

NatureScot Annual Report and Accounts

NàdarAlba Aithisg Bhliadhnail agus Cunntasan

2021/22



NatureScot
NàdarAlba

Scotland's Nature Agency
Buidheann Nàdair na h-Alba

'S e NàdarAlba an t-ainm obrachaidh aig Dualchas Nàdair na h-Alba.
Bu chòir gabhail ri gach iomradh air NàdarAlba mar iomradh air Dualchas Nàdair na h-Alba ann an seadh laghail.



Brù-dhearg (*Erithacus rubecula*) ann
an gàrradh sneachdach.

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Aithisg Dèanadais



Tearmann Nàdair Nàiseanta
Beinn Eige

Facal-toisich

Tha sinn uile air buannachd nàdair fhaicinn, a' toirt sòlas dhuinn rè lèir-sgaoileadh Covid-19. 'S cinnteach gu bheil an ceangal againn ri nàdar air neartachadh tron ùine seo. Nuair a chuir sinn romhainn ann an 2018 gun dèanadh sinn ceangal eadar daoine 's nàdar, chan fhaiceadh sinn aig an àm cho fìor chudromach 's a bhiodh an rùn sin aig a' cheann thall.

Mar a thionndaidheas sinn dhan ath-ìre den mhisean againn, tha cùis-èiginn eile mu ar coinneamh, tè a th' air a bhith againn greis agus ris am feum sinn dèiligeadh ann an cabhag ma tha sinn a' dol a shoirbheachadh ann an Alba.

'S e tha dhith ach dòigh gu tur ùr air nàdar a dhìon 's a leigheas 's airson spèis a chur air ann an Alba. A dh'aindeoin nan oidhirpean 's an deagh rùn a bh' aig mòran, tha Alba air nàdar fhàiligidh. Tha an dàta ga dhearbhadh. Tha am Plana Corporra ùr againn airson nam bliadhnaichean 2022-26 - Nàdar beairteach dhuinn uile - a' cur an cèill misean NàdarAlba airson aghaidh a chur air seo.

Gu simplidh, tha nàdar ann an cruaidh-chàs ann an Alba. Còmhla ri cùis-èiginn na gnàth-shìde, tha sinn a' sùileachadh oidhirp nàiseanta airson nàdar a shàbhaladh air chor 's gun seas sinn ris na thig thugainn san àm ri teachd 's gum bi comas againn soirbheachadh. Nì sinn seo le obair com-pàirteachais air feadh na h-Alba airson na th' againn a dhìon 's stad a chur air a' chrionadh uabhasach an cois bith-iomadachd na h-Alba. Cuiridh sin air an t-slighe sinn gu ath-shlànachadh, agus bith-iomadachd ath-ùrachadh ro 2045. Cruthaichidh sinn na cumhachan cearta ann an Alba airson ath-bheòthachadh nàdair 's a h-uile duine a' toirt barrachd spèis dha.

Mar sin dheth 's misean sònraichte a th' ann dhuinn tasgadh ann an nàdar a thoirt am meud, an dà chuid san roinn phoblaich 's phrìobhaidich. Mur an tig an tasgadh sin gu buil agus gum fàillig sinn air nàdar a dhìon 's a leigheas ann an dòigh bhrìoghmhor sam bith, tha sinn den bheachd nach ruig An Ro-innleachd Nàiseanta air Cruth-atharrachadh Eaconomach aig Riaghaltas na h-Alba air a' phrìomh amas aige air eaconomaidh soirbheis a libhrigeadh.

Tha an aithisg bhliadhnail seo do 2021/22 na fianais air mar a tha a h-uile duine aig NàdarAlba ag obair air na h-amasan fad-ùineach seo. 'S fhiach iomradh a thoirt air dà thachartas sònraichte. Anns an t-Sultain 2021 dhearbhaich Riaghaltas na h-Alba am Prògram Riaghaltais aige. Bha seo na thoradh air Aonta Taigh Bhòid. Tha an t-Aonta air spionnadh a chur ann am poileasaidh poblach airson a dhol am bad cùis-èiginn nàdair. Tha e air dùilean a thogail gun luathraich an t-astar aig an cuirear an aghaidh call bith-iomadachd. 'S e prìomhachas NàdarAlba a th' ann ceumannan poileasaidh a' Phrògram Riaghaltais a thoirt gu buil.

Bha Co-labhairt nam Partaidhean 26 (COP26) na cothrom mòr do dh'Alba a cuid ceannais air dèiligeadh ri cùis-èiginn na gnàth-shìde a thaisbeanadh. Chuir NàdarAlba cuideam air ceangal a nochdadh eadar cùisean-èiginn na gnàth-shìde 's nàdair ann an inntinnean muinntir na h-Alba. An cois seo bha sinn a' neartachadh cho cudromach 's a tha fuasglaidhean nàdarra mu choinneamh cothromachadh carboin. Thug fuasglaidhean leithid an obair againn air ath-bheòthachadh mòintich deagh spionnadh dha chòmhruidhean aig a' chruinneachadh ann an Glaschu.

Tha sinn air ar cuid ghnìomhan a choileanadh gu math tro 2021/22 is sinn fhathast a' dèanamh adhartas air prìomhachas a' Phlana Corporra againn a dh'aindeoin dùbhlannan Covid-19. Chaidh seo a choileanadh tro dhealas, dìorras agus eòlas nan co-obraichean againn air feadh na buidhe. 'S iad a' mhaoin as cudromaiche againn agus tha sinn nan taing airson freagairt air na dòighean-obrach ùra againn a thàinig a-steach ri linn an lèir-sgaoilidh.

Tha leantainneach eadar an t-seann Phlana Corporra agus am fear a tha sinn a' toirt gu buil an-dràsta. Tro ar cuid ceannardais 's cumhachd tha sinn a' strì gus nàdar na h-Alba a leigheas 's a leasachadh agus gun toir daoine spèis dha. Tha an obair againn a' neartachadh a' phrionnsabail shoilleir gu bheil atharrachadh na gnàth-shìde 's call bith-iomadachd nan dà chùis-èiginn a tha ceangailte gu dlùth ri chèile, agus gu bheil sinn fhin nar pàirt de nàdar. Ma chùmas sinn uile gu dlùth ris na prionnsabalan seo bithear an dùil 's an dòchas gun tig nàdar beairteach dhuinn uile.



Mike Cantlay,
Cathraiche



Francesca Osowska,
Àrd-oifigear

Àrd-shealladh Dèanadais

Mu dheidhinn NàdarAlba

Tha NàdarAlba na bhuidheann phoblach neo-roinneil a tha cunntachail do Mhinistearan na h-Alba agus Pàrlamaid na h-Alba. 'S e ar n-obair reachdail:

- Glèidheadh agus neartachadh nàdair agus na h-àrainneachd;
- Brosnachadh tuigse air agus adhbharachadh tlachd à nàdar agus an àrainneachd;
- Solarachadh comhairle air cleachdadh is stiùireadh seasmhach nàdair agus na h-àrainneachd;
- Cur ri glèidhteachas agus stiùireadh seasmhach nam fiadh ann an Alba.

Bidh sinn ag obair ann an com-pàirteachas, tro cho-obrachadh, co-rèiteachadh agus co-aontachadh, leis a h-uile ùidh iomchaidh ann an Alba, le buidhnean is daoine poblach, priobhaideach is saor-thoileach. Bidh sinn a' co-roinn nan dleastanasan obrach againn, a' co-roinn dèanamh cho-dhùnaidhean gu ìre ionadail, agus a' leigeil leis a' bhuidhinn againn a bhith so-ruigsinneach, tuigseach agus freagarrach do dh'fheuman is suidheachaidhean ionadail. Tha sinn ag obair gu fosgailte agus gu cunntachail anns a h-uile rud anns a bheil sinn an sàs.

Tha na luachan buidhne againn a' leigeil leinn ar cuid amasan a choileanadh agus a' cur an cèill ciamar a tha sinn ag obair leis na co-obraichean agus com-pàirtichean againn:

- Bidh sinn a' conaltradh gu soilleir agus gu h-onorach;
- Bidh sinn ag èisteachd ri agus a' cur luach ann am beachdan dhaoine eile agus bidh sinn a' dèiligeadh leis a h-uile duine gu modhail;
- Bidh sinn ag iarraidh air daoine an dicheall a dhèanamh;
- Bidh sinn a' coileanadh na bhios sinn a' gealltainn;
- Bidh sinn dèanadach agus deònach atharrachadh;
- Bidh sinn ag obair còmhla is ag ionnsachadh bho chàch a chèile.

Tha ar n-Aithisg Bhliadhnail airson 2021/22 ga taisbeanadh ann an trì pàirtean:

- An **Aithisg Dèanadais** - anns a bheil sealladh farsaing 's geàrr-chunntas agus an uair sin sgrùdadh anns am faighear barrachd fiosrachaidh. Tha an aithisg a' cur an cèill ar prìomh amasan, ro-innleachdan agus prìomh chunnartan agus geàrr-chunntas air dèanadas tron bhliadhna;
- An **Aithisg Cunntalachd** - a' gabhail a-steach prìomh aithrisean agus aithisgean a tha a' cur an cèill mar a choileanas NàdarAlba feumalachdan cunntalachd agus gèilleadh do dheagh riaghlachas corporra;
- Na **Prìomh Aithrisean Ionmhais** - a' gabhail a-steach nan Cunnartasan Bliadhnail airson 2021/22.

Ar Ro-innleachd

Tha ar Plana Corporra 2018-22 'A' Ceangal Dhaoine agus Nàdar' a' cur an cèill ceithir builean a chuidicheas ri dùthaich nas uaine, nas fhallaine 's nas beairtiche a chruthachadh do mhuintir na h-Alba:

- Tha barrachd dhaoine air feadh na h-Alba a' faighinn tlachd is buannachd à nàdar;
- Slàinte agus seasmhachd nàdar na h-Alba gan toirt am feabhas;
- Barrachd ga mhaoineachadh ann an calpa nàdarra na h-Alba is a liubhairt airson soirbheachas is slàinte a thoirt am feabhas;
- Tha sinn air na dòighean-obrach againn atharrachadh gu tur.

Tha structar-eagrachais NàdarAlba stèidhichte air na ceithir builean seo airson na h-aithisg-sa.

Tha na builean seo a' cumail taic ri libhrigeadh an dà phrìomhachais ro-innleachdail a chìthear ann anns a' Phlana Ghnìomhachais againn do 2021/22, *Bliadhna a Ceithir A' Ceangal Dhaoine agus Nàdar*. Is iad:

A' Neartachadh Bith-iomadachd

'S e cunnart eadar-nàiseanta thar iomadh ginealach a th' ann an call bith-iomadachd do shlàinte mhic-an-duine agus slàinte na cruinne. Tha dìth ceangail le nàdar agus an dòigh nach eil spèis ga toirt dha nàdar an lùib cho-dhùnaidhean air cùl a' ghàbhaidh seo. Tha sinn a' freagairt ris na prìomh adhbharan an lùib call bith-iomadachd nar cuid obrach – atharrachadh dòighean cleachdaidh na talmhainn is na mara, atharrachadh na gnàth-shìde, a' gabhail dubh-bhrath air fàs-bheartan, gnèithean ionnsaigheach neo-dhùthchasach agus truailleadh.

Air Cheann Fhuasglaidhean Nàdarra mu choinneamh Atharrachadh na Gnàth-shìde

Tha atharrachadh na gnàth-shìde agus bith-iomadachd ceangailte gu dlùth ri chèile – tha atharrachadh na gnàth-shìde air aon de na prìomh adhbharan air cùl call bith-iomadachd, cho math ris na builean eile a leithid atharrachadh phàtranan sìde na cruinne agus sìde nas anabarrach na cois a leithid thuiltean a bharrachd. Bidh sinne air cheann is sinn a' cur air adhart cruth-atharrachadh an cois cleachdadh na talmhainn is na mara. Tha sinn air dòighean a leasachadh airson talamh mòintich, choilltean, talamh-feòir, bhoglaichean, ùirean, carbon gorm agus bun-structar uaine airson carbon a ghlacadh, airson freagairt ri atharrachadh na gnàth-shìde agus airson staid nàdair a neartachadh. Taobh a-staigh na buidhne, tha sinn air na sgaoilidhean carboin againn a lùghdachadh is sinn a' cur romhainn gun cuir sinn ri coileanadh cothromachadh carboin ro 2045.

Tha ar ro-innleachd a' tighinn a rèir Frèam Dèanadais Nàiseanta (NPF) Riaghaltas na h-Alba a chaidh ùrachadh ann an 2018. Bithear a' measadh adhartas air coileanadh Frèam Dèanadais Nàiseanta le 81 comharran nàiseanta. Bha aon toradh nàiseanta deug gan comharrachadh airson a chuid amasan a choileanadh. Tha sinn an sàs le bhith a' cur taic dhìreach gu còig de na toraidhean (gan sònrachadh gu h-ìosal) agus sinn a' cur ris a' chòrr dhuibh gu neo-dhìreach:



Ar Cuid Dèanadais

Tha aithisg bhliadhnail 's cunntasan NàdarAlba do 2021/22 a' toirt geàrr-chunntas air ar cuid dèanadais anns a' bhliadhna mu dheireadh den phlana chorporra againn do 2018 gu 2022 "A' Ceangal Dhaoine agus Nàdar". Ann an 2021/22 bha sùil gheàrr againn air gnìomhan a thilleadh call bith-iomadachd 's a leudaicheadh cleachdadh fhuasglaidhean nàdarra tro ath-bheòthachadh mòintich agus riaghladh na tìre 's na mara, cho-dhùnaidhean a chuireadh prìomhachas air dòighean-obrach calpa nàdarra, luathachadh a' ghluasaid againn fhìn gu cothromachadh carboin, seilbheachd ann an sgìlean stèidhichte air nàdar, agus brosnachadh cothrom air 's tlachd ann an nàdar airson ar cuid sunnd.

Bha lèir-sgaoileadh Covid-19 fhathast a' toirt buaidh mhòr ann an 2021/22. Thog sinn air ar cuid obrach bho 2020/21 's chùim sinn oirnn a' freagairt gu luath air na prìomh raoitean obrach sna planaichean 90-latha againn. Chuimsich am prògram leasachadh buidhne againn air dòighean-obrach ùra airson buidheann a tha nas sùbailte 's nas seasmhaich. Aig an aon àm, leasaich sinn am Plana Corporra ùr againn do 2022-26 ann an com-pàirteachas ri luchd-ùidhe taobh a-staigh 's taobh a-muigh na buidhne. Chuir an teicneòlas fiosrachaidh leasaichte againn an comas dhuinn seo uile a dhèanamh gu digiteach.

Ann an 2021/22 libhrig sinn maoineachadh a bharrachd am measg raon de sgìrean, eadar bun-structar bailteil airson càileachd, meud is so-ruigsinneachd bun-structar uaine a th' air a dheagh riaghladh a leasachadh ann an cuid de na sgìrean as easbhaidhich ann an Alba, dhan Mhaoin Leigheas Nàdair a tha a' leigheas fiadh-bheatha 's àrainnean air tìr 's aig muir. Mheudaich prògram Peatland ACTION a chuid taice, a' cuimseachadh leasachaidhean air slàinte eag-eòlach nam mòinteach air feadh na h-Alba a rèir ar targaidean nàiseanta air atharrachadh na gnàth-shìde. Thog a' mhaoin Àitichean Nas Fheàrr air a' mhaoin Slànachaidh Uaine a bh' againn roimhe airson taic a chumail ris a' cheangal leantainneach eadar daoine 's nàdar air feadh coimhearsnachdan na h-Alba. Chuidich i sàr àrainnean do dhaoine a dhol an sàs ann an nàdar air an stairsich aca fhèin no nas fhaide air falbh.

Tha sinn air geàrr-chunntas a thoirt air ar cuid adhartais mu choinneamh nan 10 prìomhachasan againn sa Phlana Ghnìomhachais 2021/22. Aig deireadh na bliadhna bha gach prìomhachas a rèir a' chlàir-ama no coileanta. Tha na prìomhachasan seo air an sgaradh eadar ceithir Builean agus tha barrachd fiosrachaidh air ar cuid dèanadais an cois gach prìomhachais (agus na slatan-tomhais a tha co-cheangailte riutha) anns an **Sgrùdadh Dèanadais** den aithisg.

Prìomh Fhiosrachadh is Fhigearan do 2021/22



Tabhartas cuimsichte de £29.8m fo Sgeama Àiteachais-Àrainneachd & na Gnàth-shìde agus Sgeamaichean airson Cothroman-inntrigidh Poblach A Leudachadh. Tha na sgeamaichean seo a' brosnachadh cleachdaidhean riaghladh fearainn a bhios a' dìon 's a' leasachadh nàdair 's bith-iomadachd agus a bhios a' cuideachadh le staranan ùra 's leasaichte don phoball.



Air cheann leasachadh 17.5 km de shlighean coiseachd is rothaireachd ùra. Mar phàirt de Lionra Coiseachd is Rothaireachd Nàiseanta broснаichidh na slighean ùra dòighean-siubhail gnìomhach aig a bheil buannachdan slàinte, cho math ri bhith a' freagairt ri atharrachadh na gnàth-shìde.



1,910 ceadan gan toirt seachad do 6 gnèithean 's àrainnean, fèidh, faoileagan 's falasgairean nam measg, airson cuideachadh ri gnèithean a tha gann is cugallach a dhìon, milleadh choilltean is àiteachais a chasg agus sàbhailteachd phobach a ghlèidheadh. Dhiùltadh no chuireadh às do 20 cead eile ann an 2021/22.



£2.6m a mhaoiniachadh a liubhairt gu soirbheachail airson suas ri 4,000ha de thalamh-mòine a leigheas tron phrògram Peatland ACTION airson cor nam boglaichean air feadh na h-Alba a leigheas is airson freagairt ri atharrachadh na gnàth-shìde.



Tron Phrògram Phileatach Nàiseanta air Calpa Nàdair ann an 2021/22 dh'obraich sinn còmhla ri buidheann de sheachd tuathanasan, 71 gnìomhachasan tuathanais gu lèir, agus chuir sinn £0.176m an seilbh stiùireadh do bhith-iomadachd 's atharrachadh na gnàth-shìde.



Thug a' Mhaoin Leigheas Nàdair còrr is £4.5m agus 58 pròiseactan gu buil airson fiadh-bheatha 's àrainnean air tìr 's aig muir air feadh na h-Alba a leigheas.



Libhrig sinn prìomh phàirtean den Fhrèam-obrach Leasachadh Buidhne againn a leudaicheas comasan ceannardais 's a chuireas ri sgioba-obrach a bhios nas seasmaich airson an t-àrd-amas againn do nàdar 's cruthan-tìre na h-Alba a thoirt gu buil.



Ann an 2021/22, chrìochnaich Ministearan na h-Alba lionra de Roinnean Dìon Sònraichte (SPA) na mara 's iad a' seòrsachadh Caolas Scapa agus Arcaibh a Tuath, stèidhichte air comhairle NàdarAlba. Tha meudachd de 529 cilemeatair ceàrnagach san dà SPA ùr agus bidh iad a' dìon eòin-imrich a tha tearc.



Chuireadh freagairt gu còrr is 528 iarrtasan planaigh agus thogadh 5 gearanan, a' cuideachadh ri dualchas nàdair na h-Alba a dhìon cho math ri bhith a' cur ri fàs seasmhach an eaconamaidh.



Chaidh prògram NàdarAlba airson cunntadh nam fiadh a chumail air feadh 390,275 Ha de mhonadh agus chaidh 44,847 fiadh a chlàradh. A thuilleadh air sin thug sinn mu 750 ceadan seachad airson buaidh nam fiadh a stiùireadh.



Thug Maoin Bun-structair Uaine ERDF taic luach £5.5m do 4 pròiseactan mòra a dh'fhosgail gu poblach ann an 2021/22. Mar thoradh air a' mhaoin bha làn-sheilbheachd de £17.5m anns na pròiseactan airson càileachd, meud 's so-ruigsinneachd bun-structar uaine a th' air a dheagh riaghladh a leasachadh ann an cuid de na sgìrean as easbhaidhich ann an Alba.



Thug Maoin nan Àitichean Nas Fheàrr £2.7m do 87 pròiseactan airson àireamh an luchd-tadhail a riaghladh agus a' bhuidheann air coimhearsnachdan ionadail 's an àrainneachd a lùghdachadh. Mhaoinich seo 127 maor-dùthcha a bharrachd, luchd-obrach ràitheil eile agus farsaingeachd de leasachaidhean ann am bun-structar luchd-tadhail.



£1.8m ga liubhairt tron treas chuibhreann de Mhaoin Dùbhlain Bith-iomadachd is maoineachadh a' dol gu 26 pròiseactan airson àrainnean a leigheas.

Buile 1: Tha barrachd dhaoine air feadh na h-Alba a' faighinn tlachd 's buannachd à nàdar

| Cor | Prìomhachas |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------|
| ✓ | Cuiridh NàdarAlba an coimeas gun aithnichear inbhe nàdair ann a bhith a' toirt cruth-atharrachadh air na h-àiteachan anns am fuirich daoine |
| ✓ | Bidh NàdarAlba a' brosnachadh 's a' cur taic ri cothroman air nàdar is tlachd a ghabhail às |

Buile 2: Slàinte 's seasmhachd nàdar na h-Alba gan toirt am feabhas

| Cor | Prìomhachas |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|
| ✓ | Cuiridh NàdarAlba airgead an seilbh ann an obair airson call bith-iomadachd a thilleadh agus co-stiùirichidh sinn Prògram Bith-iomadachd na h-Alba |
| ✓ | Cuiridh NàdarAlba taic ri cruth-atharrachadh ann an cleachdadh Fuasglaidhean Nàdarra do dh'atharrachadh na gnàth-shìde is duilgheadasan eile |

Clàr:

✓ Coileanta/a rèir a' chlàir-ama

✗ Cha do choileanadh adhartas mar a bha dùil ach gabhaidh ath-aiseag ann an 2022/23



Pàirc Coimhearsnachd Halfway

Buile 3: Barrachd ga mhaoineachadh ann an calpa nàdarra na h-Alba 's a liubhairt airson soirbheachas 's slàinte a thoirt am feabhas

| Cor | Prìomhachas |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| ✓ | Cuidichidh NàdarAlba le cleachdadh an fhearainn is na mara atharrachadh gu tur airson 's gun cuir e barrachd ri eaconamaidh soirbheadais an ama ri teachd |
| ✓ | Cuimsichidh NàdarAlba air dòighean / cunntasachd calpa nàdarra nuair a thathar a' dèanamh cho-dhùnaidhean |
| ✓ | Cuiridh NàdarAlba ri fàs 's eugsamhlachadh ionmhas uaine àrainneachdail |
| ✓ | Bidh NàdarAlba a' leasachadh airson beairteas nàdair san àm ri teachd, gu h-àraid ann an cosnadh òigridh |
| ✓ | Cuiridh NàdarAlba greasad air leigheas talamh-mòine tron Phrògram Peatland ACTION againn agus co-obrachadh ri càch |

Buile 4: Tha sinn air na dòighean-obrach againn atharrachadh gu tur

| Cor | Prìomhachas |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ✓ | Atharraichidh NàdarAlba mar bhuidheann airson 's gun seas sinn ri dùilean an ama ri teachd agus cuiridh sinn greasad air gluasad gu buidheann aig am bi sgaoilidhean carboin co-ionann ri neoni |

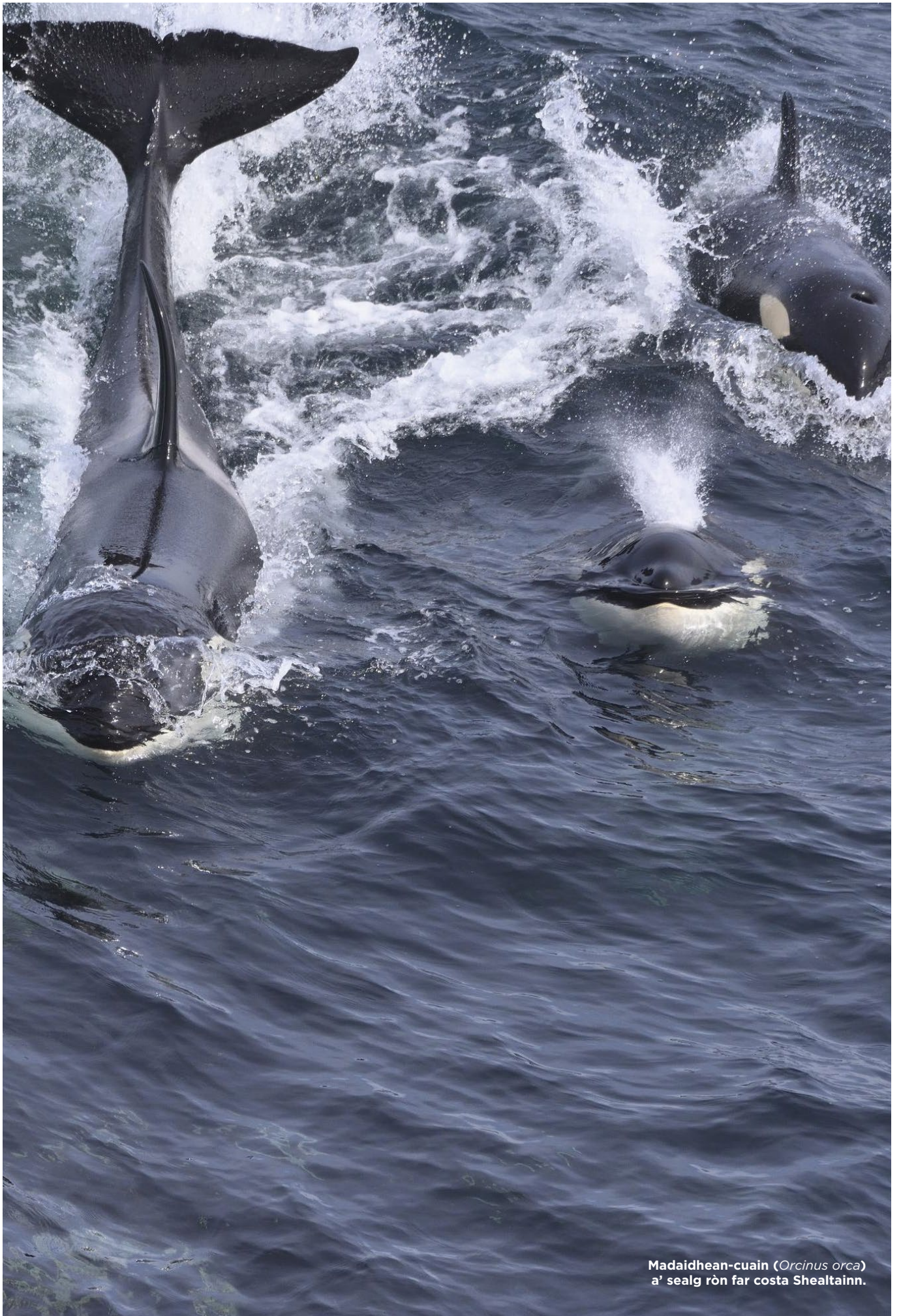
Clàr:

✓ Coileanta/a rèir a' chlàir-ama

✗ Cha do choileanadh adhartas mar a bha dùil ach gabhaidh ath-aiseag ann an 2022/23



Tachartas Bioblitz ann an Obar Dheathain. Clann 's an cuid teaghlaichean aig oir pàirce dirich anns a bheil allt ath-stiùirte agus measgachadh de dh'aitichean cluiche feadh an uillt, cuid dhiubh a tha gu math 'fiadhaich'.



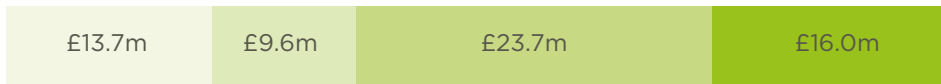
Madaidhean-cuain (*Orcinus orca*)
a' sealg ròn far costa Shealtainn.

Geàrr-chunntas Ionmhais

Cosgais Lom an aghaidh Bhuilean

Tha cosgaisean lom roinnte thar nan ceithir builean airson amasan a' phlana chorpóra againn a thoirt gu buil. Tha barrachd fios air na chaidh a chosg thar nan ceithir builean ri fhaicinn anns an fhiosrachadh roinnte (**brath ionmhasail nota 3**).

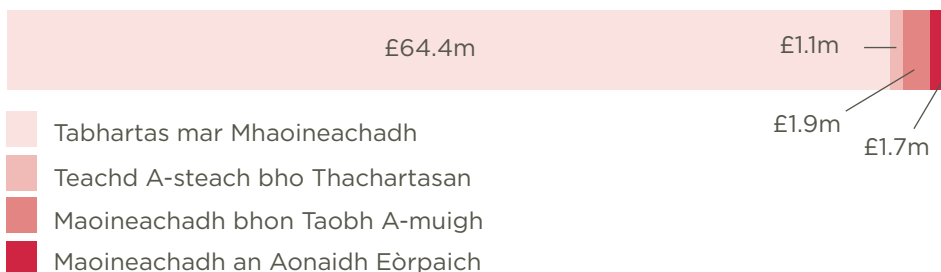
Cosgais an aghaidh Bhuilean



- Tha barrachd dhaoine a' faighinn tlachd & buannachd à nàdar
- Slàinte & seasmhachd nàdar na h-Alba gan toirt am feabhas
- Barrachd ga mhaoineachadh ann an calpa nàdarra na h-Alba airson soirbheas 's sunnd a thoirt am feabhas
- Tha sinn air na dòighean-obrach againn atharrachadh gu tur

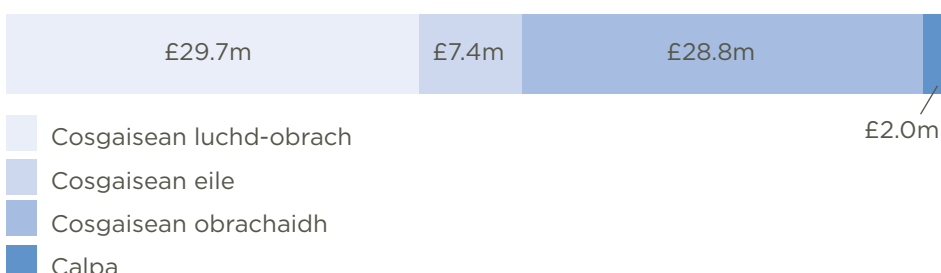
Teachd A-steach agus Ionmhas

Bidh NàdarAlba a' faighinn Tabhartas mar Chobhair bho Riaghaltas na h-Alba airson a' mhòr-chuid de ar cuid obrach a mhaoineachadh. Tha teachd a-steach bho thachartasan (**brath ionmhasail nota 6**), maoineachadh on taobh a-muigh (**brath ionmhasail nota 5, 8 agus 10**) agus maoineachadh an Aonaidh Eòrpaich (**brath ionmhasail nota 3**) a' toirt cothrom dhuinn pròiseactan co-obrachaidh a ghabhail os làimh is seirbheisean a cho-roinn. Tha fiosrachadh air fìor-iomlan an taca ris a' bhuidseat ga shealltainn ann an **Geàrr-chunntasan Ionmhais, Àrainneachd agus Sòisealta san aithisg air sgrùdadh dèanadais**.



