

**Environmental Rights Centre for Scotland**  
(A Scottish Charitable Incorporated Organisation)

**REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**Scottish Charity number SC050257**

**Environmental Rights Centre for Scotland**

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# ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

## REFERENCE AND ADMINISTRATIVE DETAILS

### **Trustees**

Lloyd Austin (Chair)  
Deborah Long (Vice-chair)  
Julie Christie (Treasurer)  
Campbell Gemmell  
Mary Church  
Clare Symonds  
Aedán Smith  
Juliet Harris  
Jackie Erdman  
Thomas Ballantine (co-opted 1 March 2023, appointed 11 October 2023)  
James Jarvie (appointed 11 October 2023)  
Phillipa Scott (appointed 11 October 2023)

### **Registered charity number**

SC050257

### **Registered and principal office**

Mansfield Traquair Centre (from May 2024)	Dolphin House (until May 2024)
15 Mansfield Place	4 Hunter Square
Edinburgh	Edinburgh
EH3 6BB	EH1 1QW

### **Independent examiner**

Emma Marshall  
MHA  
6 St Colme Street  
Edinburgh  
EH3 6AD

### **Bankers**

Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

Co-operative Bank plc  
PO Box 250  
Delf House  
Skelmersdale  
WN8 6WT

Charity Bank  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### CHAIR'S FOREWORD

I am delighted, as Chair, to present this fourth annual report from the Trustees.

This report demonstrates ERCS's continuing development – we have both become firmly established and have also begun to deliver important outputs in all four of our substantive programmes of work. Our advice and outreach work are connecting with and supporting a wide range of people and communities, many of whom have not been able to address environmental injustices previously. In particular, this year saw the establishment of the Environmental Justice Network and the first and very successful Environmental Rights Summit. Our advice work continues to grow – with this demand and the successful challenges demonstrating both the need for the service and the need for legal reform.

Meanwhile, our advocacy work continues to press for the reforms that are needed. We must hope that the Scottish Government does fulfil its commitment to a statutory Human Right to a Healthy Environment, and that there is progress eventually with Aarhus compliance (at least, current non-compliance is now acknowledged). This year also witnessed our first and, on paper, successful piece of strategic litigation – this provides a springboard to develop this programme further while also putting public bodies on notice that non-compliance can be subject to challenge.

The delivery and successes in the four programmes described would not have been possible without two key factors: our staff team and our funders. Our Chief Officer, Shivali Fifield, and her team have been crucial to the outcomes. Their work, however, would not be possible without funding – and we sincerely thank all the funders set out in the report. Our funding, at least in the short and medium term, is healthy because of this tremendous support; however, we are conscious that, long term, we need to earn the continuation of this support and/or develop new and sustainable forms of income.

I would also like to thank the full team of Trustees, whose experience and expertise has enabled us to provide the vision, leadership and oversight. Given the vital importance of healthy, and properly accounted for finances to a growing and successful organisation, I would especially like to acknowledge the specialist work of our Treasurer, Julie Christie. At our last AGM, we welcomed Tom Ballantine to our Board as an elected Trustee; Tom brings experience of working in the legal profession as well as of NGO campaigning. He was joined by Jim Jarvie and Pippa Scott, whose knowledge and experience from community level campaigning and involvement in the Environmental Justice Network has been, and will be, invaluable.

Looking forward, as we report on another successful year, we are also planning for the future. In particular, we have plans developing to expand the advice service and its development into a formally registered law firm in the coming year. The coming year or two, in the run-up to the 2026 Scottish elections, will also be crucial in holding the Scottish Government to account for the delivery of its positive promises on human rights and environment justice. We also continue to welcome new members and associates to support our work; thank you for your support and please spread the word and encourage others to join.

I hope this report makes interesting reading and I look forward to another busy and successful year for ERCS.

**Lloyd Austin**  
Chair

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

The trustees are pleased to present their report and financial statements from 1 April 2023 to 31 March 2024, prepared in accordance with the accounting policies set out in note 1 to the financial statements, and complying with Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Structure, governance and management

##### Structure

The Environmental Rights Centre for Scotland (ERCS) is a Scottish Charitable Incorporated Organisation (SC050257) registered on 3 July 2020. ERCS was initiated by [Scottish Environment LINK](#) (LINK) in January 2020.

LINK remained ERCS's parent charity until the full transfer of financial and employer liabilities to ERCS came into effect on 1 July 2021.

##### Governance

ERCS has a two-tier [Constitution](#) with free membership. Membership recruitment was launched in April 2021 to any person aged 16 or over who agrees with our vision and charitable purposes. During winter 2023, in line with our Constitution, we invited everyone whose membership was older than two years to re-register. This resulted in removing 22 people and, as at 31 March 2024, ERCS had 123 members.

We ask all applicants to briefly tell us why they would like to become a member. The reasons given this year include:

*"I would like to be more environmentally conscious and involved in helping to protect wildlife habitats"*

*"I strongly believe in your work and campaign!"*

*"I think the work in informing the public of our rights by translating complex legal concepts into clear English is vital to protecting Scotland's environment"*

*"I want to make a contribution to saving our planet"*

*"We should be able to swim in unpolluted waters and breathe unpolluted air".*

We are hugely grateful for the support of our members, and especially to clients of our Advice Service who have become members and formed the Environmental Justice Network, urging us to 'become a success on behalf of communities and the environment across Scotland'.

