NàdarAlba

Aithisg Bhliadhnail agus Cunntasan

2020/21

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 ris a h-uile iomradh air NàdarAlba mar iomradh air Dualchas Nàdair na h-Alba ann an seagh laghail.

Clàr-innse

Dealbh aghaidh: Geòidh phinc-casach ag ionaltradh ann an achaidhean faisg air Usan, Mon Rois, Aonghas

Aithisg Dèanadais

Bun-structar Uaine

Fosgladh slighe uile-chomasach ann an Claypits, Glaschu. Màrt 29mh 2018. Com-pàirteachas eadar Canalan na h-Alba; Sustrans; NàdarAlba agus buidhnean coimhearsnachd ionadail. Thogadh an t-slighe le airgead bho Mhaoin a' Bhun-structair Uaine

Àrd-shealladh Dèanadais

Facal-toisich

B' iongantach a' bhliadhna a bh' againn am-bliadhna. Chuireadh dùbhlan àraid ro NàdarAlba, agus ro bhuidhnean eile, is sinn a' freagairt ris an lèir-sgaoileadh is a' leantainn oirnn le ar cuid obrach ri linn atharrachadh na gnàth-shìde agus call bith-iomadachd.

Tha geàrr-iomradh air ar cuid dèanadais sa bhliadhna dhùbhlanaich seo ri fhaicinn anns an aithisg is a' chunntas bhliadhnail seo airson 2020/21. 'S e *Tha E Nar Nàdar* a thug sinn air a' phlana ghnìomh bliadhna a trì againn. Tha dà phrìomhachas gan cur an cèill ann: A' Neartachadh Bith-iomadachd agus Air cheann fhuasglaidhean nàdarra ri linn atharrachadh na gnàth-shìde.

Bha dùbhlanan mòra an cois riaghailtean Covid-19. Ach thog sinn stèidh làidir airson leasachadh leantainneach ann an nàdar is brosnachadh barrachd dhaoine gu bhith a' faighinn tlachd às an t-saoghal nàdarra mun cuairt orra is sinn a' stèidheachadh ar cuid obrach air slàinte ar luchd-obrach is cumail taic ris an t-slànachadh uaine.

Tha e soilleir gu bheil muinntir na h-Alba air sòlas, slànachadh is cofhurtachd fhaighinn à nàdar tro bhliadhna a bha dùbhlanach. Bha cothrom aig daoine ceangal a dhèanamh le nàdar agus tha sinn an dòchas gum fàs an ceangal sin nas treasa do chuid sna mìosan a tha romhainn.

Chaidh ar n-ainmeachadh às ùr mar NàdarAlba air 24 Lùnastal 2020. Tha an t-ainm againn ag innse cò sinne, dè nì sinn agus carson a nì sinn e. Mar as treasa an t-ainm againn 's ann as èifeachdaiche a tha sinn is sinn a' neartachadh na h-àrainneachd nàdarra againn is a' brosnachadh muinntir na h-Alba gu barrachd suim a chur ann.

Chuireadh dùbhlanan mòra romhainn tro 2020/21 air sgàth lèir-sgaoileadh Covid-19. Fhreagair sinn ris an dùbhlan mar bhuidheann is sinn a' sònrachadh ar prìomhachasan gu sgiobalta airson freagairt ris an dà chuid cunnartan is cothroman. Leig am maoineachadh a thug sinn do na Dòighean-obrach Againn Atharrachadh Gu Tur leis a' mhòr-chuid den luchd-obrach againn an cuid obrach a dhèanamh aig an taigh gun mòran buaidh air mar a choilean iad an dleastanasan.

Bha dàil ann an 2020/21 air lìbhrigeadh phròiseactan a fhuair maoineachadh tro Ìre 2 den Mhaoin Bun-Structair Uaine leis a' Mhaoin Leasachaidh Dhùthchail Eòrpach (ERDF) air sgàth Covid-19. Tòisichidh na pròiseactan Bun-structair Uaine ERDF seo air an robh dàil ann an 2021/22 a-nis a dh'adhbharaicheas maoineachadh a bharrachd de £8.9m 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. Tha sinn air lùghdachadh fhaicinn an cois Peatland Action air sgàth riaghailtean Covid ach tha sinn air £6.215m a mhaoineachadh a liubhairt gu soirbheachail airson 3,600ha de thalamh mòintich ath-stèidheachadh. Chaidh maoineachadh a bhuileachadh air 16 pròiseactan eile anns an dàrna cuairt den Mhaoin Dùbhlain Bith-iomadachd is iad a' cur ri lìbhrigeadh obair luach £2.45m tron bhliadhna, cho math ri £0.387m agus 35 pròiseactan tron mhaoin Àitichean Nas Fheàrr a tha stèidhichte air ath-bheothachadh uaine a lìbhrigeadh do na coimhearsnachdan againn.

Tha sinn ag obair a dh'ionnsaigh an ath phlana chorporra againn airson 2022 gu 2026. Tha sinn air trì roinnean a shònrachadh far a bheil NàdarAlba den bheachd gun urrainn dhuinn diofar a dhèanamh. 'S iad sin: a' cur air adhart fhuasglaidhean nàdarra airson an àrainneachd a neartachadh don a h-uile duine; a' dèiligeadh ri èiginn na gnàth-shìde is sinn air cheann riaghladh ghoireasan nàdarra airson cothromachadh carboin air muir is tìr; agus, a' cur luach eaconamach às ùr air na buannachdan an cois calpa nàdarra. Dearbhaidh an obair dealbhaidh bhuidhneil am modal obrach as fheàrr a fhreagras oirnn is sinn a’ lìbhrigeadh nan tairgsean seo air feadh an ath phlana chorporra againn.

Fhad is a tha sinn ri còmhradh air seo cuide ris na com-pàirtichean is an luchd-cleachdaidh againn, thèid an dòigh smaoineachaidh againn a dhealbhadh tro dhà cho-labhairt eadar-nàiseanta chudromaich. Tha sinn an dùil gun stèidhich an Co-chruinneachadh air Bith-iomadachd - Co-labhairt nam Pàrtaidhean ann an Sìona (CoP15) ro-innleachd shoilleir airson crìonadh bith-iomadachd na cruinne ath-thilleadh. Agus thèid an tuilleadh aonta eadar-nàiseanta a shireadh aig CoP26 ann an Glaschu airson crìoch de 1.5 cheum de bhlàthachadh cruinneil. Tha sinn an dùil gum bi fuasglaidhean nàdarra air leth follaiseach.

Tha sinn air ar cuid ghnìomhan a choileanadh gu math tro 2020/21 is sinn air adhartas a dhèanamh leis a’ mhòr-chuid den obair againn a dh’aindeoin nan dùbhlanan an cois Covid-19. Chaidh seo a choileanadh tro dhealas, dìorras agus eòlas nan co-obraichean againn air feadh na buidhne. ’S iad a’ mhaoin as cudromaiche againn agus tha sinn nan taing airson leigeil leinn an t-adhartas a rinn sinn tron bhliadhna a choileanadh.

Tha sinn den bheachd gu bheil sinn nas treasa agus nas seasmhaich. Tha sinn a’ dèanamh fiughair le misneachd agus le àrd-amas ri bhith a’ coileanadh do dh’Alba anns a’ bhliadhna a tha romhainn.

Mike Cantlay,
Cathraiche

Francesca Osowska,
Àrd-oifigear

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, prìobhaideach 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 dìcheall 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 2020/21 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 2020/21.

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 mhuinntir 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.

Tha na builean seo a’ cumail taic ri lìghrigeadh an dà phrìomhachais ro-innleachdail a chìthear ann an *Tha E Nar Nàdar: Bliadhna a Trì*, am plana-gnìomhachais againn do 2020/21. 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 choinneimh 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 nàdarra 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 eaconamaidh cothromachadh carboin ro 2045.

Bidh sinn a' planadh, ag eagrachadh 's a' riarachadh ghoireasan airson na ceithir builean againn a choileanadh tro shreath ghnìomhan. Chaidh sia raointean-obrach a shònrachadh mar bun-obair airson na builean seo a liubhairt ann an 2020/21. Tha iad a' cur taic ri co-dhùnaidhean làithean is san ùine fhada.

Tha **ar ro-innleachd** a' tighinn a rèir Frèam Dèanadais Nàiseanta (NPF) Riaghaltas na h-Alba a chaidh ùrachadh ann an 2018. 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.

Bithear a' measadh adhartas air coileanadh Frèam Dèanadais Nàiseanta le 81 comharran nàiseanta. Tha tuilleadh fiosrachaidh air na comharran a bhios sinn a' stiùireadh no ris am bi sinn a' cur anns an earrainn air Sgrùdadh Dèanadais, **Dèanadas an coimeas ri Comharran Frèam Dèanadais Nàiseanta.**

Ar Cuid Dèanadais

Chithear anns an roinn seo geàrr-chunntas air dèanadas mu choinneimh gach buile agus air lìbhrigeadh thar nan sia roinnean a chaidh a shònrachadh an cois **Ar Ro-innleachd** a bheireadh am Plana Gnìomhachais againn gu buil. Tha an tuilleadh fiosrachaidh air ar cuid dèanadais ri fhaighinn fo gach buile agus mu choinneimh nan comharraidhean againn air a chur an cèill ann an roinn **Sgrùdadh Dèanadais** na h-aithisg seo.

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

Chaidh a dhearbhadh uair eile ann an 2020/21 gu dè cho cudromach is a tha nàdar a thaobh slàinte is sunnd. Lìbhrig sinn fhèin is com-pàirtichean prògram obrach a shònraich cothroman airson nàdar a chleachdadh is ceangal a dhèanamh leis. Chaidh a thoirt gu buil tro iomairtean air-loidhne agus stiùireadh maoineachaidh do na h-àiteachan far am faighear buile nas motha. Fhuaireadh barrachd maoineachaidh airson an ama ri teachd a chumas taic ri pròiseactan com-pàirteachaidh mòra leantainneach is an cuid bhuannachdan.

B' i 2020 a' bhliadhna a rinn daoine ceangal le nàdar. Ghabh daoine an cothrom am bogadh fhèin ann an nàdar nas fhaisge air an taigh leis gun robh riaghailtean siubhail an sàs agus chunnaic sinn àrdachadh san àireimh de luchd-tadhail aig na Tèarmainn Nàdair Nàiseanta (NNR) againn agus sa bhlàr a-muigh air feadh na h-Alba. Tha sinn air cothroman a thoirt seachad do dhaoine ceangal a dhèanamh le nàdar às bith càite bheil iad tro ar cuid obrach a chumas taic ri cothroman cleachdaidh a-muigh is stiùireadh an fhearainn againn. Tha barrachd luchd-tadhail ag adhbharachadh barrachd dhùbhlanan an cois làimhseachadh luchd-tadhail. Tha sinn air co-obrachadh le ùghdarrasan ionadail, buidhnean coimhearsnachd is buidhnean saor-thoileach airson comasan is seasmhachd a neartachadh. Leis gu bheilear an dùil ri ìrean mar sin de chleachdadh le luchd-tadhail am-bliadhna, thig barrachd seasmhachd is dòigh-obrach nas com-pàirteachail air riaghladh luchd-tadhail ann an 2021/22 tro ar cuid obrach is maoineachaidh am-bliadhna.

Am measg nam Prìomh Leasachaidhean:

Cor	Prìomh leasachaidhean
✓	A' cur an sàs a' chiad ìre de phrògram obrach ùr airson barrachd dhaoine a bhrosnachadh gu tlachd is ionnsachadh fhaighinn à nàdar is cùram a thoirt dha nas fhaisge air an taigh.
✓	A' dèanamh argamaid tro fhianais agus sàr-chleachdadh airson fhuasglaidhean nàdarra sna bailtean beaga is mòra againn.
✓	A' toirt gu buil sreath de roghainnean maoineachaidh air an sònrachadh a chumas taic ri cruthachadh teachd a-steach is iomadachd anns na Tèarmainn Nàdair Nàiseanta againn.
✗	A' leasachadh nan roghainnean maoineachaidh againn sna Tèarmainn Nàdair Nàiseanta againn – tha dàil air seo gu ruige 2021/22 mar thoradh air ath-òrdachadh obrach air sgàth Covid-19. Leig seo leinn ar cuid oidhirpean a stèidheachadh air freagairt ris na dùbhlanan a dh'èirich air sgàth barrachd gnìomh an cois lìbhrigeadh luchd-tadhail.

Clàr:

✓ Coileanta/a rèir a' chlàir-ama

✗ Cha do choileanadh adhartas mar a bha dùil ach gabhaidh ath-aiseag ann an 2020/21

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

Ann an 2020/21, chuir sinn maoin Dùbhlan Bith-iomadachd luach £1.8m a bharrachd air dòigh, stèidhich sinn maoin a bharrachd airson 2021/22 agus thug sinn seachad ceannas nàiseanta air bith-iomadachd tro leasachadh frèam bith-iomadachd na h-Alba an dèidh 2020. Bhathar an dùil bith-iomadachd a thoirt fa chomhair an t-saoghail tro Cho-labhairt nam Pàrtaidhean 15 (COP 15) ann an Sìona. Chaidh dàil a chur air seo gu ruige an Dàmhair 2021 air sgàth Covid-19.

Mar bhuidheann a tha an eisimeil fianais, tha Covid-19 air buaidh mhòr a thoirt air a' chomas againn airson fianais a thrusadh a bheireadh am fiosrachadh as ùire seachad airson taic a chumail ri còmhraidhean le daoine/buidhnean eile no airson pàtranan ann an gnèithean is àrainnean a shònrachadh. Thug Citizen Science fiosrachadh riatanach seachad airson a' bheàrn seo a lìonadh agus tha NàdarAlba mothachail air oidhirpean nan saor-thoileach a bha an sàs.

Tro na com-pàirteachasan againn le buidhnean eile, tha sinn air ceannardas a leasachadh is sinn a' brosnachadh fhuasglaidhean nàdarra airson eaconamaidh cothromachadh carboin agus saoghal a tha beairteach is daingeann a thaobh nàdair agus air an stiùireadh dàta mara againn a thoirt am feabhas. Tha Riaghaltas na h-Alba air 4 Roinnean Dìon Mara a bharrachd a shònrachadh ann an 2020/21. Chaidh na roinnean seo ainmeachadh mar thoradh air obair le luchd-obrach NàdarAlba thar iomadh bliadhna cho math ri com-pàirteachas le JNCC agus Natural England, agus co-chomhairleachadh poblach is còmhraidhean farsaing le luchd-ùidh. Tha iad a' riochdachadh mar a tha sinn air cur gu mòr ri gleidheadh nan gnèithean seo agus ris a' mhuir ann an Alba.

Am measg nam Prìomh Leasachaidhean:

Cor	Prìomh leasachaidhean
✓	A' toirt seachad ceannardas nàiseanta air bith-iomadachd, a' stiùireadh leasachadh frèam bith-iomadachd na h-Alba an dèidh 2020.
✓	A' leasachadh dleastanas ceannardais is sinn a' brosnachadh fhuasglaidhean nàdarra airson eaconamaidh cothromachadh carboin agus saoghal a tha beairteach is daingeann a thaobh nàdair.
✓	Air cheann aithris air staid nàdair agus nan gnìomhan airson freagairt ris na h-adhbharan atharrachaidh le Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES).
✓	A' toirt am feabhas an dòigh a tha sinn a' làimhseachadh dàta mara is sinn a' coileanadh leud is dealbhadh Marine Recorder 2020.
✗	Tha dàil air an obair leasachaidh againn air ro-innleachd sgrùdaidh lìonra na Roinnean Mara an Alba, air sgrùdadh lìonra nan Roinnean agus air dìon Prìomh Fheartan Mara dhan Chiad Chairteal de 2021/22. Tha na roinnean seo an eisimeil a chèile agus tha iad feumach air com-pàirteachadh le luchd-ùidh is dearbhadh air dleastanasan air na prìomh làraichean mus tèid iad am feabhas.

Clàr:

✓ Coileanta/a rèir a' chlàir-ama

✗ Cha do choileanadh adhartas mar a bha dùil ach gabhaidh ath-aiseag ann an 2020/21

Fearsaideag (Cakile maritima),
Sumburgh, Sealtainn

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

Chuireadh iomadh dùbhlan mòr romhainn tron bhliadhna cho math ri cothrom air leth agus atharrachadh na gnàth-shìde is call bith-iomadachd air nochdadh nas trice air aire an t-sluaigh agus tha a' bhun-smuain air slànachadh uaine air a dhol na beachd àbhaisteach. Bha sinn toilichte gun do nochd a' chomhairle a chùm sinn ri Buidheann Comhairleachaidh Riaghaltas na h-Alba air Slànachadh Eaconamach anns an aithisg aca, agus na measg Calpa Nàdarra mar aon de na ceithir stèidhean airson slànachadh eaconamach. Chuir an sgrùdadh againn air obraichean is sgilean nàdair ri Plana Gnìomh Sgilean ri linn Èiginn na Gnàth-shìde.

Thug sinn eileamaidean cudromach gu buil de Agri-Environment Climate Scheme (AECS) do mhanaidsearan fearainn is chùm sinn taic ri freagairtean le Riaghaltas na h-Alba dha na sgrùdaidhean neo-eisimeileach air Stiùireadh Mhòintichean nan Cearcan-fraoich is Stiùireadh Fhiadh ann an Alba. Chùm sinn taic cuideachd ri plana is prògram atharrachaidh Riaghaltas na h-Alba air atharrachadh na gnàth-shìde tro thuigse nas fheàrr air mar a bheir cladaichean gluasadach is stòras carboin buaidh air àrainnean mara. Tha a' mhaoin againn 'Plunge In!' airson 2020 Bliadhna nan Costaichean is nan Uisgeachan a' cumail taic ri conaltradh is tachartasan air feadh na h-Alba. Thòisich obair air cruthachadh maoin ùr airson leasachadh àrainneachd na mara.

Rinn sinn adhartas mòr air nàdar a dhaingneachadh aig teis-meadhan a' cheathramh Frèam Dealbhaidh Nàiseanta, air ceannardas a thoirt seachad agus air taic a chumail ri Riaghaltas na h-Alba air a' bhuidhinn-obrach Builean Matha do Bhith-iomadachd. Chùm sinn fiosrachadh cudromach ri dealbhadh ro-innleachdail dha roinn na gaoithe an cois cladaich, mar eisimpleir dhan luchd-leasachaidh aig a bheil ùidh sa phròiseas ScotWind airson cheadan thuathanasan-gaoithe ùra.

Am measg nam Prìomh Leasachaidhean:

Cor	Prìomh leasachaidhean
✓	A' com-pàirteachadh le prìomh bhuidhnean is roinnean gnìomhachais gus an gabh iad brath air na buannachdan co-fharpaiseach an cois nàdair agus gus an cuir iad maoineachadh ri fuasglaidhean nàdair a tha riatanach mar fhreagairt air èiginn na gnàth-shìde is bith-iomadachd.
✓	A' toir seachad taic Àiteachais-Àrainneachd dha stiùirichean fearainn is sinn a' lìbhrigeadh sìneadh cùmhnaint do mhanaidsearan fearainn a tha a' tighinn às a' phrògram AECS làithreach.
✓	A' toirt seachad ceannardas is sinn a' stèidheachadh dhòighean calpa nàdarra an Alba agus a' leasachadh dealbhadh Maoineachadh Calpa Nàdarra.
✓	A' toirt buaidh air dealbhadh phoileasaidhean fearainn – gu sònraichte tro dheuchainn air Dòigh-obrach Stèidhichte air Builean a thaobh brosnachadh poblach an Alba.
✓	A' lìbhrigeadh mholaidhean èifeachdach air dealbhadh roinneil ro-innleachdach is dealbhadh spàsail mara agus comhairle air prìomh leasachaidhean, airson cleachdadh seasmhach nan cladaichean is na mara againn.

Clàr:

✓ Coileanta/a rèir a' chlàir-ama

✗ Cha do choileanadh adhartas mar a bha dùil ach gabhaidh ath-aiseag ann an 2020/21

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

Bha feum air atharrachadh ro shaoghal a bha a' sìor-atharrachadh air sgàth buaidh Covid-19. Stèidhich sinn ar cuid oidhirpean air sunnd an luchd-obrach airson taic a chumail ri seasmhachd na buidhne againn. Chùm sinn taic ri seo tro mhaoineachadh sa bhun-structar againn airson chothroman ùra a dh'adhbharaich dòighean-obrach nas ciallaiche, dìon coimpiutaireachd nas treasa agus obair gnìomhachais nas sàbhailte. Chaidh greasad a chur air leasachadh cuid de na siostaman is àiteachan-obrach againn airson cur ris an t-slànachadh agus cuid eile nam prìomhachas a-nis aig toiseach 2021/22.

Tha sinn ann an suidheachadh fàbharach airson targaid cothromachadh carboin ro 2035 a thoirt gu buil, 19 bliadhna ron targaid nàiseanta tro ar cuid obrach air Plana Gnìomh Slànachadh Uaine. Tha sinn air beum a chur air cho cudromach is a tha nàdar is a cheanglaichean le sunnd is slàinte tron ath-ainmeachadh againn mar NàdarAlba is iomairtean conaltraidh.

Tha lìbhrigeadh a' Phlana Ghnìomh againn air a dhaingneachadh le cleachdadh cuimsichte den bhuidseat againn is sinn a' dèanamh cinnteach gu bheil am fiosrachadh is dàta againn nas luachmhoire is comasach air an cleachdadh a-rithist leis a' mhòr-shluagh tro uidheaman-smachdachaidh nas treasa is sinn a' cumail ri riatanasan is laghan riaghlaidh. Tha sinn air an targaid de £1.368m de shàbhalaidhean èifeachdais a choileanadh.

Mar thoradh air Covid-19 tha na cosgaisean obrach againn nas ìsle ach tha buaidh mhòr air na comasan teachd a-steach againn leis na cosgaisean seirbheis a chuireas sinn air an luchd-cleachdaidh againn. Phàigh sinn suimean faochaidh do chom-pàirtichean beaga on taobh a-muigh gus am b' urrainn dhaibh obair cùmhnaint a lìbhrigeadh. Tha an tuilleadh fiosrachaidh ann am **Poileasaidh Pàighidh Sholaraichean (t.d. 48).**

Am measg nam Prìomh Leasachaidhean:

Cor	Prìomh leasachaidhean
✓	A' leasachadh plana deich bliadhna airson an raon oifisean againn a tha a' tighinn a rèir modal obrach ùr NàdarAlba agus lèirsinn sa bheil nàdar beairteach airson 2030.
✓	A' meudachadh an raoin de thùsan maoineachaidh gus an leudaich sinn ar cuid maoineachaidh ann an nàdar.
✓	Ag atharrachadh gu tur comas didseatach na buidhne is a' lìbhrigeadh a' bhun-structair is nan seirbheisean airson teicneòlasan ùra is innleachdach a chur gu deagh fheum.
✓	A' leasachadh is a' stèidheachadh iomairt fiosrachaidh don mhòr-shluagh 'Dèan Àite Dha Nàdar'.
✗	Chuir Covid-19 maill air planaichean an raoin sheilbh againn. Leasaich sinn cothroman airson àrainn obrach sheasmhach a thairgsinn don a h-uile neach-obrach againn.

