary medicines, pesticides in rivers and PFAS in fish.

The Taskforce's response to the Industry and Regulators Committee call for evidence on the role of UK regulators was cited in the Committee's report and we have continued to call for increased scrutiny and independence of chemicals regulators for the benefit of the environment and human health. Link serves as an eNGO representative on the UK Chemicals Stakeholder Forum Steering Group and continues to advocate for our policy asks in this forum.

Ensuring clean healthy and thriving seas

Our focus for the Marine Group in 2023 was largely on marine spatial planning and the impacts of offshore energy infrastructure, which will continue in the run up to the General Election. We started the year [engaging parliamentarians on the issue of delivering MPAs](#) which fed into a large piece of work on the [principles for marine spatial planning](#). This saw some of our biggest member organisations starting to shape a vision for nature, the face of a crowded seascape and set the tone for a more sustained effort in the renewables space.

We sought to respond to a consultation on the [33rd seaward licencing round appropriate assessments](#) which enabled us to rapidly response to the Government's Offshore Petroleum Licensing Bill with a [popular briefing](#) on how we prevent further damage to our seas. Our efforts have directly [informed debate in the House of Lords](#) and we anticipate our amendment to the OLP Bill to be accepted after the third reading. Through our propositional work on 'Planning Ahead,' we expect to see similar engagement across industry and parliamentarians with our offshore renewables work in the months to come.

Protecting marine mammals

The Marine Mammals Working Group (MMWG) welcomed [the EFRA Committee](#) report into the health of marine mammals at the beginning of 2023. The [Government's subsequent rejection](#) of all the committee's recommendations led to a [letter to the Secretary of State](#) and an intense period of engagement with Defra officials. From these conversations, the MMWG established a sister group with legal colleagues from [Cet Law](#) and [Earth Justice](#) to undertake a piece of legislative gap analysis to inform Defra's policy development moving forwards.

We continued our engagement with the [International Whaling Commission](#) and are about to send a letter to the Prime Minister of Iceland to provide solidarity in favour of ending whaling licences in the country in the face of extreme lobbying. Our engagement with Defra on bycatch issues remains consistent and we are feeding into the upcoming Bycatch Mitigation Initiative Implementation Plan. We also prepared a response to the Government consultation on [Remote Electronic Monitoring](#) and foresee further parliamentary engagement on the topic when the Government publish their response.

Resources and Waste

The Resources and Waste Group has continued to focus on the reduction of resource consumption, working to tackle the problem from source to sea. Our sustained efforts on the [issue of disposable vapes](#), lead to the publication of a [Call for Evidence, Government consultation](#) and subsequent UK-wide ban of their sale. With WCL's Blueprint for Water Group, we delivered a [response to a consultation](#) on the proposed ban of the sales of wet wipes containing plastics and engaged parliamentarians cross-party with our subsequent briefing. We continue to influence the delivery of Defra's Collection and Packaging Reforms, pushing to ensure the [policies are operationalised with a circular economy](#) at their core.

The Resources and Waste Group Chair has recently been appointed, alongside Green Alliance, to represent the e-NGO sector on the pEPR Shadow Scheme Administrator which will continue our leadership, influence, and interrogation of the Government's proposals in this space. As we turn towards 2024, our focus will return to the [delivery of DRS](#), problematic littered plastics and the Global Plastics Treaty negotiations which are due to conclude at the end of the year.

Structure, Governance and Management

Leadership

Link's Board of Trustees, and its Finance and Resources Sub Committee, each held four meetings during 2023.

In 2023, Marcus Gilleard served the maximum of three terms on the Board of Trustees and was re-elected for a further one year at Link's 2023 AGM. Dominic Dyer served his first term on the Board of Trustees and was re-elected for his second term at Link's 2023 AGM. We welcome two new Board members and a new Treasurer: Ali Plummer, Dr James Cooper and Jemima Child – Clarke.

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 up to 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 & safety policy.

Diversity, equality and inclusion

Link is committed to being an inclusive workplace and to helping the environment sector become more diverse and representative. At the end of year 2023, Link had 12 staff including the CEO and a Board of 10 members.

- Eight staff are female with a gender ratio of 67% female to 33% male, 66% male on SMT
- Of the 10 Board members, 5 are female (50%) and 5 male (50%)
- One staff member is from an ethnic minority background
- One Board member is from an ethnically diverse background

- One staff member has reported disabilities or medical conditions
- No Board members have reported disabilities or medical conditions
- Two staff members are in their 40s, four in their 30s and six (50%) in their 20s
- Data on ages of Board members is not available
- Data on staff and Board sexual orientation is unavailable

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. One member of staff received a total emolument of £60,000-70,000.

