NORTHUMBERLAND WILDLIFE TRUST LIMITED

England & Wales · Charity number 221819

Details

Status	Registered
Legal form	Charitable company
Company number	00717813
Registered	1964-01-15
Register	View on the Charity Commission register

Contact

Address	Northumberland Wildlife Trust Ltd The Garden House St. Nicholas Park Jubilee Road Gosforth NEWCASTL
Phone	0191 284 6884
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Activities

Objects: (1) FOR THE BENEFIT OF THE PUBLIC, TO ADVANCE, PROMOTE AND FURTHER (PRIMARILY BUT NOT EXCLUSIVELY WITHIN THE COUNTY OF NORTHUMBERLAND, CITY OF NEWCASTLE AND BOROUGH OF NORTH TYNESIDE OR OTHER SUCH DESIGNATION AS MAY BE GIVEN TO THOSE AREAS) THE CONSERVATION MAINTENANCE AND PROTECTION OF (A) WILDLIFE AND ITS HABITATS (B) PLACES OF NATURAL BEAUTY (C) PLACES & OBJECTS OF ZOOLOGICAL, BOTANICAL, ECOLOGICAL, GEOGRAPHICAL, ARCHAEOLOGICAL, HISTORICAL OR SCIENTIFIC INTEREST (D) FEATURES OF LANDSCAPE WITH GEOLOGICAL, PHYSIOGRAPHICAL OR AMENITY VALUE, IN PARTICULAR, BUT NOT EXCLUSIVELY, IN WAYS THAT FURTHER BIODIVERSITY. (2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN (A) THE PRINCIPLES AND PRACTICE OF SUSTAINABLE DEVELOPMENT (B) THE PRINCIPLES AND PRACTICE OF BIODIVERSITY CONSERVATION. (3) TO PROMOTE RESEARCH IN ALL BRANCHES OF NATURE STUDY AND TO PUBLISH THE USEFUL RESULTS THEREOF.

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Activities: The Trust's mission is to conserve local wildlife, promote nature conservation and provide the means by which everyone can become involved. It achieves this by providing advice on wildlife issues, undertaking species and habitat conservation and managing nature reserves, as well as a range of activities aimed at making people more aware of, and engaged in, the conservation message.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NORTHUMBERLAND, NORTH TYNESIDE AND CITY OF NEWCASTLE UPON TYNE.
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,541,966	£4,732,203	£10,111,941	106
2024-03-31	£4,208,016	£4,112,495	£9,289,345	78
2023-03-31	£5,268,184	£3,898,344	£9,193,824	80
2022-03-31	£5,412,106	£3,388,438	£7,823,984	64
2021-03-31	£3,015,889	£2,716,422	£5,800,316	54

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Trustees

Name	Role	Appointed
Ailsa Katharine Hobson		2017-09-16
Chris Taylor		2024-12-10
DEREK COATES		2017-09-16
Eveline Brunton		2019-10-01
Hugh Ferrand		2024-12-10
Ian Jackson		2024-12-10
JOHN BAKER-CRESSWELL		2022-09-20
Karen Statham		2018-09-11
Katie Stevens		2024-12-10
Michael Jeffries		2019-09-26
Nigel Porter		2019-09-26
Rosie Tapsfield		2023-03-01
Suren Kanagasundaram		2022-12-20
Trai Anfield		2019-09-26

Linked charities

- UPPER TEESDALE DEFENCE FUND (221819-1)

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NORTHUMBERLAND WILDLIFE TRUST LIMITED

England & Wales - Charity number 221819

Accounts



2024 - 2025

Annual report & accounts

Northumberland Wildlife Trust



Grey seal pup © Tom Marshall



Wildlife spotting © Jon Hawkins – Surrey Hills Photography



Fly agaric © Guy Edwardes/2020VISION

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Front cover: Brown hare © Andrew Parkinson/2020VISION
Rear cover: Stoat © Richard Steel/2020VISION



Birds survey at Whitelee Moor © Duncan Hoyle

A message from our Chair



Nigel Porter, Chair of Trustees

It has been another extraordinary year for Northumberland Wildlife Trust (NWT), following a number of outstanding years of expansion and new initiatives. We have continued to grow our land holding, as well as extend our engagement with local communities.

There appears to be a new public interest in the environment and wildlife conservation and this has been noted in the numbers of people visiting our nature reserves, increased work with communities and in the availability of finance for new initiatives. It has also been reflected in the effectiveness of the resistance within the political environment to those elements of the Planning and Infrastructure Bill that threaten to diminish protections for nature in the face of housebuilding developments. The combined voices of the national team at The Royal Society of Wildlife Trusts (RSWT) and other environmental partners, such as The National Trust and The Royal Society for the Protection of Birds, mean that nature and the importance of the environment have a stronger influence at a national level, as well as locally.

At a local level, NWT is engaged in one of the most significant initiatives in its history: the purchase of the Rothbury Estate. At around 10,000 acres, this is the largest single area of land that has come up for sale in England for the last 30 years. The £30m Estate is being bought by the Royal Society of Wildlife Trusts (the central body of the wildlife movement) in partnership with Northumberland Wildlife Trust under a two-stage agreement. We have been able complete on just over half the area of land making up the Estate and have until October 2026 to find the rest of the money. We are grateful for generous donors who have supported the purchase so far; but we urgently now need to raise the finance to finalise the deal. The prize offered by the successful purchase of the Estate is the chance to develop an international exemplar, demonstrating how supporting nature's recovery, world-class natural and cultural heritage, nature-friendly farming, and a thriving local community can go hand-in-hand: a genuinely unique opportunity for the wildlife movement to show what can be achieved for nature and people.

Aside from land purchase and nature recovery, NWT has been successful in acquiring funding to reconnect people with nature. This vital work in introducing local communities to the benefits of nature, along with supporting schools in giving children the chance to experience the natural environment, has been expanded and diversified to include under-resourced and under-represented communities. Engaging with local people also involves the successful use of social media and NWT has continued to extend its reach into communities of interest, complementing the very positive increase in media coverage and profile.

The future for nature's recovery looks bright despite an apparent lack of enthusiasm from the current government, and nothing demonstrates this better than the realistic concept of establishing a 40-mile corridor of land in recovery for nature, with the Rothbury Estate at its heart, stretching from the coast to Kielder, right across Northumberland.

A message from our Chief Executive



Mike Pratt, Chief Executive

Just when we think it is time to consolidate what we have achieved, irresistible new opportunities pop up, which take us a step further towards our mission! That was certainly the case for 2024/25 after an exciting previous year of delivery on all fronts.

New land at Whittle Dene was acquired, creating a continuous local wildlife corridor; we saw West Chevington rewilding site develop and all our Druridge Bay sites thrive in terms of nature recovery. We even entered the world of green finance, securing a habitat bank linking the Wilder Druridge landscape.

On the marine side, our partnership project with Durham Wildlife Trust, Stronger Shores, produced some pioneering work on marine conservation, involving oysters, seagrass and kelp, and helped raise public awareness and excitement which we can build on in future.

We also endeavoured to purchase the 3,800 hectare Rothbury Estate after the unsuccessful attempt in 2023. We succeeded in securing the first tranche and started a two-year bid to raise the funds to buy the rest. This will be the first national Wildlife Trust flagship for nature and nature-friendly farming in partnership with RSWT. The Rothbury purchase is part of a bigger vision of connectivity from the coast to Kielder and beyond, and an even wider one emerging between all northern Wildlife Trusts for a Wilder North.

It has not all been about land either. Our visitor centres at award-winning Northumberlandia and Hauxley grew in popularity and efficiency, offering the ideal combination for people to enjoy wildlife whilst just relaxing and having a day out, exercising or attending events to involve themselves and their children in nature.

We also did a lot of work to find new and sustainable funding to expand our impact on nature in the city and edges of the urban areas. We have a highly active nature and communities team delivering a wide range of nature-connecting activities for everyone across a diverse range of communities. We have, as part of this work, started to develop partnerships and funding to provide therapeutic nature activities linked to improved health and wellbeing, which is something we have been aiming to do for some time. We even managed to spruce up our HQ at Gosforth to improve the working environment for those based in the offices.

We also did a lot of partnership work to develop species projects, such as a new National Heritage Lottery funded five-year red squirrel initiative, a Missing Lynx roadshow, and work on pine martens, orchids, water voles and more.

Change is our 'middle name' at NWT! We are constantly managing the dynamics of building a sustainable, resilient organisation, which has grown rapidly in the last few years, with the many opportunities that are out there and strategising over what we need to do next. We have big dreams and these are starting to be realised through land connectivity - that great nature corridor, with Rothbury at its heart, from coast to border, and coast to coast, along Hadrian's Wall. Now there's a thought – will this be a land where, one day, we might look up and see an English golden eagle soaring?

We need to dream big and bold here, in the only part of England we can lift nature back to where it needs to be. Our mission has never been more urgent or important, here in Northumberland, Newcastle and Tyneside. We really can bring nature back and back into people's lives.



***The Wildlife Trusts' vision** is a thriving natural world, with our wildlife and natural habitats playing a valued role in addressing the climate and ecological emergencies, and with everyone inspired to get involved in nature's recovery.*

Short-eared owl © Luke Massey/2020VISION

Trustees' report

WHO WE ARE

The Wildlife Trusts are a grassroots movement of people from all backgrounds who believe that we need nature and nature needs us. There are 46 individual Wildlife Trusts in the UK, each of which is a place-based, independent charity, as well as a central body, which co-ordinates collective action, campaigning, shared learning and projects. Northumberland Wildlife Trust represents Newcastle, North Tyneside and Northumberland within this federation.

OUR PURPOSE

Our purpose is to:

- bring about nature's recovery,
- manage large areas of land for the benefit of nature and climate,
- empower people to take action for nature within their communities,
- work with others to create a society where nature matters,
- drive landscape-scale change for wildlife.

PUBLIC BENEFIT STATEMENT

Northumberland Wildlife Trust is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature. We manage 69 nature reserves and help to create wildlife-rich landscapes and seas by working in partnership with other organisations, landowners and communities. The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

The Trust's public benefit is enshrined in our charitable purpose as outlined above. Our activities and facilities are accessible to all. Our work to promote nature conservation and protect wildlife helps to maintain biodiversity and natural processes for the benefit of everyone and the climate. Our work to educate, engage and enthuse a wide range of people aims to improve understanding of, and engagement in, environmental issues.



Common frog © Mark Hamblin/2020VISION



Northumberlandia volunteers © Peter Ernst



Whooper swan © Danny Green/2020VISION

OUR STRATEGY AND BUSINESS PLAN

We launched our Wilder Northumberland strategy and business plan in May 2020 which set out our 2030 vision and five-year plan to deliver a wilder future for nature, places, people and the Trust. We are now at the mid-point and our operating environment has changed substantially. We intend to reframe the strategy and align it more with the national strategy as many other Wildlife Trusts have done. This will be completed by spring 2026.

Key additional areas of focus and emphasis include:

- Adopting a new larger scale vision of Wilder Northumberland incorporating wider corridors and bigger areas of activity
- Resourcing more activity to engage with farmers and landowners in active nature recovery
- How we maximise the nature value of existing sites we manage
- How we take forward key species projects
- How we further develop our business focus on BNG and green finance
- Extending the impact and longevity of our people engagement/community organising approach
- New and existing strategic partnerships
- Campaigning for nature - a sustained programme

The driver for all this remains the urgent need to intensify our impact on nature's recovery and engage more people with our mission. We plan to increase resources and capacity and to continue to innovate and trial new approaches in order to deliver the step change required by the business plan.



Whitelee © Chloe Cook

OUR VISION

"A wilder future for Northumberland, Newcastle and North Tyneside"

This means:

- Everywhere and everything wilder, with landscapes richer in wildlife, bigger and better-connected land, wetlands and seas;
- Reaching more people, forming more partnerships and influencing decision-making about wilding and greening locally;
- Contributing locally, regionally and nationally to restoring nature and tackling climate breakdown.

Strategic objectives

We will deliver our vision through three strategic objectives:

1. Lead nature's recovery
2. Inspire people and organisations to care and mobilise them to act
3. Ensure an agile green culture and sustainable Trust

Underpinning all our work are our core principles and values - that we are passionate, visionary, inspiring, effective and acting with integrity.

STRATEGIC OBJECTIVE 1

Lead nature's recovery

By delivering projects aimed at restoring wildlife abundance and diversity, NWT ensures the preservation of local biodiversity. Healthy ecosystems provide essential services such as clean air, improved water quality, reducing flood risk and climate regulation through carbon sequestration, which are all crucial for community health and wellbeing.

PROGRESS THIS YEAR

INCREASED LAND PORTFOLIO

Whittle Dene

The purchase of Whittle Dene Woods in the Tyne Valley, near Ovingham, was finally completed in April 2024. It added some fine ancient woodland and meadows to our portfolio and connects to our existing holding and to land owned by the Woodland Trust and Northumbrian Water. Taken together, we have nearly a whole tributary of the Tyne in management for nature. It is a small local example of the ecological connectivity we need to see at landscape scale across our area. We have been liaising with the local community at Whittle Dene over future management and with neighbours over a potential partnership project. Changes this year included fencing the perimeter, planting 200m of hedge, removing plantation conifers and replanting native trees with Highways England's Network for Nature scheme funding. We also upgraded the access track into the reserve to allow future restoration works, and set up species recording, including acoustic and camera trap monitoring which has resulted in great footage and records.

Earsdon West Forest

The completed acquisition in April 2024 of Earsdon West Forest, close to West Chevington and the Druridge Bay reserves, marked our first habitat bank site. This 82-hectare site is a blank canvas of low quality grassland and woodland, stream edge and ponds that can be improved for biodiversity gain. It is another part of the wider jigsaw, our vision for a Wilder Druridge. Since purchase, we have completed the baseline habitat assessment, carried out a soil condition assessment and completed the initial Habitat Management and Monitoring Plan, and associated Biodiversity Net Gain Metric. We await our first BNG unit sales.

Securing the Rothbury Estate

The Wildlife Trusts, in partnership with NWT, purchased a large upland area of the Rothbury Estate around Simonside in October 2024. The charities agreed to buy the whole Estate through a two-phase purchase agreement and have until October 2026 to raise £30m for 3,800 ha of amazing countryside. It was the largest landholding to come up for sale in England in the last 30 years and is the most ambitious project we have ever undertaken. By conserving the Estate's rich natural and cultural heritage, supporting local farmers and improving public access, we will ensure a sustainable future for people and wildlife. We do not think people want the Estate to be broken up and exploited by investors or intensive agriculture. The Estate is at the heart of a 40-mile nature recovery corridor, from the Scottish border to the coast, and represents a once-in-a-lifetime opportunity for nature connectivity on a vast scale.

This acquisition is proving a challenge, and not just for the fundraising. Liaising with the farming and local communities is so important to establish a way forward that works for everyone. It is a shared future and requires a shared vision.

NATURE RECOVERY ON OUR NATURE RESERVES AND WILDING SITES

Whitelee

Whitelee is the second largest Wildlife Trust nature reserve in England. The end of the tenancy agreement in December 2023 meant it returned to our direct management. Much has happened since then. The latest phase of peat restoration installed over 2,000 peat dams and baffles, 185 coir dams and over 15km of hag re-profiling. Volunteers like a wild challenge and helped install the coir dams and planted thousands of sphagnum clumps, a range of native trees and thousands of wildflower seeds in the enclosed fields. Further peat restoration and tree planting will take place over 2025 and link to the wider Kielder landscape. Working in partnership with Northumbrian Water and the Environment Agency, our Northumberland Peat Partnership team has continued to analyse the impacts of the Whitelee peatland restoration works on water quality in the River Rede catchment.

Druridge Bay

The 327 ha land at **West Chevington**, near Druridge Bay, was acquired in 2022-23, with help from the Reece Foundation, and provided an opportunity to explore rewilding techniques.



Rothbury Estate © Duncan Hutt

Arable fields are now out of production and several fields sown with ryegrass. The ponds and wetland areas created with licensing for great crested newts have progressed. A massive number of tree guards have been removed and recycled from the plantation woodland.

The Wilder Druridge project, triggered by the acquisition of West Chevington, has engaged with 29 landowners and public organisations to co-create a landscape vision. We focused on key areas and developed fifteen work plans and five species action plans for beavers, harvest mice, water voles, swifts and red squirrels. Transformation continued, courtesy of the Biodiversity Boost project.

In March 2024, we were awarded £750,000 from Defra and the National Lottery Heritage Fund's Species Survival Fund for restoring 500 ha habitat, enhancing biodiversity and improving access at Druridge Bay. Our project, Biodiversity Boost, focused on **East Chevington**, **West Chevington** and **Hauxley** as well as partnering with Northumberland Zoo, Flexigraze and EcoNorth. Habitat creation and improvement work for 2025 involved the restructuring of plantation woodland, hedges, reed beds and waterways as well as the creation of species-rich grassland, a wildflower meadow and wetland areas across a substantial area. We undertook mink monitoring with camera traps as it will not be possible to reintroduce with water voles if mink are present, and we used grey squirrel control to safeguard the small population of reds.

At West Chevington, we created five new ponds on the ex-arable land, rewiggled the watercourses and created natural mini-dams. These dams slow the flow of water, filter out sediment and divert the flow to create more natural meandering streams, which provide a greater variety of habitats. 5km of fencing has been removed on West Chevington to allow hedges to spread and wildlife to move more freely; we still use selective conservation grazing with No-Fence collars. We have reinstated and improved the public rights of way across West Chevington and installed some new permissive rights of way.

Reed cutting and reprofiling work at the East Chevington pond has been spectacular and we have seen bittern, not nesting, but there is hope for this in future years.



Reed cutting at East Chevington Nature Reserve © Helen Walsh

The project's aims are also to connect more people with nature through volunteer task days and public events. Volunteers have been so helpful with surveys, removing tree guards and setting up marker posts to delineate new public rights of way at West Chevington. We have installed a new accessible wildlife-watching hide at Hauxley and wildlife cameras with live footage you can watch from the café with a cuppa. Our new drones also give us a birds-eye view of changes and are a big help on survey work. We have increased access to reserves through the creation of new footpaths and bridleways. The project employs two officers and provides entry-level conservation experience for two trainees.

In December 2024, we secured funding from the Rural Asset Multiplier Programme (RAMP) to enhance rural community facilities, health and wellbeing, volunteer opportunities and community resilience. Funding supported a communities officer to co-create and deliver 12 projects from Berwick to Amble and two 12-month trainee placements, aimed at encouraging people to work in the conservation sector. Much of the planned infrastructure work actually took place at Hauxley in 2025 including a new wildlife-watching hide, a new volunteer workshop and improvements to the building, café and paths.

Peatland

Restoring degraded peatlands accelerates biodiversity, facilitates carbon storage, improves water quality and reduces flooding downstream. As the executive team of the **Northumberland Peat Partnership** (NPP), we worked on detailed surveys and plans for the restoration of 14 peatland sites across 5,000 ha. This was possible through the support of Natural England, the Ministry of Defence and the Environment Agency. These ranged from the uplands of the National Park to sites such as Prestwick Carr, on the edge of Newcastle, and included both blanket bogs and raised mires. Working with the landowner and specialist contractors, restoration work took place on 250 ha at The Wou and Moss Peteral Farm. Within months of completion, we could see sphagnum growing behind the hundreds of dams and used satellite imagery to show the impact of the works on the landscape. We now remotely gather water table data on 25 different peatland sites and are confident in the use of novel techniques and technologies.

Nature reserves

We now manage 69 nature reserves including sites we manage for Northumbrian Water, The Land Trust and Forestry England, M.O.D. The area of this land is 6,193 ha, which represents 1.2% of the combined area of Northumberland, North Tyneside and Newcastle.

With **Annstead Dunes**, we are a partner in the EU-LIFE Wader project, which encompasses the North Northumberland Coast (north of Amble) and river Tweed catchment. Specifically our Annstead Dunes reserve is included in the Invasive Non-Native Species element removing species such as Japanese rose and sycamore. Interpretation is also being upgraded.

Fencerhill Wood, **St Nicholas Park** and **Big Waters** reserves were part of Newcastle's Nature Networks, a two-year project to support pollinators across the city by improving habitats and removing invasive species. The main hide at Big Waters was repainted and renovated with a new floor. The feeding station was replaced (now squirrel proof), scrub controlled, and new bird boxes erected and monitored, thanks to the volunteer team. One of the more innovative features of the project was a trial using a biological control for Himalayan balsam at Fencerhill.

NWT volunteers help improve biodiversity and climate resilience. They contributed 14,449 hours of practical conservation on our own reserves and partner sites with **Northumbrian Water** and **The Land Trust**. Work on Northumbrian Water sites included pond clear outs, removal of invasives and scrub and woodland thinning. We were successful in retaining the long-term management contracts with The Land Trust for Northumberlandia and Weetslade. The Weetslade Practical Conservation team scooped the national Friends of/Community group Award from The Land Trust for their work restoring pathways and steps.

PARTNERSHIPS

If we want to change the outcomes for nature, we need people and organisations on board. It is our intention to work with other Wildlife Trusts, environmental organisations and networks as much as we can to maximise the impact for nature.

The northern group of **Local Enterprise Partnerships**, a 'Northern Place and Culture partnership' is working to drive forward a Place Strategy for the North. 90% of the north is covered by a devolution deal, so joined-up cross-sector working, where nature-based solutions link with health, net zero and jobs and investment is expected to happen. There is a lot more integration of these than ever before with increased resources allocated to them. Collaborative work is vital to expanding our efforts.

We are working with **Cumbria Wildlife Trust** to identify and develop opportunities for large-scale nature restoration, coast to coast, across the **Hadrian's Wall corridor**. This is currently being set up and will support rewilding projects, the reintroduction of keystone species and better protections for marine and coastal habitats.

An ambitious vision for **Wild Kielder** is gaining traction. Partners, including Forestry England and Northumberland National Park, are looking at an area of initially 6,000ha, which would link to Whitelee to create a vast cross-border nature recovery area with native planting and potential reintroduction of wildcats.

The **Wilder Northumberland Network** is an exciting network promoting closer collaboration with land managers committed to nature recovery action, including wilding, naturalised grazing systems and regenerative farming. Wilder Northumberland now covers 31,022 ha of land, with 27 members (either individual landowners such as Hepple or organisational projects such as Wild Kielder). During the year, Wilder Northumberland has completed 35 advice visits to landowners and organisations. It has organised 12 events, from Great North Bog Day to a beaver film and talk, attracting over 400 attendees. Most popular actions from members are making space for water, making space for trees and scrub, encouraging native planting and reducing management generally.

The **Stronger Shores** project brings together leading academics, Wildlife Trusts and other nature conservation non-governmental organisations (NGOs) to improve understanding of the costs and benefits of kelp, seagrass and native oyster habitats with regard to coastal erosion, flood risk, climate change, biodiversity management and wider benefits. The Wildlife Trusts in the North East are leading seagrass re-introduction trials into the Aln and Don, with permission expected for the Wansbeck.

Northumberland Wildlife Trust managed the tree planting and community events for the **North East Community Forest**, a partnership begun in 2022, supporting delivery of their 30-year vision to increase tree coverage across the North East. This year, community and NWT volunteers planted 4,000 trees and carried out maintenance work on 22,000 trees.

The Trust is actively involved in developing the **Local Nature Recovery Strategy (LNRS)** for the North of Tyne. We have been engaged in data gathering as part of the LNRS background understanding as well as being heavily involved in the habitat planning work and as a member of the overall steering group. Gathering, digitising and sharing data is one of our priorities to enable more informed decision-making and we have made good progress, for example, sharing over 20,000 sightings records with the Environmental Records Information Centre (ERIC).

Local Wildlife Sites are a comprehensive network of sites of nature conservation importance, designated as either Local Wildlife Sites (LWS) or Local Geological Sites (LGS). They provide refuges for wildlife and represent local character and distinctiveness, complementing other protective designations. We were successful in securing survey work from April 2024 for the next 12-18 months via Northumberland County Council.

EcoNorth, our subsidiary company, works in partnership with NWT as a combined habitat delivery body for Natural England, working toward the creation of pond mitigation habitats as part of the national great crested newt district level licensing scheme, one of Europe's largest habitat creation projects. The scheme has created or restored over 70 ponds across Northumberland and North Tyneside since 2019. There is also a monitoring period each year, involving qualitative assessments and eDNA sampling for great crested newts. During the spring of 2025, more than 50 ponds were sampled and assessed.

EcoNorth conducted a harvest mouse feasibility study at Druridge Bay, involving habitat mapping and a suitability assessment, and habitat surveys and reporting together with a biodiversity net gain assessment at Earsdon West Forest.

Forestry England also appointed EcoNorth to complete UKHab and habitat condition assessments for the Wild Kielder project, which forms a significant part of Forestry England's national aspiration for rewilding areas of their estate. The fieldwork for this area of over 6,000 ha was an enormous undertaking.

We responded on 41 **planning applications**, including 2 large solar farms, the Cambois databanks, Northumberlandia high ropes and Newcastle Great Park's lit footpath through Havannah. We also considered 41 woodland grant applications.

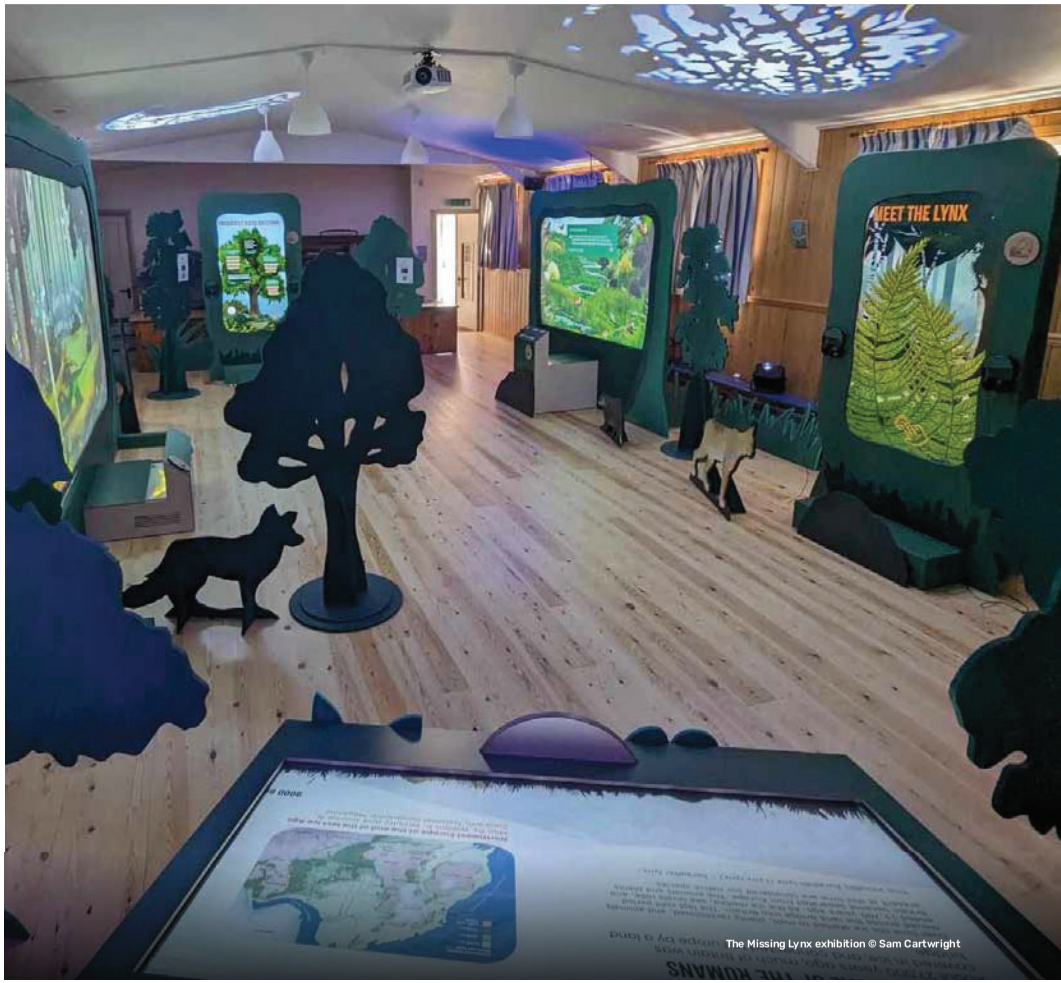
SPECIES PROJECTS

As well as the fundamental habitat programmes, we have also supported individual species.

Red Squirrels Northern England (RSNE) is our red squirrels conservation partnership. The four red squirrel rangers have delivered an impressive 1,000 days of onsite effort conserving red squirrels, managing grey squirrels and protecting trees on 3,000 hectares of woodland. We continue to assist landowners, including NWT, with securing funding from the Countryside Stewardship Higher Tier scheme, which has recently been reviewed, and now offers £60 per hectare for grey squirrel control. Newcastle's Nature Networks funded training for 28 volunteers in squirrel monitoring, and a further 10 in grey squirrel control, which will benefit sites across the city and beyond.

Our spring survey remains vital for tracking changes in red and grey squirrel populations, informing conservation effort and measuring success. Between March and May 2024, we completed 246 surveys, thanks to the support of approximately 150 volunteers. Red numbers increased to 52% occupancy (up from 50% in 2023), but grey numbers also grew to 69% (up from 62% in 2023).

In March 2024, we received approval from the National Lottery Heritage Fund for the **Red Squirrels Recovery Network** project. This ambitious five-year partnership project was awarded £4.86 million and will be delivered in collaboration with five partner organisations across the north of England and southern Scotland. The project aims to safeguard red squirrel survival through widespread community engagement, increased public awareness and a significant expansion of the volunteer network. We will also be testing a delivery method for grey squirrel fertility control.



The Missing Lynx exhibition © Sam Cartwright

The Missing Lynx Project, a partnership between NWT, The Lifescape Project and RSWT, launched a touring exhibition on 23rd April 2024. It used impressive technology and imagery to inform about the lynx and its possible place in our ecosystems. The exhibition visited village halls and venues in locations in northern England and southern Scotland, in and around the predicted range of any theoretical potential lynx reintroduction to Kielder Forest. A team of staff, supported by volunteers, welcomed members of the public who were able to learn about lynx and the wider biodiversity crisis. Nearly 10,000 visitors were encouraged to ask questions and to fill in a questionnaire – we received 1,696. This work formed part of the social feasibility study assessing the support of a future lynx reintroduction. Further engagement has been undertaken with a range of stakeholders who could be affected if lynx reintroduction takes place in the future. We held focus groups with people representing farming, forestry, business and the community.

All the work we have put into the Restoring Ratty and Naturally Native projects, bringing back **water voles** to Kielder and the Tyne catchment, was carefully monitored with 28 volunteer-led water vole/mink monitoring surveys.

A further 40 **harvest mice** were bred and released at East Chevington in Quarter 1 in partnership with Northumberland Zoo and have boosted the resilience of local populations.

STRATEGIC OBJECTIVE 2

Inspire people to care and act

People are key to nature's recovery. Despite all efforts, overall, the UK is still one of the most nature-depleted countries in the world. If we are to change the outcome for nature and climate, we need people to care and act now. The problem is, although we need nature, we are increasingly disconnected from our natural environment. Many people feel unwelcome in green spaces, or are unable to access wild places close to where they live. Our aim is to reconnect people with nature, creating a 'ripple effect' of people and communities to achieve 1 in 4 people taking action for nature and climate.

PROGRESS THIS YEAR

OUR PEOPLE TEAM – WILD CITY

The Wild City team helps communities connect with and then take action for nature and climate, creating positive change. We amplify community voices, build agency and support people to act in ways that help both nature and communities thrive. Community organising is central to our approach. We believe lasting change is only possible through strong local partnerships and collaboration. Given the size of our region, we prioritise working with communities experiencing deprivation and underrepresented groups.

The team engaged 8,290 people and supported over 40 community and youth environmental social action projects.

Education and young people

Our Education and Youth staff collaborated with 29 schools and 13 youth groups to embed nature in learning and develop young people's skills in environmental action. Following a successful outdoor learning pilot with Gosforth Junior High Academy, we supported staff to lead their own sessions with confidence. At Collingwood School and Media Arts College, we used hands-on experiences to spark curiosity and support pro-nature behaviours among Special Educational Needs and Disabilities (SEND) students.

Young people designed and led their own environmental projects, including:

- A 'Wild Ward Nature Trail' at Great North Children's Hospital
- A nature photography exhibition at Gosforth Central Middle School
- A courtyard-to-wildlife-haven transformation at George Stephenson Academy

Young People's Forum

In its third year, NWT's Young People's Forum engages youth in organisational development. The Young People's Forum is made up of members from across Newcastle, North Tyneside and Northumberland. The aim of the group is to help the Trust work better for young people taking action for nature, whilst they gain skills and experience in the process. This year, they hosted another Eco Fashion Festival Event in Newcastle with 150 attendees and 400+ items of clothing swapped. They attended the Climate Action Newcastle rally, with one member delivering an amazing speech. They have created blog posts for the website, met staff and visited sites to learn about different roles, and attended a Wildlife Trust Careers webinar. NWT is keen to hear different perspectives and our plan is to develop and recruit two young people as Trustees to give a voice to the generation that will be most affected by climate change.

"The climate crisis is too big to tackle as individuals, but meeting everyone on the Forum has given me space to work as part of a group and find positive ways to make changes." - Lucy, Young People's Forum member.

Community groups

Our Communities team collaborated with 33 groups, helping people build the skills and confidence to lead wildlife projects. Through our work with the North East Community Forest, we planted 4,780 trees and surveyed 22,000 more, achieving an 80% tree survival rate.

We worked with diverse partners, including Brightside Adult Services, Carers Northumberland, Tyne Housing, TopSoil queer gardening group, Skills for People, Hazelrigg Parish Council and many others.

Some projects just took off! Prompted by concerns from local residents, we helped launch a community-led initiative to support the return of swifts to Newcastle. Activities included public talks, swift survey training and nest box installations. Residents also formed local groups and social media pages to share sightings and co-ordinate action. Over 130 residents got involved and 84 swift boxes were installed, with 'Swift Streets' planned for next year.

This year also saw the launch of the Jean Cartman Wilder Communities Award, honouring a long-standing



Tree planting © Richard Osbourne

NWT member and nature advocate. We received 60 applications, with Pottery Bank Community Centre winning and two runners-up receiving funding and support.

Access and engagement for everyone

NWT staff teams, particularly the Wild City team, supported communities with barriers to accessing nature, or who are underrepresented, to connect with and act for nature. For example:

- Deaflink – we worked with this charity that supports people who are deaf or hard of hearing over the course of the year, running nature connection sessions.
- Brightsides Adult Services – this group supports young adults with disabilities and we helped them to develop their outdoor space into a wildlife garden and food-growing zone.
- African Community Advice North East – we helped their youth group to set up a podcast called 'Ready Steady Grow' to encourage their peers to act for nature. The group also spoke at the North East Youth Symposium about litter and green space inequality in Byker, addressing influential figures such as councillors, the Police and Crime Commissioner and NHS leads.
- Great North Children's Hospital – we worked with a ward in this hospital over a few months as part of our Eco Influencers project.

"This project made her first year of treatment a positive one. We're so grateful." – Parent, Great North Children's Hospital.

- Hillcrest School (Special Educational Needs School) – we worked with a group of students with special educational needs to build green skills and connect with nature.

Mental health

Evidence shows that a thriving, wildlife-rich environment benefits both physical and mental health. People with nature on their doorstep are more active, mentally resilient and have better all-round health. However, just 35% of households with annual incomes below £10,000 are within a 10-minute walk of a publicly accessible natural green space.

NWT is using innovative nature-based solutions to tackle health inequalities across Northumberland, Newcastle and North Tyneside. From social prescribing partnerships to co-designed peer-support models, we are at the forefront of integrating the natural environment into local health systems.

Our programmes combine conservation expertise with creative, community-led approaches that promote physical and mental health, reduce isolation and build resilience. We believe access to nature is a right, and a powerful, underused tool for advancing health equity.



The HandleBards at Northumberlandia © Liz Lovatt

"A lovely way to improve wellbeing and mental health by noticing nature. Everyday."

This year, with a dedicated Nature and Wellbeing Officer, we set up 'Better with Nature', a six-month project funded by the UK Government through the UK Shared Prosperity Fund with the North East Combined Authority as the Lead Authority. They delivered taster sessions and two six-week courses in nature connection and skills programmes for people facing health and social inequalities, with poor physical or mental health, carers, service users and social prescribers. We engaged over 400 people across 19 local events and training. We connected 22 nature-based organisations. Outcomes were strong:

- 100% reported improved connection to nature
- 93% reported increased social connection and a sense of safety

"It's been so good for me - to be in nature, share experiences and feel supported." – Better with Nature participant.

The project outcomes were so successful that we have been funded by the NIECP Transitional Year Fund for more wellbeing work.

ACCESSIBILITY

Access to nature is not equal and we strive to reduce barriers and make improvements particularly to sites that can readily be reached by the majority of people in our region. We know that access to nature is important for health and wellbeing, relieving stress and for helping people stay active. We have improved access to nature at:

- Weetslade, 200m footpath resurfaced
- Northumberlandia, 400m of woodland paths resurfaced and a new 40m section of footpath added to link the Blagdon estate for a longer walk
- Hauxley Wildlife Discovery Centre, a new accessible hide, new brass rubbing disk trails, wildlife CCTV and a 3D interactive on-line reserve tour
- Holywell Pond, hide refurbished (new cladding, shutters) and viewing screen maintained

Our T-Level student also helped with an accessibility audit of the NWT website. We have made good enhancements already with ongoing improvements planned.

PUBLIC ENGAGEMENT AND ACTIVITIES

NWT actively engages its members, supporters, and the public by offering educationally entertaining programmes and general events. In 2024-25, we ran 418 events attracting over 23,811 participants. We focused on our visitor centres, St Nicholas Park, Tower Knowe for Osprey Watch and various destinations for the Missing Lynx touring exhibition. We offered the usual holiday programme, monthly food and craft markets, guided walks, self-guided trails and more. We put on a wide range of activities to appeal to people from diverse backgrounds and age ranges. Notable activities included stargazing, a dawn chorus walk, mindfulness sessions, festive crafting, nature watercolours, theatre in the park with the Handlebards and a very special festive visitor at Northumberlandia. We attended 30+ fairs/shows/markets to spread awareness far and wide, with meaningful interactions with over 4,000 people. Our resilient Great North runners had a grand day out and raised £8,564.

30 Days Wild, the national campaign to encourage random acts of wildness throughout June, celebrated its 10th year and had 1,116 signups for information and inspiration. We promoted on social media and had various events lined up including the Big Wild Weekend, which included mindfulness and wellbeing sessions at Northumberlandia.

We have two authors to support us. Ian Jackson's Northumberland Rocks has sold over 5,000 copies since it was first published, donating profits to the Trust. And this year, longstanding volunteer, Mel Rockett, wrote and published the fascinating story of his involvement in the Restoring Ratty project, Ratty Restored - a vole, a mink and a man.

RSNE continued to be a leading source of advice and resources on red squirrel conservation. The website offers comprehensive information on the threats facing red squirrels and practical guidance on how individuals can contribute to their protection. It had over 50,000 website visitors and 8,000+ social media followers. RSNE also delivered six public activities, including talks to local community groups and colleges, as well as practical training in squirrel monitoring and humane trapping. 156 people of all ages participated and were better connected to nature.

The Northumberland Peat Partnership (NPP) directly engaged over 400 people on why Northumberland's peatlands are so special through attending events, presenting to local groups and providing opportunities for schools. We want to ensure that schools and colleges have access to high quality resources/opportunities to better understand peatlands.

Visitor centres

NWT has two Visitor Centres in Northumberland, at Hauxley and Northumberlandia, which attract about 205,000 visitors per year and make a great introduction to wildlife. They offer accessible recreational opportunities and spaces for community events. These centres serve as hubs for environmental education and active participation, attracting schools, families, community groups and other charities.

At Hauxley, we run guided walks, rubbing trails, holiday activities and a monthly evening talk programme. It is our flagship reserve, with accessible paths and new/refurbished hides, beautiful ponds, which attract a great number of migrating birds and a lively population of tree sparrows.

Northumberlandia hosts larger events such as theatre productions, fun runs and a monthly food and craft market, which can bring different audiences to engage with nature. It scooped two national awards from The Land Trust this year. *Community Site of the Year* was awarded for its packed and varied programme of events. Connor Grundy named Volunteer of the Year for his work as reserve warden, making a difference to visitors' experiences and most importantly, helping the site's resident wildlife.

ADVOCACY FOR ENVIRONMENTAL POLICIES

Acting as an advocate for wildlife, NWT influences local and national policies to protect natural habitats. We work closely with the collective Wildlife Trust movement to influence policy to ensure sustainable development and long-term environmental health, benefitting current and future generations. We have always been involved in the 30 by 30 initiative to restore 30% of land and sea to a good condition by 2030 but defending nature took on a force of its own in the run up to the General Election. We promoted the Great Big Nature Survey, which provided national evidence on the importance of the environment for voters. We participated in the Restore Nature Now protest on Saturday 22 June, joining more than 60,000 people and over 350 charities, businesses and action groups to march through central London to Parliament. We provided guidance on writing to MPs on the website, created materials for the public to use, and connected with Friends of the Earth in Alnwick to organise a hustings event.

Throughout the year, we campaigned on many specific key issues such as pesticides, peat bans, bottom trawling, water quality and nature-positive housing development.

AWARENESS AND INFORMATION SHARING

Creating awareness of the biodiversity crisis, the climate emergency or local wildlife stories is an important part of connecting with people and prompting that emotional reaction that triggers action. NWT news stories and social media are vital for creating awareness and our website and other communications tools give key messages and detailed information.

News coverage

In 2024/25, the Trust appeared in print 280 times and similarly the stories appeared 1,262 times online. We had good representation on radio with 48 interviews and news sound bites and the Trust appeared 57 times on television - local and national. Highlights put Rothbury in top spot, with good coverage for lynx and the Restore Nature Now march. BBC Countryfile filmed at West and East Chevington featuring Sophie Webster and Lee Rankin talking about birds and re-wilding. We also had a number of requests for filming on our reserves including the very exciting Danny Boyle zombie epic, 28 Years Later, partly staged at our Briarwood Banks site!

Website and social media

The NWT website continues to be the main source of information for most people, with 439,127 users, similar to last year. We had 8,332 subscribers to our monthly newsletter, which gives supporters a neat regular update and ways to get involved; the average open rate is excellent at 49%.

We post on all the main social media platforms:
Facebook followers 11,692 +7% on last year
Instagram followers 4,137 +13%
X followers 6,318 -4%
Linked-in 2,639 followers
Bluesky, a new social platform, was also introduced

Print

We produced the member magazine Roebuck three times during the year, which keeps supporters up to date with key wildlife issues and NWT's activities. We also printed the What's On guide, which goes to members, visitor centres and tourist attractions throughout the region, promoting our events programme to involve as many people as possible with nature activities.

VOLUNTEERING

Volunteers provide an astounding extension to our work in repairing nature, engaging with people and helping us run the organisation. 454 volunteers contributed 31,014 hours in 2024/25, which equates to 20 FTE. Volunteering at NWT offers individuals from diverse backgrounds the chance to learn new skills and experience, improve their health and wellbeing and contribute positively to their community.

