CHARITY NO: SC050257

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Environmental Rights Centre for Scotland
Registered Office and Operational Address:	Thorn House 5 Rose Street Edinburgh EH2 2PR
Charity Registration Number:	SC050257
Trustees	Mr Lloyd Warren Austin (Chair) Dr Deborah Long (Vice-chair) Ms Julie Christie (Treasurer) Mr Aedán Ian James Smith Mr Thomas Matthew Ballantine Dr James Kinninmonth Jarvie Dr Phillipa Scott Prof Kevin Dunion Mr Jamie Whittle (Appointed 08.10.2025) Mrs Grainne McGinn (Appointed 08.10.2025) Prof James Campbell Gemmell (Retired 08.10.2025) Ms Juliet Susan Harris (Retired 08.10.2025) Ms Clare Elizabeth Symonds (Retired 08.10.2025)
Independent Examiners:	Wbg Services LLP 168 Bath Street Glasgow G2 4TP
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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and 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.

The legal and administrative information on page one forms part of this report.

CHAIR'S FOREWORD

I am delighted, as Chair, to present this sixth annual report from the trustees.

This report demonstrates ERCS's continuing growth and development. We are firmly established, widely recognised by key partners and audiences, and continue to deliver important outputs in all four of our work areas.

Our rights awareness 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, our sewage campaigns this year have demonstrated the extent of public concern over water pollution and the disposal of sewage sludge. These concerns are exacerbated by the challenges of dealing with, and getting responses, from the relevant public authorities.

Our sound financial position enabled us to formally launch ERCS Legal Ltd - the only law firm in Scotland which carries out legally-aided work and provides free legal representation in environmental cases where our clients are ineligible for legal aid. By representing marginalised individuals and communities, we can now provide a credible threat of litigation to improve accountability and enforcement of legal rights.

Meanwhile, our advocacy work continues to press for the reforms that are needed to secure environmental rights for everyone. We must hope that the new Scottish Government fulfils its promise to legislate for a statutory Human Right to a Healthy Environment, and that there is substantive progress towards Aarhus compliance.

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 term, is healthy because of this tremendous support – and I reiterate our thanks to all our funders. However, we are conscious that, long term, we need to earn the continuation of this support as well as develop new and sustainable forms of income. Our new funding strategy and appeal for donations are beginning to bear fruit – but it is an area that will require further attention.

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. I would especially like to thank trustees who retired in the past year: Campbell Gemmell, Juliet Harris and Clare Symonds, all of whom made invaluable contributions.

CHAIR'S FOREWORD (continued)

Given the vital importance of healthy and properly accounted for finances to a growing and successful organisation, I would particularly like to acknowledge the specialist work of our Treasurer, Julie Christie. This year, we also welcomed Kevin Dunion, as an elected Trustee, along with Jamie Whittle and Grainne McGinn; their varied and extensive experience in many environmental and rights-related roles will add to our collective strength.

Looking forward, as we report on another successful year, we are planning for the future – with a new strategy and with ERCS Legal Ltd up and running. We also continue to welcome new members and associates to support our work, with positive feedback and increasing participation in events. Thank you to all our members, associates and funders for their support.

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

Lloyd Austin

ERCS Chair

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.

ERCS established ERCS Legal Ltd as a law firm, registered with Companies House on 14 January 2025, as a private company limited by guarantee without share capital (SC834081) with a sole director. The law firm received its Certificate of Recognition of Incorporation from the Law Society of Scotland on 10 September 2025 to practice. ERCS provides the governance, salaries and operating costs for the law firm to undertake advice, assistance and legal representation on environmental and related planning law. There is a service level agreement between ERCS and ERCS Legal Ltd setting out the relationship between the two entities which will be reviewed annually.

Governance

ERCS has a two-tier Constitution with free membership. Membership recruitment started in April 2021 to any person aged 16 or over who agrees with our vision and charitable purposes, which are reflected in our mission and values. At the 2024 AGM, our Constitution was amended to restrict membership to residents of Scotland as they are impacted by Scotland's legal and governance decisions, and to ensure we maintain a focus on environmental problems in Scotland.

In line with the Constitution, all members are contacted every two years to confirm re-registration of their membership. Re-registration was carried out during March 2026 and resulted in 20 non-renewals.

At 31 March 2026, ERCS had 224 members, increased from 188 in the previous year.

We are hugely grateful for the support of all our members and especially to the members of the Environmental Justice Network.

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

"I believe in the importance of a healthy environment for everyone, and the importance of this for health, wellbeing, the economy and to cope with climate change…and have seen the professional and impactful work that has been done by the organisation."

"I am involved with a recently formed, informal group created in response to two separate but adjacent commercial forestry proposals in our locality where environmental impact assessments are not being required despite there being several rare species."

"I am a first year law student and want to become aware of the resources, skills and tools that I, and other young, aspiring, lawyers need to learn to ensure our present and future environmental rights are protected."

Governance (continued)

"I am involved in environmental issues at work, and through my trades union championing environmental issues in the workplace and influencing the development and implementation of environmental policies."

"I am shocked at the environmental damage being caused by the council allowing planning permission without taking into account local residents thoughts on what is best for our area. Allowing wilful destruction of wildlife habitat, closing of core paths, and quarrying."