We also have members who are [Associates](#), who offer their expertise to inform the development of ERCS's work programmes and augment the skills base and reach of our trustees. Thanks to Sir Crispin Agnew KC (non-practising) who stepped down in Spring, Kevin Dunion, Mark Lazarowicz, Alison McNab, Hannah Moneagle, Professor Colin Reid and Jamie Whittle in supporting the development of our Advice Service and acting as the 'critical friend'; Ann Coleman for representing a voice for environmental justice in the Human Rights Lived Experience Board; and Professor Elisa Morgera, in informing our advocacy for the right to a healthy environment, and we wish her well in her new role as UN Special Rapporteur on climate change and human rights.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Structure, governance and management (continued)

##### Recruitment, induction and training of trustees

The maximum number of charity trustees is 12: LINK has two nominated places and there is provision for two co-opted positions, with the remaining eight open to membership election.

The details of trustees are set out on page 1. As at 31 March 2024, ERCS had 12 trustees who are not remunerated. Nine trustees were elected in the first two accounting years (2020 – 2022) and Thomas Ballantine was co-opted as a trustee by the Board in March 2023. We were delighted to welcome him, together with James Jarvie and Philipa Scott, as the three new elected trustees at our third AGM on 11 October 2023. Short biographies of all trustees are on our [website](#).

A trustees' induction pack was provided to all trustees which includes the Constitution, Strategy, Board Membership Protocol and Trustees' Roles and Responsibilities. [Guidance and Good Practice for Charity Trustees](#) and SCVO updates were also provided. Trustees must declare any interests and agree to a code of conduct. Training for trustees is largely informal through briefing sessions or peer support within the Board. The Chair also has individual discussions with trustees on the Board's evolving role as ERCS develops.

##### Management

There were five Board meetings during this period to maintain oversight of ERCS's financial and non-financial performance and activities. In addition, trustees each contributed to one or more of the Board's three subcommittees: Operations, Advice and Advocacy. These subcommittees were reviewed this year and it was agreed to continue with Operations and Advice, and discontinue Advocacy with discussions tabled at both the Board and Advice meetings. A Membership & Rights group was also established in March to develop membership and supporter engagement and our commitment to Equity, Diversity and Inclusion in all aspects of our work.

##### Key management personnel

The ERCS trustees consider that they, together with the ERCS Chief Officer, comprise the key management personnel, with the day-to-day operations delegated to the Chief Officer. Regular calls are held between the Chief Officer and the Vice-chair (Deborah Long) who is also the Chief Officer of LINK, providing continuity with LINK. The ERCS Chief Officer also meets regularly with the Chair (Lloyd Austin).

##### ERCS staff at 31 March 2024

Shivali Fifield	Chief Officer (1 full time equivalent - FTE)
Ben Christman	Principal Solicitor/ Legal Director (1 FTE)
Jack Withy	Operations & Development Manager (1 FTE)
Cornell Hanxomphou	Rights Officer (1 FTE)
Benji Brown	Policy & Advocacy Officer (0.9 FTE)
Julia Leino	Policy & Communications Officer (0.8 FTE)
Preslava Todorova	Assistant Legal Officer (0.8 FTE)
Emma Donaldson	Finance & Administration Officer (0.4 FTE)
Eloise Bishop	Events Administrator (sessional)

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Structure, governance and management (continued)

##### Management

The Chief Officer has weekly team meetings and regular support and supervision with the staff team. During this reporting period, the ERCS staff team grew from 6 staff members (4.9 FTE) to 9 staff members (7 FTE). We were joined by Eloise Bishop as our sessional Events Administrator and, in November and December 2023, ERCS added two new roles to the organisation and welcomed Julia Leino as the Policy & Communications Officer and Jack Withy as the Operations & Development Manager. Ben Christman was also promoted to Principal Solicitor/ Legal Director in preparation for setting up ERCS's own law firm.

The pay and remuneration of the ERCS staff team is set by the Board and is kept under annual review. The Board reviewed all salaries in January 2023 and awarded an 8% uplift to all specialist posts and a cost-of-living award of 5% to all staff on 1 April 2023. This was greatly appreciated by the staff team and brings all salaries among the top-end of our peers in the specialist environmental advocacy sector.

##### Charitable purposes and mission

Our Constitution (clause 4) was updated in September 2021 and sets out our charitable purposes to advance the right to a healthy environment; environmental protection and improvement; health; citizenship and community development; and education.

##### Vision

***Our vision is of a Scotland where every person's right to a healthy environment is respected, protected and fulfilled.***

There is a clear unmet need within communities and civil society relating to the understanding of legal rights and remedies in environmental matters. At the same time, the environment has 'no voice' in the Scottish courts and relies on us to be that voice.

Our organisational purpose is to increase the capacity and opportunity of individuals, groups and organisations to promote accountability and environmental justice at neighbourhood, local authority and national levels.

Environmental justice is about ensuring a fair distribution of environmental benefits and burdens. It acknowledges that marginalised groups and communities are more exposed to environmental burdens (such as pollution, proximity to landfill and the impacts of climate change) and have fewer environmental benefits (such as accessible and nature-rich greenspace). It also recognises that these groups are least responsible for contributing to environmental damage on local and global scales. Yet, they have less resources and opportunities to challenge harmful practices and protect the environment now, and for future generations.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Charitable objectives and mission (continued)

We promote environmental justice in two ways:

- **Substantive** - by using the law to improve environmental protection and restoration and securing the highest standards for a clean, healthy and sustainable environment for everyone.
- **Procedural** - by working for equitable participation in decision-making, recognition of robust and enforceable environmental rights, and for fair, timely and affordable access to legal remedies.

#### Mission statement and values

ERCS is the only organisation in Scotland that provides free legal expertise in public interest environmental law. Our mission is to assist everyone, especially people who face the biggest barriers, to exercise their rights in environmental law and to protect the environment. We do this through:

- **Awareness-raising of legal rights and remedies** and supporting equitable participation in environmental decision-making.
- **Advice, assistance and representation** to increase access to justice and holding public authorities and polluters to account on the environment.
- **Advocacy in policy and law reform** to improve environmental law.
- **Strategic public interest litigation** to tackle systemic environmental problems.