Practical conservation and wardening are always the most popular activities but many staff besides our estates team used volunteer support on their projects. Highlights included helping with Osprey Watch, where volunteers ran the popular viewpoint at Tower Knowe over summer; and supporting the Missing Lynx exhibition tour. Community engagement volunteers helped at fairs and shows and at the visitor centres/cafés. And, we cannot forget the reception, finance, marketing and conservation office volunteers who kept on top of our admin.

The Red Squirrels Northern England (RSNE) spring survey tracks changes in red and grey squirrel populations, informing conservation effort and measuring success. 150 volunteers helped complete 246 surveys. Volunteer effort was directly recognised in the success of the Red Squirrel Recovery Network application with the National



Volunteer © Natasha Hemsley

Heritage Lottery, and there will be concerted efforts to recruit more red squirrel groups and a more diverse range of volunteers to help secure a future for red squirrels.

MEMBERSHIP

Membership is not a transactional commitment like the National Trust – it is, in effect, a donation. Members provide an important source of unrestricted income that allows us to fund the Trust's most pressing needs. Members feel more strongly about nature and the TWT Great Big Nature Survey analysis concluded that they actually do more for nature too. We certainly know that members help with volunteering, campaigning, fundraising and writing to their MPs, as well as being nature advocates in their own communities – we salute them for their support.

Unfortunately, we are now starting to see the effects of the cost of living crisis, which has hit our region particularly hard. Memberships at 5,510 were down 1% versus last year; we recruited 3% fewer memberships but cancellations were 24% higher than the previous year. We did increase subscription prices for new members from January 2025 to contribute to cost increases. Recruitment remained mostly online (80%+) but recruiters still went to fairs and shows, as well as Northumberlandia and Hauxley as we think that this is an important part of awareness building and the 'commitment decision.' We did test different initiatives to recruit new members, including 'sales' which are still worth doing despite higher lapse rates. We also continued lower cost, lower commitment options for those who wish to support us with our 'Adopt an animal' online scheme, which has been moderately successful. We are progressing a new member portal, which will allow members to update their own details, to help accuracy and efficiency. RSWT are also supporting us with developing data insights, reporting and benchmarking on Return on Investment (ROI).

APPEALS

NWT ran four appeals in 2024-25, which members, donors and supporters kindly helped with:

- **Nextdoor Nature Appeal – Big Give Green Match Fund - £20,956**
  This appeal was for our work in community, supporting and enabling local groups and residents to take action for nature.
- **Pine Marten Survey Appeal - £5,798**
  This appeal was for pine marten survey work to give us a better idea of the range and quantity of these animals in Northumberland.
- **Securing Rothbury Estate – £72,809 *(Northumberland/Tyne & Wear)***
  This appeal was a bit of a surprise and went via RSWT to raise money to buy the Rothbury Estate; it was promoted by NWT (although is not included in our accounts) and people around the region were very generous.
- **Whitelee Moor Appeal – The Big Give Christmas Challenge £20,505**
  The Whitelee appeal ran as our Christmas Appeal to improve peatland, woodland and wildflower meadows.

STRATEGIC OBJECTIVE 3

Ensure a sustainable, agile and green culture

PROGRESS THIS YEAR

SUSTAINABLE FINANCES

Key to our long-term success is our financial sustainability. We operate a robust financial planning system, with rolling cash flow forecasts and working capital reviews. Quarterly management accounts operate with an open view to managing financial risks with a solid fundraising strategy, income pipeline and horizon scanning for new opportunities.

Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience. Our key driver in setting the unrestricted funds target is maintaining sufficient cash flow to allow us to continue to operate in periods of uncertainty and to ensure that we can fund the large number of projects for which grant funding is received in arrears. We then aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve and maintain a minimum of six months' cover.

At the end of the year, we had liquid unrestricted funds of £1,018,873, an increase of £560,599 from last year. This increase derives mainly from a one-off donation towards the acquisition of Whittle Dene in the Tyne Valley, near Ovingham. This purchase added some fine ancient woodland and meadows to our portfolio and connects to our existing holding and to land owned by the Woodland Trust and Northumbrian Water.

£1,018,873 represents around 7 months' worth of anticipated non-project related running costs. As the charity has grown in recent years, our budgeted expenditure is increasing, so the size of the fund needs to increase to cover both expected growth and continued uncertainty in income generation, and the impacts of the cost of living crisis and increase in NI contributions as introduced by the current government.

Total unrestricted funds at the end of the year were £8,055,925 of which £1,018,873 are realisable liquid funds, after excluding fixed assets and loans taken out to purchase fixed assets. We set £272,687 aside as designated funds for the maintenance and repair of our current buildings, hides and walkways to ensure they are maintained for the next generation. The Trust aims to build up this fund with a specific repairs and maintenance plan for future years.

We are committed to putting our remaining income and financial reserves to work as soon as possible, to achieve our overall charitable objectives. Our restricted funds, provided by funders for very specific purposes, is £2,056,016 at year-end. Included in this balance is £1,900,000, a donation provided by the Reece Foundation for the acquisition of West Chevington rewilding nature reserve in 2021. Reece Foundation hold a legal charge over the Trust for the use of the nature reserve in line with our charitable purposes.

Diversifying into Biodiversity Net Gain (BNG)

We completed the purchase of Earsdon West Forest (82.56 ha) on 30 April 2024 through a philanthropic loan from We Have The Power. It is a sizeable, strategically important and well-placed site in the Druridge Bay landscape.

The main purpose behind this acquisition is to enrich the landscape and contribute to the recovery of nature. We are funding this by developing and implementing the Trust's Biodiversity Net Gain (BNG) business following a successful application to the Postcode Innovation Trust Social Investment Fund. BNG is a new approach to ensure future development contributes towards nature's recovery. Developers must ensure that habitats for wildlife are left in a measurably better state than they were pre-development, with either better quality or more habitats. Major and small developments must deliver a BNG of at least 10%, whilst rules for nationally significant infrastructure projects are expected from late 2025. Through BNG, the Trust is looking to improve financial sustainability by increasing the proportion of revenue derived from trading and reducing our dependency on grant funding. NWT is offering a habitat banking service to developers to provide off-site units where the 10% uplift cannot be achieved on-site.

Earsdon West Forest is the Trust's first habitat bank. Since purchase, we have undertaken the baseline assessments and habitat management plans and welcomed potential future buyers from a wide range of industries to site, including house builders, utility companies, ecological consultancies, government agencies and local authorities. We are ready to sell units but the government has caused a delay with a review of the legislation as part of the Planning & Infrastructure Bill. Market uncertainty and the emergence of competitor sites mean we have to be more realistic with timeframes for sales.

Progress has also been made in understanding the potential of green financing for peatland, through carbon credits, and plans for test sites are likely to demonstrate how this can contribute to financing its restoration.

Consolidating principal funding sources

During the year ended 31 March 2025, we generated income of £5,542,000, an increase of £1,334,000 compared to £4,208,000 presented in last year's financial statement. The increase this year is predominately due to the deferred donation of £350k for Whittle Dene woods; although the donation was made in March 2024, the sale was not agreed before the end of the financial year and was therefore more accurately represented in the 2024-25 accounts.

Our income comes from a wide variety of sources, including membership subscriptions, voluntary donations and contracts for delivery of services. The principal funding sources during the year were:

Income source	2023/24	2024/25
Grants (conditional and unconditional)	1,367,000	2,117,000
Subsidiary trading income	886,000	1,051,000
Visitor trading and similar income	390,000	486,000
Sponsorships and membership subscriptions	386,000	368,000
Contract	608,000	566,000
Donations	318,000	638,000
Legacies	209,000	257,000
Education and training	19,000	15,000
Rental	19,000	15,000
Other income	7,000	11,000
Total income	**4,208,000**	**5,542,000**

Countryside Stewardship continues to form the basis of Estates funding, bringing in over £274k annually. Agri-funding has become more of a challenge under the current government, however we are exploring options for including additional areas in schemes and renewal of existing schemes as they come to an end.

Subsidiary company Gift Aid contribution

The Trust has two wholly owned subsidiary companies, Northumberland Wildlife Enterprises Limited, which is currently dormant, and EcoNorth Limited, which provides a comprehensive ecological service for projects throughout the UK and Ireland.

The purpose of EcoNorth Limited is to raise funds for NWT through its work as an environmental consultancy, providing commercial ecology surveys, assessments, licencing and mitigation, Clerk of Works and GIS mapping, advice and guidance. The profits of EcoNorth Limited are donated to the charity each year under the Gift Aid scheme. This year, EcoNorth exceeded a turnover of £1M for the first time ever, with a Gift Aid contribution to Northumberland Wildlife Trust of £100,000, which is an excellent boost to unrestricted funding.


Yvonne Dixon and her scones © Stephanie Craig

Café and trading improvement

NWT runs two cafés at its visitor centres at Hauxley and Northumberlandia. Sales exceeded £421,000, 24% up on the previous year, with over 76,000 customers. Cost control has been vital during higher inflationary times but both cafés are now making a positive contribution to running the sites, helping wildlife and bringing people closer to nature.

We have made significant changes at Northumberlandia, improving the catering equipment and layout, adding a barista coffee machine, seasonal menus and more comfortable seating. Hauxley has added equipment and improved layout to improve flow and reduce waiting times. It frequently changes its menus, including more vegetarian, vegan and gluten-free options as well as sandwiches as takeaways. Northumberlandia's business is very seasonal and we adjust the winter opening hours, but Hauxley thrives year-round and is now a well-loved spot for its signature scones, capitalising on its fantastic views and seasonal wildlife gatherings.

We have 5-star hygiene ratings at both cafés. Wherever possible, we use local suppliers and sustainable products, and have increased our range of gift merchandise.
The cafés are also touchpoints for visitor information, donations and event assistance.

Holiday let

Our first holiday let at the Haining has proved a big hit with visitors. Tucked away in its own grounds, just over a mile from Elsdon Village, this lovely stone farmhouse offers the perfect setting for a peaceful getaway and a real countryside experience. The property was kindly gifted, alongside a beautiful piece of land, and provides additional income for the Trust. In its first year, sales were over £20,000, which contribute to improving habitat and other reserves close by, such as Benshaw Moor.

CARBON REDUCTION AND RENEWABLE ENERGY

Progress to net zero

After a reduction last year, organisational carbon emissions increased by 25% to 39.67 tCO_2e. This was due in part to an increase in staff numbers +11% in delivery teams, which involves more travel/commuting, and also in business travel, where we have attended more national/regional meetings with RSWT and other organisations about Rothbury and strategic partnerships. A large county such as Northumberland, with its far-flung nature reserves, does present problems in reducing emissions on travel. We are gradually replacing the ageing vehicle fleet and taking on more electric vehicles, but the nature of our work with difficult terrain and heavy lifting equipment means expectations need to be modest.

Role of nature reserves as carbon stores

Taking back control of Whitelee in December 2023 was important because major peatland restoration here will reduce our carbon emissions by 5% per year across five years. All our work on peatland, grassland, ponds and tree planting contributes to sequestering carbon.

Conservation grazing

We use conservation grazing as part of grassland restoration and this year we have calculated Global Warming Potential (GWP) across 11 reserves, covering 1,587 ha with different animals/breeds. It is a measure of how much heat a greenhouse gas traps in the atmosphere over a specific time period, relative to carbon dioxide (CO_2). This gives us a calculation of the GWP grazing pressure per livestock unit, given a particular grazing regime. It may be difficult to reduce this much, but we compensate with soil improvement and increased biodiversity.



The Haining holiday let © Martin Pickup

Transport and energy services

In September 2024, EcoNorth was awarded a large contract by Kier to deliver an extensive scope of ecological baseline surveys for sections of the A66 Improvements Scheme, between Greta Bridge and Bowes Village (Schemes 7 and 8). Fieldwork was successfully conducted during September and October. Since then, it has been commissioned for additional works on Schemes 7 and 8 in 2025, which will be primarily bat survey work and significant in scale.

TECHNOLOGICAL TRANSFORMATION

Over the last few years, we have upgraded our systems to improve efficiency, reporting and insights. We have tried to integrate systems with those used by The Wildlife Trusts so that we can easily share information and better evidence our overall performance. This strategy has affected our choices of software for accounting, CRM and communications (website, e-marketing). This year, we introduced new Heath and Safety software, Smartlog, which is designed to encourage compliance and workplace safety. It helps track incidents, manage risk assessments and conduct audits. By fostering a culture of safety, Smartlog helps us minimise accidents and any potential reputational damage, and improves employee well-being.

We also have software for HR and volunteering which facilitate analysis and reporting. We are working ever more closely with RSWT, which offers policy guidance, frameworks and problem-solving skills on cyber security, AI and GDPR. IT is an area where we hope to boost capacity to further transform our approaches and make the organisation more secure, effective and compliant for the future.

We have also increased the use of technology in estates teams. Survey and monitoring on reserves, including remote monitoring equipment, acoustic monitors/analysis software and camera traps give us new insights into the species using our reserves. We have also increased the use of drone footage to help us map and monitor the changes in habitats before and after management.

A BETTER APPROACH TO STAFF HEALTH AND WELLBEING

NWT obtained the Bronze Better Health at Work Award in 2024 and started working towards the Silver Award. The Better Health at Work Award is an initiative across the North East that encourages workplaces to address health, safety and wellbeing issues. Workplace Health is an important and integral part of the regional public health strategy and is even more relevant in these challenging times, when companies need to use every tool available to ensure their productivity and effectiveness. It is about sharing and signposting health related information to staff and volunteers so they will have a healthy, balanced home/work lifestyle. We ran several campaigns during 2024-25 on our journey towards the Silver Award:

- Physical fitness – 5k runs, NHS Workplace health checks, dog walks, yoga and nature walks
- Healthy eating – Hydration challenges, Fruity Fridays, allotment tours, healthy eating advice
- EDI – Neurodiverse lunch, Pride Picnic, setting up the voluntary staff EDI Team
- Sustainability – information on bikes and buses, energy efficient lunch, Livewell links

Staff had a lot of fun but the messaging was important that the Trust wants to be happy and healthy inside and outside work.

Equality, diversity and inclusion (EDI)

To achieve our aims for nature recovery and people it is essential that the environmental movement is welcoming and inclusive for employees, volunteers and communities, so that everyone feels like they can belong. In August, we launched a new voluntary staff EDI team to champion our collective commitment to action and meaningful change. Early achievements included:

- Free sanitary products across all office toilets.
- 9 EDI-related training sessions delivered, including on deaf awareness, British Sign Language and implicit bias.
- Mental health training - NWT now has 20 Mental Health First Aiders.
- Promoting six RSWT-run national support networks, for diverse groups.

As part of our general work, we have hosted 28 trainees and placements since 2021 to provide experience and opportunities for young people who might not have normally had access to a career in the environmental sector (for example, from an ethnic minority, who are disabled, or are from low-income homes). 2024–25 placements included:

- 3 roles via the Northern Directions scheme (for neurodiverse, ethnically diverse or rurally isolated youths aged 16–24).
- 1 T-Level student who completed an accessibility audit of NWT's website and implemented changes (for example alt text and screen-reader compatibility).
- 2 traineeships through the Hauxley Nextdoor Nature Project.

We have also made improvements on accessibility and infrastructure. An access audit was conducted by Disability North and implementation is underway, including accessible parking bays installed at Gosforth offices. We launched anonymised recruitment and a dedicated staff welfare email and reporting system. And Hauxley became our first digital reserve with the launch of an interactive virtual tour for people with access needs.

Our year in numbers

Swift © Stefan Johansson; Survey © NECF; Bumblebee © Chris Gomersall/2020VISION; Community group © Katrina Martin/2020VISION; Osprey © Peter Cairns/2020Vision; Reedbed © Graham Holyoak; Countryfile © NWT; Young boy © Evie and Tom Photography; Sapling © David Tipling/2020VISION; Rothbury © Duncan Hutt; Event © NWT; Café © Debbie Lewney; Whitelee © Geoff Dobbins; Runner © Liz Lovatt; School pupils © NWT.



Charitable activities	£2,266,000	41%
Donations and legacies	£1,727,000	31%
Subsidiary trading	£1,051,000	19%
Visitor trading and similar	£486,000	9%
Other	£11,000	<1%



Charitable activities	£3,185,000	67%
Subsidiary trading	£948,000	20%
Cost of raising funds	£439,000	9%
Café and visitor centre trading	£159,000	4%

84p in every **£1**
was spent on charitable activity
(excludes subsidiary company)



84
swift boxes installed

130+
Newcastle residents actively involved

106
surveys undertaken by volunteers



454
volunteers helped with nature recovery

31,014
volunteer hours, 20 FTE



8,759
members

£386,283
through membership income

Young People's Forum's second event

150 people came

400
items of clothing swapped



111
community groups acted for nature



Osprey Watch attracted

4,079
visitors to the cabin at Tower Knowe, Kielder

NWT land managed for nature

6,193ha

140km watercourses

69 nature reserves



East and West Chevington featured on **BBC Countryfile**



30 Days Wild connecting with nature campaign

1,116
individuals signed up



Communities planted

4,780
trees and surveyed

22,000
for the **North East Community Forest**



Rothbury Estate appeal

Over **£8m** raised to date



NWT ran **418 events**, introducing people to nature, with **23,311 attending**



2 Visitor centres

205,000
Visitors introduced to nature

Wilder Northumberland Network launch

Nature recovery across

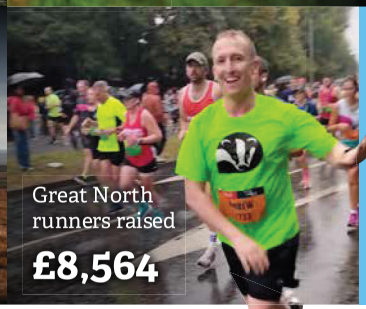
24,000ha

21 members



Supporters donated

£21,000
towards the **Whitelee appeal**



Great North runners raised

£8,564

Commentary on planning issues:

75
Planning Applications



Worked with

42 schools,

10 universities and

20 youth groups

Monthly highlights



APRIL

Biodiversity boost for Druridge Bay

The £750k award from the Species Survival Fund involved restoring 500 ha habitat, enhancing biodiversity and improving access across Druridge Bay. Plans included improving reed beds and restructuring woodland at East Chevington; creating species-rich grassland and realigning watercourses at West Chevington; and building a new hide at Hauxley. Footpaths and bridleways were set to be reopened and upgraded. The initiative retained two conservation posts and created opportunities for two new trainees, volunteers and partnering with Northumberland Zoo.

Reedbed at East Chevington © Graham Holyoak

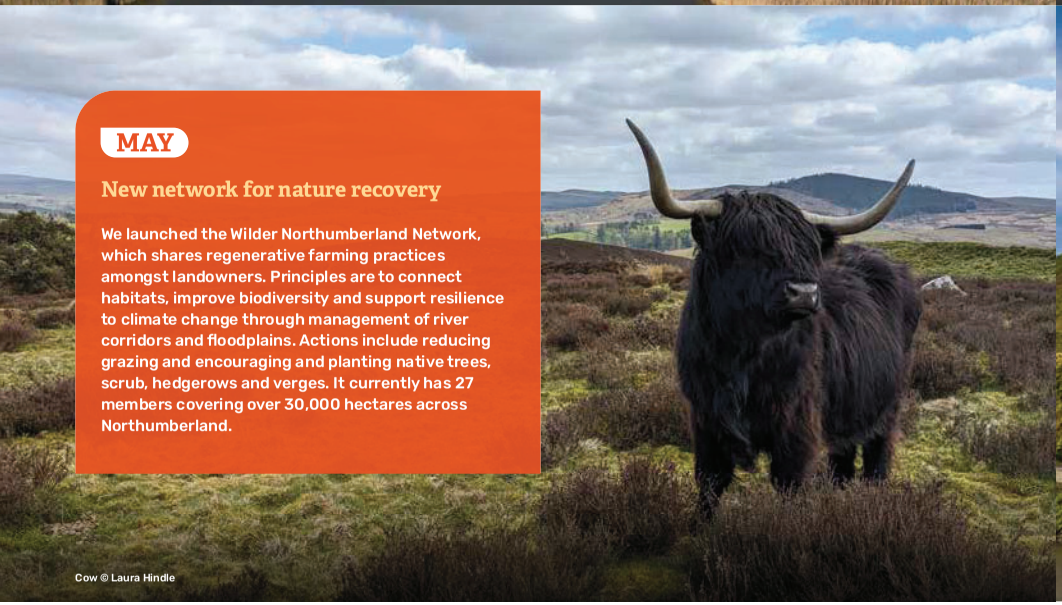


JUNE

Campaigning for nature

The run-up to the general election prompted a flurry of activity to ensure the environment was included in party promises. We promoted the UK's largest ever public survey about people and wildlife, The Wildlife Trusts' Great Big Nature Survey, to learn about why nature matters. We provided information and resources for local people to campaign for nature, templates to write to MPs and encouraged people to submit questions for the June leaders' debate. We joined 60,000 people on the Restore Nature Now march in London and supported Friends of the Earth at a hustings event in Alnwick.

Restore Nature Now march © Eleanor Church

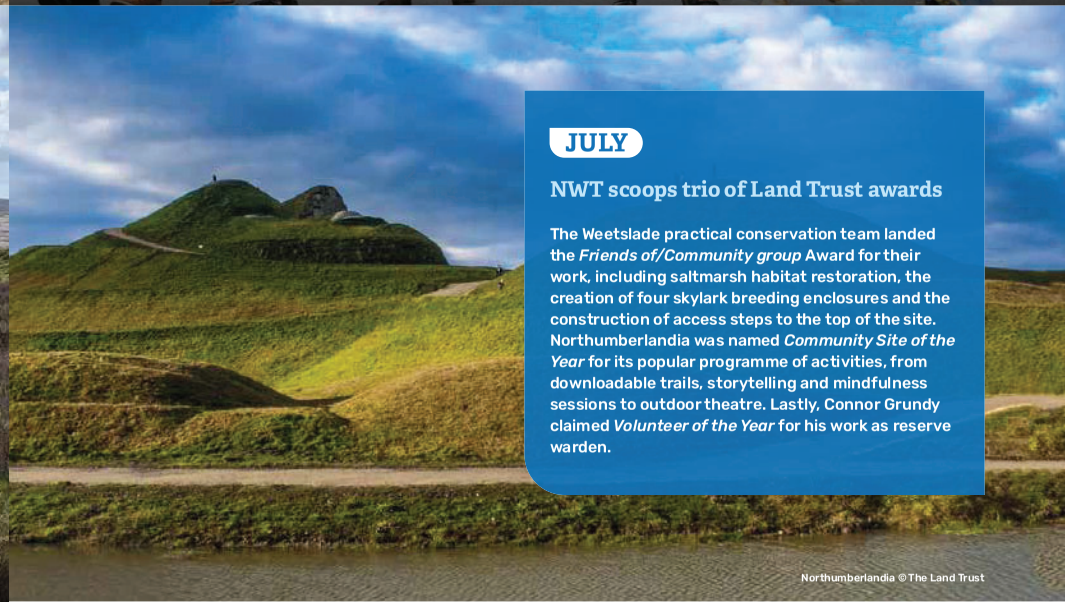


MAY

New network for nature recovery

We launched the Wilder Northumberland Network, which shares regenerative farming practices amongst landowners. Principles are to connect habitats, improve biodiversity and support resilience to climate change through management of river corridors and floodplains. Actions include reducing grazing and encouraging and planting native trees, scrub, hedgerows and verges. It currently has 27 members covering over 30,000 hectares across Northumberland.

Cow © Laura Hindle



JULY

NWT scoops trio of Land Trust awards

The Weetslade practical conservation team landed the *Friends of/Community group* Award for their work, including saltmarsh habitat restoration, the creation of four skylark breeding enclosures and the construction of access steps to the top of the site. Northumberlandia was named *Community Site of the Year* for its popular programme of activities, from downloadable trails, storytelling and mindfulness sessions to outdoor theatre. Lastly, Connor Grundy claimed *Volunteer of the Year* for his work as reserve warden.

Northumberlandia © The Land Trust

Monthly highlights

AUGUST

Turning the tide?

To mark the beginning of the Wildlife Trusts' Marine Week, we had a celebratory weekend of activities, inviting along organisations as part of the Stronger Shores project. Stronger Shores is funded by Defra as part of the £200 million Flood and Coastal Innovation Programmes managed by the Environment Agency. Our project looks at the benefits of kelp, seagrass and oysters along the North East coastline, driving innovation in flood and coastal resilience and adaptation to a changing climate. The weekend culminated with members of the public manifesting the design, created by Claire Eason of Soul2Sand.



Beach mural © Northumberland Wildlife Trust

OCTOBER

Securing the Rothbury Estate

The Wildlife Trusts purchased part of the Rothbury Estate in partnership with NWT and launched a £30m appeal over two years to secure the entire 3,800 ha estate as a showcase for nature recovery on a vast scale. The current purchase includes the Simonside Hills and a mixture of lowland, woods, riverside and farmland. By acquiring the entire estate, we aim to enhance the rich, natural and cultural heritage for future generations, create a sustainable future for local farmers and avoid the land being broken up into multiple ownerships, which would make access for the public more difficult.



Rothbury Estate © Duncan Hutt

SEPTEMBER

Better health through nature

Better with Nature was our first pilot project to empower and connect people with poor health to nature. It aimed to support people's wellbeing through nature-based activities and green training, whilst gathering insights to increase future accessible green volunteering opportunities. We developed and delivered two six-week green skills and nature connection programmes for people with poor health or not in work, working with a network of partners and contacts to recruit participants. We also ran six green social prescribing and volunteer 'taster' events for the public, social prescribing link workers and related health professions.



Hand planting © Goran Horvat from Pixabay

NOVEMBER

A wilder Whitelee

Whitelee is the second biggest Wildlife Trust nature reserve in England and over half the site is blanket bog, a huge store of carbon and water, vital to mitigate future climate change and reduce potential flooding downstream. It takes a lot of looking after so we launched our Big Give Christmas appeal and raised nearly £21,000 to help us repair peatland, enhance meadows and plant more trees. We also started trialling the use of NoFence electric collars on its resident Flexigraze conservation grazing cattle.



Whitelee Moor © Geoff Dobbins

Monthly highlights



DECEMBER

Hauxley shares rural boost

We secured funding from the Rural Asset Multiplier Programme (RAMP) to enhance rural community facilities, health and wellbeing, volunteer opportunities and community resilience. Funding supported a communities officer to co-create and deliver 12 projects from Berwick to Amble and two 12-month trainee placements, aimed at encouraging people to work in the conservation sector. We were also able to construct a new wildlife-watching hide and a new volunteer workshop.

Skua hide at Hauxley Nature Reserve © Northumberland Wildlife Trust

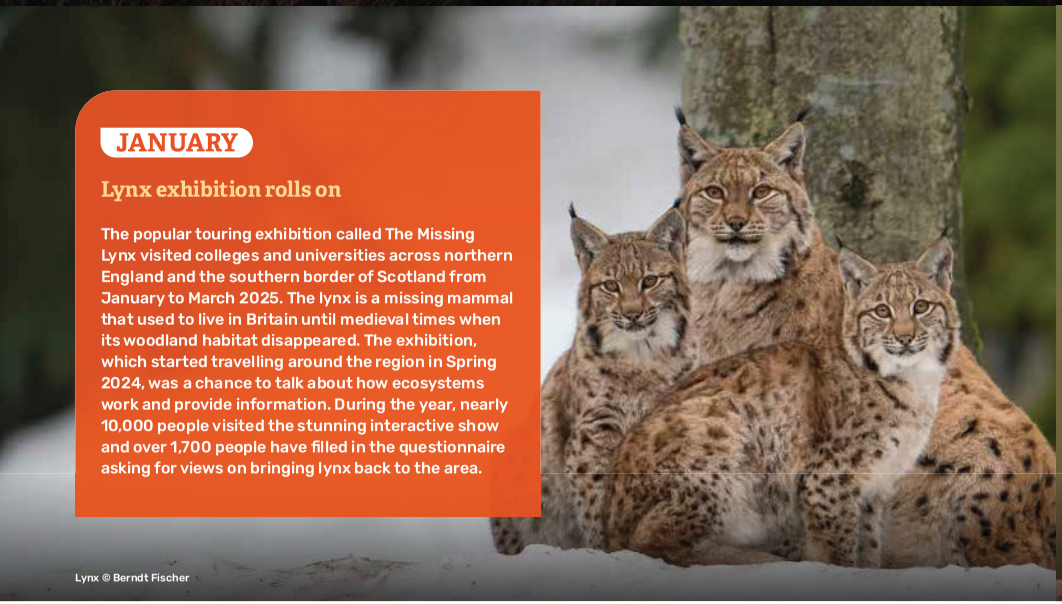


FEBRUARY

Wilder communities, stronger communities

The Jean Cartman Wilder Communities Award was a new award to support local activities which benefit nature, wildlife and people. The winners were announced. First place went to Pottery Bank Community Allotment and Garden which provides regular activities, including mindful gardening, wood working, cooking and nature walks. These activities bring people together to enjoy nature and reduce social isolation. Second was the Garden Project which provides a nature-rich space for older, vulnerable and isolated residents in Walker. Third was Briardale Community Garden which provides accessible opportunities for a wide range of community groups in Blyth to experience nature.

Pottery Bank Community Allotment and Garden © Leo Hargreaves



JANUARY

Lynx exhibition rolls on

The popular touring exhibition called The Missing Lynx visited colleges and universities across northern England and the southern border of Scotland from January to March 2025. The lynx is a missing mammal that used to live in Britain until medieval times when its woodland habitat disappeared. The exhibition, which started travelling around the region in Spring 2024, was a chance to talk about how ecosystems work and provide information. During the year, nearly 10,000 people visited the stunning interactive show and over 1,700 people have filled in the questionnaire asking for views on bringing lynx back to the area.

Lynx © Berndt Fischer



MARCH

Green light for Red Squirrel Recovery Network

£4.86m was allocated by The National Lottery Heritage Fund for a new five-year partnership project to conserve populations of red squirrels, which are critically endangered, across the north of England and southern Scotland. With NWT as the lead, the plan includes working with landowners and expanding volunteer groups to safeguard and grow existing red populations, engaging new audiences about the plight of red squirrels and developing a methodology for grey squirrel fertility control.

Red squirrel © Peter Cairns/2020VISION

Longer-term plans

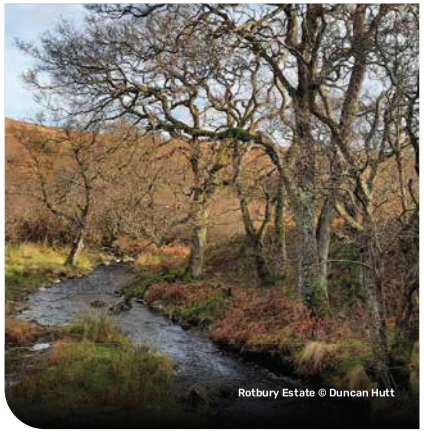
NWT is learning to live with change as its default modus operandi. The more ambitious vision we now hold for a wilder north has so much potential. This includes our land and sea conservation, species work and connecting with people and communities, but it also includes more collaborative partnerships and campaigning for a world where nature plays the central role in our lives.

The Trust itself has grown rapidly over the last five years and has had to adjust its systems and support services. We have made good progress but we are conscious that this is an area that requires more attention to bring efficiencies and culture change, in line with the rest of the movement. We aim to express this step change in the last phase of our current Strategy and Business plan and will refresh and reframe this in 2025/26 to capture the new focus and demands of the times.

We will build on the important achievements of recent years. We have, with RSWT, managed to purchase the area around Simonside but we have to follow through with securing the entire Rothbury Estate – raising £30m by October 2026 is no small ask! We want to use this landscape to show how nature, community and the economy can work together, with people and nature thriving side by side. The opportunity for connectivity and nature recovery on a grand scale is awesome. We will pursue joined up approaches between the coast and Kielder and much in between. Hadrian's Wall corridor, Wild Kielder and Wallington will be key partnerships. And of course, we now have a large portfolio of existing and newly acquired sites – West Chevington, Whittle Dene



Beaver © Russell Savory



Rotbury Estate © Duncan Hutt

Woods and Earsdon West Forest - as well as land brought back into management at Whitelee, which all require extensive planning, management and monitoring. We need to work closely with farmers and landowners as we seek to develop a wider network for nature recovery.

We will also continue our species led conservation. More work on water vole reintroductions is likely to feature in plans for 2026. Further down the line are possibilities of wildcat, beaver, lynx, eagle and other reintroductions and support for pine marten's natural return.

People engagement and related community organising remains a key focus. Place-based initiatives are forming part of Local Authority strategies, which chimes neatly with our social action nature work particularly in urban and suburban areas.

One of the most challenging, but also potentially transformational, things going forward will be to harness green finance, in particular BNG. We have purchased the land at Earsdon West Forest as a habitat bank, creating an engine to fund and connect Wilder Druridge. We await the results of Government consultation on BNG and the new deadlines and scope for implementation.

Finally, with our stronger connections with the national team (RSWT) and The Wildlife Trust (TWT) movement in influencing, we will put effort into getting local politicians onside with our vision for change for nature north of the Tyne. We are going to produce a State of the Nature report. It will set out the current status and articulate the big things needed to return at least 30% of land and sea to good condition by the end of our next five-year plan.



In summary the main things we see happening in the next year include:

- Securing, with RSWT, the acquisition of the entire Rothbury Estate or to create a large scale wilding/ nature recovery corridor, connecting Border to coast
- Work on the new 'coast to coast' Hadrian's Wall corridor nature recovery area with Cumbria Wildlife Trust and partners
- Progressing the restoration and connectivity of Duridge Bay sites, with more community participation
- Widening the Wilder Northumberland Network with nature friendly farmers
- Rewilding Whitelee and undertaking major new peatland restoration
- Starting to deliver the Red Squirrel Recovery Network across the North and into southern Scotland, to secure a positive future for red squirrels
- Reactivating and widening work on water vole reintroduction, working with Durham Wildlife Trust
- Developing other key species work on pine marten, eagle, beaver, for example
- Actualising green finance and systematic philanthropic investment
- Seeking longer term funding to extend our connecting people with nature programmes (1 in 4 people acting for nature) – we have new partners, the All England Lawn Tennis Club/Emirates, which wants us to develop a programme of urban nature outreach in underrepresented communities
- Campaigning for nature, working to embolden communities to take action collectively and independently, working with RSWT
- Increasing capacity and focus on digital enablement and transformation, including the development of a State of Nature data project
- Investing in internal systems and improving culture to support staff better and increase effectiveness
- Demonstrating our commitment to transitioning to a Net Zero Trust
- EcoNorth continuing to deliver wide-ranging, professional ecological services which support the Trust

Hay meadow © Ross Hoddinott/2020VISION

Principal risks and uncertainties

The senior management team and the trustees review the risks the charity may face and, where appropriate, establish processes and procedures to mitigate those risks and agree action plans on a quarterly basis. This is done through our sub-committee structure. We also consider external factors such as new regulations, or the state of the economy. At each quarterly Council, a formal strategic risk management paper which highlights those risks that the sub-committees reviewed as 'high' after mitigation, is presented.

We assess that the Trust's principal risks and uncertainties include the following:

- Government structure and policy changes
- Significant national events for example pandemic and avian flu
- Economic uncertainty
- Climate change and biodiversity loss impacts
- Securing funding for charitable activities and good cost recovery to ensure sustainability
- Insufficient cash to meet obligations
- Insufficient evidence and data to make informed decisions

Governance and organisational information

Governing document

The Trust is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Trading subsidiaries

The Trust has two subsidiary companies; EcoNorth Limited (ECN) and Northumberland Wildlife Enterprises Limited (NWE). NWE is currently dormant. ECN is governed by a Board of Directors on which at least one Trustee represents the Trust's interests. The Managing Director is line-managed by the Trust's Chief Executive. To find out more detailed information about either of the subsidiary companies, the individual company accounts are filed annually with Companies House.

In this report, the accounts include the income, expenditure, assets and liabilities of the charity and both subsidiaries whenever the statements are referred to as 'consolidated' or 'group.'

Organisational structure and decision-making

The Trust is governed by the Board of Trustees (Council), who are also the directors of the company under company law. A list of trustees who have served during the financial year is shown on page 65. Delegation of authority is set out in the Trust's governance documentation. Council delegates all of its powers to the Chief Executive to enable them to manage the Trust's operations and to lead and direct its strategic development. However, the Chief Executive is obliged to consult with Trustees as appropriate and to report fully and appropriately on decisions taken and material developments. Specific issues which require reporting include:

- New strategic projects and partnerships
- Significant variations against budget or significant financial issues
- Issues affecting the Trust's reputation

Council meets four times a year, working to an annual forward agenda. A detailed agenda is agreed with the Chair well in advance of each meeting and staff provide written papers on all agenda items. Standard agenda items are strategic business issues, financial reports including the latest management accounts, policy changes and activity reports. A register of conflicts of interest is held and updated annually, and every Council agenda includes declaration of any potential conflicts which might arise at that meeting.

A sub-committee structure assists in the scrutiny of trustee responsibilities. The Finance and Risks Committee (FRC), has delegated authority for ensuring that suitable financial systems and controls are in place and are working effectively, and that risks are properly identified, managed, mitigated and reported. The FRC meets quarterly and is chaired by the Treasurer.

The Nature Recovery Committee (NRC) has delegated authority for ensuring that the efforts and resources of the Trust are directed in the most effective and efficient way to secure nature's recovery within Northumberland, Newcastle and North Tyneside.

The Governance and Compliance Committee (GCC) has delegated authority for ensuring that the Trust areas of governance, corporate responsibility and compliance are robust and maintained. The GCC oversees key policy areas such as equality, diversity and inclusion (EDI), health and safety, employment, safeguarding, data protection, whistleblowing and complaints.

Informal groups also operate to provide a place for more detailed discussion that then inform formal committees and Council down the line. Examples of this include the EDI group and the trustee/staff BNG working group.

Working group sessions between trustees and staff will also be set up to discuss future priorities and emphases as we review the strategy.

Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of their incoming resources and application of resources, including their income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee appointments

Trustees may be elected by the membership at the AGM, or co-opted. The maximum tenure for elected trustees is nine years, with re-election required every three years. For co-opted trustees, the maximum service period is three years. All trustees have the same responsibilities, irrespective of tenure. There must be no less than eight elected trustees and no more than twelve. The maximum allowable number of co-opted trustees is four. Trustees may claim travel or other expenses but no trustees are remunerated for their services to the charity.

Recruitment and selection is led by the Trust's Governance Group, which reports directly to Council. All prospective trustees complete a skills analysis, which is compared with the Trust's agreed skills gaps; there is also an interview with the Chair and Chief Executive. The Trust advertises all trustee vacancies, seeking specific skills when required. It also takes the diversity of the Board into account when considering new appointments.

Trustee induction and training

New trustees are provided with a range of documentation in advance of their first meeting, including the Trust's governing documents, the constitution, recent Council minutes and the latest annual report and accounts. They are invited to attend an induction session with the Chair and senior staff shortly after they start, and they are encouraged to meet informally with a more experienced trustee within their first three months. The Chair also has an informal discussion with each new trustee after their first six months.

Council have one 'away day' per year with senior staff. This is to facilitate both more in-depth discussion of specific issues than is often possible at Council meetings, and to provide an opportunity for trustees to visit sites or projects.

Financial reserves policy

Our financial reserves policy is to maintain sufficient cash flow to allow us to continue to operate and ensure we can fund the large number of projects for which grant funding is received in arrears. The policy sets out the aim to retain sufficient unrestricted cash reserves to cover non-project unrestricted running costs of the charity for a minimum of six months.

Information on fundraising practices

We are committed to dealing respectfully and ethically with our supporters. Without them, the charity would not be locally representative and not be able to champion wildlife and natural places, to inspire people and to promote sustainable living, according to our Mission and Strategy. We are registered with the Fundraising Regulator and have agreed to ensure our fundraising is legal, open, honest and respectful. The standards for fundraising are set out in the Code of Fundraising Practice. There have been no complaints from members of the public about our fundraising methods to date (but we do have a complaints procedure in place which is accessible) and the Trust takes a considerate and sensitive approach to asking for support.

The Trust employs face-to-face recruiters to attend our own reserves, fairs and shows but does not undertake street fundraising. It engages an agency to help with telemarketing (welcome and satisfaction calls) and requires them to adhere to the standards demanded by the Code. We comply with the Fundraising Regulator's guidance on treating donors fairly when we come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. Periodic checks are carried out in person and by listening in on telephone calls to check that standards are being adhered to.

Pay and remuneration

Pay for all staff, including the Chief Executive, is according to a job evaluation system, which places roles on one of seven pay scales. Staff are normally appointed at the bottom of a scale and move up the scale in four annual stages.

Trustees approve inflation awards annually, based on a benchmarking system. The total salary bill in the year for the senior management team was £236,178. One individual was paid over £60,000 and the highest salary in the Trust was 3.3 times larger than the lowest salary.

The Trust has no pension liabilities; it contributes to staff pensions but this is on a defined contribution basis only.

Equality, Diversity and Inclusion

NWT is committed to providing access and equality in its activities, across its nature reserves, as well as supporting equitable treatment for staff, volunteers, members and supporters regardless of sex, gender, race, religion or belief, age, marriage or civil partnership,

pregnancy/maternity, sexual orientation or disability. In December 2020, the Charity Governance Code was updated with a focus on the principle of integrity and equality, diversion and inclusion. The Trustees reviewed the Trust's practice against these principles and has developed a working document to highlight areas for improvement in the coming years.

The Wildlife Trusts network

Northumberland Wildlife Trust is part of the national federation of The Wildlife Trusts, represented nationally by The Royal Society for Wildlife Trusts (RSWT), which undertakes a central fundraising, influencing, coordinating and media role. All Trusts pay a levy (linked to their unrestricted performance over five years) towards the costs of running this central organisation, and there is a comprehensive regional and national governance mechanism to facilitate collective decision-making. Collectively RSWT and the 46 individual Wildlife Trust charities are known as The Wildlife Trusts (TWT). RSWT also adds value nationally by leveraging substantial additional funding to individual Trusts through a number of mechanisms, and provides critical support and advice, national leadership on strategy and leadership development, as necessary.

TWT formulates strategy and policy and has joint working arrangements to which all Wildlife Trusts are expected to adhere, though each Trust retains their individual autonomy as part of a federated structure.

In practice, TWT functions as a national network of similar bodies who share the same visions and mission. Data and systems are shared across the movement, to demonstrate joined-up activity, effectiveness and reach, and we act in unison in key policy areas and in national campaigns.

Overall TWT has over 944,000 members, manages 2,600 nature reserves and other sites covering over 98,500 hectares of land, manages 38,000 volunteers and engages with over 500,000 people through walks, talks and events. The Trust is an important contributor to this impact through its work in Northumberland, Newcastle and North Tyneside but also in partnership throughout the North East and the North of England. The effect of our working within the TWT network is that we can make a difference to conservation at local, sub regional, regional and national scales.