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

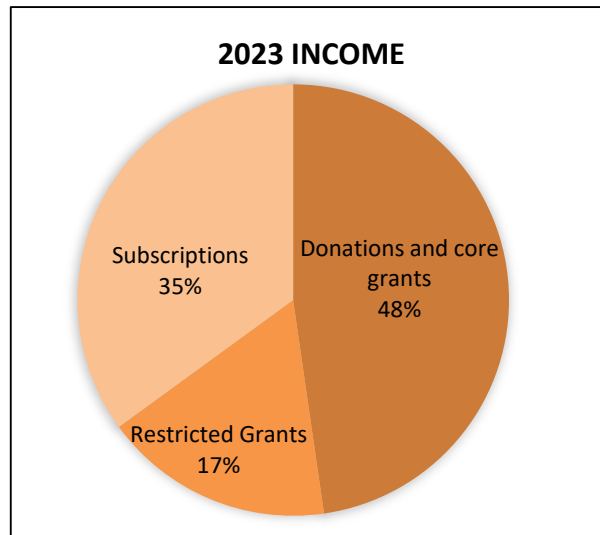
There are no exemptions required.

Funds held as custodian Trustee on behalf of others

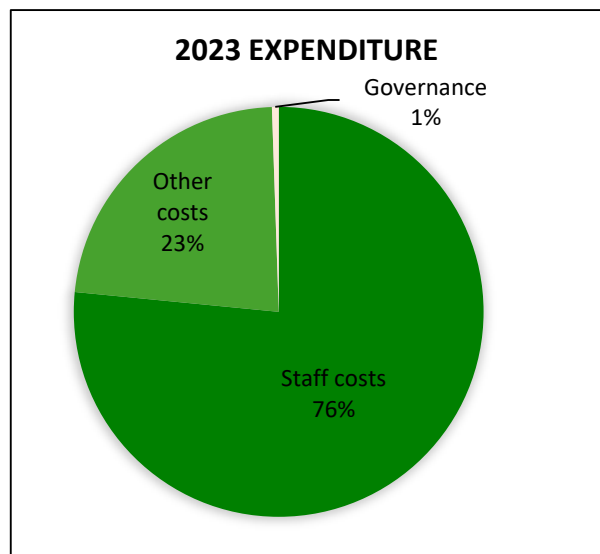
Link does not have a custodian Trustee.

Financial Review

Here we summarise financial information to give an overview of the charity's financial performance during 2023, by using selected information from the full annual accounts. The full accounts are set out at page 19 and thereafter.



During 2023, a number of restricted grants contributed towards funding the ongoing implementation of Link's five year Strategy 2020-25. Link's total income in 2023 was £738,240 (2022 £589,596). Member subscriptions for the year totaled £258,469 (2022 £225,880).



Link's total expenditure amounted to £603,600 (2022 £542,179).

Total expenditure on staff costs totaled £460,497. 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 2023, free reserves (in the general fund) amounted to 12.42 months of total 2023 expenditure. This level of reserves will allow Link to continue to implement the current interim Strategy.

Grants

Link secured valuable grant funding in 2023 to support its work with members for the next several years. Link confirmed a three-year unrestricted grant from Samworth Foundation for 2023 to 2025, one from Nature Positive Partnership towards the Nature Positive campaign as well as received the final payment of the two-year grant from Green Alliance towards Impact 2024 and a restricted grant from Network for Social Change toward the Nature 2030 campaign. Several uplifts were received in 2023 due to the cost-of-living crisis for existing grants with two uplifts from Esmee Fairbairn Foundation, one restricted for the chemical campaign and one unrestricted towards general costs and the running of Link, and one from John Ellerman Foundation to cover the increased cost on some EDI work.

This is in addition to the existing core grants funding received from Esmee Fairbairn Foundation for 2022 to 2025, Helvellyn Foundation and the Treebeard Trust both for 2022 to 2025 and John Ellerman Foundation for 2021 to 2023 which was the final year for that grant. This unrestricted core funding will help support the salary costs of the core team, including Link's CEO, Head of advocacy, Communication manager, Media and Campaigns manager, Policy and Advocacy advisor, Policy officers and Admin and Finance officer. These unrestricted funds, in addition to other unrestricted core income from member subscriptions, are essential for Link's core policy work that helps the organisation deliver on its own objectives on areas such as wildlife crime, the freshwater environment, agriculture, and nature and wellbeing.