ERCS understands environmental law to include law relating to land-use planning, climate change, pollution control, environmental health, the conservation of biodiversity, and any other field (e.g. cultural heritage, transport, energy) to the extent that it impacts on the natural environment and/or the right to live in a healthy environment.

Our values and principles are:

- open, accessible and approachable in how we offer our services
- respectful, collaborative and enabling in how we deliver our services
- evidence-based and assertive in how we advocate for policy and law reform
- trusted and authoritative in how we pursue environmental rights and litigation
- transparent in how we evaluate our impacts and improve our effectiveness.

#### Business and organisational development

We are a constantly evolving organisation and proud of what we have achieved in a short space of time. In January 2023, we launched our Strategy 2023-2026 which summarises our ambitions for the future and will guide our work for the next two years. Its aim is to provide clarity for the organisation, prioritise tasks, and demonstrate to supporters, funders and wider stakeholders that there is a solid understanding and vision for ERCS.

In developing our strategy, we reflected on what we have achieved since our formation, identified areas for improvement and considered our external environment. In evaluating our programmes of work, we updated our vision, mission statement and theory of change to respond to the ever-increasing need for environmental and human rights defenders.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Achievements and performance 1 April 2023 to 31 March 2024

Our strategic outcomes are:

- Our resources and outreach have increased awareness of environmental rights and how to exercise them.
- Our advice has enabled action on holding public authorities and polluters to account on the environment.
- Our advocacy on policy and legal reforms has secured concrete progress on environmental rights in Scotland and reduced barriers to access to justice.
- Our strategic public interest litigation has improved accountability and enforcement of environmental law.

#### **Our resources and outreach have increased awareness of environmental rights and how to exercise them**

During this reporting period, our website received 13,266 visits and 28,373 pageviews, up 19% and 5% respectively from the previous year. The number of unique downloads also increased to 2,200, up 30%.

All our resources can be accessed from our website and we produce regular e-newsletters with updates on our work. As at 31 March 2024, we had over 870 online subscribers to our mailing list and over 1,500 followers on Twitter, with over 50,000 tweet impressions p. quarter demonstrating our widening reach and interest in our work.

Since January 2022 and funded by the Scottish Government's Equality and Human Rights Fund, our Rights Officer has led our work programme on rights awareness and outreach with four areas of focus. The first is to build links with key organisations who are led by and represent equality groups. Second, to increase awareness in these organisations about environmental rights and how to integrate this into their own work. Third, to build a bank of resources to help people better understand their environmental rights and examples of environmental injustice. Fourth, to provide direct support to equality and community groups in areas of highest disadvantage.

As well as working with diverse organisations to raise awareness of the right to a healthy environment and how this connects with health and social justice concerns, we continue to collaborate with MECOPP Gypsy/Travellers Service to identify the range of environmental problems the Gypsy/Traveller Community face on their static sites across Scotland, and have worked with residents to address environmental health concerns with South Lanarkshire and Highland local authorities.

We have also started to scope a case study with Inclusion Scotland and Glasgow Disability Alliance on Disability Inclusive Climate Adaptation. This is part of a five-year research project hosted by Exeter University to foreground disability rights under three work streams: rights, experiences and adaptive responses to climate change, and informing change.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Achievements and performance (continued)

This year, we were able to build on our suite of accessible FAQs with updates on air pollution, PFAS and pesticides, as well as our 4 minute animation on the right to a healthy environment.

We have also produced five more detailed Guides to Environmental Impact Assessments, statutory nuisance, Tree Preservation Orders, Defamation Law and Judicial Review.

Our Voices for justice blogs are co-produced by clients from our Advice Service and highlight the ongoing challenges for communities to enforce environmental regulations and strengthen protection. Topics this year included Kenny's fight to stop the Clydebank incinerator proposal, Help Trees Help Us campaign to protect ancient and native woodlands, sewage polluted waters in the Water of Leith, River Almond Action Group's struggle to obtain bathing water designation, and Wyndford Residents' Union challenging the omission of an Environmental Impact Assessment for one of Scotland's biggest demolition projects.

#### Environmental Justice Network

Following our first parliamentary event on environmental rights in March 2023, and the energetic and passionate contribution from some of our advice clients, they encouraged us to support an Environmental Justice Network where past and present campaigners can come together for peer support, sharing ideas and actions. Along with our Voices for Justice blogs, this has been instrumental in amplifying the lived experience of ignored communities challenging poor environmental planning decisions and lack of regulatory enforcement on pollution and environmental protection, with an increasing number being covered by the print media.

The Network (currently at 15 members) meet every two months and we are committed to using their experiences to hold duty bearers to account. For example, network members have co-presented with our Chief Officer at ERCS's meetings with SEPA and the Cross Party Group on Nature and Climate. Two of the Network members were also elected to the ERCS Board of trustees at our AGM in October and have set up a Board subcommittee to consider how to increase diversity, engagement and inclusion within our membership and supporters.

Undoubtedly, the highlight of the year was on 6 September, when we hosted our first Environmental Rights Summit held in Edinburgh, with over 130 attendees from across Scotland and with Professor David Boyd (then UN Special Rapporteur on Human Rights and Environment) and Professor Elisa Morgera (now the UN Special Rapporteur on climate change and human rights) joining us online to provide the keynote speeches. Representatives from Scottish Government teams, public bodies, civil society organisations and campaigners all commented on how much they learnt and how thought-provoking they found the presentation from members of the Environmental Justice Network.