The Trust also takes data protection very seriously and has taken external advice and reviewed its procedures to ensure compliance with the requirements of GDPR.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as they are aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- they have taken all the steps that ought to have been taken in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

The trustees' report above, which incorporates the requirements of a directors' report and a strategic report under the Companies Act 2006, was approved by the trustees on 7 October 2025 and signed on their behalf by:

Nigel Porter
Chair of Trustees

Derek Coates
Treasurer



Kingfisher © Jamie Hall

Independent auditor's report

Opinion

We have audited the financial statements of Northumberland Wildlife Trust Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs (UK)') and applicable law. Our responsibilities under those standards are further described in the 'Auditors' responsibilities for the audit of the financial statements' section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report including the strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report and the strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the group's and the parent charitable company'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 the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

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

We obtain and update our understanding of the charitable company, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the charitable company is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Based on our understanding of the charitable company, we identified that the principal risks of non-compliance with laws and regulations related to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation, pension legislation and UK tax legislation. In addition, the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines and litigation. We considered the extent to which noncompliance with laws and regulations might have a material effect on the financial statements and we have assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

We also evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to manipulate financial results, management bias in accounting estimates, as well as improper revenue recognition which includes fraudulent posting of journal entries to revenue.

Audit procedures performed by the engagement team included:

- Inquiry of management and those charged with governance regarding actual and potential litigation or claims as well as whether they have knowledge of any actual, suspected or alleged fraud;
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Reviewing meeting minutes to identify reported frauds and any potential non-compliance with laws and regulations;
- Identifying journal entries based on risk criteria and testing the identified entries to supporting documentation, in particular journal entries with unusual account combinations; and

- Challenging assumptions and judgements made by management in their significant accounting estimates and evaluating whether there was any evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of any instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Anne Hallowell BSc FCA DChA
(Senior Statutory Auditor) for and
on behalf of UNW LLP, Statutory Auditor
Chartered Accountants
Newcastle upon Tyne

7 October 2025



Early purple orchid © Guy Edwardes/2020VISION

Financial statements

Northumberland Wildlife Trust

Consolidated statement of financial activities for the year ended 31 March 2025

(incorporating income and expenditure account)

	Note	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)	Total funds 2024 (£)
Income from:					
Donations and legacies	2	1,189,402	537,849	1,727,251	1,286,670
Charitable activities	3	39,605	2,226,641	2,266,246	1,638,353
Other trading activities	4	1,536,769	488	1,537,257	1,275,652
Investments		3,552	-	3,552	4,643
Other income		7,660	-	7,660	2,698
Total income		**2,776,988**	**2,764,978**	**5,541,966**	**4,208,016**
Expenditure on:					
Raising funds	5, 6	1,545,201	1,522	1,546,723	1,416,103
Charitable activities	7	784,913	2,400,567	3,185,480	2,696,392
Total expenditure		**2,330,114**	**2,402,089**	**4,732,203**	**4,112,495**
Net income		446,874	362,889	809,763	95,521
Transfers between funds	20	322,582	(322,582)	-	-
Net movement in funds before other recognised gains/(losses)		**769,456**	**40,307**	**809,763**	**95,521**
Other recognised gains/(losses):					
Gains on revaluation of investment property	12	12,833	-	12,833	-
Net movement in funds		**782,289**	**40,307**	**822,596**	**95,521**
Reconciliation of funds:					
Total funds brought forward		7,273,636	2,015,709	9,289,345	9,193,824
Net movement in funds		782,289	40,307	822,596	95,521
Total funds carried forward		**8,055,925**	**2,056,016**	**10,111,941**	**9,289,345**

The consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 45 to 62 form part of these financial statements.

Northumberland Wildlife Trust

Consolidated balance sheet at 31 March 2025

	Note		2025 (£)		2024 (£)
Fixed assets					
Intangible assets	10		-		-
Tangible assets	11		10,288,555		9,440,472
Investment property	12		550,000		-
			10,838,555		**9,440,472**
Current assets					
Stocks	14	12,442		5,106	
Debtors	15	830,432		626,084	
Cash at bank and in hand		1,316,649		1,436,724	
		2,159,523		**2,067,914**	
Creditors: amounts falling due within one year	16	(984,634)		(1,236,072)	
Net current assets			**1,174,889**		**831,842**
Total assets less current liabilities			**12,013,444**		**10,272,314**
Creditors: amounts falling due after more than one year	17		(1,837,906)		(935,883)
Provisions for liabilities	18		(63,597)		(47,086)
Total net assets			**10,111,941**		**9,289,345**
Charity funds					
Restricted funds	20		2,056,016		2,015,709
Unrestricted funds					
Designated funds	20	272,687			
General funds	20	4,951,796		4,442,194	
Revaluation reserve	20	2,831,442		2,831,442	
Total unrestricted funds	20		8,055,925		7,273,636
Total funds			**10,111,941**		**9,289,345**

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 7 October 2025 and signed on their behalf by:



Nigel Porter
Chair of Trustees



Derek Coates
Treasurer

The notes on pages 45 to 62 form part of these financial statements.

Company registered number: 00717813

Northumberland Wildlife Trust

Balance sheet at 31 March 2025

	Note		2025 (£)		2024 (£)
Fixed assets					
Tangible assets	11		10,079,213		9,238,672
Investment property	12		550,000		-
Investments	13		5,002		5,002
			10,634,215		**9,243,674**
Current assets					
Stocks	14	12,442		5,106	
Debtors	15	517,496		425,094	
Cash at bank and in hand		996,807		1,085,590	
		1,526,745		**1,515,790**	
Creditors: amounts falling due within one year	16	(798,772)		(1,073,264)	
Net current assets			**727,973**		**442,526**
Total assets less current liabilities			**11,362,188**		**9,686,200**
Creditors: amounts falling due after more than one year	17		(1,837,906)		(935,883)
Total net assets			**9,524,282**		**8,750,317**
Charity funds					
Restricted funds	20		2,056,016		2,015,709
Unrestricted funds					
Designated funds	20	272,687			
General funds		5,423,450		4,962,479	
Revaluation reserve		1,772,129		1,772,129	
Total unrestricted funds	20		7,468,266		6,734,608
Total funds			**9,524,282**		**8,750,317**

The company's net movement in funds for the year was £773,965 (2024: £54,856).

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 7 October 2025 and signed on their behalf by:



Nigel Porter
Chair of Trustees



Derek Coates
Treasurer

The notes on pages 45 to 62 form part of these financial statements.

Company registered number: 00717813

Northumberland Wildlife Trust

Consolidated statement of cash flows for the year ended 31 March 2025

	Note	2025 (£)	2024 (£)
Cash flows from operating activities			
Net cash used in operating activities	22	474,079	866,880
Cash flows from investing activities			
Proceeds from the sale of tangible fixed assets		-	4,000
Purchase of tangible fixed assets		(1,510,185)	(1,287,980)
Net cash used in investing activities		**(1,510,185)**	**(1,283,980)**
Cash flows from financing activities			
New loans		1,172,100	925,000
Repayments of borrowing		(247,106)	-
Repayment of finance leases		(8,963)	(12,507)
Net cash provided by financing activities		**916,031**	**912,493**
Change in cash and cash equivalents in the year		(120,075)	495,393
Cash and cash equivalents at the beginning of the year	23	1,436,724	941,331
Cash and cash equivalents at the end of the year		**1,316,649**	**1,436,724**

The notes on pages 45 to 62 form part of these financial statements.

Notes to the financial statements

1 - ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumberland Wildlife Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis.

Company status

Northumberland Wildlife Trust Limited ('the company') is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature.

The company is a company limited by guarantee, incorporated in the United Kingdom and domiciled in England. The address of the registered office is given in the reference and administrative details page of this annual report. The members of the company are the trustees named on page 65. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Basis of consolidation

The financial statements consolidate the accounts of Northumberland Wildlife Trust Limited and its subsidiary undertakings.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account. The income and expenditure account for the year dealt with in the accounts of the company was £773,965 (2024: £54,856).

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised; refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company, which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Going concern

In determining the appropriate basis of preparation of the financial statements, the trustees are required to consider whether the group can continue in operational existence for the foreseeable future. The group's business activities, together with factors that are likely to affect its future development, financial performance and financial position are set out in the strategic report. In addition, the material financial and operational risks and uncertainties that impact the group's performance are outlined in the strategic report.

The trustees have considered the position of the group at the year end, its recent financial performance and forecasts for a period of at least 12 months from the date of the signing these financial statements. As a result of this process, at the time of approving the financial statements, the trustees are of the opinion that it is appropriate to adopt the going concern basis of preparation of the financial statements.

Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on the following basis:

Website	- 20% straight line

Asset residual values and useful lives are reviewed at the end of each reporting period, and adjusted if appropriate. The effect of any change is accounted for prospectively.

Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS102), less accumulated depreciation and accumulated impairment losses.

Depreciation is charged at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual values, over their expected useful lives on the following bases:

Freehold land	- not depreciated
Freehold property	- 2%-25% straight line
Long-term leasehold property	- 2% straight line
Furniture, fittings and equipment	- 25% straight line
Motor vehicles	- 25% straight line
External fixtures and fittings	- 25% straight line
Computer equipment	- 50% straight line

Investment property

Investment properties are measured at fair value at each reporting date, with any changes in fair value recognised in the consolidated statement of financial activities. Investment properties are not depreciated.

Investments

Investments in subsidiaries are valued at cost less provision for impairment.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Cost is determined using the first-in first-out (FIFO) method.

Financial instruments

The group only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and cash and bank balances.

Debt instruments due within one year are measured, initially and subsequently at the transaction price. Debt instruments due after one year are measured initially at the transaction price and subsequently at amortised cost using the effective interest method.

At the end of each reporting period, debt financial assets are assessed for impairment and their carrying value reduced if necessary. Any impairment charge is recognised in the consolidated statement of financial activities.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand.

Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Employee benefits

Short-term benefits

Short-term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the employee's entitlement to the benefit accrues.

Defined contribution pension plan

The company operates a defined contribution pension plan for its employees. Contributions are recognised as an expense when they fall due. Amounts due but not yet paid are included within creditors on the balance sheet.

The assets of the plan are held separately from the company in independently administered funds.

Taxation

The taxation expense for the year comprises current and deferred tax and is recognised in the consolidated statement of financial activities except to the extent that it relates to items recognised in other comprehensive income, or directly in equity, in which case the tax expense is also recognised in other comprehensive income or directly in equity.

Current tax is the amount of income tax payable in respect of the taxable profit for the current or past reporting periods. It is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences arise from the inclusion of transactions and events in the financial statements in periods different from those in which they are assessed for tax.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

Critical accounting estimates and areas of judgment

The preparation of financial statements requires management to make judgments, assumptions and estimates that affect the application of accounting policies and amounts reported in the profit and loss account and balance sheet. Such decisions are made at the time the financial statements are prepared and adopted based on the best information available at the time. Actual outcomes may be different from initial estimates and are reflected in the financial statements as soon as they become apparent.

Significant judgments in applying accounting policies

In preparing these financial statements, no significant judgments were required in the process of applying the company's accounting policies.

Key sources of estimation uncertainty

Estimates included within these financial statements include land at valuation, depreciation and asset impairments (for example provisions against debtors). None of the estimates made in the preparation of these financial statements are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2 - INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)
Donations	123,651	514,037	637,688
Legacies	256,883	-	256,883
Grants	446,397	-	446,397
Sponsorship and membership subscriptions	362,471	23,812	386,283
Total 2025	**1,189,402**	**537,849**	**1,727,251**

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Donations	144,761	173,367	318,128
Legacies	209,014	-	209,014
Grants	373,277	-	373,277
Sponsorship and membership subscriptions	362,377	23,874	386,251
Total 2024	**1,089,429**	**197,241**	**1,286,670**

3 - INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)
Charitable activities	39,605	2,226,641	2,266,246

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Charitable activities	53,795	1,584,558	1,638,353

4 - INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)
Subsidiary trading income	1,051,419	-	1,051,419
Visitor trading and similar income	485,350	488	485,838
Total 2025	**1,536,769**	**488**	**1,537,257**

4 - INCOME FROM OTHER TRADING ACTIVITIES (CONTINUED)

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Subsidiary trading income	886,123	-	886,123
Visitor trading and similar income	388,489	1,040	389,529
Total 2024	**1,274,612**	**1,040**	**1,275,652**

5 - EXPENDITURE ON RAISING FUNDS - SUMMARY

	2025 (£)	2024 (£)
Cost of raising funds (note 6a)	439,106	428,660
Fundraising trading expenses (note 6b)	159,433	144,170
Subsidiary trading costs (note 6c)	948,184	843,273
Total	**1,546,723**	**1,416,103**

6 - EXPENDITURE ON RAISING FUNDS

a) Costs of raising funds

	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)
Travel, training & recruitment	11,458	-	11,458
Leaflets and publishing	25,754	-	25,754
Legal and professional	1,636	-	1,636
Office & project costs	75,547	216	75,763
Wages and salaries	324,495	-	324,495
Total 2025	**438,890**	**216**	**439,106**

	Unrestricted funds 2024 (£)	Total funds 2024 (£)
Travel, training & recruitment	1,600	1,600
Leaflets and publishing	15,568	15,568
Legal and professional	3,714	3,714
Office & project costs	49,893	49,893
Wages and salaries	357,885	357,885
Total 2024	**428,660**	**428,660**

6 - EXPENDITURE ON RAISING FUNDS (CONTINUED)

b) Fundraising trading expenses

	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)
Visitor cost of sales and other fundraising costs	144,497	1,306	145,803
Support costs allocated to trading activities	13,630	-	13,630
Total 2025	**158,127**	**1,306**	**159,433**

	Unrestricted funds 2024 (£)	Total funds 2024 (£)
Visitor cost of sales and other fundraising costs	116,348	116,348
Support costs allocated to trading activities	27,822	27,822
Total 2024	**144,170**	**144,170**

c) Subsidiary trading costs

	Unrestricted funds 2025 (£)	Total funds 2025 (£)
Cost of sales	160,035	160,035
Administration expenses	92,741	92,741
Cost of sales staff costs	328,684	328,684
Administration staff costs	341,950	341,950
Administration depreciation	24,774	24,774
Total 2025	**948,184**	**948,184**

	Unrestricted funds 2024 (£)	Total funds 2024 (£)
Cost of sales	229,286	229,286
Administration expenses	72,431	72,431
Cost of sales staff costs	233,023	233,023
Administration staff costs	289,583	289,583
Administration depreciation	18,950	18,950
Total 2024	**843,273**	**843,273**

7 - ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 (£)	Support costs 2025 (£)	Total funds 2025 (£)
Charitable activities	2,354,074	831,406	3,185,480

	Activities undertaken directly 2024 (£)	Support costs 2024 (£)	Total funds 2024 (£)
Charitable activities	1,983,422	712,970	2,696,392

Analysis of direct costs

	Total funds 2025 (£)	Total funds 2024 (£)
Staff costs	1,413,490	1,229,021
Depreciation	88,270	93,565
Direct project costs	583,863	289,159
Travel	60,348	63,273
Training & recruitment	20,385	17,287
Legal & professional	46,170	202,079
Overheads, publishing and office costs	141,548	89,038
Total	**2,354,074**	**1,983,422**

Analysis of support costs

	Total funds 2025 (£)	Total funds 2024 (£)
Staff costs	537,885	406,278
Travel	3,344	1,395
Training & recruitment	7,727	2,080
Legal & professional	21,082	26,537
Overheads, publishing and office costs	168,248	171,138
Premises and utilities	55,354	72,361
Governance costs	37,766	33,181
Total	**831,406**	**712,970**

8 - AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an audit fee of £17,200 (2024 - £16,000), and fees in respect of other services of £890 (2024 - £1,650). Fees payable to the group's auditor in respect of the auditing of accounts of subsidiaries of the group amount to £7,100 (2024 - £6,650).

9 - STAFF COSTS

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Wages and salaries	2,463,392	2,109,648	1,907,881	1,682,244
Social security costs	224,710	191,398	157,339	135,016
Contribution to defined contribution pension schemes	258,402	214,744	210,650	175,924
Total	**2,946,504**	**2,515,790**	**2,275,870**	**1,993,184**

The average number of persons employed by the company during the year was as follows:

	Group 2025 (No.)	Group 2024 (No.)	Company 2025 (No.)	Company 2024 (No.)
Business and management	10	9	10	9
Charitable activities	61	46	61	46
Fundraising and publicity	19	10	19	10
Subsidiary	16	13	-	-
Total	**106**	**78**	**90**	**65**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 (No.)	Group 2024 (No.)
In the band £60,001 - £70,000	1	1

Key management personnel have been determined to be the trustees and four members of the senior management team. Trustees received no remuneration or benefits. The total remuneration of the senior management team was £236,178 (2024: £228,012).

During the year, no trustees (2024: none) were reimbursed for expenses.

10 - INTANGIBLE ASSETS

Group

	Website (£)
Cost At 1 April 2024 and 31 March 2025	10,773
Amortisation At 1 April 2024 and 31 March 2025	10,773
Net book value At 1 April 2024 and 31 March 2025	-

No intangible assets are held by the company.

11 - TANGIBLE FIXED ASSETS

Group

	Land and buildings (£)	External fixtures and fittings (£)	Furniture, fittings and equipment (£)	Motor vehicles (£)	Total (£)
Cost or valuation					
At 1 April 2024	9,715,047	607,963	324,811	312,313	10,960,134
Additions	1,327,736	28,430	89,132	64,887	1,510,185
Transfers between classes	3,417	-	-	(3,417)	-
Transfer to investment property	(550,000)	-	-	-	(550,000)
At 31 March 2025	**10,496,200**	**636,393**	**413,943**	**373,783**	**11,920,319**
Depreciation					
At 1 April 2024	417,079	602,821	255,910	243,852	1,519,662
Charge for the year	43,813	9,078	39,349	32,695	124,935
Transfer to investment property	(12,833)	-	-	-	(12,833)
At 31 March 2025	**448,059**	**611,899**	**295,259**	**276,547**	**1,631,764**
Net book value					
At 31 March 2025	10,048,141	24,494	118,684	97,236	10,288,555
At 31 March 2024	**9,297,968**	**5,142**	**68,901**	**68,461**	**9,440,472**

Company

	Land and buildings (£)	External fixtures and fittings (£)	Furniture, fittings and equipment (£)	Motor vehicles (£)	Total (£)
Cost or valuation					
At 1 April 2024	9,553,567	607,415	217,892	297,332	10,676,206
Additions	1,327,736	28,430	56,816	64,887	1,477,869
Transfers between classes	3,417	-	-	(3,417)	-
Transfer to investment property	(550,000)	-	-	-	(550,000)
At 31 March 2025	**10,334,720**	**635,845**	**274,708**	**358,802**	**11,604,075**
Depreciation					
At 1 April 2024	417,079	597,557	193,819	229,079	1,437,534
Charge for the year	43,813	9,078	14,575	32,695	100,161
Transfer to investment property	(12,833)	-	-	-	(12,833)
At 31 March 2025	**448,059**	**606,635**	**208,394**	**261,774**	**1,524,862**
Net book value					
At 31 March 2025	9,886,661	29,210	66,314	97,028	10,079,213
At 31 March 2024	**9,136,488**	**9,858**	**24,073**	**68,253**	**9,238,672**

11 - TANGIBLE FIXED ASSETS (CONTINUED)

The freehold land held by the group was last revalued internally on 1 April 2015.

The group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2025 (£)	Group 2024 (£)
Freehold land	6,300,483	4,969,330
Freehold property	916,049	1,497,029
Total	**7,216,532**	**6,466,359**

Included in group land and buildings is freehold land at valuation of £9,133,092 (2024: £7,801,939) which is not depreciated. Land and buildings include leasehold land and buildings with a net book value of £12,327 (2024: £12,772).

The net book value of motor vehicles above includes an amount of £14,785 (2024: £30,748) in respect of assets held under hire purchase contracts.

12 - INVESTMENT PROPERTY

Group and company

	Freehold investment property (£)
Valuation	
Transfer from tangible fixed assets	537,167
Surplus on revaluation	12,833
At 31 March 2025	**550,000**

Northumberland Wildlife Trust owns the freehold property situated at The Haining, Elsdon, Northumberland. The property is valued at open market value of £550,000 with a formal valuation performed in September 2023 by Richard Brown & Partners, external Chartered Surveyors.

13 - FIXED ASSET INVESTMENTS

Company

	Investments in subsidiary companies (£)
Cost or valuation	
At 1 April 2024	5,002
At 31 March 2025	**5,002**
Net book value	
At 31 March 2025	5,002
At 31 March 2024	**5,002**

14 - STOCKS

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Finished goods and goods for resale	12,442	5,106	12,442	5,106

15 - DEBTORS

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Due within one year				
Trade debtors	651,749	413,619	397,408	266,740
Amounts owed by group undertakings	-	-	-	4,775
Other debtors	1,283	745	1,283	745
Prepayments and accrued income	177,400	209,234	118,805	152,834
Tax recoverable	-	2,486	-	-
Total	**830,432**	**626,084**	**517,496**	**425,094**

16 - CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Other loans	17,421	-	17,421	-
Trade creditors	240,552	176,236	220,725	165,460
Amounts owed to group undertakings	-	-	68,617	-
Corporation tax	8,039	-	-	-
Other taxation and social security	178,533	146,858	96,399	109,485
Obligations under finance lease and hire purchase contracts	5,550	8,963	5,550	8,963
Other creditors	15,789	9,350	3,712	1,948
Accruals and deferred income	518,750	894,665	386,348	787,408
Total	**984,634**	**1,236,072**	**798,772**	**1,073,264**

Deferred income

	2025 (£)	2024 (£)
Group and company		
Brought forward as at 1 April	640,100	139,000
Deferred in year	319,064	640,100
Released in year	(640,100)	(139,000)
Carried forward at 31 March	**319,064**	**640,100**

17 - CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Loans	1,832,573	925,000	1,832,573	925,000
Net obligations under finance lease and hire purchase contracts	5,333	10,883	5,333	10,883
Total	**1,837,906**	**935,883**	**1,837,906**	**935,883**

The loans of £1,833k relates to an amount received to aid with the purchase of Earsdon West Forest, Morpeth, Northumberland, to develop the biodiversity net gain service and in relation to the Whitelee Peatland Restoration grant.

18 - DEFERRED TAXATION

Group

	2025 (£)
At the beginning of the year	47,086
Charge for the year	1,511
Total	**48,597**

The deferred tax liability is made up as follows:

	Group 2025 (£)	Group 2024 (£)
Land held at valuation	48,597	47,086
Total	**48,597**	**47,086**

19 - PROVISIONS

Group

	Other provisions (£)
Additions	15,000
Total	**15,000**

The provision relates to obligations under an ongoing contract in the subsidiary EcoNorth Limited, where the performance obligations relating to the estimated liability will fall due over an extended period.

20 - STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2024 (£)	Income (£)	Expenditure (£)	Transfers in/out (£)	Gains/ (Losses) (£)	Balance at 31 March 2025 (£)
Unrestricted funds						
Designated funds						
Xledger Development and Training	-	-	-	5,000	-	5,000
Briar Wood Bank Fencing	-	-	-	20,000	-	20,000
Cresswell Hide Ramp	-	-	-	27,000	-	27,000
Staff Wellbeing, Training and Development	-	-	-	45,000	-	45,000
Benshaw Moor Gateways	-	-	-	5,000	-	5,000
BNG Audit and Survey Fees	-	-	-	55,687	-	55,687
Gosforth Drainage and Car Park	-	-	-	52,000	-	52,000
Gosforth Bathrooms	-	-	-	40,000	-	40,000
HWDC External Courtyard Timber	-	-	-	23,000	-	23,000
Total	**-**	**-**	**-**	**272,687**	**-**	**272,687**
General funds						
General funds	3,194,511	1,722,017	(1,365,082)	187,916	12,833	3,752,195
Hauxley Visitor Centre fixed asset reserve	899,324	-	(16,848)	(142,020)	-	740,456
Subsidiary trading funds	348,359	1,054,971	(948,184)	3,999	-	459,145
Revaluation reserve	2,831,442	-	-	-	-	2,831,442
Total	**7,273,636**	**2,776,988**	**(2,330,114)**	**49,895**	**12,833**	**7,783,238**
Total unrestricted funds	**7,273,636**	**2,776,988**	**(2,330,114)**	**322,582**	**12,833**	**8,055,925**
Restricted funds						
General Estates	-	389,802	(256,650)	(110,758)	-	22,394
Fundraising and Development	21,145	4,840	(11,884)	(4,152)	-	9,949
Nature Recovery	-	492,211	(464,859)	(20,824)	-	6,528
Nature Reserves	1,990,911	738,953	(378,690)	(385,124)	-	1,966,050
Peat Partnership	-	482,145	(428,923)	(53,222)	-	-
Red Squirrel	-	297,196	(426,766)	172,301	-	42,731
Wild City	3,653	306,497	(380,983)	79,197	-	8,364
Biodiversity	-	53,334	(53,334)	-	-	-
Total	**2,015,709**	**2,764,978**	**(2,402,089)**	**(322,582)**	**-**	**2,056,016**
Total of funds	**9,289,345**	**5,541,966**	**(4,732,203)**	**-**	**12,833**	**10,111,941**

Transfers into restricted funds from unrestricted funds have been made to meet shortfalls in restricted project funding.

Transfers out of restricted funds are in relation to capital spend.

20 - STATEMENT OF FUNDS (CONTINUED)

Details of the specific grants and donations making up the restricted funds are as follows:

General Estates
This covers general maintenance, land management, monitoring

Fundraising and Development
Giving tree funds at Hauxley Wildlife Discovery Centre.

Nature Recovery
Significant habitat and species projects that add, create and restore habitats and reverse the decline of species; projects that facilitate nature-friendly management of land with the aim of connecting nature at scale.

Nature Reserves
For specific reserves for monitoring, management of habitats/species; includes capital elements such as equipment, hides, buildings, access improvements; and raising public awareness/action.

Peat Partnership
Monitoring, management and restoration of peatland as well as public engagement.

Red Squirrel
Monitoring and protecting red squirrels in their natural habitats, raising awareness and providing guidance to increase red squirrel conservation.

Wild City
Contributes to our work reconnecting a wider range of people with nature so that they will act for nature and climate.

20 - STATEMENT OF FUNDS (CONTINUED)

Statement of funds - prior year

	Balance at 1 April 2023 (£)	Income (£)	Expenditure (£)	Transfers in/out (£)	Balance at 31 March 2024 (£)
Unrestricted funds					
General funds	3,069,771	1,539,054	(1,455,811)	41,497	3,194,511
Hauxley Visitor Centre fixed asset reserve	899,324	-	-	-	899,324
Subsidiary trading funds	305,509	886,123	(843,273)	-	348,359
Revaluation reserve	2,831,442	-	-	-	2,831,442
Total	**7,106,046**	**2,425,177**	**(2,299,084)**	**41,497**	**7,273,636**
Restricted funds					
General Estates	14,898	20,000	(34,472)	(426)	-
Fundraising and Development	21,974	16,000	(4,359)	(12,470)	21,145
Nature Recovery	64,200	291,592	(410,788)	54,996	-
Nature Reserves	1,949,923	464,169	(373,139)	(50,042)	1,990,911
Peat Partnership	27,000	390,025	(443,738)	26,713	-
Red Squirrel	-	290,710	(245,047)	(45,663)	-
Wild City	9,783	310,343	(301,868)	(14,605)	3,653
Total	**2,087,778**	**1,782,839**	**(1,813,411)**	**(41,497)**	**2,015,709**
Total of funds	**9,193,824**	**4,208,016**	**(4,112,495)**	**-**	**9,289,345**

21 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2025 (£)	Restricted funds 2025 (£)	Total funds 2025 (£)
Tangible fixed assets	8,388,555	1,900,000	10,288,555
Investment property	550,000	-	550,000
Current assets	1,684,443	475,080	2,159,523
Creditors due within one year	(665,570)	(319,064)	(984,634)
Creditors due in more than one year	(1,837,906)	-	(1,837,906)
Provisions for liabilities and charges	(63,597)	-	(63,597)
Total 2025	**8,055,925**	**2,056,016**	**10,111,941**

21 - ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Tangible fixed assets	7,540,472	1,900,000	9,440,472
Current assets	1,389,205	678,709	2,067,914
Creditors due within one year	(673,072)	(563,000)	(1,236,072)
Creditors due in more than one year	(935,883)	-	(935,883)
Provisions for liabilities and charges	(47,086)	-	(47,086)
Total 2024	**7,273,636**	**2,015,709**	**9,289,345**

22 - RECONCILIATION OF NET MOVEMENTS IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2025 (£)	Group 2024 (£)
Net income for the period (as per Statement of Financial Activities)	809,763	95,521
Adjustments for:		
Depreciation charges	124,935	109,908
Loss/(profit) on the sale of fixed assets	-	(2,500)
(Increase)/decrease in stocks	(7,336)	7,765
(Increase)/decrease in debtors	(204,348)	15,854
Increase/(decrease) in creditors	(265,446)	634,290
Deferred tax provision	1,511	6,042
Other provision	15,000	-
Net cash provided by operating activities	**474,079**	**866,880**

23 - ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2025 (£)	Group 2024 (£)
Cash in hand	1,316,649	1,436,724

24 - ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024 (£)	Cash flows (£)	At 31 March 2025 (£)
Cash at bank and in hand	1,436,724	(120,075)	1,316,649
Debt due within 1 year	-	(17,421)	(17,421)
Debt due after 1 year	(925,000)	(907,573)	(1,832,573)
Finance leases	(19,846)	8,963	(10,883)
Total	**491,878**	**(1,036,106)**	**(544,228)**

25 - CAPITAL COMMITMENTS

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Contracted for but not provided in these financial statements				
Acquisition of tangible fixed assets	-	925,000	-	925,000

26 - PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £258,402 (2024: £214,744). Contributions totalling £23,244 (2024: £3,206) were payable to the fund at the balance sheet date and are included in creditors.

27 - OPERATING LEASE COMMITMENTS

At 31 March 2025 the group and company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Not later than 1 year	10,923	20,122	665	7,473
Later than 1 year and not later than 5 years	3,427	20,388	-	332
Total	**14,350**	**40,510**	**665**	**7,805**

28 - FINANCE LEASE COMMITMENTS

Minimum lease payments under finance lease fall due as follows:

	Group 2025 (£)	Group 2024 (£)	Company 2025 (£)	Company 2024 (£)
Within one year	6,435	10,169	6,435	10,169
After one year and before five years	6,314	12,749	6,314	12,749
Less finance costs allocated to future periods	(1,866)	(3,072)	(1,866)	(3,072)
Total	**10,883**	**19,846**	**10,883**	**19,846**

29 - RELATED PARTY TRANSACTIONS

Remuneration of key management personnel is disclosed in note 9.

During the year the charitable company purchased consultancy services of £69,911 (2024: £132,902) from EcoNorth Limited, a wholly owned subsidiary, and charged EcoNorth £28,087 (2024: £42,941) for services supplied. At the year end the charitable company owed £68,617 to EcoNorth Limited (2024: £4,775 from EcoNorth Limited).

During the year the charitable company supplied services totalling £14,363 (2024: £19,894) and purchased goods totalling £1,000 (2024: £1,025) from Urban Green Newcastle. At the year end, Urban Green Newcastle, of which a trustee of Northumberland Wildlife Trust is a director, owed the charitable company £nil (2024: £nil).

During the year the charitable company supplied services totalling £nil (2024: £nil) and purchased services totalling £1,000 (2024: £5,308) to/from Northumberland National Park Foundation, which is related by virtue of a common director. There were no balances oustanding at the year end.

30 - PRINCIPAL SUBSIDIARIES

The following were subsidiary undertakings of the company:

Names	Company number	Principal activity	Class of shares	Holding	Included in consolidation
EcoNorth Limited	02274277	Ecological consultancy	Ordinary	100%	Yes
Northumberland Wildlife Enterprises Limited	02044288	Dormant	Ordinary	100%	Yes

The financial results of the subsidiaries for the year were:

	Income (£)	Expenditure (£)	Profit for the period (£)	Net assets (£)
EcoNorth Limited	1,124,882	(976,251)	148,631	594,944
Northumberland Wildlife Trust Enterprises Limited	-	-	-	2



Perch © Alexander Mustard/2020VISION

Acknowledgements of financial and other support for 2024-2025

We would like to thank all the individuals and organisations who made our work this year possible.

Charitable trusts, foundations and grant funders giving £1,000 or more:

- All England Lawn Tennis Club (AELTC)/Emirates
- Ashington Town Council
- Branch Out Fund
- BT
- Co-op Community Fund
- Community Foundation North East
- Cramlington Town Council
- Esmée Fairbairn Foundation
- Newcastle's Nature Networks
- Newcastle Youth Fund - East & Inner West
- Northumberland Community Chest
- People's Postcode Lottery (PPL) - Planet Fund
- PPL - Social Investment Fund
- QBE Foundation
- Ray Wind Farm Fund
- Re-wilding Britain
- Royal Society of Wildlife Trusts
- Sir James Knott
- The Big Give (The Reed Foundation)
- The Ernest Cook Trust
- The Hadrian Trust
- The Lifescape Project
- The National Citizen Service Trust
- The National Lottery Heritage Fund
- The Natural Lottery New to Nature Fund
- The Naturesave Trust
- The Newcastle Fund
- The Percy Hedley 1990 Charitable Trust
- The Reece Foundation
- The Swire Charitable Trust
- W A Handley

Organisations and companies contributing £5,000 or more towards our income and charitable objectives through donations and corporate partnership agreements:

- Defra/Environment Agency
- Forestry England
- The Land Trust
- Natural England
- Newcastle City Council
- North East Combined Authority
- North East Community Fund - Maintenance
- North Tyneside County Council
- Northumberland County Council
- Northumbrian Water Limited

Organisations and companies contributing £1,000 or more from company memberships:

- Aaron Optometrists
- Andrew Poplett
- Egger (UK) Ltd
- Ringtons
- Tarmac
- Thermofisher Scientific
- Thomsons of Prudhoe
- Vattenfall

Legacies and in memoriam donations contributing £1,000 or more:

- The estate of Peter John Lomax
- The estate of Mary Jeffrey Lillie
- The estate of James Murray
- The estate of Peter William Morton

Individual gifts of £5,000 or more (acknowledging that many donors prefer anonymity):

- Graham and Sara Alder
- Valerie Bess

Pro bono support:

We would like to thank the following supporters for their pro bono support during the last year:

- Barbour
- Newcastle Gateshead Initiative - Everybody Welcome

Reference and administrative details

Charity name
Northumberland Wildlife Trust

Charity registration number
221819

Company registered number
00717813

Registered office
The Garden House
St Nicholas Park
Jubilee Road
Newcastle upon Tyne
Tyne and Wear
NE3 3XT

Trustees
Trai Anfield
John Baker Cresswell, **Chair of Nature Recovery Committee**
Eveline Brunton
Derek Coates, **Treasurer and Chair of Finance and Risk Committee**
Patricia Cresswell, **Chair of Governance and Compliance Committee**
Hugh Ferrand
Graham Gill, **Vice Chair and Chair of Nature Recovery Committee** *(stepped down October 2024)*
Ailsa Hobson, **Secretary**
Ian Jackson
Michael Jeffries
Suren Kanagasundaram
Nigel Porter, **Chair of Trustees**
Karen Statham, **Vice Chair**
Katie Stevens
Rosie Tapsfield
Chris Taylor

President
Conrad Dickinson

Vice Presidents
Ian Armstrong
Graham Gill
Angus Lunn *(deceased August 2025)*

SENIOR LEADERSHIP TEAM

Chief Executive Officer
Mike Pratt

Director of Finance and Central Services
Dan Venner *(resigned January 2025)*

Head of Finance and Central Services
Blanche Phillips

Director of Conservation
Duncan Hutt

Director of Engagement and Fundraising
Sheila Sharp

Independent auditor
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30 Cloth Market
Newcastle upon Tyne
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Glossary

AI – artificial intelligence
BNG – Biodiversity Net Gain
CRM system – Customer Relationship Management
CS – Countryside Stewardship, a government-funded scheme to incentivise improvements to the environment
DEFRA – Department of Environment, Food and Rural Affairs
ECN – EcoNorth Limited
EDI – Equality, Diversity and Inclusion
Forest Schools – A scheme of outdoor-based learning in a woodland environment
FRC – NWT Trustee-led Finance and Risk Committee
FTE – Full time equivalent
GCC – NWT Trustee-led Governance and Compliance Committee
GDPR – General Data Protection Regulation
HWDC – Hauxley Wildlife Discovery Centre
Living Landscapes – The Wildlife Trusts' landscape-scale conservation approach
Living Seas – As above, but in the marine environment
MOD – Ministry of Defence
NRC – NWT Trustee-led Nature Recovery Committee
NWE – Northumberland Wildlife Enterprises Limited
NWT – Northumberland Wildlife Trust
PPL – People's Postcode Lottery
RSWT – Royal Society of Wildlife Trusts
SORP – Statement of Recommended Practice for Charity Accounts
TWT – The Wildlife Trusts



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northumberlandwt
northwildlife
northwildlife
northumberland-wildlife-trust

Registered Charity No. 221819
Registered Company No. 00717813

Registered with FUNDRAISING REGULATOR

Northumberland
Wildlife Trust

NORTHUMBERLAND WILDLIFE TRUST LIMITED

England & Wales - Charity number 221819

Accounts

Northumberland Wildlife Trust

Annual report & accounts 2023 - 2024





Red squirrel © Peter Cairns/2020VISION



Getting muddy © Julie Norman



Perch © Alexander Mustard/2020VISION

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Front cover: Kingfisher © Jamie Hall
Rear cover: Slow worm © Nick Upton



Restore Nature Now march © Eleanor Church

A message from our Chair

At the end of June, I was fortunate to be able to join our Chief Executive and a group of staff and volunteers on a march in London to demand that the country commits to Restore Nature Now. Faced with a history of nature depletion, species extinction and poisoned rivers, the individuals and families marching in London wanted any future government to recognise nature renewal as a priority. Over 60,000 people gathered together to remind politicians just how important the environment and revitalised support for nature is to the people of this country. Of course, we have a new government now, and it is our task as a movement to get it to prioritise the environment.

Back in the North East, Northumberland Wildlife Trust has been fighting back against previous destruction of the natural environment. Last year, I mentioned that we had purchased a large area of land at West Chevington; been gifted 200 acres of woodland along with a restored farmhouse; and started the process of changing the tenancy arrangements at Whitelee, our largest nature reserve. I am happy to report that we have continued, and even accelerated, the rate of expansion of NWT's activities. Whitelee is now fully under our control, offering opportunities to make significant improvements on peatland restoration and carbon capture now that the sheep have been rehoused. The farmhouse at Elsdon is available as a holiday cottage, providing welcome additional income to the Trust. We completed the purchase of an area of ancient woodland near Ovington in April. We also completed the purchase of an additional significant area of land at Earsdon, near West Chevington, adding to the network of land managed for nature around Druridge Bay. We are incredibly grateful for the generosity of those individuals who have supported these ventures and allowed NWT to continue to think at scale.

Aside from the direct conservation work, NWT has expanded its engagement with local communities, groups and schools. Supported by new specialist appointments for fundraising and farm engagement, we are now in a better position to raise vital funds to support our work with more and diverse groups to inspire them to act for nature and to engage meaningfully with the farming community. This is strongly supported by a very effective media team, using both mainstream and social media to promote nature's recovery north of the Tyne, and improve the profile of the Wildlife Trust movement among the general population.

The next big opportunity for all Wildlife Trusts, including NWT, is the development of various sources of green finance. This "new economy" offers a wonderful chance to access additional finance that could transform nature's recovery. All things considered, there are many reasons to be optimistic, particularly in our region, because there are many more opportunities to make large-scale improvements for nature here.



Nigel Porter
Chair of Trustees

A message from our Chief Executive

After a few years of exciting developmental activity, we had expected this to be a year of consolidation. That has not happened so far! Indeed, we were completing two land acquisitions and planning more as we turned into the new 2024/25 financial year. Unprecedented opportunities are still coming forward and many of our newer initiatives, as well as our ongoing work, are expanding the impact of our work.

Land matters aside, we also launched the Missing Lynx roadshow as a partner of the Lifescape Project, which has opened new conversations with landowners and managers, and people in general, about just how wild Northumberland could be. Alongside that, we developed and launched the Wilder Northumberland Network, which has seen farmers signing up to the concept of creating local connections to boost wildlife through joined up habitats. We are focussing this on Druridge Bay to get nature gains across the whole area, with the West Chevington rewilding site at its core. We have also acquired new land at Earsdon West Forest to act as a 'habitat bank' and trial new green finance mechanisms, which could be transformative for the Trust and nature. At East Chevington, we completed a set of innovative and impressive new hides through the Catch My Drift project, funded by National Lottery Heritage Fund. Of course, the very popular Hauxley Wildlife Discovery Centre continues to be the main gateway to the area.

We also made great strides in people engagement. We now have a diverse programme of urban environmental projects, re-connecting people with nature and empowering local communities to take meaningful action for nature and climate. We are working with more groups than ever, making improvements for nature, including even increasing biodiversity on the Town Moor in the middle of Newcastle in partnership with Community Forests and the Freemen of the Town Moor. We intend to fundraise as a priority to sustain and extend this longer term as we believe people are key to driving change.

It is also encouraging to see EcoNorth, our subsidiary environmental consultancy, going from strength to strength. It undertakes practical conservation and surveying to inform development and get the best gains for nature, whilst generating funds towards NWT.

What's up next? In addition to more of the above, we are working in partnership on a range of species focussed projects, from beavers and eagles, to wildcats, pine martens and water voles. We are also exploring a joint approach with the national Wildlife Trust team to develop a northern flagship for nature recovery, focussed in the Rothbury areas, which would be of enormous impact and scale if it can be secured. NWT has created a great platform to help nature recover and deliver that 30% nature gain by 2030 locally.



Mike Pratt
Chief Executive

> **The Wildlife Trusts' vision** is a thriving natural world, with our wildlife and natural habitats playing a valued role in addressing the climate and ecological emergencies, and with everyone inspired to get involved in nature's recovery.



Seal pup © Tom Marshall

Trustees' report

Who we are

The Wildlife Trusts are a grassroots movement of people from all backgrounds who believe that we need nature and nature needs us. There are 46 individual Wildlife Trusts in the UK, each of which is a place-based, independent charity, as well as a central body, which co-ordinates collective action, campaigning, shared learning and projects. Northumberland Wildlife Trust represents Newcastle, North Tyneside and Northumberland within this federation.

Our purpose

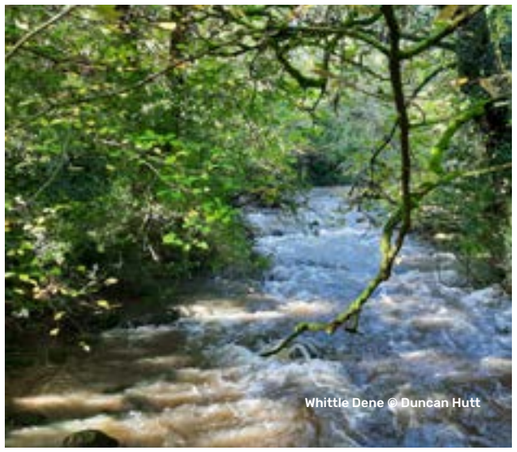
Our purpose is to:-

- bring about nature's recovery,
- manage large areas of land for the benefit of nature and climate,
- empower people to take action for nature within their communities,
- work with others to create a society where nature matters,
- drive landscape-scale change for wildlife.