Link also secured restricted funds to support particular salary costs and projects, including a two year restricted grant from the European Climate Foundation for 2023 to 2024 towards the Nature 2030 campaign, a two year restricted grant from the New to Nature scheme for 2023 to 2024 to cover the salary costs of a work placement policy officer role, as well as an existing grant from Calouste Gulbenkian Foundation to support the Head of Communications salary.

Acknowledgements

We would like to thank all of those individuals and organisations that made 2023 such a great year for Link, including our members, partners, funders and colleagues. With their generous support, we will continue to work hard in 2024 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 on06/06/24..... and signed on its behalf by:



.....
Martin Spray CBE, Chair of Wildlife & Countryside Link

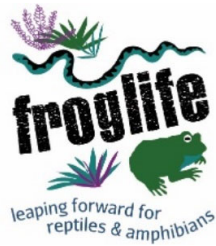
Members



Wildlife and
Countryside



Institute of Fisheries Management



Council for
British Archaeology



Wildlife and
Countryside



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WILDLIFE AND COUNTRYSIDE LINK

Independent examiner's report to the trustees of Wildlife and Countryside Link ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Appleyard FCA
Gibbons Mannington & Phipps LLP
Chartered Accountants
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

21st June 2024

WILDLIFE AND COUNTRYSIDE LINK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	322,803	22,688	345,491	226,515
Charitable activities	4				
Charitable Activities		258,469	127,486	385,955	362,379
Investment income	3	6,349	-	6,349	702
Other income		49	396	445	-
Total		<u>587,670</u>	<u>150,570</u>	<u>738,240</u>	<u>589,596</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		<u>414,983</u>	<u>188,617</u>	<u>603,600</u>	<u>542,179</u>
NET INCOME/(EXPENDITURE)		172,687	(38,047)	134,640	47,417
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>562,537</u>	<u>67,200</u>	<u>629,737</u>	<u>582,320</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>735,224</u></u>	<u><u>29,153</u></u>	<u><u>764,377</u></u>	<u><u>629,737</u></u>
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

WILDLIFE AND COUNTRYSIDE LINK

BALANCE SHEET 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	481	-	481	2,850
CURRENT ASSETS					
Debtors	13	19,087	200	19,287	24,097
Cash at bank and in hand		748,770	29,933	778,703	643,079
		767,857	30,133	797,990	667,176
CREDITORS					
Amounts falling due within one year	14	(33,113)	(981)	(34,094)	(40,289)
NET CURRENT ASSETS		734,744	29,152	763,896	626,887
TOTAL ASSETS LESS CURRENT LIABILITIES		735,225	29,152	764,377	629,737
NET ASSETS		735,225	29,152	764,377	629,737
FUNDS	16				
Unrestricted funds				735,225	562,537
Restricted funds				29,152	67,200
TOTAL FUNDS				764,377	629,737

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on*06/01/24*..... and were signed on its behalf by:


.....
M Spray - Trustee

The notes form part of these financial statements

WILDLIFE AND COUNTRYSIDE LINK**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>129,275</u>	<u>32,217</u>
Net cash provided by operating activities		<u>129,275</u>	<u>32,217</u>
Cash flows from investing activities			
Interest received		<u>6,349</u>	<u>702</u>
Net cash provided by investing activities		<u>6,349</u>	<u>702</u>
Change in cash and cash equivalents in the reporting period		<u>135,624</u>	<u>32,919</u>
Cash and cash equivalents at the beginning of the reporting period		<u>643,079</u>	<u>610,160</u>
Cash and cash equivalents at the end of the reporting period		<u><u>778,703</u></u>	<u><u>643,079</u></u>

The notes form part of these financial statements

WILDLIFE AND COUNTRYSIDE LINK

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	134,640	47,417
Adjustments for:		
Depreciation charges	2,369	3,330
Interest received	(6,349)	(702)
Decrease/(increase) in debtors	4,810	(12,682)
Decrease in creditors	(6,195)	(5,146)
Net cash provided by operations	129,275	32,217

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23 £	Cash flow £	At 31/12/23 £
Net cash			
Cash at bank and in hand	643,079	135,624	778,703
	<u>643,079</u>	<u>135,624</u>	<u>778,703</u>
Total	<u>643,079</u>	<u>135,624</u>	<u>778,703</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 4 years
Fixtures and fittings	- 4 years
Computer equipment	- 4 years

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued**Operating leases**

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit.