"I strongly support ERCS work to use law as a tool to improve decision-makers' compliance with the laws designed to recover the health of our environment and empowering people to assert legal rights and protections."

"I believe that environmental justice is inseparable from social justice…I have spent the last several years working alongside local residents to tackle fuel poverty, food insecurity, waste, and access to green space in ways that restore dignity and build community power. Through this work, I have seen how structural inequalities leave certain communities disproportionately exposed to pollution, poor air quality, climate vulnerability, and the impacts of neglectful planning."

We also have members who are Associates, offering their expertise to inform the development of ERCS's work areas and augment the skills base and reach of our trustees. Thanks to Mark Lazarowicz and Professor Colin Reid in supporting the development of our Law Service and acting as the 'critical friend'; Ann Coleman for her tireless work as an environmental defender and Dr Elaine Webster's expertise in Human Rights Law; Professor Campbell Gemmell, Juliet Harris and Clare Symonds, our first trustees and continued advisors; and a warm welcome to Amy Fairbairn to support and inform our communications strategy.

In addition to membership, ERCS welcomes UK-wide and international supporters who are strongly encouraged to subscribe to ERCS's mailing list and participate in our open events and calls to action.

ERCS's roots: our supporters infographic describes how our members and supporters contribute to our vision.

Recruitment, induction and training of trustees

The maximum number of charity trustees is 12 who are not remunerated: 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. At 31 March 2026, ERCS had 10 trustees, with a third from communities of interest (disability) or place who have used our legal advice. Three trustees, Professor Campbell Gemmell, Juliet Harris and Clare Symonds, retired at the 2025 AGM and we were delighted to welcome Professor Kevin Dunion (previously co-opted), Grainne McGinn and Jamie Whittle as newly elected trustees, leaving two places for co-option to support ERCS's strategic development. Short biographies of all trustees are on our website.

Recruitment, induction and training of trustees (continued)

A trustees' induction pack was provided to all new 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. All trustees must declare any interests and agree to a code of conduct annually. Training for trustees is largely informal through briefing sessions with the Chief Officer or peer learning 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 contributed to the Board's three subcommittees: operations, advocacy and law service development; and other ad hoc meetings on strategic matters.

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 team

During this reporting period, the ERCS staff team had 10 staff members (9 full time equivalents 'FTE').

The Chief Officer has monthly team meetings and regular support and supervision with the staff team: with the Principal Solicitor line managing the Solicitor and Assistant Legal Officer; and the Finance & Operations Manager line managing the Administration Officers.

The ERCS staff as at 31 March 2026 were:

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

Charitable purposes and mission

Our Constitution 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.

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:

- **Rights awareness and outreach**
- **Legal advice and representation**
- **Strategic / public interest litigation**
- **Advocacy in policy and law reform**.

Mission statement and values (continued)

We cover 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 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.

Achievements and performance 1 April 2025 to 31 March 2026

Business and organisational development

We are a constantly evolving organisation and proud of what we have achieved in our first six years. Our Equity, Diversity and Inclusion Commitment sets out our aims in how we deliver our work and support our workforce, trustees and volunteers.

The Board and staff met last year to reflect on our previous 2023-2026 strategy, the key milestones we have achieved and to consider new opportunities. Our new Strategy 2026 - 2029 was finalised in May 2026 with revised strategic aims that this report will cover:

- Our rights awareness and outreach increase understanding of environmental rights and how to exercise them.
- Our legal advice enables action on holding public authorities and polluters to account and increases access to justice.
- Our litigation enforces environmental laws and strengthens the rule of law.
- Our advocacy reduces barriers to access to justice and improves environmental laws.

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

Resources

During this reporting period, our website received 25,253 visits and 51,040 unique pageviews, up 24% and 19% respectively from the previous year, with 2,596 unique downloads.

We now have over 1,380 subscribers to our mailing list and are building followers on our LinkedIn (@700) and Instagram (@ 400) accounts after leaving X/Twitter in 2024.

Our resources library is well received and our bi monthly newsletter also receives good engagement with a 50-60% open rate (the MailChimp benchmark is 45%).

Resources (continued)

New resources included:

- 5 Recorded webinars on Learning from international Environmental Human Rights Defenders (unrecorded), Lunchtime 101: Air Pollution, Fossil Free Law campaign skillshare, The Lobbying (Scotland) Act 2016 – How to enforce it and does it need to be strengthened?, Defending environmental democracy (283 attendees and 356 views in total).

- 3 Rights awareness workshops on Disability-inclusive climate emergency planning, Refugees and asylum seekers' lived experiences of access to greenspace, Everyone's Environment.

- 3 Voices for Justice blogs on Restore Nature's legal challenge to protect Todrig from Sitka spruce plantations, Defending Cullaloe Forest, Bathing waters designation – murkier than ever.

- 2 FAQs on Action guide: Overcoming overconsumption, Pollution from sewer overflows (10 unique downloads).

- 9 Guides on the right to protest, environmental impact assessments for forestry projects, environmental impact assessments for agricultural, land drainage and irrigation projects, Tree Preservation Orders, greenwashing, environmental impact assessments for planning applications, lobbying in Scotland, planning enforcement, accessing environmental information (209 unique downloads).