Clàr:

✓ Coileanta/a rèir a' chlàir-ama

✗ Cha do choileanadh adhartas mar a bha dùil ach gabhaidh ath-aiseag ann an 2020/21

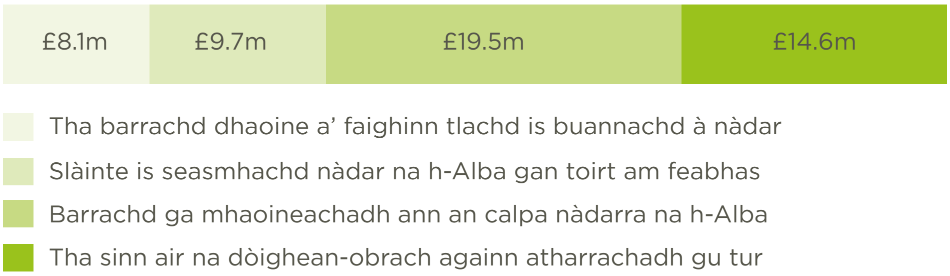
Odharan mòr, Heracleum mantegazzianum, a' fàs ri taobh Uisge Tatha, Peairt.

Geàrr-chunntas Ionmhais

Cosgais Lom an aghaidh Bhuilean

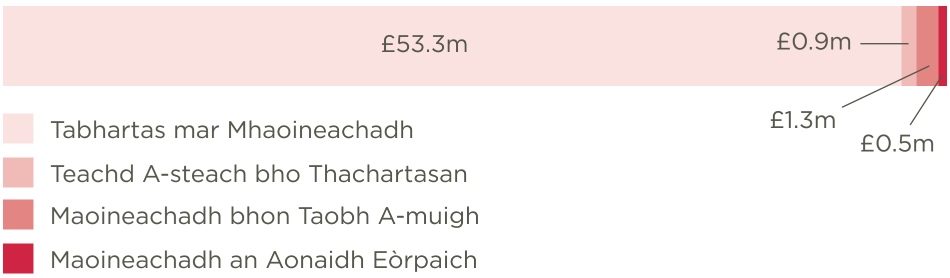
Tha cosgaisean lom roinnte thar nan ceithir builean airson amasan a' phlana chorporra againn a thoirt gu buil. Tha barrachd fios air na chaidh a chosg thar nan ceithir builean ri fhaicinn anns an fhiosrachadh roinnte (**brath ionmhasail nota 3**).

Cosgais an aghaidh Bhuilean



Teachd A-steach agus Ionmhas

Bidh NàdarAlba a' faighinn Tabhartas mar Chobhair (GIA) 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**) agus maoineachadh on taobh a-muigh (**brath ionmhasail nota 5, 7 is 9**) 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 mar £28.7m (**brath ionmhasail nota 3**), 51% de bhuidseat Crìoch Cosgais Roinneil (DEL). 'S e buidheann comhairle a th' ann an NàdarAlba agus bidh sinn a' liubhairt ar cuid phrìomhachasan tro ar luchd-obrach (**brath ionmhasail nota 8**). Tha cosgaisean obrachaidh (**brath ionmhasail nota 12**) a' riochdachadh raon chosgaisean an lùib ar n-amasan a choileanadh leithid tabhartasan, rannsachadh, stiùireadh Thèarmann Nàdair Nàiseanta agus aontaidhean stiùiridh. Tha na cosgaisean eile (**brath ionmhasail nota 11**) mar thoradh air cosgaisean obrachaidh na buidhne airson ar n-amasan a choileanadh.

Prìomh Chunnartan

Tha sinn a' dèiligeadh ri ar cuid chunnartan tro Chlàr Chunnartan Corporra. Tha seo a' dearbhadh gu bheilear a' sgrùdadh nan cunnartan an cois a' chomais againn airson ar cuid obrach a lìbhrigeadh fad na bliadhna is gan aithris gu cunbhalach don Sgioba Stiùiridh is don Bhòrd againn. Ann an 2020/21 bha còig prìomh chunnartan againn a bha gam meas aig àrd-ìre tron bhliadhna.

Prìomh Chunnartan	Lasachadh Chunnartan
Buaidh Gnìomhachais Covid-19	B' urrainn do Chovid-19 buaidh mhòr a thoirt air gnìomhan is builean gnìomhachais air sgàth a' ghluasaid gu obrachadh bhon dachaigh, neo-làthaireachd luchd-obrach a dh'fhaodadh a bhith ann agus eu-comas air prìomhachasan Plana Gnìomh is obair reachdail leinn fhèin no tro luchd-ùidh is luchd-cùmhnaint a thoirt gu buil. Chaidh Buidheann Ath-shlànachadh Gnìomhachas Ro-innleachdail a chur an sàs a stèidhich is a chùm sùil air dòighean-smachdachaidh a chaidh a dhealbhadh airson a' bhuaidh seo a sheachnadh; bha dòighean-smachdachaidh ann a leithid obrachadh nas ciallaiche, maoineachadh coimpiutaireachd is beum air sunnd.
Bhìoras Coimpiutair	Thugadh ionnsaighean mòra air buidhnean poblach eile an 2020/21 is mura b' e gun robh dìon freagarrach is siostam iomchaidh aig NàdarAlba, bhiodh cunnart ann ro bhìoras agus siostaman is dàta millte is air a dhol sìos, ùine nuair nach biodh siostaman ag obrachadh agus buaidh mhòr air an obair againn. Tha an sgioba dìon coimpiutaireachd againn air a bhith gnìomhach a' làimhseachadh seo tro shiostaman dìon làidir agus togail aire an luchd-obrach.
SRDP – Builean airson Dualchas Nàdarra	Mar thoradh air mì-chinnt a thaobh phrògraman Eòrpach is ìrean maoineachaidh san àm ri teachd, tha cunnart ann nach lìbhrig 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.
Cuairt mhaoineachaidh bhliadhnail	A chionn is gur e cuibhreannan buidseit fad bliadhna a tha an cois a' phrògraim Peatland Action, is dòcha nach tèid targaidean ath-bheothachaidh is cosg a choileanadh air sgàth adhbharan a leithid ùine lìbhrigidh air leth teann eadar an Dàmhair is am Màrt agus cunnartan ro shìde gheamhradail. 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 mar bhuidheann le buidhnean eile airson amasan cumanta a choileanadh is sinn a' lìbhrigeadh Plana Gnìomh NàdarAlba. Mura b' urrainn dhuinn com-pàirteachadh le luchd-ùidh air riaghladh fiadh-bheatha is ma dh'fhaodte gum fàilligeadh oirnn builean fiadh-bheatha is nàdair a choileanadh. Tha sinn air com-pàirteachasan is conaltradh le luchd-ùidh a ghleidheadh is sinn a' dearbhadh phlanaichean conaltraidh air pròiseactan connspaideach agus a' gleidheadh sgilean iomchaidh an luchd-obrach airson riaghladh èifeachdach fiadh-bheatha a thoirt gu buil.

Airson an tuilleadh fios faicibh **cunnartan agus teagamhan** agus **Frèam Riaghlachais NàdarAlba**.

Sgrùdadh Dèanadais

Àite uaine.
Boireannach ag obair air a lot,
Glaschu, Sgìre Shrath Chluaidh
is Siorrachd Àir

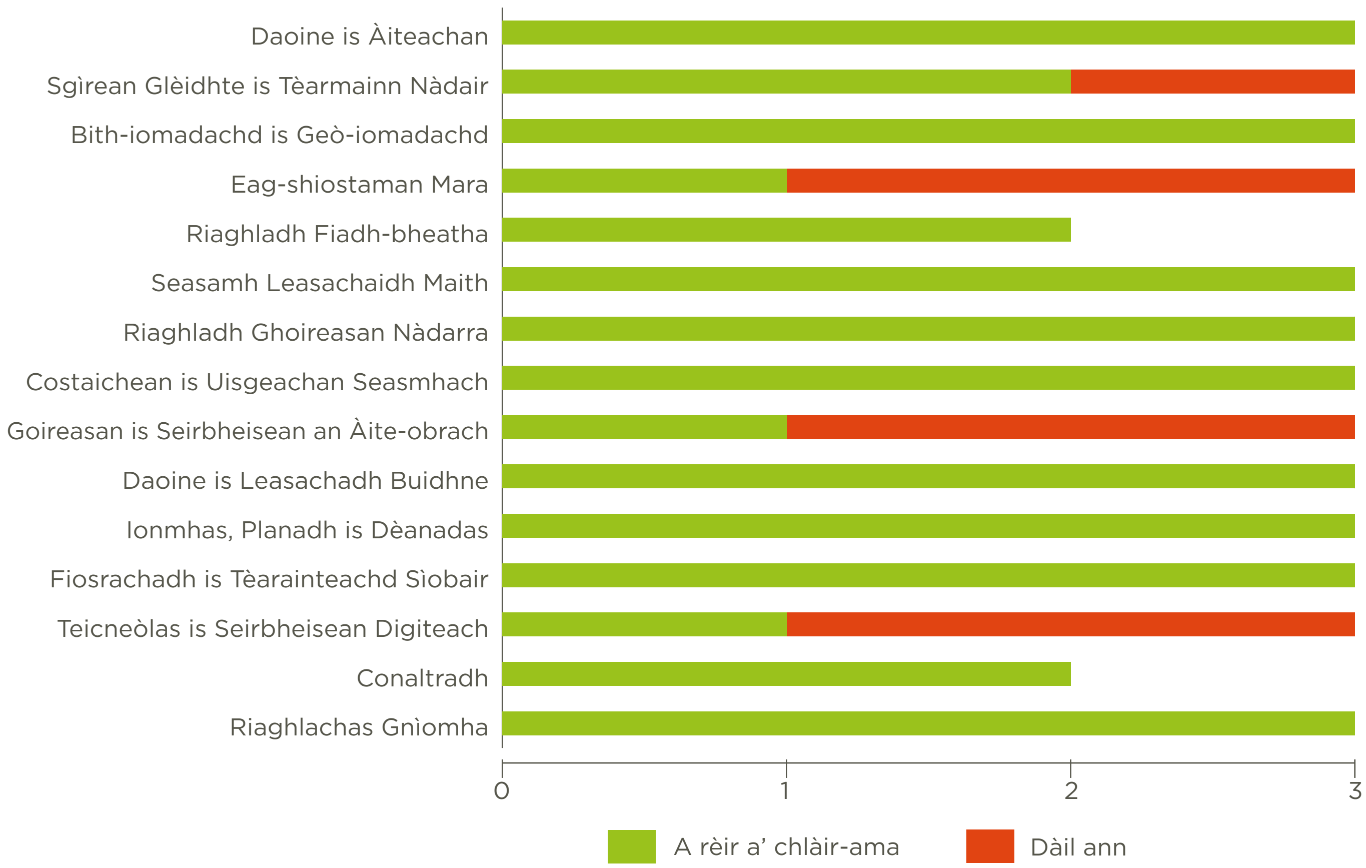
Dèanadas an coimeas ri Prìomh Thargaidean

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 prìomh thargaidean. 'S iad seo amasan sònraichte a tha sinn airson coileanadh thar bliadhna no barrachd. Tha sinn air na planaichean againn a ghleusadh gu cunbhalach tron bhliadhna air adhbharan bacaidhean Covid-19.

A-mach às na 43 prìomh thargaisean a bha sinn airson coileanadh tron bhliadhna gu lèir, tha 36 (84%) dhiubh Uaine (A' tighinn a rèir a' chlàir-ama), agus 7 (16%) dhiubh Orains (Dàil ann). Tha geàrr-chunntas gu h-ìosal air an fheadhainn a tha comharraichte orains.

- Bha dàil an 2020/21 air leasachadh roghainnean maoineachaidh a chumas taic ri cruthachadh teachd a-steach is iomadachd. Tha an obair seo riatanach airson freagairt sheasmhach is com-pàirteachadh deimhinneach le nàdar leis gun robhar an dùil an t-àrdachadh mòr ann an àireamh luchd-tadhail an 2020 fhaicinn a-rithist am-bliadhna.
- Thathar a' toirt air adhart Ro-innleachd Sgrùdaidh nan Raointean Dìon Mara ann an 2021/22 anns an tèid dleastanasan nam prìomh làraichean a chur an cèill, a thuilleadh air an obair againn a' làimhseachadh an lìonraidh Raointean Dìon Mara (MPA) is a' gleidheadh Prìomh Fheartan Mara.
- Chan eil na leasachaidhean bathair-bog, am maoineachadh bun-structair is dealbhadh raon nan oifisean againn air a dhol air adhart mar a bha dùil mar thoradh air ath-eagrachadh ar cuid obrach is sinn a' daingneachadh shiostaman coimpiutair is a' freagairt ri Covid-19. Tha sinn air adhartas math fhaicinn air stèidheachadh uidheam co-obrachaidh, a leithid Microsoft Teams, agus tràth sa chiad ràith tha e fa-near dhuinn cuideam a chur air lìbhrigeadh nam puingean seo.

Prìomh Leasachaidhean 2020/21



Dèanadas an coimeas ri ar planaichean corporra is gnìomhachais 2020/21

Losgannan (Rana temporaria) a' co-ghineadh ann an lònan gàrraidh.

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, a' dèanamh obair shaor-thoileach is a' moladh nàdair mar thoradh air a bhith a-muigh

Comharra	Toradh	Dèanadas
Tursan sa bhlàr a-muigh a' lùgh-dachadh cudrom inntinn is a' toirt fois dhaibh	**92%** de luchd-tadhail dhan bhlàr a-muigh ag aontachadh gu làidir	↑ A' dol am feabhas
Tha nàdar cudromach	**54%** de dhaoine ag aontachadh gu bheil nàdar cudromach dhaibh	↔ A' leantainn
Obair saor-thoileach	**9%** de dh'obair saor-thoileach a' cur taic ri nàdar	↑ A' dol am feabhas
A' gabhail turas sa bhlàr a-muigh	**56%** de dh'inbhich a' gabhail turas sa bhlàr a-muigh co-dhiù uair san t-seachdain*	↓ * A' dol am miosad*

* Tha sinn a' taisbeanadh gu h-àrd an fhiosrachaidh fhoillsichte as ùire air tursan air a' bhlàr a-muigh (Giblean 2020), ach tha e cudromach gu bheil sinn a' toirt fa-near nach eil an ùine mhòr fo ghlasadh ri linn riaghailtean Covid na lùib. A rèir aithrisean aig an àm, bha àrdachadh mòr san àireimh de thursan air a' bhlàr a-muigh agus tha sinn an dùil gum faicear sin anns an ath Scottish People and Nature Survey a thèid fhoillseachadh as t-Foghar 2021. Ged a tha sinn ag aithneachadh gu bheil tursan air fàs an da-rìribh, tha sinn cuideachd an dùil ri fàs ann am mothachadh a' mhòr-shluaigh air a' bhuaidh aig nàdar air slàinte is sunnd. Tha sinn an dùil mar sin, bhon fhianais anns na sgrùdaidhean as ùire ann an 2020 gum bi feabhas air an t-suidheachadh nuair a thèid na figearan ùra fhoillseachadh.

Bha barrachd tuigse air cho cudromach is a tha nàdar dha slàinte is sunnd dhaoine tro na glasaidhean Covid-19. Chaidh aire a thoirt air mar nach eil uiread a chothroman aig cuid air sàr àrainnean anns an sgìre aca. Bha grunn dhùbhlanan an lùib làimhseachadh luchd-tadhail an dèidh a' chiad ghlasaidh, nam measg aig na Tèarmainn Nàdair Nàiseanta againn, a chì sinn anns an Sgrùdadh Chùise againn.
Ann an com-pàirteachas leis an t-Suirbhidh Òrdanais, leasaich sinn uidheam mhapaichean do sgoiltean airson raointean uaine ionadail a tha freagarrach airson ionnsachadh sa bhlàr a-muigh a lorg. Bha seo stèidhichte air an obair sa phròiseact *Learning in Local Greenspace*, agus chuidich seo daoine òga is sgoiltean gu barrachd cheanglaichean a dhèanamh le nàdar agus gus am bi sinn nas daingne ro lèir-sgaoilidhean eile san àm ri teachd.

Chaidh an dàrna ìre den phròiseact, *Dynamic Coast*, a tha a' cumail taic ri riaghladh is daingneachd chostaichean, a thoirt gu crìch agus tron bhliadhna chùm e comhairle ri Riaghaltas na h-Alba air comas-lìonaidh thràighean a rèir stiùireadh air astar sòisealta.

Bidh sinn a' cur ris a' chom-pàirteachas slàinte uaine a tha a' co-òrdanachadh obair thar roinnean airson lìbhrigeadh bhuilean slàinte a cheangal nas fheàrr le comasan slàinte na h-àrainneachd nàdarra. An dèidh measadh math, dh'aontaich *Active Scotland Delivery Group*, agus Ministear na Slàinte Poblaich sa chathair, ri £1.6m de mhaoineachadh a bharrachd ann an Com-pàirteachasan Slàinte Uaine agus còmhraidhean a' dol le com-pàirtichean airson com-pàirteachas ùr a stèidheachadh ann an Glaschu.

Leasaich sinn an iomairt air-loidhne Còd Slighean Dùthchail na h-Alba (SOAC) mar fhreagairt air a' mheudachadh san àireimh de dhaoine a bha a' dèanamh air a' bhlàr a-muigh ri linn bacaidhean Covid-19 agus rinneadh 200,000 tadhal air làrach-lìn SOAC agus chaidh 3.58 millean tadhal a chlàradh air Twitter is Facebook eadar an Giblean is an t-Ògmhios a-mhàin.

Lean ar cuid taic ri tursan air a' bhlàr a-muigh tron mhaoineachadh againn air Bun-structar Uaine, Lìonra Coiseachd & Rothaireachd Nàiseanta agus pròiseactan àrainneachd com-pàirteachaidh. A rèir na h-aithisg measaidh as ùire air buaidh is buannachdan airson Lìonra Coiseachd & Rothaireachd Nàiseanta, rinn luchd coiseachd is rothaireachd 145.1 millean turas air an lìonra an 2019, is iad a' cur ri sunnd is slàinte nas fheàrr. Chuireadh £2 bhillean ris an eaconamaidh agus chumadh taic ri 27,500 dreuchd, thugadh 19.5 millean turas càr far an rathaid agus chaidh 7.1 millean kg de CO_2e a shàbhaladh.

Eadar am Faoilleach is am Màrt, thug sinn còrr is £0.387m de mhaoineachadh gu 35 buidhnean coimhearsnachd airson planaichean a dhealbhadh is comas-lìonaidh a leudachadh a thaobh stiùireadh luchd-tadhail tron mhaoin ùr againn, *Better Places Green Recovery Fund*.

Chuir sinn an cèill gu bheil sinn an dùil ri £1.4 millean a bharrachd bhon Mhaoin Leasachaidh Roinneil Eòrpaich a rèir chumhaichean ro-chùmhnaint a bhuileachadh air ceithir pròiseactan a tha a' brosnachadh ulaidhean dualchas nàdarra is cultarail ann an Àird nam Murchan, san Eilean Sgitheanach, air Taobh Spè agus ann an Unst agus a thèid lìbhrigeadh ron Ògmhios 2023.

Buile 1: Sgrùdadh-cùise

Cumamaid Alba sònraichte! – Tèarmainn Nàdair is Riaghladh Luchd-tadhail NàdarAlba

Chaidh tursan a-muigh air an dùthaich am meud gu mòr san Iuchar 2020 an dèidh lasachadh nan riaghailtean teann ri linn Covid-19. A rèir an sgrùdaidh air Covid-19, *Daoine agus Nàdar na h-Alba*, rinn ceathrar às gach còignear inbheach turas air a' bhlàr a-muigh co-dhiù turas san t-seachdain (80%) san Lùnastal is san t-Sultain – fada a bharrachd na an Lùnastal 2019 (64%). Chuir bharrachd dhaoine an cèill gun d' fhuair iad buannachdan sunnd is slàinte bhon ùine a chosg iad a-muigh: thuirt 70% gun robh na tursan a-muigh aca am measg nàdar nan taic gu fois is sìth fhaighinn is uallach a thoirt bhuapa agus dh'aontaich 56% gun robh feabhas air an t-slàinte chorporra aca.

Luchd-coiseachd air Slighe Dualchas Loch Lìobhann aig Tèarmann Nàdair Nàiseanta Loch Lìobhann

Chaidh àireamhan luchd-tadhail an àird gu mòr eadar 50% is 100% a bharrachd aig an deireadh-sheachdain air a' mhòr-chuid de na 43 tèarmainn nàdair againn agus 29 dhiubh sin nan Tèarmainn Nàdair Nàiseanta. Tha seo co-ionnan ri 300,000 luchd-tadhail agus tha e coltach gun deach na h-àireamhan luchd-tadhail againn thairis air millean ann an 2020.

Tha sinn a' cur fàilte air cleachdadh nan tèarmann againn mar seo air sgàth nam buannachdan na chois do dhaoine is nàdar, ged a chaidh uallach mòr is leantainneach a chur air an luchd-obrach is a' bhun-structar. Dh'èirich seo ann an diofar dhòighean. Ged nach do dh'fhàg a' mhòr-chuid ach glè bheag de dh'fhianais gun robh iad ann, gu mì-fhortanach cha robh an giùlan aig cuid freagarrach airson nan àiteachan nàdarra sònraichte seo.

Teanta is sgudal ga fhàgail aig Tèarmann Nàdair Nàiseanta Creag a' Chnocain

Dhèilig luchd-obrach nan tèarmann gu fìor mhath ris na dùbhlanan a chuireadh romhpa, agus nam measg: stiùireadh charbadan; àrdachadh an àireamhan de bhanaichean-campaidh a' cur seachad oidhche; gainnead, droch staid is cion cleachdadh ghoireasan toileat a dh'adhbharaich meudachadh de dh'òtrachas air na tèarmainn; caitheamh is sadail sgudail; agus campadh le teintean agus leis a' chron an lùib sin. Anns na 9 Tèarmainn Nàiseanta againn an Ceann a Tuath is Ceann a Deas na Gàidhealtachd, sgioblaich sinn 300 làrach teine; agus bha 32 teine ann an aon raon-chàraichean a-mhàin, 3 teintean monaidh, is b' fheudar dhuinn fios a chur gu Seirbheis Smàlaidh is Sàbhalaidh na h-Alba 5 tursan air aon tèarmann. Bha cùisean eile ris nach gabhar de ghiùlan ana-shòisealta is ionnsaigheach ri luchd-obrach.