Cosgaisean

Tha na cosgaisean luchd-obrach againn £29.7m (**brath ionmhasail nota 3**), 42% de bhuidseat Crìoch Cosgais Roinneil. Tha luchd-obrach NàdarAlba aig teis-meadhan ar n-obrach air fad, bitheadh e tro ghnìomhan dìreach no comhairleachadh 's a' cur taic ri buidhnean eile (**brath ionmhasail nota 9**). Tha cosgaisean obrachaidh (**brath ionmhasail nota 13**) a' riochdachadh raon cosgaisean an lùib ar n-amasan a choileanadh leithid tabhartasan, rannsachadh, stiùireadh Thèarmann Nàdair Nàiseanta agus aontaidhean stiùiridh. Tha na cosgaisean eile (**brath ionmhasail nota 12**) mar thoradh air cosgaisean obrachaidh na buidhne airson ar n-amasan a choileanadh.



Tha sinn a' dèiligeadh ri ar cuid chunnartan tro Chlàr Chunnartan Corporra. Tha seo a' dearbhadh gu bheil a' sgrùdadh nan cunnartan an cois a' chomais againn airson ar cuid obrach a libhrigeadh fad na bliadhna 's gan aithris gu cunbhalach don Sgioba Stiùiridh is don Bhòrd againn. Ann an 2021/22 bha seachd prìomh chunnartan againn a bha gam meas aig àrd-ìre no fìor àrd-ìre tron bhliadhna.

| Cunnart | Tuairisgeul |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bhìoras Coimpiutair | Tha cunnart ionnsaighean ann fhathast agus dh'fhaodadh uireasbhaidh dìona no dòigh-cleachdaidh shiostaman mì-iomchaidh a bhith air galar a chur air siostaman NàdarAlba, a' fàgail nach biodh siostaman agus dàta rim faotainn no gum biodh iad coirb 's duilgheadasan mòra obrachaidh ann. Tha an sgioba tèarainteachd sìobair againn air obrachadh gu gnìomhach air seo tron bhliadhna le pròtacalan tèarainteachd làidir agus togail mothachaidh am measg luchd-obrach. |
| Libhrigeadh Sgeama Atharrachadh Gnàth-shìde Àiteachais-Àrainneachd (AECS) fo Chòrdadh a thaobh Ìre na Seirbheis (SLA) le Riaghaltas na h-Alba | Le cuairt shlàn AECS san amharc ann an 2022/23 bha cunnart na b' àirde ann nach biodh goireasan gu leòr ann airson dèiligeadh ris an tuilleadh iarrtais 's ìre na seirbheis a choileanadh. Mar thoradh, tron bhliadhna ghleus sinn ar goireasan airson barrachd comais a thoirt dhuinn san ùine ghoirid a thaobh an tuilleadh iarrtais ris an robh sinn an dùil. |
| Targaid 's buidseat leigheas talamh-mòine | Ri linn saoghail obraich toinnte 's side chaochlaideach a' gheamhraidh a' toirt buaidh air a' cheann-latha, dh'fhaodadh nach rachadh againn air ar targaid de heactairean air an leigheas a choileanadh no nach cosgadh sinn am buidseat gu lèir a th' againn. Thathar an dùil an cunnart seo a lùghdachadh sna bliadhnaichean ri teachd tro gheallaidhean air rèiteachadh thar iomadh bliadhna cho math ri dòighean-smachdachaidh làidir a chumas taic ri sgrùdadh is aithris leantainneach. |
| Riaghladh Fiadh-bheatha - A' Bhuaidh Againn air Luchd-ùidh | Tha sinn ag obair ann an com-pàirteachas ri luchd-ùidh eile airson amasan cumanta do dh'fhiadh-bheatha a choileanadh 's builean fiadh-bheatha 's nàdair a choileanadh. Tha sinn air com-pàirteachasan 's conaltradh le luchd-ùidh a ghleidheadh 's sinn a' dearbhadh phlanaichean conaltraidh air pròiseactan connspaideach agus a' gleidheadh sgilean iomchaidh an luchd-obrach. |
| Maoinean Structarail - fàilligeadh prògram libhrigidh agus/no a' mheadhain mhaoineachaidh | Tha atharrachadh dhan dòigh-libhrigidh againn ann an 2021/22 gar toirt a rèir prìomh chom-phàirtichean eile. Tha e a' fàgail gu bheil barrachd cunnairt againn fhìn 's luchd-tabhartais a tha an sàs sa mhaoin. Tha còmhraidhean leantainneach aig àrd-ìre eadar NàdarAlba agus an Roinn Urrasachd againn airson dòigh-taice ionmhais a rianachadh. |
| Stiùireadh Ro-innleachdail agus Treibhdhireas Seilbh Pasganan Fearainn / Stiùireadh Dàta | Nochd cunnart ùr ann an 2021/22 am feum a th' air sealladh foirmeil 's stiùireadh air an dàta seo airson càileachd 's feumalachdan laghail leantainnich a ghlèidheadh. Thathar air fuasgladh dhan chunnart seo a chomharrachadh agus thèid a chur an sàs ann an 2022/23. |
| SRDP - Builean do Dhualchas Nàdarra | Mar thoradh air mì-chinnt a thaobh phrògraman Eòrpach 's ìrean maoineachaidh san àm ri teachd, bha cunnart ann nach libhrig sinn na h-amasan gu lèir againn tron dòigh-obrach seo. Thathar a' làimhseachadh seo tro mhaoineachadh cuimsichte a tha a' liubhairt phrìomhachasan NàdarAlba, a' sgrùdadh mar a tha com-pàirteachadh a' cur ri coileanadh bhuilean agus le bhith a' lorg thùsan maoineachaidh eile. Dh'isleadh an cunnart tron bhliadhna, ged a tha e ann fhathast. |

Tha na Pàipearan Air Cunnartan a thèid don Chomataidh In-sgrùdaidh 's Chunnartan agus don Bhòrd rim faotainn le iarrtas.

Sgrùdadh Dèanadais



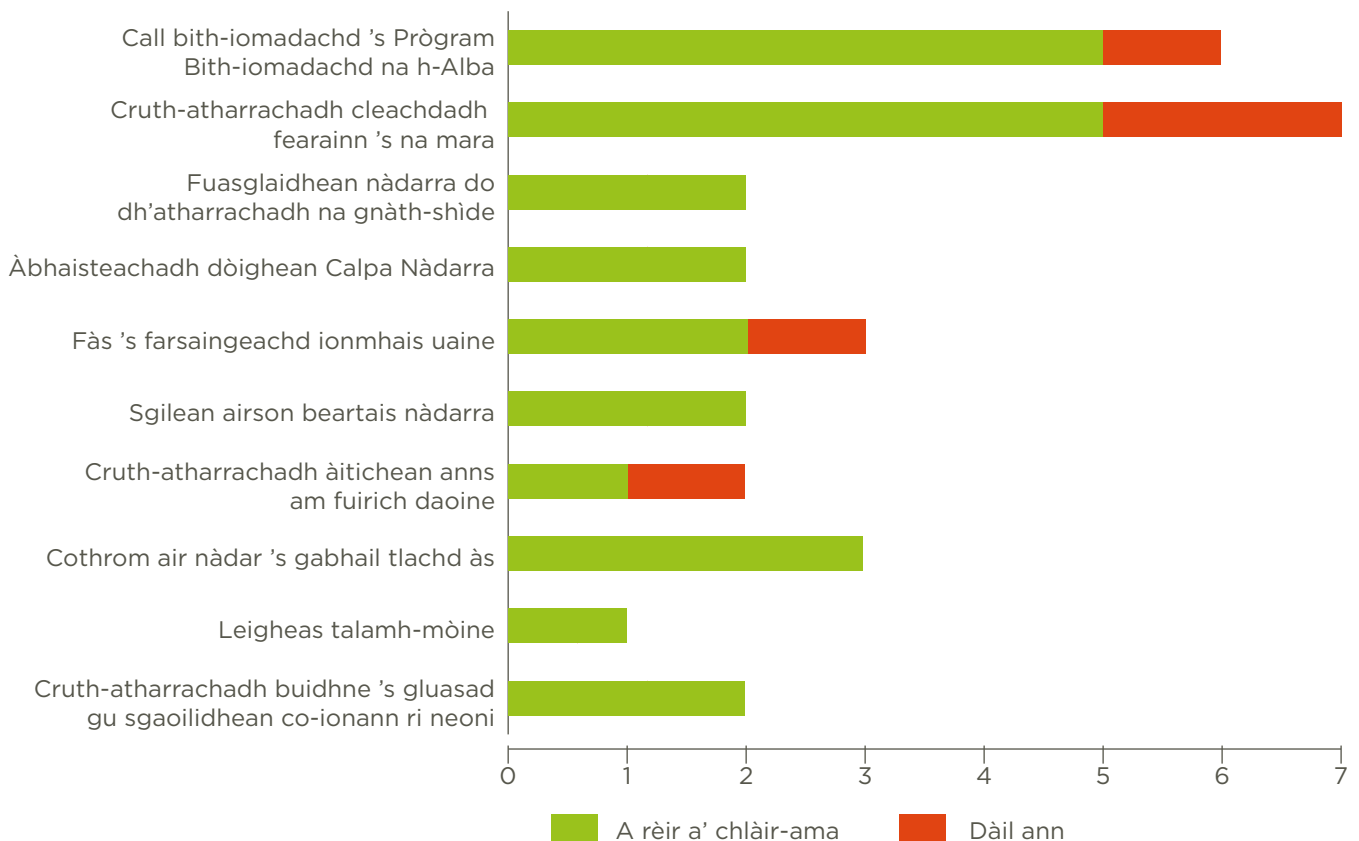
Dèanadas an coimeas ri Prìomhachasan

Cho math ri bhith ag aithris air na tha sinn air cur ri Frèam Dèanadais Nàiseanta, bidh sinn a' sgrùdadh agus ag aithris air na choilean sinn a thaobh ar 10 prìomhachasan. Bidh sinn a' leantainn 30 tomhas mar fianais air adhartas an coimeas ris na Prìomhachasan seo.

Tha a h-uile fear de na 10 prìomhachasan a bha sinn airson coileanadh tron bhliadhna gu lèir Uaine. A-mach às an 30 tomhas an cois nam prìomhachasan, tha 25 (83%) dhiubh Uaine, agus 5 (17%) dhiubh Orains. Tha geàrr-chunntas gu h-ìosal air an fheadhainn a tha comharraichte orains.

- Bha dàil ann a bhith a' comharrachadh beàrnan is prìomhachasan sgrùdadh mara mar thoradh air ath-eagrachadh ghoireasan do dh'obair chudromach eile. Tha seo a' fàgail gum bi dàil ghoirid air molaidhean bhon Phanal air Sgrùdadh Mara a chriochnachadh a thaobh dòighean-obrach air Sgìrean Glèidhte Mara co-cheangailte ri sgrùdadh san àm ri teachd. Bha dàil air obair Prògram Paidhleit Calpa Nàdarra na h-Alba fhad 's a thàinig sinn gu aonta air an dòigh mhaoineachaidh as buadmhoire airson na h-obrach.
- Air sgàth trusadh luchd-obrach a thug na b' fhaide na bhathar an dùil cha deach againn air crìoch a chur air ullachaidhean 1-2-1 còmhla ris a h-uile tuathanach fo ìre 3 de *'Piloting Outcomes Based Approaches in Scotland'* (POBAS). Chaidh crìoch a chur air an obair seo ann an 2022/23.
- Cha do rinneadh barrachd adhartais air leasachadh dòigh-obrach ùir a mheasgaicheas tasgadh prìobhaideach tron Peatland Code le Peatland ACTION anns a' cheathramh chairteal ann an 2021/22, a chuir dàil air adhartachadh cleachdadh ionmhais prìobhaidich 's a leasaicheas tasgadh Peatland ACTION.
- A thaobh pròiseactan Bun-structair Uaine, a bhios a' toirt fhuasglaidhean do dhaoine ann an sgìrean bailteil, tharraing am pròiseact a bu mhotha 's a bu thoinnte às faisg air deireadh na bliadhna ionmhais, air sgàth gun do tharraing an cùmhnantair aca-san às. Dh'ath-shònraich sinn cuibhreann den mhaoineachadh ach cha robh e an comas am maoineachadh gu lèir ath-shònrachadh agus mar sin bha toraidhean iomlan a' phrògram gan lùghdachadh gu mòr.

Tomhasan an coimeas ris na 10 Prìomhachasan ann an 2021/22



Dèanadas an coimeas ri ar planaichean corporra is gnìomhachais 2021/22



Clann a' gabhail pàirt ann am foghlam air a' bhlàr a-muigh.

Buile 1

Tha barrachd dhaoine air feadh na h-Alba a' faighinn tlachd 's buannachd à nàdar

Comharra Soirbheis a' Phlana Chorporra:

Tha barrachd dhaoine a' dol a-mach sa bhlàr a-muigh, a' faireachdainn nas fhallaine mar thoradh air a bhith a-muigh, a' dèanamh obair shaor-thoileach 's a' moladh nàdar

| Comharra | Toradh | Dèanadas* |
|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tursan sa Bhlàr A-muigh A' lùghdachadh Cudrom Intinn 's A' toirt Fois Dhaibh | 92% de luchd-tadhail dhan bhlàr a-muigh ag aontachadh* <small>*Tùs: Suirbhidh Dhaoine 's Nàdair (2019/20)</small> | Cha deach obair suirbhidh a bharrachd a dhèanamh (cha do rinneadh Suirbhidh Dhaoine 's Nàdair na h-Alba o 2019/20) |
| Tha Nàdar Cudromach | 54% de dhaoine ag aontachadh gu bheil nàdar cudromach dhaibh* <small>*Tùs: Suirbhidh Nàdair na h-Alba (2019)</small> | Cha deach obair suirbhidh a bharrachd a dhèanamh (cha do rinneadh Suirbhidh Nàdair na h-Alba o 2019) |
| Obair Saor-thoileach | 9% de dh'obair saor-thoileach a' cur taic ri nàdar* <small>*Tùs: Suirbhidh Theaghlaichean Albannaich (2018/19)</small> | Chaidh tionndadh ùr de Shuirbhidh Theaghlaichean Albannaich a chumail ach cha deach a chuid dèanadais a dhearbhadh air sgàth 's nach gabh coimeas a dhèanamh ri bliadhnaichean eile ri linn an atharrachaidh. |
| A' gabhail Turas sa Bhlàr A-muigh | 79% de dh'inbhich a' gabhail turas sa bhlàr a-muigh co-dhiù uair san t-seachdain* <small>*Tùs: Aithisg air Prìomh Thoraidhean Suirbhidh Theaghlaichean Albannaich (2020)</small> | Chaidh tionndadh ùr de Shuirbhidh Theaghlaichean Albannaich a chumail ach cha deach a chuid dèanadais a dhearbhadh air sgàth 's nach gabh coimeas a dhèanamh ri bliadhnaichean eile ri linn an atharrachaidh. |

* <https://nationalperformance.gov.scot/scottish-household-survey-2020-publication> mineachadh air dòigh-obrach Riaghaltas na h-Alba a thaobh atharrachadh an dòigh-sgrùdaidh ann an 2021/22.

Tha an ceangal a thogadh eadar daoine 's nàdar tro ùine lèir-sgaoileadh Covid-19 nas cudromaiche na bha e a-riamh roimhe. Feumaidh deagh chothrom a bhith aig a h-uile duine air nàdar airson an ceangal sin a leasachadh a bharrachd. Ann an 2021/22 chruthaich prògram Bun-structair Uaine fuasglaidhean nàdarra iom-amasach ann am prìomh sgìrean bailteil 's pròiseactan mòra gan crìochnachadh, nam measg Malls Mire (Toryglen Ghlaschu - £3.1m uile gu lèir, le maoinachadh ERDF luach £1.2m), Tèarmann Nàdair Ionadail Phuill-creadha, Lùb Chuningar aig Bealach Chluaidh, agus taigh-craobhe Canalan na h-Alba (Inbhir Nis). Chuidich sinn ris na pròiseactan mòra seo a thoirt gu buil a dh'aindeoin dùbhlain nach bu bheag a dh'èirich mar thoradh air Covid-19. Ged a b' fheudar dhan phròiseact mhòr 's toinnte GUARD (Craobhraidean Ghlaschu le Comhairle Cathair Ghlaschu aig an stiùir) a tharraing às air sgàth 's nach b' urrainn don phrìomh chùmhnanntair aca am pròiseact a libhrigeadh, chaidh againn air cuibhreann den mhaoineachadh ath-shònrachadh do phròiseactan aig an robh na h-aon trioblaidean ach a ghabhadh a leasachadh. A' coimhead romhainn, tha Comann Taigheadais Crois na Banrighinn, Comann Taigheadais an Taobh a Deas agus Comhairle Siorrachd Dhùn Breatann an Ear uile ag amas air an ainm a chur ri cùmhnanntan agus obair a thòiseachadh sa chiad chairteal de 2022/23 's ceann-latha Ògmhios 2023 a choileanadh.

Chùm an iomairt Dèan Àite Dha Nàdar taic ri còrr is 500 coimhearsnachd air feadh na h-Alba airson àitichean uaine 's gorm ionadail a leasachadh, le cur-seachadan an cois gach ràithe. Thàinig iomairtean an Fhoghair 's a' Gheamhraidh a rèir COP26 airson an ceangal eadar atharrachadh na gnàth-shìde 's call nàdair a shònrachadh, agus airson dòighean-cuideachaidh practaigeach a thoirt do dhaoine.

Dh'obraich sinn còmhla ri 450 coimhearsnachd, seachad air an targaid againn de 300, air sgèran glèidhte mara, gàrraidhean-uisge, agus obair saor-thoileach. Bha cur-air-bhog paidhleat 'Meanbh-Choilltean' leis a' Mhinistear mar phàirt de sheachdain na gnàth-shìde 's ceangal aige ri COP26. Choilean sinn fichead pròiseact luach £500,000 eadar Siorrachd Inbhir Àir 's Obar Dheathain airson bith-iomadachd bailteil a thoirt am feabhas agus cothrom so-ruigsinneach air àitichean uaine a thoirt do dhaoine 's iad a' dèanamh ceangal ri nàdar.

Mhàoinich sinn 20 slighe ùr mar phàirt de Sgeama Atharrachadh Gnàth-shìde Àiteachais-Àrainneachd (AECS) a bhios a' toirt cothrom air a' bhlàr a-muigh 's nàdar airson slàinte 's sunnd dhaoine a thoirt am feabhas, an dà chuid nam bodhaig 's nan inntinn cho math ri buannachdan nas fharsainghe co-cheangailte ri dòighean-beatha gnìomhach.

An coimeas ri 2020/21, cha robh an uiread de dhraghan 's de ghearanan ann mu dhòighean-giùlain mì-iomchaidh air a' bhlàr a-muigh. Lean Covid-19 air agus mar thoradh bha barrachd dhaoine a' gabhail làithean-saora na b' fhaisge air an taigh. Bha iomairtean Còd Slighean Dùthchail na h-Alba (SOAC) fhathast cudromach agus chaidh 3.5m tadhal/11.6k cliog a chlàradh, a' measadh cheanglaichean 's àireamh sheallaidhean, tro làrach-lìn SOAC, aig ìre na b' àirde na slatan-tomhais a' ghnìomhachais. Bha barrachd comais againn tro obair chom-pàirteachais agus chuimsich sinn teachdaireachdan nan iomairtean air cuspairean a thog ceann, leithid sàbhailteachd san uisge tro mhiosan an t-samhraidh agus stuthan a chaidh a dhealbhadh gu sònraichte do sgoiltean. Tha an tuilleadh stiùiridh san amharc dhaibh-san a bhios a' campachadh 's a' cleachdadh bhanaichean-campachaidh, stiùireadh trafaig agus cleachdadh teicneolais digitich.

Chùm Maoin nan Àitichean Nas Fheàrr taic ri dreuchdan maor-dùthcha ràitheil cho math ri leasachaidhean beaga bun-structair air feadh na h-Alba, air a stiùireadh le toraidhean an treas suirbhidh Covid-19 air Muinntir 's Nàdar na h-Alba (SPANS) agus an treas co-labhairt air làimhseachadh luchd-tadhail. Dhearbhaich Riaghaltas na h-Alba £3.9 millean de mhaoineachadh airson tuilleadh "chasan air an talamh" a thoirt do NàdarAlba 's buidhnean poblach eile agus airson taic a chumail ris an treas chuairt de Mhàoin nan Àitichean Nas Fheàrr, a chuir sinn air bhog gu soirbheachail aig deireadh a' Mhàirt.

Thug ro-innleachd seasmhachd nan Tèarmann Nàdair Nàiseanta an tuilleadh luchd-obrach a-steach airson bun-structar nas fheàrr a libhrigeadh agus an tuilleadh comais a bhith ann gus dèiligeadh ri àrdachadh san àireamh de luchd-tadhail ris an robhar an dùil as t-samhradh.

Buile 1: Sgrùdadh-cùise

Meanbh-Choilltean – Buaidh Mhòr! Bho Pàirc na Banrighinn gu Clobhsa Peacocktail agus air feadh na h-Alba

Bidh Meanbh-Choilltean a' toirt cothrom do dh'òigridh a dhol am bad cùisean-èiginn eag-eòlais 's na gnàth-shìde agus a chuideachadh le targaidean na h-Alba airson craobhan a chur le bhith a' cur 's a' coimhead às dèidh na coille aca fhèin air an stairsich aca fhèin. 'S e Meanbh-Choilltean (*Wee Forests*) an t-ainm Albannach air *TinyForests*[®], a tha nam pàirt de choimhearsnachd eadar-nàiseanta stèidhichte air dòighean-eòlais an lus-eòlaiche Iapanais Akiri Miyawaki.

Bidh na coilltean beaga bailteil seo a' fàs gu luath agus tha iad beairteach a thaobh ghnèithean dùthchasaich. Bheir iad cothrom com-pàirteachais 's saidheans saoranachd do sgoiltean 's do choimhearsnachdan. Bidh iad a' beartachadh bith-iomadachd bhailteil cho math ri bhith a' toirt cothrom so-ruigsinneachd do dhaoine ceangal a dhèanamh ri nàdar ann an àite uaine agus a' fàgail choimhearsnachdan nas seasmhaiche ri buaidh atharrachadh na gnàth-shìde. Tha comas aig Meanbh-Choilltean còrr 's 500 gnè de dh'fhiadh-bheatha 's de lus a thàladh thuca taobh a-staigh na ciad trì bliadhna.

Pròiseact Taisbeanaidh Meanbh-Choilltean Na h-Alba

Cho-òrdanaich am paidhleat seo, a bh' air a stiùireadh le NàdarAlba, còrr air 20 Meanbh-Choille am-bliadhna ann an com-pàirteachas ri *Earthwatch Europe* agus lionra de "Com-pàirtichean Libhrigidh Ionadail", leithid *Green Action Trust*, *The Conservation Volunteers (TCV)*, *Urrasan Raon Uaine Dhùn Èideann* 's *Lodainn*, *Coilltean Siorrachd Inbhir Àir an Ear*, *Comhairle Baile Obar Dheathain* agus *Gàrradh Lusan Oilthigh Dhùn Dè*. A thuilleadh air sin, thug *Earthwatch Europe* 7 Meanbh-Choilltean eile gu buil ann an 2021 's tabhartasan bho shreath de sponsairean na roinn prìobhaidich ann. Chuireadh a' mhòrchuid de na Meanbh-Choilltean faisg air sgoiltean ann an àiteachan a tha gann de raointean uaine anns a bheil beartas nàdair.



Meanbh-Choille a bh' air a cur o chionn goirid ann am Peacocktail; sia sgoilearan ionadail a' gabhail pàirt ann an cur craobhan aig an làraich.

Thug Riaghaltas na h-Alba taic de £0.5m dhan phrògram. Cho math ri cur nan coilltean fhèin a phàigheadh, leig seo le lionra de naoi buidhnean àrainneachdail neo-roinneil (eNGOs) agus an cuid Com-pàirtichean Libhrigidh Ionadail trèanadh fhaighinn ann an dòigh-cuir nam Meanbh-Choilltean agus sreath de ghniomhan sgrùdaidh. Cuidichidh na gnìomhan seo ris a' chom-pàirteachas le sgoiltean 's muinntir an àite a ghlèidheadh san ùine fhada, a tha na phrìomh amas aig a' phròiseact. Thèid dàta àrainneachail 's sòisealta a

chruinneachadh bhon a h-uile Meanbh-Choille fad suas ri 10 bliadhna agus bidh e ri fhaotainn gu fosgailte tro clàr-dàta *Earthwatch Europe*. Cuidichidh seo ris na buannachdan a thig bhuapa thar ùine a mheasadh.

Welcome to Muiredge Park Wee Forest planted in 2022 by pupils from Levenmouth Academy, CLEAR and local people. Please enjoy your wee visit. *Gun càrd ur Meanbh-Chuairt ribh.*

What is a Wee Forest?

A Wee Forest is a dense, native woodland that helps deal with the effects of climate change, supports urban wildlife and provides a place where you can experience nature.

Urban forests help us adapt to a changing climate. Trees absorb rainfall and help prevent floods. They provide shelter for wildlife and people. They lock up carbon in the growing trees and plants.

A Wee Forest provides natural habitats for wildlife and can attract over 400 kinds of animals and plants. How many can you spot?

This Wee Forest is planted using a technique developed by Japanese botanist Akira Miyawaki. It is a dense mix of 600 Scottish native trees. How many kinds of different tree can you find?

Muiredge Park Wee Forest *Meanbh-Choille*

Part of the tinyforest family





Insects, worms and fungi in the soil feed on leaf litter and rotting wood. They help recycle forest nutrients. Can you find any mini-beasts?



Schools and the whole community can use the Wee Forest as a place to learn and play.



The Wee Forest is looked after by local volunteers who water, litter pick and collect scientific information about the Wee Forest as it grows. Find out how you can help too by contacting any of the organisations below.

Supported by:



Want to know more about Wee Forests?
Please scan this QR code or visit:
www.earthwatch.org.uk/tinyforests



Please report any issues to The Conservation Volunteers (TCV) on scotland@tcv.org.uk

Eisimpleir de Bhòrd Mineachaidh Meanbh-Choille air a leasachadh le Sgioba Meanbh-Choille

Prìomh Fhiosrachadh bho Mheanbh-Choilltean

- 27 Meanbh-Choilltean gan cur ann an 10 sgìrean ùghdarrasan ionadail le 11 uachdaran-fearainn eadar-dhealaichte
- 16,000 craobh dhùthchasach ga cur
- Sgoilearan bho 38 sgoiltean an sàs ann an cur nam Meanbh-Choilltean
- 9 Com-pàirtichean Libhrigidh Ionadail le trèanadh air an dòigh cuir 's sgrùdaidh aig Meanbh-Choilltean.






Meanbh-choille ga cur le sgoilearan Bun-sgoil Achadh a' Bhlàir còmhla ri Urras nan Gniomhan Uaine

Buile 2

Slàinte 's seasmhachd nàdar na h-Alba gan toirt am feabhas

Comharra Soirbheis a' Phlana Chorporra:

Tha nàdar na h-Alba nas fhallaine 's nas seasmhaiche.

| Comharra | Toradh | Dèanadas |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Comharra Coir | 14% - an t-àrdachadh san àireamh de dh'eòin a' briodadh air talamh o 1994 | Chan eil fios às ùr air eòin a' briodadh air talamh air sgàth is gun do chuir Covid-19 bacadh air obair-làraich. |
| Comharra Coir | 77.9% - an ceudad de 5,590 feartan air làraichean nàdair glèidhte a tha fàbharach no a' dol am feabhas |  A' leantainn |
| Comharra Foincseanach | 8.3% - an raon monaidh gu lèir a tha ri fhaotainn do ghnèithean, a rèir an cuid comasan sgaoilidh* |  A' leantainn |
| Comharra Freagarrachaidh | 184 - an àireamh gu lèir de ghnèithean ionnsaigheach neo-dhùthchasach a tha gan aithneachadh ann an Alba agus aig a bheil droch bhuidh daonna no eag-eòlasach |  A' leantainn |

* Tha comharra foincseanach a' mhonaidh nas isle na figearan a bh' ann roimhe air sgàth 's gu bheil sinn a-nis a' cleachdadh siostam mapaidh a tha nas cuimsiche: chan e crìonadh a th' ann an dha-riribh.

Thòisich grunn thachartasan 's choinneamhan aig ìre ionadail 's eadar-nàiseanta a' toirt cruth air leasachadh Ro-innleachd Bith-iomadachd na h-Alba. Gu h-eadar-nàiseanta, dh'obraich sinn còmhla ri co-obraichean Riaghaltas na h-Alba airson taic a chumail ris an RA aig an *Subsidiary Body on Scientific, Technical and Technological Advice* (SBSTTA 24) agus *Subsidiary Body on Implementation* (SBI 3) - a tha nam pàirt de structar Coinbheisean air Iomadachd Bith-eòlach aig an AE agus airson 'Gairm Dhùn Èideann' a thaisbeanadh. Tha a' ghairm seo a' cur roimhpe co-bhuaidh a thoirt air leasachadh frèam bith-iomadachd an t-saoghail às dèidh 2020, agus beum a chur air cho cudromach 's a tha fo-nàiseanan 's riaghaltasan ionadail an cois libhrigidh.

Bidh ar cuid taice a' leantainn mar phàirt den cho-labhairt aghaidh ri aghaidh as t-fhoghar 2022. Anns an dùthaich againn fhìn, tha sinn fhathast ag obair gu dlùth còmhla ri Riaghaltas na h-Alba air Ro-innleachd Bith-iomadachd na h-Alba, a' dreachdadh Lèirsinn 's Toraidhean do gach cruth-tìre 's mara, a' leasachadh phrìomhachasan 's ro-bheachdan air targaidean bith-iomadachd do Bhile na h-Àrainneachd Nàdair. Bheir seo buaidh air na stuthan a bhios aig a' cho-chomhairleachadh air Ro-innleachd Bith-iomadachd na h-Alba san Ògmhios 2022.

Tha gleidheadh nàdair na phàirt riatanach den fhreagairt air cùisean-èiginn na gnàth-shìde 's nàdair. Lean obair air dòigh-obrach roinntean dìon '30 x 30' - airson co-dhiù 30% de thalamh 's muir na h-Alba a dhìon airson nàdair ro 2030, le 10% dheth ga àrd-dhìon. Tha suirbhidhean 's sgrùdadh, 'ceuman glèidhteachais freagarrach eile' agus lionraidhean nàdair stèidhichte gu dlùth air seo.