Rights awareness and outreach

Since January 2022 and funded by the Scottish Government's Equality and Human Rights Fund, our Rights Officer has led our work on rights awareness and outreach with three areas of focus. The first is to build links with key organisations who are led by or represent racialised and marginalised groups. Second, to increase awareness in these organisations about environmental rights and how to integrate this into their own work. Third, to provide direct support to equality groups and community groups in areas of highest disadvantage to facilitate equitable participation in environmental decision-making. This includes working with the Poverty Alliance, Scottish Refugee Council, CEMVO, MECOPP Gypsy/Traveller Carers' Project and Disabled People's Organisations.

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 and address the range of environmental hazards the Gypsy/Traveller Community face on their static sites across Scotland. To date, we have worked with residents across five sites situated in South Lanarkshire, Highland and Argyll & Bute local authorities. Residents' feedback is that there has been improved communication and accountability from local authority officers to address poor site conditions and play amenities for families, although this remains piecemeal. A report on our collaboration and recommendations will be published this year.

Environmental Justice Network (EJN)

The Environmental Justice Network (EJN) has a core group of fifteen. Membership is open to current or previous clients of ERCS's advice service, rights awareness work and/or people who are involved in a local environmental campaign in Scotland.

The agreed remit is to offer peer support, share knowledge and experience from current campaigns, inform ERCS's work on policy and law reform, and consider actions to raise awareness of the barriers to environmental justice. In 2025, meetings moved from online every two months to hybrid meetings quarterly. This allows us to have additional 'action-orientated' activities in between to focus on the network's campaigns.

EJN members River Almond Action Group and SOSLeith were instrumental in developing our Clean up Scotland's sewage campaign launched in November; and Jo Hirst and Doreen Goldie in working on our joint briefing with the environmental charity Fidra, calling for a moratorium on sewage sludge spreading. Both campaigns have had good media coverage and were the focus of our communications promoting the Big Give Earth Raise funding appeal in April.

Along with our Voices for Justice blogs, the EJN have 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.

Research collaborations

Everyone's Environment

ERCS was commissioned by NPC's Everyone's Environment project to co-produce recommendations for making environmental policy more inclusive and responsive to the needs of Black, Asian and Minority Ethnic people, Disabled people, young people and older people. We carried out reviews which informed a set of recommendations in the five policy areas of access to quality green and blues spaces; access to accessible, affordable and clean transport; fair access to renewables; high quality housing; and accessible green jobs and skills. Endorsed by 12 organisations, these were sent to the First Minister and Scottish Party leaders calling on them to embed a human rights-based approach in all environmental policy. The Scottish Government's response, received in May, repeated their commitment to a future Scottish Human Rights Bill, including the right to a healthy environment. We hope our policy reviews can be used by our partners to amplify the voices and needs of marginalised groups.

Disability-inclusive climate policy – Sensing Climate

We are now in year three of a five-year research project hosted by Exeter University/Sensing Climate project, and in collaboration with Inclusion Scotland and Glasgow Disability Alliance, to foreground disability rights under three work streams: rights; experiences and adaptive responses to climate change; and informing change.

To work alongside this, we are working with Inclusion Scotland on how to improve the inclusion of Disabled people in climate emergency planning.

We completed a literature review of current gaps in policy, informed by a hybrid workshop with Disabled people held in November. A roundtable event with relevant stakeholders to seek actions based on the review's recommendations will be held in June, and we hope will inform the Scottish Government's commitment in the Disability Equality Plan to improve the emergency planning system.

Our legal advice enables action on holding public authorities and polluters to account and increases access to justice

Launched in June 2021, our free legal advice service is Scotland's only legal hub for environmental justice and has now received over 700 enquiries, with 194 during this reporting period. This snapshot of the first 500 enquiries, up to June 2025, illustrates the geographical range and nature of enquiries with a fifth coming from the most deprived areas of Scotland. The evidence from these enquiries underscores the failures in enforcing environmental laws, and we are now able to identify trends and challenge systemic failures on local and national scales.

We realised we needed to do more, which is why we launched our own law firm in December 2025 to also provide free legal representation to protect the environment and our right to live in a healthy environment. Our law firm, ERCS Legal Ltd, is the only law firm in Scotland which carries out legally-aided work and provides free legal representation in environmental cases where our clients are ineligible for legal aid. By representing marginalised individuals and communities, we can provide a credible threat of litigation to improve accountability and enforcement of legal rights.

The service provides free legal advice to people regarding their rights to access information from public authorities, participate in decision-making (particularly in the planning system) and access to justice. Enquiries have included concerns about data centres (see our press release with APRS), freeports, litter, electricity infrastructure, sewage sludge, tree protection orders, forestry developments, marine licencing, and environmental impact assessment screening opinions and reports.

The feedback received demonstrates increased awareness of and confidence in exercising environmental rights: most notably in challenging local authority planning decisions; and having the legal information to hold public authorities to account on pollution.