Milleadh bho theine campachaidh aig Tèarmann Nàdair Nàiseanta Beinn Eighe

Tha sinn an dùil gun lean na dùbhlain an cois nan àireamhan àrda ann an 2021 agus tha sinn nas ullaichte agus measgachadh de ghnìomhan sa gheàrr-ùine is san fhad-ùine ann a thaobh sgiobachd, stiùireadh luchd-tadhail agus bun-structar. Tha sinn air luchd-obrach a bharrachd fhastadh airson 2021 agus air barrachd airgid a chosg air taighean-beaga, raon-chàraichean, soidhnichean is ceuman le taic Riaghaltas na h-Alba. Tha stiùireadh ùr an sàs airson sàbhailteachd is soilleireachd dhleastanasan a dhearbhadh agus airson ceanglaichean le com-pàirtichean a thoirt am feabhas, a leithid Poileas Alba. Gu nàiseanta, tha sinn a' com-pàirteachadh le VisitAlba, na Pàircean Nàiseanta, Coilltearachd & Fearann Alba is eile airson dòigh-obrach nas ro-innleachdail a leasachadh a thaobh stiùireadh luchd-tadhail. Tha sinn air iomairt nas fhollaisiche is nas cuimsichte fhoillseachadh, Còd Slighean Dùthchail na h-Alba, airson aire a thogail agus giùlan cùramach a bhrosnachadh airson Alba a chumail sònraichte.

Luchd-tadhail air slighean aig Tèarmann Nàdair Nàiseanta Fhorbhaidh

Buile 2
Slàinte is seasmhachd nàdar na h-Alba gan toirt am feabhas

Comharra Soirbheis a' Phlana Chorporra:
Tha nàdar na h-Alba nas fhallaine is nas seasmhaiche

Comharra	Toradh	Dèanadas
Comharra Coir	14% – an t-àrdachadh san àireamh de dh'eòin a' briodadh air talamh o 1994	A' dol am feabhas
Comharra Coir	78.3% – an ceudad de 5,389 feartan air làraichean nàdair glèidhte a tha fàbharach no a' dol am feabhas	A' leantainn
Comharra Foincseanach	10.3% – an raon monaidh gu lèir a tha ri fhaotainn do ghnèithean, a rèir an cuid comasan sgaoilidh Chan eil ùrachadh ann am-bliadhna-sa	A' leantainn
Comharra Freagarrachaidh	183 – an àireamh gu lèir de ghnèithean ionnsaigheach neo-dhùthchasach a tha gan aithneachadh ann an Alba agus aig a bheil droch bhuaidh daonna no eag-eòlasach	A' leantainn

Lean pròiseactan Maoin Dùbhlain Bith-iomadachd luach cha mhòr £3 millean tron bhliadhna is iad a' neartachadh nàdar, a leithid ath-bheòthachadh cuid de bhoglaichean is coilltean nàdarra Abhainn Tuaidh; dìon eòin-ghrunnachaidh an Srath Chluaidh a th' aig ìre cunnairt eadar-nàiseanta agus dèiligeadh ris an lus ionnsaigheach ainmeil - glùineach Sheapanach. A thuilleadh air seo, bidh cuairt eile den Mhaoin a' bhuileachadh mu £2 mhillean air pròiseactan a bhios a' neartachadh àrainnean sna bailtean, mu na h-aibhnichean is cois na mara ann an 2021/22, agus cuideam a bharrachd air obraichean, sgilean is trèanadh.

Chuir NàdarAlba gu mòr ri Pròsas Dhùn Èideann do Riaghaltasan Fo-nàiseanta agus Ionadail air leasachadh frèam bith-iomadachd na cruinne an dèidh 2020 (bha seo an àite coinneamh aghaidh ri aghaidh ris an robhar an dùil air 1-3 Giblean), is sinn a' cur beum air solar ionadail. Ghabh còrr is 400 duine air feadh an t-saoghail pàirt ann agus tha 70 riaghaltas is fo-riaghaltas air an cuid gheallaidhean saor-thoileach a chur an cèill. Bidh còrr is 144 a chuir ainm ri Foirgheall Dhùn Èideann a' toirt buaidh air toradh 15mh Co-labhairt nam Pàrtaidhean (CoP15) agus na targaidean an dèidh 2020 a thèid aontachadh ann an Sìona san Dàmhair 2021 airson Co-chruinneachadh nan Nàiseanan Aonaichte air Bith-iomadachd.

Lean ar cuid obrach an com-pàirteachas dlùth le Riaghaltas na h-Alba air a' phrògram bith-iomadachd, a bh' air a dhealbhadh le Aithris-rùin air bith-iomadachd a chaidh fhoillseachadh san Dùbhlachd. Tha gealladh air foillseachadh Ro-innleachd Bith-iomadachd ùr do dh'Alba taobh a-staigh bliadhna an dèidh CoP15 agus gun tèid an targaid airson 30% de thalamh is muir na h-Alba a dhìon ro 2030 ('30x30') an lùib seo. Rinn sinn aithris air an adhartas air Aichi, Ro-innleachd Bith-iomadachd na h-Alba (aithisg gu Pàrlamaid 2017 gu 2019), staid eòin na Rìoghachd Aonaichte agus dàta air gluasadan eòin-ghrunnachaidh. Tha sinn a' toirt sùil mhionaideach air Sgrùdadh Muir na h-Alba san sgrùdadh-cùise againn.

'S e buidheann stèidhichte air fianais a th' annainn. 'S ann à iomadh tùs a tha sinn a' cruinneachadh na fianais seo, ann an ceisteachanan do luchd-obrach NàdarAlba, cùmhnantan sònraichte agus le sluagh de luchd-saidheans saor-thoileach air feadh na dùthcha. Cha do thachair mòran den obair rannsachaidh mar a bha dùil ann an 2020, agus gu ìre ann an 2021, air sgàth buaidh lèir-sgaoileadh Covid, agus bha buaidh mhòr aig an t-suidheachadh air a' phrògram sgrùdaidh air staid làraichean agus air a' chomas againn a bhith a' còmhradh le manaidsearan talmhainn air an fhiosrachadh as ùire. 'S iad na sgrùdaidhean earraich a dh'fhulaing a' bhuaidh a bu treasa, mar eisimpleir air eòin a tha a' briodadh air an talamh agus eòin-mhara, ach chaidh grunnan sgrùdaidhean a dhèanamh air seòrsachan, mar eisimpleir air dealanan-dè samhraidh.

Bidh e nas dorra dhuinn gluasadan a chomharrachadh a thaobh ghnèithean is àrainnean air sgàth na beàrna seo, agus bidh seo a' sìor-fhàs nas cudromaiche agus raointean ghnèithean ag atharrachadh fo bhuaidh atharrachadh na gnàth-shìde. Thèid againn air beachd a thoirt seachad is sinn a' cleachdadh dhòighean-obrach stataistigeach ach bidh e nas dorra dealbh soilleir fhaighinn de staid nàdar na h-Alba air sgàth cion dàta. Mar thoradh air luach an dàta bho shaidheans a' mhòr-shluaigh agus air na h-amannan dùbhlanach againn, tha NàdarAlba air taing a thoirt do shaor-thoilich airson an cuid saothrach air film goirid air na meadhanan sòisealta agus ag iarraidh orra tilleadh dhan rannsachadh aca cho luath is a leigeas Riaghaltas na h-Alba leotha a dhèanamh.

Tha sinn air ath-sgrùdadh a dhèanamh air an dòigh-obrach againn ann an àiteachan glèidhte a chionn is gu bheil iad mar phàirt mhòr den obair againn agus gum feum sinn an deisealachadh airson dùbhlanan an 21mh linn. Fhuair co-dhùnaidhean an Ath-sgrùdaidh air Roinnean Dìon aontachadh a' Bhùird anns a' Mhàrt agus tòisichidh sinn air dòighean ùra fheuchainn ann an ceithir roinnean eadar-dhealaichte ann an 2021. Tha 95% de na Pasganan Comhairle Glèidhteachais airson Nàdar coileanta no gu bhith coileanta agus thèid am foillseachadh air làrach-lìn NàdarAlba ron Ògmhios. Anns an Dùbhlachd, chaidh gealladh air ('30x30') fhoillseachadh le Riaghaltas na h-Alba an cois Aithris Rùin air Bith-iomadachd. Tha sinn ag obair cuide ri com-pàirtichean is a' cumail taic ri Riaghaltas na h-Alba air an dòigh as fheàrr air sin a choileanadh an cois an fhuasglaidh ro èiginn na gnàth-shìde is nàdair.

Fhuair sinn maoineachadh airson 3 pròiseactan Sgrùdadh Talmhainn airson atharrachadh àrainn a chomharrachadh, siostam sgrùdaidh air falasgairean is teintean-mòintich a leasachadh agus àrainnean loisgte a chomharrachadh. Thug sinn mapa àrainnean na h-Alba gu buil gu meud 20m is sinn a' co-obrachadh tron mhaoin dùbhlain innleachdais *Can Do* is thòisich sinn air cothroman a leasachadh bhon eòlas sin.

Dh'fhoillsich sinn Leabhar-làimh Sgrùdadh Mara do Coimhearsnachdan cuide ri trèanadh air sgrùdaidhean air-loidhne. Dh'fhoillsich Riaghaltas na h-Alba 12 Roinn Dìon Shònraichte eile airson eòin-mhara agus ceithir Roinnean Dìon Mara do ghnèithean gluasadach (m.e. cearbain), àrainnean is rannsachadh geò-iomadachd, an dèidh a' chom-pàirteachais againn le buidhnean-ùidh agus co-chomhairleachadh poblach. Chùm sinn taic ri buileachadh Roinn Dìon Mara air na Sgeirean Tarsuinn is Longaigh airson an àrainn a dhìon far a bheil an sgait liopach (*dipturus intermedius*) a' cur an cuid uighean.

Buile 2: Sgrùdadh-cùise
Adhartas mu choinneamh lìonra MPA na h-Alba a chrìochnachadh

Buthaid Atlantaigeach (Fratercula arctica) Tèarmann Nàdair Nàiseanta Eilean May.

Bha 2020 na clach-mhìle eile airson prògram Roinnean Dìon Mara ann an Alba. Dh'fhoillsich ministearan na h-Alba 17 Roinnean Dìon Mara eile is 231 dhiubh ann uile gu lèir a-nis is iad a' gleidheadh nàdar agus meud de 225,000 km2 ann. Am measg nan roinnean seo bha 12 Roinn Dìon Shònraichte anns a bheil àrainnean biathaidh airson threudan cudromach de dh'eòin-mhara bhriodaidh agus àrainnean geamhrachaidh do lachan-mara, leargan is lachairean. Chaidh ceithir Roinnean Dìon Mara fhoillseachadh airson cuid de na gnèithean gluasadach as ainmeile againn, 's iad sin cearbain, mucan-mara Mhioncach is leumadairean Risso cho math ri àrainnean air grunnd na mara agus feartan geò-morfeolach.

An dèidh do luchd-saidheans saor-thoileach àrainn àrach uighean na sgait liopaich a lorg (a' ghnè sgait as motha againn), chùm sinn taic ri Ministearan na h-Alba is mar thoradh air sin chaidh Roinn Dìon Mara èiginneach a bhuileachadh aig toiseach 2021 airson an làrach a dhìon fhad is a bhathar a' dèanamh tuilleadh rannsachaidh airson cho-dhùnaidhean air dìon maireannach.

Lach-bhinn © John Dickenson

Uile gu lèir, tha foillseachadh nan roinnean dìon seo stèidhichte air bliadhnaichean de rannsachadh is sgrùdadh is measadh agus cleachdadh na fianais as fheàrr airson argamaid shaidheansail a thogail is comhairle a thoirt seachad air cuid de na roinnean as cudromaiche an Alba airson àrainnean mara, fiadh-bheatha, geòlas is chumaidhean-tìre. Tha mòran den obair bhuileachaidh ga dèanamh an com-pàirteachas is sinn a' co-obrachadh le buidhnean a leithid Marine Scotland, Co-chomataidh Glèidhteachas Nàdair, Natural England, buidhnean neo-riaghaltais, luchd-saidheans agus luchd-saidheans saor-thoileach nam measg agus le coimhearsnachdan ionadail. Bithear a' cur gu mòr ri leasachadh eòlas air a' mhuir an Alba tro iomairtean a leithid Seasearch, Prògram Sgrùdaidh nan Eun-mara agus Suirbhidh Eun Talmhainn Fliche, agus o chionn ghoirid tro iomairtean a leithid Community-led Prògram Sgrùdaidh Bith-iomadachd Mara do Choimhearsnachdan.

Sgrùdadh sgait liopaich

Tha an lìonra de Roinnean Dìon Mara an Alba a' dìon is a' neartachadh còrr is 37% den mhuir againn a-nis. Tha an àireamh seo a' dol thairis air an targaid eadar-nàiseanta a chaidh a mholadh, b' e sin Roinnean Dìon Mara ann an 30% de chuantan na cruinne ro 2030 airson cur gu mòr ri miann mòr glèidhteachais an t-saoghail. Tha am buileachadh seo a' ciallachadh gu bheil an lìonra againn a' riochdachadh bith-iomadachd na mara againn agus a' cur ri slàinte is daingneachd muir na h-Alba fad iomadh ginealach ri tighinn.

Cearban © Oceanographic Systems Lab, WHOI

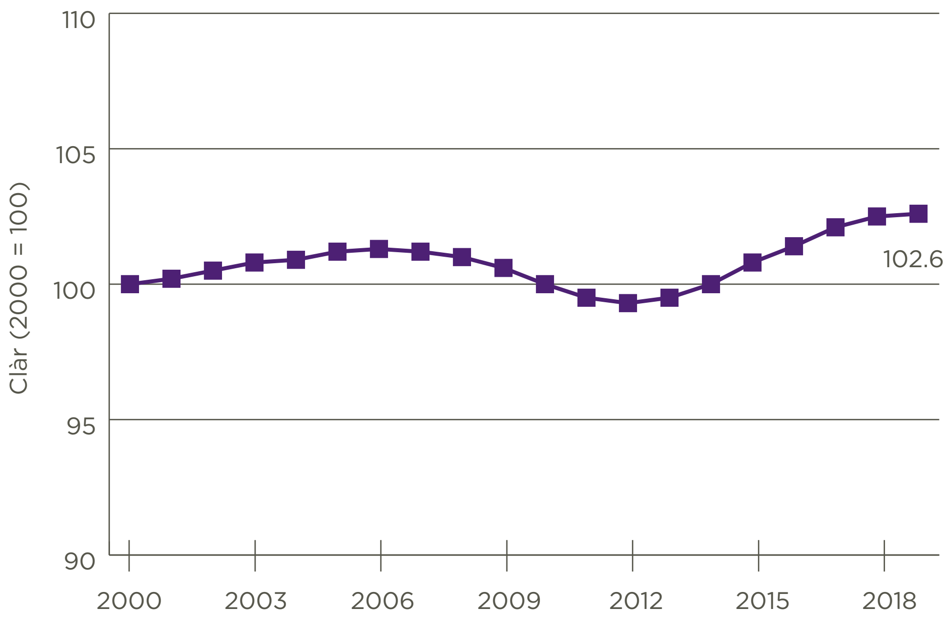
Buile 3

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

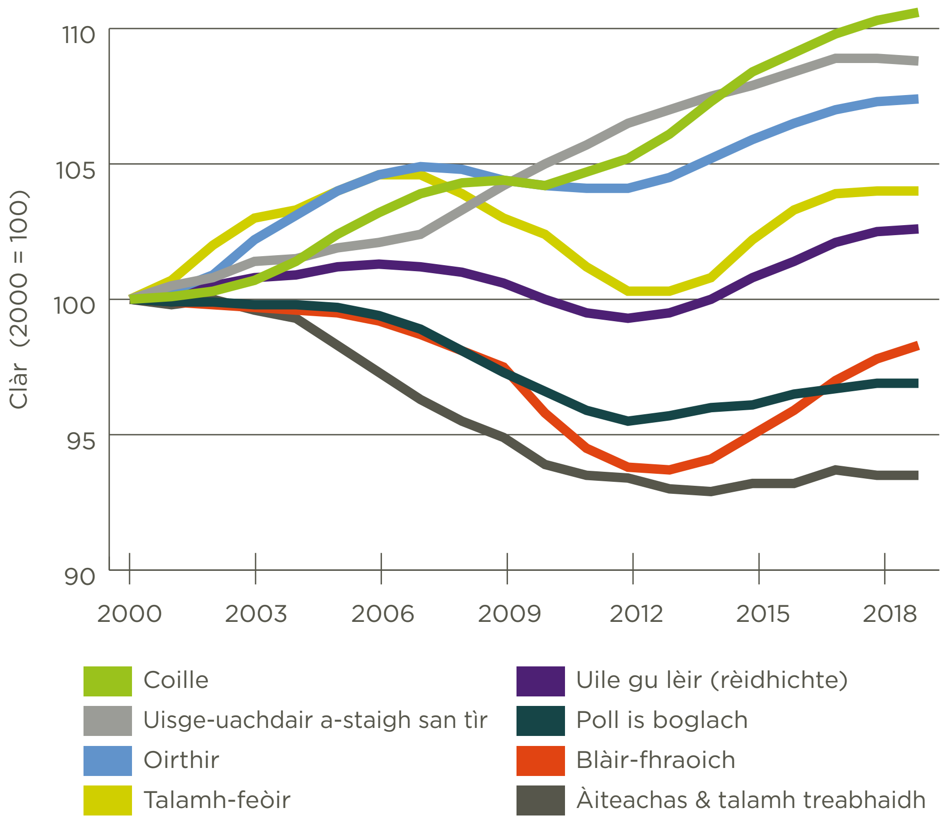
Comharra Soirbheis a' Phlana Chorporra:

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

Clàr So-mhaoin Calpa Nàdarra (2000 gu 2019)



Clàr So-mhaoin Calpa Nàdarra a rèir àrainn (2000 gu 2019)



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

Dh'fhoillsich sinn Dòigh-obrach Co-roinnte air Riaghladh Fiadh-bheatha san Lùnastal, a chuir an cèill co-aonta air mar a bhios buidhnean air feadh na h-Alba a' co-obrachadh airson fiadh-bheatha fallainn air a bheil spèis a stèidheachadh. Thug sinn taic mhòr do Riaghaltas na h-Alba is sinn a' leasachadh an cuid fhreagairtean do na h-aithisgean le Werritty Grouse Moor Management agus Buidheann-obrach nam Fiadh. Tha sinn air stèidh a sholarachadh airson fhuasglaidhean nàdarra airson bith-iomadachd, cothromachadh carboin is daingneachd ron ghnàth-shìde. Bha sinn a' co-obrachadh gu dlùth le Poileas Alba, Ionad Eucoir Nàiseanta Fiadh-bheatha is prìomh bhuidhnean-ùidh is sinn a' cumail taic ri cùisean a thaobh eucoir fiadh-bheatha gu h-àraid tron ghlasadh-sluaigh nuair a chaidh an àireamh chùisean am meud.

Tha sinn air aonta ro-choimeirsealta fhaighinn tro bhith ag obair tro CivTech le dà chompanaidh air dòighean-obrach innleachdach air cunntas threudan fhiadh is buaidh fhiadh air àrainnean airson sgaoilidhean carboin a lùghdachadh is sinn fhathast a' toirt dàta seasmhach gu buil. Dh'aithris sinn air a' chiad bhliadhna de Sgeama Maothaidh nam Bìobairean agus dh'obraich sinn gu dlùth le Fòram Bhìobairean na h-Alba airson glacadh beò a thoirt am meud an coimeas ri spadadh. Rinn Buidheann Luchd-ùidh Nàiseanta ath-sgrùdadh air Plana-gnìomh nan Iolairean-mara air a bheil sìneadh-ùine agus roghainnean ùra ann an lùib Sgeama Riaghlaidh Iolairean-mara a tha ag amas air barrachd sùbailteachd is cumail taic ri tuathanaich is croitearan leis na cùisean as duilghe. Rinn sinn adhartas air an dreach phlana is modal treud do chathain mar eileamaidean de phlanaichean riaghlaidh slighean sgèith sùbailte tron aonta African-Eurasian Migratory Waterbird Agreement (AEWA). Chaidh an gèadh glas a chur ris a' chead choitcheann an 2020 is iad ann fhathast an 2021, ged a dh'fhaodadh atharrachadh a thighinn air liosta AEWA a rèir ath-sgrùdadh an 2022. Chuir an lèir-sgaoileadh maill air na pròiseactan smachdachaidh air gnèithean ionnsaigheach aig àm èiginneach den bhliadhna as t-earrach 2020.

Lean an t-seirbheis cead againn tron ghlasadh-shluaigh a dh'aindeoin iarrtasan a bharrachd a chionn is gun deach faoileannan a thoirt far a' Chead Choitchinn bho 1 Giblean 2020 is sinn a' cur cheuman an sàs airson beum a chur air iarrtasan a thaobh slàinte is sàbhailteachd an t-sluaigh is cron. An dèidh do gheàrr a' mhonaidh a bhith air a chur ri Clàr 5 de dh'Achd Fiadh-bheatha is na Tuatha, leasaich sinn stiùireadh air cead an com-pàirteachas le buidhnean-ùidh a thèid fhoillseachadh ro 1 Iuchar 2021.

Rinn sinn adhartas mòr is sinn a' cur nàdar aig teis-meadhan *4mh Frèam Dealbhaidh Nàiseanta*, agus a' toirt seachad ceannardas is taic do Riaghaltas na h-Alba sa bhuidhinn-obrach Builean Matha do Bhith-iomadachd. Rinn sinn oidhirp mhòr an lùib com-pàirteachadh san t-siostam dealbhaidh is sinn a' com-pàirteachadh a rèir Place Principle agus a' freagairt ri 17 co-chomhairleachadh ùghdarras ionadail air dealbhadh is leasachadh. Dh'fhàs obair air-loidhne tro phrògram de thaisbeanaidhean lìn agus co-obrachadh le buidhnean gnìomhachais airson fuasglaidhean nàdarra a bhrosnachadh. Ged a chuir an lèir-sgaoileadh maill air tursan làraich, lean ar cuid comhairleachadh le luchd dealbhaidh is leasachaidh air adhbharachadh sàr leasachadh is lìbhrigeadh targaid cumhachd ath-nuadhachail na h-Alba. Chuir sinn, airson a' chiad uair a-riamh, bun-structar nàdarra an lùib *a' Phlana Maoineachaidh Bun-structair* ùir, an com-pàirteachas dlùth le Riaghaltas na h-Alba.

Leasaich sinn dòigh-obrach ath-thòiseachaidh agus ath-bheothachaidh an 3,6000 ha de thalamh-mòine tro Peatland ACTION an dèidh do na bacaidhean Covid maill a chur air an obair aig toiseach na bliadhna. Dh'fhoillsich Riaghaltas na h-Alba a' chiad phrògram maoineachaidh ioma-bliadhna airson talamh-mòine ath-bheothachadh agus bu chòir gum brosnaich seo ùidh mhòr a leigeas le luchd-seilbh fearainn is luchd-cùmhnaint planaichean eagrachadh le misneachd.