Not only did this demonstrate the level of support and interest in our work, but also highlighted the need for us to engage more frequently with all our stakeholders and bring together lived experience, community organisations, academic and legal networks to mobilise for change. We have started to do this by hosting regular online webinars on different aspects of environmental law and how to exercise our rights – including guest speakers and the environmental justice network to share their lived expertise of environmental injustice and help us mobilise for greater action.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Achievements and performance (continued)

##### **Our advice has enabled action on holding public authorities and polluters to account on the environment**

Part of the reason for creating ERCS was in recognition that low-cost specialist and experienced environmental justice lawyers were scarce. From the launch of our Advice Service in June 2021 to April 2024, we have received over 260 enquiries and our [snapshot of the first 250 advice enquiries](#) illustrates the geographical range and nature of environmental problems, with a quarter of those recorded coming from the most deprived areas as ranked by the Scottish Index of Multiple Deprivation. We are now starting to identify trends and challenge systemic failures on local and national scales as highlighted in a series of articles by [The Ferret](#).

We are Scotland's only legal hub for environmental justice and we believe we have only started to understand the breadth and depth of environmental damage that needs to be challenged. Our successful cases on challenging planning proposals are clear examples of how we can support people whose rights are most at risk and empower people to take collective action. For example: a judicial review arising from one of our advice cases over the failure to screen the [demolition of the Wyndford tower blocks](#) for environmental impact assessment was successful; and a developer withdrew their application for a [new plastics incinerator at Clydebank](#) after we wrote to the DPEA to oppose it.

Our work clearly demonstrates the need for accessible, affordable timely and effective access to justice – a key part of our advocacy work programme. So far, we have only been able to access legal aid services through a Memorandum of Understanding with the law centre Legal Services Agency, which ended in March 2024. The partnership was incredibly helpful to test the scope of legal aid for environmental cases. It evidenced that, although limited, even without reform of legal aid there is more ERCS could do if we had the autonomy to pursue legal aid work for public interest litigation. In order to do this, Ben Christman became fulltime at the end of February as our Principal Solicitor/Legal Director and we hope to recruit a second solicitor and establish our own law firm.

The qualitative feedback we have received from clients demonstrate increased awareness of and confidence in exercising environmental rights:

*“The advice was explorative and widened the investigation into important new areas.”*

*“The context and boundaries of the service and information provided by ERCS were very clearly explained.”*

*“Knowledge improved considerably, would trust advice, what was possible and what not, and in particular not glossing over the risks involved.”*

*“We were able to challenge East Ayrshire Council with the confidence of having been given sound advice.”*

*“Through the advice provided, our knowledge and understanding of environmental law has increased, as has our confidence in using such knowledge in campaigns.”*

*“Outcome was really successful, and we now know you guys are there for the future.”*

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Achievements and performance (continued)

Environmental Standards Scotland (ESS) is the independent body established in 2021 to ensure Scotland has high environmental standards, strong systems which maintain them and to prevent enforcement gaps arising from Brexit. Regular liaison has been established and ERCS submitted six representations during this reporting period (bringing the total to 12 as at 31 March 2024). These highlight systemic failures in regulatory enforcement and include: failures of SEPA to enforce licence requirements on waste water treatment works at Eastfield Pumping Station and sewage pollution in the Water of Leith; failures of SEPA to maintain public registers including permits and pollution controls relating to large industrial facilities; the waste management of lead shot from clay pigeon shooting ranges; and the failure of Scottish Forestry to publish their decisions on screening opinions for Environmental Impact Assessments. At the time of writing, none of these representations on behalf of Advice clients have resulted in a positive outcome from their perspective. Although informal resolutions are in progress for some of the cases ERCS would like to see greater use of enforcement powers and will publish an evaluation report on its representations to Environmental Standards Scotland in summer 2024.

#### **Our advocacy on policy and legal reforms has secured concrete progress on environmental rights in Scotland and reduced barriers to access to justice**

As well as regular press releases and blogs, we produced briefings and reports to further our advocacy objectives. Our work has been welcomed by civil society stakeholders from across the environmental, legal and rights organisations, as well as Members of the Scottish Parliament (MSPs) and civil servants from the Human Rights Bill, Civil Courts and Tribunals, and Environmental Strategy and Governance teams.

The priorities for our advocacy work are detailed in our Advocacy Manifesto and our Strategy 2023-2026.

In summary there were three objectives we focused on to advance substantive and procedural environmental rights:

- i. ***Shape how the human right to a healthy environment is incorporated in the Human Rights (Scotland) Bill.***

As one of 20 members from civil society on the Human Rights Bill Advisory Board, and the only representative from the environmental sector, we continued our advocacy to incorporate the substantive and procedural elements of the right in the new statutory framework. Drawing on the Taskforce's recommendations we worked proactively with the Human Rights Bill team to inform the pre-legislative consultation.

The procedural element of the right is already enshrined in the Aarhus Convention but the substantive element will be new for Scotland. This comprises the six interdependent features of safe climate, clean air, safe water, sustainably produced food, non-toxic environments, and healthy biodiversity. Our report brought together experts from across Scottish Environment LINK, legal and academic sectors to consider the definitions, standards and enforcement mechanisms for the six features.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Achievements and performance (continued)

We were extremely pleased last summer when the Scottish Government's consultation on their Human Rights Bill included incorporating the substantive and procedural elements of the right to a healthy environment with a duty to comply. This received an overwhelming positive consultation response, which is undoubtedly due to the influence of ERCS's advocacy work as part of the Advisory Group to the Bill, our collaborations within the Civil Society Working Group on Incorporation and our wider networks – including providing a template consultation response.

Our petition for an enforceable right, with 66 organisations and over 1,500 individual signatories, was submitted to government on 11 December, timed to coincide with Human Right Day).