> *"Without ERCS' advice we would not have the confidence to challenge our local authority on legal points."*
>
> *"[The solicitor] was very helpful and available, within the timescales of our case."*

Our legal advice enables action on holding public authorities and polluters to account and increases access to justice (continued)

> *"I'm very happy with the service. Everything was clear, supportive, and helpful, and I feel much more confident about my environmental rights. Thank you!"*
>
> *"Extremely comprehensive consideration of our problem and clear explanation of how what our options were."*
>
> *"I was very grateful for your help when no one was listening."*
>
> *"The advice I have received has been excellent. It allowed me to gradually develop and pursue a strategy in corresponding with the various public bodies."*
>
> *"[The solicitor] could not have been more helpful. He was extremely effective & quickly got to the heart of the matter & wasted no time in supporting our group through a tricky matter of inappropriate use of a public greenspace."*
>
> *"We needed very professional advice and support to go down the judicial review route and this was given by ERCS."*

Environmental Standards Scotland (ESS) was established in 2021 to ensure Scotland has high environmental standards and to address systemic failures in governance. We have now submitted 19 representations, with three representations ongoing: the Scottish Government's non-compliance with the Aarhus Convention's access to justice requirements; the government's non-compliance with the Sewerage (Scotland) Act; and non-enforcement of the ban on engine idling. In addition, we have submitted two representations on behalf of clients, both of which were submitted in 2024 and are ongoing. In September 2024, we published an evaluation of our representations identifying concerning trends in ESS's timeliness, transparency, accountability and effectiveness. We continue to provide evidence and feedback to encourage improved experiences for affected communities and environmental outcomes.

Our litigation enforces environmental laws and strengthens the rule of law

Our formal complaint to the Aarhus Convention Compliance Committee about the Scottish Civil Justice Council's (SCJC) failure to publicly consult on its review of Protective Expenses Orders was accepted in June 2025. In their response to the complaint in April, the UK government dispute having breached Article 8 of the Convention. The Committee will now decide how to progress the complaint but, given resource constraints and their large caseload, there may be a long delay.

Nonetheless, our action had the desired positive impact with the SCJC, in January, finally proposing new and desirable changes to Protective Expenses Orders which signal a major step forward in reforming legal expenses.

In the forthcoming year, our law service will have the ability to undertake legal representation and build our reputation for public interest litigation.

Our advocacy reduces barriers to access to justice and improves environmental laws

ERCS Advocacy Manifesto

Last year we worked on our Advocacy Manifesto and two-page summary to influence the Scottish Parliament elections in May 2026. Our advocacy asks were incorporated into the manifesto proposals of Wellbeing Alliance Scotland, Peoples Health Movement Scotland, Stop Climate Chaos Scotland, and Human Rights Consortium Scotland and our analysis of the political parties' manifestos summarises where we had an impact and will guide how we engage in this parliamentary session.

An enforceable right to a healthy environment

ERCS has continued to forcefully make the case for the right to a healthy environment to be incorporated into Scots law, despite challenging political conditions. Although dropped from the Programme for Government, we ensured the right remained an integral part of the political agenda for rights realisation by being the only eNGO represented on the government's Human Rights Oversight Body and Capability Building Working Group, and through ongoing engagement with the Civil Society Working Group on Incorporation, Human Rights Consortium Scotland and wider environmental/civil society networks.

Last July, the Scottish Government's Human Rights Bill team published a Discussion Paper setting out their proposals for the Bill if elected in May. While this reaffirms the commitment to include the six features of the substantive element of the right to a healthy environment, the duty to comply has been replaced with a weaker procedural duty and there is considerable confusion on how the procedural element of the right will be incorporated. Our work now is to provide clarity on how to operationalise the right to a healthy environment in Scots law – drawing on the growing work internationally on incorporation. For example, the publication of General Comment no. 27 on economic, social and cultural rights and the environmental dimensions of sustainable development adds further impetus to incorporating the right and we contributed to a joint blog with Just Fair outlining the implications of this.

We continue joint work with human rights NGOs and legal academics to advance recognition of the right at an international level. Together with Friends of the Earth, E&WNI and Wildlife and Countryside Link, we coordinated a joint letter to the Parliamentary Assembly of the Council of Europe delegates and UK Ministers seeking their support for an Additional Protocol to the European Convention on Human Rights recognising the right to a healthy environment. Disappointingly, little progress has been made but we now have observer status to the Council of Europe's Steering Committee on the Environment, of which the UK is a member.

Access to Justice obligations under the Aarhus Convention

In April last year, the Net Zero, Energy and Transport (NZET) and the Equalities, Human Rights and Civil Justice Committees jointly hosted a debate in the Scottish Parliament on the Aarhus Convention and access to environmental justice. In advance of the debate, we circulated a briefing with proposed questions for Scottish Ministers and an updated scorecard showing Scotland's ongoing lack of progress. It was reassuring to see how evidence we previously submitted to the committees on environmental governance, legal aid and court costs was cited by both committee conveners, and our work was acknowledged by MSPs from all parties.

In October, the Aarhus Convention Compliance Committee (ACCC) published its report on the UK's progress in implementing the recommendations of Decision VII/8s and concluded that the UK remains non-compliant with the Convention's access to justice requirements.

However, since then, there has been encouraging developments following the Scottish Civil Justice Council's (SCJC) public consultation on extending the availability of Protective Expenses Orders (PEOs). As mentioned in our litigation section above, we welcome the SCJC's proposals and will respond to their consultation due in June.

Nevertheless, we maintain that the PEO regime with its 'loser pays rule' should be replaced with qualified one-way costs shifting, and we still need to increase access to legal aid as outlined in our briefing and manifesto recommendations.