Dh'fhoillsich sinn cuairt eile de Sgeama Gnàth-shìde Àiteachas-Àrainneachd an com-pàirteachas le Riaghaltas na h-Alba airson 2021 agus dh'fhàs ar cuid dhleastanasan is sinn a' dealbhadh taic don tuath airson an ama ri teachd. Bidh sinn a' cur ris na Buidhnean Thuathanach ag ullachadh mholaidhean airson na sgeamaichean taic àiteachais ri teachd, mar eisimpleir leasachadh teamplaid Ion-sgrùdadh Bith-iomadachd airson nam molaidhean air sgeama ùr aig a' bhuidhinn Suckler Beef Group. Lean sinn oirnn a' leasachadh a' phrògraim Natural Capital Pilot Programme (NCAPP) agus tha sinn air

£1.5m a dhearbhadh le Riaghaltas na h-Alba airson am prògram gu lèir a mhaoineachadh ann am 2021/22. Tha seo a' toirt a-steach 'Piloting an Outcome Based Approach in Scotland' (POBAS) agus aig Ìre 2 dhealbhaich sinn cairtean airson builean a chomharrachadh airson prìomh àrainnean tuathanais is chuir sinn iad gu deuchainn air mu thimcheall air 70 tuathanas is croit. Dhearbhaich sinn maoineachadh bhon phrògram CivTech airson leasachadh aplacaid fòn a chur air chois a leigeas le tuathanaich an cuid adhartais air builean bith-iomadachd a sgrùdadh. Leasaich sinn an raon obrach againn tro *Space Intelligence* agus a' mhaoin CAN DO Innovation Challenge Fund "AI for good" airson mapaichean àrainnean a chruthachadh aig sàr ìre a chumas taic ri sgrùdaidhean a ghabhas cleachdadh a-rithist dha Clàr So-mhaoin Calpa Nàdarra. Gabhaidh na mapaichean seo cleachdadh airson co-dhùnaidhean air cleachdadh talmhainn a thoirt am feabhas agus is dòcha gum bi iad cudromach san àm ri teachd an cois chunntasan calpa nàdarra.

Bha sinn ag obair an com-pàirteachas le Riaghaltas na h-Alba is com-pàirtichean eile a leithid Institiud an Ionmhais Uaine, luchd-seilbheachd buaidhe agus SRUC is sinn a' neartachadh ionmhas uaine innleachdach ùr airson fuasglaidhean nàdarra a thoirt gu buil is sinn a' cur beum air: a' mìneachadh poileasaidh is riaghladh a leigeas leinn margaidean calpa nàdarra is seirbheisean eag-shiostaim a leasachadh; a' meudachadh mhargaidean carbon saor-thoileach an lùib cruthachadh choilltean is ath-bheothachadh talamh-mòine; a' neartachadh comas airson pròiseactan is iomairtean ùra a leasachadh; agus a' neartachadh rannsachadh is thaisbeanaidhean a tha a' stèidheachadh mhargaidean ùra le fianais. Chuir sinn pròiseact Fòram Thuaidh gu deuchainn airson dòighean sgìreil ùra air maoineachadh calpa nàdarra a rannsachadh. Leasaich sinn UK Land Carbon Registry an com-pàirteachas le Coilltearachd na h-Alba agus Coilltearachd & Fearainn Alba is sinn a' toirt phròiseactan fo Woodland Carbon is Peatland Codes còmhla. Thòisich sinn obair air stèidheachadh *Scottish Marine Environmental Enhancement Fund* (SMEEF) le taic maoineachaidh bho Marine Scotland, Oighreachd a' Chrùin an Alba agus an roinn gaoithe mara. Cuide ri seo, chuir sinn obair rannsachaidh an sàs air sàr eisimpleirean de dh'ath-bheothachadh is ath-stèidheachadh thar 4 prìomh àrainnean is seòrsachan mara.

Chùm sinn taic chudromach ri Marine Scotland air *Plana Roinneil do Ghaoth Far-chladach ann an Alba*, is sinn a' toirt seachad stiùireadh air sònrachadh is fuasglaidhean air draghan àrainneachail a dh'èirich às. Chùm sinn taic ri buidhnean ùidh is sinn a' sònrachadh cheistean àrainneachail a dh'fhaodadh èirigh agus thug sinn comhairle seachad air na dòighean-obrach as fheàrr a thaobh sgrùdaidhean làraich mar phàirt de chuairt cheadan ScotWind. Chùm sinn taic dhlùth ri Marine Scotland a thaobh stèidheachadh pròiseas cead air Seòrsachan Glèidhte Eòrpach airson Acoustic Deterrent Device (ADD) a chleachdadh air tuathanasan èisg agus chuidich sinn a' sgrìobhadh stiùireadh gnìomhachais air sgrùdadh buaidh leantainneach air cleachdadh ADD. Fhreagair sinn gu sgiobalta ris an fheum aig Buidheann Dìon Àrainneachd na h-Alba (SEPA) agus Marine Scotland air dòighean eadar-obrachail a chuidicheadh an roinn cultar-uisge le an cuid obrach air an tug bacaidhean Covid buaidh. Ann an cùis air leth, thug sinn seachad fianais theicnigeach mhionaideach air a' bhuaidh nàiseanta a dh'fhaodadh a bhith air leapannan maerl aig coinneamh a chùm taic ris mar a dhiùlt SEPA ceadan Controlled Activities Regulation (CAR) a bhuileachadh air dà thuathanas èisg ann an Arcaibh. Chaidh an co-dhùnadh le SEPA a dhearbhadh. Chùm sinn taic ri *Ro-innleachd Iasgaich ri Cladach* aig SEPA agus Buidhnean Sgìreil Iasgaich ri Cladach air iasgach shrùban, deuchainn mhuirsgean, raon iasgaich nas glaine agus air moladh airson dreidseadh chreachann ann an Loch Sunart is Caolas Dhiùra MPA.

Leasaich sinn an obair innleachdach againn air Carbon Gorm is sinn a' fastadh ceumnaiche is ag obair air mapa fianais a thèid lìonadh ann an 2021/2022. B' i 2020/2021 Bliadhna nan Costaichean is nan Uisgeachan. Chùm a' mhaoin againn 'Plunge In!' taic ri 25 pròiseactan coimhearsnachd air feadh na h-Alba agus bha obair chruthachail is soirbheachail gu leòr a' dol gus an rachadh daoine an sàs anns na cladaichean is uisgeachan faisg orra[1].

1 **www.nature.scot/plungeinfund**

Buile 3: Sgrùdadh-cùise
Dòigh-obrach Chom-pàirteach an lùib Riaghladh Fiadh-bheatha

Chaidh an Dòigh-obrach Co-roinnte air Riaghladh Fiadh-bheatha fhoillseachadh aig deireadh an Lùnastail 2020. Bha an iomairt chom-pàirteach seo stèidhichte air còmhraidhean le caochladh buidhnean-ùidh an sàs ann an nàdar, a leithid NàdarAlba. Bha e mar amas gun rachadh dòighean cumanta a thaobh stiùireadh nàdair a lorg cho math ri dòighean co-obrachaidh. Tha e mar dhleastanas air a h-uile buidheann-ùidh gun tèid an dòigh-obrach a stèidheachadh is gun cùm sinn ris an dùbhlan cho-obrachaidh is sinn a' riaghladh fiadh-bheatha na h-Alba airson math a h-uile duine.

Damh ann an Gleann Èite

Tha an dòigh a bhios sinn a' riaghladh fhiadh riatanach airson na dùbhlanan an cois cothromachadh carboin a thoirt gu buil agus bidh i cudromach anns an t-Slànachadh Uaine. Air an talamh àrd, tha Buidhnean Riaghladh Fhiadh a' co-òrdanachadh amasan co-fharpaiseach is a' stèidheachadh thargaidean spadaidh aig ìre àrainneachd. Tha na còmhraidhean seo a' leigeil le riaghladh threudan fhiadh talamh àrd na h-Alba cur ri amasan a thaobh atharrachadh na gnàth-shìde is cumail taic ri dreuchdan dùthchail is solar bidhe bhon sgìre.

Iolair-bhàn air geug ann an Earra-Ghàidheal

Tha Sgeama Riaghlaidh nan Iolairean-Mara (SEMS) a’ cumail taic ri tuathanaich is croitearan ann an sgìrean air an taobh an iar far a bheil iolairean-mara a’ toirt droch bhuaidh air treudan bheathaichean. Tha pannal SEMS a’ tarraing measgachadh de bheachdan còmhla airson dèanamh cinnteach gu bheil na gnìomhan airson buaidh nan iolairean-mara a lùghdachadh a’ tighinn a rèir amasan glèidhidh nan iolairean-mara is a’ freagairt ris a’ chron a nithear air na treudan. Tha SEMS a’ brosnachadh is a’ cumail taic ri cruinneachadh fiosrachaidh air buaidh nan iolairean-mara agus a’ toirt taic seachad airson cìobaireachd a neartachadh agus gnìomhan eile a lùghdaicheadh an àireamh de dh’uain a thathar a’ call.

Chaidh Working for Waders a stèidheachadh ann an 2017 anns a bheil buidhnean is daoine a tha air cur romhpa stad a chur air a’ chrìonadh mhòr de dh’eòin-ghrunnachaidh. Tha diofar bheachdan air na gnìomhan a tha a dhìth airson stad a chur air a’ chrìonadh seo; tha cuid a’ moladh spadadh chreachadairean mar an dòigh as fheàrr ach cuid eile den bheachd gur e riaghladh àrainnean a b’ fheàrr. ’S e dleastanas Working for Waders gun toir iad cothrom, brosnachadh is taic dhan a h-uile duine airson gnìomh a thoirt gu buil. Tha e mothachail gum feum co-dhùnaidhean air gnìomhan a bhith stèidhichte air fiosrachadh earbsach agus tha seo aig teis-meadhan na Dòigh-obrach Co-roinnte. Ach tha an t-seann dòigh-smaoineachaidh gur ann leis an eòlaiche a tha a’ chumhachd cumanta am measg cuid fhathast agus tha seo na chnap-starra a bu mhiann leis an Dòigh-obrach Cho-roinnte a bhriseadh. Tha Working for Waders a’ feuchainn air seo a dhèanamh is iad a’ cur pròiseact camara neadachaidh gu deuchainn. Thathar a’ toirt seachad chamarathan do thuathanaich is croitearan air feadh na h-Alba is sinn airson barrachd eòlais a chur air soirbheas neadachaidh agus air na h-adhbharan nuair a thathar a’ fàilligeadh. Nì am pròiseact tuilleadh cheanglaichean eadar daoine is nàdar agus le chèile airson leigeil leinn ar cuid eòlais air na tha dhìth airson stad a chur air crìonadh nan eun-grunnachaidh a thoirt am feabhas.

Geàrr a’ tadhal air trìlleachan a tha na suidhe air nead is camara a’ cumail sùil

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

Comharra Soirbheis a' Phlana Chorporra:
Tha sinn a' toirt comas, faicsinneachd is buaidh ar cuid conaltraidh am meud

Comharra	Toradh	Dèanadas
Facebook	**27,380** neach-leantainn **6.1m** comas	↑ A' dol am feabhas
Twitter	**32,959** neach-leantainn **1.3m** seallaidhean mìosail	↑ A' dol am feabhas
Instagram	**19,940** neach-leantainn **2.54%** ceanglaichean gach puist **1.73m** comas	↑ A' dol am feabhas
Làrach-lìn	**1,906,801** seallaidhean duilleige	↑ A' dol am feabhas

Tha cuid mhòr de na prìomh sheirbheisean gnìomhachais air a bhith stèidhichte air leantainneachd is seasmhachd gnìomhachaidh tro bhliadhna air leth dùbhlanach mar thoradh air lèir-sgaoileadh Covid-19. Dh'atharraich sinn gu sgiobalta is gu soirbheachail gu dòigh-obrach nas sùbailte airson goireasan a dhealbhadh is a shònrachadh is sinn a' toirt sùbailteachd is deisealachd am feabhas ri linn saoghal obrach a tha a' sìor-atharrachadh.

Bha gleidheadh a' bhun-structar coimpiutaireachd againn na phrìomhachas tràth dhuinn. Chuir sinn deifir air atharrachaidhean gnìomhachais a thaobh teicneòlas com-pàirteachaidh tro mhaoineachadh ann am M365/MS Teams agus chuir sinn an sàs an ìre dheireannach de Fusion, a tha a' gleidheadh a' phrìomh fhiosrachadh ionmhais is sgiobachd againn. Bha seo a' cumail ris an ìmpidh a tha sinn air cur air gnothaichean a dhèanamh sìmplidh, dòighean cleachdaidh nas fheàrr don luchd-cleachdaidh agus ris an t-slighe againn dhan Sgòth. Chuir sinn an sàs pasgan iomlan de thrèanadh air tèarainteachd lìn don a h-uile neach-obrach airson an cunnart ri linn eucoirich lìn a lùghdachadh a dh'fhaodadh brath a ghabhail air an fheum againn air lìonraidhean didseatach.

Rinn sinn gluasad soirbheachail a dh'ionnsaigh obair bhon dachaigh air feadh na buidhne, gun mòran buaidh air na chaidh a liubhairt air sgàth obair ro-innleachdail a rinn sinn mar-thà. Chaidh sgrùdadh a dhèanamh gus an cumadh a h-uile neach-obrach taic ri sunnd is slàinte chàich nan cuid àiteachan-obrach aig an taigh. Rinn sinn ar dìcheall an sin gun d' fhuair co-obraichean an t-uidheam a bha a dhìth airson an cuid obrach a dhèanamh gu sàbhailte is gu h-èifeachdach aig an taigh. Tha sinn air modhan-obrach ath-thòiseachaidh a leasachadh stèidhichte air inntrigeadh sàbhailte do làraichean is togalaichean don luchd-obrach is luchd-tadhail nuair a thèid bacaidhean a lasachadh. Tha a h-uile togalach againn deiseil airson cleachdadh sàbhailte ri linn Covid-19 nuair a bhios seo ceadaichte a-rithist.

Tha sinn air slàinte is sunnd an luchd-obrach againn a chur aig teis-meadhan ar cuid smaoineachaidh is fhreagairtean anns an linn air leth àraid seo. Chruinnich sinn beachdan tro na ceisteachanan cunbhalach againn tron bhliadhna gus an rachadh againn air a' bhuidheann atharrachadh a rèir suidheachadh a bha a' sìor-atharrachadh. Tha sinn air leantainn oirnn tron chùis a' toirt seachad taic do luchd-obrach is sinn ag atharrachadh riaghailtean a rèir nan dòighean-obrach againn. Bha seo na thaic ri linn oideachadh bhon dachaigh is dhleastanasan cùraim eile gus am biodh cothromachd ann le dleastanasan obrach. Chuir sinn ri seo tro Fhèis Geamhraidh làn thachartasan com-pàirteachaidh agus co-labhairt air-loidhne aig an deireadh airson dearbhadh gun robh ceangal aig an luchd-obrach leis a' bhuidhinn is iad soilleir mun t-slighe air adhart a tha romhainn.

Am measg a h-uile rud sin, tha sinn air a' bhuidheann ainmeachadh gu soirbheachail às ùr mar NàdarAlba air 24 An Lùnastal; is an t-ainm ùr na thaic is sinn a' neartachadh na h-àrainneachd nàdarra againn is a' brosnachadh muinntir na h-Alba gu barrachd suim a chur ann. Chaidh nàdar is cho cudromach is a bha e nar cuid slàinte chorporra is inntinn tron ghlasadh aithneachadh cuideachd anns an iomairt shoirbheachail againn Dèan Àite Dha Nàdar.

Tha obair a dh'ionnsaigh slànachadh air tòiseachadh tro leasachadh a' Phlana-ghnìomh Slànachadh Uaine; tha e na phàirt riatanach gu bheil sinn ag atharrachadh meud a' mhaoineachaidh againn ann am Fastadh Òigridh. Dhùblaich sinn na chaidh gealltainn de mhaoineachadh ann an 2020/21 airson cothroman a thoirt do dhaoine òga. Tha am Prògram Fastadh Òigridh ùr is inntinneach againn fo sheòl airson 2021/22.

Tha am beum againn air an àm ri teachd is air Slànachadh Uaine ri fhaicinn ann an aonta a' Bhùird air a' chiad Phlana Cothromachadh Carboin againn. Tha seo a' cur an cèill ciamar a bheir sinn an targaid dhùbhlanach airson sgaoilidhean cothromachadh carboin ro 2035 gu buil is sinn a' lùghdachadh nan sgaoilidhean obrach againn agus a' sìor-lùghdachadh carbon air an oighreachd againn tro leasachadh is maoineachadh ann an siostaman cumhachd ath-nuadhachail a bharrachd sna h-oifisean againn is air an fhearainn againn agus ag ùrachadh nan carbadan againn le carbadan dealanach, air an robh sinn ag obair fad na bliadhna. Tha sinn air buannachdan fhaicinn mar-thà ann an dòighean-obrach eadar-dhealaichte agus tha sinn a' cur romhainn gun tog sinn air seo feuch dè cho fada is as urrainn dhuinn a dhol is sinn a' stèidheachadh nan atharrachaidhean buannachdail seo anns na dòighean-obrach againn.

Tha am prògram obrach againn air teicneòlasan ùra a' sìor-leantainn is sinn ag obair air mapadh àrainnean le dàta saideil; a' co-obrachadh le CivTech air prògraman measgaichte a leithid cunntasachd calpa nàdarra is eucoir fiadh-bheatha; agus a' com-pàirteachadh le Data Lab air tuigse innealta (A.I.) airson ìomhaighean aithneachadh is a chlàradh, a chithear anns an sgrùdadh-cùise.

Buile 4: Sgrùdadh-cùise Ùr-ghnàthachas Tro Chom-pàirteachas – Data Lab

Ioannis Katsadas, NàdarAlba agus Greis-obrach MSc Data Lab

Tha NàdarAlba aithnichte airson a chuid obrach le ceumnaichean is a' tabhann ghreisean-obrach pàighte dhaibh anns a bheil cothroman airson sgilean a leasachadh san àite-obrach. Bha sinn moiteil am-bliadhna a bhith an sàs ann an leithid a phrògram, Data Lab.

Tha Data Lab mar aon de na h-ochd Ionadan Ùr-ghnàthachais an Alba a tha a' faighinn taic Riaghaltas na h-Alba. Bidh Data Lab agus a chom-pàirtiche MBN Academy a' solar ghreisean-obrach 8-12 seachdain dha mu 130 oileanach MSc Saidheans Dàta is Innleadaireachd. Tha cothroman air leth ann do na h-oileanaich eòlas-obrach fhaighinn agus an cuid sgilean a chur gu feum ann an suidheachadh obrach da-rìribh.

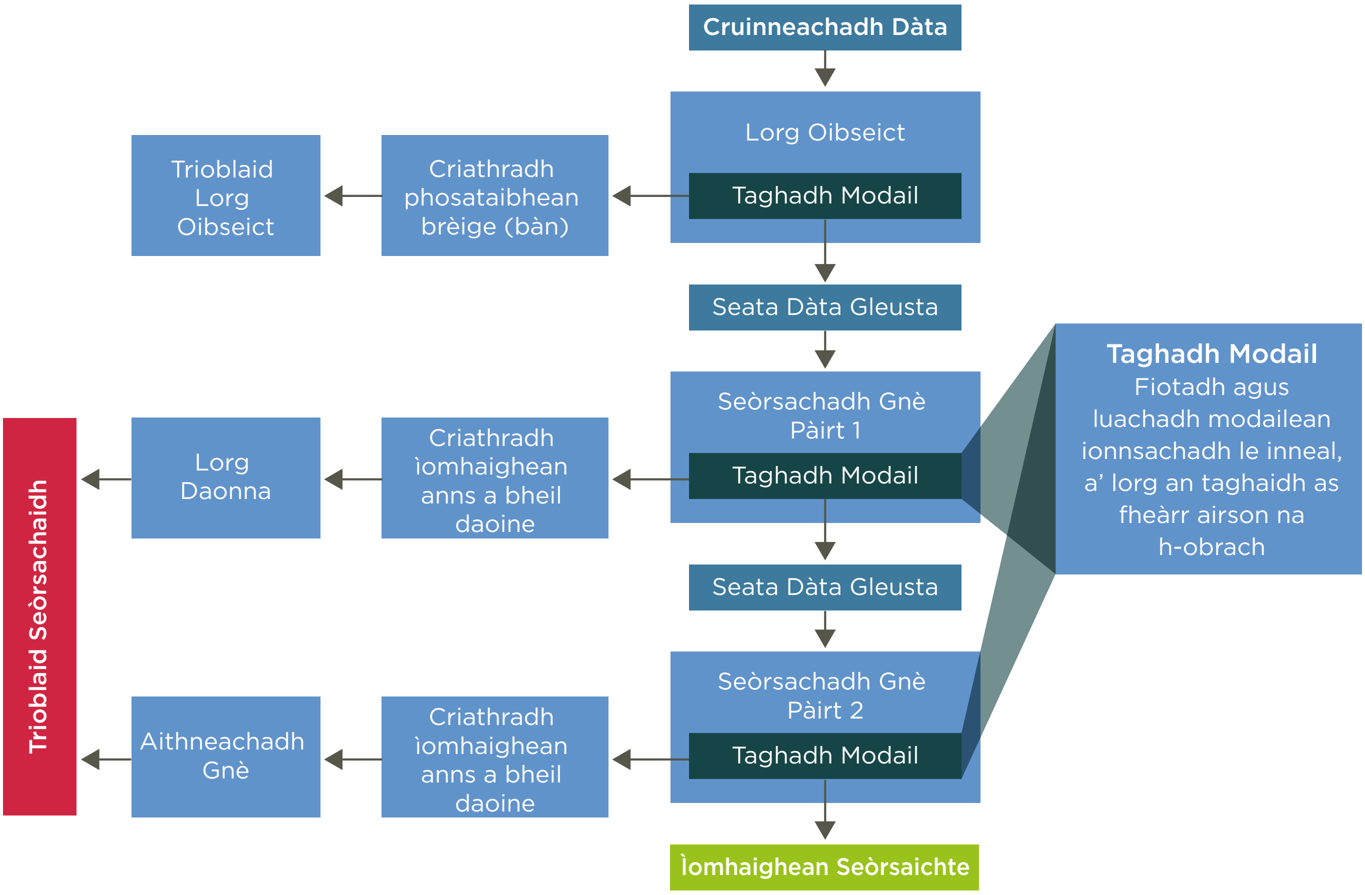
Bha dà dhùbhlain air an cur romhainn. An toiseach, bha na mìltean a dh'uairean de dh'fhilm bho chamarathan-glacaidh ann. A chionn is gur e gluasad a chuireas iad a' dol, chan eil ach glè bheag de na h-ìomhaighean freagarrach airson na h-obrach againn agus feumaidh sinn rùrachd tromhpa airson an fheadhainn a shònrachadh a b' fhiach cumail air an t-siostam Digital Asset Management (DAM) againn. A thuilleadh air seo, bha stòras mòr de dh'ìomhaighean eachdraidheil anns a bheil daoine agus sinne draghail gum biodh sin an aghaidh riaghailtean dìon dàta GDPR.