Debtors

Debtors are recognised at their recoverable amounts to which the charity is entitled.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement value.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	23,488	298
Grants for core funding	322,003	226,217
	<u>345,491</u>	<u>226,515</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	6,349	702
	<u>6,349</u>	<u>702</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Subscriptions	Charitable Activities	258,469	225,880
Grants for project work	Charitable Activities	127,486	136,499
		<u>385,955</u>	<u>362,379</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	601,132	2,468	603,600
	<u>601,132</u>	<u>2,468</u>	<u>603,600</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023
6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	460,497	387,389
Payroll management	753	896
Insurance	1,331	1,545
Rent, rates & electricity	34,840	30,334
Sundries	42	67
Publications, research and reports	21,790	30,050
Consultant fees	36,358	47,581
Subscriptions expense	2,382	14,498
Events	10,645	3,842
Communications	9,818	4,623
IT Technical Support	9,137	6,507
IT software and consumables	1,565	2,160
Travel and subsistence	4,242	3,240
Office maintenance & repairs	2,983	1,950
Staff training	2,380	1,643
Depreciation	2,369	3,330
	601,132	539,655

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	2,468

Support costs, included in the above, are as follows:

	2023	2022
	Charitable Activities	Total activities
	£	£
Preparation of statutory accounts	1,240	1,190
Accountancy fees	-	288
Independent examination	1,208	1,000
Legal and professional fees	-	26
Bank charges	20	20
	2,468	2,524

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,330	3,329

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023
9. TRUSTEES' REMUNERATION AND BENEFITS

Consultancy fees were paid to Nadia Shaikh of £3,020 during the year (2022 £0) in respect of helping to run the PSN working group.

Trustees' expenses

Expenses were reimbursed to one trustee during the year of £226.21 (2022 £319).

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	403,939	339,744
Social security costs	36,210	30,193
Other pension costs	20,348	17,452
	<u>460,497</u>	<u>387,389</u>

The average monthly number of employees during the year was as follows:

	2023	2022
	11	11
Staff members	<u>11</u>	<u>11</u>

One employee received remuneration of between £60,000 and £70,000 in the year (exclusive of employer pensions and employer National Insurance contributions). (2023: One employee was paid between £60,000 and £70,000). The employer pension contributions for that member of staff amounted to £4,088 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.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	226,446	69	226,515
Charitable activities			
Charitable Activities	225,880	136,499	362,379
Investment income	702	-	702
Total	<u>453,028</u>	<u>136,568</u>	<u>589,596</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	325,152	217,027	542,179
NET INCOME/(EXPENDITURE)	127,876	(80,459)	47,417
RECONCILIATION OF FUNDS			
Total funds brought forward	434,659	147,661	582,320

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>562,535</u>	<u>67,202</u>	<u>629,737</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st January 2023 and 31st December 2023	<u>5,159</u>	<u>6,000</u>	<u>2,160</u>	<u>13,319</u>
DEPRECIATION				
At 1st January 2023	<u>4,769</u>	<u>4,197</u>	<u>1,503</u>	<u>10,469</u>
Charge for year	<u>329</u>	<u>1,500</u>	<u>540</u>	<u>2,369</u>
At 31st December 2023	<u>5,098</u>	<u>5,697</u>	<u>2,043</u>	<u>12,838</u>
NET BOOK VALUE				
At 31st December 2023	<u>61</u>	<u>303</u>	<u>117</u>	<u>481</u>
At 31st December 2022	<u>390</u>	<u>1,803</u>	<u>657</u>	<u>2,850</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	7,700	12,500
Other debtors	7,445	7,508
Prepayments	4,142	4,089
	<u>19,287</u>	<u>24,097</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	3,455	17,062
Social security and other taxes	12,662	9,830
Pensions	2,824	2,185
Accrued expenses	15,153	11,212
	<u>34,094</u>	<u>40,289</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023
15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	-	14,893
Between one and five years	41,598	-
	41,598	14,893

16. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	562,537	172,688	735,225
Restricted funds			
Environment Links UK	1,631	(249)	1,382
Agriculture	1,079	-	1,079
Blueprint for Water	846	-	846
Planning Coalition	289	-	289
Head of Communications	12,888	(12,888)	-
Wildlife Crime and Trade	18	-	18
Equality, Diversity and Inclusion	-	2,850	2,850
Green Recovery	174	(174)	-
Local Nature Recovery Strategies	125	-	125
Peer Support Network for People of Colour	150	142	292
Chemical Campaign	50,000	(27,729)	22,271
	67,200	(38,048)	29,152
TOTAL FUNDS	629,737	134,640	764,377

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023
16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	587,670	(414,982)	172,688
Restricted funds			
Environment Links UK	-	(249)	(249)
Head of Communications	-	(12,888)	(12,888)
Equality, Diversity and Inclusion	3,100	(250)	2,850
Green Recovery	-	(174)	(174)
Peer Support Network for People of Colour	3,388	(3,246)	142
Chemical Campaign	5,500	(33,229)	(27,729)
New To Nature Scheme	13,997	(13,997)	-
Nature 2030	124,585	(124,585)	-
	150,570	(188,618)	(38,048)
TOTAL FUNDS	738,240	(603,600)	134,640

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	434,659	127,878	562,537
Restricted funds			
Environment Links UK	1,631	-	1,631
Agriculture	1,079	-	1,079
Marine Projects	32,344	(32,344)	-
Blueprint for Water	846	-	846
Planning Coalition	289	-	289
Head of Communications	33,899	(21,011)	12,888
Wildlife Crime and Trade	-	18	18
Equality, Diversity and Inclusion	27,103	(27,103)	-
European Climate Foundation	29,633	(29,633)	-
Green Recovery	20,687	(20,513)	174
Local Nature Recovery Strategies	-	125	125
Peer Support Network for People of Colour	150	-	150
Chemical Campaign	-	50,000	50,000
	147,661	(80,461)	67,200
TOTAL FUNDS	582,320	47,417	629,737

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023
16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	453,028	(325,150)	127,878
Restricted funds			
Marine Projects	-	(32,344)	(32,344)
Head of Communications	21,001	(42,012)	(21,011)
Wildlife Crime and Trade	68	(50)	18
Equality, Diversity and Inclusion	-	(27,103)	(27,103)
European Climate Foundation	38,206	(67,839)	(29,633)
Green Recovery	-	(20,513)	(20,513)
Local Nature Recovery Strategies	7,293	(7,168)	125
Chemical Campaign	70,000	(20,000)	50,000
	<u>136,568</u>	<u>(217,029)</u>	<u>(80,461)</u>
TOTAL FUNDS	<u>589,596</u>	<u>(542,179)</u>	<u>47,417</u>

Purposes of material restricted funds:
Head of Communications

The Calouste Gulbenkian Foundation provided funding for Link's Head of Communications role, particularly to support Link's work in sharing marine conservation policy and messages. This funding has now been spent

Equality, Diversity and Inclusion

Final payment has been made to the consultancy Full Colour Ltd for our work together to understand and improve ethnic diversity in the environment sector. The funding was kindly provided by the John Ellerman Foundation, Natural England, the Joseph Rowntree Trust, and the Esmée Fairbairn Foundation.

Chemical Campaign

The Esmée Fairbairn Foundation and the Savitri Trust provided essential core support for a new chemicals campaign, intended to strengthen the regulation of toxic chemicals in the UK. The campaign particularly focuses on river pollution. Most of the funding has been spent commissioning the Rivers Trust to undertake mapping and analysis of contaminants including pesticides, pharmaceuticals and "forever chemicals", using Environment Agency data. Additional funds have spent to produce a produce shared parliamentary briefings and consultation responses, and to host an event on chemicals with UK Youth For Nature, advocating better monitoring and management of chemical pollution.

Nature 2030

This is Link's General Election campaign, consisting of public campaigning, policy and advocacy for the regulation and investment needed to halt nature's decline by 2030.

New to Nature

This is an inclusion scheme, funded by Government and facilitated by Groundwork, aimed at increasing diversity in the environment sector. These funds contribute to the salary of Link's New to Nature trainee.

17. RELATED PARTY DISCLOSURES

Other than as disclosed in note 9 to the accounts, there were no related party transactions for the year ended 31st December 2023 or 31st December 2022.

18. GUARANTEE BY MEMBERS OF THE COMPANY

Every member of the Company agrees to contribute to the Company £1 or any smaller amount if required if:-

- (a) The Company is wound-up while he or she is a member or within a year afterwards; and
- (b) The Company has debts and liabilities which it cannot meet out of its assets.