A dedicated Scottish Environment Court

The Crofting and Scottish Land Court Bill was introduced last June and we worked with Ariane Burgess MSP to lodge amendments to give the new Scottish Land Court an extended jurisdiction to cover environmental laws. The Bill passed into law in March and, while our original amendments were not accepted, there is a commitment from Scottish Ministers to review the environmental jurisdiction of the court by 2029. This certainly doesn't go far enough, and we will continue to advocate for establishing an independent expert working group in this new parliamentary session and scope the opportunity to introduce a Member's Bill for a dedicated Scottish Environment Court.

Ecocide

ERCS co-chaired Monica Lennon MSP's Expert Advisory Group on her Member's Ecocide (Scotland) Bill, which was published in May. Our evidence to the NZET Committee focused on how the Bill had weaker provisions on liability and penalties than expected and we sought to strengthen these by working with committee members to draft amendments. Disappointingly, the Bill fell with the dissolution of parliament at Stage 2, but the new parliament does offer opportunity to revisit the general principles as outlined in our review of the process.

Clean Up Scotland's Sewage campaign

Our Clean Up Scotland's Sewage campaign was launched in November with River Almond Action Group and SOSLeith community partners, followed by a week of action around the World Water Day in March, with excellent coverage by The Herald and The National. Our petition (signed by nearly 60 organisations and 1,000 individuals) to have our recommendations included in Scottish parties' manifestos was successful with all but the Conservatives and Reform not mentioning sewage.

This gives us a strong platform to work from in this parliamentary session, and our next step is to form a steering group of community partners and eNGOs to advocate for a Clean Water Bill and to meet EU standards for surface water quality and wastewater treatment.

Engine Idling

Our work on engine idling continues with a growing coalition of councillors, trade union reps, environment and public health professionals. In June last year, we received a response to our joint letter to Scottish Ministers on the non-enforcement of engine idling law. The government declined to increase the level of Fixed Penalty Notices but indicated they would revisit the 2003 Guidance to local authorities on how they interpret and enforce the ban on idling.

Our letter received good media attention, and we await Environmental Standards Scotland investigation. ERCS also supported Asthma + Lung UK's petition calling for the adoption of updated WHO air quality standards, and submitted evidence to the NZET Committee connecting this with the need for robust enforcement of the engine idling ban.

Fossil Free Law campaign

Last year, we launched a new Fossil Free Law campaign, supporting law students from Scottish universities to challenge the acceptability of law firms working on behalf of the fossil fuel industry and support climate conscious lawyering.

It has been really motivating to work with such enthusiastic and knowledgeable students and, in February, we hosted a student gathering in Glasgow with twenty students participating in workshops on campaigns skills, campus organising and strategy. We now have a steering group with representatives from Edinburgh, Glasgow, Aberdeen, and Strathclyde universities and over eighty students on our mailing list.

The key objective is to encourage the Law Society of Scotland to follow the Law Society of England & Wales in supporting solicitors to decline to advise on matters that are incompatible with the Paris Agreement limits.

Parliamentary event

A highlight in the year was welcoming over 80 people to our second parliamentary event, 'Securing Environmental Justice in Scotland' on 13 November, sponsored by Sarah Boyack MSP, Scottish Labour's Shadow Cabinet Secretary for Net Zero, Energy and Just Transition. It was lovely to meet some clients from our Advice Service as well as partner organisations. We were honoured to be joined by Astrid Puentes Riaño, the UN Special Rapporteur on the human right to a clean, healthy and sustainable environment, who spoke about her new report and emphasised the importance of having legal recognition of the right – reminding us that 164 out of 193 UN nations have already done so.

Celebrations and communications

A highlight in the year was ERCS turning five years old in July. We were grateful to Sarah Boyack MSP for submitting a parliament motion to congratulate us and wish "ERCS continued success in its work to advance environmental rights and accountability in Scotland". We celebrated with 74 friends and colleagues at our party in September, where we also launched our law service. Speakers included Professor Elisa Morgera, the UN Special Rapporteur on Climate Change and Human Rights, and presentations from members of our Environmental Justice Network on sewage pollution and sewage sludge spreading on agricultural land.

We circulated 10 press releases with 33 articles covering our work across Scottish and national media outlets including The Scotsman, The Herald, The National, The Canary, Scottish Sun, STV, GB News, Daily Record, Morning Star, The Ferret, ENDS Report and Scottish Legal News.

Briefings, reports and consultation responses

As well as quarterly e-newsletters, we produced the following briefings, reports and consultation responses to raise awareness of existing rights and further our advocacy objectives. We are now recognised as a key player in securing environmental rights in Scotland and our work has been welcomed by civil society stakeholders from across environmental, legal and rights organisations, as well as MSPs and civil servants.

- Briefing: The risks of sewage sludge spreading on agricultural land and the need to re-evaluate, March 2026.
- Briefing: Crofting and Scottish Land Court Bill – Stage 2 debate, Feb 2026.
- Briefing: Pollution from sewer overflows, Jan 2026.
- Briefing: Summary of ERCS Advocacy Manifesto asks, Dec 2025.
- Consultation: Extending the availability of Protective Expenses Orders, Nov 2025.
- Consultation: Freedom of Information Reform (Scotland) Bill call for views, Oct 2025.
- Report: Advocacy Manifesto: Securing environmental rights in Scotland, Sept 2025.
- Consultation: Ecocide (Scotland) Bill call for views, Sept 2025.
- Briefing: Reforming legal aid to deliver environmental justice, July 2025.
- Consultation: Crofting and Scottish Land Court Bill call for views, July 2025.
- Report: Everyone's Environment: Making environmental policy inclusive in Scotland, April 2025.
- Briefing: The Aarhus Convention and access to environmental justice – debate briefing, April 2025.
- Consultation: Legal aid inquiry, April 2025.