Airson am pròiseas a dhèanamh nas èifeachdaiche is sinn a' sgrùdadh na tasglainn is ìomhaighean nan camarathan-glacaidh, chaidh fuasgladh tuigse innealta (AI) a mholadh. Chaidh NàdarAlba an sàs ann am Prògram Greis-obrach MSc Data Lab. Rinn an ceumnaiche againn, Ioannis Katsadas, rannsachadh is measadh air diofar roghainnean is shònraich e am fuasgladh AI as fheàrr airson an ùine a lùghdachadh a chosgadh luchd-obrach a' coimhead air is a' sònrachadh ìomhaighean mus cuireadh iad suas iad dhan t-siostam DAM.

Bha na comasan aithneachaidh an lùib a' phròiseict AI for Earth le Microsoft – feumar làthaireachd ìomhaighean 2D nan camarathan-glacaidh a theagasg - air leth freagarrach airson adhbharan NàdarAlba. Ach b' fheudar dhuinn uidheam obair shònrachaidh a thogail bho thùs a chionn is gun robh fuasgladh Microsoft stèidhichte air seòrsachan tropaigeach, nach robh iomchaidh airson àrainnean na h-Alba! Ged a ghluais a h-uile duine gu obair bhon dachaigh, cha deach stad a chur air lìbhrigeadh a' phròiseict is chùm sinn taic ri Ioannis a bha ag obair sa Ghrèig, is bha seo na shamhla air a' chomas againn airson atharrachadh ri linn na h-èiginn.

Ann am beagan mhìosan, bha NàdarAlba air 120,000 dealbh a chur tro mhodail Ioannis, a' saoradh ùine luchd-obrach air luach còrr is £20,000 airson a dhol an sàs ann am pròiseactan eile is ìre seata dàta ar dealbhan a thoirt am feabhas. Cha robh againn ri suim nas àirde a chosg le solaraiche AI sònraichte agus fhuair sinn buannachd às an t-sàr eòlas aig Ioannis air na leasachaidhean as ùire sa chuspair air sgàth a chuid obair rannsachaidh.

Modh-obrachaidh Airson Ionnsachadh Le Inneal



Tha Ioannis air fhèin a dhèanamh follaiseach is sònraichte ann an saoghal na h-obrach mar-thà is e a' cur a chuid fhuasglaidhean gu feum cho math ris na sgilean a thog e is e a' co-obrachadh le buill an sgioba agus a' taisbeanadh a chuid obrach don bhuidhinn gu lèir. Tha e a' creidsinn gun robh an tràchdas a rinn e, stèidhichte air an obair aige cuide ri NàdarAlba, na bu choileanta na pìos obrach teòirigeach agus tha e a-nis air ceumnachadh le àrd-urram bhon chùrsa MSc aige ann an Saidheans Dàta.

Tha am Prògram Greis-obrach do Cheumnaichean againn agus co-obrachadh le buidhnean a leithid Data Lab mar phàirt de thaic nas fharsainge airson fastadh is leasachadh sgilean òigridh. Tha seo mar bhun-stèidh den obair againn airson slànachadh uaine a bhrosnachadh ri linn Covid-19. Anns a' bhliadhna a tha romhainn, tha sinn a' leudachadh na tairgse againn agus thèid gu ruige 37 daoine òga fhastadh ann an caochladh phreantasachdan, ghreisean trèanaidh is greisean-obrach.

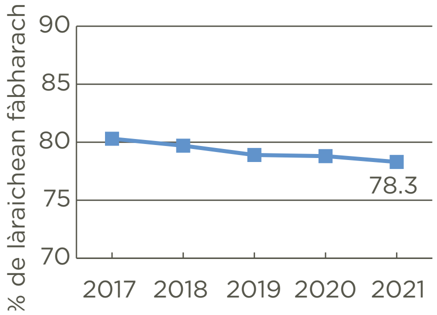
Dèanadas an coimeas ri Comharran Frèam Dèanadais Nàiseanta

Ann an 2018, shònraich Riaghaltas na h-Alba 81 Comharran Nàiseanta airson adhartas a dh'ionnsaigh coileanadh nan 11 Builean Nàiseanta a leantainn. Tha sinn an urra ri stiùireadh aithrisean air trì de na comharran seo agus tha sinn a' cur ri trì a bharrachd.

Stiùireadh Comharran Nàiseanta air:

Coir làraichean nàdair glèidhte
Tha an comharra seo ag aithris air a' cheudad de dh'fheartan nàdarra air làraichean nàdair glèidhte a tha ann an stait fhàbharach

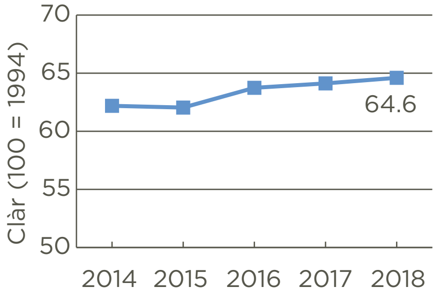
A' leantainn



Bith-iomadachd
Tha an comharra seo na mheasgachadh threandaichean air trì tomhasan de ghnèithean Albannach, clàr-pailteis de ghnèithean mara (stèidhichte air eòin-mhara), clàr-pailteis de ghnèithean talmhaidh agus clàr-còmhnaidheach de ghnèithean talmhaidh

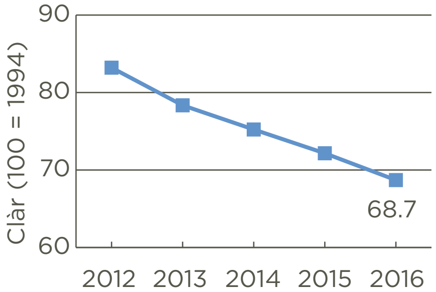
Pailteas mara

A' leantainn



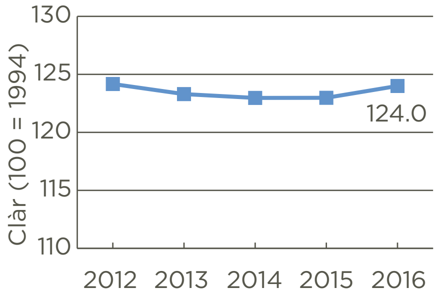
Pailteas talmhaidh

A' leantainn



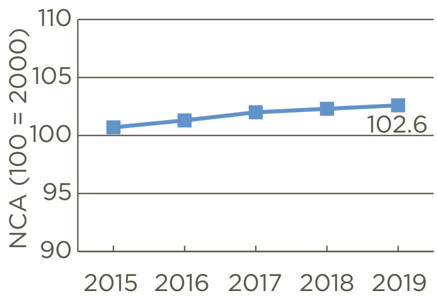
Còmhnaidh talmhaidh

A' leantainn



Calpa Nàdarra
Tha Clar So-Mhaoin Calpa Nàdarra (NCAI) a' cumail sùil air càileachd àrainnean talmhaidh ann an Alba is an uimhir dhiubh, a rèir an cuid comais seirbheisean eag-shiostaim a liubhairt an-dràsta agus san àm ri teachd. 'S e clàr co-dhèanta a th' ann, bonntaichte (co-ionnan ri 100) sa bhliadhna 2000

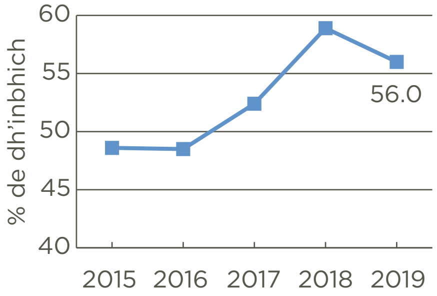
A' leantainn



A’ cur ri Comharran Nàiseanta air:

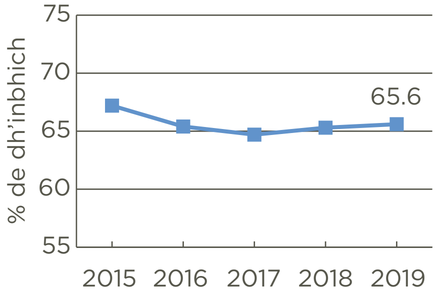
A’ gabhail turas sa bhlàr a-muigh
Ceudad de dh’inbhich a bhios a’ gabhail turas sa bhlàr a-muigh co-dhiù uair san t-seachdain[2]

A’ dol am miosad



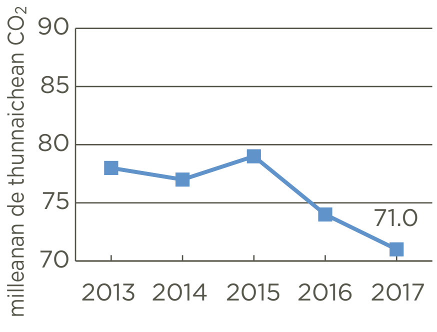
Cead-cleachdaidh àiteachan uaine is gorm
Ceudad de dh’inbhich a’ fuireach nas lugha na còig mionaidean coiseachd air falbh on àite uaine no gorm ionadail aca

A’ leantainn



Làrach carboin
Làrach carboin na h-Alba ann am milleanan de thunnaichean de charbon dioxide

A’ dol am feabhas



Tùs an dàta **Dèanadas Chomharran Nàiseanta**

2 Tha sinn a’ taisbeanadh gu h-àrd an fhiosrachaidh fhoillsichte as ùire air tursan air a’ bhlàr a-muigh (Giblean 2020), ach tha e cudromach gu bheil sinn a’ toirt fa-near nach eil an ùine mhòr fo ghlasadh ri linn riaghailtean Covid na lùib. A-rèir aithrisean aig an àm, bha àrdachadh mòr san àireimh de thursan air a’ bhlàr a-muigh agus tha sinn an dùil gum faicear sin anns an ath sgrùdadh Scottish People and Nature Survey a thèid fhoillseachadh as t-Foghar 2021. Ged a tha sinn ag aithneachadh gu bheil tursan air fàs an da-rìribh, tha sinn cuideachd an dùil ri fàs ann am mothachadh a’ mhòr-shluaigh air a’ bhuaidh aig nàdar air slàinte is sunnd. Tha sinn an dùil mar sin, bhon fhianais anns na sgrùdaidhean as ùire ann an 2020 gum bi feabhas air an t-suidheachadh nuair a thèid na figearan ùra fhoillseachadh.

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 bhuaidh air àrainnean agus gnèithean. Tha fuasglaidhean nàdarra riatanach airson freagairt ri atharrachadh na gnàth-shìde tro ìsleachadh sgaoilidhean is atharrachadh. Tha barrachd aire eadar-nàiseanta air Èiginn na Gnàth-shìde is tha cothrom againn nàdar a chur an teis-meadhan nam freagairtean ri atharrachadh na gnàth-shìde is freagairt ri prìomh adhbhar air cùl call bith-iomadachd.

Tha ar cuid ghnìomhan 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; ar cuid obrach air glacadh carboin air talamh-mòine a tha cudromach gu h-eadar-nàiseanta; agus ann an 2021, grunn ghnìomhan co-cheangailte ri Co-labhairt nam Pàrtaidhean (CoP) 26 a bhathar a' cumail ann an Glaschu. Bidh sinn a' moladh nam buannachdan an cois fhuasglaidhean nàdarra airson freagairt ri atharrachadh na gnàth-shìde agus a' cur grunn ghnìomhan an sàs airson an t-amas againn air sgaoilidhean co-ionnan ri neoni a choileanadh bho ar cuid obrach agus tha tuilleadh fiosrachaidh air seo ri fhaicinn nas fhaide den Aithisg seo.

B' e lèir-sgaoileadh Covid-19 an cunnart ùr a bu mhotha a thog ceann aig toiseach 2020. An dèidh comhairle riaghaltais, dhùin sinn na h-oifisean againn agus chuir sinn am Plana Leantainneachd Gnìomhachais an sàs. Chuir sinn stad air cuid den obair làraich againn ach lìbhrig sinn ar cuid sheirbheisean gu soirbheachail is sinn air atharrachadh gu sgiobalta na dòighean-obrach againn. A chionn is gu bheilear an dùil gun lean an lèir-sgaoileadh san ùine a tha romhainn, tha sinn an dùil gur e cleachdadh àbhaisteach a bhios anns na dòighean-obrach ùra seo is sinn a' leantainn oirnn mar bhuidheann shùbailte is èasgaidh a fhreagras ri suidheachaidhean a bhios a' sìor-atharrachadh.

Ged a lean a' mhòr-chuid de na seirbheisean againn tron lèir-sgaoileadh, dh'atharraich sinn an dòigh-obrach againn a thaobh planadh gnìomhachais is chuir sinn planaichean le ùine nas giorra an sàs a bhios nan taic is sinn a' cur phrìomhachasan na h-obrach air dòigh. Choimhead sinn le sealladh fad-ùine air saoghal na h-obrach san am ri teachd agus air buaidh Covid-19 is stèidhich sinn buidheann slànachaidh gnìomhachais ro-innleachdach a cho-òrdanaich grunn ghnìomhan a dh'ionnsaigh 'Slànachadh Uaine'. A thuilleadh air seo, tha a' bhuidheann air beachdachadh air cunnartan ionmhasail an lèir-sgaoilidh air na com-pàirtichean againn tro stèidheachadh de bhuidheann com-pàirteachaidh air pròiseactan ro-innleachdach. Tha sinn a' co-obrachadh le Scottish Biodiversity Programme Delivery Group airson cothroman maoineachaidh a shireadh do phròiseactan bith-iomadachd le prìomhachas a bhios na com-pàirtichean againn a' lìbhrigeadh.

Tha sinn a' leantainn oirnn a' stiùireadh chunnartan ro-innleachdail, àrainneachail, ionmhasail is a thaobh cliù na buidhne. Tha na cunnartan seo air an riaghladh mar phàirt den chlàr chunnartan corporra againn agus air an ath-sgrùdadh gach ràith leis an Sgioba Stiùiridh agus Comataidh Sgrùdaidh is Cunnairt againn. Bidh am Bòrd againn ag ath-sgrùdadh nan cunnartan aig an ìre as àirde a chunnart gach ràith cuideachd. Tha sinn daonnan a' sireadh leasachaidhean a thaobh abachd nan cunnartan againn is sinn a' dèanamh cinnteach gu bheil sinn mothachail air cunnartan a tha ag èirigh agus a' tighinn beò le cunnartan tro eòlas airson ar cuid sheirbheisean a lìbhrigeadh. Tha sinn air barrachd leasachaidh is mìneachaidh a thoirt seachad air ar càil chunnartan, air gnìomhan a chur an sàs airson an clàr chunnartan corporra a dhèanamh nas gnìomhaich agus air barrachd sgrùdaidhean a dhèanamh air na cunnartan corporra fad-ùine againn.

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

A’ coimhead Air Adhart is Planaichean Ri Teachd

Mar a ghluaiseas sinn nas fhaisge air 2022, tha clachan-mìle àrainneachdail ann a phutas sinn a dh’ionnsaigh ar amais gum bi beairteas nàdair againn uile san àm ri teachd.

Chaidh aithisg Dasgupta fhoillseachadh sa Ghearran 2021, b’ i seo aithisg neo-eisimeileach eadar-nàiseanta air eaconamachd bith-iomadachd anns an robh prìomh mholaidhean a chuir an cèill gu bheil slighe ùr a dhìth airson soirbheachas seasmhach a ruighinn:

- Thoir stòras nàdair am meud – maoineachadh ann an slànachadh is gleidheadh beairteasan nàdarra
- Atharraich slatan-tomhais soirbheachas eaconamach – gabh ri Beairteas Ion-ghabhalta mar shlat-tomhais (seach GDP), gluais a dh’ionnsaigh cunntasachd calpa nàdarra
- Thoir lèir-atharrachadh air na h-institiudan is siostaman againn airson atharrachadh adhbharachadh is a ghleidheadh.

Thèid Co-labhairt nam Partaidhean (CoP) 15, Co-chruinneachadh air Iomadachd Bhith-eòlasach agus CoP 26, àrd-choinneamh nan Dùthchannan Aonaichte air atharrachadh na gnàth-shìde, air an cuireadh dàil ann an 2020, a chumail ann an 2021. Tha sinn an dùil fuasglaidhean stèidhichte air nàdar gam brosnachadh gu mòr.

Tha na clachan-mìle seo iomchaidh aig an àm seo airson barrachd stiùir ro-innleachdail a thoirt seachad is sinn a’ leasachadh plana corporra ùr airson 2022-2026. Anns a’ phlana seo, cuiridh sinn beum air adhbhar NàdarAlba is sinn a’ ceangal dhaoine le nàdar air sàillibh is gu bheil an saoghal againne is saoghal nan ginealaichean ri teachd an crochadh air. Tha prìomh adhbharan neartachadh bith-iomadachd is stiùireadh fhuasglaidhean nàdarra ro atharrachadh na gnàth-shìde nas cudromaiche na bha iad a-riamh an dèidh na dh’ionnsaich sinn uile an-uiridh.

Tha NàdarAlba air trì prìomh thairgsean a shònrachadh a bhios nan stèidh nar cuid planaidh is phrìomhachasan. ’S iad sin:

- A’ brosnachadh fhuasglaidhean nàdarra airson àrainneachd shoirbheachail a neartachadh don a h-uile duine;
- A’ dol am bad èiginn na gnàth-shìde is sinn air ceann riaghladh ghoireasan nàdarra cothromachadh carboin air muir is tìr; agus
- A’ mìneachadh luach eaconamach às ùr is sinn a’ daingneachadh nam buannachdan an cois calpa nàdarra.

Nì sinn seo is sinn a’ sgaoileadh ar cuid eòlais a chumas taic ri slànachadh nàdair, a’ toirt cùram do nàdar gus am bi e ann airson nan ginealaichean ri teachd agus a’ ceangal dhaoine is nàdar gus an dèan a h-uile duine oidhirp is a’ dol am bad èiginn an t-saoghail nàdarra againn. Nì sinn tur-atharrachadh air a’ bhuidhinn againn airson na prìomh thairgsean seo a thoirt gu buil tron fhrèam dealbhaidh bhuidhneil againn anns a bheil trì prìomh raointean; modal obrach ùr, daingneachd is slàinte nas fheàrr agus comas ceannardais nas fheàrr.

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

Geàrr-chunntas ionmhasail, àrainneachdail is sòisealta

Dèanadas ionmhasail

Buidseat agus maoineachadh 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 is 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-ìsleachadh.

Tha am buidseat bho Riaghaltas na h-Alba agus ath-obair a' bhuidseit tro 2020/21 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 2020/21 £000
Goireas DEL	45,608	2,760	**48,368**
Goireas neo-airgid DEL	2,450	100	**2,550**
Goireas DEL Iomlan	**48,058**	**2,860**	**50,918**
Calpa DEL	**1,000**	**4,373**	**5,373**
Buidseat DEL Iomlan	**49,058**	**7,233**	**56,291**

Bha suim chuibhrichte de £1. 020m ri pàigheadh do JNCC an lùib an fhigeir de £45.608m ann an Achd a' Bhuidseit airson Goireas DEL.

Tha na h-ath-sgrùdaidhean buidseit taobh a-staigh na bliadhna de £7.233m co-cheangailte ri:

- £7.407m a bharrachd gu maoineachadh ath-stèidheachadh talamh-mòintich (cuibhrichte);
- £0.490m a bharrachd gu maoineachadh tabhartasan an cois maoin dùbhlain GovTech (cuibhrichte)
- £0.100m a bharrachd gu maoineachadh an cois atharrachaidhean ann an làithean-saora tàrmaichte aig luchd-obrach (neo-airgid)
- £0.436m a bharrachd gu maoineachadh caochladh iomairtean eile; agus
- às aonais ar cuibhrinn de £1.200m mar thaic do Phrògram Leasachaidh Dùthchail na h-Alba

Bha na h-ath-sgrùdaidhean buidseit taobh a-staigh na bliadhna de £7.233m nas ìsle ann an 2020/21 an coimeas ris a' bhliadhna an-uiridh (£11.632m) ri linn droch bhuaidh bacaidhean Covid-19 air obair ath-stèidheachadh talamh-mòintich a thòiseachadh.

Chaidh buidseat de £0.145m ceangailte ri Cosgaisean Stiùirichte Bliadhnail (AME) a liubhairt. A thaobh obair NàdarAlba, tha còmhdachadh buidseit ann airson solar ùr sam bith, cuid a dh'atharrachaidhean air solar, cìs corparaid agus cuideachd crìonadh-luach co-cheangailte ri atharrachaidhean an luachan bheairteasan air sgàth mhargaidhean caochlaideach. Ann an 2020/21, tha crìonadh-luach de £0.193m, stèidhichte air luachadh aig astar air talamh is togalaichean, an cois cosgaisean AME.

Tha na cunntasan ionmhasail le toraidhean na bliadhna a' tòiseachadh air **duilleig 76**.

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

- Ann an 2020/21, chaidh crìoch buidseit DEL a stèidheachadh aig £56.291m. Tharraing NàdarAlba cosgaisean iomlan de £53.183m mu choinneimh na crìche seo, agus fo-chosg de £1.710m (2019/20: £1.020m fo-chosg) mar thoradh air sin, às dèidh cead airson fo-chosg de £1.398m fhaighinn. Tha seo air a sgrùdadh mar a leanas:
  - Fo-chosg de £0.593m mu choinneimh buidseat neo-cuibhrichte Goireas DEL de £44.844m
  - Fo-chosg de £0.417m mu choinneimh buidseat cuibhrichte Goireas DEL Peatland Action de £3.524m
  - Tar-chosg de £0.090m mu choinneimh buidseat neo-airgead Goireas DEL de £0.100m àir sgàth tionndadh a-mach mu choinneimh làithean-saora tàrmaichte aig luchd-obrach
  - Fo-chosg de £0.775m mu choinneimh buidseat cuibhrichte Calpa DEL Peatland Action de £3.883m
  - Fo-chosg de £0.015m mu choinneimh a' chòrr de bhuidseat Calpa DEL

Tha am fo-chosg iomlan de £1.192m air Peatland Action air sgàth droch aimsir sna mìosan mu dheireadh de 2020/21 cho math ri obair nach deach a dhèanamh aig deireadh na bliadhna ri linn dàilaichean bho bhacaidhean Covid-19 anns a' chiad leth de 2020/21. Far nach deach a dhèanamh, tha an obair seo ga toirt air adhart sa mhòrchuid gu 2021/22.

- B' e an tionndadh a-mach mu choinneimh buidseat AME fo-chosg de £0.309m. Bha seo air sgàth buaidh àrdachadh luachaidh bho ath-luachadh eadar-amail aig astar de thogalaichean, innealan agus uidheamachd a rinneadh ann an 2020/21.