Public Benefit Statement

Northumberland Wildlife Trust is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature. We manage over 70 nature reserves and help to create wildlife-rich landscapes and seas by working in partnership with other organisations, landowners and communities. The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

The Trust's public benefit is enshrined in our charitable purpose as outlined above. Our activities and facilities are accessible to all. Our work to promote nature conservation and protect wildlife helps to maintain biodiversity and natural processes for the benefit of everyone and the climate. Our work to educate, engage and enthuse a wide range of people aims to improve understanding of, and engagement in, environmental issues.



Whittle Dene © Duncan Hutt



Pine marten © Mark Hamblin/2020VISION



Rockpools © Matthew Roberts

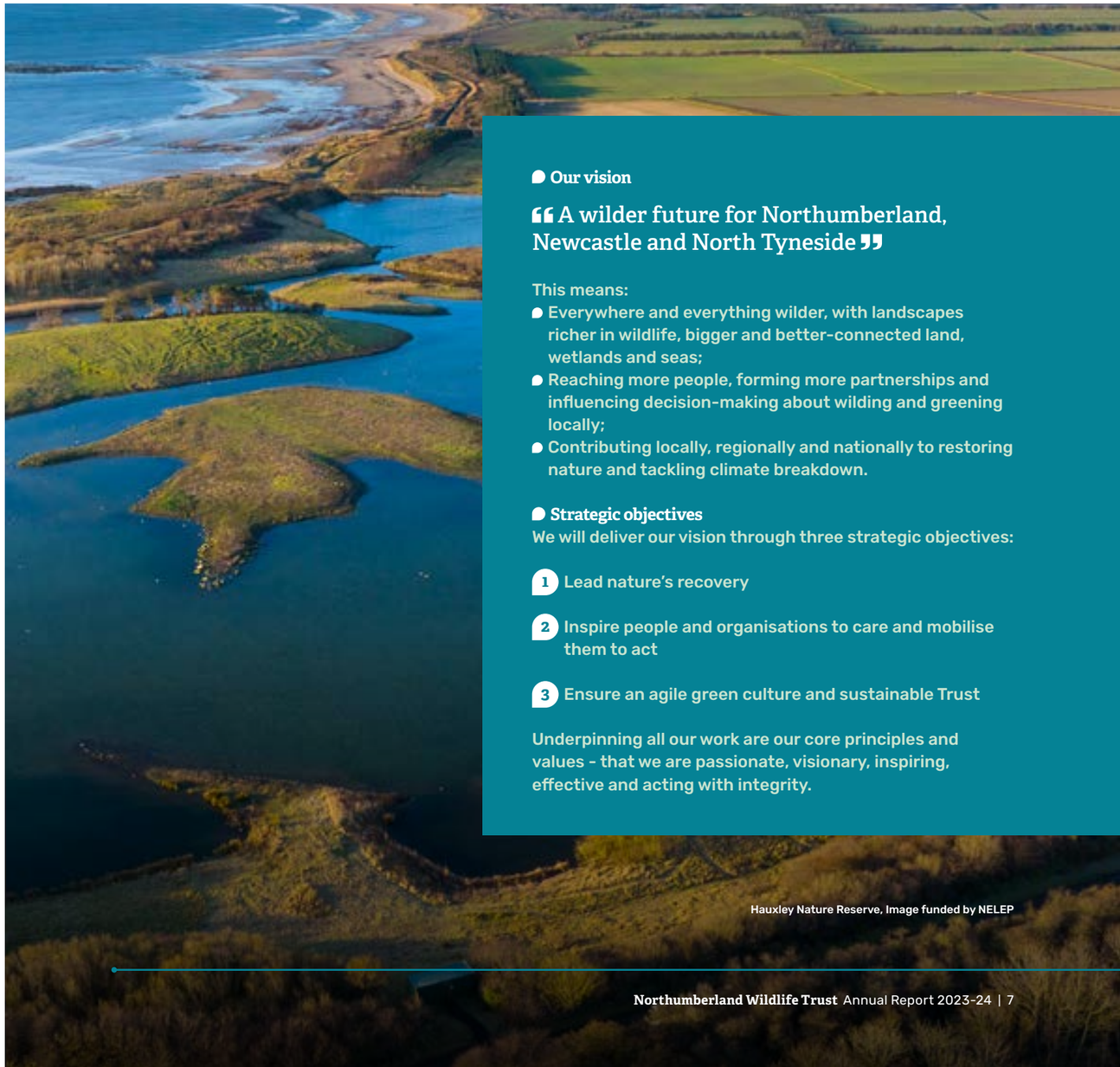
Our strategy and business plan

We launched our Wilder Northumberland strategy and business plan in May 2020 which set out our 2030 vision and five-year plan to deliver a wilder future for nature, places, people and the Trust. Whist this is still current, a light touch review was undertaken in July 2023 to review progress, agree priorities and inform measures to evaluate outcomes. As we are entering the final phase of the plan, we intend to reframe the strategy and align it more with the national strategy as many other Wildlife Trusts have done. This will take place from April 2025.

Key additional areas of focus and emphasis include:

- Adopting a new larger scale vision of Wilder Northumberland incorporating wider corridors and bigger areas of activity
- Resourcing more activity to engage with farmers and landowners in active nature recovery
- How we maximise the nature value of existing sites we manage
- How we take forward key species projects
- How we further develop our business focus on BNG and green finance
- Extending the impact and longevity of our people engagement/community organising approach
- New and existing strategic partnerships

The driver for all this remains the urgent need to intensify our impact on nature's recovery and engage more people with our mission. We plan to increase resources and capacity and to continue to innovate and trial new approaches in order to deliver the step change required by the business plan.



Our vision

"A wilder future for Northumberland, Newcastle and North Tyneside"

This means:

- **Everywhere and everything wilder, with landscapes richer in wildlife, bigger and better-connected land, wetlands and seas;**
- **Reaching more people, forming more partnerships and influencing decision-making about wilding and greening locally;**
- **Contributing locally, regionally and nationally to restoring nature and tackling climate breakdown.**

Strategic objectives

We will deliver our vision through three strategic objectives:

1. **Lead nature's recovery**
2. **Inspire people and organisations to care and mobilise them to act**
3. **Ensure an agile green culture and sustainable Trust**

Underpinning all our work are our core principles and values - that we are passionate, visionary, inspiring, effective and acting with integrity.

Hauxley Nature Reserve, Image funded by NELEP

Strategic objective 1

Lead nature's recovery

By delivering projects aimed at restoring wildlife abundance and diversity, NWT ensures the preservation of local biodiversity. Healthy ecosystems provide essential services such as clean air, improved water quality, reducing flood risk and climate regulation through carbon sequestration, which are all crucial for community health and wellbeing.

PROGRESS THIS YEAR

INCREASED LAND PORTFOLIO

Whittle Dene

The acquisition (completed April 2024) of Whittle Dene in the Tyne Valley, near Ovingham, added some fine ancient woodland and meadows to our portfolio and connects to our existing holding and to land owned by the Woodland Trust and Northumbrian Water. Taken together, we will have about 3km of the Whittle Burn in management for nature. It is a small local example of the ecological connectivity we need to see at landscape scale across our area. There are also many opportunities there to link with the local communities to involve them in the site's management and activities.

Whitelee

Whitelee is the second largest nature reserve in England. The end of the tenancy agreement last December meant it returned to our direct management and we are planning its future as an even wilder place. At present grazing is limited to a few cattle, and we are looking to not just repair more of the peatlands, but diversify the habitats as a whole and link in with the wider Kielder landscape.

Earsdon West Forest

The acquisition of Earsdon West Forest on Druridge Bay, just off the A1 and close to West Chevington, marked our first habitat bank site. This 82-hectare site is a blank canvas of low quality grassland and woodland, stream edge and ponds that can be improved for biodiversity gain. It is another part of the wider jigsaw, our vision for a Wilder Druridge. In addition to habitat creation and enhancement for its own sake, there is the intention to engage actively in the emerging habitat banking market – Biodiversity Net Gain (BNG). Developers, through the planning system, are required to offset any nature loss by purchasing biodiversity credits. We hope that this new type of green finance will provide long term funding to manage and develop a network of nature recovery sites.

Rothbury estate

We invested time on another large-scale potential land acquisition in the Rothbury area, as part of a coalition of local and national organisations, which could result in there being a national flagship for landscape recovery, ecology and community here in Northumberland. We do not yet know whether this will progress.

NATURE RECOVERY ON OUR NATURE RESERVES AND WILDING SITES

West Chevington

The 327ha land at West Chevington, near Druridge Bay, was acquired in 2022-23 with help from the Reece Foundation and provides an opportunity to explore rewilding techniques. It sits atop a former opencast coalmine, like many of NWT's existing reserves in the area, and NWT aims to showcase how nature can recover in an industrialised landscape. Much of the initial site assessment and further wetland has been completed. Environmental DNA testing of the arable fields provided baselines for soil health prior to the start of active and passive reversion.

Most arable fields are now out of production and several fields have been sown with grasses. Six new ponds and wetland areas were created with licensing for great crested newts. A massive number of treeguards have been removed and recycled from the plantation woodland. Breeding bird surveys and pollinator surveys have been completed. The site is very important for ground nesting birds such as skylark (40+ pairs onsite) and meadow pipit (25+ pairs onsite).

Drone surveys of the conifer plantation were conducted by a PhD student from Newcastle University looking at woodland regeneration post storm Arwen. The student also surveyed some of the grassland and arable fields. Dams have been installed along some of the main drainage ditches to raise water tables and re-wet parts of the site. Deflectors and coir rolls have been installed along the Steads Burn to allow the stream to re-establish a more meandering natural course.



Whitelee Moor Nauture Reserve © Duncan Hutt



East Chevington Nauture Reserve © Benjamin Costello

See East Chevington for yourself on YouTube

youtu.be/dH_vlWlASE4

East Chevington

The National Lottery-funded Catch My Drift Project completed in March 2024 and enabled us to improve biodiversity at East Chevington Nature Reserve, near Redrow on Druridge Bay. Over the past three years, the project has installed two new sluice gates and reinstated drainage ditches, allowing control over the water levels and better management of the reedbeds, the largest in Northumberland. Marsh harriers are now regularly seen, with 4 pairs nesting there this year, whilst Cetti's warbler now have 10 breeding pairs. 25 hectares of wildflower meadow have been sown and will develop into large blocks of species rich grassland benefitting pollinators, birds and mammals. Areas of the plantation woodland have been thinned creating space to plant shrub species such as holly and dog rose, which are a great provider of food for wildlife. The new ponds put in by EcoNorth are now home to great crested newts. Bluebells planted with the local community in 2021 are now established and have increased woodland diversity.

Peatland

Restoring degraded peatlands boosts biodiversity, facilitates carbon storage, improves water quality and reduces flooding downstream. As the executive team of the **Northumberland Peat Partnership** (NPP) since its start in 2022, we have secured funding and surveyed 11,575ha of peatlands on private and public land. We have produced numerous restoration plans (55 sites, including 34 Border Mires), arranged restoration grants and will start co-ordinating restoration for the first 1,000ha of bogs (Whitelee and The Wou) from autumn 2024. NPP is at the forefront of evidence collection on water quality improvement, where installed sensors measure multiple parameters, such as water temperature, pH, conductivity, and dissolved oxygen. NPP also trialled and deployed the first group of solar powered and satellite linked water level monitoring dipwells and rain gauges, which removes the need to physically visit these loggers. For more information on NPP visit **nwt.org.uk/northumberland-peat-partnership**.

Nature reserves

The purchase of Earsdon West Forest means we now manage 72 nature reserves including sites we manage for Northumbrian Water, The Land Trust, MOD and Forestry England. The area of this land is 4,550ha, which represents 0.87% of the combined area of Northumberland, North Tyneside and Newcastle.

At **Briarwood Banks**, we have undertaken woodland restoration and monitoring. Recent monitoring has highlighted the success of previous work, in particular woodland bird populations, such as pied flycatcher and redstart, have increased rapidly. Dormouse monitoring is now underway and we have strengthened ties with our National Trust neighbours.

With **Annstead Dunes**, we are a partner in the EU-LIFE Wader project, which encompasses the North Northumberland Coast (north of Amble) and river Tweed catchment. Specifically our Annstead Dunes reserve is included in the Invasive Non-Native Species element removing species such as Japanese rose and sycamore. Interpretation will also be upgraded.

PARTNERSHIPS

If we want to change the outcomes for nature, we need people and organisations on board. It is our intention to work with other TWTs, environmental organisations and networks as much as we can to maximise the impact for nature.

We are working with Cumbria WT to identify and develop opportunities coast to coast, across the **Hadrian's Wall corridor**. This is currently being set up and has already featured in the national press and links closely to the existing partnership centred in NNPA. Funds secured from the Ecological Restoration Fund will support rewilding projects, the reintroduction of keystone species and better protections for marine and coastal habitats.

An ambitious vision for **Wild Kielder** is gaining traction, inspired by our Kielder Wildwood initiative (native upland woodland creation). Leading partners, Forestry England and Northumberland National Park, are looking at an area of initially 6,000ha, which would link to Whitelee to create a vast cross-border nature recovery area.

The **Wilder Northumberland Network** was formally launched in March. It is an exciting, new network promoting closer collaboration with land managers committed to nature recovery action, including wilding, naturalised grazing systems and regenerative farming. The Wilder Northumberland Network will increase connectivity across Northumberland, removing barriers to species movement whilst also creating more space for water, trees and scrub. Read more here **nwt.org.uk/wilder-northumberland-network**.

EcoNorth worked closely with other Wildlife Trust consultancies nationally, as well as **Northumberland Peat Partnership**, to deliver extensive peatland vegetation and soil survey sampling to feed into the England Peat Map, modelling peat depths profiles and training artificial intelligence (AI) programmes to monitor peatland vegetation types via satellite imagery.

NWT volunteers helped improve biodiversity and climate resilience. They contributed 10,522 hours of practical conservation on our own reserves and partner sites such as **Northumbrian Water** and **The Land Trust**. Some volunteers love the extreme, harsh tasks so it was great to team up with **NNPA** again to help with Sitka removal from Whiskershiels and **Hepple Wilds**.

Northumberland Wildlife Trust managed the tree planting and community events for the **North East Community Forest**, a partnership begun in 2022, supporting delivery

of their 30-year vision to increase tree coverage across the North East. This year, community and NWT volunteers planted 13,578 trees. Highlights included 1,000 trees planted in just two hours at Ouseburn Farm and the 1.4km hedgerow around Newcastle United Golf Course, which involved more than 130 people!

Local Wildlife Sites are a comprehensive network of sites of nature conservation importance, designated as either Local Wildlife Sites (LWS) or Local Geological Sites (LGS). They provide refuges for wildlife and represent local character and distinctiveness, complementing other protective designations.

The administrative areas of Northumberland, Newcastle and North Tyneside work together as one **Local Sites Partnership**. This partnership is responsible for determining which sites are selected for designation. Northumberland Wildlife Trust administers the system for the Partnership. We have now surveyed a good proportion of the 258 sites, which records their current status and allows improvement targets to be set.

SPECIES PROJECTS

As well as the fundamental habitat programmes, we have also supported individual species.

Red squirrels

Red Squirrels Northern England (RSNE) is our red squirrels conservation partnership. The five red squirrel rangers have delivered an impressive 1,000 days of onsite effort conserving red squirrels, managing grey squirrels and protecting trees on 2,500 hectares of woodland. It continues to act as an advocate for national funding schemes and has facilitated landowners in utilising these to increase the areas in which red squirrel conservation is being undertaken. This year, we have written 14 squirrel management plans for landowners entering into the scheme (~2,000ha of woodland). As a direct result, we are witnessing the return of red squirrels to areas where they were once present, highlighting the role we play in the recovery of this key species.

RSNE continues to be the primary source of red squirrel information in the North of England receiving weekly requests to comment on woodland management plans, felling licences as well as woodland creation schemes and planning applications. RSNE is also the sole provider in the North East of the Lantra accredited grey squirrel management training, this year training 53 individuals.

In June 2023, The National Lottery Heritage Fund awarded a grant to develop a new project. The **Red Squirrel Recovery Network** is a partnership project across northern England and southern Scotland, which aims to build on conservation efforts of the last 20 years. Research with squirrel volunteer groups revealed a need to increase volunteer participation (recruiting younger groups), engage more people in grey squirrel control, raise awareness of red squirrel conservation and improve community involvement. People also wanted to support new 'game changing solutions.' As such, some of the grant will fund grey fertility control field trials. A smaller amount of funding will investigate the potential impact of pine martens. The project will also increase capacity to support groups to work with local landowners to put stewardship/funding agreements in place and to share best practice throughout the volunteer network. The bid for a full five-year project will be submitted in November 2024.

Lynx and ecosystems

After 18 months of work with our partner, The Lifescape Project, **The Missing Lynx roadshow**, launched this April, which has been visiting venues across Northumberland, Newcastle, the Scottish borders and Cumbria over spring and summer. The exhibition uses impressive technology and imagery to inform about the lynx and its possible place in our ecosystems. It is opening up a big conversation about how we could create a wilder future and is attracting a wide range of opinions! It is exciting for NWT, alongside The Wildlife Trusts nationally, to be initiating such a bold dialogue about the state of nature locally.

Water voles

All the work we have put into the Restoring Ratty and Naturally Native projects, bringing back water voles to Kielder and the Tyne catchment, was carefully monitored with 1,485 hours spent by volunteers on water vole surveys and mink monitoring.

Harvest mice

Harvest mice were bred and released (about 350) at East Chevington in partnership with Northumberland Zoo and have boosted the resilience of local populations. We are still hoping to find dormice here and at Briarwood.



Harvest mouse © Duncan Hutt

North East Community Forest tree planting event © Liz Heard

Strategic objective 2

Inspire people to care and act

People are key to nature's recovery. Despite all efforts, overall, the UK is still one of the most nature-depleted countries in the world. If we are to change the outcome for nature and climate, we need people to care and act now. The problem is, although we need nature, we are increasingly disconnected from our natural environment. Many people feel unwelcome in green spaces, or are unable to access wild places close to where they live. Our aim is to reconnect people with nature, creating a 'ripple effect' of people and communities to achieve 1 in 4 people taking action for nature and climate.

PROGRESS THIS YEAR

OUR PEOPLE TEAM – WILD CITY

The Wild City team helps communities connect with and then take action for nature and climate, creating positive change. We are there to amplify voices and build agency with people, helping nature to thrive alongside people. Community organising is the essential strategy, as we cannot deliver urgent change on the scale required without local collaboration and partnerships.

Due to the large size of our region, we have focused on working with people in areas of deprivation or from underrepresented or marginalised groups. The team consists of nine members of staff who together throughout 23/24 engaged 9,558 people and supported 53 community and youth environmental social action projects.

Young people

Our education and youth work staff have worked alongside 35 schools and youth groups, helping to embed nature in the curriculum and support young people to gain the knowledge and skills needed for environmental action. We delivered our first teacher training programme and delivered a workshop to 60 teachers at EcoEd North East, paving the way for upskilling more educators. Young people have developed their own environmental projects, ranging from a youth-designed outdoor eco classroom, to creating pollinator corridors and mindful nature gardens. Our Young People's Forum is in its second year, now with 10 members. This year they delivered the Trust's first youth-led public event for 200 young people and provided advice to five projects/teams.

Community groups

Our communities staff have worked with 43 groups and the general public to connect them with nature and build skills to support community-led wildlife projects. Through the North East Community Forest we have planted 13,578 trees with 505 people, resulting in Newcastle being named a 'Tree City of the World.' We have worked with diverse groups, such as Deaflink, Newcastle Reform Synagogue, West End Refugee Service, Newcastle Blue Star Football Club, Children North East, Women's Workshop, St Nicholas Hospital and more. These groups have been supported to take action for nature, including upskilling, supported fundraising and knowledge sharing, resulting in initiatives like Saving Newcastle's Swifts (monitoring and nest box installation), creating accessible wildlife gardens, seed swaps, sustainable urban drainage and more.

This year we were part of the Stronger Shores project, aiming to make our coastlines and communities stronger in the face of flooding, coastal erosion and climate change. We also started the Blue Influencers' project, supporting young people to develop social action projects that help our oceans, lakes and rivers, strengthening NWT's marine expertise.



"It was lovely to be in the open air, learning something new with like-minded people.

From a participant of a series of nature based sessions delivered by NWT's Communities Officer with the Linskill Centre, North Shields.

Education session © NWT



Northumberlandia Visitor Centre and Café © Debbie Lewney

Mental health

We know that there are benefits for mental health by spending time in nature. Given that mental health issues have dramatically increased since Covid, we have trialled more direct approaches to use nature therapy. We delivered nature based sessions with patients on a male acute mental health ward at St Nicholas Hospital, including wildflower walks, outdoor mindfulness, bird watching, nature crafts and more. One participant said, "I find these sessions a good way to focus on my surroundings and nature, making my problems feel smaller."

We ran three events for health professionals in Blyth and Ashington, in partnership with Natural England, to raise awareness about green social prescribing and better understand barriers to scaling this up across our region. We secured funding to bring on board a new Nature and Wellbeing Officer to lead 'Better With Nature', a six-month project funded by the UK Government through the UK Shared Prosperity Fund with the North East Combined Authority as the Lead Authority. We'll be delivering taster sessions and two six-week courses in nature connection and skills programmes for people facing health and social inequalities, with poor physical or mental health, carers, service users and social prescribers. We will help people to improve their wellbeing and personal resilience through learning green skills together.

By managing 70+ nature reserves and rewilding sites across the region, NWT provides vital green spaces for recreation, relaxation, and wellbeing.

ACCESSIBILITY

Access to nature is not equal and we strive to reduce barriers and make improvements particularly to sites that can readily be reached by the majority of people in our region. We know that access to nature is important for health and wellbeing, relieving stress and for helping people stay active. We have improved access to nature at:

- Weetslade, with an impressive set of steps leading up the hill, which will reduce erosion on this part of the reserve
- Northumberlandia, with resurfaced footpaths throughout the reserve
- East Chevington with superb new hides, signposting and interpretation
- Hauxley Wildlife Discovery Centre, replacing the Ponteland hide, new interpretation, wildlife CCTV and an interactive on-line reserve tour

PUBLIC ENGAGEMENT AND ACTIVITIES

NWT actively engages its members, supporters, and the general public by offering educational programmes and general events. During the year, NWT ran 316 events, focusing on our visitor centres, St Nicholas Park and Tower Knowe for Osprey Watch, attracting over 14,900 participants. We ran the usual holiday programme and self-guided trails, as well as Santa at St Nicholas Park (nearly 100 delighted children and it snowed!). We tried new and different things like a Dawn Chorus walk at Big Waters, star gazing at Hauxley, and mindfulness, yoga and tai chi at Northumberlandia – all linked to nature to bring in people from all backgrounds. We also attended 35 fairs/shows to spread awareness far and wide, with meaningful interactions with over 3,500 people. Our tough Great North runners had a great day out and raised £5,474.

30 Days Wild, the national campaign to encourage random acts of wildness throughout June, had 1,055 signups for information packs from individuals, 128 schools/youth groups, 18 care homes and 17 businesses. We promoted on social media and had various events lined up including the Big Wild Weekend, which included a mindfulness session at Northumberlandia with forest bathing and deeply listening to nature's soft sounds.

RSNE also delivered 16 public activities, including talks to local community groups, training sessions for members of the public and stalls at local events. 355 people of all ages were directly engaged in the work of the project and encouraged to take action and connect to nature.

We launched the quest to be the first county to have its own designated rock and fossil. We partnered with the Natural History Society Northumbria, Visit Northumberland, North Eastern Geological Society, and the Northumberland and Newcastle Society to add credibility to the campaign. Ian Jackson, our trustee was interviewed on Look North. The public voted for dolerite (Whin Sill) and crinoids (sea lily, a relative of starfish/sea urchins). Ian's book, Northumberland Rocks, continues to go well with over 4,400 copies sold, with proceeds to NWT. We certainly have raised awareness of the region's geological gems.

Visitor centres

NWT has two visitor Centres in Northumberland, at Hauxley and Northumberlandia, which attract about 180,000 visitors per year and make a great introduction to wildlife. They offer accessible recreational opportunities and spaces for community events. These centres serve as hubs for environmental education and active participation, attracting schools, families, community groups and other charities. We run guided walks, rubbing trails, holiday activities and a monthly evening talk programme at Hauxley. It is our flagship reserve, with accessible paths and hides, beautiful ponds which attract a great number of migrating birds and a small population of red squirrels. Northumberlandia hosts larger events such as theatre productions, fun runs and a monthly food and craft market, which can bring different audiences to engage with nature. It scooped gold in the Northumbria in Bloom Awards in the Tourist and Visitor Attractions and Country Estates Category. Aside from the landform sculpture, which is the main attraction, the judges were impressed by the nature trails, woodland paths, visitor information boards describing the resident wildlife, the

community events programme and the planting of 6,000 trees by volunteers.

ADVOCACY FOR ENVIRONMENTAL POLICIES

Acting as an advocate for wildlife, NWT influences local and national policies to protect natural habitats. We work closely with the collective Wildlife Trusts movement to influence policy to ensure sustainable development and long-term environmental health, benefitting current and future generations. We have always been involved in the 30 by 30 initiative to restore 30% of land and sea to a good condition by 2030. But, we have also promoted campaigns and action on banning neonicotinoids, river pollution, banning peat products, green prescribing, marine protection, COP28, diversity and inclusivity, and of course, pre-general election priorities for government.

AWARENESS AND INFORMATION SHARING

Creating awareness of the biodiversity crisis, the climate emergency or local wildlife stories is an important part of connecting with people and prompting that emotional reaction that triggers action. NWT news stories and social media are vital for creating awareness and our website and other communications tools give key messages and detailed information.

News coverage

In 2023-24 the Trust appeared in print 222 times with 50% of the coverage being in full colour and either a full or double page. Similarly the stories appeared 751 times online. We had 26 radio interviews and news sound bites on a whole range of topics. Most impressively the Trust appeared 128 times on television - local and national. Of particular interest are the two one-hour programmes filmed at our Hauxley reserve for BBC One last July. Robson Green's Weekend Escapes featured an interview with Alex Lister and fabulous views of the Druridge Bay reserve. Ranger Hamza's Eco Quest, a fifteen-minute programme for Cbeebies, showcased 75% of the reserve.

Digital communications

The NWT website continues to be the main source of information for most people, with 439,471 users, an increase of 23% on last year. We had 9,191 subscribers to our monthly newsletter, which gives supporters a neat regular update and ways to get involved; the average open rate was good at 43%.

We posted on all the main social media platforms:
Facebook followers 10,896 +5.8% on last year
Instagram followers 3,687 +13.3%
X followers 6,546 + 2.2%
Linked-in 2,629 followers

The RSNE website also provides a wealth of information on the work we do and red squirrel conservation facts and guidance. Last year, the website received over 40,000 visitors.

Print

We produced the member magazine Roebuck three times a year, which keeps supporters up to date with key wildlife issues and NWT's activities. We also printed the What's On guide, which goes to members, visitors centres and tourist attractions throughout the region, promoting our events programme to involve as many people as possible with nature activities.

VOLUNTEERING

Volunteers provide an amazing extension to our work in repairing nature, engaging with people and helping us run the organisation. Around 400 volunteers contributed 28,457 hours in 2023/24, which equates to 18 FTE. Volunteering at NWT offers individuals from diverse backgrounds the chance to learn new skills and experience, improve their health and wellbeing, and contribute positively to their community.

Many staff besides our estates team used volunteer support on their projects. Highlights included helping with community wildlife gardens in the city through Nextdoor Nature; Osprey Watch, where volunteers ran the popular viewpoint at Tower Knowe over summer; and tree planting with the North East Community Forest project. Information assistants at Hauxley contributed 3,321 hours, which shows a huge dedication to meeting and greeting visitors at our flagship reserve. Community engagement volunteers helped at fairs and shows and at the cafés too. And, we can't forget the reception, finance and marketing volunteers who helped keep our offices running smoothly.





Our membership pack

MEMBERSHIP

Membership is not a transactional commitment like the National Trust – it is, in effect, a donation. Members provide an important source of unrestricted income that allows us to fund the Trust's most pressing needs. Members feel more strongly about nature and the TWT Great Big Nature Survey analysis concluded that they actually do more for nature too. We certainly know that members help with volunteering, campaigning, fundraising and writing to their MPs, as well as being nature advocates in their own communities – we salute them for their support.

Despite the cost of living crisis, membership figures stabilised and closed the year with memberships at 5,583 +0.4% vs last year. We recruited 13% more memberships and had 21% fewer cancellations. Overall income raised was £386,000 but we recognise that inflation has eaten into membership buying power. Recruitment remained mostly online (80%+) but recruiters still went to fairs and shows, as well Northumberlandia and Hauxley as we think that this is an important part of awareness building and the 'commitment decision.' We did test different initiatives to recruit new members, including 'sales' which are still worth doing despite higher lapse rates. We have also tried lower cost, lower commitment options for those who wish to support us with our 'Adopt an animal' online scheme, which has been moderately successful.

APPEALS

NWT ran three appeals in 2023-24, which members, donors and supporters kindly helped with:

- **Wilder ways to Wellbeing - The Big Give Green Match Fund - £27,100**
  The Wilder ways to Wellbeing appeal ran in April to support our community engagement work. Donations helped to pay for 22 free school holiday activities in urban parks and develop and test different methods of empowering teachers to embed outdoor learning in five schools.
- **Whittle Dene land purchase appeal - £53,323**
  The Whittle Dene appeal ran over the summer of 2023 and raised money towards purchasing part of Whittle Dene near Ovingham.
- **Natively Northern spring surveys -The Big Give Christmas Challenge - £22,525**
  The Natively Northern Spring Surveys appeal raised £22,525 to support detailed survey work to plan and target action to protect two iconic Northumberland species, red squirrels and water voles.

Strategic objective 3

Ensure a sustainable, agile and green culture

PROGRESS THIS YEAR

SUSTAINABLE FINANCES

Key to our long-term success is our financial sustainability. We operate a robust financial planning system, with rolling cash flow forecasts and working capital reviews. Quarterly management accounts operate with an open view to managing financial risks with a solid fundraising strategy, income pipeline and horizon scanning for new opportunities.

Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience. Our key driver in setting the unrestricted funds target is maintaining sufficient cash flow to allow us to continue to operate in periods of uncertainty and to ensure that we can fund the large number of projects for which grant funding is received in arrears. We then aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve and maintain a minimum of six months' cover.

At the end of the year, we had liquid unrestricted funds of £658,000, a reduction of £84,000 from last year. The compensation payment of £168,000 in December 2023 for the termination of the Whitelee Farm Business Tenancy was a significant one-off reduction in unrestricted funds. The benefits from this payment enabled the Trust to manage our biggest nature reserve for nature, reducing commercial grazing and gain entry into the Natural England Countryside Stewardship Scheme to fund resources for the next five years and capital peat restoration to the value of £1.6m.

£658,000 represents around seven months' worth of anticipated non-project related running costs. As the charity has grown in recent years, our budgeted expenditure is increasing, so the size of the fund needs to increase to cover both expected growth and continued uncertainty in income generation, and the impacts of the cost of living crisis.

Total unrestricted funds at the end of the year were £7,274,000, of which £658,000 are realisable liquid funds, after excluding fixed assets and loans taken out to purchase fixed assets. During the year, we took out £925,000 'patient' philanthropic loans to purchase the first half of Earsdon West Forest (see below). The loan is excluded from the liquid funds calculation.

We are committed to putting our remaining income and financial reserves to work as soon as possible, to achieve our overall charitable objectives.

Our restricted funds, provided by funders for very specific purposes, are £2,016,000 at year end. Included in this balance is £1,900,000, a donation provided by the Reece Foundation for the acquisition of West Chevington rewilding nature reserve in 2021. Reece Foundation hold a legal charge over the Trust for the use of the nature reserve in line with our charitable purposes.

Diversifying into Biodiversity Net Gain (BNG)

This year we bought a new piece of land (82.56ha) at Earsdon West Forest, Northumberland, costing £1,850,000. We completed the first half of the land purchase in December 2023 and the second half on 30 April 2024. It is a sizeable, strategically important and well-placed site in the Druridge Bay landscape.

The main purpose behind this acquisition is to enrich the landscape and contribute to the recovery of nature. We will fund this by developing and implementing the Trust's Biodiversity Net Gain (BNG) business. BNG is a new approach to ensure future development contributes towards nature's recovery. Developers must ensure that habitats for wildlife are left in a measurably better state than they were pre-development, with either better quality or more habitats. Major and small developments must deliver a BNG of at least 10%, whilst rules for nationally significant infrastructure projects are expected from late 2025. Through BNG, the Trust is looking to improve financial sustainability by increasing the proportion of revenue derived from trading and reducing our dependency on grant funding. NWT is offering a habitat banking service to developers to provide off-site units where the 10% uplift cannot be achieved on-site. Earsdon West Forest is the Trust's first habitat bank. EcoNorth offers consultancy on BNG.



Earsdon West Forest © NWT

Progress has also been made in understanding the potential of green financing for peatland, through carbon credits, and plans for test sites are likely to demonstrate how this can contribute to financing its restoration.

Consolidating principal funding sources

During the year ended 31 March 2024, we generated income of £4,208,000, down by £1,060,000 compared to £5,268,000 presented in last year's financial statements. The reduction this year is predominately due to the inclusion of the fair value assessment of the donated land and buildings at The Haining, near Elsdon, worth £1,245,000 as a financial adjustment in last year's income. Without that accounting adjustment, then income this year has increased year-on-year.

Our income comes from a wide variety of sources, including membership subscriptions, voluntary donations and contracts for delivery of services. The principal funding sources during the year were:

Income source	2023/24	2022/23
Grants (conditional and unconditional)	1,367,000	1,562,000
Subsidiary trading income	886,000	782,000
Visitor trading and similar income	390,000	343,000
Sponsorships and membership subscriptions	386,000	432,000
Contract	608,000	379,000
Donations	318,000	1,508,000
Legacies	209,000	200,000
Education and training	19,000	21,000
Rental	18,000	16,000
Other income	7,000	25,000
Total income	4,208,000	5,268,000

We have increased the area of land and number of reserves within Countryside Stewardship (CS) schemes, helping us become more financially secure. Income from CS revenue is expected to increase from £46.6k this year to £274.5k next year. Basic payment is being phased out, however, we are planning to apply for the new Sustainable Farming Incentive on a number of reserves, which has the potential to raise up to an additional £100k annually, depending on what we decide to do at West Chevington.

Subsidiary company Gift Aid contribution

The Trust has two wholly owned subsidiary companies, Northumberland Wildlife Enterprises Limited, which is currently dormant, and EcoNorth Limited. The purpose of EcoNorth Limited is to raise funds for the charity through its work as an environmental consultancy, providing commercial ecology surveys, assessments, information, advice and guidance. The profits of EcoNorth Limited are donated to the charity each year under the Gift Aid scheme. This year, EcoNorth had a record turnover, surpassing £1m for the first time ever, with a Gift Aid contribution to Northumberland Wildlife Trust of £100,000. The total Gift Aid contribution to NWT over the last 11 years is now close to half a million, with more than quarter of a million provided in the last 3 years.



Common blue butterfly © Ross Hoddinott/2020VISION

Café and trading improvement

NWT has run its own café at Hauxley since it opened in 2017 and took the decision to employ a dedicated café manager mid-2021, shared between Hauxley and Northumberlandia. Since then, both cafés are making a positive contribution to running the sites, helping wildlife and bringing people closer to nature. We have made significant changes at Northumberlandia, improving the catering equipment, testing menus, and adding ambience (planters, decking) and extra seating space outside. Hauxley has added equipment, an improved counter layout and new menus. Northumberlandia's business is very seasonal but Hauxley has continued to thrive year-round and is now a well-loved spot for a cuppa and a scone, capitalising on its fantastic views and seasonal variations of wildlife.

We have 5-star hygiene rating at both cafés. Wherever possible, we use local suppliers and sustainable products. The cafés are also touchpoints for visitor information, donations and event assistance.

Going forward, we will have a holiday let to provide additional income at the Haining, which was kindly gifted alongside a beautiful piece of land near Elsdon. Please check it out here: **nwt.org.uk/haining**.

CARBON REDUCTION AND RENEWABLE ENERGY

Role of nature reserves as carbon stores

Taking back control of Whitlee this year was important because major peatland restoration will lead to significant habitat improvement for multiple species and will also reduce our carbon emissions by 5% per year for the next 5 years. All our work on peatland, grassland, ponds and tree planting contributes to sequestering carbon.

Transport and energy services

EcoNorth delivered ecological surveys, design related advice and, where necessary, mitigation for a range of nationally significant highways schemes, including proposed A66 improvements and local road network maintenance and repairs. They are also continuing to support the delivery of the passenger train and station upgrades to the local rail line between Newcastle and Ashington.

EcoNorth provided ecological services to energy supply and distribution clients, supporting the final stages of the Viking Link project, an international high voltage cable enabling the exchange of renewable energy between the UK and Denmark. They also continued to support the assessment and planning stages of solar energy installations as well as floating offshore wind proposals off the west coast of Ireland.

TECHNOLOGICAL TRANSFORMATION

Over the last few years, we have upgraded our systems to improve efficiency, reporting and insights. We have tried to integrate systems with those used by The Wildlife Trusts so that we can easily share information and better evidence our overall performance. This strategy has affected our choices of software for accounting, CRM and communications (website, e-marketing). We also have software for HR, Health & Safety and volunteering. There is still much to be done, but we are making gains. Likewise, guidance and frameworks from TWT on cyber security, safeguarding and EDI are transforming our approaches and making the organisation more secure, effective and compliant for the future.

A BETTER APPROACH TO STAFF HEALTH AND WELLBEING

NWT obtained the Bronze Better Health at Work Award and trained three staff members as workplace Health Advocates. The Better Health at Work Award is an initiative across the North East that encourages workplaces to address health, safety and wellbeing issues. The importance of NWT doing this award goes way beyond measuring sickness absence rates. It is about sharing and signposting health related information to staff and volunteers, showing that the organisation does care about its people, not just so they will be more productive, but so they will have a healthy, balanced home/work lifestyle. Giving employees the opportunity to get together at events, with the opportunity to share experiences, can strengthen an individual's relationships with colleagues. Sometimes it is just about giving people the time to get together and talk. Verbal feedback after the stress management event indicated that this was very popular because, "We rarely get together as a full team due to the nature of the job." During the Bronze Award journey, we have significantly improved the lives of at least two employees by helping one person stop smoking and another to get help for insomnia. We know that this will prevent any associated health problems in the future.



NWT staff from the Wild City team © Liz Heard

Our year in numbers

Harvest mouse © Joel Ireland; Survey © Duncan Hoyle; Red admiral © Steven Morris; Garden © NWT; Youth group © NWT; West Chevington © Jason Friend; Hide © Sheila Luck; Hauxley Wildlife Discovery Centre © Sheila Luck; Tree planting © NWT; Whittle Dene © Duncan Hutt; Den building © Liz Heard; Earsdon © NWT; Giving tree © Matrin Pickup; Osprey © Peter Cairns/2020VISION



Charitable activities	£1,638,000	39%
Donations and legacies	£1,287,000	31%
Subsidiary trading	£886,000	21%
Visitor trading and similar	£390,000	9%
Other	£7,000	<1%



Charitable activities	£2,696,000	66%
Subsidiary trading	£843,000	21%
Café and visitor centre trading	£331,000	8%
Cost of raising funds	£242,000	6%

82p in every **£1**

was spent on charitable activity
(excludes subsidiary company)



350
harvest mice
released at
East Chevington

147
surveys undertaken by
staff and volunteers



421
volunteers helped
with nature recovery

28,457
volunteer hours, 18FTE



8,915
members

£386,251
through membership income

Young People's Forum's first event

200 people came

500
items of clothing swapped



43
community groups
acted for nature



Worked with 35 schools and youth groups

Putting nature into
the curriculum and
taking action



NWT land
managed for nature

4,550ha

72 nature reserves



3
New hides at
East Chevington



2 Visitor centres

180,000
Visitors introduced
to nature



Communities
planted

13,578
trees as
part of the
North East Community Forest



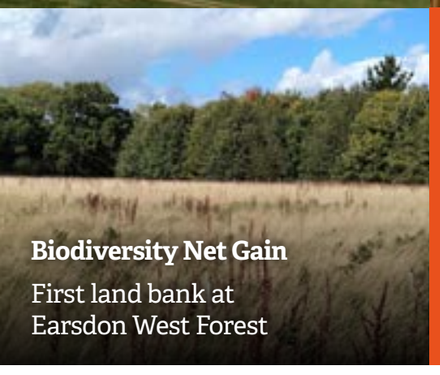
Supporters donated

£102,948

towards **3 appeals**



NWT ran **316 events**,
introducing people to nature,
with **14,907 attending**



Biodiversity Net Gain

First land bank at
Earsdon West Forest

Wilder Northumberland Network launch

Nature recovery and
connectivity across

24,000ha

10 sites



£5,874
donated to the
Giving Tree at Hauxley

Commentary on
planning issues:

28
Planning Applications

21
Woodland Grant schemes



Osprey Watch
attracted

4,257

visitors to the cabin
at Tower Knowe, Kielder

Monthly highlights

Young girl © David Tipling/2020VISION; Young boy © Evie and Tom Photography; Osprey © Peter Cairns/2020VISION; Whittle Dene © Duncan Hutt

APRIL

Wilder Ways to Wellbeing

Wilder Ways to Wellbeing is NWT's education team's new approach to connect young people with nature through supporting and empowering schools to embed nature in the classroom and the curriculum.

- Expanded environmental knowledge, providing resources and equipment.
- Upskilled educators to feel confident to include outdoor learning into everyday practice.
- Improved school grounds for outdoor learning.
- Provided 22 free school holiday sessions to help families connect with local green spaces and learn about nature and climate.
- Appeal raised £27,00 with match funding.