Financial review

Trustees consider the financial position to be satisfactory. The charity closed the year with a deficit of £28,201 (2025: surplus of £72,721).

The Board had approved a deficit budget for this financial period to draw on some reserves, while still maintaining enough to cover three month's salary costs, rent for new office premises and a budget to set up our law firm. In April 2025, we also introduced salary incremental scale which was greatly appreciated by the staff team and maintains all salaries among the top-end of our peers in the specialist environmental advocacy and legal sectors.

Principal funding sources

Total income for this period 2025/26 was £439,062 (2025: £440,205).

Grants accounted for the majority of our income at £425,017 (2024: £427,719) with individual donations at £3,704, other trading activities (commissioned work) at £4,458 and £5,883 coming from bank interest.

Joseph Rowntree Charitable Trust (core costs)	£23,750
Esmée Fairbairn Foundation (core costs)	£77,175
Polden-Puckham Charitable Foundation (advocacy)	£70,000
Equality and Human Rights Fund (equalities work)	£52,813
Energy Transition Fund (Fossil free law)	£47,692
Baring Foundation (legal hub)	£50,000
William Grant Foundation (core costs)	£38,587
Corra Foundation - Independent Human Rights Fund (core costs and project)	£65,000
Other trading activities (commissioned work)	£4,458
Bank interest	£5,883
Individual donations (core costs)	£3,704

During this reporting period, we were delighted to have a new grant awarded from the Jospeh Rowntree Charitable Trust of £105,000 over three years, another year extension from both the Equality and Human Rights Fund and Energy Transition Fund, as well as an additional £40,000 from the Corra Foundation - Independent Human Rights Fund to support our work with Environmental Human Rights Defenders.

Principal funding sources (continued)

We were fortunate to still have a number of grants which cover multiple years: Esmée Fairbairn Foundation (ending 2028); Joseph Rowntree Charitable Trust (ending 2025); Polden Puckham Charitable Foundation (ending 2026); Baring Foundation (ending 2027); William Grant Foundation (ending 2026); Corra Foundation – Independent Human Rights Fund (ending 2026). These grants have enabled the organisation to grow, consolidate our four work areas and establish the law firm. However, many of these have, or are going to, come to an end.

The priority for the forthcoming financial year is to secure renewals of grants where we can and to apply to new charitable trusts. We have a fundraising strategy to achieve this which is reviewed by the Board every six months. This includes how we are to diversify income with a mixed portfolio of Trusts grants, more proactive engagement with members and supporters for individual donations and legacies, as well as legal aid income with the law firm.

Our donations from individuals more than doubled in this reporting period (2025: £1,527), and in April 2026, we participated in the Big Give Earth Raise funding appeal to support our Clean Up Scotland's Sewage Campaign which raised £5,000 of individual donations - match funded to £10,000. 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.

Reserves policy

This is the fourth year that ERCS was able to maintain free reserves to cover three month's salary costs (£102,000) which is held separately with the Charity Bank's Ethical Fixed Term Account at 4.51% gross AER due to mature on 30 July 2026.

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.

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.

As at 31 March 2026, ERCS had total reserves of £309,995 (2025: £338,196), all of which were unrestricted. The level of ringfenced unrestricted reserves was £112,000 to cover three months' salary costs (£102,000) plus £10,000 to cover six month's office rental costs.

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 and compliance with the Law Society of Scotland.
- 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 including our three going concern tests, revised in May 2025 and considered at each Trustees Board Meeting:

- There is confirmed available cash for ERCS to meet all its commitments for the next six months.
- There is a robust and credible budget which shows that ERCS is able to break even or better for the following six months.
- There are sufficient reserves to cover the forecast three months' operating costs.

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 with increased funding and because ERCS's governance and operational processes are now embedded to achieve a degree of organisational resilience. This successful appointment of our second solicitor and the implementation of a salary incremental scale has also supported 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 we have spent considerable effort to have robust governance and financial systems for ERCS Legal Ltd to comply with the requirements of the Law Society of Scotland.

Our participation policy, developed last year, ensures that we safeguard, value and compensate appropriately the expertise of participants' lived experience in participating and shaping our advocacy, in-person and online events.

Looking ahead to 2026/27 and beyond

At the time of finalising this report in July 2026, ERCS has just published its Strategy 2026 – 2029 and is reaching out to the new MSPs, Parliament Committees and Ministers to introduce our work and advocacy objectives.

The publication last July of the Scottish Government's discussion paper on the Human Rights Bill and subsequent correspondence with the First Minister, does suggest a renewed commitment to a Scottish Human Rights Bill, but the past couple of years reiterates how we can take nothing for granted and must maintain the pressure to have an enforceable right to a healthy environment with teeth, if Scotland seeks to be an international leader in human rights and the rule of law.

The systemic failures in environmental governance reported to Environmental Standards Scotland, the Environmental Justice Network, and the evidence from over 700 enquiries, clearly illustrate the barriers to access to justice and how the current system is broken. With the launch of ERCS Legal Ltd, we are Scotland's only law service for environmental rights to strengthen democratic accountability and the rule of law.