Stèidhicheadh pannalan airson modh-obrach ùr air sgrùdadh mara a leasachadh, cho math ri Buidheann Sgrùdaidh Bith-iomadachd na Mara còmhla ri Marine Scotland, SEPA 's JNCC. Thèid molaidhean a leasachadh ann an 2022/23 airson sgrùdadh mara san àm ri teachd a stiùireadh.

Dhearbhaich Riaghaltas na h-Alba a thaic leantainneach do phròiseact *Dynamic Coast* fad bliadhna eile. Tha am pròiseact a' gabhail a-steach 21,000 km, no 20% de chosta na h-Alba, agus tha e a' cuimhseachadh air atharrachadh a' chladaich a thuigsinn 's buannachdan luach £13bn a dhìon le fuasglaidhean nàdarra. A-mach às an seo, bidh co-dhiù £0.340m fo chunnart ro 2050. Ann an coimeas, tha buannachdan luach £5bn gan dìon le fuasglaidhean einnseanaireachd. Chuireadh an dàrna ìre de phròiseact *Dynamic Coast* air bhonn san Lùnastal, le cuideam air taic do phlanadh nan ùghdarrasan ionadail. Leasaichidh seo an fhianais air atharrachadh a' chladaich ann an Alba agus brosnachidh e aire dha. An cois seo, tha sinn gu dlùth an sàs ann an leasachadh 's libhrigeadh an *Coastal Change Adaptation Fund* agus ullachadh *Guidance for Coastal Change Adaptation Plans*.

Bha *Dynamic Coast* na phàirt chudromach de làithreachd Riaghaltas na h-Alba aig COP26. Dh'fhoillsich sinn mapa fianais Carboin Guirme 's lèirmheas litreachais. Bha sinn gu mòr an sàs leis a' cho-labhairt eadar-nàiseanta aig Fòram Carbon Gorm na h-Alba agus taic mhinistearail a' tighinn aig an aon àm ri COP26 san t-Samhain. Dh'obraich sinn còmhla ri Fòram Carbon Gorm na RA agus an Com-pàirteachas Fianaise aige air leigheas feur-rèisg goirt.

Tha sgrùdadh Saideal Fàs-bheatha ga leantainn cho math ri innealadh dha Ro-innleachd Sgrùdadh a' Chladaich. Aig a' cheann thall bidh an dàta fosgailte a thig às an seo a' cur ri obair com-pàirteachais air a' chladaich, aig làraichean ainmichte, do dh'fhreagarrachadh a' chladaich agus airson fuasglaidhean stèidhichte air nàdar (NbS) a chur gu feum.

Buile 2: Sgrùdadh-cùise

Àitichean fo dhìon sònraichte – Dìon do dh'àrainneachd phrìseil na mara ann an Alba

Chaidh lìonra nan àitichean fo dhìon sònraichte (SPAs) a choileanadh am bliadhna 's ministearan na h-Alba a' cur SPA Caolas Scapa agus Arcaibh a Tuath ris an dusan SPA a chaidh a stèidheachadh ann an 2020.

Caolas Scapa 's Arcaibh a Tuath

Eadar SPA Caolas Scapa agus SPA Arcaibh a Tuath, tha naoi gnèithean de dh'èoin-mhara a' fuireach an seo agus tha sluagh anabarrach mòr de sgarbhan, tunnagan-mara, leargan 's gòbhlachain a' geamhrachadh an seo.

Am measg nan eun a bhios a' geamhrachadh ann am Breatainn, tha barrachd air 30% dhe na buna-bhuachaillean, 20% dhe na gòbhlachain òr-chluasach agus an sluagh as motha de sgarbhan-mòra (nach dèan briodadh) ann am Breatainn a' faighinn tèarmainn nàdarra ann an Caolas Scapa agus ann am bàigh 's geodhan Arcaibh a Tuath. Tha mòran dhe na h-èoin seo a' tighinn nam mìltean mòra o na làraichean neadachaidh aca mu thuath airson fasgadh geamhraidh an seo. Tha na raointean mara beartach seo cudromach cuideachd tro mhiosan an t-samhraidh mar àite far am faigh barrachd air 100 càraid de leargan-ruadha biadh 's iad a' neadachadh ann an àitichean fo dhìon sònraichte air tìr.

Tha SPA Caolas Scapa agus SPA Arcaibh a Tuath mar phàirt de lìonra de 50 sgìrean glèidhte mara (MPA) do dh'èoin-mhara. Tha iad seo a' gabhail a-staigh nan 14 SPA mara agus nan 30 leudachan tuineachais aig SPA mara a dhionas am muir dlùth ri cuid dhe na tuineachasan briodadh eun-mara as ainmeile againn agus sia MPA glèidhteachas nàdair dhan ghearradh-bhreact.



Buna-bhuachaille © John Dickerson



Gòbhlachan òr-chluasach © John Dickerson

Marasgladh 's com-pàirteachas lionra nan SPA

Mar a thachras le mòran dhen obair a nì sinn a thaobh ainmeachadh nan MPA, stèidhich sinn lionra nan SPA air an fhianais as fheàrr a tha ri làimh. Tha ainmeachadh de raon stèidhichte air bliadhnaichean de shuirbhidhean, anailis 's measadh airson cùis shaidheansail a chur còmhla agus tha iad stèidhichte cuideachd air com-pàirteachasan làidir 's sinne ag obair còmhla ri buidhnean mar Marine Scotland agus Co-chomataidh Glèidhteachas Nàdair.

Tha deagh bhuidhe cuideachd aig na beachdan a chuirear thugainn agus na co-comhairleachaidhean poblach a chumas sinn. Mar a tha sinn a-nis a' gluasad o stèidheachadh gu marasgladh 's stiùireadh nan làraichean seo, thig leudachadh air a' chom-pàirteachas againn le coimhearsnachdan 's luchd-saidheans shaoranach ann am **prògram marasgladh nan eun-mara, suirbhidh eòin talmhainn fliuch** agus sa cho-obrachadh ùr-ghnàthach againn le Comhairle Arcaibh agus Marine Scotland feuch an gabh siostaman adhair gun phaidhleatan a chleachdadh airson marasgladh nan sgìrean mara mòra seo.

Co mheud sgìre ghlèidhte mara a th' aig Alba a-nis?

Tha 233 MPA airson glèidhteachas nàdair ann an lionra Albannach an-diugh thairis air 228,000km², a' dìon agus a' leasachadh barrachd air 37% dhe ar muir. Tha sinn gu math nas motha na an targaid eadar-nàiseanta a tha a' moladh 30% dhen mhuir a bhith na MPA ron bhliadhna 2030 agus tha sin a' cur gu mòr ri amasan glèidhteachas mara air feadh an t-saoghail mar sin.



Tunnag-ghleusta © John Dickerson

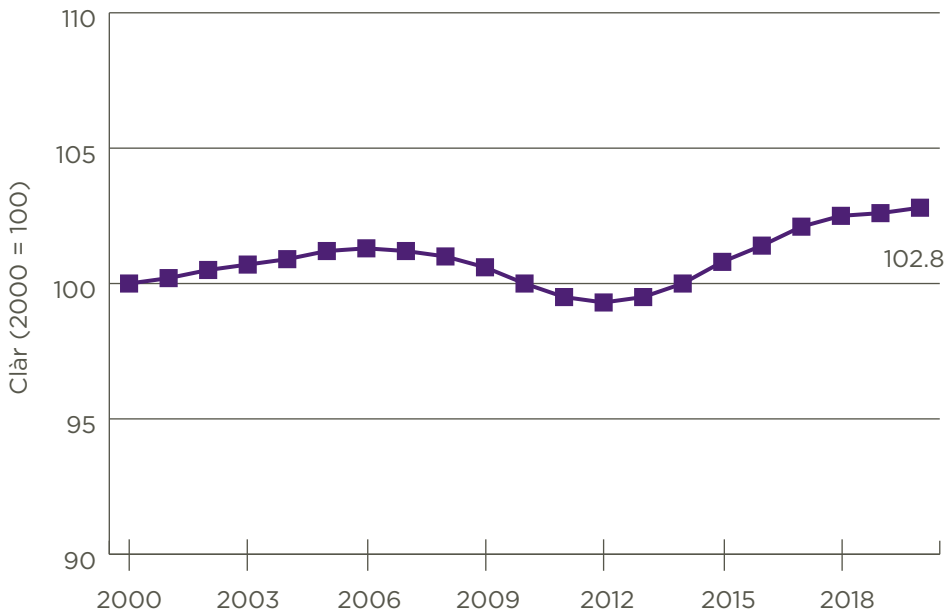
Buile 3

Barrachd ga mhaoineachadh ann an calpa nàdarra na h-Alba 's a liubhairt airson soirbheachas 's slàinte a thoirt am feabhas

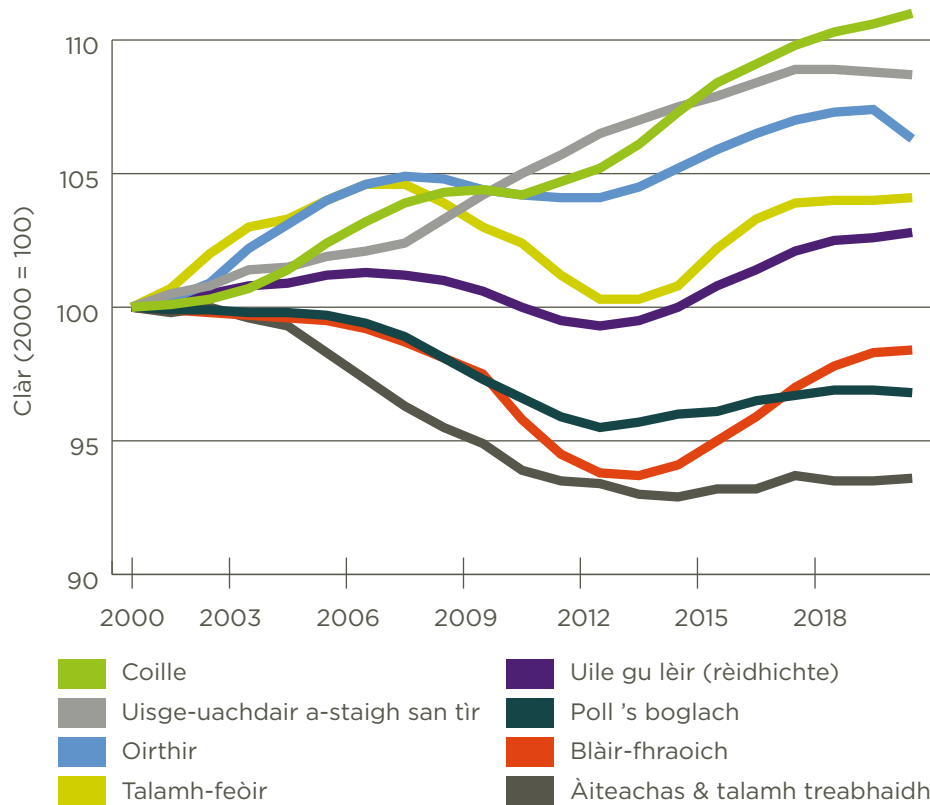
Comharra Soirbheis a' Phlana Chorporra:

Tha slatan-tomhais a thaobh barrachd soirbheachais 's slàinte co-cheangailte ri barrachd maoineachaidh ann an calpa nàdarra

Clàr So-mhaoin Calpa Nàdarra (2000 gu 2020)



Clàr So-mhaoin Calpa Nàdarra 2000 gu 2020 a rèir àrainn



Tha **Clàr So-mhaoin Calpa Nàdarra** na chlàr co-dhèanta a leanas atharrachaidhean ann an comas-làimhseachaidh eag-shiostaman talmhaidh na h-Alba.

Tron bhliadhna tha cùis-èiginn nàdair, agus a' phàirt a th' aice an cois lasachadh 's freagarrachadh ri cùis-èiginn na gnàth-shìde, ga h-aithneachadh barrachd 's tha i nas faochnaiche na bha i a-riamh roimhe. Tha an Ro-Innleachd Nàiseanta ùr air Cruth-atharrachadh Eaconamach aig Riaghaltas na h-Alba na h-eisimpleir den seo, 's i a' cur roimhepe gum bi Alba gu h-eadar-nàiseanta an ceann gluasad cothromach do chothromachadh carboin, eaconamaidh a tha math do nàdar, 's calpa nàdarra ath-thogail. Tha dealas aice do mhargaidh freumhaichte air luachan 's fireantachd a stèidheachadh airson in-ionmhas prìobhaideach cùramach ann an calpa nàdarra a thogadh air inbhe eadar-nàiseanta na h-Alba air a cuid nàdair 's poileasaidhean eadar-nàiseanta air tìr 's aig muir, le taic bho shreath de phròiseactan nàiseanta air fuasglaidhean nàdarra. Tha àite follaiseach 's cudromach aig NàdarAlba an cois seo, gu h-àraid a' cur ri leasachadh sreath de phròiseactan a bhiodh tarraingeach do luchd-tasgaidh.

Ghlèidh NàdarAlba taic bhon *National Transition Training Fund* (NTTF) aig Leasachadh Sgilean na h-Alba airson sgeama greisean trèanaidh *Working with Rivers* a ruith. Bidh seo a' maoinachadh greisean-obrach pàighte a mhaireas 12 seachdain, a' toirt cothrom air trèanadh 's sàr eòlas air leigheas aibhne, stiùireadh nàdarra thuiltean, gnèithean ionnsaigheach neo-dhùthchasach (INNS) 's cruthachadh choilltean bruachaich. A thuilleadh air sin, leudaichidh na greisean-obrach comasan air pròiseactan leigheas aibhne a thoirt gu buil, agus cuiridh e am meud an luchd-obrach sgileil a tha ri lorg taobh a-staigh na roinn nàdair seo.

Dh'iarr Riaghaltas na h-Alba oirnn beachdan a thrusadh air mar a chuireas leasachadh gu fàbharach ri bith-iomadachd 's an 4mh Frèam Dealbhaidh Nàiseanta ga ullachadh. Cho-chomhairlich sinn air stiùireadh Leasachadh le Nàdar airson taic a chumail ris a' Phoileasaidh Choitcheann air Cùis-èiginn Nàdair a tha am beachd an 4mh Frèam Dealbhaidh Nàiseanta agus builean matha a ghleidheadh do bhith-iomadachd an cois leasachaidh ionadail. Dh'fhoillsich am pròiseact againn *Dynamic Coasts* tuilleadh mhapaichean 's data a chuireas ri fuasglaidhean nàdarra do thuiltean, a' cuideachadh ri so-mhaoinean, rathaidean, rèilean 's dachaighean a tha nas fhaisg na 50 meatair air a' chladach 's aig a bheil luach de £20bn a dhion.

Bha NàdarAlba gu mòr an sàs ann an Sgeama Atharrachadh Gnàth-shìde 's Àiteachais-Àrainneachd (AECS) 2021, a' cuideachadh thuathanaich a tha a' toirt bith-iomadachd am feabhas 's a' leasachadh chothroman-inntrigidh poblaich. Chuir sinn taic ri leasachadh 's cur air bhog AECS 2022 cuideachd. Tha sinn air tòiseachadh air tuilleadh luchd-obrach fhadstadh airson an àireamh mhòr de dh'iarrrasan ris a bheil an dùil a mheasadh gu sgiobalta.

Tha am prògram paidhleit Calpa Nàdarra againn air a dhol nas aonaichte ri Prògram Deuchainn Nàiseanta aig Riaghaltas na h-Alba airson poileasaidh 's taic dhùthchail san àm ri teachd. Mar phàirt den phrògram tha *Piloting Outcomes Based Approaches in Scotland* (POBAS) 's deuchainn chunntasan air àrainnean fearann-tuathanais, app airson seo a dhèanamh, agus paidhleat de ghnìomhan air an tuathanas fhèin, cho math ri innealan ùra Measadh Calpa Nàdarra.

Às dèidh a' Bhuidhinn-Obrach Neo-eisimeilich 's Sgrùdadh Werrity, am-bliadhna bha cothrom againn prìomhachasan riaghladh nam fiadh 's nan cearcan-fraoich aontachadh le Riaghaltas na h-Alba. Tha an dòigh-dhèiligidh ceadachais do chearcan-fraoich (stèidhichte air còir losgaidh) air a leasachadh gu math agus tha obair ga leantainn airson a sònrachadh. Tha an obair againn còmhla ri Buidheann Ro-innleachdail nam Fiadh a' cruthachadh plana mionaideach de dh'obair airson taic a chumail ri reachdas ùr 's gnìomhan eile.

Fhuair a' chiad chuairt liosaidh aig ScotWind aontaidhean airson suas ri 25GW de chumhachd a chruthachadh bho ghaoth far-chladach. Bha sinn soirbheachail leis an iarrtas mhaoineachaidh againn gu Riaghaltas na h-Alba gus barrachd luchd-obrach fhadstadh airson taic a chur ris an fhàs mhòr, chudromach seo ann an leasachadh cumhachd ath-nuadhachail. Tha sinn air coinneachadh ris a h-uile com-pàirtiche shoirbheachail aig ScotWind agus air comhairle a thabhann.

Buile 3: Sgrùdadh-cùise Oighreachd Dhùn Losaid, Ìle

Carson a tha mòinteach na h-Alba feumach air ath-shlànachadh?

Tha barrachd air 20% de thalamh na h-Alba na mhòinteach. 'S e mòinteach an stòras talmhainn as motha agus as èifeachdaiche de charbon air feadh an t-saoghail, a' glèidheadh barrachd air 10 turais de charbon ann an heactair na eag-shiostam talmhainn sam bith eile sa chuibheas.

Ge-tà, tha mòinteach na h-Alba ann an cor cho dona 's gu bheil iad a' cur a-mach carbon seach a bhith ga ghlèidheadh. Chan eil a' mhòinteach chlaoidhte seo dìreach a' cur a-mach gasaichean a chuireas ri blàthachadh na cruinne ach a bharrachd air sin, chan fhàs iad suas ri buaidhean atharrachadh na gnàth-shìde mar a bhiodh na mòintichean roimhe agus iad a' dol eadar tart 's tuil gu nàdarra.

Obair ath-leasachaidh air Oighreachd Dhùn Losaid

Tha obair ath-shlànachadh mòintich air Oighreachd Dhùn Losaid airson stad a chur air às-chur nan gasaichean taighe-ghlaine agus bith-iomadachd an àite a leasachadh. Tha am pròiseact seo airson 290 heactair de mhòinteach a chaidh a thraoghadh roimhe ann an Ìle ath-shlànachadh thairis air dà bhliadhna (2021/22 agus 2022/23). Chaidh a' chiad cheum a choileanadh o chionn goirid le taic £90,900 o mhaoin Peatland ACTION aig NàdarAlba agus chì sinn a' bhuaidh aige sin mu thràth.

Tha 90 de mhòinteach lom a chaidh a thraoghadh roimhe air an rathad gu ath-shlànachadh a-nis. Ghabh an obair ath-shlànachaidh a-staigh ath-phròifileadh agus bacadh nan dìgean a chaidh a chur an sàs ann o chionn fhada, 29,000m dhiubh, agus 4,490m de chlaisean bleithe-talmhainn. Chleachd sinn acainnean sònraichte a rinn glè bheag de dhochann air uachdar na mòintich agus bhac sinn na drèanaichean aig astaran cunbhalach le dàmaichean mòine agus bhac sinn an fheadhainn leathann le dàmaichean fiodha.



Dàm fiodha ath-neartaichte





Oighreachd Dhùn Losaid

Chaidh barrachd air 5,000m de phuill-mhòna agus oirean puill eachdraidheil ath-phròifileadh cuideachd airson a' mhòine lom a dhèanamh nas seasmhaiche agus a chur sìos air bleith-thalmhainn 's call carboin dhan uisge 's dhan adhar.

'S e bacadh nan digean aon dhe na dòighean as èifeachdaiche airson mòinteach ath-shlànachadh, stad a chur air bleith na mòine, bith-àrainnean a leasachadh agus leabaidh an uisge àrdachadh gu ìre nas nàdarra. Tha na dàmaichean a' glacadh an eabair agus a' lùghdachadh na thèid a chall dhen mhòine. Tha na lòintean beaga a nochdas air cùlaibh nan dàmaichean mòine agus a rèir oirean nan digean a' brosnachadh fàs 's ath-thuineachadh nan lusan boglaich a dh'fhàsas nam mòine – gu sònraichte còinneach-bhoglaich – agus a' cruthachadh bith-àrainnean cudromach dhan fhiadh-bheatha. Tha ath-shlànachadh nam mòintichean a' lùghdachadh na chuireas iad a-mach de charbon agus a' cruthachadh bith-àrainnean a sheasas ri atharrachadh na gnàth-shìde nas fheàrr.



Buachar ùr ghèadh

Thuirt Tom Luthman, àidseant Oighreachd Dhùn Losaid: “Tha fios againn gu bheil ceangal eadar ath-shlànachadh na mòintich agus bith-àrainnean nas fheàrr do bheathaichean fiadhaich. Tha a' bhuidhe ri fhaicinn mar-thà, tha an sgìre nas fheàrr dhan naosg mar-thà agus an dèidh dhuinn crìoch a chur air obair an ath-shlànachaidh, ma dh'fhaoitde do gheòidh cuideachd. A bharrachd air sin, tha sinn ag aideachadh gun tig buannachdan a bharrachd an lùib an ath-shlànachaidh, mar cothrom air margaidean carboin agus uisge nas fheàrr airson iasgach”.

Mu dheidhinn Peatland ACTION

'S e Riaghaltas na h-Alba a bheir seachad maoinachadh Peatland ACTION agus 's e obair ath-shlànachaidh air feadh na h-Alba a' phrìomh obair aca.





'S e còig buidhnean com-pàirteachais a choileanas obair Peatland ACTION: NàdarAlba, Coilltearachd 's Fearann Alba, Uisge Alba agus ùghdarrasan an dà phàirc nàiseanta ann an Alba, Ùghdarras Pàirc Nàiseanta a' Mhonaidh Ruaidh agus Ùghdarras Pàirc Nàiseanta Loch Laomainn 's nan Tròisichean.

Buile 4

Tha sinn air na dòighean-obrach againn atharrachadh gu tur

Comharra Soirbheis a' Phlana Chorporra:

Tha sinn a' toirt comas, faicsinneachd 's buaidh ar cuid conaltraidh am meud

| Comharra | Toradh | Dèanadas |
|------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| Facebook | 30,240 neach-leantainn 3.4m comas |  A' leantainn |
| Twitter | 38,120 neach-leantainn 1.03m seallaidhean mìosail |  A' leantainn |
| Instagram | 21,930 neach-leantainn 1.56% ceanglaichean gach puist 1.57m comas |  A' leantainn |
| Làrach-lìn | 2,287,151 seallaidhean duilleige |  A' dol am feabhas |

Tha lèir-sgaoileadh leantainneach Covid-19 air buaidh mhòr a thoirt air ar cuid obrach a-rithist am-bliadhna-sa. Tha oidhirpean mòra leantainneachd gnìomhachais air a bhith riatanach do chomas na buidhne gu lèir 's sinn a' cumail oirnn leis a' phrìomh run againn às leth nàdair. Chùm sinn oirnn leis na planaichean gnìomha 90 latha airson dèanamh cinnteach gu bheil an sgiobaltachd 's deisealachd againn a leigeas leinn dèiligeadh ri saoghal obrach a tha a' sìor-atharrachadh. Tha sinn cuideachd air comas-ceangail an lìonra againn a mheudachadh gu mòr 's air crìoch a chur air stèidheachadh lethbhreac-glèidhidh air a' Chloud. Tha seo na inneal riatanach nar seasamh an aghaidh eucoir-siobair agus leigeadh e leinn dàta fhaighinn air ais nam biodh sinn fo ionnsaigh bathair-èirig. Tha sinn air an targaid de £1.368m (3%) ann an sàbhailidhean èifeachdais a ruighinn.

Tha sinn air cumail oirnn a' leasachadh ar dòighean-obrach, a' toirt taic do luchd-obrach a tha ag obair bhon taigh cho math ri bhith ga dhèanamh comasach tilleadh chun na h-oifis gu sàbhailteach ann am modal obrach a tha nas ioma-dhòighiche. Shoirbhich leinn le MS Teams a chur an gnìomh airson taic a chumail ris na dòighean-obrach ùra againn agus tha sinn a' cur crìoch air eadra-lìn ùr do luchd-obrach a bheir co-obrachadh am feabhas. Leasaicheadh 's dh'adhartaicheadh pasganan ionnsachaidh air co-obrachadh, togail dhàimhean 's ceannardas airson ar cuideachadh nuair a dh'fhosgail oifisean a-rithist. Bidh iad seo ga chuideachadh le tuigse nas fheàrr air na diofar modhan-obrach as fheàrr leinn.

Tha sinn air Ro-innleachd Fearainn-thogalach agus Plana 10 Bliadhna a leasachadh airson ar feumalachdan oifis san àm ri teachd. Tha pròiseactan ionadail gan cur an gnìomh a-nis, a' sgrùdadh chothroman airson sùil às ùr a thoirt air an t-seòrsa àite-obrach a bhios a dhìth oirnn san àm ri teachd airson dèanamh cinnteach gun tig sinn a rèir nan dòighean-obrach ùra againn. Thathar an dùil gum faicear an tuilleadh co-ionadan coitcheann na roinn poblaich a' tighinn am bàrr mar thoradh air cuid den seo. 'S e pàirt chudromach den rùn mhòr againn do chothromachadh carboin a bhios an seo.

Tha sinn a' dèanamh deagh adhartas leis a' chiad phlana *Net Zero* againn. Tha bataraidhean 's ais-thionndairean ann an Rùm agus clàran-grèine ann an Eilean May am measg na tha san amharc dhan phrògram teicneòlais ath-nuadhachail. Tha sinn ag ùrachadh nan carbadan againn le carbadan dealanach aig astar nas luaithe, agus a' toirt a-steach àitichean teàirrrsidh aig an tuilleadh oifisean 's tèarmainn nàdair againn. Airson a bhith cho soilleir 's a ghabhas a thaobh ar cuid sgaoilidhean gu lèir tha sinn air gabhail ri modh-eòlas (air a leasachadh le *Sustainable Scotland Network*) a bhios a' sgrùdadh sgaoilidhean an lùib obrachadh bhon taigh. Bidh seo mar phàirt de ar cuid aithrisidh carboin.

Tha sinn a' leantainn oirnn le leasachadh 's àbhaisteachadh cleachdadh teicneòlais innleachdaich airson ar dòighean-obrach, cothroman air dàta ùr 's libhrigeadh ar n-obrach a thoirt am feabhas. Tha sinn a' leasachadh grunn phròiseactan airson atharrachaidhean a lorg 's a sgrùdadh, àrainnean a mhapadh 's a dhèanamh nas fhasa dàta, *Earth Observation* (EO) na mheasg, fhaighinn 's a chur gu feum. Tha aon phròiseact den leithid, ann an com-pàirteachas ri *Scottish and Southern Energy*, air a sparradh le feum air fiosrachadh a thaobh na buaidh a dh'fhaodadh do thuathanasan-gaoithe far a' chladaich a bhith a' toirt air buthaidean siolachaidh.

Bidh Ùghdarras Pàirc Nàiseanta a' Mhonaidh Ruaidh a' cleachdadh dàta an fhearainn a thig às mar fhiosrachadh do dh'iomadh pròiseact agus airson prìomh threandaichean a mheasadh leithid coillteachadh no call àrainnean sònraichte. Bha oidhirp mhòr 's conaltradh air feadh na buidhne tron bhliadhna ga chur ri leasachadh a' Phlana Chorpóra againn do 2022-2026: Nàdar Bearrteach Dhuinn Uile. Bidh conaltradh leantainneach leis an luchd-ùidhe againn air leth cudromach sna bliadhnaichean ri teachd airson ar fòcas a ghleusadh: airson Nàdar a Dhìon 's a Leigheas 's airson Spèis a thoirt dha.

Buille 4: Sgrùdadh-cùise

Prògram airson fastadh òigridh – cothroman cùrsa-obrach tràtha dhan a h-uile duine ann an roinn an nàdair

Thug NàdarAlba £1m dhan phrògram airson fastadh òigridh ann an 2021/22 's tha am prògram ag amas air comasachdan agus sgilean ann an roinn an nàdair a leasachadh. Dh'fhastaich NàdarAlba 35 neach òg rè na bliadhna airson diofar dhreuchdan 's aig diofar ìrean, a' gabhail a-staigh luchd-trèanaidh, ceumnaichean is preantasachdan ùr-nòsach, greisean-gnìomhachais 's inntearnasan pròiseict, prataigeach 's goirid.

Tha barrachd 's barrachd fianais ann a tha a' sealltainn gu bheil droch bhuaidh mhòr aig Covid-19 air na neo-ionannachd a tha nar sòisealtas mu thràth. Airson aghaidh a thoirt air a' bhuaidh mhì-rèireach seo, chuir sinn cuideam air daoine òga. Ged a chuir sinn taic do dh'aireamh de ghreisean-gnìomhachais a-riamh (feadhainn do dh'oileanaich 's ceumnaichean), chunnaic sinn gun robh feum air barrachd a chuireas ris an ath-leasachadh uaine an dèidh Covid-19.

Leasaich am prògram sgeama ghreisean-gnìomhachais ùr dhan fheadhainn a tha aig toiseach an cuid chùrsaichean-obrach 's sinne airson tàlant ùr a thàladh dhan sgioba againn, a' gabhail a-staigh daoine aig diofar aoisean 's aig a bheil diofar ìrean de dh'eòlas, teisteanasan 's eachdraidh obrach. Tha cuid mhòr dhen phrògram seo agus dhen obair a nì sinn le daoine òga stèidhichte air dòigh-obrach a tha airson iomadachd nan daoine a nì obair le NàdarAlba agus ann an roinn na h-àrainneachd a chur am meud.

Thug sinn taic do cheithir ghreisean-gnìomhachais meantoraichte do dhaoine òga o chinnidhean beaga eadar 18 's 29 bliadhna a dh'aois tràth ann an 2022. 'S ann aig com-pàirtiche againn, *CEMVO Scotland*, a bha fastadh aig na daoine a thàinig air greis-ghnìomhachais. Chaidh obair a thoirt dhaibh am broinn NàdarAlba far an d' fhuair iad barrachd eòlais 's tuigse nas fheàrr air pailteas nan dreuchdan a tha ri am faighinn ann an roinn an nàdair agus na diofar slighean a th' ann a dh'ionnsaigh cùrsa-obrach san roinn seo.



Kirsten Brewster agus Steven McKenna, luchd-ceuma ann an sgeama greis-gnìomhachais NàdarAlba, a' coinneachadh ri Lynn agus Sandra, tuathanaich òga aig Croit Lynbreck faisg air Baile nan Granndach.