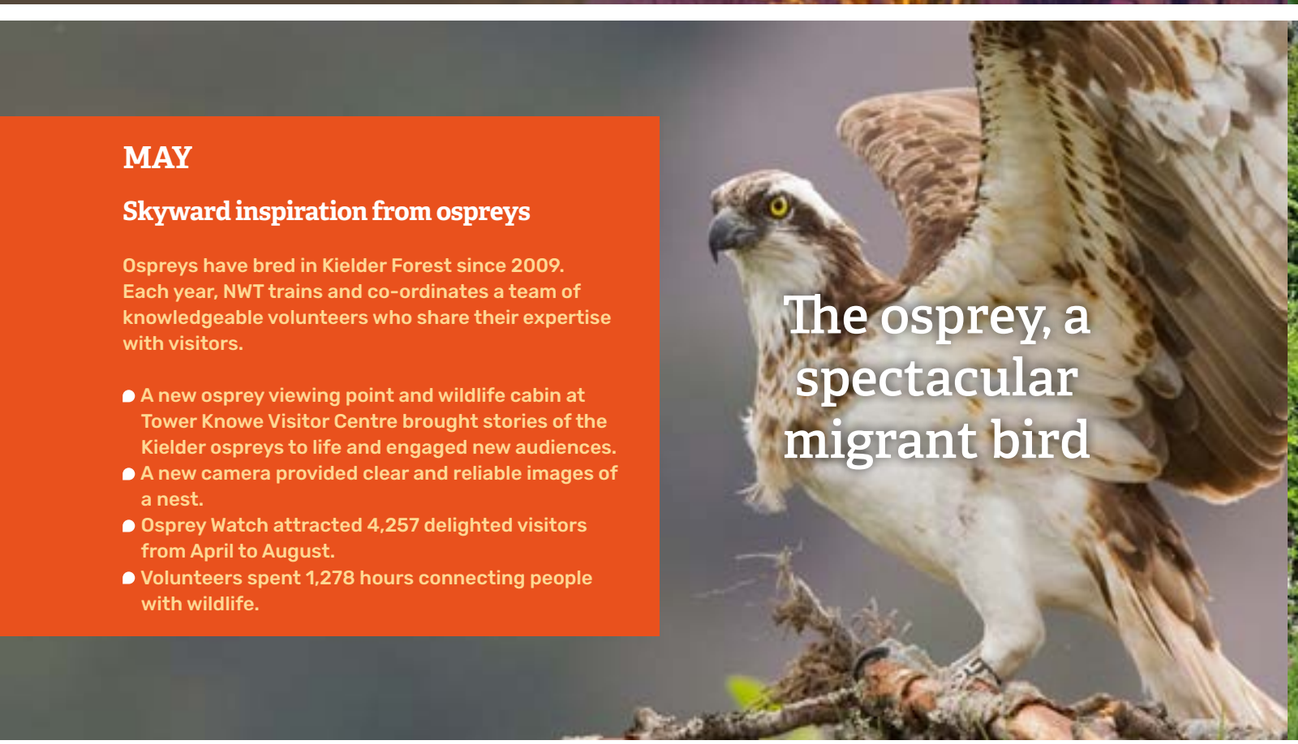


MAY

Skyward inspiration from ospreys

Ospreys have bred in Kielder Forest since 2009. Each year, NWT trains and co-ordinates a team of knowledgeable volunteers who share their expertise with visitors.

- A new osprey viewing point and wildlife cabin at Tower Knowe Visitor Centre brought stories of the Kielder ospreys to life and engaged new audiences.
- A new camera provided clear and reliable images of a nest.
- Osprey Watch attracted 4,257 delighted visitors from April to August.
- Volunteers spent 1,278 hours connecting people with wildlife.





JUNE

30 Days Wild

The UK's biggest nature challenge run by The Wildlife Trusts, 30 Days Wild invites people of all ages to connect with nature every day during the month of June.

- The Wildlife Trusts provided free resources, including a wild bee poster with seeds and other material, for everyone who signed up.
- NWT had 1,055 signups for information packs from individuals, 128 from schools/youth groups, 18 from care homes and 17 from businesses.
- We created nature awareness through social media and in the press
- The Big Wild Weekend, included mindfulness sessions, medicinal herb walks, talks, outdoor yoga and music in nature sessions across three sites.
- We linked up with the Big Wild Pub Quiz online and Big Wild Camp Out.



JULY

An opportunity at Whittle Dene

The Trust was given the chance to buy 42 acres of Whittle Dene, near Ovingham, half of which includes rare ancient woodland.

- Funding from an anonymous donor and £53,000 raised from an appeal allowed us to agree the purchase (completed April 2024) and develop the management plan.
- We secured an important Local Wildlife Site designated for its ancient woodland, which is a priority habitat nationally.
- NWT is working to improve the land by removing non-native trees, replanting and encouraging scrub as buffer habitat around the edges. The grassland and farmland have potential for restoration to species rich meadows.
- Local community groups continue to run training and educational events.

Monthly highlights

Red squirrel © Tim Mason; Northumberlandia © Over & Above; School group © NWT; Clothing event © NWT



AUGUST

Red Squirrel Recovery Network

We started the development phase of this Heritage Lottery-funded partnership project to secure the long-term future of red squirrels. It will cover:

- Setting up a new partnership of northern Wildlife Trusts with groups in southern Scotland.
- Raising public awareness and generating action.
- Recruiting more volunteer groups.
- Increasing capacity to support groups to work with landowners to put stewardship/funding agreements in place and to share best practice.
- Developing field trials for delivering fertility control for greys.

Innovative programme to help save the reds



SEPTEMBER

Green Influencers finish on a high

The Green Influencers Scheme (Ernest Cook Trust) enabled young people to develop and run environmental social action projects with NWT.

- 205 young people took part across Newcastle, North Tyneside and Northumberland, engaging with 2,326 members of the public via community events.
- Projects included designing and building an eco-classroom, creating a mindfulness garden and pollinator corridors, and introducing a whole school recycling system.
- A team from Gosforth delivered a presentation at a national youth conference.
- The success of the project has led to a Blue Influencer's programme, based around youth social action on water/marine issues.

Youth action takes control



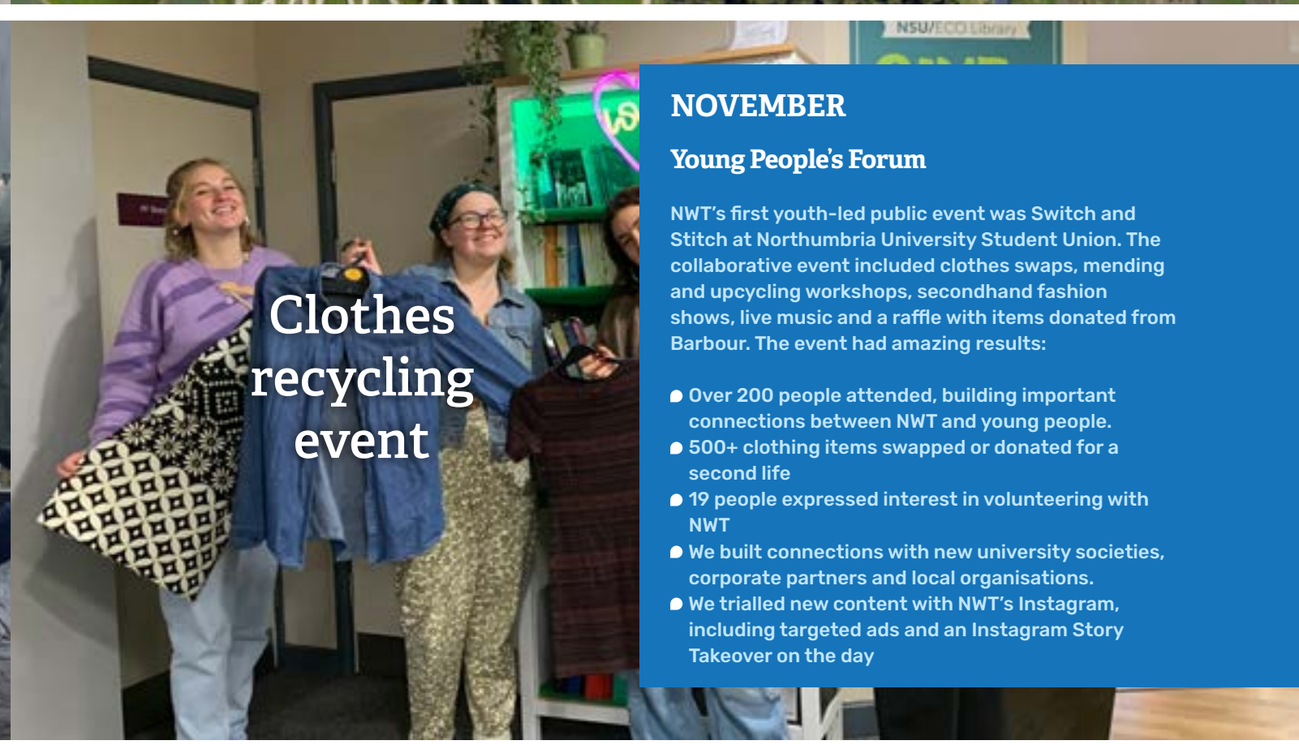
OCTOBER

Northumbria in Bloom Award

Northumberlandia, the world's largest landform sculpture, near Cramlington, scooped gold in the Tourist and Visitor Attractions and Country Estates Category. The team of judges were impressed by:

- A very innovative and unique attraction for both local people and tourists, a great example of art and nature in perfect harmony.
- The nature trails, woodland paths, wildlife information boards and the numerous community events each year.
- 6,000 trees planted at the site and around Cramlington by volunteers.
- 100,000 visitors each year.

Recognition for the Lady of the North



NOVEMBER

Young People's Forum

NWT's first youth-led public event was Switch and Stitch at Northumbria University Student Union. The collaborative event included clothes swaps, mending and upcycling workshops, secondhand fashion shows, live music and a raffle with items donated from Barbour. The event had amazing results:

- Over 200 people attended, building important connections between NWT and young people.
- 500+ clothing items swapped or donated for a second life
- 19 people expressed interest in volunteering with NWT
- We built connections with new university societies, corporate partners and local organisations.
- We trialled new content with NWT's Instagram, including targeted ads and an Instagram Story Takeover on the day

Clothes recycling event

Monthly highlights

Water vole © Terry Whittaker/2020VISION; Hide © Sheila Luck; Whitelee Moor © Duncan Hutt; Earsdon West Forest © NWT



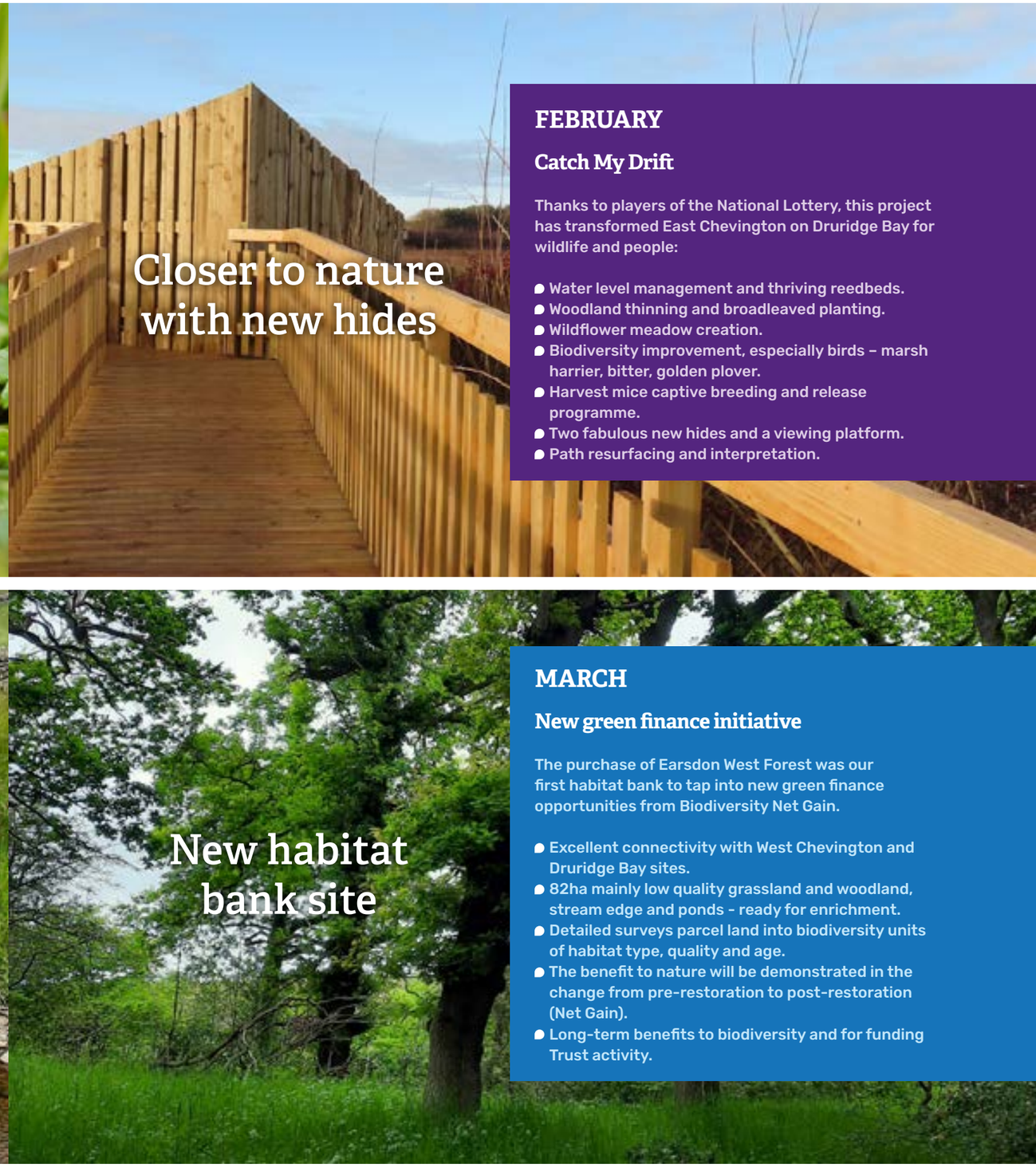
DECEMBER

Squirrel and water vole surveys

Red squirrels and water voles are seriously under threat in the north of England due to loss of habitat and threat from invasive species such as grey squirrels and mink. Projects to support these animals require detailed evidence to support strategies.

- The Natively Northern Spring Surveys appeal supported detailed survey work to plan and target action to protect these two iconic Northumberland species.
- The Big Give matched appeal raised £22,525.
- It was a major undertaking, with significant volunteer input, gathering data from traps and cameras, linking with reported sightings data, co-ordinating into usable reports.

Return of the native



Closer to nature with new hides

FEBRUARY

Catch My Drift

Thanks to players of the National Lottery, this project has transformed East Chevington on Druridge Bay for wildlife and people:

- Water level management and thriving reedbeds.
- Woodland thinning and broadleaved planting.
- Wildflower meadow creation.
- Biodiversity improvement, especially birds – marsh harrier, bitter, golden plover.
- Harvest mice captive breeding and release programme.
- Two fabulous new hides and a viewing platform.
- Path resurfacing and interpretation.

JANUARY

Whitelee – a new dawn

Whitelee Moor is one of Britain's most important upland nature reserves. It is a site of European conservation importance due to its blanket bog and heather heaths. Ending the tenancy agreement will allow NWT to:

- Modify the grazing regime, reducing overgrazing from sheep.
- Undertake more bog restoration, supporting improved biodiversity, water retention and carbon capture.
- Remove invasive species, such as Sitka spruce.
- Plant more broadleaved trees in line with Forestry England's and our own Wilder Kielder vision of connecting and restoring landscapes.

Wilder on a grand scale

New habitat bank site

MARCH

New green finance initiative

The purchase of Earsdon West Forest was our first habitat bank to tap into new green finance opportunities from Biodiversity Net Gain.

- Excellent connectivity with West Chevington and Druridge Bay sites.
- 82ha mainly low quality grassland and woodland, stream edge and ponds - ready for enrichment.
- Detailed surveys parcel land into biodiversity units of habitat type, quality and age.
- The benefit to nature will be demonstrated in the change from pre-restoration to post-restoration (Net Gain).
- Long-term benefits to biodiversity and for funding Trust activity.

Longer-term plans

NWT looks forward to bigger change. The more ambitious vision we now hold for a 'wilder Northumberland, North Tyneside and Newcastle' has so much potential. This includes our land and sea conservation, our species work and connecting with people in all ways possible.

The Trust itself has grown and improved culturally as part of the wider movement and has made great strides in its systems and support services. In all of these areas there is still more to be done. We aim to express this next step change as we complete the last phase of our current strategy and business plan and will review and reframe this in 2025/26 to capture our renewed focus.

We aim to build on the important achievements of recent years. This includes further developing and managing differently our existing land holdings and the new land we have acquired and brought back into management. We also aim to work extensively with farmers and landowners as we seek to develop a wider network for nature recovery. New sites such as Whittle Dene woods and Earsdon West Forest need to be managed from now on and further effort focussed on key sites, especially around Druridge, such as West Chevington and Stobbswood. The possibility of taking forward and developing the Rothbury estate and linked sites would take all of this to the next level.

We will pursue joined up approaches between the coast and Kielder and much in between. Whitelee, Benshaw, Hadrian's Wall corridor, Wild Kielder and Wallington will be key partnerships.

We will also continue our species led conservation, including seeing through our conversations about lynx and the extent it changes what we need in our landscape. There are possibilities of wildcat, beaver, eagle and other reintroductions and supporting pine marten's natural return. Water vole and harvest mice are also part of this more diverse and abundant picture we will culture with others.

People engagement and related community organising remains a key focus. We are proudly part of the Community Forest initiative and through that we aim to increase tree planting in the urban landscape and at other sites, such as the Town Moor and urban parks. The Ouseburn Way will be a particular focus.

One of the most challenging, but also potentially transformational, things going forward will be to harness green finance, in particular BNG. We have purchased the land at Earsdon West Forest as a habitat bank, creating an engine to fund and connect Wilder Druridge. We have staffing and governance in place to initiate that process and the next year will see this becoming a core part of financing our future.

Finally, with the new government and our stronger connections with the national team (RSWT) and TWT movement in influencing, we will put effort into getting new local politicians onside with our vision for change for nature north of the Tyne. We are going to produce a 'State of the Nature' report. It will set out the current status and articulate the big things needed to return at least 30% for land and sea to good condition by the end of our next 5-year plan, which also coincides with the new parliament term.

Difficult as it is, we also need to make more progress towards making the Trust greener and less carbon driven. We have set this out in our nationally agreed climate action plan, but it needs more resource and focus to make headway. The Trust already makes a big difference for climate locally through its land work but we need to match this ambition organisationally.


West Chevington © Duncan Hutt

See West Chevington for yourself on YouTube

youtu.be/_24QyRhZVig


Tree planting © Ross Hoddinott/2020VISION

In summary the main things we see happening in the next year include:

- The set up and implementation of a new BNG finance mechanism based on Earsdon West Forest
- Extending the longevity and impact of our connecting people with nature programmes by seeking longer term funding
- Co-leading, with RSWT and local strategic partnerships, the acquisition for large scale wilding/ nature recovery in the Rothbury area, and connect Druridge sites, as part of a new 'Coast to Kielder' vision
- Rolling out the Wilder Northumberland Network with nature friendly farmers
- Rewilding Whitelee and undertaking a major new peatland restoration scheme
- Working on the new 'coast to coast' Hadrian's Wall corridor nature recovery partnership with Cumbria WT
- Continuing discussions with stakeholders on lynx and related change in the uplands
- Submitting the full application for the Red Squirrel Recovery Network project
- Developing other key species work on pine marten, eagle, beaver, water vole etc.
- Increaseing capacity and focusing on digital enablement and transformation, including the development of a 'State of Nature' data project
- Investing in internal systems and improving culture by supporting the Young People's Forum, EDI practice group, safeguarding framework, volunteer system, XLedger finance/CRM and other systems to support staff better and increase effectiveness
- Focusing on agreed achievable targets to demonstrate our commitment to transitioning to a Net Zero Trust

Principal risks and uncertainties

The senior management team and the trustees review the risks the charity may face and, where appropriate, establish processes and procedures to mitigate those risks and agree action plans on a quarterly basis. This is done through our sub-committee structure. We also consider external factors such as the impact of the pandemic, new regulations or the state of the economy. At each quarterly Council, a formal strategic risk management paper, which highlights those risks that the sub-committees reviewed as 'high' after mitigation, is presented.

We assess that the Trust's principal risks and uncertainties include the following;

- Securing funding for charitable activities and good cost recovery to ensure sustainability
- Insufficient cash to meet obligations
- Failure of health and safety compliance
- Sudden loss of key personnel, or our head office communications and IT systems
- Lack of capacity to deliver an increasingly complex work programme
- Government structure and policy changes

Governance and organisational information

Governing document

The Trust is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Trading subsidiaries

The Trust has two subsidiary companies; EcoNorth Limited (ECN) and Northumberland Wildlife Enterprises Limited (NWE). NWE is currently dormant. ECN is governed by a Board of Directors on which at least one Trustee represents the Trust's interests. The Managing Director is line-managed by the Trust's Chief Executive. To find out more detailed information about either of the subsidiary companies, the individual company accounts are filed annually with Companies House.

In this report, the accounts include the income, expenditure, assets and liabilities of the charity and both subsidiaries whenever the statements are referred to as 'consolidated' or 'group.'

Organisational structure and decision-making

The Trust is governed by the Board of Trustees (Council), who are also the directors of the company under company law. A list of trustees who have served during the financial year is shown on page 63. Delegation of authority is set out in the Trust's governance documentation. Council delegates all of its powers to the Chief Executive to enable them to manage the Trust's operations and to lead and direct its strategic development. However, the Chief Executive is obliged to consult with trustees as appropriate and to report fully and appropriately on decisions taken and material developments. Specific issues which require reporting include:

- New strategic projects and partnerships
- Significant variations against budget or significant financial issues
- Issues affecting the Trust's reputation

Council meets four times a year, working to an annual forward agenda. A detailed agenda is agreed with the Chair well in advance of each meeting and staff provide written papers on all agenda items. Standard agenda items are strategic business issues, financial reports including the latest management accounts, policy changes and activity reports. A register of conflicts of interest is held and updated annually, and every Council agenda includes declaration of any potential conflicts which might arise at that meeting.

A sub-committee structure assists in the scrutiny of trustee responsibilities. The Finance and Risks Committee (FRC), has delegated authority for ensuring that suitable financial systems and controls are in place and are working effectively, and that risks are properly identified, managed, mitigated and reported. The FRC meets quarterly and is chaired by the Treasurer.

This year, the Trust moved to its new formal trustee-led committee structure with the addition of two new committees – Nature Recovery Committee (NRC) and Governance and Compliance Committee (GCC). The Nature Recovery Committee has delegated authority for ensuring that the efforts and resources of the Trust are directed in the most effective and efficient way to secure nature's recovery within Northumberland, Newcastle and North Tyneside.

The Governance and Compliance Committee has delegated authority for ensuring that the Trust areas of governance, corporate responsibility and compliance are robust and maintained. The GCC oversees key policy areas such as equality, diversity and inclusion (EDI), health and safety, employment, safeguarding, data protection, whistle blowing and complaints.

Informal groups also operate to provide a place for more detailed discussion that then inform formal committees and Council down the line. Examples of this include the new EDI group and the new trustee/staff BNG working group.

Working group sessions between trustees and staff will also be set up to discuss future priorities and emphases as we review the strategy next year.

Trustees' responsibilities

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of their incoming resources and application of resources, including their income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee appointments

Trustees may be elected by the membership at the AGM, or co-opted. The maximum tenure for elected trustees is nine years, with re-election required every three years. For co-opted trustees, the maximum service period is three years. All trustees have the same responsibilities, irrespective of tenure. There must be no less than eight elected trustees and no more than twelve. The maximum allowable number of co-opted trustees is four. Trustees may claim travel or other expenses but no trustees are remunerated for their services to the charity.

Recruitment and selection is led by the Trust's Governance Group, which reports directly to Council. All prospective trustees complete a skills analysis, which is compared with the Trust's agreed skills gaps; there is also an interview with the Chair and Chief Executive. The Trust advertises all trustee vacancies, seeking specific skills when required. It also takes the diversity of the Board into account when considering new appointments.

Trustee induction and training

New trustees are provided with a range of documentation in advance of their first meeting, including the Trust's governing documents, the constitution, recent Council minutes and the latest annual report and accounts. They are invited to attend an induction session with the Chair and senior staff shortly after they start, and they are encouraged to meet informally with a more experienced trustee within their first three months. The Chair also has an informal discussion with each new trustee after their first six months.

Council have one 'away day' per year with senior staff. This is to facilitate both more in-depth discussion of specific issues than is often possible at Council meetings, and to provide an opportunity for trustees to visit sites or projects.

Financial reserves policy

Our financial reserves policy is to maintain sufficient cash flow to allow us to continue to operate and ensure we can fund the large number of projects for which grant funding is received in arrears. The policy sets out the aim to retain sufficient unrestricted cash reserves to cover non-project unrestricted running costs of the charity for a minimum of six months.

Information on fundraising practices

We are committed to dealing respectfully and ethically with our supporters. Without them, the charity would not be locally representative and not be able to champion wildlife and natural places, to inspire people and to promote sustainable living, according to our Mission and Strategy. We are registered with the Fundraising Regulator and have agreed to ensure our fundraising is legal, open, honest and respectful. The standards for fundraising are set out in the Code of Fundraising Practice. There have been no complaints from members of the public about our fundraising methods to date (but we do have a complaints procedure in place which is accessible) and the Trust takes a considerate and sensitive approach to asking for support.

The Trust employs face-to-face recruiters to attend our own reserves, fairs and shows but does not undertake street fundraising. It engages agencies to help with door-to-door and telemarketing (welcome and satisfaction calls) and requires them to adhere to the standards demanded by the Code. We comply with the Institute of Fundraising's guidance on treating donors fairly when we come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. Periodic checks are carried out in person and by listening in on telephone calls to check that standards are being adhered to.

Pay and remuneration

Pay for all staff, including the Chief Executive, is according to a job evaluation system, which places roles on one of seven pay scales. Staff are normally appointed at the bottom of a scale and move up the scale in four annual stages.

Trustees approve inflation awards annually, based on a benchmarking system. The total salary bill in the year for the Chief Executive and the three senior managers was £198,000. One individual was paid over £60,000 and the highest salary in the Trust was 3.4 times larger than the lowest salary.

The Trust has no pension liabilities; it contributes to staff pensions but this is on a defined contribution basis only.

Equality, Diversity and Inclusion

NWT is committed to providing access and equality in its activities, across its nature reserves, as well as supporting equitable treatment for staff, volunteers, members and supporters regardless of sex, gender, race, religion or belief, age, marriage or civil partnership, pregnancy/maternity, sexual orientation or disability. In December 2020, the Charity Governance Code was updated with a focus on the principle of integrity and equality, diversion and inclusion. The trustees reviewed the Trust's practice against these principles and has developed a working document to highlight areas for improvement in the coming years.

The Wildlife Trusts network

Northumberland Wildlife Trust is part of the national federation of The Wildlife Trusts, represented nationally by The Royal Society for Wildlife Trusts (RSWT), which undertakes a central fundraising, influencing, coordinating and media role. All Trusts pay a levy (linked to their unrestricted performance over five years) towards the costs of running this central organisation, and there is a comprehensive regional and national governance mechanism to facilitate collective decision-making. Collectively RSWT and the 46 individual Wildlife Trust charities are known as The Wildlife Trusts (TWT). RSWT also adds value nationally by leveraging substantial additional funding to individual Trusts through a number of mechanisms, and provides critical support and advice, national leadership on strategy and leadership development, as necessary.

TWT formulate strategy and policy and have joint working arrangements to which all Wildlife Trusts are expected to adhere, though each Trust retains their individual autonomy as part of a federated structure.

In practise, TWTs function as a national network of similar bodies who share the same visions and mission. Data and systems are shared across the movement, to demonstrate joined-up activity, effectiveness and reach, and we act in unison in key policy areas and in national campaigns.

Overall TWTs have over 900,000 members, manage 2,300 nature reserves and other sites covering over 98,500 hectares of land, manage 40,000 volunteers and engage with over 500,000 people through walks, talks and events. The Trust is an important contributor to this impact through its work in Northumberland, Newcastle and North Tyneside but also in partnership throughout the North East and the North of England. The effect of our working within the TWT network is that we can make a difference to conservation at local, sub regional, regional and national scales.

The Trust also takes data protection very seriously and has taken external advice and reviewed its procedures to ensure compliance with the requirements of GDPR.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as they are aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- they have taken all the steps that ought to have been taken in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

The trustees' report above, which incorporates the requirements of a directors' report and a strategic report under the Companies Act 2006, was approved by the trustees on 1 October 2024 and signed on their behalf by:

Nigel Porter
Chair of Trustees

Derek Coates
Treasurer



Blue jellyfish © Linda Pitkin/2020VISION

Independent auditor's report

Opinion

We have audited the financial statements of Northumberland Wildlife Trust Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs (UK)') and applicable law. Our responsibilities under those standards are further described in the 'Auditors' responsibilities for the audit of the financial statements' section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report including the strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report and the strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the group's and the parent charitable company'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 the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence, and we discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation) and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect; data protection, health and safety, safeguarding and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing Standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of any instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Anne Hallowell BSc FCA DChA
(Senior Statutory Auditor) for and
on behalf of UNW LLP, Statutory Auditor
Chartered Accountants
Newcastle upon Tyne

1 October 2024



Blue-tailed damselfly © Ross Hoddinott/2020VISION

Financial statements

Northumberland Wildlife Trust

Consolidated statement of financial activities for the year ended 31 March 2024

(incorporating income and expenditure account)

	Note	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)	Total funds 2023 (£)
Income from:					
Donations and !egacies	2	1,089,429	197,241	1,286,670	2,444,223
Charitable activities	3	53,795	1,584,558	1,638,353	1,673,841
Other trading activities	4	1,274,612	1,040	1,275,652	1,125,299
Investments		4,643	-	4,643	778
Other income		2,698	-	2,698	24,043
Total income		**2,425,177**	**1,782,839**	**4,208,016**	**5,268,184**
Expenditure on:					
Raising funds	5	1,416,103	-	1,416,103	1,294,505
Charitable activities	7	882,981	1,813,411	2,696,392	2,603,839
Total expenditure		**2,299,084**	**1,813,411**	**4,122,495**	**3,898,344**
Net income/(expenditure)		126,093	(30,572)	95,521	1,369,840
Transfers between funds	18	41,497	(41,497)	-	-
Net movement in funds		**167,590**	**(72,069)**	**95,521**	**1,369,840**
Reconciliation of funds:					
Total funds brought forward		7,106,046	2,087,778	9,193,824	7,823,984
Net movement in funds		167,590	(72,069)	95,521	1,369,840
Total funds carried forward		**7,273,636**	**2,015,709**	**9,289,345**	**9,193,824**

The consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 45 to 61 form part of these financial statements.

Northumberland Wildlife Trust

Consolidated balance sheet at 31 March 2024

	Note		2024 (£)		2023 (£)
Fixed assets					
Intangible assets	10		-		-
Tangible assets	11		9,440,472		8,263,900
			9,440,472		**8,263,900**
Current assets					
Stocks	13	5,106		12,871	
Debtors	14	626,084		641,938	
Cash at bank and in hand		1,436,724		941,331	
		2,067,914		**1,596,140**	
Creditors: amounts falling due within one year	15	(1,236,072)		(604,646)	
Net current assets			**831,842**		**991,494**
Total assets less current liabilities			**10,272,314**		**9,255,394**
Creditors: amounts falling due after more than one year	16		(935,883)		(20,526)
Provisions for liabilities	17		(47,086)		(41,044)
Total net assets			**9,289,345**		**9,193,824**
Charity funds					
Restricted funds	18		2,015,709		2,087,778
Unrestricted funds					
General funds		4,442,194		4,274,604	
Revaluation reserve		2,831,442		2,831,442	
Total unrestricted funds	18		7,273,636		7,106,046
Total funds			**9,289,345**		**9,193,824**

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 1 October 2024 and signed on their behalf by:



Nigel Porter
Chair of Trustees



Derek Coates
Treasurer

The notes on pages 45 to 61 form part of these financial statements.

Company registered number: 00717813

Northumberland Wildlife Trust

Balance sheet At 31 March 2024

	Note		2024 (£)		2023 (£)
Fixed assets					
Tangible assets	11		9,238,672		8,083,560
Investments	12		5,002		5,002
			9,243,674		**8,088,562**
Current assets					
Stocks	13	5,106		12,871	
Debtors	14	425,094		421,923	
Cash at bank and in hand		1,085,590		617,144	
		1,515,790		**1,051,938**	
Creditors: amounts falling due within one year	15	(1,073,264)		(424,513)	
Net current assets			**442,526**		**627,425**
Total assets less current liabilities			**9,686,200**		**8,715,987**
Creditors: amounts falling due after more than one year	16		(935,883)		(20,526)
Net assets excluding pension asset			**8,750,317**		**8,695,461**
Total net assets			**8,750,317**		**8,695,461**
Charity funds					
Restricted funds	18		2,015,709		2,087,778
Unrestricted funds					
General funds		4,962,479		4,835,554	
Revaluation reserve		1,772,129		1,772,129	
Total unrestricted funds	18		6,734,608		6,607,683
Total funds			**8,750,317**		**8,695,461**

The company's net movement in funds for the year was £54,856 (2023: £1,296,335).

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 1 October 2024 and signed on their behalf by:



Nigel Porter
Chair of Trustees



Derek Coates
Treasurer

The notes on pages 45 to 61 form part of these financial statements.

Company registered number: 00717813

Northumberland Wildlife Trust

Consolidated statement of cash flows for the year ended 31 March 2024

	Note	2024 (£)	2023 (£)
Cash flows from operating activities			
Net cash used in operating activities	20	866,880	111,330
Cash flows from investing activities			
Proceeds from the sale of tangible fixed assets		4,000	1,000
Purchase of tangible fixed assets		(1,287,980)	(44,287)
Net cash used in investing activities		**(1,283,980)**	**(43,287)**
Cash flows from financing activities			
New loan	16	925,000	-
New finance leases		-	35,573
Repayment of finance leases		(12,507)	(12,240)
Net cash provided by financing activities		**912,493**	**23,333**
Change in cash and cash equivalents in the year		495,393	91,376
Cash and cash equivalents at the beginning of the year	21	941,331	849,955
Cash and cash equivalents at the end of the year		**1,436,724**	**941,331**

Notes to the financial statements

1 ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumberland Wildlife Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertakingss. The results of the subsidiaries are consolidated on a line by line basis.

Company status

Northumberland Wildlife Trust Limited ('the company') is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature.

The company is a company limited by guarantee, incorporated in the United Kingdom and domiciled in England. The address of the registered office is given in the reference and administrative details page of this annual report. The members of the company are the trustees named on page 63. In the event of the company being wound up, the liability in respect of the gurantee is limited to £1 per member of the company.

Basis of consolidation

The financial statements consolidate the accounts of Northumberland Wildlife Trust Limited and its subsidiary undertakings.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account. The income and expenditure account for the year dealt with in the accounts of the company was £54,856 (2023: £51,335).

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised; refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company, which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Going concern

In determining the appropriate basis of preparation of the financial statements, the trustees are required to consider whether the group can continue in operational existence for the foreseeable future. The group's business activities, together with factors that are likely to affect its future development, financial performance and financial position are set out in the strategic report. In addition, the material financial and operational risks and uncertainties that impact the group's performance are outlined in the strategic report.

The trustees have considered the position of the group at the year end, its recent financial performance and forecasts for a period of at least 12 months from the date of the signing these financial statements. As a result of this process, at the time of approving the financial statements, the trustees are of the opinion that it is appropriate to adopt the going concern basis of preparation of the financial statements.

Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on the following basis:

Website - 20 % straight line

Asset residual values and useful lives are reviewed at the end of each reporting period, and adjusted if appropriate. The effect of any change is accounted for prospectively.

Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are stated at cost (or deemed cost for land and buildings held at valuation at the date of transition to FRS102), less accumulated depreciation and accumulated impairment losses.

Depreciation is charged at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual values, over their expected useful lives on the following bases:

Freehold land	- not depreciated
Freehold property	- 2% straight line
Long-term leasehold property	- 2% straight line
Furniture, fittings and equipment	- 25% straight line
Motor vehicles	- 25% straight line
External fixtures and fittings	- 25% straight line
Computer equipment	- 50% straight line

Investments

Investments in subsidiaries are valued at cost less provision for impairment.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Cost is determined using the first-in first-out (FIFO) method.

Financial instruments

The group only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and cash and bank balances.

Debt instruments due within one year are measured, initially and subsequently at the transaction price. Debt instruments due after one year are measured initially at the transaction price and subsequently at amortised cost using the effective interest method.

At the end of each reporting period debt financial assets are assessed for impairment, and their carrying value reduced if necessary. Any impairment charge is recognised in the profit and loss account.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand.

Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Employee benefits

Short-term benefits

Short-term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the employee's entitlement to the benefit accrues.

Defined contribution pension plan

The company operates a defined contribution pension plan for its employees. Contributions are recognised as an expense when they fall due. Amounts due but not yet paid are included within creditors on the balance sheet.

The assets of the plan are held separately from the company in independently administered funds.

Taxation

The taxation expense for the year comprises current and deferred tax and is recognised in the profit and loss account except to the extent that it relates to items recognised in other comprehensive income, or directly in equity, in which case the tax expense is also recognised in other comprehensive income or directly in equity.

Current tax is the amount of income tax payable in respect of the taxable profit for the current or past reporting periods. It is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences arise from the inclusion of transactions and events in the financial statements in periods different from those in which they are assessed for tax.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

Critical accounting estimates and areas of judgment

The preparation of financial statements requires management to make judgments, assumptions and estimates that affect the application of accounting policies and amounts reported in the profit and loss account and balance sheet. Such decisions are made at the time the financial statements are prepared and adopted based on the best information available at the time. Actual outcomes may be different from initial estimates and are reflected in the financial statements as soon as they become apparent.

Significant judgments in applying accounting policies

In preparing these financial statements, no significant judgments were required in the process of applying the company's accounting policies.

Key sources of estimation uncertainty

Estimates included within these financial statements include land at valuation, depreciation and asset impairments (for example provisions against debtors). None of the estimates made in the preparation of these financial statements are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Donations	144,761	173,367	318,128
Legacies	209,014	-	209,014
Grants	373,277	-	373,277
Sponsorship and membership subscriptions	362,377	23,874	386,251
Total 2024	**1,089,429**	**197,241**	**1,286,670**

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Donations	1,294,461	213,613	1,508,074
Legacies	199,542	-	199,542
Grants	304,423	-	304,423
Sponsorship and membership subscriptions	368,602	63,582	432,184
Total 2023	**2,167,028**	**277,195**	**2,444,233**

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Charitable activities	53,795	1,584,558	1,638,353

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Charitable activities	150,524	1,523,317	1,673,841

4 INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Subsidiary trading income	886,123	-	886,123
Visitor trading and similar income	388,489	1,040	389,529
Total 2024	**1,274,612**	**1,040**	**1,275,652**

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Subsidiary trading income	782,453	-	782,453
Visitor trading and similar income	342,831	15	342,846
Total 2023	**1,125,284**	**15**	**1,125,299**

5 EXPENDITURE ON RAISING FUNDS - SUMMARY

	2024 (£)	2023 (£)
Cost of raising funds (note 6a)	428,660	381,235
Fundraising trading expenses (note 6b)	144,170	175,570
Subsidiary trading costs (note 6c)	843,273	737,700
Total	**1,416,103**	**1,294,505**

6 EXPENDITURE ON RAISING FUNDS

a) Costs of raising funds

	Unrestricted funds 2024 (£)	Total funds 2024 (£)
Travel, training & recruitment	1,600	1,600
Leaflets and publishing	15,568	15,568
Legal and professional	3,714	3,714
Office & project costs	49,893	49,893
Wages and salaries	357,885	357,885
Total 2024	**428,660**	**428,660**

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Travel, training & recruitment	4,050	-	4,050
Leaflets and publishing	27,250	-	27,250
Legal and professional	12,889	-	12,889
Office & project costs	28,493	6,570	35,063
Wages and salaries	301,983	-	301,983
Total 2023	**374,665**	**6,570**	**381,235**

b) Fundraising trading expenses

	Unrestricted funds 2024 (£)	Total funds 2024 (£)
Visitor cost of sales and other fundraising costs	116,348	116,348
Support costs allocated to trading activities	27,822	27,822
Total 2024	**144,170**	**144,170**

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Visitor cost of sales and other fundraising costs	101,138	613	101,751
Support costs allocated to trading activities	73,819	-	73,819
Total 2023	**174,957**	**613**	**175,570**

c) Subsidiary trading costs

	Unrestricted funds 2024 (£)	Total funds 2024 (£)
Cost of sales	229,286	229,286
Administration expenses	72,431	72,431
Cost of sales staff costs	233,023	233,023
Administration staff costs	289,583	289,583
Depreciation	18,950	18,950
Total 2024	**843,273**	**843,273**

	Unrestricted funds 2023 (£)	Total funds 2023 (£)
Cost of sales	136,425	136,425
Administration expenses	74,645	74,645
Cost of sales staff costs	221,703	221,703
Administration staff costs	291,274	291,274
Depreciation	13,653	13,653
Total 2023	**737,700**	**737,700**

7 ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 (£)	Support costs 2024 (£)	Total funds 2024 (£)
Charitable activities	1,983,422	712,970	2,696,392

	Activities undertaken directly 2023 (£)	Support costs 2023 (£)	Total funds 2023 (£)
Charitable activities	1,921,874	681,965	2,603,839

Analysis of direct costs

	Total funds 2024 (£)	Total funds 2023 (£)
Staff costs	1,229,021	1,215,467
Depreciation	93,565	63,922
Direct project costs	289,159	268,806
Travel	63,273	106,371
Training & recruitment	17,287	24,717
Legal & professional	202,079	216,690
Overheads, publishing and office costs	89,038	25,901
Total	**1,983,422**	**1,921,874**

Analysis of support costs

	Total funds 2024 (£)	Total funds 2023 (£)
Staff costs	406,278	413,000
Travel	1,395	3,299
Training & recruitment	2,080	4,223
Legal & professional	26,537	13,719
Overheads, publishing and office costs	171,138	134,805
Premises and utilities	72,361	98,771
Governance costs	33,181	14,148
Total	**712,970**	**681,965**

8 AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an auditor fee of £16,000 (2023: £15,125), and fees in respect of other services of £1,650 (2023: £1,650).

9 STAFF COSTS

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Wages and salaries	2,109,648	2,060,240	1,682,244	1,635,020
Social security costs	191,398	181,224	135,016	129,123
Contribution to defined contribution pension schemes	214,744	201,963	175,924	166,307
Total	**2,515,790**	**2,443,427**	**1,993,184**	**1,930,450**

The average number of persons employed by the company during the year was as follows:

	Group 2024 (No.)	Group 2023 (No.)	Company 2024 (No.)	Company 2023 (No.)
All staff	78	80	65	66

The average headcount expressed as full-time equivalents was:

	Group 2024 (No.)	Group 2023 (No.)	Company 2024 (No.)	Company 2023 (No.)
Business and management	9	16	9	16
Charitable activities	46	42	46	42
Fundraising and publicity	10	8	10	8
Subsidiary	13	14	-	-
Total	**78**	**80**	**65**	**66**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 (No.)	Group 2023 (No.)
In the band £60,001 - £70,000	1	1

Key management personnel have been determined to be the trustees, Chief Executive and three members of the senior management team. Trustees received no remuneration or benefits. The total remuneration of the senior management team was £228,012 (2023: £194,501).

During the year, no trustees (2023: none) were reimbursed for expenses.

10 INTANGIBLE ASSETS

Group

	Computer software (£)
Cost At 1 April 2023 and 31 March 2024	10,773
Amortisation At 1 April 2023 and 31 March 2024	10,773
Net book value At 1 April 2023 and 31 March 2024	-

No intangible assets are held by the company.