We hope this report has evidenced how ERCS has increased the capacity and opportunity of people to access environmental justice and accountability at neighbourhood, local authority and national levels; as well as our advocacy to reduce the barriers to access to justice. A recurrent tension is how we navigate relationships with decision-makers in using 'the carrot and stick', speaking truth to power but also enabling decision-makers by providing the solutions through our diligent research and work.

We are continuously encouraged to use our 'convening power' and are proud of the trusted relationships we have built in our community, legal, academic and NGO networks. This has enabled us to bring supporters together for the Clean Up Scotland's Sewage campaign launched last year, as well as collaborating to enforce the ban on engine idling and starting a new campaign to call on a moratorium on sewage sludge spreading on agricultural land.

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. The biggest challenge is how to respond to the increasing demand for our services and the corresponding fundraising burden.

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.

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Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:

Signed by:

Julie Christie

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Name: Julie Christie

Date: 6 October 2026

Docusign Envelope ID: 44AC0329-02FF-872F-816C-960D99717991

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 24 to 34.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 accounts 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

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 respects 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, and
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
      have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Jenna Fair

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Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 6 October 2026

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2026

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	*Unrestricted Funds 2025 £*	*Restricted Funds 2025 £*	*Total Funds 2025 £*
Income and endowments from:							
Donations and legacies	**4**	3,704	-	**3,704**	*1,527*	-	***1,527***
Charitable activities	**5**	234,512	190,505	**425,017**	*271,456*	*156,263*	***427,719***
Other trading income	**6**	4,458	-	**4,458**	*7,300*	-	***7,300***
Investments	**7**	5,883	-	**5,883**	*3,659*	-	***3,659***
Total Income		248,557	190,505	**439,062**	*283,942*	*156,263*	***440,205***
Expenditure on:							
Charitable activities	**8**	276,758	190,505	**467,263**	*211,221*	*156,263*	***367,484***
Total Expenditure		276,758	190,505	**467,263**	*211,221*	*156,263*	***367,484***
Net (expenditure)/income		(28,201)	-	**(28,201)**	*72,721*	-	***72,721***
Transfers between funds		-	-	**-**	*-*	-	***-***
Net movement in funds		(28,201)	-	**(28,201)**	*72,721*	-	***72,721***
Funds reconciliation							
Total funds brought forward	**17**	338,196	-	**338,196**	*265,475*	-	***265,475***
Total funds carried forward	**17**	309,995	-	**309,995**	*338,196*	-	***338,196***

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2026

	Note	Total Funds 2026 £	Total Funds 2025 £
***Fixed assets*:**			
Tangible assets	**13**	1,643	1,082
Investments	**14**	112,000	90,000
Total Fixed Assets		113,643	91,082
Current assets:			
Debtors	**15**	636	21,786
Cash at bank and in hand		204,958	233,043
Total Current Assets		205,594	254,829
***Liabilities*:**			
Creditors falling due within one year	**16**	(9,242)	(7,715)
Net current assets		196,352	247,114
Net assets		309,995	338,196
The funds of the charity:			
Unrestricted funds	**17**	309,995	338,196
Total charity funds		309,995	338,196

Approved by the trustees and signed on their behalf by:

Signed by:

Julie Christie

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Name: Julie Christie

Date: 6 October 2026

ENVIRONMENTAL RIGHTS CENTRE FOR SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) **Funds structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 17.

(c) **Income recognition**
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.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1. Accounting Policies (continued)

(c) **Income recognition (continued)**
Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

(d) **Expenditure recognition**
Liabilities are recognised as expenditure as soon as 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 the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note I below.

(e) **Allocation of Governance costs**
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination.

Governance costs have been apportioned to the cost of charitable activities.

(f) **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	3 years straight line

(g) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) **Cash at bank and in hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short 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 the 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 after allowing for any trade discounts 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 their settlement value.

1. Accounting Policies (continued)

(k) **Employee Benefits**
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits

(l) **Pensions**
Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 10. The costs of the defined contribution scheme are included within costs of charitable activities.

(m) **Judgements and key sources of estimation uncertainty**
In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

Estimate	Basis of estimation
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

(n) **Taxation**
The association is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

The charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. No trustee expenses were reimbursed in the year (2025: one trustee was reimbursed £77). No expenses were waived by trustees during the year (2025: £nil). Five trustees donated a total of £530 during the year (2025: two trustees donated a total of £220).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2025: none).

To provide affordable legal services in environmental matters, ERCS has established ERCS Legal Ltd to operate a law practice unit. ERCS Legal Ltd is professionally independent from ERCS.