ERCS also worked with Human Rights Consortium Scotland (HRCS), JustRight Scotland, CLAN Childlaw, Shelter Scotland, Justice and the Poverty Alliance, to write a report outlining 13 priority actions to enhance access to human rights justice in Scotland. These include enshrining all international human rights standards into Scots law, establishing a National Network for Human Rights Information, Education, Legal Services and Advice, providing independent advocacy, and developing effective non-court routes to justice. Our Chief Officer spoke at the launch of the report Make Human Rights Justice a Reality and there is a short film of the key calls.

##### *i. Hold the Scottish Government to account on its non-compliance with the Aarhus Convention Article 9 Access to Justice requirements.*

In October 2021, the UK, for the first time, was required to complete an Action Plan by 1 July 2022, to be implemented by 1 October 2024 in order to fully meet the recommendations in the Aarhus Convention's Meeting of the Parties MoP-7 Decision VII/8s: including 'to ensure that the allocation of costs in all court procedures subject to Article 9, including private nuisance claims, is fair and equitable and not prohibitively expensive'.

Arguably, the most important recommendation for Scotland is to review the allocation of costs in court procedures so that they are not prohibitively expensive, and we welcomed the Scottish Government requesting the Scottish Civil Justice Council (SCJC) to review court rules governing Protective Expenses Orders (PEOs) 'in order to make them compliant with Article 9(4)'. However, the SCJC have repeatedly delayed their date for publication, and following a series of FOI requests we now understand the new court rules will be introduced with no public consultation. Our briefing on PEOs explains why they need to be overhauled.

We continue to correspond with Environmental Standards Scotland on our representation on access to justice submitted in August 2022 and are working on a series of briefings and communications strategy to highlight the imminent October deadline and abject lack of progress to make access to justice accessible and affordable for everyone.

##### *ii. Secure commitment to a specialist environmental court which is affordable and accessible for everyone, fair, timely and effective.*

In May last year, we published and circulated a briefing summarising the clear and urgent need for a Scottish Environment Court. This briefing was intended to provide a concise overview for policymakers, drawing primarily on evidence compiled by Gemmell (2023) and Christman/ERCS (2021), and was circulated to relevant MSPs and civil society organisations.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Achievements and performance (continued)

In July, following the publication of the Scottish Government's Review of Environmental Governance, ERCS corresponded with the Cabinet Secretary for Transport, Net Zero and Just Transition highlighting that the Report failed to meet its statutory duty under Section 41 of the Continuity Act 2021 to consider '*whether an environmental court could enhance the governance arrangements*' and could therefore be subject to judicial review (supported by the opinion of senior counsel) This prompted the Government to extend the consultation deadline and eventually release a poorly evidenced paper with the information that had been considered.

We provided a critical analysis of the Report and Consultation, which was adapted into a template consultation response (circulated to members of Scottish Environment LINK and other civil society organisations). We also delivered a workshop to LINK members guiding them through the consultation document.

In January, ERCS gave oral evidence to the Net Zero, Energy and Transport (NZET) Committee, summarising key points of concern on the Government's Review and our recommendation to establish a special committee or working group to revisit the question of whether the establishment of an environmental court could enhance environmental governance arrangements. There are a number of actions arising from our meetings with Ministers and civil service teams which we will progress following the publication of the new PEO rules and the findings of the NZET committee.

#### Ecocide

Following the launch of the public consultation on Monica Lennon MSP's proposed Ecocide (Prevention) (Scotland) Bill, and our successful roundtable and ecocide 101 webinar in January (with 147 registrations and 86 attendees), we published our report by Dr Rachel Killeen and Prof Damien Short on scoping a domestic legal framework for ecocide in Scotland. The report received coverage in national news outlets including the National and Scottish Legal News and has had a lot of social media coverage.

#### Our strategic public interest litigation has improved accountability and enforcement of environmental law

In September, we partnered with the Good Law Project to undertake our first strategic litigation case against Scottish Ministers on their failure to publish a climate impact assessment of the Infrastructure Investment Plan for Scotland. This was because of what we felt was a lack of progress on our representation to Environmental Standards Scotland on the matter, and was only possible because the Good Law Project agreed to underwrite our legal costs.

The credible threat of legal action made the Scottish Government admit their breach of the Climate Change (Scotland) Act 2009 and agree 'urgent work' on a 'remedy'. Sadly, the assessment published falls considerably short of the detailed assessment required but left it difficult to proceed to judicial review. We have however, collaborated with Stop Climate Chaos Scotland on outlining the improvements required to ensure accurate assessment methodology and robust reporting duties in the upcoming Climate Change Plan.

This case demonstrates our ability to work creatively to overcome the barriers to access to justice as well as begin to build our reputation for strategic litigation. With the establishment of our own law firm, we will be able to undertake more strategic litigation to uphold the rule of law and the right to live in a healthy environment for every person in Scotland.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Financial review

Trustees consider the financial position to be satisfactory. The charity closed the year with net income of £84,466 (2023: £48,204).

#### Principal funding sources

Total income for this period 2023/24 was £339,049 (2023: £235,883). Grants accounted for the majority of our income at £335,856 (2023: £234,042) with individual donations at £2,138, charitable activities at £500 and £555 coming from bank interest.

Joseph Rowntree Charitable Trust (core costs)	£60,000
Esmée Fairbairn Foundation (core costs)	£70,000
Polden-Puckham Charitable Foundation (advocacy)	£70,000
Equality and Human Rights Fund (equalities work)	£52,813
Baring Foundation (legal hub)	£23,043
William Grant Foundation (core costs)	£35,000
Corra Foundation Independent Human Rights Fund	£25,000
Individual donations (core costs)	£ 2,138
Charitable activities	£ 500
Bank interest	£ 555

ERCS has had considerable success in securing increased grant funding during this reporting period and we are extremely grateful to all our funders and individual donors for supporting our ambitions and having confidence in our ability to advance environmental justice.