Chunnacas sa mheasadh tòiseachail a rinn NàdarAlba air dreuchdan nàdair ann an 2020 agus aithisg ***Backbone CIC's Changing Landscapes Actioning Change*** ann an 2021 nach eil mòran dhaoine o chinnidhean beaga air am fastadh ann an roinn an nàdair. Tha tuairmeasan ann a tha a' cur nar sùilean gum feum sinn 7,000 dreuchd thairis air an deichead seo romhainn airson fuasglaidhean stèidhichte air nàdar a chur an sàs agus leis a sin, bidh com-pàirteachas leathann ro-chudromach, airson 's gun urrainn do *neach sam bith* a' gabhail a-staigh buill nan cinnidhean beaga a dhol an sàs an roinn seo a tha a' sior fhàs.

Bha eòlas obrach eadar-dhealaichte aig a' cheathrar òg seo a rinn greis-gnìomhachais, a' gabhail a-staigh mion-reic, einnseanaireachd cheimigeach, saidheans sòisealta agus stiùireadh gnìomhachais. Bha iad an sàs phròiseactan air feadh a' bhuidhinn, a' mapadh ghnèithean sgaoilteach a tha a' dèanamh cron air a' bhith-iomadachd; ag obair air leudachadh bun-structair uaine do dh'àrainneachdan bailteil; a' cur taic ri brosnachadh deagh bhuidh nam poileanadairean air a' bhith-iomadachd agus a' leasachadh comhairle 's stuthan mu dheidhinn dreuchdan ann an roinnean an nàdair. Bha prògram a bharrachd ri taobh na h-obrach seo a thug barrachd chothroman ionnsachaidh dhaibh agus cothrom dreuchdan 's cùrsaichean-obrach ann an roinnean an nàdair a rùrachadh. Tha NàdarAlba a' sior thoirt seachad meantoradh an dèidh nan greisean-gnìomhachais seo.

Tha am prògram Cinnidheachd ann an Nàdar mar phàirt dhen obair san fharsaingeachd a nì sinn a thaobh ion-ghabhaltais:

- A' toirt maoinachadh dhan phròiseact *CIC Backbone "Our Natural Heritage"* agus do phrògram ceannardas na coimhearsnachd a ghabh a-staigh daoine o choimhearsnachdan nan cinnidhean beaga 's a thug brosnachadh dhaibhsan 's dha na coimhearsnachdan aca tadhal air a' bhàr a-muigh agus tlachd a ghabhail san nàdar.
- A' toirt maoinachadh dhan rannsachadh le carthannas leas na coimhearsnachd (CIC) Backbone air gainnean iomadachd ann am fastadh san roinn seo agus co-labhairtean nan cinnidhean beaga
- A' cur taic ri inntearnasan pàighte slighe **prògram luchd-compàirt 2027** agus **Institiuid John Smith - *Minority Ethnic Emerging Leaders Programme***

Sna ceuman a tha romhainn, nì sinn measadh air a' phaidhleat, nì sinn obair còmhla ri buidhnean eile san roinn airson a shìor leasachadh agus airson an dòigh-obrach seo amalachadh nas doimhne sa phrògram airson fastadh òigridh againn san fharsaingeachd 's a' cur taic ri iomadachd nas motha ann an roinnean an nàdair.

Cunnartan agus Teagamhan

Is tric nach bi smachd againn air na prìomh chunnartan agus theagamhan a tha ro bheairteas-nàdair do dh'Alba san àm ri teachd. Tha an fheadhainn as cudromaiche dhiubh seo fhathast an lùib atharrachadh na gnàth-shìde agus a bhuidh air àrainnean agus gnèithean. Tha fuasglaidhean nàdarra riatanach airson freagairt ri atharrachadh na gnàth-shìde tro ìsleachadh sgaoilidhean 's atharrachadh. Tha barrachd aire eadar-nàiseanta air Èiginn na Gnàth-shìde 's tha cothrom againn nàdar a chur an teis-meadhan nam freagairtean ri atharrachadh na gnàth-shìde 's freagairt ri prìomh adhbhar air cùl call bith-iomadachd.

Tha ar cuid gnìomhan gan co-òrdanachadh tron Bhòrd Prògraim Atharrachadh na Gnàth-shìde againn. Am measg nan gnìomhan seo, tha dleastanas againn airson buaidh a thoirt air poileasaidhean nàiseanta a leithid Plana Atharrachadh na Gnàth-shìde aig Riaghaltas na h-Alba agus a' Phrògraim Atharrachaidh agus ar cuid obrach air glacadh carbain air talamh-mòine a tha cudromach gu h-eadar-nàiseanta. Bidh sinn a' moladh nam buannachdan an cois fhuasglaidhean nàdarra airson freagairt ri atharrachadh na gnàth-shìde agus a' cur grunn gnìomhan an sàs airson an t-amas againn air sgaoilidhean co-ionann ri neoni a choileanadh bho ar cuid obrach. Tron bhliadhna leasaich sinn prògram fad-ùine mu choinneamh cothromachadh carbain.

'S e prìomh chunnart a th' ann an call bith-iomadachd fhathast. Ann an 2021 chleachd sinn ar cuid buaidh 's thog sinn aire 's ùidh airson toirt air luchd-ùidhe ceumannan a ghabhail airson call bith-iomadachd a lùghdachadh 's a dhol am bad a' chùis-èiginn. Tha an obair againn tron bhliadhna còmhla ri Riaghaltas na h-Alba air Ro-innleachd Bith-iomadachd na h-Alba às dèidh 2020 a leasachadh agus sinn a' sònrachadh thoraidhean 's mheatraigean iomchaidh airson an cuid dèanadais a thomhas an cois a bhith a' cur stad air call bith-iomadachd na h-Alba. Thèid an ro-innleachd fhoillseachadh san Dàmhair 2022.

Aig toiseach 2021 bha an lèir-sgaoileadh a dh'adhbhraich Covid-19 fhathast na chunnart mòr eile. Mar a chaidh sinn tron bhliadhna, lean sinn stiùireadh Riaghaltas na h-Alba agus beag air bheag dh'fhosgail sinn oifisean nuair a bhathar am beachd gun robh e sàbhailte sin a dhèanamh, a rèir bhacaidhean a bha an sàs aig an àm. Thugadh a-steach aonta nas fhoirmeile air dòighean-obrach ùra agus tha luchd-obrach ag obair gu ioma-dhòigheach eadar an oifis 's an taigh. Lean an dòigh-planaidh 90 latha againn agus tha na fuasglaidhean IT a tha a' cumail taic ris a' mhodh ioma-dhòigheach gar fàgail nar buidheann sgiobalta 's mhothachail mu choinneamh suidheachadh a tha a' sìor-atharrachadh.

Tha sinn air aire a chumail air taobhadh ris a' mhiann bhrannaidh ro-innleachdail againn fhad 's a bha sinn a' leasachadh plana corporra ùr 's abachd chunnartan ùr airson a thoirt gu buil. Tha sinn practaigeach còmhla ris na com-pàirtichean againn air na ghabhas a choileanadh 's sinn a' lasachadh a' chunnart gum milleadh cliù lag leantainneach ar cuid comais obrachadh gu h-èifeachdach. Bidh sinn a' dèanamh cinnteach gun tèid sinn an sàs gu soilleir ann an còmhraidhean 's co-dhùnaidhean.

Tha na cunnartan seo air an riaghladh mar phàirt den chlàr chunnartan corporra. Tha iad air an ath-sgrùdadh gach ràith leis an Sgioba Stiùiridh agus Comataidh Sgrùdaidh 's Cunnairt againn, agus bidh am Bòrd againn ag ath-sgrùdadh nan cunnartan aig an ìre as àirde a chunnart. Tha sinn daonnan a' sireadh leasachaidhean a thaobh abachd nan cunnartan againn 's sinn a' dèanamh cinnteach gu bheil sinn mothachail air cunnartan a tha ag èirigh. Thèid ar càil chunnartan ùr a dhèanamh ann an 2022/23. Neartaichidh sinn seo air feadh na buidhne, a' cur gnìomhan an sàs airson an clàr chunnartan 's chothroman nas gnìomhaiche, agus a' cumail oirnn le barrachd sgrùdaidhean mionaideach a dhèanamh air na cunnartan corporra fad-ùine againn.

Tha na Pàipearan Air Cunnartan a thèid don Chomataidh In-sgrùdaidh 's Chunnartan agus don Bhòrd rim faotainn le iarrtas.

A' coimhead Air Adhart 's Planaichean Ri Teachd

Chaidh Co-labhairt nam Partaidhean (CoP) 26, àrd-choinneamh nan Dùthchannan Aonaichte air atharrachadh na gnàth-shìde, a chumail san Dàmhair 2021 agus chuir e an cèill Plana Atharrachadh na Gnàth-shìde le cuideam air libhrigeadh. Tha lùghdachaidhean bliadhnail de 10% no barrachd (bho 2022 air adhart) a dhìth airson targaid lùghdachaidh de 75% a choileanadh ro 2030 – an coimeas ri 2-3% gach bliadhna san 20-30 bliadhna mu dheireadh. Tha atharrachadh cleachdadh an fhearainn (=nàdar) an cois mu 40% den dùbhlán seo. Bidh CoP 15, Co-labhairt Bith-iomadachd, ga chumail ann an 2022 agus bidh i a' cur an cèill Ro-innleachd Bith-iomadachd na h-Alba. Tha dùbhlán a cheart cho mòr 's cho èiginneach ri coileanadh targaid lùghdachaidh 75% do dh'atharrachadh na gnàth-shìde an cois a bhith a' cur car ann an cromadh bith-iomadachd ro 2030.

Mar a ghluaiseas sinn tron bhliadhna 's a-steach gu 2023, tha clachan-mìle poilitigeach ann dhan àrainneachd a phutas sinn a dh'ionnsaigh ar amais gum bi beairteas nàdar againn uile san àm ri teachd.

- **Bile na h-Àrainneachd Nàdarra (2023)** – a' gabhail a-steach roinntean dìon 30x30, lionraidhean nàdar, targaidean nàdar reachdail, cuimseachadh air cùisean ro-innleachdail fad-ùineach leithid slàinte eag-siostaim 's ùire, comas-ceangail, pàircean nàiseanta
- **Bile Sunnd is Leasachaidh Seasmhaich (às dèidh 2022)** – dh'fhaodadh Bile Chuimreach Ginealaichean An Ama Ri Teachd buaidh a thoirt air cothromachadh carboin 's mathas do nàdar na teis-meadhan
- **Bile Ath-leasachadh an Fhearainn (às dèidh 2022)** – a dhol am bad sgèile 's dùmhlachd seilbh fearainn dùthchail 's bailteil air feadh na h-Alba

Tha nàdar ann an èiginn agus mar fhreagairt feumaidh sinn prìomhachas a chur air ar n-obrach an cois dìon 's leigheas nàdar 's spèis a thoirt dha. Bidh ar n-amas a' neartachadh an dìon air a' bhith-iomadachd a th' againn, a' cur stad air call bith-iomadachd ro 2030 agus a' leigheas nàdar ro 2045. Nì sinn cinnteach gu bheil luach nàdar ri fhaicinn air feadh poileasaidh nan roinnean poblach 's prìobhaideach, mar bhun-stèidh air cùram do nàdar 's maoineachadh a dh'ionnsaigh eaconamaidh soirbheadais. Chaidh am plana corporra ùr againn **2022-2026 Nàdar Bearrteach Dhuinn Uile** fhoillseachadh sa Ghiblean 2022. Tron phlana, tha sinn ag amas air na prìomhachasan seo, a' cur cuideam air adhbhar NàdarAlba a' ceangal dhaoine 's nàdar, tro ghnìomhan brosnachail airson a dhol am bad na cùis-èiginn nar saoghal nàdarra, a chionn 's gu bheil ar beatha, 's beatha nan ginealaichean ri teachd, an eisimeil air.

Libhrigidh sinn seo le bhith a' sgaòileadh ar cuid eòlais air leigheas nàdar, a' gabhail cùram do nàdar airson 's gum bi e ann do ghinealaichean an ama ri teachd agus a' ceangal dhaoine 's nàdar airson gun gabh a h-uile duine ceumannan a dhol am bad na cùis-èiginn nar saoghal nàdarra. Cuidichidh an gluasad gu modh-obrach ioma-dhòigheach cruth-atharrachadh ar buidhne agus libhrigidh e na prìomhachasan seo tro fhrèam-obrach dealbhaidh bhuidhneil anns a bheil trì raointean mòra: modal obrach ùr, daingneachd 's slàinte nas fheàrr agus comas ceannardais nas fheàrr.

Bidh an t-slighe a chuireas sinn romhainn sa bhliadhna air thoiseach oirnn air leth cudromach 's sinn a' tilleadh an dèidh Covid-19. Cùmaidh sinn taic ri slànachadh uaine anns a bheil carbon ìosal, èifeachd ghoireasan 's ion-ghabhaltas sòisealta.



Machair.

Geàrr-chunntas ionmhasail, àrainneachdail 's sòisealta

Dèanadas ionmhasail

Buidseat agus maoin eachadh airgid

Bithear a' tighinn gu aonta air buidseat le Riaghaltas na h-Alba (air a bheil Crìoch Chosgaisean Roinneil no DEL). Tha cosgaisean airgid an lùib seo, anns a bheil cosgaisean càrnte (calpa 's obrach), glan de dh'ionmhas à tobraichean eile leithid teachd a-steach an lùib ghnìomhan, cosgaisean neo-airgid an lùib dìmeis, luach chrìonaidh agus luach-isleachadh.

Tha am buidseat bho Riaghaltas na h-Alba agus ath-obair a' bhuidseit tro 2021/22 ga shealltainn sa chlàr gu h-ìosal:

| Seòrsa buidseit | Gnìomh Gach Buidseit £000 | Ath-obair buidseit taobh a-staigh na bliadhna £000 | Buidseat deireannach do 2021/22 £000 |
|----------------------------|------------------------------|-------------------------------------------------------|-----------------------------------------|
| Goireas DEL | 45,609 | 5,443 | 51,052 |
| Goireas neo-airgid DEL | 2,150 | - | 2,150 |
| Goireas DEL Iomlan | 47,759 | 5,443 | 53,202 |
| Calpa DEL | 2,450 | 14,610 | 17,060 |
| Buidseat DEL Iomlan | 50,209 | 20,053 | 70,262 |

Bha suim chuibhrichte de £45.609m ri pàigheadh do JNCC an lùib an fhigeir de £1.019m ann an Achd a' Bhuidseit airson Goireas DEL.

Tha na h-ath-sgrùdaidhean buidseit cuibhrichte taobh a-staigh na bliadhna de £20.053m co-cheangailte ri:

- £9.390m gu ath-stèidheachadh talamh-mòintich;
- £5.000m gu maoin leigheas nàdair;
- £1.950m gu maoin nan àitichean nas fheàrr;
- £2.000m gu maoin dùbhlain bith-iomadachd;
- £0.750m gu stiùireadh nan tèarmann nàdair nàiseanta;
- £0.500m gu iomairt pròiseact nam Meanbh-Choille;
- £(1.500)m cuibhrinn NàdarAlba mar thaic do Phrògram Leasachaidh Dùthchail na h-Alba;
- £1.500m gu obair air Prògram Paidhleit Calpa Nàdarra;
- £0.463m gu maoin eachadh caochladh iomairtean eile

Bha na h-ath-sgrùdaidhean buidseit taobh a-staigh na bliadhna de £20.053m nas àirde na 2020/21 (£7.233m) gu ìre mhòr air sgàth maoin ùra a chruthaichheadh ann an 2021/22.

Chaidh buidseat de £0.109m ceangailte ri Cosgaisean Stiùirichte Bliadhnaile (AME) a liubhairt le Riaghaltas na h-Alba. A thaobh obair NàdarAlba, tha còmhachadh buidseit ann airson solar ùr sam bith, cuid a dh'atharrachaidhean air solar, cis corparaid agus cuideachd crìonadh-luach co-cheangailte ri atharrachaidhean an luachan bheairteasan air sgàth mhargaidhean caochlaidich. Ann an 2021/22, tha crìonadh-luach de £0.177m, stèidhichte air luachadh aig astar air talamh 's togalaichean, an cois cosgaisean AME.

Tha na cunntasan ionmhasail le toraidhean na bliadhna a' tòiseachadh air duilleig 75.

Tha e mar riatanas oirnn gun stiùirich sinn an tionndadh a-mach againn a rèir crìochan buidseit Riaghaltas na h-Alba:

- Ann an 2021/22, chaidh crìoch buidseit DEL a stèidheachadh aig £70.262m. Tharraing NàdarAlba cosgaisean iomlan de £64.870m mu choinneamh na crìche seo, agus fo-chosg de £3.938m (2020/21: £1.710m fo-chosg), mar thoradh air sin, às dèidh cead airson fo-chosg de £1.454m fhaighinn. Tha seo air a sgrùdadh mar a leanas:
 - Fo-chosg de £1.476m mu choinneamh buidseat neo-cuibhrichte Goireas DEL de £51.052m, anns a bheil £0.968m mu choinneamh gluasad fòrlaidh tàrmaichte
 - Fo-chosg de £1.453m mu choinneamh buidseat cuibhrichte Calpa DEL Peatland Action de £6.710m
 - Fo-chosg de £0.646m mu choinneamh buidseat cuibhrichte Calpa DEL Maoin Leigheas Nàdair de £5.000m
 - Fo-chosg de £0.248m mu choinneamh buidseat cuibhrichte Calpa DEL Maoin Dùbhlain Bith-iomadachd de £1.700m
 - Tar-chosg de £0.098m mu choinneamh buidseat Calpa DEL thoglaichean, innealan 's uidheamachd, so-mhaoinean do-bheantainn 's dualchais de £1.450m
 - Fo-chosg de £0.240m mu choinneamh a' chòrr de bhuidseat Calpa DEL
- B' e an tionndadh a-mach mu choinneamh buidseat AME tar-chosg de £0.111m. Bha seo gu ìre mhòr air sgàth buaidh àrdachadh luachaidh bho ath-luachadh eadar-amail aig astar de thoglaichean, innealan agus uidheamachd a rinneadh ann an 2021/22.

Bha buidseat airgid againn de £68.112m (Goireas 's Calpa DEL) agus tharraing sinn a-nuas £64.408m den chuibhreann seo. Tha an t-eadar-dhealachadh de £3.704m a' riochdachadh fo-chosg co-cheangailte ri eacarsaich sàbhailidhean taobh a-staigh na bliadhna a chaidh a h-aontachadh agus fo-chosg aig Peatland Action, Maoin Leigheas Nàdair, GovTech agus pròiseactan eile anmoch sa Ghearran 2022 nuair a chuireadh an t-iartras airson a' chuibhrinn mu dheireadh ann an 2021/22 a-steach do Riaghaltas na h-Alba.

Fìor-iomlan 2021/22

Tha am fìor-iomlan an aghaidh buidseit 2021/22 ga shealltainn sa chlàr gu h-ìosal:

| | Fìor-iomlan £000 | Buidseat £000 | Fo-chosg Aontaichte ¹ £000 | (Fo)/ Tar-chosg £000 |
|-----------------------------------------------------------------|---------------------|------------------|---------------------------------------------|----------------------------|
| Cosgaisean iomlan a rèir chunntasan | 63,119 | - | - | - |
| Atharrachaidhean cosgais/teachd a-steach air adhbharan buidseit | (14,297) | - | - | - |
| Cosgaisean obrachaidh airgid | 48,822 | 51,052 | (754) | (1,476) |
| Cosgaisean obrachaidh neo-airgid | 1,627 | 2,150 | (550) | 27 |
| Cosgaisean goireas DEL | 50,449 | 53,202 | (1,304) | (1,449) |
| Cosgaisean calpa DEL | 14,421 | 17,060 | (150) | (2,489) |
| Fìor-iomlan an aghaidh Buidseat DEL | 64,870 | 70,262 | (1,454) | (3,938) |
| Ìsleachadh ath-luachaidh | 177 | - | - | - |
| Ìsleachadh an lùib sholaran | (120) | - | - | - |
| Ìsleachadh an lùib sholaran seòrsaichte mar DEL | 35 | - | - | - |
| Crìonadh calpa ris an robhar an dùil | 29 | - | - | - |
| Cis corparaid | 33 | - | - | - |
| Fìor-iomlan an aghaidh Buidseat AME | 154 | 109 | - | 45 |

¹ Bha fo-chosg de £1.454m aontaichte le Riaghaltas na h-Alba agus tha seo ga thoirt air falbh bhon fhìor-iomlan a dh'èirich do bhuidseatan Goireas 's Calpa DEL aig deireadh na bliadhna ionmhais.

| Notaichean air fìor-iomlan buidseit | £000 |
|---------------------------------------------------------------------------------------|----------|
| Atharrachaidhean cosgais air airgead obrachaidh | |
| — dimeas agus luach-chronadh | (1,627) |
| — àrdachadh ath-luachaidh air togalaichean, innealan agus uidheamachd | (177) |
| — tabhartasan calpa, seòrsaichte mar chalpa | (12,874) |
| — teachd a-steach a' maoineachadh so-mhaoinean calpa a cheannach | 408 |
| — ìsleachadh an lùib sholaran | 54 |
| — cosgaisean an lùib sholaran | 66 |
| — tabhartas cuideachaidh calpa | (50) |
| — ìsleachadh an lùib sholaran, seòrsaichte mar DEL | (35) |
| — crìonadh calpa ris an robhar an dùil, seòrsaichte mar AME | (29) |
| — cosgaisean cis corparaid, seòrsaichte mar AME | (33) |
| | (14,297) |
| Cosgaisean obrachaidh neo-airgid | |
| — dimeas agus luach-chronadh | 1,627 |
| | 1,627 |
| Meudachadh calpach agus teachd a-steach | |
| — oighreachd, togalaichean, innealan agus uidheamachd agus so-mhaoinean do-bheantainn | 2,047 |
| — teachd a-steach a' maoineachadh so-mhaoinean calpa a cheannach | (408) |
| — tabhartas calpa, seòrsaichte mar chalpa | 12,874 |
| — luach fìor-iomlan air cuidhteasan ghoireasan | (142) |
| — tabhartas cuideachaidh calpa | 50 |
| | 14,421 |

B' e £4.550m (2020/21: £2.664m) an teachd a-steach an lùib thachartasan. Bha an t-àrdachadh seo gu ìre ri linn atharrachadh san dòigh ris am bithear a' dèiligeadh ri maoinean structarail (**nota 11**), an tuilleadh teachd a-steach bho sheirbheisean co-roinnte agus maoineachadh do phròiseactan leantainneach 's ùra.

Am measg na chuireadh ri goireasan calpa mòra bha:

| | |
|-----------------------------------------------------|---------|
| — Ùrachadh charbadan, carbadan dealain nam measg | £0.455m |
| — Tasgadh ann an toglaichean 's uidheamachd nan NNR | £0.720m |
| — Bun-structar siostaman fiosrachaidh | £0.178m |
| — Tasgadh ann an teicneòlas ath-nuadhachail | £0.214m |

Bha iomlan làithreach so-mhaoinean de £2.832m aig NàdarAlba aig 31 Màrt 2022 (2020/21: iomlan làithreach so-mhaoinean de £1.605m). Tha an t-àrdachadh seo mar thoradh air ìrean nas àirde de dh'airgead agus so-mhaoinean aig 31 Màrt 2022 – sgrùdadh a bharrachd ann an **notaichean 19** agus **20**.

So-sheasmhachd Ionmhasail

Chan eil am prìomh mhaoinachadh taic air gluasad o chionn beagan bhliadhnaichean ach tha cothroman maoineachaidh ùra air nochdadh a chumas taic ris na h-amasan againn. Thathar an dùil gum fàs iad seo tuilleadh sna bliadhnaichean ri teachd. Bidh sinn a' lasachadh na buaidh seo 's sinn ag ullachadh plana ionmhais fad-ùine anns a bheil planaichean ro dhiofar shuidheachaidhean anns a bheil àrdachaidhean 's gearraidhean don phrìomh thabhartas maoineachaidh 's sruthan teachd a-steach eile. Thèid dòighean eile a shònradh far an urrainn dhuinn na cosgaisean againn a lùghdachadh 's amasan a' Phlana Chorporra a thoirt gu buil tron mhaoinachadh againn ann an dòighean-obrach nas fheàrr agus beum air phrìomhachasan obrach.

Sàr Luach

Tha e fa-near dhuinn sàr luach a liubhairt a rèir stiùireadh Riaghaltas na h-Alba air Sàr Luach na Seirbheis Poblach agus an stiùireadh reachdail ath-sgrùdaichte air sàr luach (2020).

A' cumail ri prionnsabalan air sàr luach, bidh sinn a' coileanadh seo tro:

- am plana corporra, plana gnìomhachais 's planaichean 90 latha againn a tha gu soilleir a' cur an cèill ar lèirsinn agus ar dreuchd ceannardais air call bith-iomadachd agus a' stiùireadh fuasglaidhean air atharrachadh na gnàth-shìde a tha stèidhte air nàdar
- ar cuid riaghlaidh 's cunntalachd, a chithear san structar stiùiridh, na poileasaidhean agus sa cheannardas againn, anns a bheil stiùireadh 's aithriseachd shoilleir, cho math ri siostaman daingeann airson co-dhùnaidhean, buidseatan agus làimhseachadh cunnairt a thoirt gu buil
- stiùireadh dèanadais, a tha ga leantainn tron bhliadhna agus ga aithris gach ràithe dhan Sgioba Cheannardais agus dhan Bhòrd airson dearbhadh gu bheil sinn a' coileanadh thargaidean 's builean ceangailte ri Frèam-obrach Dèanadais Nàiseanta agus Prògram an Riaghaltais
- an dòigh-obrach againn an lùib riaghladh ghoireasan 's sinn a' cumail oirnn a' sgrùdadh teachd a-steach, caiteachas 's in-ionmhas calpa ris a bheilear an dùil, a' dèanamh an fheum as motha de dh'èifeachdasan an cois solair, agus mar a chleachdas sinn na daoine, toglaichean, fearann 's teicneòlas againn anns an dòigh fheàrr airson an cuid builean a libhrigeadh
- an dòigh-obrach againn an lùib com-pàirteachais, a tha mar bhun-stèidh air gach rud a nì sinn, 's sinn a' com-pàirteachadh le iomadh buidheann eile
- Trèanadh 's stiùireadh leasaichte air atharrachadh na gnàth-shìde do cho-obraichean agus toirt a-steach a' phlana againn air cothromachadh carboin airson a bhith cinnteach gu bheil seasmhachd an cois ar cleachdaidhean solair, cleachdadh èifeachdach ar n-oifisean, agus dòighean-soibhail 's mar a chleachdas sinn cumhachd
- an dòigh-obrach againn air co-ionannas 's urram san àite-obrach, a tha nam bun-stèidh air ar cuid luachan 's dòighean-giùlain, an dà chuid a thaobh mar a bhios sinn a' dèiligeadh ri luchd-obrach agus mar a bhios sinn a' stiùireadh a' ghnìomhachais

In-ghabhaltas Sòisealta

Tha e na phrìomhachas do NàdarAlba a bhith air cheann leigheas nàdair ann an Alba, gun a bhith a' fàgail coimhearsnachd sam bith air dheireadh agus a bhith a' co-roinneadh nam buannachdan gu cothromach. Airson seo a choileanadh, tha sinn airson daoine a bhrosnachadh gus ceangal a dhèanamh ri nàdar, ag àrdachadh sùim nàdair tro libhrigeadh 's chonaltradh buadh-mhor ar n-obrach. Ro 2030, 's e ar n-amas gum bi ceanglaichean làidir fad-beatha eadar daoine 's nàdar.

Tha ar cuid obrach le buidhnean 's coimhearsnachdan a tha a' fulang ana-chothrom air leantainn tro 2021/22 's sinn a' feuchainn ri cur às do chuid de na cnapan-starra eadar daoine 's nàdar. Tha cuid de na prìomh sgeulachdan rim faicinn gu h-ìosal.

Dh'ath-sgrùdaich sinn cothroman gus co-ionannachd, iomadachd 's in-ghabhaltas àrdachadh anns gach prìomhachas a thogas ceann is sinn a' leasachadh amasan a' phlana corporra ùir againn. Cuidichidh seo sinn ris a' mhiann againn airson nàdar a dhìon 's a leigheas 's airson spèis a chur ann mar phàirt de dh'àrd-phrìomhachasan Riaghaltas na h-Alba an cois dèiligeadh ri cùis-èiginn na gnàth-shìde, bochdainn cloinne a lùghdachadh agus slànachadh às dèidh Covid-19.

Bidh sinn a' cleachdadh fianais airson ar stiùireadh 's sinn a' stèidheachadh 's a' libhrigeadh nam builean againn. Tha na **sgrùdaidhean nàiseanta** againn a' cruinneachadh dàta air buidhnean glèidhte 's a' sealltainn nach eil daoine nas sine, daoine a tha a' fuireach sna sgìrean as bochda, daoine de mhion-shluagh cinnidheach agus daoine le tinneas maireannach no ciorram air an riochdachadh a thaobh thursan air a' bhlàr a-muigh. A rèir an rannsachaidh againn, tha sinn air beagan adhartais a dhèanamh bho 2012 a thaobh barrachd com-pàirteachaidh am measg dhaoine nas sine na 65 agus dhaoine anns na sgìrean as bochda. Ach chan eil uiread a dh'fhianais ann airson innse gu bheil atharrachadh mòr ann a thaobh com-pàirteachadh am measg dhaoine de mhion-shluagh cinnidheach no dhaoine air a bheil tinneas maireannach no ciorram.

Rinn cùis-èiginn Covid-19 na h-ana-chothroman buan seo nas nochdte. A rèir rannsachadh a rinn NàdarAlba anns a' chiad sia mìosan den lèir-sgaoileadh, rinn mòran daoine air a' bhlàr a-muigh 's bha iad an sàs na bu bhitheanta le nàdar aig an àm seo agus buaidh mhath air slàinte 's sunnd aig a' mhòr-chuid air sàillibh seo, gu h-àraid air slàinte-inntinn. Ach chuir an rannsachadh beum air an ana-chothrom a thaobh cothroman air gàrraidhean 's raointean math uaine a chleachdadh a tha ann fhathast gu h-àraid am measg inbheach nas òige, dhaoine nach eil cho beairteach agus dhaoine air a bheil tinneas no ciorram maireannach. Tha an rannsachadh air atharrachadh dòigh-beatha tron ghlasadh air cur ris an iomairt chonaltraidh 's chom-pàirteachaidh againn **Dèan Àite Dha Nàdar** agus am maoineachadh againn bhon taobh a-muigh airson taic a chumail ri còrr 's 500 coimhearsnachd ionadail 's iad a' toirt nan àitichean uaine 's gorma ionadail aca am feabhas.