Bha buidseat airgid againn de £53.741m (Goireas is Calpa DEL) agus tharraing sinn a-nuas £53.256m den chuibhreann seo. Tha an t-eadar-dhealachadh de £0.485m a' riochdachadh fo-chosg co-cheangailte ri pròiseact GovTech anmoch sa Ghearran 2021 nuair a chuireadh an t-iarrtas airson a' chuibhrinn mu dheireadh ann an 2020/21 a-steach do Riaghaltas na h-Alba.

Fìor-iomlan 2020/21

Tha am fìor-iomlan an aghaidh buidseit 2020/21 ga shealltainn sa chlàr gu h-ìosal:

	Fìor-iomlan £000	Buidseat £000	Fo-chosg Aontaichte[3] £000	(Fo)/ Tar-chosg £000
Cosgaisean iomlan a rèir chunntasan	51,878			
Atharrachaidhean cosgais/teachd a-steach air adhbharan buidseit	(4,520)			
Cosgaisean obrachaidh airgid	**47,358**	**48,368**	**-**	**(1,010)**
Cosgaisean obrachaidh neo-airgid	**1,727**	**2,550**	**(913)**	**90**
Cosgaisean goireas DEL	**49,085**	**50,918**	**(913)**	**(920)**
Cosgaisean calpa DEL	**4,098**	**5,373**	**(485)**	**(790)**
Fìor-iomlan an aghaidh Buidseat DEL	**53,183**	**56,291**	**(1,398)**	**(1,710)**
Gluasadan solair co-cheangailte ri AME	22			
Àrdachadh ath-luachaidh air togalaichean, innealan agus uidheamachd	(193)			
Cìs corparaid	7			
Fìor-iomlan an aghaidh Buidseat AME	**(164)**	**145**	**-**	**(309)**

3 Bha fo-chosg de £1.398m aontaichte le Riaghaltas na h-Alba agus tha seo ga thoirt air falbh bhon fhìor-iomlan a dh'èirich do bhuidseatan Goireas is Calpa neo-airgid DEL aig deireadh na bliadhna ionmhais.

Notaichean air fìor-iomlan buidseit	£000
Atharrachaidhean cosgais air airgead obrachaidh	
— dìmeas agus luach-chrìonadh	(1,537)
— àrdachadh ath-luachaidh air togalaichean, innealan agus uidheamachd	193
— cosgaisean calpa GovTech	(5)
— teachd a-steach a' maoineachadh so-mhaoinean calpa a cheannach	168
— cosgaisean 3as partaidh tabhartas talamh-mònadh, seòrsaichte mar chalpa	(3,108)
— gluasad air làithean-saora tàrmaichte aig luchd-obrach, seòrsaichte mar neo-airgead	(190)
— cosgaisean gan sealltainn an lùib sholaran	13
— sgaoileadh solar pheinseanan tràth	(4)
— tabhartas cuideachaidh calpa	(12)
— àrdachadh an lùib sholaran, seòrsaichte mar AME	(31)
— cosgaisean cìs corparaid, seòrsaichte mar AME	(7)
	(4,520)
Cosgaisean obrachaidh neo-airgid	
— dìmeas agus luach-chrìonadh	1,537
— gluasad air làithean-saora tàrmaichte aig luchd-obrach, seòrsaichte mar neo-airgead	190
	1,727
Meudachadh calpach	
— oighreachd, togalaichean, innealan agus uidheamachd agus so-mhaoinean do-bheantainn	1,255
— teachd a-steach a' maoineachadh so-mhaoinean calpa a cheannach	(168)
— cosgaisean GovTech	5
— cosgaisean 3as partaidh tabhartas talamh-mònadh, seòrsaichte mar chalpa	3,108
— luach fìor-iomlan air cuidhteasan ghoireasan	(114)
— tabhartas cuideachaidh calpa	12
	4,098

B' e £2.664m (2019/20: £2.983m) an teachd a-steach an lùib thachartasan. Bha an t-ìsleachadh mar thoradh air buaidh Covid-19.

Am measg na chuireadh ri goireasan calpa mòra bha:

— Ùrachadh charbadan, carbadan dealain nam measg	£0.532m
— Tasgadh ann an toglaichean is uidheamachd nan NNR	£0.206m
— Bun-structar siostaman fiosrachaidh	£0.152m

Bha iomlan làithreach so-mhaoinean de £1.631m aig 31 Màrt 2021 (2019/20: iomlan làithreach so-mhaoinean de £0.041m). Tha an t-àrdachadh seo mar thoradh air ìrean nas àirde de dh'airgead agus so-mhaoinean aig 31 Màrt 2021 – sgrùdadh a bharrachd ann an notaichean **18** agus **19**.

So-sheasmhachd Ionmhasail

Chan eil am prìomh mhaoineachadh taic air gluasad o chionn beagan bhliadhnaichean ach tha cothroman maoineachaidh ùra air nochdadh a chumas taic ris na h-amasan againn. Tha sinn an dùil gum faic sinn buaidh eaconamach leantainneach Covid-19 fad iomadh bliadhna ri teachd. Tha sinn a' lasachadh na buaidh seo is sinn ag ullachadh plana ionmhais fad-ùine anns a bheil planaichean ro dhiofar shuidheachaidhean anns a bheil àrdachaidhean is gearraidhean don phrìomh thabhartas maoineachaidh is sruthan teachd a-steach eile. Thèid dòighean eile a shònrachadh far an urrainn dhuinn na cosgaisean againn a lùghdachadh is amasan a' Phlana Chorporra a thoirt gu buil tron mhaoineachadh 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 Poblaich.

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

— am plana corporra agus plana gnìomhachais againn, a tha gu soilleir a' cur an cèill ar lèirsinn fad-ùineach agus ar dreuchd ceannardais air call bith-iomadachd agus a' stiùireadh fuasglaidhean air atharrachadh na gnàth-shìde a tha stèidhte air nàdar
— ar cuid ceannardais ann an 2020/21 is sinn a' toirt a-steach planaichean 90 latha a leigeas leinn freagairt gu sùbailteach air na dùbhlain an cois Covid-19
— an dòigh-obrach againn an lùib com-pàirteachais, a tha mar bhun-stèidh air gach rud a nì sinn, is sinn a' com-pàirteachadh le iomadh buidheann eile
— ar cuid riaghlaidh is cunntalachd, a chithear san structar stiùiridh, na poileasaidhean agus sa cheannardas againn, anns a bheil stiùireadh is aithriseachd shoilleir, cho math ri siostaman daingeann airson co-dhùnaidhean, buidseatan agus làimhseachadh cunnairt a thoirt gu buil
— an dòigh-obrach againn an lùib riaghladh ghoireasan is sinn a' cumail oirnn a' sgrùdadh teachd a-steach, caiteachas is in-iomhas 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 is teicneòlas againn anns an dòigh fheàrr airson an cuid builean a lìbhrigeadh
— 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 is builean ceangailte ri Frèam-obrach Dèanadais Nàiseanta agus Prògram an Riaghaltais
— an dòigh-obrach againn air co-ionannas is urram san àite-obrach, a tha nam bun-stèidh air ar cuid luachan is 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
— seasmhachd agus ga filleadh a-steach don dòigh-obrach againn – tro dhòighean ceannaich, a' cleachdadh nan oifisean againn gu èifeachdail, agus na dòighean siubhail is cumhachd againn

Ion-ghabhaltas Sòisealta

'S i lèirsinn NàdarAlba gun tèid Alba aithneachadh ro 2030 mar dhùthaich a tha a' toirt seachad ceannardais a thaobh gleidheadh is neartachadh nàdair. Airson seo a choileanadh, bu toil leinn gun tigeadh barrachd dhaoine an sàs ann an nàdar agus na buannachdan fhaighinn às. Tha ar cuid obrach le buidhnean is coimhearsnachdan a tha a' fulang ana-chothrom air leantainn tro 2020/21 is sinn a' feuchainn ri cur às do chuid de na cnapan-starra eadar daoine is nàdar. Tha cuid de na prìomh sgeulachdan rim faicinn gu h-ìosal.

Bidh sinn a' cleachdadh fianais airson ar stiùireadh is sinn a' stèidheachadh is a' lìbhrigeadh nam builean againn. Tha na **sgrùdaidhean nàiseanta** againn a' cruinneachadh dàta air buidhnean glèidhte is a' sealltainn nach eil daoine nas sine, daoine a tha a' fuireach sna sgìrean as bochda, daoine de chinneadh BAME 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 chinneadh BAME 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 is bha iad an sàs na bu bhitheanta le nàdar aig an àm seo agus buaidh mhath air slàinte is 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 is 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 is chom-pàirteachaidh againn **Dèan Àite Dha Nàdar.**

Lean am prògram ceumnaiche ann an 2020/21 a stiùirich an iomairt againn 'A' dèanamh Cheanglaichean Nàdarra'. Chaidh na cnapan-starra ro chom-pàirteachadh le nàdar a rannsachadh, gu h-àraid am measg bhuidhnean fo ana-chothrom tro sgrùdadh-cùise aig Tèarmann Nàdair Nàiseanta Tentsmuir (NNR) agus Dùn Dè airson dòighean a mholadh a dhèanadh na Tèarmainn againn nas fhasa a chleachdadh agus nas com-pàirtiche. Chaidh ceithir buidhnean sluaigh a thaghadh stèidhichte air an obair rannsachaidh:

— Dachaighean le teachd a-steach ìosal
— Coimhearsnachdan de chinneadh Dubh is de Chinnidhean Mion-sluaigh
— Daoine fo thrioblaidean slàinte-inntinn
— Daoine le cùisean slàinte chorporra is ciorraman.

'S e pròiseact air leth soirbheachail a bha seo agus cnapan-starra air an sònrachadh agus cuid air am fuasgladh, le grunn bhuidhnean an sàs agus molaidhean anns an **aithisg dheireannaich**. Chaidh leabhar-làimh 'Engaging Under-represented Groups' a sgrìobhadh don luchd-obrach mar phàirt den phrògram ceumnaiche.

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 ann an 2020. Am measg a' bhun-structair a mhaoinich sinn ann an 2020/21, rinn sinn ath-sgeadachadh air goireasan toileat aig Eaglais Chiric NNR far an deach taigh-beag Changing Places a chur ann airson cothroman so-ruigsinneachd a thoirt am feabhas. Chaidh falachan fiadh-bheatha ùr le slighe inntrigidh nas fheàrr a thogail an àite an t-seann fhalachain aig Cair Labharaig NNR.

Bha sinn a' co-obrachadh le com-pàirtichean a leithid prògram **Backbone CIC CLP, Paths for All, TCV Alba, Volunteering Matters** agus **Urras John 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 is nàdar agus tha iad a' cur prìomhachas air coimhearsnachdan is buidhnean air an iomall a leithid nam maoin **Taic Ro-innleachdail Bun-structair Uaine (GISI), Maoin Ionnsachadh A-muigh ann an Nàdar (OLIN), Maoin Slighean an Ama Ri Teachd** agus **Maoin Dualchais Nàdarra is Cultaraich.**

Tha grunnan phròiseactan GISI air taic a chumail ri obair iomairtean sòisealta a leithid **Broomhouse Market Garden** far am bi tuathanas coimhearsnachd beag bonntaichte air modal iomairt shòisealta ann am Broomhouse, sgìre far a bheil iomadh easbhaidh ann an Dùn Èideann. Chaidh taic a chumail ri iomairtean sòisealta eile a leithid **Gathering Ground** ann an Glaschu is **Com-pàirteachas Mharc Innis** ann an Inbhir Nis. Tha an obair seo uile mar thoradh air mar as urrainn do NàdarAlba taic a chumail ri Slànachadh Uaine a tha a' freagairt an dùbhlain dhùbailte, 's e sin atharrachadh na gnàth-shìde is call bith-iomadachd, mar phàirtean riatanach an cois eaconamaidh fhallaineachd nas daingne is nas com-pàirtiche.

Lean sinn air cheann a' phrògraim **Ar Seirbheis Slàinte Nàdarra** (ONHS) cuide ri com-pàirtichean a leithid Slàinte a' Phobaill an Alba, Coillteарachd na h-Alba agus Còmhdhail Alba. 'S e prìomh amas a' phrògraim gum bi àrainneachd nàdarra is bun-structar uaine na h-Alba mar phàirt den fhuasgladh an cois prìomh chùisean slàinte, cùraim shòisealta is slàinte phoblach. Mar phàirt de ONHS, lean na ceithir com-pàirteachasan Com-pàirteachas 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-chothrom. Mar eisimpleir, tha pròiseact lusan coimhearsnachd ann an Siorrachd Lannraig a tha ag obair le daoine a tha a' fulang thrioblaidean slàinte-inntinn mòra is leantainneach anns a' choimhearsnachd no ann an ospadalan.

Leasachadh Seasmhach agus Gun Sgaoilidhean Sam Bith

Ann an 2020/21 bha sgaoilidhean carboin tuairmsichte againn de 571 tunna CO_2[4]. Tha lùghdachadh ann de 40% an coimeas ris a' bhliadhna an-uiridh air sgàth bacaidhean siubhail is dùnadh oifisean ri linn Covid-19. Tha an lùghdachadh as motha ann an sgaoilidhean siubhail (75%) agus stiùireadh is bacaidhean a' fàgail nach deach còmhdhail phoblach a chleachdadh ach ainneamh. Bha a' mhòrchuid de shiubhal ann an carabadan luchd-obrach is carabadan na buidhne (air adhbharan obrachaidh sa mhòrchuid). Tha lùghdachadh ann an sgaoilidhean thoglaichean de 30% ri linn is gun robh oifisean dùinte airson a' mhòrchuid den bhliadhna. Chaidh cleachdadh heileacoptair an àirde 65% an coimeas ri 2019/20.

Tha sinn air leantainn oirnn le bhith a' toirt a-steach chàraichean is bhanaichean dealanach an àite charbadan peatrail is dìosail agus sinn a' sùileachadh gum bi iad gu lèir dealanach ro 2025 (aig an àm seo tha 51% de na càraichean is bhanaichean againn dealanach, agus thathar a' sùileachadh gun èirich seo gu 85% ro dheireadh 2021/22). Tha seo a' tighinn a rèir targaid Riaghaltas na h-Alba airson deireadh a chur air ceannach chàraichean is bhanaichean. Chan eil sgaoilidhean pìoba-traoghaidh sam bith aig carbadan dealanach. Tha sinn cuideachd a' cumail oirnn le bhith a' toirt a-steach àiteachan teàirrdsidh do charbadan dealanach agus tha iad againn a-nis aig 16 làraichean far a bheil NàdarAlba stèidhichte.

Bha an luchd-obrach againn ag obair bhon taigh air sgàth lèir-sgaoileadh Covid-19 am-bliadhna agus mar sin cha b' urrainn dhuinn com-pàirteachadh anns na dùbhlanan is iomairtean àbhaisteach againn. Ach ghabh sinn pàirt anns a' ghoireas siubhail Zero Waste Scotland - Home to Work anns a' Ghearran. 'S e Sustainable Scotland Network, an com-pàirteachas le Zero Waste Scotland a stiùirich stèidheachadh a' ghoireis cuide ri àireamh bheag de bhuidhnean le ballrachd. Ghabh 21% den luchd-obrach againn pàirt ann agus fhuair sinn 130 freagairtean. Leig seo leinn faicinn ciamar a bhiodh an luchd-obrach againn a' siubhal air ais is air adhart a dh'obair ro Covid-19 an coimeas ri bhith ag obair bhon dachaigh. Tha an goireas a' cruinneachadh fiosrachadh air astar, ùine is dòigh siubhail agus san àm ri teachd leigidh e leinn sùil a chumail air sgaoilidhean siubhail làitheil, ràitheil is bliadhnail. A dh'aindeoin nach eil seo mar phàirt den riatanas aithris, tha sinn am beachd a chur an sàs gus am faic is an tuig sinn an làrach siubhail gu lèir againn.

Anns a' Chèitean, ghabh sinn pàirt anns an dùbhlan Step Count Challenge. 'S e dùbhlan coiseachd a tha seo do dh'àiteachan-obrach ann an Alba le amas sìmplidh: barrachd coiseachd is bidh sinn nas sona is nas fallainn. Tha e nas cudromaiche a-nise na bha e a-riamh gun cùm sinn sùil air an t-slàinte chorporra is inntinn againn. 'S e iomairt Paths for All a th' ann an Step Count Challenge. 'S ann anns a' Chèitean 2020 a bha an dùbhlan 4 seachdain a' dol agus chruthaich Paths for All dreach sònraichte den dùbhlan airson ar cumail a' dol tro na bacaidhean ri linn Covid-19.

Tha NàdarAlba a' feuchainn ri a chuid sgaoilidhean corporra CO2 a lùghdachadh an cois amas nas motha is sinn a' lùghdachadh sgaoilidhean carboin is a' neartachadh na h-àrainneachd air feadh na h-Alba. Ghairm Riaghaltas na h-Alba èiginn na gnàth-shìde ann an 2019 agus bha plana dùbhlanach an lùib a Phrògraim Riaghaltais gum biodh sgaoilidhean na h-Alba co-ionnan ri neoni ro 2045. Mar bhuidheann phoblach, tha dleastanas ceannardais cudromach oirnn airson an gluasad gu cothromachadh carboin a thoirt gu buil agus tha sinn air an targaid againn fhèin de sgaoilidhean co-ionnan ri neoni a ruighinn ro 2040 agus targaid nas giorra ann de cho-ionnan ri neoni ro 2035.

Tha an obair againn air na sgaoilidhean carboin againn stèidhichte an cois Geallaidhean Atharrachadh na Gnàth-shìde againn. 'S e sgrìobhainn phoblach a tha seo a tha a' cur an cèill na tha sinn a' cur romhainn airson a dhol an greim èiginn na gnàth-shìde is call bith-iomadachd. Tha Geall 6 stèidhichte air làimhseachadh is tasgadh nan sgaoilidhean carboin againn. Chaidh geallaidhean na gnàth-shìde le NàdarAlba **Geallaidhean Atharrachadh na Gnàth-shìde** fhoillseachadh san Dàmhair 2019.

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4 Dàta stèidhichte air fiosrachadh ri fhaotainn sa Chèitean 2021. Na chois am-bliadhna tha tuairmean nuair nach robh dàta ri fhaotainn air sgàth buaidh Covid-19. Tha na figearan stèidhichte air factaran-atharrachaidh 2019/20 air sgàth is nach bi factaran 2020/21 rim faotainn gus an gabh SSN aithrisean Dleastanasan Atharrachadh na Gnàth-sìde aig Riaghaltas na h-Alba os làimh san Iuchar 2021. Bidh na figearan deireannach ann an Aithisg Dleastanasan Atharrachadh na Gnàth-sìde a thèid fhoillseachadh san t-Samhain 2021.

Tachartasan Co-cheangailte ri Dàta Pearsanta

Cha do thachair tachartas mòr co-cheangailte ri dàta pearsanta aig NàdarAlba ann an 2020/21.

Tha ar cuid obrach air ISO27001:13 a' leantainn agus bidh ar cuid taobhaidh ga mheasadh bhon taobh a-muigh gach bliadhna. Choilean sinn teisteanas Cyber Essentials a-rithist sa Mhàrt 2021 agus bidh sinn a' cur ar prìomh bhun-structaran lìn gu deuchainn gach mìos airson dèanamh cinnteach gu bheil sinn a' lùghdachadh a' chunnairt an cois briseadh tèarainteachd is call dàta. Mar thoradh air àrdachadh cunnairt san roinn phoblaich bho phuist-d fiasgach chuir sinn an cois gum feum luchd-obrach trèanadh air loidhne air Tèarainteachd Sìobair is Riaghladh Fiosrachaidh a dhèanamh gach mìos.

Bidh sinn a' leantainn sàr dhòighean-obrach Ionad Tèarainteachd Sìobair Nàiseanta (NCSC), ag ath-sgrùdadh na ro-innleachd maothachaidh againn agus ag obair gu dlùth còmhla ri co-obraichean anns an roinn. Bidh sinn a' dèanamh seo gus an cùm sinn oirnn a' neartachadh nan dòighean a bhios sinn a' làimhseachadh an fhiosrachaidh dhìomhair againn.

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 fhuaireadh bathair/seirbheisean no air fàirdeal fhaighinn, a rèir dè as anmoiche – 's e 95% an targaid.

Ann an 2020/21, chaidh 89% de dh'fhàirdealan a phàigheadh taobh a-staigh 10 làithean (2019/20: 93%). Bheir iomadh adhbhar buaidh air pàigheadh fhàirdealan ann an deagh àm agus tha obrachadh bhon taigh air cur gu ìre ris an toradh de 89% ann an 2020/21.

Cha do phàigh sinn airgead dìolaidh fo Riaghailtean Pàigheadh Fadalach de dh'Fhiachan Coimeirsealta 2013 (2019/20: neoni). Thathar a' tomhas gun deach pàighidhean faochaidh luach £0.132m do sholaraichean airson taic a chumail ri com-pàirtichean beaga on taobh a-muigh gus an deach aca air an obair cùmhnaint a lìbhrigeadh.

Òrdughan Glèidhteachais Nàdair sa bhliadhna gu 31 Màrt 2021

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 2021 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 2020/21:

— 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

28 Iuchar 2021

Accountability Report

Volunteers working at Greenhead Moss Community Nature Park, Wishaw

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 2021 was as follows:

	Appointed to NatureScot Board	Term	Date at which current term of appointment ends
Mike Cantlay (Chair)	15 May 2017	2nd	14 May 2022
Angus Campbell (Deputy Chair)	1 April 2013	3rd	31 March 2021
Cath Denholm (Deputy Chair)	1 April 2016	2nd	31 March 2022
Kate Broughton	1 April 2016	2nd	31 March 2022
Robert Furness	1 April 2013	3rd	31 March 2021
Ian Gillies	1 April 2013	3rd	31 March 2021
Jackie Hyland	1 April 2016	2nd	31 March 2022
Aoife Martin	1 April 2016	2nd	31 March 2022
Susan Murray	1 April 2016	2nd	31 March 2021

Board appointments for Angus Campbell, Robert Furness and Ian Gillies ended on 31st March 2021. Susan Murray resigned from the Board on 31st March 2021.

A process to recruit new Board members was undertaken during 2021. This resulted in the appointment of seven Board members from 1st April 2021. The new members are Colin MacPhail, Peter Higgins, David Johnstone, Ian Gambles, Wayne Powell, Heather Reid and Nikki Yoxall.

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 six NatureScot Board meetings, two SAC meetings, five PAC meetings and five ARC meetings held in 2020/21 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.

Nick was appointed to the role of Director, Nature & Climate Change in March 2021 having returned from a secondment to South of Scotland Enterprise and following the retirement of Sally Thomas in November 2020.

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.

Claudia was appointed to the role of Deputy Director, Sustainable Growth in September 2020 following the secondment of Ross Johnston to a role within Scottish Government.

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.

Ross Johnston, Sally Thomas and Graham Neville were members of the Senior Leadership Team until August 2020, November 2020 and February 2021 respectively.