ERCS came to the end of its three-year grant from Esmée Fairbairn Foundation in December 2023 and we were delighted to receive a new award of £386,794 over five years, to work alongside the second round of funding from Joseph Rowntree Charitable Trust of £180,000 over three years awarded in October 2022. We also received a new award of £110,337 over three years from the William Grant Foundation. Together these awards towards core costs have enabled the organisation to grow, consolidate its four work programmes and work towards establishing a law firm.

In addition, Polden-Puckham Charitable Foundation awarded a new grant of £210,000 over three years to support our advocacy for an enforceable right to a healthy environment that can be emulated nationally and internationally, and the criminalisation of ecocide in Scots law. Just at the end of this reporting period, we were humbled to be one of three organisations awarded a lead-in grant from the new Independent Human Rights Fund hosted by the Corra Foundation. This is for £75,000 over three years to build marginalised groups' capacity to claim their environmental rights.

#### Reserves policy

As noted in last year's annual report, ERCS was able to maintain modest operating surpluses and maintain reserves in line with three months' salary costs at £78,901. For this reporting period, ERCS was able to increase and maintain free reserves of £80,050 to cover three month's salary costs which is held separately with the Charity Bank's Ethical Fixed Term Account at 3.81% gross AER due to mature on 31 July 2024.

The Reserves Policy, in line with good practice guidance, ensures we can maintain adequate free reserves to manage the charity and allow for any reasonably foreseeable contingency.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Financial review (continued)

ERCS principally hold reserves to:

- protect the continuity of work against uncertain future income streams
- bridge short-term funding gaps between project expenditure and receipt of payments
- cover long-term absences or business systems failure
- provide the capital needed to finance investment in operations
- provide funds to replace assets
- cover for specific liabilities and identifiable risks
- allow ERCS to respond to unexpected opportunities that can further our aims
- allow ERCS to meet contractual obligations.

At 31 March 2024, ERCS had total reserves of £265,475 (2023: £181,009) made up of unrestricted reserves of £265,475 (2023: £179,714) and restricted reserves of £Nil (2023: £1,295). The level of unrestricted reserves required to cover three months' salary costs was £80,050; at that time, ERCS held free reserves of £182,862, which is higher than the level required.

As ERCS continues to grow, the required level of unrestricted reserves will also need to increase in line with the forecast three months' full operating costs (including salaries). This will be reviewed by the Board on a quarterly basis.

#### Risk management

The Board has a risk management strategy which comprises:

- six-monthly review of the risks the charity may face, undertaken in accordance with SORP Accounting and Reporting for Charities
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should these risks materialise.

Arrangements are in place for robust and frequent monitoring and review of finances and operations. Proactive monitoring and readiness to take action, coupled with thorough environmental scanning, are key elements of our risk management strategy.

The critical risks previously identified were an inability to fund ERCS's core objectives and work programmes, and the loss of expertise and knowledge through departure of key staff. It was heartening to acknowledge a general reduction of overall risk as ERCS's governance and operational processes are now embedded to achieve a degree of organisational resilience, including the review of our salary structure to enable staff recruitment and retention. However, we recognise our ambition to establish our own law firm to undertake legal representation carries significant financial and reputational risks and have a workplan under regular review to ensure we have robust governance and systems in place to comply with the requirements of the Law Society of Scotland.

Moderate risks included a significant complaint about our Advice Service and IT systems failure. To mitigate these risks, our terms of service and complaints policy were reviewed and we have an IT support contract in place as well as achieving Cyber Essentials certification for a second year. As the number of in-person and online events we host grows, we have also developed a participation policy including revised consent and reimbursement procedures to value and safeguard participants contributions.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Financial review (continued)

Although we have had good success in grant funding, trustees recognise that the financial operating environment remains challenging - with many charitable trusts understandably shifting their funding priorities to address the cost -of-living crisis. Notwithstanding, it is heartening to observe the growing awareness among funders of how an enforceable right to a healthy environment underpins the realisation of all human rights and can be a tool to address environmental and health inequalities.

#### Looking ahead to 2024/5 and beyond

At the time of finalising this report in August 2024, we are waiting, with some consternation, on what the forthcoming Programme for Government will hold in terms of meeting the Government's previous commitment to incorporate the right to a healthy environment in a Scottish Human Rights Bill. Despite good progress during the reporting period, the changes in First Ministers and their rhetoric, along with the decision to remove their legal requirement to reduce emissions by 75% by 2030, indicates that we can take nothing for granted and must maintain the pressure to have enforceable rights with teeth.

The systemic failures in environmental governance reported to Environmental Standards Scotland, the voices for justice blogs from the Environmental Justice Network, and the evidence from over 250 enquiries to our Advice Service, clearly illustrate the barriers to access to justice and how the current system is broken. As reported above, Scotland only has until 1 October 2024 to meet the Aarhus Convention's access to justice requirements, and it is unacceptable that progress thus far will result in non-compliance, at a time when Scotland seeks to be an international leader in human rights and the rule of law.

On a positive note, we are more confident than ever on the need to grow Scotland's only free legal advice service on environmental law. Following the promotion of Ben Christman to full-time Principal Solicitor/ Legal Director in February, we are pressing ahead to establish our own law firm. The funding challenge is considerable, but this is the only way to become Scotland's only law centre for environmental rights to strengthen democratic accountability and hold public bodies and polluters to account.