Lean na cothroman com-pàirteachaidh anns na Tèarmainn Nàdair Nàiseanta againn ach chuir buaidh Covid-19 bacadh air an uiread de chothroman a b' urrainn dhuinn tabhann. Am measg a' bhun-structair a mhaoinich sinn, leasaich sinn a' phàirc-chàraichean aig Tèarmann Nàdair Nàiseanta St Cyrus, falachan-eun ùr an àite an t-seann fhir aig Tèarmann Nàdair Nàiseanta Loch Liobhann agus an t-slighe fiodha a shineadh aig Tèarmann Nàdair Nàiseanta Mòine Blawhorn. Chuir gach leasachadh cuideam air cothroman so-ruigsinneachd.

Bha sinn a' co-obrachadh le com-pàirtichean a leithid prògram **Backbone CIC Our Natural Heritage programme, Paths for All, TCV Scotland, Volunteering Matters** agus **Urras Iain Muir** agus lean ar cuid maoineachaidh air grunn phròiseactan a tha ag amas air buidhnean mion-sluaigh no le cion riochdachaidh. Tha grunnan de na maoinean làthaireach air an taobh a-muigh ag amas air ceangal eadar daoine 's nàdar agus tha iad a' cur prìomhachas air coimhearsnachdan 's buidhnean air an iomall a leithid nam maoin **Taic Ro-innleachdail Bun-structair Uaine (GISI), Maoin Slighean an Ama Ri Teachd,** agus **Maoin Dualchais Nàdarra is Cultaraich.**

Tha fear de na pròiseactan GSI ann am Malls Mire ann an Toryglen far a bheil carthannas àrainneachdail choimhearsnachd *Urban Roots* ag obair ann an com-pàirteachas ri *Clyde Gateway* 's iad a' dol an sàs ann an draghan ceartais àrainneachdail aig coimhearsnachd a bh' air a cuairteachadh fad ùine le talamh 's togalaichean fàsaichte, dì-dhaoineachadh agus àitichean uaine ann an droch stait.

<https://www.nature.scot/funding-and-projects/green-infrastructure-strategic-intervention/projects/gi-fund-projects/malls-mire>

Lean sinn air cheann a' phrògram **Ar Seirbheis Slàinte Nàdarra (ONHS)** cuide ri com-pàirtichean a leithid Slàinte a' Phobail an Alba, Coilltearachd na h-Alba agus Còmhdhail Alba. 'S e prìomh amas a' phrògram a bhith a' leudachadh na chuireas nàdar 's àitichean uaine na h-Alba ri fuasglaidhean an cois prìomh chùisean slàinte, cùraim shòisealta 's slàinte phoblaich. Mar phàirt de dh'ONHS, lean na ceithir Com-pàirteachasan Slàinte Uaine (GHP) a chaidh a stèidheachadh ann an Siorrachd Lannraig, Dùn Dè, Siorrachd Àir a Tuath agus air a' Ghàidhealtachd. Chùm iad taic ri barrachd cleachdaidh den bhlàr a-muigh le daoine a tha a' fulang ana-chothroman slàinte. Mar eisimpleir tha **pròiseact lusan coimhearsnachd** ann an Siorrachd Lannraig agus seiseanan **Trail Therapy** ann an Dùn Dè agus Siorrachd Lannraig a Deas a tha ag obair le daoine a tha a' fulang thrioblaidean slàinte-inntinn anns a' choimhearsnachd no ann an ospadalan.

Anns an Ògmhios 2021 dh'fhastaich sinn Preantasachd Co-aontach tron **2027 Prògram Co-aontach** airson coimhead air mar a ghabhas in-ghabhaltas fhighe a-steach dha na maoin aca. Shònraich an obair sin plana gnìomha airson dòigh-obrach nas in-ghabhaltais a leasachadh an cois farsaingeachd 's buileachadh ar sruthan maoin eachaidh.

Shònraich ciad mheasadh NàdarAlba air dreuchdan nàdair ann an 2020 agus aithisg Backbone CIC air **Changing Landscapes Actioning Change** ann an 2021 cion dhreuchdan aig daoine a bhuineas ri mion-shluagh cinnidheach ann an roinn an nàdair. Tha an dìth-iomadachd seo ri faicinn san sgioba-obrach againn fhìn, a tha sa mhòrchuid geal. Chaidh sinn ann an com-pàirteachas ri CEMVO airson prògram Cinnidheachd ann an Nàdar a leasachadh agus greisean-obrach 's meantoradh a thabhann do dhaoine òga bho mhion-shluagh cinnidheach aig NàdarAlba (*faicibh an sgrùdadh-cùise*). Tha sinn a' cumail oirnn a' brosnachadh buidhnean com-pàirteachais air feadh ar roinne an aon rud a dhèanamh.

Leasachadh Seasmhach agus Cothromachadh Carboin

Ann an 2021/22 bha sgaoilidhean carboin tuairmsichte againn de 671 tunna CO₂.²

Tha seo 14% nas àirde na a' bhliadhna an-uiridh (591 tunna CO₂). Ged a chaidh cleachdadh heileacoptair sìos beagan, chaidh sgaoilidhean siubhail agus thoglaichean am meud. Chaidh sgaoilidhean siubhail an àrd beagan – gu ìre mhòr ri linn cleachdadh carbadaid an luchd-obrach nuair a thòisich a' siubhail a-rithist (cleachdadh còmh-dhail phoblaich aig ìre ìosal fhathast air sgàth ar comhairle airson a seachnadh – thogadh seo sa Ghiblean 2022). Tha àrdachadh ann an sgaoilidhean togalaich gu ìre mhòr ri linn sgeama dealain-uisge nach do dh'obraich aig a làn-chomas tron bhliadhna.

Tha sinn air leantainn oirnn le bhith a' toirt a-steach chàraichean 's bhanaichean dealanach an àite carbadaid peatrail 's dìosail agus sinn a' sùileachadh gum bi iad gu lèir dealanach ro 2025 (aig an àm seo tha 69% de na càraichean 's bhanaichean againn dealanach, agus thathar a' sùileachadh gun èirich seo a-rithist ro dheireadh 2022/23). Tha seo a' tighinn a rèir targaid Riaghaltas na h-Alba airson deireadh a chur air ceannach chàraichean is bhanaichean peatrail. Chan eil sgaoilidhean pioba-traoghadh sam bith aig carbadaid dealanach. Tha sinn cuideachd a' cumail oirnn le bhith a' toirt a-steach àiteachan teàirrsidh do carbadaid dealanach agus tha iad againn a-nis aig 47% (17) de làraichean far a bheil NàdarAlba stèidhichte. Ann an 2021/22 thug sinn a-steach àiteachan teàirrsidh ann an Uibhist a Deas, Steòrnabhagh, Loch Liobhann agus Bruach Chluaidh agus thòisich obair air àiteachan teàirrsidh ann an Goillspidh, Ceann Loch Iù agus Carnas Mòr.

Airson togail air ar cuid soirbheis thuige seo le teicneolas ath-nuadhachail, dh'fhaostaich sinn *Renewable Energy Consultants* 's sgrùdaich iad na togalaichean againn feuch an gabhadh an tuilleadh stàladhean no teicneolas ùr a chur annta. Fhuair sinn 24 aithisgean air ais. Thathar cuideachd air molaidhean bho Theisteanas Dèanadas Cumhachd agus siostaman togalaich a tha a' tighinn gu ceann a chur fo dheuchainn agus thugadh reatadh RAG do gach àite airson mion-fhiosrachadh a thoirt seachad a thaobh èifeachdas 's cothroman cumhachd air feadh na h-oighreachd againn.

Thatthar air in-ìomhas luach £2.7m ann an teicneolas ath-nuadhachail a shònrachadh, agus tha seo san amharc thairis air 10 bliadhna. Dh'fhaodadh isleachadh carboin co-ionann ri 161tCO₂ aig a' char as lugha a bhith na chois. Chrìochnaich a' chiad bhliadhna den phlana seo le leasachadh ann an Rùm 's Eilean May air bataraidhean, ais-thionndairean 's siostaman PV ann an 2021/22. Tha ciad chomharran ann an Rùm a' sealltainn gu bheil isleachadh cleachdadh connaidh de co-dhiù 50% ann. Dh'aontaicheadh buidseat 2022/23 airson siostam PV Ghoillspidh a leudachadh 's sgaoilidhean carboin na h-oifis seo a dhèanamh co-ionann ri neoni, agus tha leudachadh PV 's bataraidhean ùra san amharc aig Taigh a' Ghlinne Mhòir airson sgaoilidhean ar prìomh oifis isleachadh.

Tha cothroman fhathast ann oifisean a cho-roinneadh 's pàirt a ghabhail ann an co-ionadan agus tha Riaghaltas na h-Alba an ceann grunnan phròiseactan a dh'fhaodadh tighinn gu buil. Tha sinn fhathast a' sireadh oifisean eile a leigeil leinn ar lorg-carboin isleachadh tro àitichean co-roinnte agus tha sinn a' cumail oirnn a' leasachadh Plana 10 Bliadhna le prìomhachasan 's grunnan phròiseactan san amharc. Chuireadh crìoch air imrich Fearann Coilltearachd na h-Alba a-steach gu Taigh a' Ghlinne Mhòir ann an 2021/22 agus thathar a' dèiligeadh ri iarrtasan eile a thaobh àitichean eile san oifis seo.

Dh'fhoillsich sinn a' chiad phlana *Net Zero* againn tron t-samhradh 2021 - <https://www.nature.scot/doc/naturescot-net-zero-plan>

'S e am Plana seo lèirsinn NàdarAlba air mar a choileanas sinn ar n-amas *Net Zero* ro 2035. Tha targaid againn mar-thà de sgaoilidhean co-ionann ri neoni a ruighinn ro 2040 ach tha sinn air ceann-latha nas giorra a chur romhainn fhìn de cho-ionann ri neoni ro 2035. Feumaidh freagairtean air cùisean-èiginn nàdair 's atharrachadh na gnàth-shìde gnìomhan aig a h-uile ìre, bhon phoileasaidh as àirde gu gnìomhan choimhearsnachdan, bhuidhnean leithid NàdarAlba agus daoine fa leth. Tha am plana *Net Zero* againn a' sònrachadh deisealachadh NàdarAlba airson a phàirt aige a ghabhail anns a' chruth-atharrachadh seo gus an ruig Alba

2 Dàta stèidhichte air fiosrachadh a bha ri fhaotainn sa Chèitean 2022. Na chois am-bliadhna tha tuairmean nuair nach robh dàta ri fhaotainn air sgàth buaidh Covid-19. Tha na figearan stèidhichte air factaran-atharrachaidh 2020/21 air sgàth 's nach eil factaran 2021/22 rim faotainn fhathast. Bidh na figearan deireannach ann an Aithisg Dleasan Atharrachadh na Gnàth-side a thèid fhoillseachadh san t-Samhain 2022.

na targaidean mionaideach 's riatanach a stèidhich an Riaghaltas.

Tha sinn a' cur romhainn ar plana *Net Zero* ath-sgrùdadh 's a ghleusadh a rèir an leasachaidh leantainn, stiùiridh 's phlanaichean a thig bho Riaghaltas na h-Alba 's eile. Cha bhi 'dreach deireannach' againn gu siorraidh a chionn 's gum bi e fo sgrùdadh fad an t-siubhail.

Lean bacaidhean an lèir-sgaoilidh tron bhliadhna agus ged a dh'fhosgail cuid a dh'oifisean a-rithist, chùm a' mhòrchuid de luchd-obrach orra ag obair bhon taigh, agus mar sin cha robh e nar comas pàirt a ghabhail anns a h-uile dùbhlán 's iomairt àbhaisteach. Ge-tà, ghabh sinn pàirt ann an cuid dhiubh agus bhrosnaich sinn luchd-obrach a bhith gnìomhach.

Eadar 25mh Dàmhair agus 21mh Samhain 2021 ghabh còig sgiobaidhean deug anns an robh suas ri còignear an urra bho NàdarAlba pàirt anns an '*Autumn Step Count Challenge*' aig *Paths for All*. Chaidh còrr 's 22 millean ceum a chlàradh le sgiobaidhean NàdarAlba. Chaidh 625,130,013 ceum a chlàradh uile gu lèir le 497 sgiobaidhean. Chuir *Paths for All*, carthannas coiseachd Albannach, an '*Step Count Challenge*' air bhog ann an 2011. Bidh iad a' brosnachadh coiseachd san àite-obrach airson Alba a bhios nas toilichte, nas fhallaine 's nas uaine. Bidh an dùbhlán a' toirt cothrom, taic 's spionnadh do luchd-obrach a bhith gnìomhach.

Anns a' Mhàrt 2022 ghabh sinn pàirt anns an *Scottish Workplace Journey Challenge*. 'S e inneal air loidhne a tha seo agus tha e saor 's an asgaidh clàradh air a shon. Bidh e a' leigeil le luchd-pàirteachaidh dùbhlán a chur romhpa fhèin no pàirt a ghabhail ann am farpais anns an àite-obrach. Chlàraicheadh a h-uile turas eadar 1-31 Am Màrt, ge bith an e coimiut àbhaisteach, turas dha na bùithean no cur-seachad, turas sgoile no obrach a bh' ann. Tha a' bheatha-obrach air atharrachadh gu mòr anns an dà bhliadhna mu dheireadh agus thathar air an dùbhlán a dhèanamh freagarrach ri obrachadh bhon taigh 's cothrom ann tursan ionadail bhon taigh a chlàradh airson na ciad uair.

Chriochnaich sinn san 4mh àite nar bhuidhinn, rinn sinn 172 cuairt, a' siubhail 762 mìle 's a' sàbhaileadh 22kg de sgaoilidhean CO₂. Chosg sinn 51,694 calaraidh agus shàbhal sinn £30.22, an coimeas ris na h-aon chuaritean a dhèanamh sa chàr.

Tha an obair againn air na sgaoilidhean carboin againn an cois a' **Phlana Net Zero** againn agus **Geallaidhean Atharrachadh na Gnàth-shìde**.

Tachartasan Co-cheangailte ri Dàta Pearsanta

Coltach ri bliadhnaichean eile, cha do thachair tachartas mòr co-cheangailte ri dàta pearsanta aig NàdarAlba ann an 2021/22.

Tha sinn fhathast a' cleachdadh chùmhantairean on taobh a-muigh airson ar cuid dìon a chur fo dheuchainn agus bidh sinn ag iarraidh air luchd-obrach trèanadh air-loidhne air tèarainteachd siobair 's riaghladh fiosrachaidh a dhèanamh gach mìos. Bidh sinn ag obair gu dlùth ri buidhnean eile ann an Riaghaltas na h-Alba 's sinn a' co-roinneadh fiosrachadh bagarrach. Bidh sinn a' dèanamh cinnteach gu bheil sinn a' sior-leasachadh an dòigh anns am bi sinn a' manaidseadh ar siostaman 's fiosrachadh dìomhair.

Tha ar cuid obrach air ISO27001 a' leantainn agus bidh ar cuid taobhaidh ga mheasadh bhon taobh a-muigh gach bliadhna. Choilean sinn teisteanas *Cyber Essentials*, agus tha sinn a' feitheamh air crìoch a chur air obair bun-structair mus faigh sinn teisteanas *Cyber Essentials Plus* a-rithist ann an Cairteal 1 de 2023/24.

Poileasaidh Pàighidh Luchd-solarachaidh

'S e ar rùn cumail ri Còd Cleachdaidh Pàighidh Nas Fheàrr aig an Riaghaltas. Mar sin dheth tha sinn ag amas air luchd-solarachaidh a phàigheadh taobh a-staigh 10 làithean bhon a fhuairidh bathair/seirbheisean no air fàirdeal fhaighinn, a rèir de as anmoiche - 's e 95% an targaid.

Ann an 2021/22, chaidh 95% de dh'fhàirdealan a phàigheadh taobh a-staigh 10 làithean (2020/21: 89%). Cha do phàigh sinn airgead dìolaidh fo Riaghailtean Pàigheadh Fadalach de dh'Fhiachan Coimeirsealta 2013 (2020/21: neoni).

Òrdughan Glèidhteachais Nàdair sa bhliadhna gu 31 Màrt 2022

Chaidh Achd Glèidhteachas Nàdar (Alba) 2004 (Achd 2004) a chur an gnìomh air 29 Samhain 2004. A rèir Roinn 23(1) bha gach Òrdugh Glèidhteachas Nàdair (NCO) agus Òrdugh Glèidhteachas Nàdair Sònraichte (SNCO) a bha ga chur an sàs ron cheann-latha sin fhathast a' leantainn a rèir na h-Achd 2004. 'S e ar beachd-ne nach bu chòir na h-òrdughan seo a bhith gan cleachdadh ach mar cheum deireannach nuair a tha feartan nàdarra SSSI agus/no làrach Eòrpach ann an cunnart.

Aig deireadh a' Mhàirt 2022 bha sia NCOs an sàs, agus ceithir Òrdugh Atharrachaidh eile, agus mar sin bha deich òrdughan uile gu lèir an sàs.

A rèir Roinn 28 de dh'Achd 2004 (a rèir atharrachaidhean Riaghailt 9 de Riaghailtean Glèidhteachais (Àrainnean Nàdarra, &c.) Atharraichte (Alba) 2004), tha sinn a' cur an cèill ann an 2021/22:

- nach deach NCO ùr a dhèanamh;
- nach deach NCO atharrachadh;
- nach deach NCO a thoirt air falbh.

Tha barrachd fiosrachaidh mu NCO air an làraich-lìn againn aig Òrdugh Glèidhteachas Nàdair.



Francesca Osowska
Àrd-oifigear agus Oifigear Cunntachail



Corporate Governance Report

Directors' Report

Information relating to membership of the Board, the Senior Leadership Team and on the auditors of NatureScot.

NatureScot Board and Committees

NatureScot has a non-executive Board, which is supported by the Scientific Advisory Committee (SAC), the Protected Areas Committee (PAC) and the Audit and Risk Committee (ARC). Members of the PAC and ARC committees are appointed from the NatureScot Board. The Chair of SAC is appointed from the NatureScot Board and all other SAC members are recruited by open recruitment. NatureScot Board Members are appointed by Scottish Ministers initially through a process of open competition for a 3 year period. Consecutive terms up to a maximum of 8 years may be approved by Scottish Ministers based on an annual review of performance. The membership of the Board at 31 March 2022 was as follows:

| | Appointed to NatureScot Board | Term | Date at which current term of appointment ends |
|----------------------|-------------------------------|------|------------------------------------------------|
| Mike Cantlay (Chair) | 15 May 2017 | 3rd | 14 May 2023 |
| Aoife Martin | 1 April 2016 | 3rd | 31 March 2024 |
| Colin MacPhail | 1 April 2021 | 1st | 31 March 2025 |
| Peter Higgins | 1 April 2021 | 1st | 31 March 2025 |
| David Johnstone | 1 April 2021 | 1st | 31 March 2025 |
| Ian Gambles | 1 April 2021 | 1st | 31 March 2025 |
| Wayne Powell | 1 April 2021 | 1st | 31 March 2025 |
| Heather Reid | 1 April 2021 | 1st | 31 March 2025 |
| Nikki Yoxall | 1 April 2021 | 1st | 31 March 2025 |

Board appointments for Cath Denholm (Deputy Chair), Kate Broughton and Jackie Hyland ended on 31st March 2022. Aoife Martin was appointed as Deputy Chair in April 2022. A process to recruit new Board members was undertaken during 2022. This resulted in the appointment of 3 Board members who will take up their positions from 1st September, 2022.

The full biographies for our current Board members can be found on our website: **Board, Directors and Committees**

NatureScot aims to be an open and accountable organisation. There were seven NatureScot Board meetings, two SAC meetings, two PAC meetings and five ARC meetings held in 2021/22 and included open sessions, which the public were welcome to attend. All agendas and open session minutes of Board meetings can be viewed and downloaded from the NatureScot website. Open session Board papers are available to download from the NatureScot website, five days before the meetings.

A register of interests is available on the NatureScot website: **Register of Interests - NatureScot Board and Committees**

Board members have a corporate responsibility for ensuring that NatureScot fulfils its statutory duties and the aims and objectives set by the Scottish Ministers, and for promoting the efficient and effective use of staff and other resources in accordance with the principles of Best Value.

The Chair is responsible to the Scottish Ministers, on behalf of the Board, for ensuring that NatureScot's policies and actions support delivery of its statutory functions and the wider strategic policies of the Scottish Ministers and that NatureScot's affairs are conducted with probity. The Chair shares with other

Board members the corporate responsibilities set out above for the NatureScot Board and, in particular, for ensuring that NatureScot fulfils the aims and objectives set by the Scottish Ministers.

In addition, the Chair will ensure that all members of the Board, when taking up office, are fully briefed on the terms of their appointment and on their duties, rights and responsibilities. The Chair will advise the Scottish Ministers of the needs of NatureScot when Board vacancies arise, with a view to ensuring a proper balance of professional and financial expertise; he will also assess the performance of individual Board Members on an annual basis.

Senior Leadership Team

The responsibilities of our Senior Leadership Team, who were in post after 1 April 2020, are set out below. Full biographies can be found on our website [NatureScot Senior Leadership Team](#)

Francesca Osowska

Chief Executive

Francesca leads NatureScot work to enhance our natural environment and inspire the people of Scotland to care more about it. Working closely with the Scottish Government and partners, Francesca builds consensus on the vital role of nature-based, nature-rich solutions to the climate emergency and as a cornerstone of Scotland's green recovery from Covid-19.



Robbie Kernahan

Director, Sustainable Growth

Robbie leads our work to deliver Sustainable Growth. Working across the business and with a range of external stakeholders, Robbie provides leadership and strategic vision to secure greater investment in nature to tackle the twin challenges of climate change and biodiversity loss.



Jane Macdonald

Director, Business Services and Transformation

Jane is the strategic lead on organisational transformation and the delivery of excellent business and corporate services. Working collaboratively across the organisation, she and her teams provide the expertise, functions and facilities to empower colleagues to deliver for nature and the people of Scotland. Her focus is on enabling NatureScot, Scotland's nature agency, to be a successful, innovative and inclusive organisation.



Nick Halfhide

Director, Nature & Climate Change

Nick leads NatureScot's drive to reverse the current decline in nature, and work with nature to tackle climate change. Nick champions solutions on NatureScot's own land, and works with a range of stakeholders so that nature can thrive across Scotland's land and seas.



Stuart MacQuarrie

Deputy Director, Business Services and Transformation

Stuart leads NatureScot's business planning functions to ensure our resources are fully aligned to deliver bold and effective solutions towards restoring and growing Scotland's biodiversity. This includes working across teams to respond rapidly to emerging resourcing needs which help progress determined action to address the twin challenges of tackling biodiversity loss and the climate emergency.



Claudia Rowse

Deputy Director, Sustainable Growth

Claudia provides leadership on supporting transformative land use and investing in natural capital to address the twin challenges of biodiversity loss and climate change. Claudia also oversees our operational teams located across Scotland, working with them to ensure that our work is sensitive to local and regional issues and opportunities. She supports the organisation's work on how nature contributes to a wellbeing and green recovery.



Eileen Stuart

Deputy Director, Nature & Climate Change

Eileen is NatureScot's lead for science, monitoring and surveillance on land and sea. Eileen drives forward action to enhance people's connection with nature, promoting our work on landscape, recreation as well as overseeing our funding streams on biodiversity and place to support the creation of a nature-rich and resilient future.



Jason Ormiston

Head of External Affairs

Jason is the strategic lead on the NatureScot brand, stakeholder engagement and communications. Working with the Board and the Senior Leadership Team, Jason, along with the Communications and Executive Office teams, positions NatureScot as a leading supporter of Scotland's response to the twin crises of climate emergency and biodiversity decline and the Green Recovery from Covid-19.



Auditors

NatureScot's accounts are audited by Audit Scotland, which is appointed by the Auditor General for Scotland. The costs relating to their statutory audit work in respect of the financial year were £0.060m (2020/21: £0.059m). No other fees for non-audit related services were paid to them.

Statement of Accountable Officer's Responsibilities

NatureScot's Framework Document agreed with its sponsoring Scottish Government Directorate, sets out the roles and responsibilities of Scottish Ministers, the sponsoring team in the Directorate, the NatureScot Board, the Chair of NatureScot and NatureScot's Accountable Officer. It includes the following points:

NatureScot's Accountable Officer

Under Section 10 of the Natural Heritage (Scotland) Act 1991, NatureScot is required to prepare annual accounts for each financial year in the form of and on the basis determined by Scottish Ministers. The annual accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NatureScot as at the end of the financial year, and of the income and expenditure, statement of financial position, and cash flows for the financial year. In preparing the annual accounts, the Accountable Officer is required to comply with the requirements of the Financial Reporting Manual and in particular to:

- observe the accounts direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the annual accounts
- prepare the accounts on a going concern basis
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

In addition, the Accountable Officer is responsible for safeguarding the assets falling within the stewardship of NatureScot, taking all such reasonable steps to prevent and detect fraud and other irregularities and ensuring that appropriate records are kept.

The Principal Accountable Officer of the Scottish Government appointed the Chief Executive as the Accountable Officer for NatureScot in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000. As Accountable Officer, the Chief Executive is responsible to Scottish Ministers.

The Chief Executive's relevant responsibilities, as Accountable Officer for NatureScot, are set out in the Accountable Officers' Memorandum issued by the Principal Accountable Officer for the Scottish Government. The Accountable Officer has responsibility for the propriety and regularity of the public finances, for which they are answerable to the Scottish Parliament.

Disclosure of Audit Information to the Auditors

So far as the Accountable Officer is aware, there is no relevant audit information of which NatureScot's auditors are unaware. The Accountable Officer has taken all possible steps to ensure she is aware of any relevant audit information and to establish that NatureScot's auditors are aware of that information.

Governance Statement

Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining sound systems of internal management control. These support the achievement of the organisation's policies, aims and objectives, set by the Scottish Ministers, whilst safeguarding the public funds and assets for which I am personally responsible.

My responsibilities are assigned to me in the Scottish Public Finance Manual and by the Scottish Parliament under Section 15 of the Public Finance and Accountability (Scotland) Act 2000 for ensuring:

- the propriety and regularity of financial transactions under my control and for the economic, efficient and effective use of resources provided to NatureScot
- that arrangements have been made to secure best value and for signing NatureScot's annual accounts
- that effective management systems are in place within NatureScot and that risks are identified, assessed and managed appropriately

The Scottish Public Finance Manual is issued by Scottish Ministers to guide the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness and promotes good practice and high standards of propriety.

NatureScot aims for the highest standards in corporate governance, and we follow the Cabinet Office Guidance on Codes of Practice for Public Bodies.

NatureScot's governance framework

NatureScot is a non-departmental public body (NDPB), established by the Natural Heritage (Scotland) Act 1991. We receive most of our funding as grant-in-aid from the Scottish Government. Our framework document outlines the administrative and financial structure within which NatureScot works.

The governance framework comprises the systems, processes, culture and values which direct and control NatureScot. We use the framework to monitor how well we achieve our strategic objectives and results. The governance framework has been in place for the full year ending 31 March 2022 and up to the date of approval of the annual report and accounts.

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It is designed to manage, rather than eliminate the risk of failure to achieve the organisation's policies, aims and objectives. It can therefore only provide reasonable, and not absolute, assurance of effectiveness.

The system of internal control is based on a continuous process, designed to identify the principal risks to NatureScot achieving its policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

Our governance structure operates at four levels: Scottish Government, Board, Senior Leadership Team and staff.

The role of the NatureScot Board is to effectively lead, direct, support and guide the organisation and ensure that we implement the policies and priorities of Ministers and the Scottish Government. The Board is supported by the Audit and Risk Committee (ARC), which has a key role in promoting the development of NatureScot's arrangements for corporate governance, including risk management, and advising the Board as appropriate. Other Board committees are the Scientific Advisory Committee and Protected Areas Committee. The roles and responsibilities, terms of reference and ways of working of the Board and committees are available on our website. Our Board is committed to openness and transparency in decision making. Formal Board

meetings and some committee meetings are open to the public to attend. In addition agendas papers and approved minutes of the Board meetings are available on our website. Audit and Risk Committee meeting agendas, papers and approved minutes, other than those marked Official Sensitive, are available on request.

Board Meetings attended by members in the year from 1 April 2021 to 31 March 2022

| Name | Number of meetings attended (7 held in year) |
|-----------------------------|----------------------------------------------|
| Mike Cantlay (Chair) | 7 |
| Cath Denholm (Deputy Chair) | 4 |
| Kate Broughton | 7 |
| Ian Gambles | 7 |
| Pete Higgins | 7 |
| Jackie Hyland | 7 |
| David Johnstone | 7 |
| Aoife Martin | 5 |
| Colin MacPhail | 7 |
| Heather Reid | 7 |
| Nikki Yoxall | 6 |
| Wayne Powell | 5 |

Audit and Risk Committee meetings attended by members in the year from 1 April 2021 to 31 March 2022

| Name | Number of meetings attended (5 held in year) |
|------------------------|----------------------------------------------|
| Kate Broughton (Chair) | 5 |
| Cath Denholm | 4 |
| Ian Gambles | 4 |
| Jackie Hyland | 4 |
| Nikki Yoxall | 5 |

Scientific Advisory Committee meetings attended by members in the year from 1 April 2021 to 31 March 2022

| Name | Number of meetings attended (2 held in year) |
|--------------------------|----------------------------------------------|
| Pete Higgins (Chair) | 2 |
| Dan Haydon | 2 |
| Jackie Hyland (Observer) | 1 |
| Neil Metcalfe | 1 |
| Aileen Mill | 2 |
| Ruth Mitchell | 2 |
| Martin Price | 2 |
| Jane Reid | 2 |
| Marian Scott | 2 |

The Scientific Advisory Committee is chaired by Professor Pete Higgins who is a member of the Board. Jackie Hyland attends SAC as a Board observer and the additional 7 members are independent and recruited on an open and transparent basis. Each term of appointment is for 3 years, and depending on satisfactory performance, a further term may be offered.

Protected Areas Committee meetings attended by members in the year from 1 April 2021 to 31 March 2022

| Name | Number of meetings attended (2 held in year) |
|----------------------|----------------------------------------------|
| Aoife Martin (Chair) | 2 |
| Pete Higgins | 2 |
| David Johnstone | 2 |
| Nikki Yoxall | 2 |

I, along with directors and deputy directors from the Senior Leadership Team, take responsibility for the operational management of NatureScot and for developing, in partnership with the NatureScot Board, the policies and strategies of NatureScot.

Details of our work priorities and funding are set out in our budget allocation and monitoring letter, corporate plan and business plans. We have robust governance arrangements in place to provide clarity and accountability in the way we manage the organisation and deliver our work. NatureScot's Risk Management Policy ensures that we properly manage the risks to achieve the organisation's priorities. The policy also supports decision-making.

Standards of behaviour support our good governance policies and ensure we achieve the highest possible standards in all that we do. The *Code of Conduct for Board and Committee Members* sets out the principles they are expected to uphold in carrying out their duties. Our employee *Standards of Conduct Policy* and our *Whistleblowing Policy* encourage staff to raise serious concerns about wrongdoing or alleged impropriety. The policy is consistent with, and makes explicit references to, the Public Interest Disclosure Act 1998.