4. Income from donations and legacies

	2026	2025
	£	£
Donations	3,704	1,527
	3,704	1,527

5. Income from Charitable activities

	2026	2025
	£	£
Grants	425,017	427,719
	425,017	427,719

6. Other trading income

	2026	2025
	£	£
Consultancy	4,458	7,300
	4,458	7,300

7. Investment income

	2026	2025
	£	£
Bank interest	5,883	3,659
	5,883	3,659

8. Expenditure on charitable activities

	2026 Total £	2025 Total £
Wages and salaries	390,900	312,997
Other staff costs	8,418	4,511
Professional fees	10,481	4,830
Subscriptions	3,100	2,594
Travel & subsistence	1,949	2,617
Office & IT	32,836	13,816
Advertising	96	606
Materials	3,248	5,011
Events	6,820	15,249
Insurance	5,716	1,409
Depreciation	555	850
Governance costs (note 9)	3,144	2,994
	467,263	367,484

9. Allocation of governance costs

Governance costs:	2026 £	2025 £
Independent examiner's remuneration	3,144	2,994
	3,144	2,994

10. Analysis of staff costs and remuneration of key management personnel

	2026 £	2025 £
Gross wages	332,806	269,925
Employers national insurance	31,689	21,556
Pension	26,405	21,516
	390,900	312,997

	2026 £	2025 £
Key management personnel remuneration	59,610	57,712

The charity made £26,405 of contributions to employee's personal pension schemes (2025: £21,516). For more information about the pension contributions refer to note 1(l).

No employees had employee benefits in excess of £60,000 (2025: £Nil).

	2026 No.	2025 No.
The average number of persons, by headcount, employed by the charity during the year was:	11	9

11. Net income/(expenditure) for the year

This is stated after charging:	2026 £	2025 £
Independent examiner's remuneration	3,144	2,994
Depreciation	555	850

12. Government grants

Environmental Rights Centre for Scotland received £52,813 (2025: £52,813) from the Scottish Government during the year towards advancing the Human Rights to a Healthy Environment for Equality Groups. The funding was fully spent in the year.

13. Tangible fixed assets

	Computer Equipment £	Total £
Cost		
Balance at 1 April 2025	5,027	5,027
Additions	1,116	1,116
Disposals	-	-
As at 31 March 2026	6,143	6,143
Depreciation		
Balance at 1 April 2025	3,945	3,945
Charge for year	555	555
On disposals	-	-
As at 31 March 2026	4,500	4,500
Net book value		
As at 31 March 2026	1,643	1,643
As at 31 March 2025	1,082	1,082

14. Movement in fixed asset listed investments

	2026 £	2025 £
Fixed term deposits	112,000	90,000
	112,000	90,000

15. Debtors

	2026 £	2025 £
Trade debtors	558	3,714
Other debtors	78	18,072
	636	21,786

16. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	-	216
Other creditors	9,242	7,499
	9,242	7,715

17. Analysis of charitable funds

2025 Analysis of Fund movements	Funds b/fwd £	Income £	Expenditure £	Gain/(Loss) on investment £	Transfers £	Funds c/fwd £
Unrestricted funds						
General funds	265,475	283,942	(211,221)	-	-	338,196
Total unrestricted funds	265,475	283,942	(211,221)	-	-	338,196
Restricted funds						
Baring Foundation	-	50,000	(50,000)	-	-	-
Energy Transition Fund	-	50,150	(50,150)	-	-	-
Scottish Government	-	52,813	(52,813)	-	-	-
William Grant Foundation	-	3,300	(3,300)	-	-	-
Total restricted funds	-	156,263	(156,263)	-	-	-
TOTAL FUNDS	265,475	440,205	(367,484)	-	-	338,196

2026 Analysis of Fund movements	Funds b/fwd £	Income £	Expenditure £	Gain/(Loss) on investment £	Transfers £	Funds c/fwd £
Unrestricted funds						
General funds	338,196	248,557	(276,758)	-	-	309,995
Total unrestricted funds	338,196	248,557	(276,758)	-	-	309,995
Restricted funds						
Baring Foundation	-	50,000	(50,000)	-	-	-
Corra Foundation	-	40,000	(40,000)	-	-	-
Energy Transition Fund	-	47,692	(47,692)	-	-	-
Scottish Government	-	52,813	(52,813)	-	-	-
Total restricted funds	-	190,505	(190,505)	-	-	-
TOTAL FUNDS	338,196	439,062	(467,263)	-	-	309,995

17. Analysis of charitable funds (continued)

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) Restricted funds for 2026 were held for the following purposes:

Baring Foundation – Funding to register and operate as a law centre on environmental and related planning law, and to grow its Environmental Justice Network.

Corra Foundation - Funding to support work with Human Rights Defenders (HRDs). £35,000 for general work with HRDs and £5,000 for ERCS's strategic advocacy on HRDs in Scotland.

Energy Transition Fund - Funding towards the Energy Transition Fund project.

Scottish Government – Funding to advance the right to a healthy environment through engagement, rights awareness, education and free legal advice.

Restricted funds for 2025 were held for the following purposes:

Baring Foundation – Funding to register and operate as a law centre on environmental and related planning law, and to grow its Environmental Justice Network.

Energy Transition Fund – Funding towards the Energy Transition Fund project.

Scottish Government – Funding towards advancing the Human Right to a Healthy Environment for Equality Groups.

William Grant Foundation – Funding to support the costs of the lived experience workshop.

18. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible assets	1,082	-	1,082
Investments	90,000	-	90,000
Debtors	21,786	-	21,786
Bank & Cash	233,043	-	233,043
Current liabilities	(7,715)	-	(7,715)
	338,196	-	338,196

	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Tangible assets	1,643	-	1,643
Investments	112,000	-	112,000
Debtors	636	-	636
Bank & Cash	204,958	-	204,958
Current liabilities	(9,242)	-	(9,242)
	309,995	-	309,995