ERCS has demonstrated its unique contribution and potential, but there is still much to do to advance environmental justice in Scotland and tackle the triple planetary crisis of climate breakdown, biodiversity loss and increasing pollution of our air, land and water. At times it feels as if we optimistically march two steps forward before suddenly falling three steps back. But we remain committed and excited by the new alliances we have formed and networks we have joined with organisations and people across Scotland to connect the dots between social, environmental and climate justice.

Building on our strong foundation, ERCS will continue to work with our supporters to achieve better outcomes and justice for people and the environment, striving for a Scotland where every person's right to a healthy environment is respected, protected and fulfilled.

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### TRUSTEES' REPORT

#### Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 9 October 2024 and signed on its behalf by:



Lloyd Austin  
Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS**

I report on the financial statements for the period ended 31 March 2024 set out on pages 18 to 27.

### **Respective responsibilities of trustees and independent examiner**

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

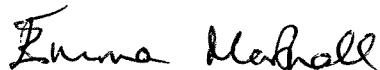
### **Basis of independent examiner's statement**

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

### **Independent examiner's statement**

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

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



**Emma Marshall, CA**  
Independent Examiner  
MHA  
Chartered Accountants  
6 St Colme Street  
Edinburgh  
EH3 6AD

9 October 2024

**ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted £	Restricted £	Year ended 31 Mar 24 £	Year ended to 31 Mar 23 £
<b>Income from:</b>					
Donations and legacies	2	2,138	-	2,138	1,625
Charitable activities	3	283,043	52,813	335,856	234,042
Other trading income	4	500	-	500	-
Investment income	5	555	-	555	216
<b>Total income</b>		<b>286,236</b>	<b>52,813</b>	<b>339,049</b>	<b>235,883</b>
<b>Expenditure on:</b>					
Charitable activities	6	199,711	54,872	254,583	187,679
<b>Total expenditure</b>		<b>199,711</b>	<b>54,872</b>	<b>254,583</b>	<b>187,679</b>
<b>Net income/(expenditure) before transfers between funds</b>		<b>86,525</b>	<b>(2,059)</b>	<b>84,466</b>	<b>48,204</b>
<b>Transfers between funds</b>		<b>(764)</b>	<b>764</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>85,761</b>	<b>(1,295)</b>	<b>84,466</b>	<b>48,204</b>
<b>Reconciliation of funds:</b>					
Funds brought forward		179,714	1,295	181,009	132,805
Funds carried forward	12	265,475	-	265,475	181,009

All income and expenditure is derived from continuing operations.

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	8	2,563	1,382
Investments	9	80,050	-
		82,613	1,382
<b>Current assets</b>			
Debtors	10	16,582	15,550
Cash at bank and in hand		178,113	169,883
		194,695	185,433
<b>Creditors: amounts falling due within one year</b>	11	(11,833)	(5,806)
<b>Net current assets</b>		182,862	179,627
<b>Net assets</b>	13	265,475	181,009
<b>Funds</b>			
Unrestricted funds	12,13	265,475	179,714
Restricted funds	12,13	-	1,295
	12,13	265,475	181,009

The financial statements were approved and authorised for issue by the Trustees on 9 October 2024 and signed on their behalf by:

  
Lloyd Austin  
Chair

**ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND**

**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	14	90,056	43,348
<b>Cash flows from investing activities</b>			
Investment income		555	216
Purchase of fixed assets		(2,331)	(400)
<b>Net cash (used in) investing activities</b>		(1,776)	(184)
<b>Change in cash and cash equivalents in the year</b>	15	88,280	43,164
Cash and cash equivalents at the beginning of the year	15	169,883	126,719
<b>Cash and cash equivalents at the end of the year</b>	15	258,163	169,883
<b>Cash comprises:</b>			
Cash within fixed term deposits		80,050	-
Cash at bank and in hand		178,113	169,883
		258,163	169,883

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below.

##### (a) Basis of accounting

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Environmental Rights Centre for Scotland meets the definition of a public benefit entity under FRS 102.

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

##### (b) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the impact of the current economic environment on the financial position and future performance of the charity. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

##### (c) Income

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

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

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

## ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies (continued)

##### (d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its grant making activities. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are allocated between governance costs and other support costs. Governance costs include these costs associated with meeting the constitutional and statutory requirements of the charity and include the statutory audit fees and costs linked to strategic management of the charity. Other support costs relate to the administrative costs of running the charity.

##### (e) Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised at cost and depreciated over their useful economic lives at the following rates:

Computer equipment	- 33% straight line
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##### (f) Investments

Investments comprise fixed term deposits with a maturity in excess of 91 days.

##### (g) Debtors

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

##### (h) Cash at bank and in hand

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

##### (i) Creditors and provisions

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

Creditors and provisions are normally recognised at their settlement amount due.

##### (j) Financial instruments

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

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2024

**(5) Fund accounting**

Unrestricted funds are those funds that can be used in accordance with the objectives of the charity at the discretion of trustees.

Restricted funds are funds subject to specific conditions imposed by the donors.

		Unrestricted		Unrestricted	
		2024	£	2023	£
<b>2</b>	<b>Donations and legacies</b>				
	Donations		<u>2,138</u>		<u>1,625</u>
<b>3</b>	<b>Income from charitable activities</b>	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
	Joseph Rowntree Charitable Trust	60,000	-	60,000	65,500
	Esme Fairbairn Foundation	70,000	-	70,000	48,000
	Equality and Human Rights Fund	-	52,813	52,813	51,782
	Baring Foundation	23,043	-	23,043	23,760
	Polden Puckham Foundation	70,000	-	70,000	15,000
	William Grant Foundation	35,000	-	35,000	30,000
	Corra Foundation	25,000	-	25,000	-
		<u>283,043</u>	<u>52,813</u>	<u>335,856</u>	<u>234,042</u>

Income from charitable activities is £335,856 (2023: £234,042), comprising £283,043 (2023: £182,260) of unrestricted income and £52,813 (2023: £51,782) of restricted income.