Assurance

As Accountable Officer, I review the effectiveness of the governance framework, including the internal control systems. My review requires assurances from the following groups and individuals:

- NatureScot managers, who agree and measure the effectiveness of controls and also regularly monitor and report on performance, finance and risk for the senior leadership team, ARC and the Board
- The work of internal auditors, who submit regular reports to our ARC. These include the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of NatureScot's internal control systems, together with recommendations for improvement
- The ARC, which oversees the work of internal auditors, considers and comments on other matters within its terms of reference, and provides me with appropriate assurance
- An assurance by the Director of Business Services and Transformation on the adequacy of the organisation's fraud detection protocols, together with any recommendations for improvement
- An assurance by the organisation's Senior Information Risk Owner (SIRO) on the adequacy of the organisation's information and security management protocols, together with any recommendations for improvement
- Comments made by Audit Scotland, our external auditors, in their management letter and other reports

Risk Management

During 2021/22 no critical risks materialised through our governance framework that had any significant impact on the organisation. Our Corporate Risk Register contains 14 risks of which five are rated high and one rated very high as at 31st March 2022. None of these higher rated risks materialised into issues during the year and the controls we have in place manage them to my satisfaction. As a result, they have not significantly affected the delivery of NatureScot's work during the year.

NatureScot manages a number of high value grant funding streams. One of the grants in question relates to EU structural funds where reimbursement is from the Managing Authority (Scottish Government). We continue to work with government officials to establish an efficient payment process, which will allow existing grantees to receive funds timeously yet, provides sufficient assurances to protect NatureScot from risks arising from ineligible spend, subsequent de-commitment and cash flow challenges. The present arrangements continue to present material financial and reputational risks to NatureScot in the event of any delay in approval of claims or subsequent disallowance of funds by the Managing Authority.

Information and Cyber Security

NatureScot completed the second year of an assessment of Covid-19 risks to organisational resilience, (which included consideration of infrastructure and cyber security risks). We continued to review information management and cyber security risks in light of the ongoing pandemic, putting further actions in place as needed.

We have reviewed the "SEPA lessons learned" document relating to the 2019 cyber-attack. We have compared their action list with current controls in NatureScot and have found the majority of controls in place or in advanced stage of implementation. NatureScot is going through the newly updated Cyber Essentials and Cyber Essentials Plus assessments in April 2023 where we expect to re-certify. NatureScot records and thoroughly reviews all Information Security incidents and my SIRO confirms that in 2021/22 we have had no significant issues during the reporting year. We review our mitigation strategy on an ongoing basis, using any incident to check the effectiveness of our controls and identify any opportunities for improvement.

Fraud

NatureScot's fraud profile and fraud risks are assessed annually as part of the annual internal audit planning process. As a result of the Covid-19 pandemic and the move to home working, NatureScot's Covid-19 fraud risk profile continued to be regularly reviewed by the Head of Internal Audit during 2021/22 in liaison with lead managers. NatureScot also undertook an assessment of Covid-19 risks to organisational resilience, which identified increased risk of fraud as one of the risks. This organisational resilience assessment is reviewed quarterly as part of NatureScot's risk management framework. During the year, there have been no formal fraud investigations. Training and awareness are maintained during the year with key staff in the organisation.

Response to Covid 19 Pandemic

NatureScot developed, through the pandemic, a specific business continuity plan that evolved in response to changing circumstances. The emphasis was on staff welfare and ensuring that colleagues remained as physically and mentally healthy as possible with sufficient access to corporate systems, communications and workspace to enable them to do their work. A second lessons learnt report was completed in March 2022 highlighting the success of staff being able to work under difficult circumstances and the challenge now of adapting to new hybrid ways of working as these become the new normal. Many of the lessons learned and ways of working have been built upon in our developing new operating model.

Areas for Improvement

Whilst no critical risk materialised, there are a few areas where improvements can be made. Our Project Management Framework has shown some weakness and a review is underway to establish a proportionate level of dedicated project management resource support required, to ensure effective delivery. Our organisational design process has yet to be completed and as a result, measures are not yet in place to evidence the effectiveness of our management and our People and Organisational Development function. The support and wellbeing of our staff continues to be a priority and I am satisfied that responses received from regular organisation-wide pulse surveys has provided sufficient feedback for managers to act on and provide effective engagement and support for their teams.

Review of Effectiveness and Conclusion

A key element of our governance controls is a set of Governance Tables, based on the Scottish Public Finance Manual's Internal Control Checklist. The tables, which align to this checklist, focus on the key management controls that are required across parts of the organisation. Senior Managers are responsible for maintaining the tables and reporting on the controls on a quarterly basis. These are reviewed by my Head of Internal Audit and Chief of Staff and I am satisfied that NatureScot's internal control and risk management framework has operated effectively during the year.

As we move into a new financial year, we are very aware of the economic, social and environmental recovery challenges ahead. I am confident that our governance systems ensure that our resources are managed and deployed effectively and we continue to operate at a high standard.

Remuneration and Staff Report

The Remuneration and Staff Report is subject to audit except for the Remuneration Policy and Employment Contracts, Employee Involvement (including the disclosures under the Trade Union (Facility Time Publication Requirements) Regulations 2017), Sickness Absence and Equality and Diversity sections which are reviewed by Audit Scotland for consistency with the audited accounts.

Remuneration Policy

The remuneration, allowances and expenses paid to Board Members comply with specific guidance issued by Scottish Ministers. NatureScot does not have a remuneration committee.

For all other employees, NatureScot submits a pay remit to the Scottish Government Environment and Forestry Directorate for approval (normally annually, unless a multi-year deal has been agreed), which is within the terms and conditions set out in the Scottish Government's Public Sector Pay Guidance. On approval of the pay remit, a pay settlement is negotiated with the relevant Trade Unions. Annual salaries are paid in accordance with the standard NatureScot employee pay agreement. Performance is monitored and reviewed through NatureScot's performance management approach. Increases in employee's salary are based on managers' assessment of individual performances.

The Chief Executive's salary is reviewed each year and approved by the Chair, in line with the Scottish Government Remuneration Committee and Ministers steer, and is governed by any further conditions set out in the Scottish Government Pay Guidance for Senior Staff. The Chief Executive was appointed under a loan agreement between Scottish Government and NatureScot, which expired on 30 September 2021. From 1 October 2021, the Chief Executive became a permanent employee of NatureScot. The terms and conditions of the Chief Executive's performance bonus remain suspended as per Pay Guidance for Senior Staff.

Employment Contracts

NatureScot is committed to ensuring a fair, transparent and consistent approach to filling vacant posts. Appointments are made on merit following a fair selection process within defined policy.

The senior staff covered in this report, NatureScot's Senior Leadership Team, hold appointments which are open-ended. Their contracts provide for a notice period of three months. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

At 31 March 2022 the Board consisted of 12 Members, including the Chair. NatureScot's Board Members are appointed by Scottish Ministers initially through a process of open competition for a 4 year period (previously a 3 year period). Consecutive terms up to a maximum of 8 years may be approved by Scottish Ministers based on an annual review of performance.

Chair and Board Members

The Chair, Mike Cantlay was appointed on 15 May 2017. The appointment is on a non-pensionable part-time basis and his total remuneration, in his capacity as Chair, for the year ended 31 March 2022 was £43,372 (2020/21: £43,012).

Other NatureScot Board Members' remuneration covers membership of the Board and is non-pensionable. Cath Denholm received additional remuneration due to her responsibilities as Depute Chair of the NatureScot Board. Cath Denholm was also the NatureScot appointed member of JNCC and its trading subsidiary JNCC Support Co during the year.

Board Members do not receive any bonus payments and details of their remuneration and taxable allowances are shown below.

| Board Member | Key | Remuneration | Taxable Allowances | Total | |
|----------------------------------------------------------|-------|--------------|--------------------|--------------|--------------|
| | | 2021-22 £ | 2021-22 £ | 2021-22 £ | 2020-21 £ |
| Mike Cantlay, Chair NatureScot Board | 1 | 43,372 | - | 43,372 | 43,012 |
| Cath Denholm, Depute Chair of NatureScot Board | 1,3,5 | 21,135 | - | 21,135 | 20,937 |
| Kate Broughton, Chair of Audit & Risk Committee | 1,3 | 9,607 | - | 9,607 | 9,517 |
| Aoife Martin, Chair of Protected Areas Committee | 1,4 | 9,607 | - | 9,607 | 9,516 |
| Jackie Hyland | 1,3 | 9,607 | - | 9,607 | 9,516 |
| Peter Higgins, Chair of Scientific Advisory Committee | 1,2,4 | 9,607 | - | 9,607 | - |
| David Johnstone | 1,4 | 9,607 | - | 9,607 | - |
| Colin MacPhail | 1 | 9,606 | - | 9,606 | - |
| Ian Gambles | 1,3 | 9,606 | 75 | 9,681 | - |
| Nikki Yoxall | 1,3,4 | 9,606 | - | 9,606 | - |
| Heather Reid | 1 | 9,606 | - | 9,606 | - |
| Angus Campbell | | - | - | - | 20,937 |
| Robert Furness | | - | - | - | 15,861 |
| Ian Gillies | | - | - | - | 9,517 |
| Susan Murray | | - | - | - | 9,516 |
| | | 150,966 | 75 | 151,041 | 148,329 |

Key:

- 1 = NatureScot Board
- 2 = Scientific Advisory Committee
- 3 = Audit and Risk Committee
- 4 = Protected Areas Committee
- 5 = NatureScot's appointed member of the JNCC and it's trading subsidiary JNCC Support Co

There are no disclosures for Wayne Powell in the above table as he chose not to receive any remuneration for his work as a board member.

Chief Executive

NatureScot's Chief Executive, Francesca Osowska was appointed on 1 October 2017 under a loan arrangement with Scottish Government, which expired on 30 September 2021 at which point she became a permanent employee of NatureScot. In 2021/22 Francesca Osowska's total remuneration as Chief Executive for the year to 31 March 2022 was £117,502 (2020/21: £116,701).

Bonuses continue to be suspended, this being a condition of the Scottish Government Public Sector Pay Guidance. Under the terms of their contracts, all pay increases (excluding performance related bonus) are pensionable. The Chief Executive's salary is 'progression based' and is included above on this basis. In accordance with the Public Sector Pay Guidance for 2021/2022 she received a total pay award limited to £800 for staff earning a fulltime equivalent salary of £80,000 or more (2020/21 limit £2,000) comprising of cost of living increases with no progression because she previously reached the top of her grade. This represented a total pay award increase of 0.69% for 2021/22 (2020/21: 1.74%) and was effective from 1 April 2021. Her non-consolidated pay award on annual salary was nil for 2021/22 (2020/21: nil).

Francesca Osowska is an ordinary member of the Civil Service Pension Scheme. She paid a percentage of her pensionable salary into the Alpha scheme.

Senior Leadership Team Salaries and Pension Benefits

The salary and pension entitlements of NatureScot's Senior Leadership Team for the full year in 2021/22 were as follows:

| | Basic Salary 2021-22 £000 | Bonus 2021-22 £000 | Pensionable Remuneration Total 2021-22 £000 | Accrued Pension Benefits ³ 2021-22 £000 | Total 2021-22 £000 |
|---------------------------------------------------------------------------|---------------------------------|--------------------------|---------------------------------------------------------|----------------------------------------------------------------|--------------------------|
| Francesca Osowska - Chief Executive | 115-120 | - | 115-120 | 36 | 150-155 |
| Jane Macdonald - Director, Business Services and Transformation | 80-85 | - | 80-85 | 27 | 110-115 |
| Stuart MacQuarrie - Deputy Director, Business Services and Transformation | 65-70 | - | 65-70 | 39 | 105-110 |
| Nick Halfhide - Director, Nature and Climate Change | 80-85 | - | 80-85 | 13 | 95-100 |
| Eileen Stuart - Deputy Director, Nature and Climate Change | 65-70 | - | 65-70 | 12 | 75-80 |
| Robbie Kernahan - Interim Director, Sustainable Growth | 80-85 | - | 80-85 | 42 | 120-125 |
| Claudia Rowse - Deputy Director, Sustainable Growth | 65-70 | - | 65-70 | 42 | 105-110 |
| Jason Ormiston - Head of External Affairs | 70-75 | - | 70-75 | 28 | 100-105 |

No benefits in kind were paid to Senior Leadership Team in 2021/22

Pensionable service used to calculate accrued pension at 31 March 2022 represents years of service payable from NatureScot's pension scheme, including any added years or transfers.

³ The value of pension benefits accrued during 2021/22 is calculated as: (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

The salary and pension entitlements of NatureScot's Senior Leadership Team in 2020/21 are shown below.

| | Basic Salary 2020-21 £000 | Bonus 2020-21 £000 | Pensionable Remuneration Total 2020-21 £000 | Accrued Pension Benefits ⁴ 2020-21 £000 | Total 2020-21 £000 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------|---------------------------------------------------------|----------------------------------------------------------------|--------------------------|
| Francesca Osowska - Chief Executive | 115-120 | - | 115-120 | 57 | 170-175 |
| Jane Macdonald - Director, Business Services and Transformation | 80-85 | - | 80-85 | 43 | 125-130 |
| Stuart MacQuarrie - Depute Director, Business Services and Transformation | 60-65 | - | 60-65 | 61 | 125-130 |
| Sally Thomas - Director, People and Nature: 1 April to 30 November 2020 ⁵ | 55-60 | - | 55-60 | 37 | 90-95 |
| Eileen Stuart - Deputy Director of People and Nature: 1 April to 30 November 2020, Director of Nature and Climate Change: 1 December 2020 to 28 February 2021 and Deputy Director of Nature and Climate Change: 1 March to 31 March 2021 | 65-70 | - | 65-70 | 46 | 110-115 |
| Graham Neville - Deputy Director of Nature and Climate Change: 1 December 2020 to 28 February 2021 ⁶ | 15-20 | - | 15-20 | 16 | 30-35 |
| Nick Halfhide - Director of Nature and Climate Change: 1 March to 31 March 2021 ⁷ | 5-10 | - | 5-10 | -2 | 5-10 |
| Robbie Kernahan - Interim Director, Sustainable Growth | 75-80 | - | 75-80 | 100 | 175-180 |
| Ross Johnston - Deputy Director, Sustainable Growth 1 April to 31 August 2020 ⁸ | 25-30 | - | 25-30 | 17 | 45-50 |
| Claudia Rowse - Deputy Director of Sustainable Growth: 1 September 2020 to 31 March 2021 ⁹ | 35-40 | - | 35-40 | 36 | 70-75 |
| Jason Ormiston - Head of External Affairs | 65-70 | - | 65-70 | 31 | 95-100 |

No benefits in kind were paid to members of Senior Leadership Team in 2020/21.

4 The value of pension benefits accrued during 2020/21 is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

5 Full year salary £80k - £85k

6 Full year salary £60k - £65k

7 Full year salary £80k - £85k

8 Full year salary £70k - £75k

9 Full year salary £60k - £65k

Senior Leadership Team's Total Pension Benefits

| Senior Leadership Team members name | Total accrued pension at pension age as at 31 March 2022 and related lump sum (unless stated) £000 | Real increase in pension and related lump sum at pension age £000 | CETV at 31 March 2022 (unless stated) £000 | CETV at 31 March 2021 (unless stated) £000 | Real increase in CETV in CETV £000 |
|-------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------|
| Francesca Osowska | 45-50 plus lump sum of 85-90 | 2.5-5 plus lump sum of 0 | 830 | 767 | 11 |
| Jane Macdonald | 20-25 | 0-2.5 | 386 | 351 | 14 |
| Stuart MacQuarrie | 20-25 plus lump sum of 40-45 | 0-2.5 plus lump sum of 0-2.5 | 363 | 319 | 21 |
| Nick Halfhide | 45-50 | 0-2.5 | 734 | 693 | 1 |
| Eileen Stuart | 30-35 plus lump sum of 70-75 | 0-2.5 plus lump sum of 0 | 626 | 588 | 3 |
| Robbie Kernahan | 25-30 | 0-2.5 | 377 | 333 | 23 |
| Claudia Rowse | 15-20 plus lump sum of 40-45 | 0-2.5 plus lump sum of 0-2.5 | 407 | 349 | 34 |
| Jason Ormiston | 0-5 | 0-2.5 | 46 | 25 | 15 |

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or Alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined Alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switch into Alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to Alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave Alpha. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable pay for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in Alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of Alpha. The pension figures quoted for officials show pension earned in PCSPS or Alpha, as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit schemes but NatureScot is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2016. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation. Further details about the Civil Service pension arrangements can be found at [Civil Service Pension Scheme](#).

Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Fair Pay Disclosure

Public sector bodies are required to disclose the relationship between the remuneration of the highest paid director and that of the remuneration of the organisation's workforce. This includes disclosures relating to the 25th percentile pay, median pay and 75th percentile pay ratio of the organisation's workforce together with the year on year percentage change in salary of the highest paid director and the average salary of the organisation's workforce. Total remuneration includes salary, non-consolidated performance related pay, benefits in kind as well as any severance payments. It does not include employer pension contributions or the cash equivalent transfer value of pensions.

The midpoint of the banded remuneration of the highest paid director in NatureScot in 2021/22 was £117,500 (2020/21: £117,500). This was 3.17 times (2020/21: 3.23) the median remuneration of the workforce, which was £37,077 (2020/21: £36,350). The percentage change in the highest paid director's remuneration in 2021/22 was 0% (2020/21: 4.44%) and the percentage change in average remuneration of the organisation's workforce in 2021/22 was 2.68% (2020/21: 1.72%).

In 2021/22, remuneration (excluding the highest paid director) ranged from £21,455 to £83,528 (2020/21: £19,733 to £82,728). In 2021/22 no employees (2020/21: nil) received remuneration in excess of the highest paid director.

| Year | 25th percentile pay ratio | Median pay ratio | 75th percentile pay ratio |
|---------|---------------------------|---------------------------|---------------------------|
| 2021/22 | £117,500/£30,754: 3.82 | £117,500/£37,077: 3.17 | £117,500/£37,077: 3.17 |
| 2020/21 | £117,500/£30,151: 3.90 | £117,500/£36,350: 3.23 | £117,500/£36,350: 3.23 |

Staff Report

Average Number of Employees

The average number of full-time equivalent (FTE) persons employed during the year by occupational group was:

| | Permanent Number | Other Number | 2021-22 Number | 2020-21 Number |
|------------------------------------------|---------------------|-----------------|-------------------|-------------------|
| Senior management | 8 | - | 8 | 8 |
| Operational, professional and managerial | 430 | 50 | 480 | 457 |
| Administration and support | 79 | 26 | 105 | 98 |
| Estate workers, manual and domestic | 64 | 13 | 77 | 31 |
| | 581 | 89 | 670 | 594 |

Senior management represents members of Senior Leadership Team.

The increase in number of estate workers, manual and domestic was due to employing more national nature reserve staff to support the influx of visitors.

Staff turnover for the year was 10.5% (2020/21 7.9%). This is calculated by dividing the number of leavers in the year by the average staff headcount for that year.

Staff Costs (including board members)

| | 2021-22 £000 | 2020-21 £000 |
|----------------------------------------------------------------------------------|-----------------|-----------------|
| Salaries: | | |
| Chairman | 43 | 43 |
| Board members | 108 | 105 |
| Other committee members | 15 | 14 |
| Senior Leadership Team: | | |
| — permanent contracts | 639 | 622 |
| — fixed term contracts | - | - |
| All other staff: | | |
| — permanent contracts | 17,129 | 17,766 |
| — fixed term contracts | 3,857 | 2,791 |
| | 21,791 | 21,341 |
| Social security costs | 2,259 | 2,104 |
| Pension costs | 6,051 | 5,606 |
| Apprenticeship levy | 98 | 91 |
| Severance and other costs | - | 1 |
| Total staff costs | 30,199 | 29,143 |
| Agency staff costs | 22 | 1 |
| Less: Recoveries in respect of outward secondments and joint contract agreements | (547) | (417) |
| Total net employment costs | 29,674 | 28,727 |

There were no salaries capitalised against projects in 2021/22 (2020/21: £nil). The increase in net employment costs in 2021/22 is due primarily to various increases in both staff and employers costs. These include increased costs of pay award and increments and the net increase in value and number of fixed

term contracts over the reduction in permanent contracts. This was partly offset by increased income from secondment and joint contract agreements.

Severance and other costs incurred in 2021/22 was nil (2020/21: £854).

Consultancy costs incurred in 2021/22 were £0.825m (2020/21: £0.568m).

Pension Costs

NatureScot makes pension contributions for employees to civil service pension arrangements and stakeholder pension arrangements. Further details on the civil service pensions are provided on **page 62**. NatureScot is unable to identify its share of the underlying assets and liabilities and therefore any liability for future benefits is a charge on the Principal Civil Service Pension Scheme (PCSPS), which prepares its own scheme statements. A breakdown of pension costs payable for year is as follows:

| | 2021-22 £000 | 2020-21 £000 |
|----------------------------------------------------------------------------|-----------------|-----------------|
| Employer pension contributions to PCSPS | 6,002 | 5,550 |
| Employer pension contributions re Stakeholder partner pension arrangements | 40 | 45 |
| | 6,042 | 5,595 |
| Other annual pension costs | 9 | 11 |
| Total pension costs | 6,051 | 5,606 |

Equality and Diversity

We are committed to ensuring that equality, diversity and inclusion are at the heart of everything NatureScot does. There is a growing body of evidence demonstrating the significant negative impact Covid-19 has had on those already experiencing inequalities within our society. Our response to the disproportionate impact of the Covid-19 pandemic has been to focus on young people. Much of our youth engagement work takes an intersectional approach, with the aim of increasing the overall diversity of NatureScot and the environmental sector.

However Minority Ethnic (ME) representation in our workforce continues to be low. Our focus has therefore been on increasing ME diversity. We have sought to target opportunities for young ME people through partnerships with **John Smith Institute ME Emerging Leaders Programme** and worked with **CEMVO Scotland** to launch the Ethnicity in Nature (EiN) programme (see annual report case study). EiN aimed to showcase positive action to increase Minority Ethnic (ME) diversity in the sector and highlight to young ME people the range of nature based jobs and career paths in the sector. We have seen a small but positive increase from 0.66% to 1% in ME representation in NatureScot.

There is clearly more that needs to happen to embed inclusion in our recruitment practices. That is why we continue to work with CEMVO through their **Race for Human Rights Programme** to review opportunities to make our internal processes and systems more inclusive.

We are continuously developing our understanding of both racism and structural barriers that exist in our organisation and our sector, through the **2027 Associate Programme** and Backbone CIC's Symposiums and **Changing Landscapes Actioning Change project**. We continue to work with Backbone CIC to support the Training Academy recommendation (**Changing Landscapes Actioning Change Report**) and align its needs with our Nature Based Skills Action Plan.

As we developed our ambitions for our new **Corporate Plan** and its delivery we have embedded Inclusion in the **NatureScot Way**, which is what needs to change in the way NatureScot works to help us deliver our new Corporate Plan. The NatureScot Way describes our values and how we act towards each other. It describes the ambition for evolving our culture, establishing individual behaviours and building the organisational environment we think we will need. The widening out of our current Employee Networks to include our Disability, Ability, Wellbeing and Neurodiversity Network (DAWNN), LGBTQ+ and our BAME Network will help us realise our NatureScot Way ambitions.

At 31 March 2022, NatureScot employed the following number of persons (note this is not FTE):

| Category | Female | Male | Total |
|------------------------|------------|------------|------------|
| Board | 6 | 6 | 12 |
| Senior Leadership Team | 4 | 4 | 8 |
| Employees | 439 | 297 | 736 |
| Total 2021/22 | 449 | 307 | 756 |
| Total 2020/21 | 431 | 296 | 727 |

Employee Involvement

NatureScot continues to work in partnership with the recognised trade unions through the Partnership and Consultation and Negotiation Committee. The Partnership has continued to work together to ensure people remain at the heart of NatureScot. During 2021/22, we continued to undertake regular wellbeing surveys. The homeworking agreements were implemented in February 2022 in line with the opening of the NatureScot offices. In 2021/22 the Consultation and Negotiation Committee continues to review and streamline policies, with the finalising of a smarter working suite, and Menopause Policy.

Under the Trade Union Act 2016, there is a requirement for public sector employers to report annually on paid time provided to TUS representatives for trade union duties and activities:

| | |
|---------------------------------------------------------------------------------------------|-------------|
| Number of employees who were relevant union officials during 2021/22 | 24 |
| Full-time equivalent employee number | 2.83 FTE |
| Percentage of time spent on facility time | No of staff |
| 0% | - |
| 1%-50% | 23 |
| 51%-99% | - |
| 100% | 1 |
| Percentage of pay bill spent on facility time | 0.3% |
| Time spend on paid trade union activities as a percentage of total paid facility time hours | 66.7% |

In the last quarter of 2021/22 along with the homeworking preferences being confirmed, NatureScot introduced guidance to employees on embedding our new ways of working as we move to a hybrid workplace and digital first.

After the success of the Winter Carnival in 2020/21, in 2021/22 we launched our second Winter Carnival in December 2021. The carnival continued to increase opportunities for connection with wider colleagues, engage staff in shaping our strategic direction, and engaged with our young employees who joined the organisation in 2021 with human library sessions sharing individual experiences with others.

Our more established Young Employee Network (YEN) and associated Young Employee Panel (YEP) have seen a number of progressions and achievements. The YEP authored a board paper detailing the challenges faced for youth employment in NatureScot. The associated recommendations were agreed and have been included in the newly established Youth Engagement Action Plan.

We have also seen an increase of engagement from wider staff with the panel, and the increase of young people involved in decision-making and the governance process. There are YEN representatives on three of the NatureScot's programme boards including the Climate Change Programme, Programme for Youth Employment and the Intranet Improvement Project.

Our Change Partner Network continues to play a key role in supporting successful and efficient organisational change, ensuring that change initiatives are communicated to the teams they represent, and that feedback from the team flows back to the decision-makers. Our employee networks are represented in the Change Partner Network also. We continue to involve Change Partners and staff in targeted focus groups (Action Learning Sets) as a means to help us resolve challenges within NatureScot and to shape our future core offer.

Sickness Absence

The average days lost to sickness in 2021/22 was 4.86 days (2020/21: 3.9 days). This increase from the 2020/21 rate reflects trend across the UK public sector, NatureScot still compares favourably in terms of recorded days lost to sickness. The average sick days in the public sector in 2021 was 6.4 days lost, which was an increase from 5.3 days in 2020. We believe the increase in the average sick days lost maybe due to the relaxation of the Covid 19 restrictions and the omicron variant in the latter end of 2021/22. From January 2022 the new variant saw a substantial increase in Covid 19 cases across Scotland.

We have had an increased number of Covid-19 related absences during 2021/22 with a total of 101 confirmed cases 496 days lost compared to 5 confirmed cases in 2020/21. During the final quarter of 2021/22 we had 76 confirmed cases and 13 vaccination side effect cases recorded with a total of 295.5 days lost. This is an increase of 197.5 days lost in the final quarter of 2020/21.

We continue to encourage our employees to take action to maintain their wellbeing at work through a number of wellbeing initiatives and have introduced a number of network forums to support our employees such as the Disability, Ability, Wellbeing and Neurodiversity Network, Thrive/Wellbeing.

Number and Cost of Exit Packages

| Exit package cost band | Number of compulsory redundancies 2021/22 | Number of departures agreed 2021/22 | Cost of exit packages 2021/22 | Number of compulsory redundancies 2020/21 | Number of departures agreed 2020/21 | Cost of exit packages 2020/21 |
|------------------------------------|-------------------------------------------|-------------------------------------|-------------------------------|-------------------------------------------|-------------------------------------|-------------------------------|
| | | | £000 | | | £000 |
| <£10,000 | - | - | - | - | 1 | 1 |
| £10,000 to £25,000 | - | - | - | - | - | - |
| £25,000 to £50,000 | - | - | - | - | - | - |
| £50,000 to £100,000 | - | - | - | - | - | - |
| Total number/cost of exit packages | - | - | - | - | 1 | 1 |

Parliamentary Accountability Disclosures

Losses and Special Payments

The following losses are included in the statement of comprehensive net expenditure:

| | 2021-22 £000 | 2020-21 £000 |
|---------------------------------------------------------------|-----------------|-----------------|
| Losses of assets, stores and equipment, including cash losses | 5 | 1 |
| Fruitless payments and constructive losses | - | - |
| Claims waived or abandoned | - | 178 |
| Special payments | - | 1 |
| | 5 | 180 |

The decrease in the value of losses and special payment was due primarily to a waived claim in 2020-21 relating to £0.148m that NatureScot could have received under terms of a grant relating to a property acquisition by The National Trust of Scotland. NatureScot waived its right to claim a proportion of the proceeds when this property is sold but ensured that ongoing conservation rights attached to the property are preserved using a Conservation Burden.

Fees and Charges

NatureScot does not levy any statutory fees and charges for its advisory or licencing services. Income shown in the accounts of £4.550m relate to project and estate management which is on a cost recovery basis – details are shown in notes 5, 6, and 7.

Gifts

No gifts were made during the year.

Remote Contingent Liabilities

There are no remote contingent liabilities to disclose.



Francesca Osowska
Chief Executive and Accountable Officer



Creag Meagaidh

Independent Auditor's report

Independent auditor's report to the members of NatureScot, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of NatureScot for the year ended 31 March 2022 under Natural Heritage (Scotland) Act 1991. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Government Financial Reporting Manual (the 2021/22 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Natural Heritage (Scotland) Act 1991 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2022 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 FReM; and
- have been prepared in accordance with the requirements of the Natural Heritage (Scotland) Act 1991 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the **Code of Audit Practice** approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 18 July 2016. The period of total uninterrupted appointment is six years. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the **Audit Scotland website**.