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 £0.059m (2019/20: £0.058m). 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, recognised gains and losses, 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 2021 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. For information risks, our Director of Business Services and Transformation fulfils the role of Senior Information Risk Owner (SIRO). As SIRO, she takes overall ownership of the organisation's Information Risk Policy, acts as champion for information risk to the Board and provides written advice to the Accountable Officer on the content of the organisation's Governance Statement relating to information risk.

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 and approved minutes of board and Audit and Risk Committee meetings and any papers, other than those marked Official Sensitive, are freely available to download from the website.

Board Meetings attended by members in the year from 1 April 2020 to 31 March 2021

Name	Number of meetings attended (6 held in year)
Mike Cantlay (Chair)	6
Angus Campbell (Deputy Chair)	6
Cath Denholm (Deputy Chair)	5
Kate Broughton	6
Bob Furness	6
Ian Gillies	6
Jackie Hyland	5
Aoife Martin	5
Susan Murray	6

Audit and Risk Committee meetings attended by members in the year from 1 April 2020 to 31 March 2021

Name	Number of meetings attended (5 held in year)
Kate Broughton (Chair)	5
Cath Denholm	5
Jackie Hyland	4
Susan Murray	4

Scientific Advisory Committee meetings attended by members in the year from 1 April 2020 to 31 March 2021

Name	Number of meetings attended (2 held in year)
Bob Furness (Chair)	2
Dan Haydon	2
Jackie Hyland	1
Neil Metcalfe	1
Aileen Mill	2
Ruth Mitchell	2
Martin Price	2
Jeremy Wilson	2

The Scientific Advisory Committee is chaired by Professor Robert Furness who is a member of the Board. Jackie Hyland attends SAC as a Board observer and the additional 6 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 2020 to 31 March 2021

Name	Number of meetings attended (5 held in year)
Aoife Martin (Chair)	4
Angus Campbell	5
Bob Furness	5
Ian Gillies	5

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

NatureScot has a suite of policies and practices aimed at enabling and encouraging excellence in our staff and managing their performance.
The Board and ARC also conducts individual and collective self-assessment of performance.

Risk Management

During 2020/21 no critical risks materialised through our governance framework that had any significant impact on the organisation. Our Corporate Risk Register contains 15 risks of which 4 are rated high at 31st March 2021. None of these high rated risks have materialised into issues during the year and the controls we have in place are satisfactorily managing them. As a result they have not significantly impacted on the delivery of NatureScot's work during 2020/21.

There have been no significant data-related security incidents during the year. We achieved, through an external independent review, a good alignment with ISO27001:13 in January 2021 and the action plan arising from the report will be monitored by our Audit and Risk Committee. We continue to adopt best practice for information security and were successfully re-certified on Cyber Essentials and Cyber Plus standard.

Like all of society, the Covid-19 pandemic has provided many challenges to our operation and we have had to adjust our ways of working in line with Government advice. Through careful planning and staff engagement the organisation has adapted well to the restrictions. We completed an assessment of Covid-19 risks to our organisational resilience, including infrastructure and cyber security. We implemented a proactive, strategic approach to our operations, and a Covid-19 Lessons Learned exercise showed that we had responded to the pandemic well. Many of the lessons learned and ways of working will be built upon in our developing new operating model.

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). During the year there were delays in processing subsequent grant claims due to the complexity of the administration process for EU funds and resource pressure due to Covid-19. As an interim measure NatureScot has paid some grantees directly in order to mitigate the cash flow risks to them. This creates a financial risk to NatureScot if the Managing Authority decides not to reimburse the claims. The ongoing delays have created a heightened reputational risk to NatureScot as they could result in incomplete projects which would fail to deliver the expected strategic outcomes as well as impact on our ability to effectively manage future funding streams. We are working with government officials to ensure that payment performance is improved to ensure that this is avoided.

During the year we have paid particular attention to information management and cyber security which had become even more critical as a result of staff working remotely. A suite of on-line training has been delivered to all staff, raising awareness of best practice and I am assured that this along with the increased resilience being built into our systems, such as moving our system backups to the cloud, will enhance business continuity across the organisation.

The support and wellbeing of our staff has also been 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.

There are a few areas which require further work in the coming year. Like many organisations, we have been unable to complete routine asset and inventory checks during the year due to offices being closed. This will recommence when we open our offices. Our work to diversify our workforce has moved forward, and we will continue to work to widen this during 2021/22.

I recognise the potential that these issues may expose the organisation to reputational damage, however I am satisfied that the risk, if this were to occur, is very small and can be tolerated, and the measures we have put in place to deal with these are appropriate.

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.

Review of Effectiveness and Conclusion

A key element of our governance controls is a set of Governance Tables which are based on the Scottish Public Finance Manual's Internal Control Checklist. The tables, which were updated at the beginning of the year to align with a revised version of the 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.

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 staff, 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 staff pay agreement. Performance is monitored and reviewed through NatureScot's staff appraisal arrangements. Increases in staff salary and any exceptional performance awards, if earned, are based on managers' assessment of individual performances. Exceptional performance awards have been suspended for the present, this being a condition in the Scottish Government Public Sector Pay Guidance.

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 and it provides for a notice period, by either party, of three months. 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 2021 the Board consisted of 9 Members, including the Chair. NatureScot's 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.

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 2021 was £43,012 (2019/20: £42,052).

Other NatureScot Board Members' remuneration covers membership of the Board and is non-pensionable. Angus Campbell and Cath Denholm both received additional remuneration due to their 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	Arrears	Taxable Allowances	Total	
		2020-21 £	2020-21 £	2020-21 £	2020-21 £	2019-20 £
Mike Cantlay, Chair NatureScot Board	1	43,012	–	–	**43,012**	42,052
Angus Campbell, Depute Chair NatureScot Board	1,4	20,937	–	–	**20,937**	20,409
Cath Denholm, Depute Chair of NatureScot Board	1,3,5	20,937	–	–	**20,937**	20,409
Kate Broughton, Chair of Audit and Risk Committee	1,3	9,517	–	–	**9,517**	9,277
Robert Furness, Chair of Scientific Advisory Committee	1,2,4	15,861	–	–	**15,861**	25,626
Ian Gillies	1,4	9,517	–	–	**9,517**	9,277
Jackie Hyland	1,2,3	9,516	–	–	**9,516**	9,277
Aoife Martin, Chair of Protected Areas Committee	1,4	9,516	–	–	**9,516**	9,277
Susan Murray	1,3	9,516	–	–	**9,516**	9,277
		148,329	–	–	**148,329**	154,881

Robert Furness has an increased time provision relating to his duties to the Board and the Protected Areas and Scientific Advisory Committee. There were no remuneration arrears paid in 2020/21 (2019/20: £10,165 to Robert Furness).

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

Chief Executive

NatureScot's Chief Executive, Francesca Osowska was appointed on 1 October 2017 under a loan arrangement with Scottish Government. The initial appointment was for a period of two years with the possibility of extension for up to a period of two years. The current loan arrangement expires on 30 September 2021. In 2020/21 Francesca Osowska's total remuneration as Chief Executive for the year to 31 March 2021 was £116,702 (2019/20: £115,833).

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. Francesca Osowska received a total pay award increase of 1.74% for 2020/21 (2019/20: 1.41%) comprising progression and cost of living increases. This was effective from 1 April 2020. Her non-consolidated pay award on annual salary was nil for 2020/21 (2019/20: 1%).

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 2020/21 were as follows:

	Basic Salary 2020-21 £000	Bonus 2020-21 £000	Pensionable Remuneration Total 2020-21 £000	Accrued Pension Benefits[5] 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 – Deputy Director, Business Services and Transformation	60-65	–	60-65	61	125-130
Sally Thomas – Director, People and Nature: 1 April to 30 November 2020[6]	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[7]	15-20	–	15-20	16	30-35
Nick Halfhide – Director of Nature and Climate Change: 1 March to 31 March 2021[8]	5-10		5-10	-2	5-10
Robbie Kernahan – Interim Director, Sustainable Growth	75-80	–	75-80	100	175-180
Ross Johnston – Deputy Director of Sustainable Growth: 1 April to 31 August 2020[9]	25-30	–	25-30	17	45-50
Claudia Rowse – Deputy Director of Sustainable Growth: 1 September 2020 to 31 March 2021[10]	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 Senior Leadership Team in 2020/21

5 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 decreases due to a transfer of pension rights.
6 Full year salary £80k-£85k
7 Full year salary £60k-£65k
8 Full year salary £80k-£85k
9 Full year salary £70k-£75k
10 Full year salary £60k-£65k

Pensionable service used to calculate accrued pension at 31 March 2021 represents years of service payable from NatureScot's pension scheme, including any added years or transfers.

The salary and pension entitlements of NatureScot's Senior Leadership Team in 2019/20 are shown below.

	Basic Salary 2019-20 £000	Bonus 2019-20 £000	Pensionable Remuneration Total 2019-20 £000	Accrued Pension Benefits [11] 2019-20 £000	Total 2019-20 £000
Francesca Osowska – Chief Executive	115-120	–	**115-120**	47	160-165
Jane Macdonald – Director, Business Services and Transformation	75-80	–	**75-80**	43	120-125
Alan Hampson – Deputy Director, Business Services and Transformation: 1 April 2019 to 31 January 2020[12]	55-60	–	**55-60**	34	90-95
Stuart MacQuarrie – Deputy Director, Business Services and Transformation: from 9 March 2020[13]	0-5	–	**0-5**	3	5-10
Nick Halfhide – Director, Sustainable Growth: 1 April 2019 to 2 February 2020[14]	65-70	–	**65-70**	28	95-100
Robbie Kernahan – Interim Director, Sustainable Growth: from 17 February 2020[15]	5-10	–	**5-10**	11	15-20
Ross Johnston – Deputy Director, Sustainable Growth	70-75	–	**70-75**	37	105-110
Sally Thomas – Director, People and Nature	75-80	–	**75-80**	55	130-135
Eileen Stuart – Deputy Director, People and Nature	65-70	–	**65-70**	28	95-100
Jason Ormiston – Head of External Affairs: from 9 December 2019[12]	20-25	–	**20-25**	8	25-30
Alison Shields – Head of External Affairs: 1 April to 17 December 2019[12]	50-55	–	**50-55**	–	50-55

No benefits in kind were paid to members of Senior Leadership Team in 2019/20.

11 The value of pension benefits accrued during 2019/20 is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) les (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.
12 Full year salary £65k-£70k
13 Full year salary £60k-£65k
14 Full year salary £75k-£80k
15 Full year salary £70k-£75k

Senior Leadership Team's Total Pension Benefits

	Total accrued pension at pension age as at 31 March 2021 and related lump sum (unless stated) £000	Real increase in pension and related lump sum at pension age £000	CETV at 31 March 2021 (unless stated) £000	CETV at 31 March 2020 (unless stated) £000	Real increase in CETV £000
Francesca Osowska	45-50 plus lump sum of 85-90	2.5-5 plus lump sum of 0-2.5	**767**	702	31
Jane Macdonald	20-25	0-2.5	**351**	307	28
Stuart MacQuarrie	20-25 plus lump sum of 40-45	2.5-5 plus lump sum of 2.5-5	**319**	266	38
Sally Thomas	30-35 plus lump sum of 35-40	0-2.5 plus lump sum of 0-2.5	**732 (at 30-11-20)**	686	39
Eileen Stuart	25-30 plus lump sum of 65-70	0-2.5 plus lump sum of 0-2.5	**588**	533	35
Graham Neville	15-20	0-2.5	**214 (at 28-2-21)**	198 (at 1-12-20)	9
Nick Halfhide	40-45	–	**693**	695(at 1-3-21)	-2
Robbie Kernahan	20-25	5-7.5	**333**	253	66
Ross Johnston	30-35	0-2.5	**576 (at 31-8-20)**	546	12
Claudia Rowse	15-20 plus lump sum of 35-40	0-2.5 plus lump sum of 2.5-5	**349**	308 (at 1-9-20)	30
Jason Ormiston	0-5	0-2.5	**25**	6	18

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 in 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 in their organisation and the median remuneration 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 2020/21 was £117,500 (2019/20: £117,500). This was 3.23 times (2019/20: 3.33) the median remuneration of the workforce, which was £36,350 (2019/20: £35,291).

In 2020/21, remuneration (excluding the highest paid director) ranged from £19,733 to £82,728 (*2019/20: £18,812 to £90,000). In 2020/21 no employees (2019/20: nil) received remuneration in excess of the highest paid director.

*2019/20 comparatives have been restated from £1,098 to £18,812 to conform to current year's presentation. The basis on which seasonal part-time workers salaries are disclosed has been changed to reflect the annualised full time equivalent salary – previously it did not reflect the full time equivalent value.

	2020-21	2019-20
Band of highest paid director's total remuneration	**£115k - £120k**	£115k - £120k
Median total remuneration	**£36,350**	£35,291
Ratio	**3.23**	3.33

Staff Report

Average Number of Employees

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

	Permanent	Other	**2020-21**	2019-20
	Number	Number	**Number**	Number
Senior management	8	–	**8**	8
Operational, professional and managerial	424	33	**457**	463
Administration and support	81	17	**98**	107
Estate workers, manual and domestic	25	6	**31**	33
	538	56	**594**	611

Senior management represents members of Senior Leadership Team.

Staff turnover for the year was 7.90% (2019/20 10.51%). 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)

	2020-21	2019-20
	£000	£000
Salaries:		
Chairman	**43**	42
Board members	**105**	113
Other committee members	**14**	13
Senior Leadership Team:		
— permanent contracts	**622**	571
— fixed term contracts	**-**	53
All other staff:		
— permanent contracts	**17,766**	17,739
— fixed term contracts	**2,791**	2,716
	21,341	21,247
Social security costs	**2,104**	2,081
Pension costs	**5,606**	5,496
Apprenticeship levy	**91**	90
Severance and other costs	**1**	12
Total staff costs	**29,143**	28,926
Agency staff costs	**1**	25
Less: Recoveries in respect of outward secondments and joint contract agreements	**(417)**	(251)
Total net employment costs	**28,727**	28,700

There were no salaries capitalised against projects in 2020/21 (2019/20: nil). The increase in staff costs in 2020/21 is due primarily to increased costs of pay award and incremental increases partly offset by increased income from secondment and joint contract agreements. Severance and other costs incurred in 2020/21 amounted to £854 (2019/20: £11,500).

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 64**. 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:

	2020-21 £000	2019-20 £000
Employer pension contributions to PCSPS	**5,550**	5,434
Employer pension contributions re Stakeholder partner pension arrangements	**45**	51
	5,595	5,485
Other annual pension costs	**11**	11
Total pension costs	**5,606**	5,496

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.

Through our Programme for Youth Employment we have diversified our current reach for young talent beyond graduate and student placements. Our work around future nature-based jobs and skills and research into Minority Ethnic (ME) diversity in the sector will help us develop a longer term strategy for both a Green Recovery and increase diversity within our sector.

We have achieved our target of reducing our gender pay gap. At the time of reporting our average (mean) gender pay gap was 8.5%. We know that there is more to do and we are committed to continuing to work towards reducing our pay gap further.

Internally, we have focused on looking at how we can engage and work differently, through increased opportunities for employee voice and on developing our understanding of how we more effectively engage marginalised communities around this agenda and co-design solutions. We recognise that we need to invest in more resources and upskilling of staff to allow us to engage these communities and groups with nature.

We continue to encourage greater disclosure of equality information from our employees, however continued low disclosure rates in tandem with a move to a new HR system in 2019 has resulted in some significant data gaps which we are working to address.

There is more we can do to work with minority businesses and social enterprises to support our inclusive economic growth objectives. The increased opportunities arising from our Green Recovery will help Scotland to develop a more sustainable and inclusive economy.

At 31 March 2021, NatureScot employed the following number of persons (note this is not FTE):

Category	Female	Male	Total
Board	5	4	9
Senior Leadership Team	4	4	8
Employees	422	288	710
Total 2020/21	**431**	**296**	**727**
Total 2019/20	425	295	720

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. Some policies have been flexed to support NatureScot's Covid-19 response, and we have undertaken regular wellbeing surveys. People policies have been reviewed and streamlined to ensure these are clear, concise and support a more empowered and flexible workforce. A new homeworking policy has been agreed.

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 2020/21	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%

As every touchpoint in our employee journey has gone virtual, we had to seek new means of engaging with our employees and targeting support for their individual needs. Our Covid-19 and beyond Equality Impact Assessment examined the differential impact of the pandemic on equality groups and initial actions to consider whilst our regular *Wellbeing in times of Uncertainty* surveys provided the means to gather data and take action quickly. As a result of our focus on wellbeing and regular surveys we delayed our biannual People Survey to May 2021.

In response to the continued need to work from home, and to support our organisational resilience through the winter months we launched our Winter Carnival in December. The carnival aimed to increase opportunities for connection with wider colleagues, engage staff in shaping our strategic direction, and encourage opportunities for learning and development.
We have successfully widened our employee engagement during 2020/21 with the launch of our LGBTQ+ and Disability Employee Networks and we are exploring opportunities to collaborate with partner organisations to create a Race Network. 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 now 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 plays 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 offers.

Sickness Absence

The average days lost to sickness in 2020/21 was 3.9 days (2019/20: 6.9 days). Due to the pandemic, and the amount of disruption to many organisations, along with differences in the inclusion of Covid-19 related absences in absence rates, there is no valid comparative statistics this year for the average sickness absence rate. However, we understand that days lost to sickness has reduced across all sectors, and NatureScot still compares favourably in terms of recorded days lost to sickness. We believe this is, in part, due to much less contact with other people during the last year due to the pandemic. Lockdown and working from home have helped to reduce absence, which has allowed the general downward trend to continue.

We have had a relatively low number of Covid-19 related absences during 2020/21. During the final quarter of 2020/21 we had 3 confirmed cases and 4 unconfirmed cases recorded with a total of 98 days lost.

We continue to encourage our employees to take action to maintain their wellbeing at work through a number of wellbeing initiatives and support offered by NatureScot, such as coaching and regular check-ins.

Number and Cost of Exit Packages

Exit package cost band	Number of compulsory redundancies 2020/21	Number of departures agreed 2020/21	Cost of exit packages 2020/21	Number of compulsory redundancies 2019/20	Number of departures agreed 2019/20	Cost of exit packages 2019/20
			£000			£000
<£10,000	–	1	**1**	–	–	–
£10,000 to £25,000	–	–	**-**	–	1	12
£25,000 to £50,000	–	–	**-**	–	–	–
£50,000 to £100,000	–	–	**-**	–	–	–
Total number/cost of exit packages	–	1	**1**	–	1	12

Parliamentary Accountability Disclosures

Losses and Special Payments

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

	2020-21 £000	2019-20 £000
Losses of assets, stores and equipment, including cash losses	**1**	30
Fruitless payments and constructive losses	**–**	2
Claims waived or abandoned	**178**	–
Special payments	**1**	–
	180	32

The claims waived or abandoned includes £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 £2.664m relate to project and estate management which is on a cost recovery basis – details are shown in **notes 5 and 6**.

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

28 July 2021

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 2021 under the 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 accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2020/21 Government Financial Reporting Manual (the 2020/21 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 2021 and of its net expenditure for the year then ended;
— have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 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 five 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.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the **Audit Scotland website**, 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 deemed inappropriate.

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 economic 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 skilfulness 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 **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 to detect material misstatements in the financial statements in respect of irregularities, 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.

Statutory other information

The Accountable Officer is responsible for the statutory other information in the annual report and accounts. The statutory 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 statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in 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 statutory 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 statutory 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
Senior Audit Manager
Audit Scotland
The Green House
Beechwood Business Park North
Inverness, IV2 3BL

28 July 2021

Primary Financial Statements and Notes

Scots pine woodland,
Mar Lodge Estate,
Upper Deeside, Aberdeenshire

NatureScot
Statement of Comprehensive Net Expenditure
For the year ended 31 March 2021

	Note	**2020-21 £000**	2019-20 £000
Income			
External funding	**5**	**(1,227)**	(1,138)
Income from activities	**6**	**(892)**	(1,211)
EU funding		**(545)**	(634)
Income from operating activities		**(2,664)**	(2,983)
Profit on disposal of non-current assets	7	**(41)**	(70)
Total income		**(2,705)**	(3,053)
Expenditure			
Staff costs	**8**	**28,727**	28,700
Other costs	**11**	**6,059**	7,234
Operating costs	**12**	**18,407**	21,134
Capital grant in kind	**14**	**12**	-
Increase in provisions	**21**	**31**	315
Depreciation of property, plant and equipment	**15**	**1,438**	1,591
Amortisation of intangible assets	**17**	**99**	218
Revaluation (gains) / losses on non-current assets	**16**	**(193)**	104
Total operating expenditure		**54,580**	59,296
Net operating expenditure		**51,875**	56,243
Interest receivable	**9**	**(4)**	(16)
Net expenditure after interest		**51,871**	56,227
Corporation tax	**13**	**7**	16
Net expenditure		**51,878**	56,243
Other Comprehensive Expenditure			
Net gain on revaluation of non-current assets	**14, 15, & 16**	**(783)**	(299)
Total Comprehensive Expenditure for the year ended 31 March 2021		51,095	55,944

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

The notes on **pages 81 to 101** form part of these accounts

NatureScot
Statement of Financial Position
as at 31 March 2021

	Note	2020-21 £000	2019-20 £000
ASSETS			
Non-current assets			
Heritage assets	14	1,742	1,614
Property, plant and equipment	15	25,283	24,742
Intangible assets	17	198	299
Total non-current assets		27,223	26,655
Current assets			
Trade and other receivables	18	2,372	1,882
Cash and cash equivalents	19	7,728	6,598
Total current assets		10,100	8,480
Total assets		37,323	35,135
LIABILITIES			
Current Liabilities			
Trade and other payables	20	(8,374)	(8,356)
Provision for dilapidations and other provisions	21	(121)	(79)
Provision for payments of pensions to early retirements	22	-	(4)
Total current liabilities		(8,495)	(8,439)
Total assets less current liabilities		28,828	26,696
Non-current Liabilities			
Trade payables	20	(9)	(18)
Provision for dilapidations and other provisions	21	(271)	(291)
Total non-current liabilities		(280)	(309)
Assets less liabilities		28,548	26,387
TAXPAYERS' EQUITY			
General reserve		23,844	22,356
Revaluation reserve		4,704	4,031
Total taxpayers' equity		28,548	26,387

Francesca Osowska
Chief Executive and Accountable Officer

The Accountable Officer authorised these financial statements for issue on 28 July 2021

The notes on **pages 81 to 101** form part of these accounts

NatureScot
Statement of Cash Flows
for the year ended 31 March 2021

	Note	**2020-21 £000**	2019-20 £000
Operating activities			
Net operating expenditure		(51,875)	(56,243)
Adjustment for items not involving the movement of cash			
Non-cash:			
Depreciation of property, plant and equipment		1,438	1,591
Amortisation of intangible assets		99	218
Revaluation losses (gains) on non-current assets		(193)	104
Profit on disposal of non-current assets		(41)	(70)
Capital grant in kind		12	-
Working capital adjustments:			
Decrease in trade and other receivables		(490)	(273)
(Decrease) increase in trade and other payables		(55)	566
Movements in provisions		17	302
Corporation tax paid		(4)	(16)
Net cash outflow from operating activities		(51,092)	(53,821)
Cash flows from investing activities			
Payments to acquire heritage assets	**14**	(13)	(2)
Payments to acquire property, plant and equipment	**15**	(1,167)	(1,132)
Payments to acquire intangible assets	**17**	(13)	(215)
Receipts from sales of non-current assets	**7**	155	104
Interest received	**9**	4	16
Net cash outflow from investing activities		(1,034)	(1,229)
Cash flows from financing activities			
Grant-in-aid funding from Scottish Government	**4**	53,256	55,683
Net cash inflow from financing activities		53,256	55,683
Increase in cash and cash equivalents in the year		1,130	633
Cash and cash equivalents at 1 April 2020	**19**	6,598	5,965
Cash and cash equivalents at 31 March 2021	**19**	7,728	6,598
Net movement in cash and cash equivalents		1,130	633

The notes on **pages 81 to 101** form part of these accounts

NatureScot
Statement of Changes in Taxpayers' Equity
For the year ended 31 March 2021

	Note	General Reserve £000	Asset Revaluation Reserve £000
Balance at 31 March 2019		**22,034**	**3,877**
Changes in taxpayers' equity for 2019-20			
Net expenditure	**SoCNE**	(56,243)	–
Revaluation reserve movement		145	(145)
Revaluation gains	**14** & **15**	–	299
Capitalisation of land not previously recognised	**14** & **15**	737	–
Total recognised income and expense for 2019-20		**(55,361)**	**154**
Resource DEL grant-in-aid	**4**	54,442	–
Capital DEL grant-in-aid	**4**	1,241	–
		55,683	–
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	**14** & **15**	–	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**

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 81 to 101** 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 2020/21 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 2021/22 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 28** and the budget allocation for 2021/22 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 assets 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. Attention is drawn to **note 15** where the Valuation Office Agency has commented on the status of property markets in light of Covid-19.