		Unrestricted		Unrestricted	
		2024	£	2023	£
<b>4</b>	<b>Other trading income</b>				
	Consultancy		<u>500</u>		<u>-</u>
<b>5</b>	<b>Investment income</b>	Unrestricted 2024 £	Unrestricted 2023 £		
	Bank interest		<u>555</u>		<u>216</u>

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2024

6	Charitable expenditure	Unrestricted	Restricted	Total	Total
		2024	2024	2024	2023
		£	£	£	£
	Wages and salaries (note 7)	163,250	54,290	217,540	156,989
	Other staff costs	3,427	-	3,427	1,527
	Professional fees	7,350	-	7,350	10,730
	Subscriptions	2,024	-	2,024	1,647
	Repairs and maintenance	-	-	-	50
	Travel & subsistence	10,447	67	10,514	2,667
	Office & IT	3,027	88	3,115	4,896
	Advertising	4,878	-	4,878	3,731
	Depreciation	723	427	1,150	1,192
	Insurance	1,087	-	1,087	984
	Loss on disposal of fixed assets	-	-	-	86
	Governance – audit fee	3,498	-	3,498	3,180
		<u>199,711</u>	<u>54,872</u>	<u>254,583</u>	<u>187,679</u>

Expenditure on charitable activities is £254,583 (2023: £187,679), comprising £199,711 (2023: £129,261) of unrestricted expenditure and £54,872 (2023: £58,418) of restricted expenditure.

7	Staff costs and numbers	Total	Total
		2024	2023
		£	£
	Gross wages	190,179	138,560
	Employers' national insurance	12,416	7,782
	Pensions	14,945	10,647
		<u>217,540</u>	<u>156,989</u>
		2024	2023
		No.	No.
	Average employee numbers	<u>7</u>	<u>6</u>

No employee received emoluments greater than £60,000 in the year.

The total amount of employee benefits received by key management personnel is £55,444 (2023: £45,373). The key management personnel are considered to be the trustees and chief officer.

One trustee (2023:1) received reimbursement of expenses totalling £76 (2023: £11) relating to travel expenses during the year.

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2024

8 Tangible fixed assets		Computer Equipment
		£
<b>Cost</b>		
At 1 April 2023		3,649
Additions		2,331
Disposals		-
At 31 March 2024		<u>5,980</u>
<b>Depreciation</b>		
At 1 April 2023		2,267
Depreciation charge		1,150
On disposals		-
At 31 March 2024		<u>3,417</u>
<b>Net book value</b>		
At 31 March 2024		<u>2,563</u>
At 31 March 2023		<u>1,382</u>
9 Investments	2024	2023
	£	£
Fixed term deposits	<u>80,050</u>	-
10 Debtors	2024	2023
	£	£
Trade debtors	350	-
Prepayments	1,232	550
Grants receivable	<u>15,000</u>	<u>15,000</u>
	<u>16,582</u>	<u>15,550</u>
11 Creditors	2024	2023
	£	£
Trade creditors	6	1,180
Accruals	3,498	3,180
Other creditors	<u>8,329</u>	<u>1,446</u>
	<u>11,833</u>	<u>5,806</u>

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2024

**12 Movement in funds**

	At 1 April £	Income £	Expenditure £	Transfers £	At 31 March £
<b>2023/24</b>					
Unrestricted	179,714	286,236	(199,711)	(764)	265,475
Restricted	1,295	52,813	(54,872)	764	-
<b>Total</b>	<b>181,009</b>	<b>339,049</b>	<b>(254,583)</b>	<b>-</b>	<b>265,475</b>
<b>2022/23</b>					
Unrestricted	124,874	184,101	(129,261)	-	179,714
Restricted	7,931	51,782	(58,418)	-	1,295
<b>Total</b>	<b>132,805</b>	<b>235,883</b>	<b>(187,679)</b>	<b>-</b>	<b>181,009</b>

A transfer has been made from general funds to restricted funds in 2023/24 to meet the deficit arising on the EHR Fund.

**Restricted funds**

The charity has one restricted fund in relation to funding from the Equality and Human Rights (EHR) Fund for a three-year project to advance the human right to a healthy environment for equality groups through engagement, education and advice.

**13 Analysis of net assets between funds**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Fixed assets	2,563	-	2,563
Net current assets	262,912	-	262,912
<b>Total funds 2024</b>	<b>265,475</b>	<b>-</b>	<b>265,475</b>
	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Fixed assets	1,382	-	1,382
Net current assets	178,332	1,295	179,627
<b>Total funds 2023</b>	<b>179,714</b>	<b>1,295</b>	<b>181,009</b>

**ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**YEAR ENDED 31 MARCH 2024**

**14 Reconciliation of net movements in funds to cashflows from operating activities**

	2024	2023
	£	£
Net income	84,466	48,204
Depreciation	1,150	1,192
(Increase)/decrease in debtors	(1,032)	(5,336)
(Decrease)/increase in creditors	6,027	(582)
Loss on disposal	-	86
Investment income	(555)	(216)
	<hr/>	<hr/>
	90,056	43,348

<b>15 Analysis of net funds</b>	At 1 April	Cashflow	Non-cash	At 31 March
	2023			2024
	£	£	£	£
Cash at bank and in hand	169,883	88,280	(80,050)	178,113
Fixed term deposits	-	-	80,050	80,050
Net funds	<hr/>	<hr/>	<hr/>	<hr/>
	169,883	88,280	-	258,163

**16 Related party transactions**

No related party transactions noted during the year.