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skillfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited part of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Natural Heritage (Scotland) Act 1991 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited part of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Natural Heritage (Scotland) Act 1991 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Natural Heritage (Scotland) Act 1991 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

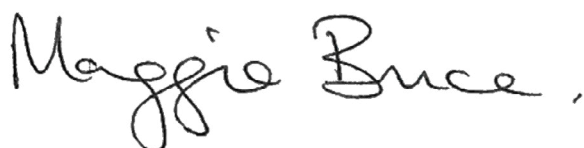
I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Maggie Bruce CA
Senior Audit Manager
Audit Scotland
The Green House
Beechwood Business Park North
Inverness, IV2 3BL

Primary Financial Statements and Notes

NatureScot
Statement of Comprehensive Net Expenditure
For the year ended 31 March 2022

| | Note | 2021-22 £000 | 2020-21 £000 |
|-------------------------------------------------------------------------|-----------------|-----------------|-----------------|
| Income | | | |
| External funding | 5 | (1,857) | (1,227) |
| Income from activities | 6 | (1,033) | (892) |
| EU funding | 7 | (1,660) | (545) |
| Income from operating activities | | (4,550) | (2,664) |
| Profit on disposal of non-current assets | 8 | (28) | (41) |
| Total income | | (4,578) | (2,705) |
| Expenditure | | | |
| Staff costs | 9 | 29,674 | 28,727 |
| Other costs | 12 | 7,376 | 6,059 |
| Operating costs | 13 | 28,815 | 18,407 |
| Capital grant in kind | 16 | 50 | 12 |
| (Decrease)Increase in provisions | 23 | (54) | 31 |
| Depreciation of property, plant and equipment | 16 | 1,545 | 1,438 |
| Amortisation of intangible assets | 18 | 82 | 99 |
| Revaluation losses / (gains) on non-current assets | 17 | 177 | (193) |
| Total operating expenditure | | 67,665 | 54,580 |
| Net operating expenditure | | 63,087 | 51,875 |
| Interest receivable | 10 | (1) | (4) |
| Net expenditure after interest | | 63,086 | 51,871 |
| Corporation tax | 14 | 33 | 7 |
| Net expenditure | | 63,119 | 51,878 |
| Other Comprehensive Expenditure | | | |
| Net gain on revaluation of non-current assets | 15, 16, 17 & 21 | (744) | (783) |
| Total Comprehensive Expenditure for the year ended 31 March 2022 | | 62,375 | 51,095 |

All income and expenditure is derived solely from continuing operations and is attributable to the taxpayer

The notes on **pages 80 to 103** form part of these accounts.

NatureScot
Statement of Financial Position
as at 31 March 2022

| | Note | 2021-22 £000 | 2020-21 £000 |
|--------------------------------------------------|------|-----------------|-----------------|
| ASSETS | | | |
| Non-current assets | | | |
| Heritage assets | 15 | 93 | 1,742 |
| Property, plant and equipment | 16 | 26,341 | 25,283 |
| Intangible assets | 18 | 115 | 198 |
| Total non-current assets | | 26,549 | 27,223 |
| Current assets | | | |
| Trade and other receivables | 19 | 4,250 | 2,372 |
| Cash and cash equivalents | 20 | 9,919 | 7,728 |
| Total current assets | | 14,169 | 10,100 |
| Assets held for sale | 21 | 1,674 | - |
| Total assets | | 42,392 | 37,323 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade and other payables | 22 | (11,335) | (8,374) |
| Provision for dilapidations and other provisions | 23 | (2) | (121) |
| Total current liabilities | | (11,337) | (8,495) |
| Total assets less current liabilities | | 31,055 | 28,828 |
| Non-current Liabilities | | | |
| Trade payables | 22 | - | (9) |
| Provision for dilapidations and other provisions | 23 | (270) | (271) |
| Total non-current liabilities | | (270) | (280) |
| Assets less liabilities | | 30,785 | 28,548 |
| TAXPAYERS' EQUITY | | | |
| General reserve | | 25,500 | 23,844 |
| Revaluation reserve | | 5,285 | 4,704 |
| Total taxpayers' equity | | 30,785 | 28,548 |



Francesca Osowska
Chief Executive and Accountable Officer

The Accountable Officer authorised these financial statements for issue on 20th December 2022.

The notes on pages 80 to 103 form part of these accounts.

NatureScot
Statement of Cash Flows
for the year ended 31 March 2022

| | Note | 2021-22 £000 | 2020-21 £000 |
|----------------------------------------------------------------|------|-----------------|-----------------|
| Operating activities | | | |
| Net operating expenditure | | (63,087) | (51,875) |
| Adjustment for items not involving the movement of cash | | | |
| <i>Non-cash:</i> | | | |
| Depreciation of property, plant and equipment | | 1,545 | 1,438 |
| Amortisation of intangible assets | | 82 | 99 |
| Revaluation losses (gains) on non-current assets | | 177 | (193) |
| Profit on disposal of non-current assets | | (28) | (41) |
| Expected credit losses | | 29 | - |
| Capital grant in kind | | 50 | 12 |
| <i>Working capital adjustments:</i> | | | |
| Increase in trade and other receivables | | (1,907) | (490) |
| Increase (decrease) in trade and other payables | | 2,877 | (55) |
| <i>Movements in provisions</i> | | (120) | 17 |
| <i>Corporation tax paid</i> | | (3) | (4) |
| Net cash outflow from operating activities | | (60,385) | (51,092) |
| Cash flows from investing activities | | | |
| Payments to acquire heritage assets | 15 | - | (13) |
| Payments to acquire property, plant and equipment | 16 | (2,002) | (1,167) |
| Payments to acquire intangible assets | 18 | - | (13) |
| Receipts from sales of non-current assets | 8 | 169 | 155 |
| Interest received | 10 | 1 | 4 |
| Net cash outflow from investing activities | | (1,832) | (1,034) |
| Cash flows from financing activities | | | |
| Grant-in-aid funding from Scottish Government | 4 | 64,408 | 53,256 |
| Net cash inflow from financing activities | | 64,408 | 53,256 |
| Increase in cash and cash equivalents in the year | | 2,191 | 1,130 |
| Cash and cash equivalents at 1 April 2021 | 20 | 7,728 | 6,598 |
| Cash and cash equivalents at 31 March 2022 | 20 | 9,919 | 7,728 |
| Net movement in cash and cash equivalents | | 2,191 | 1,130 |

The notes on **pages 80 to 103** form part of these accounts.

NatureScot
Statement of Changes in Taxpayers' Equity
For the year ended 31 March 2022

| | Note | General Reserve £000 | Asset Revaluation Reserve £000 |
|--------------------------------------------------------|-------------|-------------------------|--------------------------------------|
| Balance at 31 March 2020 | | 22,356 | 4,031 |
| Changes in taxpayers' equity for 2020-21 | | | |
| Net expenditure | SoCNE | (51,878) | - |
| Revaluation reserve movement | | 110 | (110) |
| Revaluation gains | 15 & 16 | - | 783 |
| Total recognised income and expense for 2020-21 | | (51,768) | 673 |
| Resource DEL grant-in-aid | 4 | 48,368 | - |
| Capital DEL grant-in-aid | 4 | 4,888 | - |
| | | 53,256 | - |
| Balance at 31 March 2021 | | 23,844 | 4,704 |
| Changes in taxpayers' equity for 2021-22 | | | |
| Net expenditure | SoCNE | (63,119) | - |
| Capitalisation of assets not previously recognised | | 204 | - |
| Revaluation reserve movement | | 163 | (163) |
| Revaluation gains | 15, 16 & 21 | - | 744 |
| Total recognised income and expense for 2021-22 | | (62,752) | 581 |
| Resource DEL grant-in-aid | 4 | 49,298 | - |
| Capital DEL grant-in-aid | 4 | 15,110 | - |
| | | 64,408 | - |
| Balance at 31 March 2022 | | 25,500 | 5,285 |

The General Reserve serves as the chief operating fund. The General Reserve is used to account for all financial resources except those required to be accounted for in the other reserves. The Revaluation Reserve records the unrealised gains or losses on revaluation of assets.

The notes on **pages 80 to 103** form part of these accounts.

NatureScot

Notes to the Accounts

1. Basis of accounts

These financial statements have been prepared in accordance with EU adopted International Financial Reporting Standards (IFRS) as adopted and interpreted by the 2021/22 Government Financial Reporting Manual (FReM) issued by HM Treasury and the Accounts Direction issued by Scottish Ministers. The direction is reproduced as an appendix to the accounts.

The Board and Accountable Officer have considered the budget and associated grant in aid allocation for 2022/23 and consider that NatureScot has adequate resources to continue in operational existence in the foreseeable future. The accounts are therefore prepared on a going concern basis. An assessment of liquidity risk is shown in **note 30** and the budget allocation for 2022/23 can be seen at **How our work is funded**.

The accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment.

2. Accounting policies

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of NatureScot for the purpose of giving a true and fair view, has been selected. The particular policies adopted by NatureScot are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

2.1 Property, plant and equipment

The threshold for capitalising assets is £10,000 for land and buildings, including improvements; £1,000 for information technology hardware and £5,000 for all other categories.

On initial recognition, property, plant and equipment are measured at cost including any costs such as installation directly attributable to bringing them into working condition. All property, plant and equipment are reviewed annually for impairment and are carried at fair value. Land and buildings are stated at their fair value based on the valuation policy noted below. Infrastructure and certain assets within freehold buildings are valued at depreciated replacement cost which is considered a reasonable proxy of fair value. Assets under construction are carried at cost and are transferred to the appropriate property, plant and equipment category when completed and ready for use, with impairment reviews being undertaken in accordance with the stated policy note shown below. No depreciation is charged until the asset is operational. Vehicles, other equipment and furniture, fixtures and fittings are valued at depreciated replacement cost using published indices. Information technology equipment is valued at depreciated historic cost which is considered a reasonable proxy of fair value due to the short-life of the assets.

Depreciation is provided on a straight-line basis on all property, plant and equipment (other than freehold land) at rates calculated to write down the cost or valuation of each asset over its estimated useful life.

| | |
|--------------------------------------------|---------------------------------------------------------|
| Land | Not depreciated |
| Freehold buildings | 10 to 50 years as determined by Valuation Office Agency |
| Infrastructure assets | 7 to 50 years depending on the nature of the asset |
| Leasehold buildings including improvements | 50 years or period of lease whichever is shorter |
| Information technology equipment | 4 years |
| Other equipment | 7 years |
| Vehicles | 5 years |

Furniture, fixtures and fittings are expensed when purchased

In line with the SPFM, regular professional valuations of land and property (which includes buildings, dwellings and infrastructure assets) are carried out. Full valuations are undertaken every 5 years with interim reviews of 25% of the land and property portfolio undertaken in each of the intervening four years. The last full valuation was undertaken at 31 March 2019 by District Valuers of the Valuation Office Agency, following the principles set out in the Appraisal and Valuation Manual of the Royal Institution of Chartered Surveyors, and acting in the capacity of External Valuers. Vehicles and other equipment are valued using published indices each year.

2.2 Intangible assets

Expenditure on intangible assets, which includes purchased computer software licences and internally developed software, has a threshold for capitalisation of £1,000. When capitalising internally generated intangible assets such as software, only directly attributable costs including staff costs and staff-related costs, are included where it is deemed that the asset will generate future economic benefits in the way of savings or improvements to internal processes.

FReM directs users to value intangible assets at fair value of the asset rather than cost and recommends depreciated replacement cost as an appropriate method. However, NatureScot does not currently index software on the basis that assets have a short useful life, costs are unlikely to fluctuate significantly over that life, and that the asset may not be replaceable like for like due to technological advances. Applying indexation to the original cost would also not give a reliable estimation of the replacement cost of the asset. Intangible assets are therefore carried at depreciated historical cost less any impairment.

Intangible assets are amortised over 4 years.

2.3 Non-current assets classified as held for sale

NatureScot classifies a non-current asset as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the asset is actively being marketed by management, it is available for immediate sale in its present condition, the sale is considered to be highly probable and is expected to qualify for recognition as a completed sale within one year from the date of classification.

Assets classified as held for sale are measured at the lower of their carrying amounts immediately prior to their classification as held for sale and their fair value less costs to sell. Depreciation or amortisation for such assets is not charged from the date they are classified as an asset held for sale.

Further information on non current assets classified as held for sale is given in **note 21**.

2.4 Heritage assets

FReM section 10.1.31 provides a definition of a heritage asset as ‘a tangible asset with historical, artistic, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture’. They are those that are intended to be preserved in trust for future generations because of their cultural, environmental or historical associations’. NatureScot’s heritage assets are held by NatureScot in pursuit of its overall objectives in relation to the maintenance of the natural heritage and clearly fall within the Accounting Standards Board’s definition.

International Accounting Standard 16 – Property, Plant and Equipment requires us, where practicable, to value our Heritage Assets and report these on the Statement of Financial Position. Within NatureScot we have identified two types of Heritage Assets which are accounted for as follows:

Heritage Land

On its creation in 1992, SNH now operating as NatureScot, took over stewardship of land, either in the form of ownership or through leasehold interest, from the Nature Conservancy Council for Scotland. Our landholding has continued to evolve to help support our primary objective to look after all of Scotland’s nature and landscapes, across all of Scotland for everyone.

These holdings at 31 March 2022 extended to 41,667 hectares. This land is owned or leased by NatureScot and managed as or associated with the management of national nature reserves (NNR), NatureScot nature reserves (NR) or sites of special scientific interest (SSSI). Due to the diverse nature of these assets, the land being held with the long term objective of the realisation of non-monetary public benefits, and the lack of a comparable valuation basis, we do not recognise these assets in the Statement of Financial Position unless cost information is available.

Acquisitions are made by purchase, donation or exchange. If land no longer meets the requirements of our policies for ownership, it will be considered for disposal within the wider public sector or to any other appropriate body. We will also consider asset transfer requests by eligible community bodies for any of our heritage land properties. When a sale takes place the land will be recognised as an asset addition and disposed of at the agreed sale value.

Expenditure which is required to maintain and preserve owned and leased heritage land is recognised in the Statement of Comprehensive Net Expenditure when it is incurred.

Further information on heritage land is given in **note 15.1**.

Antiques and Works of Art

The items that form the collection of antiquities within Kinloch Castle on the Isle of Rum are reported in the Statement of Financial Position at auction based valuation. The collection was acquired by donation at the time the castle itself was bequeathed in 1957, initially to the Nature Conservancy and subsequently to NatureScot via the Nature Conservancy Council.

A specialist external valuer, Bonhams Limited, carried out a full assessment of the collection of antiquities as at 3 May 2021 – delay due to Covid-19 restrictions. The valuations were undertaken on a basic auction level, including recent transaction information from sales where similar types of items are regularly purchased. Full valuations will be carried out every five years in accordance with the requirements in FReM. NatureScot reviews the inventory of antiques for accuracy on an annual basis.

The items forming the collection are deemed to have indeterminate lives; therefore it is deemed appropriate that no depreciation is charged.

Any expenditure which is required to preserve or prevent further deterioration of individual collection items will be recognised in the statement of comprehensive net expenditure when it is incurred.

In March 2022, these were reclassified as **non-current assets classified as held for sale**.

2.5 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at banks and on hand.

2.6 Foreign currency exchange

Transactions denominated in foreign currencies are translated into sterling at the rates ruling at the dates of the transactions. Any outstanding monetary assets and liabilities at the year-end are translated into sterling at the rates ruling at 31 March. Translation differences are dealt with in the statement of comprehensive net expenditure.

2.7 Provisions

Provisions are recognised when NatureScot has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to any provisions is presented in the statement of comprehensive net expenditure net of any reimbursement. Pension related provisions are discounted where appropriate using the real rate set by HM Treasury of (1.55)% (2020/21: (0.95)%). Where discounting is used, the carrying amount of a provision increases in each year to reflect the passage of time. This change is recognised as a financial expense adjacent to interest but disclosed separately from other interest on the face of the statement of comprehensive net expenditure.

2.8 Taxation

NatureScot lost its charitable status from 1 April 2007 under the Charities and Trustees Investment (Scotland) Act 2005. However, HM Revenue & Customs (HMRC) has confirmed that NatureScot's charitable status has been preserved for taxation purposes.

VAT

Revenues, expenses and assets are generally recognised inclusive of the amount of VAT except where, in limited circumstances, the VAT incurred on a purchase of assets or services is recoverable from HMRC. Receivables and payables are stated with the amount of VAT included.

The net amount of VAT recoverable from, or payable to, HMRC is included as part of receivables or payables in the statement of financial position.

Corporation Tax

Corporation tax becomes due when NatureScot has taxable income in excess of HMRC's small trading threshold of £50,000. Where such taxable income exists, the related corporation tax expense, and where appropriate, a corporation tax liability will be reflected in the accounts.

2.9 Grant in aid

NatureScot receives Grant in aid from the Scottish Government to finance its net expenditure. Grant in aid is credited to the general reserve in the period in which it is received. The net cost of NatureScot is charged to this fund.

2.10 Funding from the European Commission

European Commission funding receivable is included in the Statement of Comprehensive Net Expenditure to match expenditure incurred to 31 March 2022 on approved projects.

Prior to 2021/22, EU structural funds managed by NatureScot, as outlined in **note 11**, were treated as an agency relationship with Scottish Government. This relationship was re-defined in 2021/22 and is now reflected as a principal relationship – income and related expenditure is recorded in the Statement of Comprehensive Expenditure and any balances due from Scottish Government continues to be shown in the Statement of Financial position. Any expected credit losses are also disclosed in the accounts (**note 19**)

2.11 Income and expenditure recognition

Income from activities and expenditure is accounted for in the year to which it relates and not when cash payments are made or received. Where income and expenditure has been recognised but cash has not been received or paid, a receivable or payable for the corresponding amount is recorded in the Statement of Financial Position.

2.12 Employee benefits

Pensions

The provision of the Principal Civil Service Pension Scheme (PCSPS) covers some present and past employees and is an unfunded, defined benefit, contributory public service occupational pension scheme. PCSPS is a multi-employer defined benefit scheme but NatureScot is unable to identify its share of the underlying assets and liabilities. Liability for payment of future benefits is a charge on the PCSPS which prepares its own scheme statements. The scheme actuary valued the PCSPS as at 31 March 2016. Further details on this can be found at **Principal Civil Service Pension Scheme Actuarial Valuation: 31 March 2016** and the resource accounts of the **Cabinet Office: Civil Superannuation**.

Further information on pensions, including the changes that took effect from 1 April 2015 with the creation of the Alpha Pension scheme, is contained in the remuneration and staff report.

NatureScot recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payments to the PCSPS and Alpha of amounts calculated on an accruing basis. In respect of the defined contribution elements of the schemes, NatureScot recognises the contributions payable for the year.

Other employee benefits

A liability and an expense are recognised for accrued but unused annual leave and flexi leave balances at the 31 March, in accordance with the underlying policy. These costs are included in the amounts shown in the remuneration and staff report.

2.13 Operating leases

All NatureScot leases are leases where substantially all the risks and benefits of ownership of the asset have not transferred to NatureScot and are therefore classified as operating leases. Rentals payable are charged in the statement of comprehensive net expenditure on a straight line basis over the lease term. NatureScot recognises the aggregate benefit of incentives as a reduction of rental expense over the lease term, on a straight-line basis.

The determination of whether an arrangement is, or contains, a lease is based on the substance of the arrangement at inception date: whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset.

2.14 Grants and management agreements

Grants and management agreements are accounted for in the financial year to which the underlying activity relates. NatureScot's policy is to recover grants where the conditions attached to that grant have been materially breached and no acceptable alternative conditions or remedies can be implemented.

2.15 Research and development

Research and development expenditure, excluding certain IT projects, is charged to the statement of comprehensive net expenditure. IT projects which lead to an intangible asset being created are included in the statement of financial position as additions to intangible fixed assets, and NatureScot's operating costs reduced accordingly.

2.16 Impairment of non-financial assets

NatureScot assesses at each reporting date whether there is an indication that any assets may be impaired. This assessment is made through discussions with property colleagues to identify any events which have occurred that would indicate that impairment may have taken place and also from the formal or interim valuations undertaken in accordance with the policy at **notes 2.1** and **2.4**.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered to be impaired and is written down to its recoverable amount. Impairment losses are recognised in the statement of comprehensive net expenditure, except for assets previously re-valued where the revaluation was taken to the asset revaluation reserve. In this case the impairment is recognised in the asset revaluation reserve up to the amount of any previous revaluation.

2.17 Interest income

Interest income is recognised as interest accrues using the effective interest rate and is included in the statement of comprehensive net expenditure as non-operating income.

2.18 Financial instruments

NatureScot does not hold any complex financial instruments. The only financial instruments included in the accounts are receivables, cash and cash equivalents and payables (**notes 19, 20** and **22**). Trade and other receivables are recognised initially at fair value (which is defined as the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale) less any impairment for any amounts assessed as irrecoverable. An impairment of debt for irrecoverable amounts is made where there is evidence that NatureScot will be unable to collect an amount due in accordance with agreed terms. Trade and other payables are recognised at fair value.

2.19 Judgements, accounting estimates and assumptions

The preparation of the accounts requires the Accountable Officer to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying accounting policies

A number of critical judgements have been applied within the accounting policies detailed in **notes 2.1 -2.18** and include such areas as when an asset is impaired, whether to recognise a potential liability as a provision or contingent liability, how to treat a lease as an operating or finance lease, the basis on which non-current assets are valued.

During the following critical judgements were also applied:

- There was a change in use to private sector rental of Dromore Farmhouse. Due to the anticipated short-term rental of this property, this has not been reclassified as an Investment Property in the accounts. In the accounts Dromore Farmhouse is included Property, Plant and Equipment.
- Following discussions with Scottish Government, the treatment of EU structural fund income and expenditure was revised due to a change in the assessment of NatureScot's relationship in 2021/22. EU structural funds are now accounted for as a principal relationship whereas in previous years it was treated as an agency relationship (**note 2.10** and **note 11**). The receivable amount due from Scottish Government is disclosed as part of current receivables (**note 19**) which reflects NatureScot's understanding that payment for all outstanding claims at 31 March 2022 will be received from Scottish Government within the following 12 months.

Key areas of estimation and sources of estimation uncertainty

The main areas of the accounts, which involve estimation, relate to provisions, valuation of non-current assets, useful lives to use for depreciation of non-current assets, some manual accruals and expected credit losses relating the decommitment risk on Structural funds payments. However, NatureScot believes none of these are uncertain to the extent that they would vary by an amount which would have a material impact in the accounts.

2.20 Accounting standards issued but not yet effective

At the date of authorisation, the following Accounting Standard had been issued which related to NatureScot, but was not yet effective:

- IFRS 16: Leases – the implementation date for the public sector has been deferred for a number of years due to covid-19 but will now be implemented from accounting periods beginning on or after 1 April 2022. This standard specifies how to recognise, measure, present and disclose leases. Adoption of this standard in 2022/23 will necessitate recognising a right of use asset category within property, plant and equipment representing NatureScot's right to use the underlying leased asset and a lease liability representing NatureScot's obligation to make lease payments for the asset as at 1 April 2022. This will result in changes to the accounting treatment and disclosures relating to lease arrangements.

The application of this standard is not expected to materially increase expenditure in 2022/23. Right of Use assets totalling £1.105m will be brought onto the Statement of Financial Position, with an associated lease liability of £1.105m.

3. Segment information

IFRS 8 requires operating segments to be identified on the basis of internal reports about components of the organisation that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segment and to assess its performance. NatureScot reports segmental information based on the four outcomes agreed by Senior Leadership Team as effective areas of work to best achieve the organisation's goals and objectives. The accounting policies of the reportable outcomes are the same as those accounting policies described in **note 2**.

During 2021/22 NatureScot delivered its Corporate Strategy through the following outcomes as set out in the Performance Report section of the annual report.

The table presents management information, produced on an IFRS basis, on income, expenditure, net operating cost and capital additions relating to the operating segments for the year ended 31 March 2022.

Other assets and liabilities are not reported on a segmental basis as they do not form part of the regular review by management to make decisions about resources to be allocated to the segment or to assess its performance.

| | Outcome 1 | Outcome 2 | Outcome 3 | Outcome 4 | Total of operating segments |
|----------------------------------------------------|----------------|--------------|---------------|----------------|-----------------------------|
| Year ended 31 March 2022 | £000 | £000 | £000 | £000 | £000 |
| Income | | | | | |
| External funding | (735) | (231) | (641) | (250) | (1,857) |
| Income from activities | (146) | - | - | (887) | (1,033) |
| EU funding | (1,490) | (123) | (47) | - | (1,660) |
| Profit on disposal of non-current assets | (60) | - | - | 32 | (28) |
| Total income | (2,431) | (354) | (688) | (1,105) | (4,578) |
| Expenditure | | | | | |
| Staff costs | 7,418 | 3,561 | 10,683 | 8,012 | 29,674 |
| Other costs | 603 | 242 | 893 | 5,638 | 7,376 |
| Operating costs | 8,152 | 6,146 | 12,846 | 1,671 | 28,815 |
| Capital Grant in kind | - | - | - | 50 | 50 |
| Increase in provisions | - | - | - | (54) | (54) |
| Depreciation of property, plant and equipment | - | - | - | 1,545 | 1,545 |
| Amortisation of intangible assets | - | - | - | 82 | 82 |
| Revaluation gains on property, plant and equipment | - | - | - | 177 | 177 |
| Total operating expenditure | 16,173 | 9,949 | 24,422 | 17,121 | 67,665 |
| Net operating expenditure | 13,742 | 9,595 | 23,734 | 16,016 | 63,087 |
| Interest receivable | - | - | - | (1) | (1) |
| Net expenditure after interest | 13,742 | 9,595 | 23,734 | 16,015 | 63,086 |
| Corporation tax | - | - | - | 33 | 33 |
| Net expenditure | 13,742 | 9,595 | 23,734 | 16,048 | 63,119 |
| Capital asset additions | 948 | 205 | 16 | 878 | 2,047 |

Outcome 1 – more people from across Scotland are enjoying and benefiting from nature

Outcome 2 – the health and resilience of Scotland’s nature is improved

Outcome 3 – more investment in the management of Scotland’s natural capital to improve prosperity and wellbeing

Outcome 4 – we have transformed how we work

| | Outcome 1 | Outcome 2 | Outcome 3 | Outcome 4 | Total of operating segments |
|----------------------------------------------------|--------------|---------------|---------------|---------------|-----------------------------|
| Year ended 31 March 2021 | £000 | £000 | £000 | £000 | £000 |
| Income | | | | | |
| External funding | (232) | (245) | (511) | (239) | (1,227) |
| Income from activities | (114) | - | (1) | (777) | (892) |
| EU funding | (151) | (119) | (275) | - | (545) |
| Profit on disposal of non-current assets | (66) | - | - | 25 | (41) |
| Total income | (563) | (364) | (787) | (991) | (2,705) |
| Expenditure | | | | | |
| Staff costs | 4,309 | 5,745 | 10,629 | 8,044 | 28,727 |
| Other costs | 496 | 165 | 536 | 4,862 | 6,059 |
| Operating costs | 3,828 | 4,176 | 9,091 | 1,312 | 18,407 |
| Capital Grant in kind | 12 | - | - | - | 12 |
| Increase in provisions | - | - | - | 31 | 31 |
| Depreciation of property, plant and equipment | - | - | - | 1,438 | 1,438 |
| Amortisation of intangible assets | - | - | - | 99 | 99 |
| Revaluation gains on property, plant and equipment | - | - | - | (193) | (193) |
| Total operating expenditure | 8,645 | 10,086 | 20,256 | 15,593 | 54,580 |
| Net operating expenditure | 8,082 | 9,722 | 19,469 | 14,602 | 51,875 |
| Interest receivable | - | 9 | - | (13) | (4) |
| Net expenditure after interest | 8,082 | 9,731 | 19,469 | 14,589 | 51,871 |
| Corporate tax | - | - | - | 7 | 7 |
| Net expenditure | 8,082 | 9,731 | 19,469 | 14,596 | 51,878 |
| Capital asset additions | 350 | - | 22 | 883 | 1,255 |

4. Cash Grant-in-aid

Total cash grant-in-aid drawn down from the Scottish Government in 2021/22 was £64.408m (2020/21: £53.256m).

This included ring-fenced cash grant-in-aid within NatureScot's RDEL budget for a JNCC grant of £1.020m (2020/21: £1.020m) and cash provision for a number of other initiatives some of which were Peatlands Action, Nature Restoration Fund, Biodiversity Challenge Fund and Better Places Fund, which contributed to increased level of cash received in 2021/22.

| | 2021-22 £000 | 2020-21 £000 |
|---------------------------|-----------------|-----------------|
| Resource DEL grant-in-aid | 49,298 | 48,368 |
| Capital DEL grant-in-aid | 15,110 | 4,888 |
| | 64,408 | 53,256 |

5. External funding

| | 2021-22 £000 | 2020-21 £000 |
|------------------------------------|-----------------|-----------------|
| Partnership and other grant income | 955 | 664 |
| Other external funding | 902 | 563 |
| | 1,857 | 1,227 |

Increases in partnership and other projects generated higher levels of income in 2021/22.

6. Income from activities

| | 2021-22 £000 | 2020-21 £000 |
|------------------------------|-----------------|-----------------|
| Professional services | 2 | 2 |
| Managing resources | 837 | 820 |
| Other income from activities | 194 | 70 |
| | 1,033 | 892 |

Professional services are a demand driven activity and include providing services to other public sector bodies; demand has been static in 2021/22. Managing resources includes income derived from property and site use, which has increased in 2021/22 as we emerged from Covid-19. Other income from activities has increased in 2021/22 due to increase in income from shared services.

7. EU Funding

| | 2021-22 £000 | 2020-21 £000 |
|-----------------------------|-----------------|-----------------|
| EU life funding | 32 | - |
| EU structural funds funding | 1,509 | 417 |
| EU interreg funding | 119 | 128 |
| | 1,660 | 545 |

The increase in EU structural funds is primarily due to a change in how grants to third parties relating to the Green Infrastructure and Natural & Cultural Heritage Funds are now handled. NatureScot previously acted as an agent for Scottish Government (SG) in that the ultimate approval of claims came from SG who then forwarded funding to NatureScot to enable the claims be paid. This operating model changed during the year with NatureScot now making payments for claims in advance of reimbursement from SG. In line with other EU structural funds lead partners, and the relevant accounting standards, and following the introduction of the changes, these transactions are included in the Statement of Comprehensive Expenditure as income and expenditure.

8. Profit on disposal of non-current assets

| | 2021-22 £000 | 2020-21 £000 |
|------------------------------------------|-----------------|-----------------|
| Profit on disposal of non-current assets | 28 | 41 |

The total proceeds from the sale of non-current assets were £0.170m (2020/21: £0.155m).

9. Staff costs

Staff costs for 2021/22 were £29.674m (2020/21: £28.727m). Further analysis of these costs is shown within the **Accountability Report**.

10. Interest receivable

| | 2021-22 £000 | 2020-21 £000 |
|---------------|-----------------|-----------------|
| Bank interest | 1 | 4 |

11. Structural Funds

NatureScot is a Lead Partner for two ERDF Strategic Interventions as part of the 2014-2020 European Regional Development Fund (ERDF) Programme.

Green Infrastructure Strategic Intervention (GISI)

The aim of the GISI is to invest in communities to help them to grow economic activity and employment by creating and improving multi-functional Green Infrastructure on a major scale in Scotland's Towns and Cities. This also contributes in dealing with the climate emergency being central to adaptation and mitigation.

Natural & Cultural Heritage Strategic Intervention (N&CHFSI)

The aim of N&CHFSI is to promote and develop the natural and cultural heritage of the Highlands & Islands in a way which conserves and protects them. The aim is to encourage people to visit some of the more remote and rural areas, creating and sustaining jobs, businesses and services in local communities.