11 TANGIBLE FIXED ASSETS

Group

	Land and buildings (£)	External fixtures and fittings (£)	Furniture, fittings and equipment (£)	Motor vehicles (£)	Total (£)
Cost or valuation					
At 1 April 2023	8,544,742	639,690	527,978	279,136	9,991,546
Additions	1,179,640	1,422	69,694	37,224	1,287,980
Disposals	(9,335)	(33,149)	(272,681)	(4,047)	(319,392)
At 31 March 2024	**9,715,047**	**607,963**	**324,811**	**312,313**	**10,960,134**
Depreciation					
At 1 April 2023	387,491	629,291	501,624	209,240	1,727,646
Charge for the year	38,923	6,679	25,647	38,659	109,908
On disposals	(9,335)	(33,149)	(271,361)	(4,047)	(317,892)
At 31 March 2024	**417,079**	**602,821**	**255,910**	**243,852**	**1,519,662**
Net book value					
At 31 March 2024	9,297,968	5,142	68,901	68,461	9,440,472
At 31 March 2023	**8,157,251**	**10,399**	**26,354**	**69,896**	**8,263,900**

Company

	Land and buildings (£)	External fixtures and fittings (£)	Furniture, fittings and equipment (£)	Motor vehicles (£)	Total (£)
Cost or valuation					
At 1 April 2023	8,383,262	639,142	449,469	264,155	9,736,028
Additions	1,179,640	1,422	27,785	37,224	1,246,071
Disposals	(9,335)	(33,149)	(259,362)	(4,047)	(305,893)
At 31 March 2024	**9,553,567**	**607,415**	**217,892**	**297,332**	**10,676,206**
Depreciation					
At 1 April 2023	387,491	624,027	446,483	194,467	1,652,468
Charge for the year	38,923	6,679	6,698	38,659	90,959
On disposals	(9,335)	(33,149)	(259,362)	(4,047)	(305,893)
At 31 March 2024	**417,079**	**597,557**	**193,819**	**229,079**	**1,437,534**
Net book value					
At 31 March 2024	9,136,488	9,858	24,073	68,253	9,238,672
At 31 March 2023	**7,995,771**	**15,115**	**2,986**	**69,688**	**8,083,560**

The freehold land held by the group was last revalued internally on 1 April 2015.

The group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2024 (£)	Group 2023 (£)
Freehold land	3,736,440	3,736,440
Freehold property	1,526,873	1,558,034
Total	**5,263,313**	**5,294,474**

Included in group land and buildings is freehold land at valuation of £6,570,049 (2023: £6,570,049) which is not depreciated. Land and buildings include leasehold land and buildings with a net book value of £12,772 (2023: £13,216).

The net book value of motor vehicles above includes an amount of £30,748 (2023: £49,728) in respect of assets held under hire purchase contracts.

12 FIXED ASSET INVESTMENTS

Company

	Investments in subsidiary companies (£)
Cost	
At 1 April 2023	5,002
At 31 March 2024	**5,002**
Net book value	
At 1 March 2024	5,002
At 31 March 2023	**5,002**

13 STOCKS

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Finished goods and goods for resale	5,106	12,871	5,106	12,871

14 DEBTORS

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Due within one year				
Trade debtors	413,619	536,294	266,740	337,313
Amounts owed by group undertakings	-	-	4,775	-
Other debtors	745	-	745	-
Prepayments and accrued income	209,234	100,680	152,834	84,610
Tax recoverable	2,486	4,964	-	-
Total	**626,084**	**641,938**	**425,094**	**421,923**

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Trade creditors	176,236	106,475	165,460	87,568
Amounts owed to group undertakings	-	-	-	42,779
Other taxation and social security	146,858	119,582	109,485	65,808
Obligations under finance lease and hire purchase contracts	8,963	11,827	8,963	11,827
Other creditors	9,350	7,928	1,948	2,906
Accruals and deferred income	894,665	358,834	787,408	213,625
Total	**1,236,072**	**604,646**	**1,073,264**	**424,513**

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Deferred income at 1 April 2023	139,000	224,003	139,000	224,003
Resources deferred during the year	640,100	139,000	640,100	139,000
Amounts released from previous periods	(139,000)	(224,003)	(139,000)	(224,003)
Total	**640,100**	**139,000**	**640,100**	**139,000**

Deferred income relates to grant and contract income received in advance which relate to activities in future periods.

16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Loans	925,000	-	925,000	-
Net obligations under finance lease and hire purchase contracts	10,883	20,526	10,883	20,526
Total	**935,883**	**20,526**	**935,883**	**20,526**

The loan of £925,000 relates to an amount received to aid with the purchase of Earsdon West Forest, Morpeth, Northumberland. The loan is interest free and there are no fixed repayment terms.

17 DEFERRED TAXATION

	2024 (£)
Group	
At the beginning of the year	41,044
Credit for the year	6,042
Total	**47,086**

The deferred tax balance is made up as follows:

	Group 2024 (£)	Group 2023 (£)
Land held at valuation	(47,086)	(41,044)
Total	**(47,086)**	**(41,044)**

18 STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2023 (£)	Income (£)	Expenditure (£)	Transfers in/out (£)	Balance at 31 March 2024 (£)
Unrestricted funds					
General funds	3,069,771	1,539,054	(1,455,811)	41,497	3,194,511
Hauxley Visitor Centre fixed asset reserve	899,324	-	-	-	899,324
Subsidiary trading funds	305,509	886,123	(843,273)	-	348,359
Revaluation reserve	2,831,442	-	-	-	2,831,442
Total	**7,106,046**	**2,425,177**	**(2,299,084)**	**41,497**	**7,273,636**
Restricted funds					
General Estates	14,898	20,000	(34,472)	(426)	-
Fundraising and Development	21,974	16,000	(4,359)	(12,470)	21,145
Nature Recovery	64,200	291,592	(410,788)	54,996	-
Nature Reserves	1,949,923	464,169	(373,139)	(50,042)	1,990,911
Peat Partnership	27,000	390,025	(443,738)	26,713	-
Red Squirrel	-	290,710	(245,047)	(45,663)	-
Wild City	9,783	310,343	(301,868)	(14,605)	3,653
Total	**2,087,778**	**1,782,839**	**(1,813,411)**	**(41,497)**	**2,015,709**
Total of funds	**9,193,824**	**4,208,016**	**(4,112,495)**	**-**	**9,289,345**

Transfers between funds relate to deficits from unrestricted funds to meet shortfalls in restricted project funding offset by transfer of surplus income on projects with capital acquisitions in year.

Details of the specific grants and donations making up the restricted funds are as follows:

Fundraising and development

Reserves Volunteering Fund to support volunteering activities at the Trust.

Giving Tree Fund to manage the donations provided as part of the giving tree based at Hauxley Wildlife Discovery Centre.

Nature Reserves

Benshaw Moor Appeal Funds for the management of Benshaw Moor Nature Reserve.

Big Waters funds to contribute to the management of the mixed habitats and large ponds.

Wilder Northumberland is a Reece Foundation-funded project to consult local communities and facilitate nature-friendly management of land to restore natural processes and prepare for species reintroduction.

Wilding West Chevington, this significant donation from The Reece Foundation in 2021 enabled the acquisition of the new site near Druridge Bay where we are highlighting how nature can recover.

Wild City

Nature in the City is a Reece Foundation-funded project working with local communities in urban areas to stand up for wildlife and enhance green spaces.

We have a small restricted fund for Our Young People's Forum which is made up of members from across Newcastle, North Tyneside and Northumberland. The group aims to help the Trust work better for young people whilst gaining skills, experiences and taking action for nature in the process.

Statement of funds - prior year

	Balance at 1 April 2022 (£)	Income (£)	Expenditure (£)	Transfers in/out (£)	Balance at 31 March 2023 (£)
Unrestricted funds					
General funds	1,764,316	2,684,160	(1,027,075)	(351,630)	3,069,771
Hauxley Visitor Centre fixed asset reserve	899,324	-	-	-	899,324
Subsidiary trading funds	259,712	783,497	(737,700)	-	305,509
Revaluation reserve	2,831,442	-	-	-	2,831,442
	5,754,794	**3,467,657**	**(1,764,775)**	**(351,630)**	**7,106,046**
Restricted funds					
City to Coast Living Landscape	40,230	306,129	(438,109)	91,955	205
Druridge Bay Living Landscape	1,913,431	367,887	(397,551)	30,835	1,914,602
Kielder Living Landscape	65,230	1,051,341	(1,164,349)	185,903	138,125
Fundraising and Development	50,299	75,170	(133,560)	42,937	34,846
	2,069,190	**1,800,527**	**(2,133,569)**	**351,630**	**2,087,778**
Total of funds	**7,823,984**	**5,268,184**	**(3,898,344)**	**-**	**9,193,824**

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)
Tangible fixed assets	7,540,472	1,900,000	9,440,472
Current assets	1,389,205	678,709	2,067,914
Creditors due within one year	(673,072)	(563,000)	(1,236,072)
Creditors due in more than one year	(935,883)	-	(935,883)
Provisions for liabilities and charges	(47,086)	-	(47,086)
Total 2024	**7,273,636**	**2,015,709**	**9,289,345**

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 (£)	Restricted funds 2023 (£)	Total funds 2023 (£)
Tangible fixed assets	6,363,900	1,900,000	8,263,900
Current assets	1,323,362	272,778	1,596,140
Creditors due within one year	(519,646)	(85,000)	(604,646)
Creditors due in more than one year	(20,526)	-	(20,526)
Provisions for liabilities and charges	(41,044)	-	(41,044)
Total 2023	**7,106,046**	**2,087,778**	**9,193,824**

20 RECONCILIATION OF NET MOVEMENTS IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2024 (£)	Group 2023 (£)
Net income for the period (as per Statement of Financial Activities)	95,521	1,369,840
Adjustments for:		
Depreciation charges	109,908	77,575
Amortisation charges	-	1,436
Profit on the sale of fixed assets	(2,500)	(499)
Decrease/(increase) in stocks	7,765	(2,245)
Decrease in debtors	15,854	146,195
Increase/(decrease) in creditors	634,290	(232,537)
Deferred tax position	6,042	(3,435)
Land donation	-	(1,245,000)
Net cash provided by operating activities	**866,880**	**111,330**

21 ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2024 (£)	Group 2023 (£)
Cash in hand	1,436,724	941,331

Cash in hand includes a £350,000 donation received pre year-end to aid the acquisition of land at Whittle Dene. As the purchase was not completed until post year-end, the amount is included within cash and deferred income as at year ended 31 March 2024.

22 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023 (£)	Cash flows (£)	At 31 March 2024 (£)
Cash at bank and in hand	941,331	495,393	1,436,724
Debt due after 1 year	-	(925,000)	(925,000)
Finance leases	(32,353)	12,507	(19,846)
Total	**908,978**	**(417,100)**	**491,878**

23 PENSION COMMITMENTS

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £118,708 (2023 as restated: £110,853). Contributions totalling £3,206 (2023: £3,051) were payable to the fund at the balance sheet date and are included in creditors.

24 OPERATING LEASE COMMITMENTS

At 31 March 2024 the group and company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Not later than 1 year	20,122	16,420	7,473	8,170
Later than 1 year and not later than 5 years	20,388	27,180	332	7,805
Total	**40,510**	**43,600**	**7,805**	**15,975**

25 FINANCE LEASE COMMITMENTS

Minimum lease payments under finance lease fall due as follows:

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Within one year	10,169	13,741	10,169	13,741
After one year and before five years	12,749	22,525	12,749	22,525
Less finance costs allocated to future periods	(3,072)	(3,915)	(3,072)	(3,915)
Total	**19,846**	**32,351**	**19,846**	**32,351**

26 CAPITAL COMMITMENTS

	Group 2024 (£)	Group 2023 (£)	Company 2024 (£)	Company 2023 (£)
Contracted for but not provided in these financial statements				
Acquisition of tangible fixed assets	925,000	-	925,000	-

27 RELATED PARTY TRANSACTIONS

Remuneration of key management personnel is disclosed in note 9.

During the year, the charitable company purchased consultancy services of £132,902 (2023: £110,298) from EcoNorth Limited, a wholly owned subsidiary, and charged EcoNorth £42,941 (2023: £82,590) for services supplied. At the year end, the charitable company was owed £4,775 from EcoNorth Limited (2023: owed £45,175 to EcoNorth Limited).

During the year, the charitable company purchased goods and services totalling £nil (2023: £4,546) and sold services totalling £nil (2023: £13,254) from/to Kielder Water and Forest Park Development Trust, which is related through a common director. At the year end, the Development Trust owed the charitable company £nil (2023: £nil).

During the year, the charitable company supplied services totalling £19,894 (2023: £59,126) and purchased goods totalling £1,025 (2023: £1,000) from Urban Green Newcastle. At the year end, Urban Green Newcastle, of which a trustee of Northumberland Wildlife Trust is a director, owed the charitable company £nil (2023: £nil).

During the year, the charitable company supplied services totalling £nil (2023: £nil) and purchased services totalling £5,308 (2023: £4,416) to/from Northumberland National Park Foundation, which is related by virtue of a common director. There were no balances oustanding at the year end.

28 POST BALANCE SHEET EVENTS

Two parcels of land were purchased at Earsdon West Forest. The purchase of the first parcel was completed within the financial year. However, the second parcel of land, with a total cost of £925,000 was completed post year end in April 2024.

In March 2024, a donation of £350k was received for the purchase of Whittle Dene land. The purchase was anticipated to go through in March 2024. However, due to unforeseen circumstances, which were outside of NWT's control, the purchase was made in April 2024. This was as a result of land boundary and access rights issues between deeds and sales documents. The lawyers and agents had to resolve this issue before the purchase could be completed, causing a week of delay.

29 PRINCIPAL SUBSIDIARIES

The following were subsidiary undertakings of the company:

Names	Company number	Principal activity	Class of shares	Holding	Included in consolidation
EcoNorth Limited	02274277	Ecological consultancy	Ordinary	100%	Yes
Northumberland Wildlife Enterprises Limited	02044288	Dormant	Ordinary	100%	Yes

The financial results of the subsidiaries for the year were:

	Income (£)	Expenditure (£)	Profit for the period (£)	Net assets (£)
EcoNorth Limited	1,027,784	(887,119)	140,665	546,313
Northumberland Wildlife Trust Enterprises Limited	-	-	-	2



Oak tree © Ben Hall/2020VISION

Acknowledgements of financial and other support for 2023-2024

We would like to thank all the individuals and organisations who made our work this year possible.

Charitable trusts, foundations and grant funders giving £1,000 or more:

- Branch Out Fund
- Co-op Community Fund
- Community Foundation - Local Envrionmental Action Fund
- Durham Wildlife Trust
- Networks for Nature
- Newcastle City Council - Ward funding
- Newcastle Youth Fund
- Northumberland Community Chest
- Players of People's Postcode Lottery
- Ray Wind Farm Fund
- Re-wilding Britain
- Royal Society of Wildlife Trusts
- Sir James Knott
- The Big Give (The Reed Foundation)
- The Climate Action Fund
- The Ernest Cook Trust
- The Hadrian Trust
- The Lifescape Project
- The Mailing trust - Twizell Estate
- The National Citizen Service
- The National Lottery Heritage Fund
- The National Trust
- The Natural Lottery Reaching Communities Fund
- The Naturesave Trust
- The Newcastle Fund
- The Percy Hedley 1990 Charitable Trust
- The Reece Foundation
- Trustees of the Hepple Estate
- W A Handley

Organisations and companies contributing £5,000 or more towards our income and charitable objectives through donations and corporate partnership agreements:

- Defra/Environment Agency
- Forestry England
- The Land Trust
- Natural England
- Newcastle City Council
- North Tyneside County Council
- Northumberland County Council
- Northumbrian Water Limited

Organisations and companies contributing £1,000 or more from company memberships:

- Aaron Optometrists
- Andrew Poplett
- Egger (UK) Ltd
- Ringtons
- Tarmac
- Thermofisher Scientific
- Thomsons of Prudhoe
- Vattenfall

Legacies and in memoriam donations contributing £1,000 or more:

- Karen Knox in memory of Tony Tynan
- The Estate of Mr Ronald Shaw
- The Estate of Mrs I A Payn
- The Estate of Mr A Johnson
- The Estate of Mrs Anne Thom
- The Estate of Mr Robert McKittrick
- The Estate of Rev C Scott
- The Estate of Dr Judith Bulmer
- The Estate of Mr I Tapster

Individual gifts of £5,000 or more (acknowledging that many donors prefer anonymity):

- Graham and Sara Alder
- Valerie Bess
- Whittle Dene £10,000 (anonymous donors) x3

Pro bono support:

We would like to thank the following supporters for their pro bono support during the last year:

- Barbour

Reference and administrative details

Charity name
Northumberland Wildlife Trust

Charity registration number
221819

Company registered number
00717813

Registered office
The Garden House
St Nicholas Park
Jubilee Road
Newcastle upon Tyne
Tyne and Wear
NE3 3XT

Trustees
Trai Anfield
Eveline Brunton
Derek Coates, **Treasurer and Chair of Finance and Risk Committee**
Patricia Cresswell, **Chair of Governance and Compliance Committee**
Graham Gill, **Vice Chair and Chair of Nature Recovery Committee**
Ailsa Hobson, **Secretary**
Ian Jackson *(resigned 10 October 2023)*
Michael Jeffries
Nigel Porter, **Chair of Trustees**
Karen Statham, **Vice Chair**
John Baker Cresswell
Suren Kanagasundaram
Rosie Tapsfield

President
Conrad Dickinson

Vice Presidents
Angus Lunn
Ian Armstrong

SENIOR LEADERSHIP TEAM

Chief Executive Officer
Mike Pratt

Director of Finance and Central Services
Dan Venner

Director of Conservation
Duncan Hutt

Director of Engagement and Fundraising
Sheila Sharp

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Glossary

AI – artificial intelligence
BNG – Biodiversity Net Gain
CRM system – Customer Relationship Management
CS – Countryside Stewardship, a government-funded scheme to incentivise improvements to the environment
DEFRA - Department of Environment, Food and Rural Affairs
ECN - EcoNorth Limited
EDI – Equality, Diversity and Inclusion
Forest Schools - A scheme of outdoor-based learning in a woodland environment
FRC – NWT Trustee-led Finance and Recovery Committee
FTE - Full time equivalent
GCC - NWT Trustee-led Governance and Compliance Committee
GDPR - General Data Protection Regulation
Living Landscapes - The Wildlife Trusts' landscape-scale conservation approach
Living Seas - As above, but in the marine environment
MOD - Ministry of Defence
NWE - Northumberland Wildlife Enterprises Limited
NWT - Northumberland Wildlife Trust
NRC – NWT Trustee-led Nature Recovery Committee
PPL - People's Postcode Lottery
RSWT - Royal Society of Wildlife Trusts
SORP - Statement of Recommended Practice for Charity Accounts
TWT - The Wildlife Trusts
WDC - Wildlife Discovery Centre



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northumberlandwt
northwildlife
northwildlife
northumberland-wildlife-trust

Registered Charity No. 221819
Registered Company No. 00717813

Registered with FUNDRAISING REGULATOR

Northumberland Wildlife Trust

NORTHUMBERLAND WILDLIFE TRUST LIMITED

England & Wales - Charity number 221819

Accounts

Registered number: 00717813
Charity number: 221819

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Annual report

31 March 2023

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

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Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Reference and administrative details
Year ended 31 March 2023

Trustees	Trai Anfield Eveline Brunton Derek Coates, Treasurer and Chair of Finance and Risk Committee John Baker Cresswell (appointed 20 September 2022) Patricia Cresswell Graham Gill, Vice Chair and Chair of Nature Recovery Committee Ailsa Hobson, Secretary Ian Jackson Michael Jeffries Suren Kanagasundaram (appointed 20 December 2022) Nigel Porter, Chair of Trustees Karen Statham, Vice Chair and Chair of Governance and Compliance Committee Rosie Tapsfield (appointed 1 March 2023)
Company registered number	00717813
Charity registered number	221819
Registered office	The Garden House St Nicholas Park Jubilee Road Newcastle upon Tyne Tyne and Wear NE3 3XT
Company secretary	Ailsa Hobson
Chief executive officer	Mike Pratt
Independent auditor	UNW LLP Citygate St James' Boulevard Newcastle upone Tyne NE1 4JE
Bankers	Royal Bank of Scotland 31 Grey Street Newcastle upon Tyne NE1 6ES
Solicitors	Hay & Kilner Merchant House 30 Cloth Market Newcastle upon Tyne NE1 1EE

Reference and administrative details (continued)
Year ended 31 March 2023

Glossary

DEFRA - Department of Environment, Food and Rural Affairs
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Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Chair's annual report
Year ended 31 March 2023

I am happy to report that Northumberland Wildlife Trust has had yet another extraordinary year. Last year I recorded that we had purchased a large area of land at West Chevington for rewilding, as well as expanded the staff numbers so we could better engage with the wider population and work better with farmers.

Since then, we have inherited a wonderfully restored house, to be used for holiday rents, with 200 acres of beautiful woodland, situated close to Benshaw; planned a fundraising drive to purchase a small area of ancient woodland and grassland near Ovington; expanded our links with the farming community and local people; and begun the process of changing the tenancy arrangements at Whitelee, which will open a major opportunity to further rewild a large upland area of Northumberland. All the while, Mike and his senior team have managed to turn a projected financial deficit at the start of the year, into a surplus at the year-end: a significant achievement at a time of financial constraint.

What started as a year of consolidation, following the extraordinary expansion of activities in the previous year, has not stopped the Wildlife Trust continuing in its mission to lead nature's recovery north of the Tyne, further engage with local people in spreading the word about the importance of the natural environment in people's lives, and promote the relevance of the environmental lobby in providing solutions to the major issues of the day, like climate change and the health and well-being of our population.

The Wildlife Trust has an amazing staff group, full of enthusiasm and knowledge, backed up by a large group of volunteers, all supported by an important membership whose financial support is vital for the trust's financial health, along with a group of major donors who have generously backed new initiatives and purchases. We need to make sure we support and strengthen this team over the next few years so that our ambitions for making an even greater impact for nature, can be realised.

In addition, we are combining our local drive for nature's recovery, with our strong support for the work of the national team, which is leading all of the 46 British wildlife trusts in developing an even more effective movement for nature's recovery. This also means we can continue to build a powerful alliance with other environmental groups, like the RSPB and the National Trust, to make sure political parties recognise the power of the environmental movement as a political force, especially at a time of an approaching general election. It feels like the time is right to make nature's importance and nature's recovery central to the local and national political debate; something all of us in the wildlife movement have a responsibility to support.



Nigel Porter, Chairman
Date: 3 October 2023

Trustees' report
Year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the group and the company for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purpose and charitable objectives
The charitable objects of the Trust, as defined in our Memorandum of Association, are:

1) For the benefit of the public, to advance, promote and further (primarily but not exclusively within the County of Northumberland, City of Newcastle and Borough of North Tyneside or other such designation as may be given to those areas) the conservation, maintenance and protection of:

- Wildlife and its habitats;
- Places of natural beauty;
- Places and objects of zoological, botanical, ecological, geographical, archaeological, historical or scientific interest;
- Features of landscape with geological, physiographical or amenity value in particular, but not exclusively, in ways that further biodiversity.

2) To advance the education of the public in:

- The principles and practice of sustainable development;
- The principles and practice of biodiversity conservation.

3) To promote research in all branches of nature study and to publish the useful results thereof.

Public Benefit statement
Northumberland Wildlife Trust is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature. We manage over 60 nature reserves and help to create wildlife-rich landscapes and seas by working in partnership with other organisations, landowners and communities.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The Trust's public benefit is enshrined in our charitable objects as outlined above. Our activities and facilities are accessible to all and our work to promote nature conservation and protect wildlife helps to maintain biodiversity for the benefit of everyone. Our work to educate, engage and enthuse a wide range of people is aimed at improving understanding of, and engagement in, environmental issues.

Our Strategy and Business Plan
In May 2020 we launched our new Wilder Northumberland strategy and business plan. It set out our 2030 vision and five-year plan to deliver a wilder future for nature, places, people and the Trust. Whist this is still current a light touch review was undertaken in July 2023 to review progress and agree next step priorities and inform measures to evaluate outcomes.

Key additional areas of focus and emphasis include:

- Strategy to be amended (see below) explicitly to include the intention to take forward a digital pathway in order to transform data use and management to underscore all key decisions;
- In the business plan, from 2023 to 2026, we want to up delivery against our new land acquisitions developing further our approach at Druridge/Chevington, lower Redesdale to Rothbury and coast to coast/Hadrian's Wall corridor;
- Put Wild City on a stronger footing and continue to roll it out in partnership;
- Move further on keynote species reintroductions;
- Strengthen core services to support growth;
- Develop new green finance opportunities;
- Expand and target farmer/landowner influencing for nature recovery.

These are to be incorporated as amendments to the Strategy and Business Plan after being presented at October 2023 Council.

The driver for all of this is to intensify our overall impact to promote nature's recovery and engage with more people with our mission. We plan to refocus and grow resources and capacity and to also trial new approaches, on an increasing basis, to instigate the next step change this second phase of our business plan aims to deliver.

Our Vision

A Wilder Future for our area
We want: Everywhere and everything here Wilder, including people's lives and jobs, with landscapes richer in wildlife and better-connected land, wetlands and seas.

We want: To reach more people, form more partnerships and play a greater part in wilding and greening locally and contribute globally to restoring nature and tackling climate breakdown.

We will create Wilder Places, Wilder People and a Wilder Future, with more, bigger and better joined up areas for wildlife to thrive, more people taking action and connecting to nature and influencing more decisions to secure nature's recovery locally, regionally and nationally.

We will achieve our vision by:

- Defending wildlife and wild places;
- Enabling nature's recovery: protecting the best and improving the rest;
- Inspiring people and communities to care and enabling them to act;
- Influencing organisations to behave in nature's interest.

Growing our resources and partnerships to be more effective and agile. Including adopting a new digital pathway to digital and data transformation and application, to better inform all key decisions going forward and to enable better outcome evaluation.

We will deliver our vision through three key strategic objectives

1. Lead nature's recovery
2. Inspire people and organisations to care and mobilise them to act
3. Ensure an agile green culture and sustainable Trust

We will action our vision from our reserves, visitor centres, areas we manage and through the organisational culture and skills of our staff, volunteers and trustees.

Underpinning all of our work are our core principles and values - that we are passionate, visionary, inspiring, effective and acting with integrity.

Strategic report

A message from out Chief Executive Officer

Despite some early frustrations in carrying on the momentum achieved in the previous two years, this year in fact broadened our horizons once again and we were able to expand our influence and impact in terms of both nature recovery and engaging people with our mission. This has given us an even stronger platform to take things to the next level we hope in following years.

We did embed the expansion of the Trust we achieved, adding both staff and new projects and also sites and we initiated more towards nature connectivity, as well as delivering against ongoing commitments. It was gratifying to take on the Haining, a wooded upland farm in Redesdale, adding to our interests there and to work towards a possible acquisition of ancient woodland and pasture at Whittle Dene, in the Tyne Valley. Also, to explore additional land at Druridge, to add to West Chevington and begin to explore other key areas we might develop for nature connectivity, in due course.

Our work to influence farmers and landowners and partners more widely also advanced and our work on leading elements of nature recovery in the region was finally celebrated at a 'Wilding the North' conference in March, the first of its kind in the north.

Much good work brought the final year of the Kielder Wildwood together and we used this with partners to initiate a much bigger concept of Wild Kielder. We worked closely in many large-scale wilding partnerships across the county. Great work was carried out to develop species focussed initiatives, especially in relation to building the next red squirrel and water voles approach.

Alongside this, the work of the Wild City team across several interlinked initiatives continues to link more and different urban communities of diverse backgrounds to nature on the doorstep. These include rolling out a new community organising approach, community tree plantings as part of the community forest programme, green influencers, a community pollinator project, education delivery and young people involvement, including setting up our first Young People's Forum and much more.

The challenge going forward is to enable a more sustainable future for both our wilding work and people engagement in a more joined up and better resourced way. We need now to connect even more with funders, new funding mechanisms, supporters and champions to achieve the bigger lasting change we are aiming for. Our ambitions and nature's need, people's needs and interest in our work is high and ever more valued.

We are already pursuing further land opportunities of strategic importance, working in large-scale partnerships for nature recovery and aim to work with others to bring more farmers onside. Above all, we need to connect more people than ever to nature.

This requires cementing and developing our Wild City, community organising and other youth and education work to win people's hearts and minds and combat the accelerating and potentially worsening issues around climate, health and biodiversity loss. This is the focus of our whole Wildlife Trust movement and we have a key role within that.

Building on this year we have every reason to be optimistic we can play an even more influential and impactful part in bringing nature back.

Our achievements and performance commentary

Strategic objective 1: To lead nature's recovery
Our core purpose is to lead nature's recovery, yet we realise this is in large degree achieved through working with people. Everyone has a part to play to prevent biodiversity loss and combat climate change and we will aim to empower and support others to act for nature's benefit.

We aim to promote abundant, diverse wildlife and natural processes, and create, with partners, wilder landscapes and seascapes where people and nature thrive together.

We recognise there are new innovative and bold ways coming on stream and we cannot implement these alone, we need to develop closer and more impactful partnerships, especially with land interests, to achieve bigger, more joined up outcomes for nature.

Progress this year

Wilding
The Trust's new Wilding Northumberland team developed new ways to use our reserves, large area projects and wildlife sites as core areas for nature recovery. We worked closely with Northumberland farmers and landowners to encourage regenerative approaches to land use.

We acquired more land to manage for nature. The Haining is an 80 ha site near Elsdon with pasture, mature and newly planted woodland, ponds, hay meadows, the Elsdon Burn and a house.

Wilding at West Chevington, on Druridge Bay, is progressing well. We withdrew the first arable field from production, created 6 new ponds, installed leaky dams to slow the water and re-wet the site, removed plastic tree guards and surveyed pollinators, earthworms and breeding birds.

Peatland restoration
Peat delivers huge benefits for biodiversity, carbon capture, flood risk reduction, erosion control and water quality improvement and is vital for the county's recovery strategy. Our Northumberland Peat Partnership team surveyed over 4,700 ha and prepared 10 plans to restore and re-wet this important upland peatland. These sites will be, or already have been, lined up for funding routes to facilitate practical restoration works on the ground in the next couple of years.

Revitalising Redesdale, a 5-year Landscape Partnership project, completed in 2022. It restored 627 ha peatland, planted 47 ha species-rich grassland, improved water quality at 22 sites and provided better ecological species records.

Woodland
5,000 trees were planted in the Kielder Wildwood, taking the total to nearly 30,000. 45 soil eDNA kits were used, alongside monitoring reptiles, birds, butterflies, small mammals and more.

We delivered 10 community tree planting events for the North East Community Forest. We planted over 9,000 trees across Newcastle and North Tyneside.

Pollinator habitat
The Beelines 'pollinator partnership' with Urban Green Newcastle (UGN) worked across 41 public sites. It planted 3,700 trees, created 12 hectares of new meadow, restored 6 hectares of grassland, created 1,800m² of pollinator friendly formal borders and planted almost 42,000 bulbs.

Other habitat
Work at East Chevington is bearing fruit. The new ponds acquired breeding great crested newts, planted bluebells flowered and 300+ dormice thrived. Funding for the new hides is now in place and work starts in September.

Species Interventions
Red Squirrel Northern England (RSNE) has collected records of red squirrel sightings and conservation effort for over 12 years and now manages probably the largest repository of this data in England. We add records received from over 35 volunteer groups and organisations to our own ranger records and public sightings. While this is a considerable undertaking, it provides a wealth of information on species distribution at a local, regional and national level. We have provided red squirrel distribution maps to several organisations including the England Red Squirrel Action Plan.

The annual RSNE squirrel monitoring programme across the northern England involved over 180 people across 250 sites and is the only systematic long-term evidence-base. It shows that red squirrel occupancy in the North is stable. A new £4.8m, 5-year partnership project was successfully submitted to the National Lottery and development work starts 2023/24, under the title Red Squirrel Recovery Network, RSRW.

The final two releases of water voles took place in Kielder. Volunteers continued to support them through fortnightly mink monitoring and water vole surveys. We also worked with Durham WT and Tees Valley WT on the Naturally Native project, which is delivering water vole conservation across the North East.

Strategic objective 2: Inspiring people to care and act
Whether in urban Newcastle or rural Northumberland, wildlife and wild places are never far away. We want more people in our diverse landscape to discover and take pride in the wildlife in their communities and understand how they can act to protect and enhance it.

Encourage people to learn about, care and take meaningful action for nature and climate at both local and regional level.

Progress this year

Volunteering
Volunteering almost returned to pre-Covid levels. 387 volunteers contributed 28,853 hours helping nature's recovery, including practical conservation, as reserve wardens, running Osprey Watch, surveying, and supporting visitor centres and offices.

Influencing
The majority of the work undertaken by our squirrel rangers is funded through contracts with landowners, which equates to managing 2,500 ha of woodland. We helped landowners with 14 new countryside stewardship applications, which we hope will add 1,000 ha more of woodland where red squirrel conservation and biodiversity improvements will be made.

We ran a major Wilding Networks for the North Conference in Newcastle to share knowledge and stimulate more partnerships between environmental groups, local authorities, businesses, landowners and land agents.

We remapped hundreds of Local Wildlife Sites in Northumberland.

We made 19 comments on planning applications and fed into neighbourhood plans.

Engagement
At Hauxley, we upgraded the café, added a new hide and more information panels, resurfaced the paths and extended wheelchair accessible tracks.

BBC Springwatch filmed at Hauxley in June 2022 with Meghan McCubbin – this programme regularly attracts large audiences and raised the profile of The Wildlife Trusts' work.

Northumberlandia had its busiest year ever (121k visitors) with monthly markets, 3 fantastic outdoor theatre events, seasonal trails, and the Enchanted Cramlington interactive audio trail, working with a local community group.

30 Days Wild, the UK's biggest nature challenge, had 1,538 people signing up in our area including 149 schools, 19 businesses and 17 care homes.

Osprey Watch attracted 4,402 visitors to our new, bespoke cabin at Tower Knowe Visitor Centre. We worked at Newcastle Great Park on behalf of the Council to review progress against the site's Biodiversity Action Plan and engage with residents. Sessions included nature walks, crafts, litter picks and recycling/composting events. 196 people took part.

Community engagement work focused on urban areas including Meadow Well Connected after school club, Kilbourn House (assisted living) in North Kenton and Hazelrigg Community Group.

Education
During 22/23, our education team prioritised working with marginalised communities and connected with a range of new community groups and organisations to deliver activities, training, events and talks. We worked with 5,337 people, including 1,239 4 to 9 year-olds and 1,119 from a marginalised background.

Empowerment
The Green Influencer's scheme empowers young people aged 10-14 to work on environmental social action. A team from Gosforth East Middle School presented at the national Green Mentor Conference about their project to build an outdoor classroom from eco-bricks.

A Young People's Forum was set up with 5 members aged 16-24 to discuss projects, policy, local issues and ideas for their own environmental project.

Nextdoor Nature used the community organising approach to support existing community groups in Newcastle to take action for nature. We worked with groups such as The Bostey in Walker, Greening Wingrove and MINE Youth in Byker.

Strategic objective 3: Ensure an agile green culture and be sustainable
We will use our organisation and its sites to best advantage, so that we lead by example and remain a strong driver for positive change.

Ensure our organisation embodies sustainable practices and plays its part in helping to address local environmental issues.

Progress this year

We have been investigating new green finance models, such as Biodiversity Net Gain and the Peatland Code. These mechanisms incentivise long-term reductions in carbon emissions and biodiversity improvement and are likely to be part of future funding.

Several staff were accredited (Civil Aviation Authority) drone operators, which ramps up our ability to survey and photograph large areas.

Bird flu had a terrible impact on the North East but resulted in improvements to biosecurity, internally and externally.

Our two visitor centres are financially sustainable whilst meeting our core goal of reconnecting people with nature.

Financial sustainability is key in difficult economic times. We invested in a new accounting system (operational from April 2023) and additional fundraising resource to secure future income streams. Financial reserves moved to 7 months' cover at the end of the year.

EcoNorth, our award winning ecological consultancy, operated successfully across the UK and Ireland, gifting £70,000 profits back to the Trust. Key projects included supporting mitigation measures for the Newcastle-Ashington Line, work on the England Peat Map, pond habitat creation supporting great crested newts, numerous biodiversity net gain assessments and civil engineering contracts.

We adopted community organising principles, providing skills training and mentoring in addition to sharing knowledge, resources and equipment to increase sustainable local community impact for nature.

We recognised the benefits of being a socially responsible employer and support the National Living Wage. We believe paying a real living wage boosts staff morale, productivity and wellbeing.

We signed up to the Better Health at Work Award, which promotes a healthy workplace and can lead to decreased absenteeism, increased productivity and improved performance.

Membership
This was a difficult year, given the cost of living crisis, but membership income for the year was up by 2% thanks to the upgrade started in the previous year and membership recruitment was also up by 8%. However actual memberships at 5,562 were down on last year by 2% due to higher cancellation rates, where financial reasons were the most cited cause. Membership remains extremely important to the Trust as a source of unrestricted income that funds the top priorities.

Recruitment was helped significantly by the half price January membership sale - 135 memberships this year, a record since we started doing the sale and 78% uplift on last year.

Membership recruiters were back meeting the public with support from other teams, attending over 50 fairs/shows and markets this year. We believe that recruiters perform an essential task in starting people on their journey towards membership. Initial insights from the Great Big Nature Survey indicate that membership could be considered as a 'badge of honour' as members/supporters take significantly more actions for nature.

Supporter Engagement
This was a bumper year for engagement, really feeling the bounce-back after Covid/lockdown. We held 332 Trust events with 17,500 attendees across key sites, including Northumberlandia, Hauxley and St Nicholas Park, as well as partner locations.

On top of this, we delivered 117 outreach events at third party locations such as schools/colleges, care homes, community groups with over 3,700 participants. And we've hosted 57 groups on our sites with nearly 1,300 attendees.

30 Days Wild, the UK's biggest nature challenge, to do one wild thing a day throughout June was again popular with 1,571 sign ups, exceeding last year. We ran daily social media posts across all channels to inspire people to try something new and the Big Wild Weekend at Northumberlandia celebrated 'nurture in nature' with mindfulness, yoga, music in nature, herb walks, den building and face painting.

We had an amazing year across TV, press, online media and radio. At a time when reality TV continues to rule the headlines, media coverage for the Trust continues to exceed expectations as more news outlets continue to take an interest in the importance of the natural world. Yet again there has been record high digital and print coverage, and some brilliant national radio and TV coverage.

Stories have covered species reintroductions, harvest mice, reserves, climate change, heatwaves, rewilding, the ospreys' return, peat bans, outdoor theatre events, events for families and the decline in insect numbers. A phenomenal highlight was Springwatch which broadcasted from the Hauxley reserve for a whole week in June 2022 and Chief Executive, Mike Pratt, appeared on Songs of Praise from our East Chevington reserve.

Roebuck, our membership magazine and an important member retention asset, continued to inspire, as well our as monthly supporter e-newsletters to over 9,500 people, which were very well received with higher than industry average open rates. We also produced regular digital e-newsletters for volunteers (quarterly) and schools (termly).

Social media went well, supporting RSWT campaigns and tracking monthly nature themes, key events, campaigns and activities.

Our website reach, at over 386k unique visitors (versus 345k last year) has never been higher and social media continued to be important, with a significant rise in followers on Instagram, an important channel for reaching younger audiences.

Supporters have continued to be extremely generous from philanthropists and those who kindly left a legacy, to individuals who contributed to appeals and even our Great North runners. Support from players of People's Postcode Lottery provided vital funds that contributed to our fundraising, communications and volunteering programmes as well as to the estates team that look after the nature reserves.

Trading at visitor centres
Our cafés at the visitor centres at Northumberlandia and Hauxley Wildlife Discovery Centre provide us with the opportunity to engage with the public and to generate a substantial unrestricted financial contribution towards our primary charitable objectives.

Hauxley
This visitor comment sums up the appeal of Hauxley: 'Hauxley Nature Reserve on the North East coast is a prime example of an exceptional reserve. With diverse habitats and a commitment to sustainability, Hauxley offers an immersive experience. It serves as both a sanctuary and a learning centre, engaging visitors through educational resources and activities. The dedicated team ensures habitat restoration and species protection. Hauxley provides a tranquil escape with stunning vistas, trails, and hides, leaving us with lasting memories and a deeper appreciation for nature.'

Additions this year included a new hide funded by the Community Foundation, improvements to accessibility such as resurfaced tracks and an extended wheelchair path, and continuous improvements to the delightful café and menus. Our monthly evening talks programme was back up and running and school holiday activities proved reasonably successful. Overall, we had approximately 80,000 visitors.

Northumberlandia
This country park, a joint operation with The Land Trust, has matured nicely attracting nearly 101,000 visitors to see the Lady of the North landform sculpture. Most popular events included monthly markets which attracted 7,200 people over the year. Also, we offered 3 fantastic outdoor theatre events with over 600 people attending, seasonal trails including Easter and Halloween, and the popular Enchanted Cramlington interactive audio trail, working with a local community group (approximately 1,500 attendees).

The café was revamped in March 2022 and during the year we introduced new menu items, including freshly baked scones, homemade soup and even doggie ice cream to widen appeal. More outdoor tables and planters improved outdoor attractiveness, all resulting in a 20% increase in sales. However, the café and site are highly seasonal and staffing/opening hours had to be very carefully controlled during winter months.

Volunteering
Volunteering continues to recover from Covid years with an end of year equivalent of 18 full time staff for the year. More active roles have been added to our portfolio such as the Finance Assistant and Education Assistant with more and more opportunities starting to flow from staff again. We are also seeing a trend towards more short-term volunteering from individuals which has also been reported nationally by volunteering professionals and in other sectors. Covid opened people's eyes to the possibility of volunteering and as society resumed normality people have enjoyed the ability to volunteer around flexible working options. We do provide a flexible way to volunteer allowing people to drop in as and when they have time as well as those regular activities, which require more time commitment and training. This year also saw the return of the staff and volunteer Christmas party social event which was very successful and well attended. We also retain a good spread of volunteers across our entire region enabling more localised volunteering, helping towards reducing our carbon footprint too.

Financial review
Sustainable Finances
Key to our long-term success is our financial sustainability. We operate a robust financial planning system, with rolling cash flow forecasts and working capital reviews. Quarterly management accounts operate with an open view to managing financial risks with a solid fundraising strategy, income pipeline and horizon scanning for new opportunities.

Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience.

Our key driver in setting the unrestricted funds target is maintaining sufficient cash flow to allow us to continue to operate in periods of uncertainty and to ensure that we can fund the large number of projects for which grant funding is received in arrears. We then aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve and maintain a minimum of six months' cover.

Subsidiary companies
The Trust has two wholly owned subsidiary companies, Northumberland Wildlife Enterprises Limited, which is currently dormant, and EcoNorth Limited. The purpose of EcoNorth Limited is to raise funds for the charity through its work as an environmental consultancy, providing commercial ecology surveys, assessments, information, advice and guidance. The surplus profits of EcoNorth Limited are donated to the charity each year under the Gift Aid scheme.

For more detailed information about either of the subsidiary companies, the individual company accounts are filed annually with Companies House.

In this report, the accounts include the income, expenditure, assets and liabilities of the charity and both subsidiaries whenever the statements are referred to as 'consolidated' or 'group'.