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.

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 2021 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.

Attention is drawn to **note 14** where Bidwells included a material uncertainty clause in light of Covid-19 with respect to the valuation of land at Glencripesdale.

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 14.1**.

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 31 March 2016. 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.

Attention is drawn to **note 26** where Bonhams Limited's full valuation as at 31 March 2021 was delayed until May 2021 due to Covid-19 restrictions. The outcome of the valuation will be reflected in 2021/22 accounts.

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.

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 (0.95)% (2019/20: (0.50)%). 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 2021 on approved projects.

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 18**, **19** and **20**). 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.

Attention is drawn to **note 14** where Bidwells have included a material uncertainty clause with respect of their valuation on a parcel of land at Glencripesdale. Although the valuer has reported on the basis of material valuation uncertainty, the valuer has continued to exercise professional judgement in preparing the valuation and therefore this is the best information available at 31 March 2021 and can be relied upon. The valuer has not quantified the impact of the uncertainty; the valuation is not material to the accounts.

There were no material estimates, assumptions or judgements made by NatureScot in preparing these 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 from accounting periods beginning on or after 1 April 2021 to those beginning 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 expected to increase total expenditure by £0.003m. Right of Use assets totalling £0.963m will be brought onto the Statement of Financial Position, with an associated lease liability of £0.963m.

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 2020/21 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 2021.

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 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**
Corporation tax	–	–	–	7	**7**
Net expenditure	**8,082**	**9,731**	**19,469**	**14,596**	**51,878**
Capital asset additions	**350**	**–**	**22**	**883**	**1,255**

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

Year ended 31 March 2020	Outcome 1 £000	Outcome 2 £000	Outcome 3 £000	Outcome 4 £000	Total of operating segments £000
Income					
External funding	(426)	(30)	(610)	(72)	**(1,138)**
Income from activities	(191)	(2)	(7)	(1,011)	**(1,211)**
EU funding	(169)	(195)	(270)	–	**(634)**
Profit on disposal of non-current assets	–	–	–	(70)	**(70)**
Total income	**(786)**	**(227)**	**(887)**	**(1,153)**	**(3,053)**
Expenditure					
Staff costs	4,270	6,892	9,863	7,675	**28,700**
Other costs	398	371	806	5,659	**7,234**
Operating costs	3,209	4,030	12,478	1,417	**21,134**
Increase in provisions	–	–	–	315	**315**
Depreciation of property, plant and equipment	–	–	–	1,591	**1,591**
Amortisation of intangible assets	–	–	–	218	**218**
Revaluation gains on property, plant and equipment	–	–	–	104	**104**
Total operating expenditure	**7,877**	**11,293**	**23,147**	**16,979**	**59,296**
Net operating expenditure	7,091	11,066	22,260	15,826	**56,243**
Interest receivable	–	–	–	(16)	**(16)**
Net expenditure after interest	7,091	11,066	22,260	15,810	**56,227**
Corporate tax	–	–	–	16	**16**
Net expenditure	**7,091**	**11,066**	**22,260**	**15,826**	**56,243**
Capital additions (excluding non-operational asset additions)	**557**	**2**	**6**	**758**	**1,323**
Non-operational asset additions	**737**	**–**	**–**	**–**	**737**
Capital asset additions	**1,294**	**2**	**6**	**758**	**2,060**

4. Cash Grant-in-aid

Total cash grant-in-aid drawn down from the Scottish Government in 2020/21 was £53.256m (2019/20: £55.683m).

This included ring-fenced cash grant-in-aid within NatureScot's operating budget for a JNCC grant of £1.020m (2019/20: £1.019m) and Peatlands Action funding of £7.407m (2019/20: £10.000m).

	2020-21 **£000**	2019-20 £000
Resource DEL grant-in-aid	**48,368**	54,442
Capital DEL grant-in-aid	**4,888**	1,241
	53,256	55,683

5. External funding

	2020-21 £000	2019-20 £000
Partnership and other grant income	**664**	794
Other external funding	**563**	344
	1,227	1,138

6. Income from activities

	2020-21 £000	2019-20 £000
Professional services	**2**	18
Managing resources	**820**	1,035
Other income from activities	**70**	158
	892	1,211

Professional services are a demand driven activity and include providing services to other public sector bodies; there has been less demand in 2020/21. Managing resources includes income derived from property and site use which has been lower in 2020/21 due to the impact of Covid-19.

7. Profit on disposal of non-current assets

	2020-21 £000	2019-20 £000
Profit on disposal of non-current assets	**41**	70

The total proceeds from the sale of non-current assets were £0.155m (2019/20: £0.104m).

8. Staff costs

Staff costs for 2020/21 were £28.727m (2019/20: £28.700m). Further analysis of these costs is shown within the **Accountability Report on page 67**.

9. Interest receivable

	2020-21 £000	2019-20 £000
Bank interest	**4**	16

10. Green Infrastructure Strategic Intervention

NatureScot leads on the Scottish Government's Green Infrastructure Strategic Intervention (GISI), part of the 2014–2020 European Regional Development Fund (ERDF) Programme. The aim of the ERDF is to invest in communities to help them to grow economic activity and employment. NatureScot acts as an agent for Scottish Government (SG) in that the ultimate approval of claims comes from SG who only then forwards funding to NatureScot to enable the claim to be paid. The balance due from SG at 31 March 2021 is reflected within receivables:

	2020-21 £000	2019-20 £000
Relating to third party claims		
Claims receivable from SG at 1 April 2020	**179**	40
Claims paid out by NatureScot in 2020/21	**60**	139
Cash received from Scottish Government relating to claims	**-**	-
Amounts due from Scottish Government at 31 March 2021	**239**	179

NatureScot submits claims to SG for its own activities relating to its role as lead partner for GISI and these are reflected in the Statement of Net Comprehensive Expenditure and Statement of Financial Position.

11. Other costs

	2020-21 £000	2019-20 £000
Staff related costs	**332**	467
Office and other accommodation	**2,305**	2,565
Travel	**51**	661
Communications	**1,384**	1,556
Supplies and services	**1,103**	1,115
Vehicle costs	**257**	325
Consultancy costs	**568**	487
Audit fee payable to Audit Scotland	**59**	58
	6,059	7,234

The above costs include operating leases amounting to £0.833m (2019/20: £0.757m). The audit fee to Audit Scotland for the year was £59,150 (2019/20: £57,730).

12. Operating costs

	2020-21 £000	2019-20 £000
Promotion	**488**	660
Research	**3,795**	4,701
Grants	**8,923**	10,370
Partnership funding	**1,364**	1,328
Management agreements	**1,952**	2,134
Managed sites	**1,885**	1,941
	18,407	21,134

Operating costs include European Union funded expenditure amounting to £0.017m (2019/20: £0.059m). The partnership funding figure of £1.364m includes ring-fenced funding to JNCC of £1.020m (2019/20: £1.019m). The majority of the decrease from 2019/20 to 2020/21 in grants and research expenditure relates to Peatland Action grants.

Grant and partnership funding expenditure of £10.287m (2019/20: £11.698m), comprises £1.529m grants made to the public sector and £8.758m to the private and third sectors.

13. Corporation tax

	2020-21 £000	2019-20 £000
Corporation tax	**7**	16

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

14. Heritage assets

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**

Year ended 31 March 2020	**Heritage Land £000**	**Heritage Building £000**	**Antiques and works of art £000**	**Total Heritage Assets £000**
Cost or Valuation				
At 1 April 2019	81	–	792	**873**
Additions	1	1	–	**2**
Recognition of non-operational assets	710	–	–	**710**
Reclassification	11	–	–	**11**
Revaluation gains	4	14	–	**18**
At 31 March 2021	**807**	**15**	**792**	**1,614**

Disposal of heritage assets in 2020/21 related to the sale of land at a discounted value of £0.048m which resulted in a capital grant in kind of £0.012m.

A revaluation was undertaken in March 2021 relating to land at Glencripesdale by Bidwells which included the following material valuation uncertainty clause:

"Our valuation(s) is / are therefore reported on the basis of 'material valuation uncertainty' as per VPS 3 and VPGA 10 of the RICS Red Book Global. Consequently, less certainty – and a higher degree of caution – should be attached to our valuation than would normally be the case. Given the unknown future impact that COVID-19 might have on the real estate market, we recommend that you keep the valuation of this Property under frequent review."

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

14.1 Heritage land

At 31 March 2021 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

	2020-21 ha	2019-20 ha	2018-19 ha	2017-18 ha	2016-17 ha
Holdings owned b/f	34,366	34,363	35,420	35,421	35,421
Holdings leased b/f	7,404	7,404	7,605	7,571	7,571
Adjustments	–	–	(14)	(1)	–
Total Holdings b/f	41,770	41,767	43,011	42,991	42,992
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	34,366	34,363	35,420	35,421
Holdings leased c/f	7,404	7,404	7,404	7,605	7,571
Total Holdings c/f	41,667	41,770	41,767	43,025	42,992

In February 2021 we concluded the sale of 103 ha of land at Dunnet Forest to Dunnet Forestry Trust for £48,000, thereby transferring the land into community ownership. This land was managed as a National Nature Reserve from 1985 to 2004 and leased to Dunnet Forestry Trust from 2002 until its community transfer.

There were no acquisitions of owned or leased heritage land by NatureScot in 2020/21.

There were no disposals of leased heritage land by NatureScot in 2020/21.

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.

14.2 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 next valuation will take place in May 2021 (delayed from February 2021 due to Covid-19 travel restrictions).

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 will be carried out 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.

At present, we continue to ensure that as much of the collection is made available to view through the castle as is practically possible via tours which are run by NatureScot. We are unsure at the moment when tours will commence in the 2021 season due to Covid-19 restrictions. Due to the recent incident involving Police Scotland, we may need to review how best to protect the collection for the longer term benefit of the castle and the people of Scotland. Police Scotland is undertaking a review of the castle’s security at the same time as the inventory check and valuation.

15. Property, plant and equipment

Purchases of total property, plant and equipment in the schedule of £1.229m (2019/20: £1.107m) appear in the cash flow statement as £1.167m 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 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**
Net Book Value at 31 March 2020	2,397	19,256	641	201	474	642	780	312	–	39	24,742

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**.

The Valuation Office Agency, who undertakes the valuation work for NatureScot, has made the following comments within their valuation report for 2020/21 accounts:

"The outbreak of Covid-19, declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, has and continues to impact many aspects of daily life and the global economy – with some real estate markets having experienced lower levels of transactional activity and liquidity. Travel, movement and operational restrictions have been implemented by many countries. In some cases, "lockdowns" have been applied to varying degrees and to reflect further "waves" of Covid-19; although these may imply a new stage of the crisis, they are not unprecedented in the same way as the initial impact.

The pandemic and the measures taken to tackle Covid-19 continue to affect economies and real estate markets globally. Nevertheless, as at the valuation date some property markets have started to function again, with transaction volumes and other relevant evidence returning to levels where an adequate quantum of market evidence exists upon which to base opinions of value. Accordingly, and for the avoidance of doubt, our valuation is not reported as being subject to 'material valuation uncertainty' as defined by VPS 3 and VPGA 10 of the RICS Valuation – Global Standards.

For the avoidance of doubt, this explanatory note has been included to ensure transparency and to provide further insight as to the market context under which the valuation opinion was prepared. In recognition of the potential for market conditions to move rapidly in response to changes in the control or future spread of Covid-19 we highlight the importance of the valuation date."

	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 2019	2,381	19,424	623	218	1,248	3,108	2,371	1,589	1,587	275	32,824
Additions	–	179	31	15	151	174	262	133	–	162	1,107
Capitalisation of land not previously recognised	27	–	–	–	–	–	–	–			27
Disposals	–	(3)	–	–	–	(302)	(401)	(79)	(31)	–	(816)
Reclassification	(11)	168	–	37	193	–	–	–	–	(398)	(11)
Revaluation gains	–	(69)	10	–	–	–	35	21	–	–	(3)
Revaluation losses	–	(167)	–	(27)	–	–	–	–	–	–	(194)
At 31 March 2020	2,397	19,532	664	243	1,592	2,980	2,267	1,664	1,556	39	32,934
Depreciation											
At 1 April 2019	–	–	–	–	(1,067)	(2,240)	(1,531)	(1,335)	(1,587)	–	(7,760)
Charge for year	–	(682)	(27)	(43)	(52)	(398)	(310)	(79)	–	–	(1,591)
Disposals	–	–	–	–	–	300	376	79	31	–	786
Reclassification	–	(1)	–	–	1	–	–	–	–	–	–
Revaluation gain	–	399	4	–	–	–	(22)	(17)	–	–	364
Revaluation losses	–	8	–	1	–	–	–	–	–	–	9
At 31 March 2020	–	(276)	(23)	(42)	(1,118)	(2,338)	(1,487)	(1,352)	(1,556)	–	(8,192)
Net Book Value at 31 March 2020	**2,397**	**19,256**	**641**	**201**	**474**	**642**	**780**	**312**	**–**	**39**	**24,742**

16. Revaluation gains and losses

At 31 March 2021, the 25% review of land and property was undertaken by District Valuers of the Valuation Office Agency which resulted in the following revaluation gains and losses:

Revaluation losses (**note 15**) of £0.103m (2019/20: £0.185m) of which £0.078m is charged to the statement of comprehensive net expenditure and £0.025m is charged to the revaluation reserve to reverse previous revaluation gains.

Revaluation gains (notes **14** and **15**) of £1.079m (2019/20: £0.379m) of which £0.271m is credited to the statement of comprehensive net expenditure to reverse prior year revaluation losses and £0.808m is credited to the Revaluation Reserve.

These are reflected as revaluation gains of £0.783m within the Revaluation Reserve (**page 80**) and the revaluation gain of £0.193m in the statement of comprehensive net expenditure (**page 77**).

17. Intangible assets

	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 2021	(239)	–	(477)	(716)
Net Book Value at 31 March 2021	**174**	**–**	**24**	**198**
Net Book Value at 31 March 2020	44	210	45	299

Purchases of total intangible assets in the schedule of £0.013m (2019/20: £0.215m) appears in the cash flow statement as £0.013m as there were no adjustments for opening and closing intangible asset accruals in trade and other payables.

	Internally Developed Software £000	Internally Developed Software AUC £000	Software Licences £000	Total Intangible Assets £000
Cost or Valuation				
At 1 April 2019	1,152	3	1,044	2,199
Additions	–	210	5	215
Disposals	(289)	–	(547)	(836)
Reclassification	3	(3)	–	–
At 31 March 2020	866	210	502	1,578
Amortisation				
At 31 March 2019	(960)	–	(932)	(1,892)
Charge for year	(147)	–	(71)	(218)
Disposals	285	–	546	831
At 31 March 2020	(822)	–	(457)	(1,279)
Net Book Value at 31 March 2020	**44**	**210**	**45**	**299**
Net Book Value at 31 March 2019	192	3	112	307

18.1 Trade and other receivables

	2020-21 £000	2019-20* £000
Trade receivables	**246**	236
Other receivables	**251**	197
Prepayments and accrued income	**720**	395
Claims due from European funding sources	**974**	753
Other funding claims	**181**	301
	2,372	1,882
Trade and other receivables falling due after one year	**–**	–
Trade and other receivables	**2,372**	1,882

There are no bad debt impairments in trade and other receivables at 31 March 2021 (2019/20: nil).

* 2019/20 comparatives have been reclassified to comply with 2020/21 presentation.

18.2 Whole of Government Accounts trade and other receivable balances

	2020-21 £000	2019-20 £000
Comprising balances with:		
Other central government bodies	**1,527**	1,174
Local authorities	**88**	111
	1,615	1,285
All other trade and other receivables	**757**	597
	2,372	1,882

19. Cash and cash equivalents

	2020-21 **£000**	2019-20 £000
Cash and cash equivalents	**7,695**	6,408
European Commission and partnership funds received in advance	**33**	190
	7,728	6,598

Cash at bank earns interest at the floating interest rate linked to base rate within commercial bank accounts. Balances were higher at 31 March 2021 as slippage of projects due to Covid-19 during 2020-21, resulted in higher levels of cash at 31 March 2021. No accounts are held with the Government Banking Services.

20.1 Trade and other payables

	2020-21 **£000**	2019-20 £000
Trade payables	**607**	597
Accruals and deferred income	**7,134**	7,067
Other tax and social security	**550**	512
VAT payable	**50**	92
Project funds and deposits in advance	**42**	106
	8,383	8,374
Trade and other payables falling due after one year	**(9)**	(18)
Trade and other payables falling due within one year	**8,374**	8,356

The increase in trade and other payables of £0.009m (2019/20: increase of £0.539m) is shown in the **statement of cash flows** as a decrease of £0.055m (2019/20: increase of £0.566m) after adjustment for movements in property, plant and equipment and intangible asset payables (notes **15** and **17**).

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 (2019/20: £0.009m) has been released from the accrual.

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

	2020-21 **£000**	2019-20 £000
Comprising balances with:		
Other central government bodies	**1,871**	2,167
Local authorities	**208**	200
	2,079	2,367
All other trade and other payables	**6,295**	5,989
	8,374	8,356

21. Provision for dilapidations, onerous leases and other provisions

	2020-21 £000	2019-20 £000
Balance at 1 April 2020	**370**	64
Increases to provisions during the year	**31**	315
Expenditure in the year charged against the provision	**(9)**	(9)
	392	370
Balance at 31 March 2021 falling due within one year	**(121)**	(79)
Balance at 31 March 2021 falling due after one year	**271**	291

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.

22. Provision for payment of pension to early retirees

	2020-21 £000	2019-20 £000
Balance at 1 April 2020	**4**	8
Expenditure in the year charged against the provision	**(4)**	(4)
	-	4
Balance at 31 March 2021 falling due within one year	**-**	4
Balance at 31 March 2021 falling due after one year	**-**	-

23. Commitments due and receivable under operating leases

23.1 At 31 March 2021, NatureScot had the following future minimum lease payments under non-cancellable operating leases:

	2020-21				2019-20			
	Land £000	Buildings £000	Other £000	Total £000	Land £000	Buildings £000	Other £000	Total £000
Expiry within:								
One year	**33**	**691**	**100**	**824**	40	666	58	764
Two to five years	**128**	**920**	**102**	**1,150**	158	1,279	29	1,466
After five years	**123**	**35**	**2**	**160**	162	103	26	291
	284	**1,646**	**204**	**2,134**	360	2,048	113	2,521

23.2 At 31 March 2021, 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.

	2020-21			2019-20		
	Land £000	Buildings £000	Total £000	Land £000	Buildings £000	Total £000
Expiry within:						
One year	**393**	**12**	**405**	534	12	546
Two to five years	**851**	**50**	**901**	1,040	50	1,090
After five years	**707**	**198**	**905**	980	211	1,191
	1,951	**260**	**2,211**	2,554	273	2,827

24. Capital and other commitments

24.1 Capital

As at 31 March 2021 NatureScot had various commitments for spend under its future capital programme for 2021/22 totalling £3.061m (2020/21: £1.039m). The increase in commitments for 2021-22 is due to an increase in capital budget. This expenditure fell into the following categories:

	2020-21			2019-20		
	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	**412**	**1,579**	**1,991**	186	835	1,021
Intangible assets	**-**	**1,070**	**1,070**	13	-	13
Heritage assets	**-**	**-**	**-**	-	5	5
	412	**2,649**	**3,061**	199	840	1,039

NatureScot is also due contributions totalling £0.606m towards the above capital commitments.

24.2 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:

	2020-21 £000	2019-20 £000
Payable within 1 year	**438**	314
Payable in 2-5 years	**999**	846
Payable after 5 years	**1,665**	1,809
	3,102	2,969

24.3 Grants

Forward commitments on grants accepted or offered as at 31 March 2021 covering the years up to and including 31 March 2024 are as follows:

	2020-21 £000	2019-20 £000
Payable within 1 year	**5,891**	4,265
Payable in 2-5 years	**28**	151
	5,919	4,416

25. 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 also two further cases which could result in NatureScot becoming involved in legal proceedings. At this time we are progressing through preliminary stages there is still no definite clarity on timescales or potential costs.

26. Events after reporting date

The valuation of the antiques and works of art held in Kinloch Castle is undertaken every five years and was scheduled to have taken place in February/March 2021. Due to Covid-19 restrictions this did not take place until May 2021 with a valuation of £0.760m which reflects a reduction of £0.031m on the value shown in **note 14**. The outcome of the valuation itself will be reflected in 2021/22 accounts.

Other than noted above, there are no events after the reporting date that requires adjustment or disclosure.

27. 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.

28. 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	–	1,851	1,851
Cash at bank and in hand	7,728	–	7,728
Total financial assets	7,728	1,851	9,579
Trade and other payables	–	6,661	6,661
Total financial liabilities	–	6,661	6,661

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 19**.

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

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NatureScot
Scotland's Nature Agency
Buidheann Nàdair na h-Alba