As Lead Partner, NatureScot's role is to approve claims and make payments to Grantees and then subsequently submit these claims to Scottish Government (SG) for reimbursement. NatureScot submits claims to SG for its own activities relating to its role as Lead Partner for both Strategic Interventions and as a claimant for one N&CHFSI project (Hermaness Hill Path and Welcome Area). These claims are reflected in the Statement of Net Comprehensive Expenditure and Statement of Financial Position.

The balances due from SG at 31 March 2022 are reflected within Receivables:

| | 2021-22 £000 | 2020-21 £000 |
|-----------------------------------------------------------|-----------------|-----------------|
| Relating to third party claims | | |
| GISI Claims receivable from SG at 1 April 2020 | 179 | 179 |
| GISI Claims paid out by NatureScot in 2020/21 | 60 | 60 |
| GISI Claims paid out by NatureScot in 2021/22 | 397 | - |
| N&CHFSI Claims paid out by NatureScot in 2021/22 | 339 | - |
| Cash received from Scottish Government relating to Claims | - | - |
| Amounts due from Scottish Government at 31 March 2022 | 975 | 239 |

| | 2021-22 £000 | 2020-21 £000 |
|-----------------------------------------------------------|-----------------|-----------------|
| Relating to NatureScot claims | | |
| GISI Claims receivable from SG at 1 April 2020 | 147 | 147 |
| GISI Claims receivable from SG in 2020/21 | 151 | 151 |
| GISI Claims receivable from SG in 2021/22 | 144 | - |
| N&CHFSI Claims receivable from SG at 1 April 2020 | 283 | 283 |
| N&CHFSI Claims receivable from SG in 2020/21 | 203 | 275 |
| N&CHFSI Claims receivable from SG in 2021/22 | 682 | - |
| Cash received from Scottish Government relating to Claims | - | - |
| Amounts due from Scottish Government at 31 March 2022 | 1,610 | 856 |

12. Other costs

| | 2021-22 £000 | 2020-21 £000 |
|-------------------------------------|-----------------|-----------------|
| Staff related costs | 512 | 332 |
| Office and other accommodation | 2,621 | 2,305 |
| Travel | 198 | 51 |
| Communications | 1,779 | 1,384 |
| Supplies and services | 1,039 | 1,103 |
| Vehicle costs | 313 | 257 |
| Consultancy costs | 825 | 568 |
| Expected credit losses | 29 | - |
| Audit fee payable to Audit Scotland | 60 | 59 |
| | 7,376 | 6,059 |

The above costs include operating leases amounting to £0.885m (2020/21: £0.833m). The audit fee to Audit Scotland for the year was £60,290 (2020/21: £59,150).

13. Operating costs

| | 2021-22 £000 | 2020-21 £000 |
|-----------------------|-----------------|-----------------|
| Promotion | 929 | 488 |
| Research | 5,204 | 3,795 |
| Grants | 16,094 | 8,923 |
| Partnership funding | 1,985 | 1,364 |
| Management agreements | 1,981 | 1,952 |
| Managed sites | 2,622 | 1,885 |
| | 28,815 | 18,407 |

Operating costs include European Union funded expenditure amounting to £1.246m (2020/21: £0.017m). The partnership funding figure of £1.985m includes ring-fenced funding to JNCC of £1.019m (2020/21: £1.020m). The increase from 2020/21 to 2021/22 in grants and research expenditure relates to the increased funding made available to NatureScot to deliver Peatland Action, Nature Restoration Fund, Biodiversity Challenge Fund, Better Places Fund together with claims paid out during 2021/22 relating to GISI and NC&HFSI (**note 11**).

Grant and partnership funding expenditure of £18.079m (2020/21: £10.287m), comprises £3.598m grants made to the public sector and £14.481m to the private and third sectors.

14. Corporation tax

| | 2021-22 £000 | 2020-21 £000 |
|-----------------|-----------------|-----------------|
| Corporation tax | 33 | 7 |

Corporation tax is payable on net income arising from renewable heat incentives and feed in tariffs activities.

15. Heritage assets

| Year ended 31 March 2022 | Heritage Land £000 | Heritage Building £000 | Antiques and works of art £000 | Total Heritage Assets £000 |
|------------------------------------------|-----------------------|---------------------------|--------------------------------------|----------------------------------|
| Cost or Valuation | | | | |
| At 1 April 2021 | 951 | - | 791 | 1,742 |
| Additions | - | - | - | - |
| Additions - not previously recognised | - | - | 6 | 6 |
| Disposals | - | - | - | - |
| Reclassification | (858) | - | (775) | (1,633) |
| Revaluation gains | - | - | 26 | 26 |
| Revaluation losses | - | - | (48) | (48) |
| Adjustments | - | - | - | - |
| At 31 March 2022 | 93 | - | - | 93 |

| Year ended 31 March 2021 | Heritage Land £000 | Heritage Building £000 | Antiques and works of art £000 | Total Heritage Assets £000 |
|--------------------------|-----------------------|---------------------------|--------------------------------------|----------------------------------|
| Cost or Valuation | | | | |
| At 1 April 2020 | 807 | 15 | 792 | 1,614 |
| Additions | 13 | - | - | 13 |
| Disposals | (60) | - | - | (60) |
| Reclassification | (5) | (15) | - | (20) |
| Revaluation gains | 195 | - | - | 195 |
| Adjustments | 1 | - | (1) | - |
| At 31 March 2021 | 951 | - | 791 | 1,742 |

Details relating to the valuation of Heritage Assets can be found in accounting policy **note 2.4**.

The assets reclassified in 2021/22 were Kinloch Castle, the antiques and works of art and land at Glencripesdale. These are shown in **note 21 - non-current assets classified as held for sale**.

15.1 Heritage land

At 31 March 2022 41,667 hectares (ha) of heritage land were either owned or leased by NatureScot. The majority of this land is managed as national nature reserves (NNR) – nationally important places where we encourage people to come and experience the best of Scotland’s nature. The remaining land is either associated with the NNR but not designated as such, or is managed as a site of special scientific interest or for other conservation purposes.

Five year summary of heritage land transactions

| | 2021-22 ha | 2020-21 ha | 2019-20 ha | 2018-19 ha | 2017-18 ha |
|---------------------------|---------------|---------------|---------------|----------------|---------------|
| Holdings owned b/f | 34,263 | 34,366 | 34,363 | 35,420 | 35,421 |
| Holdings leased b/f | 7,404 | 7,404 | 7,404 | 7,605 | 7,571 |
| Adjustments | - | - | - | (14) | (1) |
| Total Holdings b/f | 41,667 | 41,770 | 41,767 | 43,011 | 42,991 |
| Acquisitions | | | | | |
| Land - owned | - | - | 3 | - | - |
| Land - leased | - | - | - | - | 488 |
| Total Acquisitions | - | - | 3 | - | 488 |
| Disposals | | | | | |
| Land - owned | - | (103) | - | (1,043) | - |
| Land - leased | - | - | - | (201) | (454) |
| Total Disposals | - | (103) | - | (1,244) | (454) |
| Holdings owned c/f | 34,263 | 34,263 | 34,366 | 34,363 | 35,420 |
| Holdings leased c/f | 7,404 | 7,404 | 7,404 | 7,404 | 7,605 |
| Total Holdings c/f | 41,667 | 41,667 | 41,770 | 41,767 | 43,025 |

There were no acquisitions of owned or leased heritage land by NatureScot in 2021/22.

There were no disposals of leased heritage land by NatureScot in 2021/22.

NatureScot disposed of 0.15ha of owned land at Cleghorn Glen in 2021/22 (not reflected in the table above due to the low value).

NatureScot manages its heritage land through adherence to the following management objectives:

Management of the Natural Heritage

We manage our NNRs and NRs to maintain or restore their nature conservation interests to the best achievable condition. Our management of nature reserves is informed by research, survey and monitoring. We use this information to better understand the nature conservation interests of the reserves, and develop new knowledge and skills to improve our management of wildlife habitats. We may use specialised management techniques to achieve our conservation aims, and our reserves allow us to demonstrate and share our knowledge and experience of these with others.

Management for People

Our visitors are important to us and our management is committed to raising the profile of NNRs and ensuring that they are accessible to as wide a range of people as possible. We want our visitors to know they are welcome; and to leave knowing more and appreciating the special nature conservation qualities each reserve has to offer.

Management of the Property

We strive to ensure that all of our property is well maintained, clean and safe. We comply with legislative requirements and are committed to reducing our environmental impact through sustainable initiatives.

15.2 Antiques and works of art

The Kinloch Castle collection consists of paintings, furniture, ceramics and musical instruments of Victorian and Japanese origins. The collection is valued every five years as described in accounting policy **note 2.4**. The valuation took place in May 2021 (delayed from February 2021 due to Covid-19 travel restrictions), the results of which are reflected in the accounts.

In December 2020 NatureScot received a report that an alleged theft had taken place involving assets from the castle. The NatureScot Fraud Response Plan was enacted and as a result of a subsequent Police Scotland investigation, items reported as removed were recovered. A full inventory check and independent valuation was carried out during 2021/22.

The values of the items may reduce due to both the market and the overall condition of the assets. The valuation, when undertaken, is gauged on a basic auction level. Though it's possible for the worth of the antiques to improve, we have been advised by the auctioneers that the value will likely reduce further over the coming years due to condition and market trends.

Castle tours have been suspended, due to Covid-19 restrictions, and there are currently no plans to resume these. We need to review how best to protect the castle collection for the longer term benefit of the castle and the people of Scotland. Police Scotland has undertaken a review of the castle's security and we have acted on these findings.

In March 2022, these were reclassified as **non-current assets classified as held for sale (note 21)**.

16. Property, plant and equipment

Purchases of total property, plant and equipment in the schedule of £2.047m (2020/21: £1.229m) appear in the cash flow statement as £2.002m after adjustment for opening and closing property, plant and equipment accruals in trade and other payables.

| | Land £000 | Buildings £000 | Dwellings £000 | Infrastructure assets £000 | Leasehold Improvements £000 | Information Technology £000 | Vehicles £000 | Other Equipment £000 | Furniture Fixtures & Fittings £000 | Assets Under Construction £000 | Total Property, Plant & Equipment £000 |
|---------------------------------------------------|--------------|-------------------|-------------------|----------------------------------|-----------------------------------|-----------------------------------|------------------|----------------------------|---------------------------------------------|-----------------------------------------|----------------------------------------------------|
| Cost or Valuation | | | | | | | | | | | |
| At 1 April 2021 | 2,474 | 19,832 | 660 | 228 | 1,433 | 2,478 | 2,503 | 1,516 | 1,544 | 79 | 32,747 |
| Additions | - | 171 | - | 211 | 13 | 252 | 550 | 264 | - | 586 | 2,047 |
| Additions: assets not previously recognised | 94 | - | - | 105 | - | - | - | - | - | - | 199 |
| Disposals | (90) | - | - | (94) | - | (136) | (293) | (47) | - | - | (660) |
| Reclassification | 11 | 139 | - | 231 | - | - | - | 9 | - | (407) | (17) |
| Revaluation gains | 99 | 100 | 23 | 11 | - | - | 44 | 81 | - | - | 358 |
| Revaluation losses | - | (276) | - | (37) | - | - | - | - | - | - | (313) |
| Adjustments | (1) | - | 1 | - | 1 | - | 1 | - | - | - | 2 |
| At 31 March 2022 | 2,587 | 19,966 | 684 | 655 | 1,447 | 2,594 | 2,805 | 1,823 | 1,544 | 258 | 34,363 |
| Depreciation | | | | | | | | | | | |
| At 1 April 2021 | - | (239) | (41) | (50) | (999) | (1,982) | (1,389) | (1,220) | (1,544) | - | (7,464) |
| Charge for year | - | (720) | (27) | (30) | (50) | (238) | (385) | (95) | - | - | (1,545) |
| Disposals | - | - | - | 10 | - | 134 | 276 | 47 | - | - | 467 |
| Reclassification | - | 3 | - | (7) | - | - | - | 7 | - | - | 3 |
| Revaluation gain | - | 495 | 20 | 60 | - | - | (24) | (65) | - | - | 486 |
| Revaluation losses | - | 28 | - | 3 | - | - | - | - | - | - | 31 |
| Adjustments | - | 1 | (1) | - | - | - | - | - | - | - | - |
| At 31 March 2022 | - | (432) | (49) | (14) | (1,049) | (2,086) | (1,522) | (1,326) | (1,544) | - | (8,022) |
| Net Book Value at 31 March 2022 | 2,587 | 19,534 | 635 | 641 | 398 | 508 | 1,283 | 497 | - | 258 | 26,341 |
| Net Book Value at 31 March 2021 | 2,474 | 19,593 | 619 | 178 | 434 | 496 | 1,114 | 296 | - | 79 | 25,283 |

Disposals of property, plant and equipment in 2021/22 included the sale of land at a discounted value of £0.040m which resulted in a capital grant in kind of £0.050m

The names and qualifications of the valuer, frequency of valuations, the date on which they were valued and the property, plant and equipment that is subject to revaluation using indices can be found in **accounting policy note 2.1**.

| | Land £000 | Buildings £000 | Dwellings £000 | Infrastructure assets £000 | Leasehold Improvements £000 | Information Technology £000 | Vehicles £000 | Other Equipment £000 | Furniture Fixtures & Fittings £000 | Assets Under Construction £000 | Total Property, Plant & Equipment £000 |
|--------------------------------------------|--------------|-------------------|-------------------|----------------------------------|-----------------------------------|-----------------------------------|------------------|----------------------------|---------------------------------------------|-----------------------------------------|----------------------------------------------------|
| Cost or Valuation | | | | | | | | | | | |
| At 1 April 2020 | 2,397 | 19,532 | 664 | 243 | 1,592 | 2,980 | 2,267 | 1,664 | 1,556 | 39 | 32,934 |
| Additions | - | 220 | 6 | - | 16 | 169 | 681 | 59 | - | 78 | 1,229 |
| Disposals | - | (3) | - | - | (174) | (672) | (377) | (13) | (14) | - | (1,253) |
| Reclassification | 5 | 15 | - | - | - | - | - | 37 | - | (37) | 20 |
| Revaluation gains | 73 | 107 | 1 | (15) | - | - | - | - | - | - | 166 |
| Revaluation losses | (2) | (39) | (10) | - | - | - | (67) | (231) | - | - | (349) |
| Adjustments | 1 | - | (1) | - | (1) | 1 | (1) | - | 2 | (1) | - |
| At 31 March 2021 | 2,474 | 19,832 | 660 | 228 | 1,433 | 2,478 | 2,503 | 1,516 | 1,544 | 79 | 32,747 |
| Depreciation | | | | | | | | | | | |
| At 1 April 2020 | - | (276) | (23) | (42) | (1,118) | (2,338) | (1,487) | (1,352) | (1,556) | - | (8,192) |
| Charge for year | - | (669) | (28) | (26) | (50) | (312) | (284) | (69) | - | - | (1,438) |
| Disposals | - | - | - | - | 169 | 667 | 338 | 13 | 14 | - | 1,201 |
| Reclassification | - | - | - | - | - | - | - | - | - | - | - |
| Revaluation gain | - | 699 | 1 | 18 | - | - | - | - | - | - | 718 |
| Revaluation losses | - | 6 | 8 | - | - | - | 44 | 188 | - | - | 246 |
| Adjustments | - | 1 | 1 | - | - | 1 | - | - | (2) | - | 1 |
| At 31 March 2021 | - | (239) | (41) | (50) | (999) | (1,982) | (1,389) | (1,220) | (1,544) | - | (7,464) |
| Net Book Value at 31 March 2021 | 2,474 | 19,593 | 619 | 178 | 434 | 496 | 1,114 | 296 | - | 79 | 25,283 |

17. Revaluation gains and losses

At 31 March 2022, the 25% review of land and property was undertaken by District Valuers of the Valuation Office Agency together with any other requested valuations, which resulted in the following revaluation gains and losses:

Revaluation losses (notes 15 and 16) of £0.330m (2020/21: £0.103m) of which £0.327m is charged to the statement of comprehensive net expenditure and £0.003m is charged to the revaluation reserve to reverse previous revaluation gains.

Revaluation gains (notes 15, 16 and 21) of £0.897m (2020/21: £1.079m) of which £0.150m is credited to the statement of comprehensive net expenditure to reverse prior year revaluation losses and £0.747m is credited to the Revaluation Reserve.

These are reflected as revaluation gains of £0.744m within the Revaluation Reserve in the **Statement of Changes in Taxpayers' Equity** and the revaluation losses of £0.177m in the **Statement of Comprehensive Net Expenditure**.

18. Intangible assets

| | Internally Developed Software £000 | Internally Developed Software AUC £000 | Software Licences £000 | Total Intangible Assets £000 |
|----------------------------------------|---------------------------------------|-------------------------------------------|---------------------------|---------------------------------|
| Cost or Valuation | | | | |
| At 1 April 2021 | 413 | - | 501 | 914 |
| Additions | - | - | - | - |
| Disposals | - | - | (28) | (28) |
| Reclassification | - | - | - | - |
| Adjustments | - | - | - | - |
| At 31 March 2022 | 413 | - | 473 | 886 |
| Amortisation | | | | |
| At 31 March 2021 | (239) | - | (477) | (716) |
| Charge for year | (70) | - | (12) | (82) |
| Disposals | - | - | 28 | 28 |
| Adjustments | (1) | - | - | (1) |
| At 31 March 2022 | (310) | - | (461) | (771) |
| Net Book Value at 31 March 2022 | 103 | - | 12 | 115 |
| Net Book Value at 31 March 2021 | 174 | - | 24 | 198 |

| | Internally Developed Software £000 | Internally Developed Software AUC £000 | Software Licences £000 | Total Intangible Assets £000 |
|----------------------------------------|---------------------------------------|-------------------------------------------|---------------------------|---------------------------------|
| Cost or Valuation | | | | |
| At 1 April 2020 | 866 | 210 | 502 | 1,578 |
| Additions | 13 | - | - | 13 |
| Disposals | (677) | - | - | (677) |
| Reclassification | 210 | (210) | - | - |
| Adjustments | 1 | - | (1) | - |
| At 31 March 2021 | 413 | - | 501 | 914 |
| Amortisation | | | | |
| At 31 March 2020 | (822) | - | (457) | (1,279) |
| Charge for year | (78) | - | (21) | (99) |
| Disposals | 661 | - | - | 661 |
| Adjustments | - | - | 1 | 1 |
| At 31 March 2020 | (239) | - | (477) | (716) |
| Net Book Value at 31 March 2021 | 174 | - | 24 | 198 |
| Net Book Value at 31 March 2020 | 44 | 210 | 45 | 299 |

19.1 Trade and other receivables

| | 2021-22 £000 | 2020-21* £000 |
|--------------------------------------------------------|-----------------|------------------|
| Trade receivables | 212 | 245 |
| Other receivables | 14 | 12 |
| Prepayments and accrued income | 1,181 | 649 |
| Claims due from European funding sources | 2,703 | 1,285 |
| Other funding claims | 140 | 181 |
| | 4,250 | 2,372 |
| Trade and other receivables falling due after one year | - | - |
| Trade and other receivables | 4,250 | 2,372 |

At 31 March 2022, there were expected credit losses of £0.029m (2020/21: nil). These related to estimated losses against the amounts due from the managing authority for third party grant claims. Refer to **note 11** on Structural Funds.

The increase in Trade and other receivables is due to amounts due from Scottish Government relating to the Green Infrastructure and Natural Cultural & Heritage Fund projects (**note 11**) and an increase in accrued income relating to ongoing projects at the end of the year.

*Amounts due from Scottish Government at 31 March 2021 relating to Green Infrastructure project have been reclassified from other receivables and accrued income to claims due from European funding sources to conform to the current year's presentation

19.2 Whole of Government Accounts trade and other receivable balances

| | 2021-22 £000 | 2020-21 £000 |
|---------------------------------------|-----------------|-----------------|
| Comprising balances with: | | |
| Other central government bodies | 2,944 | 1,527 |
| Local authorities | 295 | 88 |
| | 3,239 | 1,615 |
| All other trade and other receivables | 1,011 | 757 |
| | 4,250 | 2,372 |

20. Cash and cash equivalents

| | 2021-22 £000 | 2020-21 £000 |
|---------------------------------------------------------------|-----------------|-----------------|
| Cash and cash equivalents | 9,919 | 7,695 |
| European Commission and partnership funds received in advance | - | 33 |
| | 9,919 | 7,728 |

Cash at bank earns interest at the floating interest rate linked to base rate within commercial bank accounts. Balances were higher at 31 March 2022 due primarily to higher volumes of grant claims for the period ending 31 March 2022 reviewed and authorised for payment in early 2022/23. These amounts are included in trade and other payables (**note 22**) at year-end. No bank accounts are held with the Government Banking Services.

21. Non-current assets classified as held for sale

| | 2021-22 £000 | 2020-21 £000 |
|--------------------------------------------|-----------------|-----------------|
| Opening balance at 1 April 2021 | - | - |
| Reclassification of assets during the year | 1,647 | - |
| Revaluation of assets during the year | 27 | - |
| | 1,674 | - |

Assets held for sale include land at Glencripesdale, a property at Hermaness, Kinloch Castle and the antiques and works of art contained within the castle.

22.1 Trade and other payables

| | 2021-22 £000 | 2020-21 £000 |
|------------------------------------------------------|-----------------|-----------------|
| Trade payables | 802 | 607 |
| Accruals and deferred income | 9,502 | 7,134 |
| Other tax and social security | 614 | 550 |
| VAT payable | 80 | 50 |
| Project funds and deposits in advance | 337 | 42 |
| | 11,335 | 8,383 |
| Trade and other payables falling due after one year | - | (9) |
| Trade and other payables falling due within one year | 11,335 | 8,374 |

The increase in total trade and other payables of £2.952m (2020/21: increase of £0.009m) is shown in the **statement of cash flows** as a decrease of £2.877m (2020/21: decrease of £0.055m) after adjustment for movements in property, plant and equipment and intangible asset payables (**notes 16 and 18**).

Payables falling due after more than one year relates to the accrual of a rent-free period on the Silvan House lease in Edinburgh, which is being amortised over the remainder of the lease term. During the year, £0.009m (2020/21: £0.009m) was released from the accrual.

22.2 Whole of Government Accounts trade and other payable balances due within one year

| | 2021-22 £000 | 2020-21 £000 |
|------------------------------------|-----------------|-----------------|
| Comprising balances with: | | |
| Other central government bodies | 2,231 | 1,871 |
| Local authorities | 562 | 208 |
| | 2,793 | 2,079 |
| All other trade and other payables | 8,542 | 6,295 |
| | 11,335 | 8,374 |

23. Provision for dilapidations, onerous leases and other provisions

| | 2021-22 £000 | 2020-21 £000 |
|-------------------------------------------------------|-----------------|-----------------|
| Balance at 1 April 2021 | 392 | 370 |
| (Decrease) increase to provisions during the year | (54) | 31 |
| Expenditure in the year charged against the provision | (66) | (9) |
| | 272 | 392 |
| Balance at 31 March 2022 falling due within one year | (2) | (121) |
| Balance at 31 March 2022 falling due after one year | 270 | 271 |

The provision relates to dilapidation provisions relating to six NatureScot offices. Due to the short term nature of these provisions, no discounting has been applied.

24. Provision for payment of pension to early retirees

| | 2021-22 £000 | 2020-21 £000 |
|-------------------------------------------------------|-----------------|-----------------|
| Balance at 1 April 2021 | - | 4 |
| Expenditure in the year charged against the provision | - | (4) |
| | - | - |
| Balance at 31 March 2022 falling due within one year | - | - |
| Balance at 31 March 2022 falling due after one year | - | - |

25. Commitments due and receivable under operating leases

25.1 At 31 March 2022, NatureScot had the following future minimum lease payments under non-cancellable operating leases:

| | 2021-22 | | | | 2020-21 | | | |
|-------------------|--------------|-------------------|---------------|---------------|--------------|-------------------|---------------|---------------|
| | Land £000 | Buildings £000 | Other £000 | Total £000 | Land £000 | Buildings £000 | Other £000 | Total £000 |
| Expiry within: | | | | | | | | |
| One year | 44 | 663 | 109 | 816 | 33 | 691 | 100 | 824 |
| Two to five years | 156 | 675 | 52 | 883 | 128 | 920 | 102 | 1,150 |
| After five years | 111 | 8 | 2 | 121 | 123 | 35 | 2 | 160 |
| | 311 | 1,346 | 163 | 1,820 | 284 | 1,646 | 204 | 2,134 |

25.2 At 31 March 2022, NatureScot expects to receive the following future minimum lease payments under non-cancellable MOTU's and leases arising from co-location arrangements with other public sector bodies.

| | 2021-22 | | | 2020-21 | | |
|-------------------|--------------|-------------------|---------------|--------------|-------------------|---------------|
| | Land £000 | Buildings £000 | Total £000 | Land £000 | Buildings £000 | Total £000 |
| Expiry within: | | | | | | |
| One year | 506 | 10 | 516 | 393 | 12 | 405 |
| Two to five years | 1,229 | 41 | 1,270 | 851 | 50 | 901 |
| After five years | 510 | 153 | 663 | 707 | 198 | 905 |
| | 2,245 | 204 | 2,449 | 1,951 | 260 | 2,211 |

26. Capital and other commitments

26.1 Capital

As at 31 March 2022 NatureScot had various commitments for spend under its future capital programme for 2022/23 totalling £2.316m (2020/21: £3.061m). The decrease in commitments for 2021-22 is due to a decrease in capital budget. This expenditure fell into the following categories:

| | 2021-22 | | | 2020-21 | | |
|-------------------------------|-----------------------------------|---------------------------------------|---------------|-----------------------------------|---------------------------------------|---------------|
| | Authorised and contracted £000 | Authorised but not contracted £000 | Total £000 | Authorised and contracted £000 | Authorised but not contracted £000 | Total £000 |
| Property, plant and equipment | 483 | 1,833 | 2,316 | 412 | 1,579 | 1,991 |
| Intangible assets | - | - | - | - | 1,070 | 1,070 |
| | 483 | 1,833 | 2,316 | 412 | 2,649 | 3,061 |

NatureScot is also due contributions totalling £0.877m towards the above capital commitments.

26.2 Management Agreements

Forward commitments to continuing annual payments, under leases and management agreements covering the years up to and including 31 March 2089 are as follows:

| | 2021-22 £000 | 2020-21 £000 |
|-----------------------|-----------------|-----------------|
| Payable within 1 year | 627 | 438 |
| Payable in 2-5 years | 991 | 999 |
| Payable after 5 years | 1,772 | 1,665 |
| | 3,390 | 3,102 |

26.3 Grants

Forward commitments on grants accepted or offered as at 31 March 2022 covering the years up to and including 31 March 2024 are as follows:

| | 2021-22 £000 | 2020-21 £000 |
|-----------------------|-----------------|-----------------|
| Payable within 1 year | 4,403 | 5,891 |
| Payable in 2-5 years | 259 | 28 |
| | 4,662 | 5,919 |

27. Contingent liabilities

A compensation claim has been lodged relating to a management agreement that was in place between 1987 and 2012. Negotiations are ongoing with the claimant and at this time it is not possible to determine the potential liability, if any, that will arise. There are two further cases which could result in NatureScot becoming involved in legal proceedings. NatureScot continues to liaise with their legal agents and at this time there is still no definite clarity on timescales or potential costs.

28. Events after reporting date

There are no events after the reporting date that requires adjustment or disclosure.

29. Related party transactions

NatureScot is a non-departmental public body sponsored by the Scottish Government Directorate for Environment and Forestry. The Directorate is regarded as a related party.

During the year, and in the normal course of business, NatureScot has had a number of material transactions with the Directorate and other entities for which the Directorate is regarded as the sponsor, viz;

- Scottish Environment Protection Agency
- Loch Lomond and The Trossachs National Park Authority
- Cairngorms National Park Authority
- The Royal Botanic Garden Edinburgh

NatureScot has also had a number of transactions with other government departments, central government bodies, local government and other non-departmental public bodies including:

- Forestry & Land Scotland
- Department for Environment, Food & Rural Affairs

During the year no Board or Senior Leadership Team members have undertaken any material transactions with NatureScot.

30. Financial instruments

NatureScot resource requirements are met from Scottish Government via the annual grant-in-aid provision and from other income generated from activities. NatureScot has no power to borrow funds and all surplus funds are held in interest bearing deposit accounts. Other than financial assets and liabilities which are generated by day-to-day operational activities, NatureScot holds no financial instruments. Because of the nature of its activities and the way in which NatureScot is financed, NatureScot is not exposed to the degree of financial risk faced by business entities.

The financial instruments shown below exclude any statutory amounts imposed by government (e.g. taxes) or where there is no entitlement to cash (e.g. prepayments and deferred income).

| | Floating interest rate (linked to base rate) £000 | Non-interest bearing £000 | Total £000 |
|-----------------------------|---------------------------------------------------------|------------------------------|---------------|
| Trade and other receivables | - | 3,591 | 3,591 |
| Cash at bank and in hand | 9,919 | - | 9,919 |
| Total financial assets | 9,919 | 3,591 | 13,510 |
| Trade and other payables | - | 9,758 | 9,758 |
| Total financial liabilities | - | 9,758 | 9,758 |

Liquidity risk

Scottish Ministers make provision for NatureScot's use of resources, for revenue and capital purposes, in its budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget. An overall cash authorisation is also agreed between Scottish Government Environment and Forestry Directorate (SGEFD) and NatureScot to operate for the financial year. NatureScot is not therefore exposed to significant liquidity risks.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices that could affect NatureScot are currency risk and interest rate risk.

NatureScot minimises currency rate risk (which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign currency exchange rates) on EU funded projects, by identifying in the memorandum of agreement for the projects a mechanism for partners to agree how a shortfall or surplus will be handled. Any shortfall or surplus would be covered in proportion to the partner's contributions to the overall project.

As noted above, NatureScot has no power to borrow and all surplus funds are held in interest bearing deposit accounts. NatureScot has no other investments and therefore there is limited exposure to interest rate risk.

Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or contract, leading to a financial loss. NatureScot is exposed to credit risk from its operating activities (primarily for trade and other receivables) and foreign exchange transactions but the level of risk is not deemed significant.

Credit risk related to trade and other receivables is managed through procedures relating to the review of all new customers and the monitoring and follow up of outstanding balances. Credit risk relating to foreign exchange transactions is managed as noted above under currency rate risk.

Fair values

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

Cash and cash equivalents, trade receivables, trade payables, and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

There is no difference between the book value and fair value for the cash and cash equivalents shown in **note 20**.

Accounts Direction



SCOTTISH NATURAL HERITAGE

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Section 10(3) of the Natural Heritage (Scotland) Act 1991, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The Direction given on 2 October 2002 is hereby revoked.

I. R. Hooper (Head of Countryside and Natural Heritage Division)

Signed by the authority of the Scottish Ministers

Dated 12 January 2006



Flanders Moss

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