Our financial position and financial reserves policy
At the end of the year, we had liquid unrestricted funds £742,000, an increase of £141,000 from last year.
Our financial reserves policy is to maintain sufficient cash flow to allow us to continue to operate and ensure we can fund the large number of projects for which grant funding is received in arrears. The policy sets out the aim to retain sufficient unrestricted cash reserves to cover non-project unrestricted running costs of the charity for a minimum of six months.

Currently, this fund holds £742,000, representing around 7 months' worth of anticipated non-project related running costs. As the charity has grown in recent years, our budgeted expenditure is increasing, so the size of the fund has increased to cover both expected growth and continued uncertainty in income generation, and the impacts of the cost of living crisis.

We are committed to putting our remaining income and financial reserves to work as soon as possible, to achieve our overall charitable objectives.

Our restricted funds, provided by funders for very specific purposes, amounted to £2,088,000 at year end and these funds are held to deliver the specific purposes set at the start of projects. Included in this balance is £1,900,000, provided by the Reece Foundation for the acquisition of West Chevington rewilding nature reserve last year.

Principal funding
During the year we generated income of £5,268,000, down by £144,000 compared to £5,412,000 last year. This year's income includes recognition at fair value of the donated Haining property and nature reserve with the corresponding gain included as unrestricted income from donations of £1,245,000. The inclusion of the Haining as income from donations is in line with FRS102 SORP accounting and does not represent an actual cash receipt by the Trust. Last year we included the one-off restricted donation receipt from the Reece Foundation of £1,900,000.

Our income comes from a wide variety of sources, including membership subscriptions, voluntary donations and contracts for delivery of services. The principal funding sources during the year were:

Income source	2022/23	2021/22
Grants	1,564,000	1,456,000
EcoNorth	782,000	773,000
Charitable activities	415,000	348,000
Memberships	389,000	372,000
Visitor trading	343,000	205,000
Donations	1,481,000	2,096,000
Legacy	200,000	63,000
Sponsorships	43,000	81,000
Other	24,000	18,000
Total income	**5,268,000**	**5,412,000**

Principal risks and uncertainties

The Management Team and the Trustees review the risks the charity may face and where appropriate establish processes and procedures to mitigate those risks and agree action plans on a quarterly basis.

This year we updated our risk management process. The Trustees, through the sub-committee structure, oversee a formal risk management process, regularly reviewing the risks the charity faces, prioritising them and, where possible, identifying means of mitigating them. We also consider external factors such as the impact of the pandemic, the economy, and the impact of new regulations. At each quarterly Council meeting a formal strategic risk management paper, that highlights those risks that the sub-committees reviewed as high after mitigation, is presented.

The Finance and Risks Committee (FRC), a sub-committee of Council, has delegated authority for ensuring that suitable financial systems and controls are in place and are working effectively, and that risks are properly identified, managed, mitigated and reported. The FRC meets quarterly and is chaired by the Treasurer.

This year the Trust has moved to its new formal trustee-led committee structure with the addition of two new committees – Nature Recovery Committee (NRC) and Governance and Compliance Committee (GCC).

The Nature Recovery Committee has delegated authority for ensuring that the efforts and resources of the Trust are directed in the most effective and efficient way to secure nature's recovery within Northumberland, Newcastle and North Tyneside.

The Governance and Compliance Committee has delegated authority for ensuring that the Trust areas of governance, corporate responsibility and compliance are robust and maintained. The Committee oversees key policy areas including equality and diversity, health and safety, employment, safeguarding, data protection, whistle blowing and complaints.

We assess that the Trust's principal risks and uncertainties include the following;
- Securing funding for charitable activities and good cost recovery to ensure sustainability
- Insufficient cash to meet obligations
- Failure of health and safety compliance
- Sudden loss of key personnel or our head office communication and IT systems
- Lack of capacity to deliver an increasingly complex work programme
- Government structure and policy changes

Plans for the future
Whilst our strategic objectives and key areas of work stay broadly the same, as set out in our strategy and business plan, we are now in the second phase of that plan and working towards further step change to enable us to be more impactful for nature and people. We are therefore in the process of reviewing our emphases and focus we need to adopt in the next 2 to 3 years. Key areas of this refocus are outlined in the Strategy and Business plan section above.

We were able to make more progress in key areas in the first phase of our business plan than we had expected. This was particularly so given the unique challenges inherent in managing the Trust through the Covid pandemic.

Large scale strategic land acquisition to enable nature recovery and demonstrate wilding, investment in influencing farmers towards this and setting up a new Wild City project network, alongside several other areas of development, were advanced at pace. A brief period of consolidation and embedding of this ensued in 2022. However, there are expected, once again, to be significant opportunities to take these and other works even further, which we are pursuing.

Important works and projects have been developed in 2023 which we anticipate will open up even bigger prospects and take us into new areas. This includes the possibility of trailing new funding mechanisms using green finance; acquiring and managing larger areas of land in partnership; developing further Wild City and linked engagement/community organising; new large-scale species focussed projects.

Alongside continuing to manage all of what we have already achieved and invested in and are in the process of delivering, this is both exciting and challenging.

Alongside the further development of our delivery, influencing and projects, a key focus must be on investing still further in our financial security, environmental sustainability, internal systems and communications and culture. This might well include a structural review to ensure we have the capacity and can gear up to meet the opportunities and potential challenges we face going forward.

In summary the main things we see happening in the next year include;
- More strategic land acquisitions for wilding/nature recovery at Whittle Dene, Rothbury/Redesdale area and Druridge, wilding Whitelee under our direct management
- Launch of consultation on keynote species reintroduction
- New 'coast to coast' wide nature recovery partnership
- Development and delivery of new red squirrel initiative
- First utilisation of green finance
- Increased capacity and focus on digital enablement and transformation
- Increasing farm advice capacity
- Review of resource capacity and structure to enable wider complex programme
- Investment in internal processes and culture towards more integrated team working

Structure, governance and management

The Trust is registered as a charitable company limited by guarantee (registered number 00717813) and is governed by a Memorandum and Articles of Association. The Trust is governed by the Board of Trustees (Council), who are also the directors of the company under company law.

In December 2020 the Charity Governance Code was updated with a focus on the principle of integrity and equality, diversion and inclusion. The Trustees reviewed the Trust's practice against the principles set out in the updated Charity Governance Code and have developed an ongoing working document to highlight areas of improvement required to meet best practice and are taking recommendations forward in the coming year.

Method of appointment or election of trustees
A list of trustees who have served during the financial year is shown on page 1. Trustees may be elected by the membership at the AGM or co-opted; the maximum tenure for elected trustees is 9 years, with re-election required every 3 years, and for co-opted trustees the maximum service period is 3 years. All trustees have the same responsibilities, irrespective of tenure. There must be no less than 8 elected trustees and no more than 12; the maximum allowable number of co-opted trustees is 4. Trustees may claim travel or other expenses but no trustees are remunerated for their services to the charity.

Recruitment and selection is led by the Trust's Governance Group which reports directly to Council. All prospective trustees complete a skills analysis which is set against the Trust's agreed skills gaps, and there is also an interview with the Chair and Chief Executive. The Trust advertises all trustee vacancies, seeking specific skills when required, and it also takes the diversity of the Board into account when considering new appointments.

Policies adopted for the induction and training of trustees
New trustees are provided with a range of documentation in advance of their first meeting, including the Trust's governing documents, the constitution, recent Council minutes and the latest annual report and accounts. They are invited to attend an induction session with the Chair and senior staff shortly after they start, and they are encouraged to meet informally with a more experienced trustee within their first 3 months. The Chair also has an informal discussion with each new trustee after their first 6 months.

Council have 1 'away day' per year with senior staff; this is to facilitate both more in-depth discussion of specific issues than is often possible at Council meetings, and also to provide an opportunity for trustees to visit sites or projects.

Organisational structure and decision making
Council meets 4 times a year, working to an annual forward agenda. A detailed agenda is agreed with the Chair well in advance of each meeting and written papers are provided by staff on all agenda items. Standard agenda items are strategic business issues, financial reports including the latest management accounts, policy changes and activity reports. A register of conflicts of interest is held and updated annually, and every Council agenda includes declaration of any potential conflicts which might arise at that meeting.

Delegation of authority is set out in the Trust's governance documentation. Council delegates all of its powers to the Chief Executive to enable him or her to manage the Trust's operations and to lead and direct its strategic development. However, the Chief Executive is obliged to consult with trustees as appropriate and to report fully and appropriately on decisions taken and material developments. Specific issues which require reporting include:

- New strategic projects and partnerships
- Significant variations against budget or significant financial issues
- Issues affecting the Trust's reputation

Pay & remuneration
Pay for all staff, including the Chief Executive, is according to a job evaluation system which places the role on one of 7 pay scales. Staff are normally appointed at the bottom of a scale and move up the scale in 4 annual stages.

Trustees approve inflation awards annually, based on a benchmarking system. The total salary bill in the year for the Chief Executive and the three senior managers was £195,000. One individual was paid just over £60,000 and the highest salary in the Trust was 3.5 times larger than the lowest salary.

The Trust has no significant pension liabilities; it does make a contribution to staff pensions but this is on a defined contribution basis only.

Related party relationships
The Trust has two subsidiary companies; EcoNorth Limited (ECN) and Northumberland Wildlife Enterprises Limited (NWE). NWE is currently dormant.

ECN is governed by a Board of Directors on which at least one Trustee represents the Trust's interests. The Managing Director is line-managed by the Trust's Chief Executive.

Wider network
Northumberland Wildlife Trust is part of a national federation of The Wildlife Trusts, represented nationally by The Royal Society for Wildlife Trusts (RSWT) which undertakes a central fundraising, influencing and PR role. All Trusts pay a levy (linked to their unrestricted performance) towards the costs of running this central unit, and there is a comprehensive regional and national governance mechanism to facilitate collective decision making. Collectively RSWT and the 46 individual Wildlife Trust charities are known as The Wildlife Trusts (TWT). RSWT also adds value nationally by providing the opportunity to lever substantial additional funding to individual Trusts through a number of mechanisms and provides critical support as necessary.

TWT formulate strategy and policy and have in place joint working arrangements to which we are signed up and to which all Wildlife Trusts are expected to adhere, though they retain their individual autonomy as part of a federated structure.

In practice, TWTs function as a national network of similar bodies who share the same visions and mission. Data is shared across the movement, to demonstrate joined-up activity, effectiveness and reach, and we act in unison in key policy areas and in national campaigns.

Overall TWTs have over 850,000 members, manage 2,300 nature reserves covering over 98,500 hectares of land, manage 40,000 volunteers and engage with over 500,000 people through walks, talks and events. The Trust is an important contributor to this impact through its work concentrated in Northumberland, Newcastle and North Tyneside but also in partnership throughout the North East and the North of England, and so the effect of our working within the TWT network is that we can make a difference to conservation at local, sub regional, regional and national scales.

Information on fundraising practices
We are committed to dealing respectfully and ethically with its supporters. Without them, the charity would not be able to champion wildlife and natural places, to inspire people and to promote sustainable living. We are registered with the Fundraising Regulator and have agreed to ensure our fundraising is legal, open, honest and respectful. The standards for fundraising are set out in the Code of Fundraising Practice. There have been no complaints from members of the public about our fundraising methods and the Trust takes a considerate approach to asking for support.

The Trust employs Face to Face recruiters to attend our own reserves, fairs and shows but does not undertake street fundraising. It engages agencies to help with Door to Door and telemarketing (welcome and satisfaction calls) and requires them to adhere to the standards demanded by the Code. We comply with the Institute of Fundraising's guidance on treating donors fairly when we come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. Periodic checks are carried out in person and by listening in on telephone calls to check that standards are being adhered to.

The Trust also takes data protection very seriously and has taken external advice and reviewed its procedures to ensure compliance with the requirements of GDPR.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

This report, encompassing the strategic report, was approved by order of the members of the board of trustees on 3 October 2023 and signed on their behalf by:

Nigel Porter
(Chair of Trustees)

Derek Coates
(Treasurer)

Trustees' responsibilities statement
Year ended 31 March 2023

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Independent auditor's report to the members of Northumberland Wildlife Trust Limited

Opinion

We have audited the financial statements of Northumberland Wildlife Trust Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) '(ISAs (UK)') and applicable law. Our responsibilities under those standards are further described in the 'Auditors' responsibilities for the audit of the financial statements' section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report including the strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report and the strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the group's and the parent charitable company'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 the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence, and we discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation) and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect; data protection, health and safety, safeguarding and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing Standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of any instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Anne Hallowell BSc FCA DChA (Senior Statutory Auditor)
for and on behalf of UNW LLP, Statutory Auditor
Chartered Accountants
Newcastle upon Tyne

3 October 2023

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated statement of financial activities (incorporating income and expenditure account)
Year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Income from:					
Donations and legacies	2	**2,167,028**	**277,195**	**2,444,223**	2,929,688
Charitable activities	3	**150,524**	**1,523,317**	**1,673,841**	1,487,008
Other trading activities	4	**1,125,284**	**15**	**1,125,299**	978,183
Investments		**778**	**-**	**778**	154
Other income		**24,043**	**-**	**24,043**	17,073
Total Income		**3,467,657**	**1,800,527**	**5,268,184**	5,412,106
Expenditure on:					
Raising funds	5	**1,287,322**	**7,183**	**1,294,505**	1,170,969
Charitable activities	7	**477,453**	**2,126,386**	**2,603,839**	2,207,868
Other expenditure	17	**-**	**-**	**-**	9,601
Total expenditure		**1,764,775**	**2,133,569**	**3,898,344**	3,388,438
Net income/(expenditure)		**1,702,882**	**(333,042)**	**1,369,840**	2,023,668
Transfers between funds	18	**(351,630)**	**351,630**	**-**	-
Net movement in funds		**1,351,252**	**18,588**	**1,369,840**	2,023,668
Reconciliation of funds:					
Total funds brought forward		**5,754,794**	**2,069,190**	**7,823,984**	5,800,316
Net movement in funds		**1,351,252**	**18,588**	**1,369,840**	2,023,668
Total funds carried forward		**7,106,046**	**2,087,778**	**9,193,824**	7,823,984

The consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 29 to 55 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated balance sheet
At 31 March 2023

	Note		2023 £		2022 £
Fixed assets					
Intangible assets	10		-		1,436
Tangible assets	11		**8,263,900**		7,052,689
			8,263,900		7,054,125
Current assets					
Stocks	13	**12,871**		10,626	
Debtors	14	**641,938**		788,133	
Cash at bank and in hand		**941,331**		849,955	
		1,596,140		1,648,714	
Creditors: amounts falling due within one year	15	**(604,646)**		(830,264)	
Net current assets			**991,494**		818,450
Total assets less current liabilities			**9,255,394**		7,872,575
Creditors: amounts falling due after more than one year	16		**(20,526)**		(4,112)
Provisions for liabilities	17		**(41,044)**		(44,479)
Total net assets			**9,193,824**		7,823,984
Charity funds					
Restricted funds	18		**2,087,778**		2,069,190
Unrestricted funds					
General funds	18	**4,274,604**		2,923,352	
Revaluation reserve	18	**2,831,442**		2,831,442	
Total unrestricted funds	18		**7,106,046**		5,754,794
Total funds			**9,193,824**		7,823,984

Consolidated balance sheet (continued)
At 31 March 2023

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 03 October 2023 and signed on their behalf by:

Nigel Potter
(Chair of Trustees)

Derek Coates
(Treasurer)

The notes on pages 29 to 55 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Balance sheet
At 31 March 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	11		**8,083,560**		6,862,977
Investments	12		**5,002**		5,002
			8,088,562		6,867,979
Current assets					
Stocks	13	**12,871**		10,626	
Debtors	14	**421,923**		626,055	
Cash at bank and in hand		**617,144**		601,704	
		1,051,938		1,238,385	
Creditors: amounts falling due within one year	15	**(424,513)**		(703,126)	
Net current assets			**627,425**		535,259
Total assets less current liabilities			**8,715,987**		7,403,238
Creditors: amounts falling due after more than one year	16		**(20,526)**		(4,112)
Net assets excluding pension asset			**8,695,461**		7,399,126
Total net assets			**8,695,461**		7,399,126
Charity funds					
Restricted funds	18		**2,087,778**		2,069,190
Unrestricted funds					
General funds		**4,835,554**		3,557,807	
Revaluation reserve		**1,772,129**		1,772,129	
Total unrestricted funds			**6,607,683**		5,329,936
Total funds			**8,695,461**		7,399,126

Balance sheet (continued)
At 31 March 2023

The company's net movement in funds for the year was £1,296,335 (2022 - £1,978,665).

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 03 October 2023 and signed on their behalf by:

Nigel Porter
(Chair of Trustees)

Derek Coates
(Treasurer)

The notes on pages 29 to 55 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated statement of cash flows
Year ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	20	**111,330**	272,595
Cash flows from investing activities			
Proceeds from the sale of tangible fixed assets		**1,000**	-
Purchase of tangible fixed assets		**(44,287)**	(135,695)
Net cash used in investing activities		**(43,287)**	**(135,695)**
Cash flows from financing activities			
Repayments of borrowing		**-**	(105,000)
New finance leases		**35,573**	6,040
Repayment of finance leases		**(12,240)**	(4,949)
Net cash provided by/(used in) financing activities		**23,333**	**(103,909)**
Change in cash and cash equivalents in the year		**91,376**	**32,991**
Cash and cash equivalents at the beginning of the year		**849,955**	816,964
Cash and cash equivalents at the end of the year	21	**941,331**	849,955

The notes on pages 29 to 55 form part of these financial statements

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumberland Wildlife Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertakingss. The results of the subsidiaries are consolidated on a line by line basis.

The company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

1.2 Company status

Northumberland Wildlife Trust Limited ('the company') is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature.

The company is a company limited by guarantee, incorporated in the United Kingdom and domiciled in England. The address of the registered office is given in the reference and administrative details page of this annual report. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the gurantee is limited to £1 per member of the company.

1.3 Basis of consolidation

The financial statements consolidate the accounts of Northumberland Wildlife Trust Limited and its subsidiary undertakings.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account. The income and expenditure account for the year dealt with in the accounts of the company was £51,335 (2022: £1,978,665).

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1. Accounting policies (continued)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised; refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.7 Going concern

In determining the appropriate basis of preparation of the financial statements, the trustees' are required to consider whether the group can continue in operational existence for the foreseeable future. The group's business activities, together with factors that are likely to affect its future development, financial performance and financial position are set out in the strategic report. In addition, the material financial and operational risks and uncertainties that impact the group's performance are outlined in the strategic report.

The trustees have considered the position of the group at the year, its recent financial performance and forecasts over a period of at least 12 months from the date of the signing these financial statements. As a result of this process, at the time of approving the financial statements, the trustees are of the opinion that it is appropriate to adopt the going concern basis of preparation of the financial statements.

1.8 Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on the following basis:

Website	- 20 % straight line

Asset residual values and useful lives are reviewed at the end of each reporting period, and adjusted if appropriate. The effect of any change is accounted for prospectively.

1. Accounting policies (continued)

1.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the consolidated statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following bases:

Freehold land	- not depreciated
Freehold property	- 2% straight line
Long-term leasehold property	- 2% straight line
Furniture, fittings and equipment	- 25% straight line
Motor vehicles	- 25% reducing balance
External fixtures and fittings	- 25% straight line
Computer equipment	- 50% straight line

1.10 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Cost is determined using the first-in first-out (FIFO) method.

1. Accounting policies (continued)

1.12 Financial instruments

The group only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and cash and bank balances.

Debt instruments due within one year are measured, initially and subsequently at the transaction price. Debt instruments due after one year are measured initially at the transaction price and subsequently at amortised cost using the effective interest method.

At the end of each reporting period debt financial assets are assessed for impairment, and their carrying value reduced if necessary. Any impairment charge is recognised in the profit and loss account.

1.13 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.14 Cash and cash equivalents

Cash and cash equivalents includes cash in hand.

1.15 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.16 Employee benefits

Short-term benefits

Short-term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the employee's entitlement to the benefit accrues.

Defined contribution pension plan

The company operates a defined contribution pension plan for its employees. Contributions are recognised as an expense when they fall due. Amounts due but not yet paid are included within creditors on the balance sheet.

The assets of the plan are held separately from the company in independently administered funds.

1. Accounting policies (continued)

1.17 Taxation

The taxation expense for the year comprises current and deferred tax and is recognised in the profit and loss account except to the extent that it relates to items recognised in other comprehensive income, or directly in equity, in which case the tax expense is also recognised in other comprehensive income or directly in equity.

Current tax is the amount of income tax payable in respect of the taxable profit for the current or past reporting periods. It is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences arise from the inclusion of transactions and events in the financial statements in periods different from those in which they are assessed for tax.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

1.18 Critical accounting estimates and areas of judgment

The preparation of financial statements requires management to make judgments, assumptions and estimates that affect the application of accounting policies and amounts reported in the profit and loss account and balance sheet. Such decisions are made at the time the financial statements are prepared and adopted based on the best information available at the time. Actual outcomes may be different from initial estimates and are reflected in the financial statements as soon as they become apparent.

Significant judgments in applying accounting policies
In preparing these financial statements, no significant judgments were required in the process of applying the company's accounting policies.

Key sources of estimation uncertainty
Estimates included within these financial statements include land at valuation, depreciation and asset impairments (for example provisions against debtors). None of the estimates made in the preparation of these financial statements are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1.19 Prior year adjustment

Following a review, project related grant income has been reclassified from donations and legacies to charitable activities, and the prior year comparatives have been restated for consistency. See note 2.

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	1,294,461	213,613	**1,508,074**
Legacies	199,542	-	**199,542**
Grants	304,423	-	**304,423**
Sponsorship and membership subscriptions	368,602	63,582	**432,184**
Total 2023	2,167,028	277,195	**2,444,223**

	Unrestricted funds 2022 £	As restated Restricted funds 2022 £	As restated Total funds 2022 £
Donations	66,009	2,030,415	2,096,424
Legacies	29,367	33,235	62,602
Grants	317,173	-	317,173
Sponsorship and membership suscriptions	354,768	98,721	453,489
Total 2022 as restated	767,317	2,162,371	2,929,688

Project related grant income previously included within donations and legacies has been reclassified to be included within income from charitable activities, to ensure that income and expenditure from charitable activities are comparable. The prior year balance has been restated for comparability. There is no impact on the reported result or the opening position in either year.

3. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Charitable activities	150,524	1,523,317	**1,673,841**

3. Income from charitable activities (continued)

	Unrestricted funds 2022	As restated Restricted funds 2022	As restated Total funds 2022
	£	£	£
Charitable activities	104,840	1,382,168	1,487,008

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023	**Restricted funds 2023**	**Total funds 2023**
	£	**£**	**£**
Sales	782,453	-	**782,453**
Visitor trading and similar income	342,831	15	**342,846**
	1,125,284	15	**1,125,299**

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Sales	773,434	-	773,434
Visitor trading and similar income	203,203	1,546	204,749
	976,637	1,546	978,183

5. Expenditure on raising funds - summary

	2023 £	2022 £
Cost of raising funds (note 6a)	**381,235**	281,162
Fundraising trading expenses (note 6b)	**175,570**	133,945
Subsidiary trading costs (note 6c)	**737,700**	755,862
	1,294,505	1,170,969

6. Expenditure on raising funds

a) Costs of raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Travel, training & recruitment	4,050	-	**4,050**
Leaflets and publishing	27,250	-	**27,250**
Legal and professional	12,889	-	**12,889**
Office & project costs	28,493	6,570	**35,063**
Wages and salaries	301,983	-	**301,983**
	374,665	6,570	**381,235**

6. Expenditure on raising funds (continued)

a) Costs of raising funds (continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Travel, training & recruitment	875	-	875
Leaflets and publishing	21,155	-	21,155
Legal and professional	6,519	1,762	8,281
Office & project costs	22,360	-	22,360
Wages and salaries	228,491	-	228,491
	279,400	1,762	281,162

b) Fundraising trading expenses

	Unrestricted funds 2023 £	**Restricted funds 2023 £**	**Total funds 2023 £**
Visitor cost of sales and other fundraising costs	101,138	613	**101,751**
Support costs allocated to trading activities	73,819	-	**73,819**
	174,957	613	**175,570**

6. Expenditure on raising funds (continued)

b) Fundraising trading expenses (continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Visitor cost of sales and other fundraising costs	54,632	352	54,984
Support costs allocated to trading activities	78,961	-	78,961
	133,593	352	133,945

c) Subsidiary trading costs

	Unrestricted funds 2023 £	**Total funds 2023 £**
Cost of sales	136,425	**136,425**
Administration expenses	74,645	**74,645**
Cost of sales staff costs	221,703	**221,703**
Administration staff costs	291,274	**291,274**
Depreciation	13,653	**13,653**
	737,700	**737,700**

6. Expenditure on raising funds (continued)

c) Subsidiary trading costs (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Cost of sales	194,552	194,552
Administration expenses	79,369	79,369
Cost of sales staff costs	232,584	232,584
Administration staff costs	232,822	232,822
Depreciation	16,535	16,535
	755,862	755,862

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	**Support costs 2023 £**	**Total funds 2023 £**
Charitable activities	1,921,874	681,965	**2,603,839**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	1,695,303	512,565	2,207,868

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	**1,215,467**	897,216
Depreciation	**63,922**	69,609
Direct project costs	**268,806**	525,519
Travel	**106,371**	62,639
Training & recruitment	**24,717**	13,530
Legal & professional	**216,690**	79,905
Overheads, publishing and office costs	**25,901**	46,885
	1,921,874	1,695,303

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	**413,000**	300,914
Travel	**3,299**	128
Training and recruitment	**4,223**	1,240
Legal and professional	**13,719**	17,591
Overheads, publishing and office costs	**134,805**	123,164
Premises and utilities	**98,771**	58,674
Governance costs	**14,148**	10,854
	681,965	512,565

8. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £15,125 (2022 - £11,500), and fees in respect of other services of £1,650 (2022 - £1,650).

9. Staff costs

	Group 2023 £	Group 2022 £	**Company 2023 £**	Company 2022 £
Wages and salaries	**2,060,240**	1,609,852	**1,635,020**	1,205,810
Social security costs	**181,224**	123,088	**129,123**	91,131
Contribution to defined contribution pension schemes	**201,963**	159,087	**166,307**	129,680
	2,443,427	1,892,027	**1,930,450**	1,426,621

The average number of persons employed by the company during the year was as follows:

	Group 2023 No.	Group 2022 No.	**Company 2023 No.**	Company 2022 No.
All staff	**80**	64	**66**	52

The average headcount expressed as full-time equivalents was:

	Group 2023 No.	Group 2020 No.	**Company 2023 No.**	Company 2020 No.
Business and management	**16**	7	**16**	7
Charitable activities	**42**	38	**42**	38
Fundraising and publicity	**8**	7	**8**	7
Subsidiary	**14**	12	**-**	-
	80	64	**66**	52

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £60,001 - £70,000	**1**	1

Key management personnel have been determined to be the trustees and four members of the senior management team. Trustees received no remuneration or benefits. The total remuneration of the senior management team was £194,501 (2022: £189,444).

During the year, no trustees (2022: none) were reimbursed for expenses.

10. Intangible assets

Group

	Computer software £
Cost	
At 1 April 2022	**10,773**
At 31 March 2023	**10,773**
Amortisation	
At 1 April 2022	**9,337**
Charge for the year	**1,436**
At 31 March 2023	**10,773**
Net book value	
At 31 March 2023	**-**
At 31 March 2022	1,436

11. Tangible fixed assets

Group

	Land and buildings £	External fixtures and fittings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2022	**7,299,742**	**639,690**	**523,697**	**256,125**	**8,719,254**
Additions	**1,245,000**	**-**	**4,281**	**40,006**	**1,289,287**
Disposals	**-**	**-**	**-**	**(16,995)**	**(16,995)**
At 31 March 2023	**8,544,742**	**639,690**	**527,978**	**279,136**	**9,991,546**
Depreciation					
At 1 April 2022	**361,360**	**612,427**	**483,960**	**208,818**	**1,666,565**
Charge for the year	**26,131**	**16,864**	**17,664**	**16,916**	**77,575**
On disposals	**-**	**-**	**-**	**(16,494)**	**(16,494)**
At 31 March 2023	**387,491**	**629,291**	**501,624**	**209,240**	**1,727,646**
Net book value					
At 31 March 2023	**8,157,251**	**10,399**	**26,354**	**69,896**	**8,263,900**
At 31 March 2022	6,938,382	27,263	39,737	47,307	7,052,689

11. Tangible fixed assets (continued)

Company

	Land and buildings £	External fixtures and fittings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2022	**7,138,262**	**639,142**	**449,469**	**241,144**	**8,468,017**
Additions	**1,245,000**	**-**	**-**	**40,006**	**1,285,006**
Disposals	**-**	**-**	**-**	**(16,995)**	**(16,995)**
At 31 March 2023	**8,383,262**	**639,142**	**449,469**	**264,155**	**9,736,028**
Depreciation					
At 1 April 2022	**361,360**	**607,163**	**442,472**	**194,045**	**1,605,040**
Charge for the year	**26,131**	**16,864**	**4,011**	**16,916**	**63,922**
On disposals	**-**	**-**	**-**	**(16,494)**	**(16,494)**
At 31 March 2023	**387,491**	**624,027**	**446,483**	**194,467**	**1,652,468**
Net book value					
At 31 March 2023	**7,995,771**	**15,115**	**2,986**	**69,688**	**8,083,560**
At 31 March 2022	6,776,902	31,979	6,997	47,099	6,862,977

The freehold land held by the group was last revalued internally on 1 April 2015.

The group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2023 £	Group 2022 £
Freehold land	**3,736,440**	3,041,440
Freehold property	**1,558,034**	1,008,034
	5,294,474	4,049,474

11. Tangible fixed assets (continued)

Included in group land and buildings is freehold land at valuation of £6,642,154 (2022 restated: £5,947,154) which is not depreciated. Land and buildings include leasehold land and buildings with a net book value of £13,216 (2022: £14,105).

The net book value of motor vehicles above includes an amount of £49,728 (2022: £14,940) in respect of assets held under hire purchase contracts.

12. Fixed asset investments

Company	Investments in subsidiary companies £
Cost	
At 1 April 2022	**5,002**
At 31 March 2023	**5,002**
Net book value	
At 31 March 2023	**5,002**
At 31 March 2022	5,002

13. Stocks

	Group 2023 £	Group 2022 £	**Company 2023 £**	Company 2022 £
Goods for resale	**12,871**	10,626	**12,871**	10,626

14. Debtors

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Due within one year				
Trade debtors	**536,294**	634,319	**337,313**	522,515
Other debtors	**-**	7,075	**-**	7,075
Prepayments and accrued income	**100,680**	118,072	**84,610**	96,465
Tax recoverable	**4,964**	28,667	**-**	-
	641,938	788,133	**421,923**	626,055

15. Creditors: amounts falling due within one year

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Trade creditors	**106,475**	310,699	**87,568**	300,619
Amounts owed to group undertakings	**-**	-	**42,779**	47,803
Corporation tax	**-**	4,317	**-**	-
Other taxation and social security	**119,582**	108,397	**65,808**	60,289
Obligations under finance lease and hire purchase contracts	**11,827**	4,908	**11,827**	4,908
Other creditors	**7,928**	13,773	**2,906**	3,424
Accruals and deferred income	**358,834**	388,170	**213,625**	286,083
	604,646	830,264	**424,513**	703,126

	Group 2023 £	Group 2022 £	Company 2023 £	Company 2022 £
Deferred income at 1 April 2022	**224,003**	415,000	**224,003**	415,000
Resources deferred during the year	**139,000**	224,003	**139,000**	224,003
Amounts released from previous periods	**(224,003)**	(415,000)	**(224,003)**	(415,000)
	139,000	224,003	**139,000**	224,003

Deferred income relates to grant and contract income received in advance which relate to activities in future periods.

16. Creditors: amounts falling due after more than one year

	Group 2023 £	Group 2022 £	**Company 2023 £**	Company 2022 £
Net obligations under finance lease and hire purchase contracts	**20,526**	4,112	**20,526**	4,112

17. Deferred taxation

	2023 £
Group	
At the beginning of the year	**44,479**
Credit for the year	**(3,435)**
	41,044

The deferred tax balance is made up as follows:

	Group 2023 £	Group 2022 £
Land held at valuation	**(41,044)**	(44,479)
	(41,044)	(44,479)

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General funds	**1,764,316**	**2,684,160**	**(1,027,075)**	**(351,630)**	**3,069,771**
Hauxley Visitor Centre fixed asset reserve	**899,324**	**-**	**-**	**-**	**899,324**
Subsidiary trading funds	**259,712**	**783,497**	**(737,700)**	**-**	**305,509**
Revaluation reserve	**2,831,442**	**-**	**-**	**-**	**2,831,442**
	5,754,794	**3,467,657**	**(1,764,775)**	**(351,630)**	**7,106,046**
Restricted funds					
City to Coast Living Landscape	**40,230**	**306,129**	**(438,109)**	**91,955**	**205**
Druridge Bay Living Landscape	**1,913,431**	**367,887**	**(397,551)**	**30,835**	**1,914,602**
Kielder Living Landscape	**65,230**	**1,051,341**	**(1,164,349)**	**185,903**	**138,125**
Fundraising and Development	**50,299**	**75,170**	**(133,560)**	**42,937**	**34,846**
	2,069,190	**1,800,527**	**(2,133,569)**	**351,630**	**2,087,778**
Total of funds	**7,823,984**	**5,268,184**	**(3,898,344)**	**-**	**9,193,824**

18. Statement of funds (continued)

Transfers between funds relate to the transfer from unrestricted funds to meet shortfalls in restricted project funding.

Details of the specific grants and donations making up the restricted funds as follows:

City to Coast Living Landscape
Wilding Northumberland is a Reece Foundation funded project to consult local communities and facilitate nature friendly management of land to restore natural processes and prepare for species reintroduction.
Heath Restoration Fund for the management of lowland heathland at Newcastle Racecourse.
Northumberlandia Site donations to manage and maintain the unique public park and art installation.
Big Waters funds to contribute to the management of the mixed habitats and large pond.

Druridge Bay Living Landscape
Wilding West Chevington, donation from The Reece Foundation, has enabled the acquisition of the new site near Druridge Bay and will showcase how nature can recover.
Giving Tree Fund to manage the donations provided as part of the giving tree based at Hauxley Wildlife Discovery Centre.
Hedgehog Appeal Fund to raise awareness and provide advice on the conservation of hedgehogs in Northumberland.
Woodland Wonders Fund to manage appeal donations to help us with our woodland improvement work across the Trust.
Catch My Drift Funds to manage the funds held for the development phase of a larger project of habitat and access improvement at East Chevington.
East Chevington Wildflower Meadow fund to introduce a variety of wildflowers to a section of its East Chevington Nature Reserve.

Kielder Living Landscape
Benshaw Moor Appeal Funds for the management of Benshaw Moor nature reserve.
Conservation Delivery fund set up to support the employment of a Conservation Assistant.
Esmee Fairbairn grant to deliver the Great North Bog initiative on peatlands in Northumberland.
Nature for Climate Peatland Grant Scheme Natural England funds to restore peatlands in the uplands of Northumberland.

Fundraising and development
Nature in the City is a Reece Foundation funded project working with local communities in urban areas with the aims to stand up for wildlife and enhance green spaces.
Outdoor Learning Fund to develop and trial sustainable outdoor learning models.
Reserves Volunteering Fund to support volunteering activities at the Trust.
Action for insects to help protect the smallest creatures, which are essential for Northumberland's wildlife and agriculture.
Green Influencers fund to support the employment of a 'Green Mentor' to inspire young people to lead the way in their communities.
Education Outreach Fund to support the employment of an Education Assistant.
Carbon Emissions fund to support the Trust to become a greener organisation and reduce our carbon footprint.

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General funds	1,603,439	1,092,187	(746,496)	(184,814)	1,764,316
Hauxley Visitor Centre fixed asset reserve	899,324	-	-	-	899,324
Subsidiary trading funds	251,341	773,834	(765,463)	-	259,712
Revaluation reserve	2,831,442	-	-	-	2,831,442
	5,585,546	1,866,021	(1,511,959)	(184,814)	5,754,794
Restricted funds					
City to Coast Living Landscape	20,668	446,178	(443,908)	17,292	40,230
Druridge Bay Living Landscape	13,220	2,314,272	(436,339)	22,278	1,913,431
Kielder Living Landscape	102,090	694,475	(878,604)	147,269	65,230
Fundraising and Development	78,792	91,160	(117,628)	(2,025)	50,299
	214,770	3,546,085	(1,876,479)	184,814	2,069,190
Total of funds	5,800,316	5,412,106	(3,388,438)	-	7,823,984

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	6,363,900	1,900,000	**8,263,900**
Current assets	1,323,362	272,778	**1,596,140**
Creditors due within one year	(519,646)	(85,000)	**(604,646)**
Creditors due in more than one year	(20,526)	-	**(20,526)**
Provisions for liabilities and charges	(41,044)	-	**(41,044)**
Total	7,106,046	2,087,778	**9,193,824**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,152,689	1,900,000	7,052,689
Intangible fixed assets	1,436	-	1,436
Current assets	1,479,524	169,190	1,648,714
Creditors due within one year	(830,264)	-	(830,264)
Creditors due in more than one year	(4,112)	-	(4,112)
Provisions for liabilities and charges	(44,479)	-	(44,479)
Total	5,754,794	2,069,190	7,823,984

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	Group 2022 £
Net income for the year (as per Statement of Financial Activities)	**1,369,840**	2,023,668
Adjustments for:		
Depreciation charges	**77,575**	86,702
Amortisation charges	**1,436**	2,155
Loss/(profit) on the sale of fixed assets	**(499)**	-
Increase in stocks	**(2,245)**	(7,938)
Decrease/(increase) in debtors	**146,195**	(205,610)
Increase/(decrease) in creditors	**(232,537)**	264,017
Deferred tax provision	**(3,435)**	9,601
Land donation	**(1,245,000)**	(1,900,000)
Net cash provided by operating activities	**111,330**	272,595

21. Analysis of cash and cash equivalents

	Group 2023 £	Group 2022 £
Cash in hand	**941,331**	849,955
Total cash and cash equivalents	**941,331**	849,955

22. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	New finance leases £	At 31 March 2023 £
Cash at bank and in hand	**849,955**	**91,376**	**-**	**941,331**
Finance leases	**(9,020)**	**12,240**	**(35,573)**	**(32,353)**
	840,935	**103,616**	**(35,573)**	**908,978**

23. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £201,963 (2022: £159,087). The pension cost disclosed includes the Trust's contribution of 5% plus employee contributions paid under a salary sacrifice arrangement. Contributions totalling £3,051 (2022: £2,635) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 March 2023 the group and company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	Group 2022 £	**Company 2023 £**	Company 2022 £
Not later than 1 year	**8,170**	6,491	**8,170**	4,183
Later than 1 year and not later than 5 years	**7,805**	7,668	**7,805**	7,668
	15,975	14,159	**15,975**	11,851

25. Finance lease commitments

Minimum lease payments under finance lease fall due as follows:

	Group 2023 £	Group 2022 £	**Company 2023 £**	Company 2022 £
Within one year	**13,741**	5,260	**13,741**	5,260
After one year and before five years	**22,525**	4,212	**22,525**	4,212
Less finance costs allocated to future periods	**(3,915)**	(452)	**(3,915)**	(452)
	32,351	9,020	**32,351**	9,020

26. Related party transactions

Remuneration of key management personnel is disclosed in note 9.

During the year the charitable company purchased consultancy services of £110,298 (2022: £87,648) from EcoNorth Limited, a wholly owned subsidiary, and charged EcoNorth £82,589.84 (2022: £51,131) for services supplied. At the year end the charitable company owed EcoNorth £45,175 (2022:£47,803) .

During the year the charitable company purchased goods and services totalling £4,546 (2022: £4,457) and sold services totalling £13,254 (2022: £23,767) from/to Kielder Water and Forest Park Development Trust, which is related through a common director. At the year end the Development Trust owed the charitable company £nil (2022: £5,909).

During the year the charitable company supplied services totalling £59,126 (2022: £41,465) and purchased goods totalling £1,000 (2022: £1,000) from Urban Green Newcastle. At the year end, Urban Green Newcastle, of which a trustee of Northumberland Wildlife Trust is a director, owed the charitable company £nil (2022: £22,703).

During the year the charitable company supplied services totalling £nil (2022: £4,920) and purchased services totalling £4,416 (2022: £nil) to/from Northumberland National Park Foundation, which is related by virtue of a common director. There were no balances oustanding at the year end.

27. Principal subsidiaries

The following were subsidiary undertakings of the company:

Names	Company number	Principal activity	Class of shares	Holding	Included in consolidation
EcoNorth Limited	02274277	Ecological consultancy	Ordinary	100%	Yes
Northumberland Wildlife Enterprises Limited	02044288	Dormant	Ordinary	100%	Yes

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit for the period £	Net assets £
EcoNorth Limited	**902,114**	**(758,609)**	**143,505**	**505,648**
Northumberland Wildlife Enterprises Limited	**-**	**-**	**-**	**2**

NORTHUMBERLAND WILDLIFE TRUST LIMITED

England & Wales - Charity number 221819

Accounts

Registered number: 00717813
Charity number: 221819

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Annual report

31 March 2022

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

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Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Reference and administrative details
Year ended 31 March 2022

Trustees	Trai Anfield Eveline Brunton Derek Coates, Treasurer and Chair of Finance and Risk Committee Patricia Cresswell Graham Gill, Vice Chair and Chair of Nature Recovery Committee Ailsa Hobson, Secretary Ian Jackson Michael Jeffries Nigel Porter, Chair of Trustees Karen Statham, Vice Chair and Chair of Governance and Compliance Committee
Company registered number	00717813
Charity registered number	221819
Registered office	The Garden House St Nicholas Park Jubilee Road Newcastle upon Tyne Tyne and Wear NE3 3XT
Company secretary	Ailsa Hobson
Chief executive officer	Mike Pratt
Bankers	Royal Bank of Scotland 31 Grey Street Newcastle upon Tyne NE1 6ES
Solicitors	Hay & Kilner Merchant House 30 Cloth Market Newcastle upon Tyne NE1 1EE

Glossary

DEFRA - Department of Environment, Food and Rural Affairs
ECN - EcoNorth Limited
Forest Schools - A scheme of outdoor-based learning in a woodland environment
FTE - Full time equivalent
GDPR - General Data Protection Regulation
Living Landscapes - The Wildlife Trusts' landscape-scale conservation approach
Living Seas - As above but in the marine environment
NWE - Northumberland Wildlife Enterprises Limited
NWT - Northumberland Wildlife Trust
PPL - People's Postcode Lottery
RSWT - Royal Society of Wildlife Trusts
SORP - Statement of Recommended Practice for Charity Accounts
TWT - The Wildlife Trusts
WDC - Wildlife Discovery Centre

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Chair's annual report
Year ended 31 March 2022

What a difference a year makes. In last year's Annual report, we were celebrating Northumberland Wildlife Trust's 50th anniversary and congratulating the management and staff in leading our survival in the face of two lockdowns and severe restrictions on everybody's movement.

By contrast, we are now in a position to celebrate a landmark, positive shift in the Trust's fortunes.

Firstly, the wilding agenda leading nature's recovery has been enormously boosted by the purchase of a large tract of land west of Druridge Bay. With the support of a generous gift from our partners, The Reece Foundation, the Trust has bought over 800 acres of land, previously restored following opencast coal mining operations, for wilding. This is a unique opportunity to "wild" an extensive lowland area, and make links with our existing reserves in the area, including East Chevington and Druridge Pools.

If we add to these, the Trust's ambition to intensify the "wilding" of a number of our existing reserves, it feels like Northumberland Wildlife Trust is leading the drive for nature's recovery in the north.

Even with these significant developments, we know that all the measures of Wildlife Trusts across the country are not enough to turn around nature's decline. We now have additional money for an initiative to engage with the farming community in balancing food production alongside the encouragement of biodiversity.

The other big initiative for the Trust is the better engagement of people with nature, from all parts of our area. New staff roles have been established to introduce people, who may not have had the opportunity, to the enjoyment of the natural world.

Overall, the increase in funding available to the Trust, is allowing an expanded staff team to match the greater ambition of Northumberland Wildlife Trust, in fighting for nature's recovery. If we add this to the impact of a resurgent Wildlife Trust movement, we feel more optimistic that we can genuinely halt nature's decline across the whole country, as well as locally.

Nigel Porter, Chairman
Date: 21 July 2022

The Trustees present their annual report together with the audited financial statements of the group and the charitable company for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purpose and charitable objectives
The charitable objects of the Trust, as defined in our Memorandum of Association, are:

1) For the benefit of the public, to advance, promote and further (primarily but not exclusively within the County of Northumberland, City of Newcastle and Borough of North Tyneside or other such designation as may be given to those areas) the conservation, maintenance and protection of:

- Wildlife and its habitats;
- Places of natural beauty;
- Places and objects of zoological, botanical, ecological, geographical, archaeological, historical or scientific interest;
- Features of landscape with geological, physiographical or amenity value in particular, but not exclusively, in ways that further biodiversity.

2) To advance the education of the public in:

- The principles and practice of sustainable development;
- The principles and practice of biodiversity conservation.

3) To promote research in all branches of nature study and to publish the useful results thereof.

Public Benefit statement
Northumberland Wildlife Trust is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature. We manage over 60 nature reserves and help to create wildlife-rich landscapes and seas by working in partnership with other organisations, landowners and communities.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The Trust's public benefit is enshrined in our charitable objects as outlined above. Our activities and facilities are accessible to all and our work to promote nature conservation and protect wildlife helps to maintain biodiversity for the benefit of everyone. Our work to educate, engage and enthuse a wide range of people is aimed at improving understanding of, and engagement in, environmental issues.

Our Strategy and Business Plan
In May 2020 we launched our new Wilder Northumberland strategy and business plan. It set out our five year plan to deliver a wilder future for nature, places, people and NWT.

The driver for this is to intensify our overall impact to promote nature's recovery. We plan to grow resources and capacity and trial new approaches on an increasing basis to instigate this step change locally.

Our Vision

A Wilder Future for our area
We want: Everywhere and everything here Wilder, including people's lives and jobs, with landscapes richer in wildlife and better-connected land, wetlands and seas.

We want: To reach more people, form more partnerships and play a greater part in wilding and greening locally and contribute globally to restoring nature and tackling climate breakdown.

We will create Wilder Places, Wilder People and a Wilder Future, with more, bigger and better joined up areas for wildlife to thrive, more people taking action and connecting to nature and influencing more decisions to secure nature's recovery locally, regionally and nationally.

We will achieve our vision by:

- Defending wildlife and wild places
- Enabling nature's recovery: protecting the best and improving the rest
- Inspiring people and communities to care and enabling them to act
- Influencing organisations to behave in nature's interest
- Growing our resources and partnerships to be more effective and agile

We will deliver our vision through three key strategic objectives

1. Lead nature's recovery
2. Inspire people and organisations to care and mobilise them to act
3. Ensure an agile green culture and sustainable NWT

We will action our vision from our reserves, visitor centres, areas we manage and through our organisational culture and skills of our staff, volunteers and trustees.

Underpinning all of our work are our core principles and values - that we are passionate, visionary, inspiring, effective and acting with integrity.

Strategic report

A message from out Chief Executive Officer

The year 2021/22 will live long in the memory of NWT for the outstanding range of opportunities we were presented with and how we capitalised upon many of these to make big strides with our strategy towards nature recovery and reconnecting people to nature.

We were also able to build more financial resilience and grow the Trust sustainably, setting us up well for the future. This is all very important and well timed in that our central role in working with partners and people generally to bring back nature, make Northumberland wilder and empower people to care and act is at a critical point as we aim to make lasting progress in the next few years and to make further step changes happen by 2030.

Notable achievements include the purchase of West Chevington, as part of our new wilding programme, helping to create new nature networks across Druridge Bay. In addition, we set up a Wild City programme in Newcastle aimed at community enablement to make more space for and connect people to nature where they live and we also initiated an advisory service for farmers and landowners to help them regenerate nature at scale.

We also worked in bigger more effective partnerships with the National Parks and other protected areas, Defra agencies, National Trust and Local Authorities. This includes bringing in big new resources to restore peat and store carbon, in the uplands and contributing much to the development of the pilot Local Nature Recovery Strategy in Northumberland.

Even without these new strides, it was an exceptional year of achievement, in terms of the enhancements and management of existing reserves and sites we manage, the species and other projects which delivered so much, despite the impacts of Covid, and even our volunteering getting back towards pre-pandemic levels. We also dealt efficiently with the devastating effects of Storm Arwen which felled many trees across our sites, leaving many in a dangerous state. Once again, we showed our adaptability in a crisis.

We also made important changes structurally and to systems and improved our vehicle fleet and buildings. We adopted a proactive stance on achieving net zero and on EDI, and started to improve our internal communications.

Our external communications were successful in raising the profile of the Trust, alongside that of the national

profile, partnerships and influence of The Wildlife Trusts, and we have attracted more funders, supporters and new partners.

The government funded Kickstart scheme added capacity, diversity, new skills and experience and it was particularly gratifying to see both visitor centres fully functional and improving as businesses after Covid retrenchment.

Our consultancy arm, EcoNorth, had a standout year and are contributing ever more to NWT, as well as providing a fee-earning conservation advice service, often-delivering net gain for nature. They are also in a strong position going forwards. This is a remarkable achievement after the constraints on business over the last 2 years and, as with NWT's success, is down to the dedication and energy of staff, sound governance and leadership at all levels.

Above all, we brought in significant new funding, including developing a mutually beneficial and productive relationship with several major donors and philanthropists, especially the Reece Foundation and Anne Reece who share our vision for rewilding. This enabled faster realisation and step change in addressing key strategic targets and we aim to build on this to increase our impact and sustainability.

NWT is in a very good position going forward and we intend to use this particularly successful year to consolidate and build upon. Overall, we are helping to make our area as biodiverse, climate balanced and with communities engaged and enabled in nature, as much as we can.

Our achievements and performance commentary

Strategic objective 1: To lead nature's recovery
Our core purpose is to lead nature's recovery, yet we realise this is largely achieved through working with people. Everyone has a part to play to prevent biodiversity loss and combat climate change and we will aim to empower and support others to act for nature's benefit.

We recognise there are new innovative and bold ways and we cannot implement these alone, we need to develop closer and more impactful partnerships, especially with land interests, to achieve bigger more joined up outcomes for nature.

Progress this year
The primary achievement was in the purchase of West Chevington with over 327ha of land in the Druridge Bay area now available to us for wilding and enabling nature recovery on a large scale. A £2 million donation from The Reece Foundation has enabled us to acquire the new reserve and make a huge step towards a wilder Northumberland. The area provides an important addition to our land holding on Druridge Bay, being particularly close to our reserve at East Chevington.

West Chevington is of a scale and position to demonstrate our long held ambition to assemble large connected areas for wildlife at Druridge. It will act as a demonstrator site for wilding and show we are working differently to restore nature, which is in major decline despite other efforts. This site gives us a chance to connect many habitats to help nature thrive and be resilient against climate change and loss of biodiversity and abundance. It shows how a complex marginal landscape can be maximised for nature.

West Chevington will provide opportunities to explore the rewilding concept further, and to work across a much larger scale. It will become a game changer for nature recovery, and will be one of the most ambitious lowland rewilding projects in the north of England, forming an integral part of NWT's fight against global warming.

Another huge achievement this year was in the restoration of large parts of the peatland habitat on Whitelee Moor National Nature Reserve. Alongside this, we were successful in bringing in funding to enable us to host the Northumberland Peat Partnership, a partnership of interested organisations, into a team dedicated to survey and restoration of our peatland habitat in Northumberland.

A brand new funded three-year project, Wilding Northumberland, has brought together a team to work across the

region on wilder, nature-friendly land management. Part of this project is to 'ready the landscape' for reintroduction of keystone species like beaver and other missing elements of ecosystems, and restoring natural processes as far as possible. Wilding Northumberland is also developing new ways to use our Trust reserves, and the Local Wildlife Sites network as core areas for nature recovery by working closely with Northumberland farmers and landowners to help them wild their approach to land use.

Species conservation continues to be a main part of our work, from water vole and harvest mouse introductions to our continuing emphasis on red squirrel conservation. We continue to look at other species missing from our landscape to consider where opportunities exist to bring them back.

Our Red Squirrels team continues its collaboration within the UK Squirrel Accord and Forestry Commission's National Policy team. We have contributed to working groups that developed the England Red Squirrel Action Plan (due for ministerial approval in 2022); Guidance for Forestry Operations in Red Squirrel Areas (also to be published in 2022); the Grey Squirrel Action Plan for England (being developed in 2022) and helped to develop and are now delivering the Lantra accredited Grey Squirrel Management course across the North of England.

We have harnessed the power of GIS software, which has helped the project to streamline and simplify data collation and enable us to collaborate, analyse and share information in real-time via intuitive online story-boards with maps and graphs.

Work on the pilot Local Nature Recovery Strategy for Northumberland, in partnership with the County Council, has enabled us to improve some of our data systems and knowledge of Local Wildlife Sites. We continued to comment on planning applications which had a significant impact on wildlife and habitats.

We completed an initial assessment of the Chevington Burn to guide future work on the catchment to benefit water quality and have been successful in getting funding to take this work forward.

The Revitalising Redesdale Landscape Partnership project has enabled the restoration of the cairn at Carter Pike on our Whitelee Moor nature reserve. This has created a great location for visitors to take in views of the county. Another two sections of boardwalk have been installed along the track to Carter Pike, and parking areas created along the lower track. In addition, over 1,000 trees have been planted in small exclosures in Green Cleugh and along the Coomsdon Burn.

Further Defra/EA funding enabled large-scale peatland restoration. In October 2021 over 100 tonnes of sandstone was used to create leaky dams at the head of the Bateinghope and behind Carter Pike. Some of these dams have already filled to capacity with sediment. Planned re-profiling and re-turfing of 11,000m of peat haggs began in February, however we were able to take advantage of underspend in other organisations' projects, so that by the end of March we had re-profiled over 16,000m plus installed over 100 peat dams and re-turfed over 100m^2 of additional bare peat.

A further 5,800 trees have been planted at Kielderhead Wildwood. The loss of the Scaup Pine to Storm Arwen was a huge disappointment, but we worked with partners at Forestry England to act quickly to collect scions and cones to ensure the preservation of the genetics of this unique tree. Descendants of this tree will be planted in future years.

At Holywell Pond, the member's hide roof, access ramp and viewing screen was replaced. Planks from Storm Arwen damaged trees at Whittle Wood were used to create the screen. The entire boundary fence was replaced at both South Close Field and East Crindledykes Quarry.

Northumberlandia and Weetslade won several Land Trust awards for the numerous improvements made across the sites. This included steps to the head as well as improved path surfaces across the landform at Northumberlandia.

Storm Arwen and further storms early in 2022 caused significant damage to several reserves and greatly increased workload. It was heartening to see staff from a number of teams rallying together to quickly clear the worst damage at Northumberlandia, East Chevington, Hauxley and Priestclose Wood. The clear up continued for

several weeks on many reserves.

After five and a half years, the Heritage Lottery Fund support for the Restoring Ratty project ended in December 2021, we are committed to continuing our work on the re-establishment of water voles in Northumberland; 327 voles were released in 2021, with further releases planned in the future. We are working with partners across the North of England to develop a strategy for water vole reintroduction on a much larger scale. We are working with Durham WT and Tees Valley WT to deliver the Naturally Native project, which is delivering both mink and water vole conservation across the North East.

The Revitalising Redesdale project worked with farmers in Redesdale to establish and monitor a number of wildflower meadows, improve access routes throughout the valley and undertake additional peatland restoration.

Strategic objective 2: Inspiring people to care and act
Whether in urban Newcastle or rural Northumberland, wildlife and wild places are never far away. We want more people in our diverse landscape to discover and take pride in the wildlife in their communities and understand how they can act to protect and enhance it.

The challenges we all faced this year due to the Covid-19 pandemic were huge. There is now more than ever a real impetus to repair the relationship between people and nature. People are expressing the need to invest in quality of life and wellbeing as part of the recovery, alongside economic measures, and we recognise nature is part of this. We have an opportunity to build on this increased public awareness of how nature can help.

Progress this year
We established our new Wild City Team in response to the 2019 NWT Supporters' survey, which identified the top priority (74%) was to have wilder neighbourhoods in towns and cities, working with local communities. Since its creation in August 2021, we have expanded from three to seven staff. They delivered activities for a number of different projects, often working together or with other team members to satisfy targets for multiple projects at the same time. Engagement and interaction with the wide variety of community groups located within our urban areas has increased exponentially and the team have developed strong links to help deliver existing projects and develop new ones in the future. Our Nature in the City project, funded through The Reece Foundation, enabled the appointment of a team manager. They have developed projects to support our strategic objectives.

We secured a contract for community tree planting engagement events for the North East Community Forest with Durham Wildlife Trust. We planted over 2,800 trees across four sites in Newcastle and North Tyneside, with help from 164 local residents.

The Beelines Project, with Urban Green Newcastle, was awarded funding from Green Recovery Challenge Fund. We started work across 40+ sites to improve habitat for pollinators. Wildflower seed was introduced on 3ha of land, coppicing work undertaken at 1 site, plus 2,500 bulbs and 26 trees planted. Over 700 people were engaged across a variety of activities.

We completed theTrees for Cities-funded Enchanted Cramlington project with 2,649 trees planted at Northumberlandia by 238 people from various community groups.

In more rural parts of Northumberland, we held a BioBlitz event at Benshaw Moor, which brought about 50 people to site or to engage with us in our event base at Elsdon Village Hall.

The Kielderhead Wildwood project has proven to be of interest to a number of different groups, with a joint emphasis on science and the arts, through partnership with Northumbria University. There have been visits or workdays at the site from corporate groups, visits from similar projects elsewhere in the UK, higher-level educational visits, and trips from specialist wildlife groups, different academics and artists.

We have redesigned our RSNE website to be more engaging and informative and includes a new squirrel sighting form and map, all at a fraction of the former website cost.

The RSNE spring monitoring programme across the northern England, delivered by over 100 volunteers, is the only systematic long-term evidence-base that substantiates our collective work . It shows that red squirrel occupancy in the North has remained stable since 2015 and is showing signs of increasing, which pays testament to the collective project and volunteer grey squirrel management in the region (RSNE contributing nearly 30% of the effort in Northumberland).

The RSNE ArcGIS data repository hosts and interprets tens of thousands of conservation records, including those from nearly 30 community volunteer groups. Understanding the geospatial status and effort from this holistic perspective has provided much encouragement and strategic steer. Policy makers have paid attention and applied some of the data to local nature recovery strategies and justification for funding grey management (for example, the recent addition of a £50/ha supplement for Stewardship grant holders).

In support of the UK Squirrel Accord, we are educating the public about the wider impact on biodiversity by non-native species; the grey squirrel in this case, which causes significant tree damage, leading to a shift in tree species composition and age structure, with the consequential loss of a host of native species – mammals, birds and invertebrates.

Hauxley and Northumberlandia continue to be our main visitor sites and both play an important role in engaging with the public. Path improvements on both sites has helped provide better access and make these attractive places for people to engage with nature.

The Catch my Drift project at East Chevington held 34 events through the year, engaging 490 people in the process.

The Community Engagement Officer, funded through The Reece Foundation, has reached out to a variety of different groups and organisations and found there is a real need for support in delivering wildlife conservation amongst our urban communities. Sessions have been arranged across all age groups to encourage people to include nature in their work and learning opportunities.

We secured the contract to work at Newcastle Great Park, reviewing development progress against the sites Biodiversity Action Plan and providing community engagement events and activities. Since January 2022 the Officer has established relationships with partners plus developed a programme of events and activities for the next financial year.

Our Green Influencer's scheme is up and running with our Green Mentor Youth Worker empowering young people (Green Influencers aged 10-14) to undertake environmental social action. They have worked with 6 groups, facilitating youth-led community projects, driven by care for the environment, which have so far included creating wildlife gardens and conducting litter picking campaigns.

Our Education Officer continued to organise visits into schools and facilitated valuable educational visits to Wildlife Trust reserves. They have worked across different projects at NWT, providing opportunities for children to experience wildlife and learn the curriculum in new ways.

Increased visitor numbers to our key reserves at Hauxley and Northumberlandia during the pandemic required us to make access improvements. Funding from the North East Local Enterprise Partnership enabled us to repair/upgrade 2.7 km of paths and make disability access improvements to our Hauxley Wildlife Discovery Centre.

Spending time in outdoor green spaces has proven to have a significant impact on our emotional, mental and physical health. Our Growing with Nature project, through the Thriving Communities programme, enabled us to support individuals struggling with their mental health, piloting nature as therapy. The team ran 2 sets of 5 sessions at Northumberlandia, creating a safe space to learn new skills and engage in nature-based mindfulness activities.

Strategic objective 3: Ensure an agile green culture and be sustainable
We will use our organisation and its sites to best advantage, so that we lead by example and remain a strong driver for positive change.

Progress this year
Despite managing large areas that could be seen to offset our emissions, as an organisation we are focussed internally on ensuring additionality in terms of how we conduct our business.

Primarily working towards net zero involves identifying ways in which we can stop or cut back activity or use mechanisms that are less carbon reliant. Thus, we have adopted blended ways of working that encourage and support remote and homeworking and online meetings as a central part of our culture. We bought and supplied laptops, and expanded our systems and practices to be more flexible across the Trust, which was also positive in terms of staff welfare. We have also begun to trial electric fleet vehicles, and have installed vehicle charging points, and this is set to continue as far as is practicable in the next year. We are also looking where we can to buy local and source produce in our centre cafés with a low carbon footprint.

In 2022 we began to explore seriously mechanisms for carbon and nitrogen offsetting using emission credits on newly acquired agricultural land. This could help us to acquire more rewilding land, create large new habitats and cut back pesticide and herbicide use locally. However, this area is fraught with complexity and ethical issues to be addressed, so we are working closely with colleagues in other Trusts where this has been successfully trialled, before adopting this here. It could however be a big net zero gain in due course.

We have had great success with the governments Kickstart Scheme, which provides funding to create jobs for 16 to 24 year olds who are at risk of long-term unemployment. The scheme has enabled employment of 14 young people for six months to support delivery across the organisation. All of the placements gained valuable skills and experience and 4 have been successful in finding further jobs with us.

Five out of six RSNE rangers live local to their operational areas and office staff are able to limit travel through home-working and virtual meetings. The project has accrued around 20 landowner contracts, which enables delivery on the ground, expanded its Friends of the Red Squirrel membership/support and have been invited to submit a phase one multi-million-pound application to the National Lottery Heritage Fund for a cross-border partnership project, which will include game-changing grey squirrel fertility control technology. The grey squirrel Stewardship scheme supplement (mentioned previously) will also provide more opportunities and interest going forward.

Membership
It's still been a difficult time with Covid and latterly with the cost of living crisis, which is reflected in lower than average new members towards the end of the year. The limited opportunity for face-to-face and door-to-door fundraising has therefore meant a reliance on online subscriptions. Importantly, during the year, we undertook the first full membership upgrade activity since 2012 (increasing basic membership rates for new joiners and uplifting existing supporter rates) representing over £30,000 in extra income.

Roebuck, our membership magazine and an important retention tool, continued as normal, produced at home, as well as monthly supporter e-newsletters, which were very well received with higher than industry average open rates.

Telemarketing (satisfaction and welcome calls) continued, all adhering to Fundraising Regulator standards.

Supporter Engagement
Live events started again from April 2021, with downloadable self-led trails helping when Covid levels were high. Some online activities continued, including a successful 50th Anniversary celebration via Zoom at the start of the year. Most events were held at Northumberlandia with over 5,000 attendees for 50+ events (including trail days) across the year, with highlights being outdoor theatre, regular monthly markets and Halloween trails. 30 Days Wild, the UK's biggest nature challenge to do one wild thing every day throughout June, was again popular with 1,489 signups in our area. Our website reach - over 340k unique visitors (versus 316k last year) - has never been higher. And social media is still important with a significant rise in followers on Instagram, an important

channel for reaching younger audiences.

Supporters have continued to be extremely generous with over 500 donations made, totalling over £80,000. Donations went towards projects and specific things such as the break-in at St Nicholas Park and the ongoing 30 by 30 appeal, which was very much appreciated in challenging times.

Media coverage exceeded expectations, with not only record high digital and print coverage, but some outstanding radio and TV coverage, with more people than ever from the Trust being interviewed. Stories ranged from COP26, harvest mice at East Chevington, Wilding West Chevington, water vole releases, ospreys returning, Storm Arwen, our 50th Anniversary, and the St Nicholas Park break-in, to name just a few, plus a feature Countryfile about Northumberland's geology by Trustee Ian Jackson, who has authored a book, Northumberland Rocks.

Trading at visitor centres
Our cafés at the visitor centres at Northumberlandia and Hauxley Wildlife Discovery Centre provide us with the opportunity to engage with the public and to generate a substantial unrestricted financial contribution towards our primary charitable objectives. The impact of Covid-19 cannot be underestimated in terms of the ability of our cafés to operate successfully.

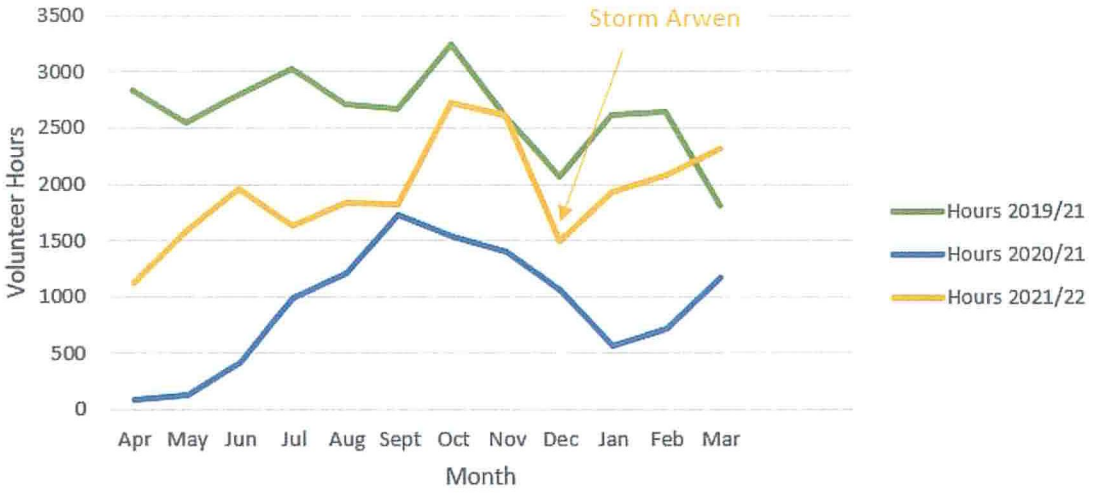
Hauxley
Covid limited our plans for Hauxley but we used our outdoor catering unit to offer refreshments over the summer period. Unfortunately, an issue with the building's supporting roof columns meant that we couldn't reopen the café fully until October half term, but it gave us a chance to remodel and re-equip. The wider menus have meant that business is back to pre-Covid levels and growing, with visitors able to enjoy a brew with a view knowing they are supporting the Trust's work.

Northumberlandia
Northumberlandia has also been through a face lift with site changes including the pavilion, an artistic seating and meeting point created by Newcastle University architecture students. Paths were repaired and upgraded, we added lots more picnic tables and trails, and community projects included planting hundreds of trees. Events featured some wonderful theatre productions and regular markets. The café was also remodelled and offered a much wider menu for increasing visitor numbers, enabling us to continue investing in improving the site, encouraging people to get outdoors and enjoy nature.

Volunteering
This has been another turbulent year for the volunteer programme with the impacts of Covid restrictions and then the cessation of all activities due to the aftermath of Storm Arwen. However we can finally say that at the end of this year, volunteering delivery has almost returned to normal. With vehicle restrictions for practical conservation and surveys being lifted, transport to activities has allowed normal practices to resume. However not all our volunteers have welcomed the return to sharing vehicles as some remain wary of the situation and prefer to still meet on site. In January 22 we had just under 2,000 hours of volunteer hours delivered compared with less than 600 in the previous January. With new projects starting (Beelines etc) the amount of practical conservation and survey opportunities increased however we have also had an influx of new volunteers coming on board who were waiting for spaces to become available for their first go. We have had many new volunteers not just for practical conservation but as Information Assistants at Hauxley Wildlife Discovery Centre.

NWT	2021/22	*20/21*
Total Hours	23156	*10995*
Total Volunteers	310	*119*
FTE	14.4	*6.8*

Volunteering hours:



A highlight of the year was the partnership work with Northumberland National Park Authority delivering volunteer support for peatland restoration on the Cheviot through a series of overnight volunteer tasks (bunkhouse accommodation). Our volunteers thoroughly enjoyed this opportunity showing potential for overnight volunteering in the future.

A major highlight from this year was process change. Volunteer expenses have been digitised, streamlined and incorporated with hour logging to make it easier for our volunteers using the online platform. The digitising of such a paper-based system is also greener and counts towards our green action.

Sustainable Finances
Key to our long-term success is our financial sustainability. We operate a robust financial planning system, with rolling cash flow forecasts and working capital reviews. Quarterly management accounts operate with an open view to managing financial risks with a solid fundraising strategy, income pipeline and horizon scanning for new opportunities.

Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience.

Our key driver in setting the unrestricted funds target is maintaining sufficient cash flow to allow us to continue to operate in periods of uncertainty and to ensure that we can fund the large number of projects for which grant funding is received in arrears. We then aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve and maintain a minimum of six months' cover.

Performance highlights from EcoNorth
NWTs consultancy, EcoNorth, has continued to provide professional services to a wide range of infrastructure projects comprising road, rail and flood alleviation as well as renewable energy generation, transmission and distribution. An overall increase in workload delivered efficiently by the EcoNorth team has seen 2021-22 record our highest turnover and profits to date with the result being increased charitable contribution to NWT.

Significant projects locally included ongoing construction stage support for the delivery of the Newcastle – Ashington line upgrade to support passenger services, and increased habitat creation through Natural England's District level licensing Scheme for great crested newt with >20 ponds delivered throughout the county so far with more to come.

An increase in client base with further major civil engineering contractors and design teams, as well as architects, planners and individuals, resulted in an upturn in business along with the additional work on biodiversity net gain (BNG) assessments as part of the new legislation brought about by the Environment Act. Looking ahead, many of the major projects will continue into the next year.

Our financial position
Financial stability remains key to the Trust. During 2021/22 we delivered successfully against a year start budget deficit of £70,000 by ending the year with a total net income surplus of £2,024,000 and increasing our reserves.

Included within the year-end reserve funds increase is the one off Reece Foundation £1,900,000 donation that was restricted and used to acquire the land at West Chevington.

The unrestricted outturn before transfers between funds, a key measure of financial health and sustainability was a surplus of £354,000. At the end of the year we transferred out of our unrestricted funds to meet shortfalls in restricted fund projects, where the funding received was not sufficient to cover all of the costs of delivery. In the same way, we transfer out of restricted funds into unrestricted funds the purchase costs of new assets, where they are funded as part of specific restricted projects but the asset use is unrestricted. After funds transfers the unrestricted surplus for the year was £169,000.

Financial Reserves policy
Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience.

In setting the Trust's reserve policy, the Trustees consider various financial metrics and data, including: reviewing historic and forecast financial data, cash flow movements and working capital requirements, anticipated risks, and material future commitments.

At 31 March 2022, the Trust had total funds of £7,823,000, including all unrestricted, restricted and fixed asset revaluation reserves. Of this, our unrestricted reserves (including fixed assets) totalled £5,755,000, up £169,000 on last year. Liquid unrestricted reserves after deducting the value of the assets were £601,000, up £123,000 on last year.

The Trust's key driver in setting its general unrestricted target is maintaining sufficient cash flow to allow it to continue to operate and ensuring it can fund the large number of projects for which grant funding is received in arrears. It sets out the aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve six months' cover.

During 2021/22, non-project running costs totalled £873,000 or £73,000 per month. The liquid unrestricted reserves at year-end were £601,000, which represents around eight months of non-project running costs.

Principal funding

During 2021/22 the Trust generated income of £5,412,000 compared to £3,016,000 in 2020/21.

Our income comes from a wide variety of sources, including membership subscriptions, voluntary donations and contracts for delivery of services. The principle funding sources during 2021/22 were:

Income source	2021/22	2020/21
Donations	2,096,000	245,000
Grants	1,456,000	1,264,000
EcoNorth	773,000	699,000
Memberships	372,000	354,000
Charitable activities	348,000	256,000
Visitor trading	205,000	80,000
Sponsorships	81,000	42,000
Legacy	63,000	71,000
Other	18,000	5,000
Total Income	**5,412,000**	**3,016,000**

Principal risks and uncertainties

The Management Team and the Trustees review the risks the charity may face and where appropriate establish processes and procedures to mitigate those risks and agree action plans on a quarterly basis.

The Finance and Risks Committee (FRC), a sub-committee of Council, has delegated authority for ensuring that suitable financial systems and controls are in place and are working effectively, and that risks are properly identified, managed, mitigated and reported. The FRC meets quarterly and is chaired by the Treasurer.

This year the Trust has moved to its new formal trustee-led committee structure with the addition of two new committees – Nature Recovery Committee (NRC) and Governance and Compliance Committee (GCC).

The Nature Recovery Committee has delegated authority for ensuring that the efforts and resources of the Trust are directed in the most effective and efficient way to secure nature's recovery within Northumberland, Newcastle and North Tyneside.

The Governance and Compliance Committee has delegated authority for ensuring that the Trust areas of governance, corporate responsibility and compliance are robust and maintained. The Committee oversees key policy areas including equality and diversity, health and safety, employment, safeguarding, data protection, whistle blowing and complaints.

We assess that the Trust's principal risks and uncertainties include the following;

- Securing funding for charitable activities and good cost recovery to ensure sustainability
- Insufficient cash to meet obligations
- Failure of health and safety compliance
- Sudden loss of key personnel or our head office communication and IT systems
- Lack of capacity to deliver an increasingly complex work programme
- Government structure and policy changes

Plans for the future

Looking forward, we are entering our second phase of delivery of the 3 phase Strategy and Business Plan, and have achieved much in relation to our first two years' aims, mostly in 2021-22, as 2020-21 was so difficult to make progress due to Covid and the ways we had to work.

However, that year allowed us, even in such dire circumstances, to double down on our mission, refocus, introduce new improved ways of working and develop new opportunities which bore fruit in the last year and are set to do so further. The national Wildlife Trusts also started to transform under a new CEO, introducing efficiency and cultural changes and adopted a new strategy and approach,with which we are strongly aligned.

Thus, having set key things in motion we aim now to focus on developing these and related and new opportunities that will advance further nature recovery and enable people's action for nature. In the next 2 years we need to intensify our impact, so that by 2026 we are ready, with others, to start to demonstrate we are helping nature connection and recovery in our area. Thus, we also invested in data and evidence gathering as never before.

In addition to a necessary emphasis on nature recovery activity and opportunity development, we will continue to build capacity for inclusive community focussed engagement. We also aim to facilitate a step change in internal business management of the Trust, so that we work better and more effectively and have a more inclusive and diverse culture.

We are particularly keen to see through our intention of involving young people more in our governance and work across the Trust.

The key areas for development are:

Nature Recovery

- Wilder Druridge; including Wilding West Chevington, its official launch and rewilding and monitoring as detailed in the action plan; connectivity development of this and existing holdings; community enablement
- Wilder West Northumberland/Kielder; Benshaw Moor, development and monitoring, possible extension; partnering with Wallington and at Greenlee in Northumberland National Park; Whitelee and Kielderhead landscape project with Forest England development and funding bid; completion of and development and management of a new site, 'Haining', at Elsdon; complete Revitalising Redesdale; contribute to nature first woodland planting towards Great Northumberland Forest.
- Completion of and follow-on planning for species and area projects, Wildwood, Ratty, continue Red Squirrels Northern England, complete full NLHF application for Return of the Reds.
- Wilder Northumberland; roll out tactical engagement of farmers and landowners interested in wilding and regenerative farming.
- Peat Partnership; delivery over next 2-3 years of major peat restoration and related work
- Wilding and conservation on existing sites to continue. Specific projects including green winged orchid and harvest mouse and lowland water vole reintroduction. Involvement in beaver and pine marten and other significant reintroduction feasibility.

Team Wilder

- Community enablement; adopting locally the Wildlife Trust wide 'Team Wilder' approach with community led and supported activity culture, integrating a more inclusive approach to community engagement and enabling.
- Wild City delivery and expansion; build on the current 9 projects being delivered and develop local partnerships and community led approaches, with Urban Green, Community Forest and community groups, through education development and youth enablement.
- Events and activities; continue to develop and deliver our programme of engagement through events at centres and other venues.
- Volunteering; now full capacity for volunteering has resumed we aim to take this further and support and grow volunteering and continue with our highly effective management system

- Further refinement of visitor experiences at both centres; continuous improvement is planned in both the general site experiences and the catering offered at both centres, building on the positive advancement seen in the last year in particular.
- Information and external communications; secure and deliver if possible Wild Live and BBC Springwatch at Hauxley and other high-profile opportunities.

Business Support and development

- Financial Management; adopt the X-Ledger accounting system, to further enhance our financial management and continue to closely monitor and plan finances this year and beyond.
- Fundraising development; systemise and add staff capacity for managing and developing philanthropy and major donor funding; introduce new potential income streams and continue to apply widely for funding with new Fundraiser in place. Support EcoNorth to continue to contribute at increasing levels.
- Breathe HR; introduce the new HR system, to better enable self-management and monitoring of personnel performance, amounting to a transformation in how we manage this area.
- EDI training and cultural competency action planning; adopt a new plan to embed and integrate EDI good practice across the Trust including better diverse and ethnicity representation within trustees. Enable through Team Wilder and Wild City closer contact and engagement with diverse communities and groups.
- Governance and Compliance; fully utilise the new committee to drive change in all aspects of governance and compliance across NWT, with safeguarding, health and safety, policy and HR and EDI key areas for scrutiny and improvement.
- Net Zero accounting and action planning; further develop our 'greener Trust' plans to put in place measures towards achieving net zero in our operations and make a positive contribution to this and climate change as part of the Wildlife Trusts national effort in this regard
- Systems improvements; Internal communications improvements, infrastructure improvements to vehicle fleet and offices and IT upgrade and filing and better us of SharePoint are all planned for the coming year.

(***End of strategic report)***

Structure, governance and management
NWT is registered as a charitable company limited by guarantee (registered number 00717813) and is governed by a Memorandum and Articles of Association. The Trust is governed by the Board of Trustees (Council), who are also the directors of the company under company law.

In December 2020 the Charity Governance Code was updated with a focus on the principle of integrity and equality, diversion and inclusion. The Trustees reviewed the Trust's practice against the principles set out in the updated Charity Governance Code and have developed an ongoing working document to highlight areas of improvement required to meet best practice and are taking recommendations forward in the coming year.

Method of appointment or election of trustees
A list of trustees who have served during the financial year is shown on page 1. Trustees may be elected by the membership at the AGM or co-opted; the maximum tenure for elected trustees is 9 years, with re-election required every 3 years, and for co-opted trustees the maximum service period is 3 years. All trustees have the same responsibilities, irrespective of tenure. There must be no less than 8 elected trustees and no more than 12; the maximum allowable number of co-opted trustees is 4. Trustees may claim travel or other expenses but no trustees are remunerated for their services to the charity.

Recruitment and selection is led by the Trust's Governance Group which reports directly to Council. All prospective trustees complete a skills analysis which is set against the Trust's agreed skills gaps, and there is also an interview with the Chair and Chief Executive. The Trust advertises all trustee vacancies, seeking specific skills when required, and it also takes the diversity of the Board into account when considering new appointments.

Policies adopted for the induction and training of trustees
New trustees are provided with a range of documentation in advance of their first meeting, including the Trust's governing documents, the constitution, recent Council minutes and the latest annual report and accounts. They are invited to attend an induction session with the Chair and senior staff shortly after they start, and they are encouraged to meet informally with a more experienced trustee within their first 3 months. The Chair also has an informal discussion with each new trustee after their first 6 months.

Council have 1 'away day' per year with senior staff; this is to facilitate both more in-depth discussion of specific issues than is often possible at Council meetings, and also to provide an opportunity for trustees to visit sites or projects.

Organisational structure and decision making
Council meets 4 times a year, working to an annual forward agenda. A detailed agenda is agreed with the Chair well in advance of each meeting and written papers are provided by staff on all agenda items. Standard agenda items are strategic business issues, financial reports including the latest management accounts, policy changes and activity reports. A register of conflicts of interest is held and updated annually, and every Council agenda includes declaration of any potential conflicts which might arise at that meeting.

Delegation of authority is set out in the Trust's governance documentation. Council delegates all of its powers to the Chief Executive to enable him or her to manage the Trust's operations and to lead and direct its strategic development. However, the Chief Executive is obliged to consult with trustees as appropriate and to report fully and appropriately on decisions taken and material developments. Specific issues which require reporting include:

- New strategic projects and partnerships
- Significant variations against budget or significant financial issues
- Issues affecting the Trust's reputation.

Pay & remuneration
Pay for all staff, including the Chief Executive, is according to a job evaluation system which places the role on one of 7 pay scales. Staff are normally appointed at the bottom of a scale and move up the scale in 4 annual stages.

Pay scales are reviewed occasionally but not systematically. Trustees approve inflation awards annually, based on a benchmarking system. The total salary bill in the year for the Chief Executive and the four senior managers was £200,000. One individual was paid just over £60,000 and the highest salary in the Trust was 4 times larger than the lowest salary.

The Trust has no pension liabilities; it does make a contribution to staff pensions but this is on a defined contribution basis only.

Related party relationships
NWT has two subsidiary companies; EcoNorth Limited (ECN) and Northumberland Wildlife Enterprises Limited (NWE). NWE is currently dormant.

ECN is governed by a Board of Directors on which at least one Trustee represents the Trust's interests. The Managing Director is line-managed by the Trust's Chief Executive.

Wider network
NWT is part of a national federation of The Wildlife Trusts, represented nationally by The Royal Society for Wildlife Trusts (RSWT) which undertakes a central fundraising, influencing and PR role. All Trusts pay a levy (linked to their unrestricted performance) towards the costs of running this central unit, and there is a comprehensive regional and national governance mechanism to facilitate collective decision making. Collectively RSWT and the 46 individual Wildlife Trust charities are known as The Wildlife Trusts (TWT). RSWT also adds value nationally by providing the opportunity to lever substantial additional funding to individual Trusts through a number of mechanisms and provides critical support as necessary.

TWT formulate strategy and policy and have in place joint working arrangements to which we are signed up and to which all Wildlife Trusts are expected to adhere, though they retain their individual autonomy as part of a federated structure.

In practice, TWTs function as a national network of similar bodies who share the same visions and mission. Data is shared across the movement, to demonstrate joined-up activity, effectiveness and reach, and we act in unison in key policy areas and in national campaigns.

Overall TWTs have over 850,000 members, manage 2,300 nature reserves covering over 98,500 hectares of land, manage 40,000 volunteers and engage with over 500,000 people through walks, talks and events. The Trust is an important contributor to this impact through its work concentrated in Northumberland, Newcastle and North Tyneside but also in partnership throughout the North East and the North of England, and so the effect of our working within the TWT network is that we can make a difference to conservation at local, sub regional, regional and national scales.

Information on fundraising practices
NWT is committed to dealing respectfully and ethically with its supporters. Without them, the charity would not be able to champion wildlife and natural places, to inspire people and to promote sustainable living. We are registered with the Fundraising Regulator and have agreed to ensure our fundraising is legal, open, honest and respectful. The standards for fundraising are set out in the Code of Fundraising Practice. There have been no complaints from members of the public about our fundraising methods and the Trust takes a considerate approach to asking for support.

The Trust employs Face to Face recruiters to attend our own reserves, fairs and shows but does not undertake street fundraising. It engages agencies to help with Door to Door and telemarketing (welcome and satisfaction calls) and requires them to adhere to the standards demanded by the Code. We comply with the Institute of Fundraising's guidance on treating donors fairly when we come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. Periodic checks are carried out in person and by listening in on telephone calls to check that standards are being adhered to.

The Trust also takes data protection very seriously and has taken external advice and reviewed its procedures to ensure compliance with the requirements of GDPR.

Disclosure of information to auditors
Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- That trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

This report, encompassing the strategic report, was approved by order of the members of the board of trustees on 21 July 2022 and signed on their behalf by:

Nigel Porter
(Chair of Trustees)

Derek Coates
(Treasurer)

Trustees' responsibilities statement
Year ended 31 March 2022

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent auditors' report to the Members of Northumberland Wildlife Trust Limited

Opinion

We have audited the financial statements of Northumberland Wildlife Trust Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report and the Strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the Group's and the parent charitable company'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 the trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by Auditing Standards) and from inspection of the charitable company's legal correspondence, and we discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation) and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect; data protection, health and safety, safeguarding and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of any actual or suspected non-compliance material to the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leasding to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of any instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

Independent auditor's report to the Members of Northumberland Wildlife Trust Limited (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Anne Hallowell BSc FCA DChA (senior statutory auditor)

for and on behalf of
UNW LLP

Chartered Accountants

Citygate

St James' Boulevard

Newcastle upon Tyne

NE1 4JE

21 July 2022

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
Year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	**767,317**	**3,301,180**	**4,068,497**	1,985,869
Charitable activities	3	**104,840**	**243,359**	**348,199**	256,394
Other trading activities	4	**976,637**	**1,546**	**978,183**	768,923
Investments		**154**	**-**	**154**	140
Other income		**17,073**	**-**	**17,073**	4,563
Total income		**1,866,021**	**3,546,085**	**5,412,106**	3,015,889
Expenditure on:					
Raising funds	6	**1,168,855**	**2,114**	**1,170,969**	913,095
Charitable activities	7	**333,503**	**1,874,365**	**2,207,868**	1,801,364
Other expenditure	17	**9,601**	**-**	**9,601**	1,963
Total expenditure		**1,511,959**	**1,876,479**	**3,388,438**	2,716,422
Net income		**354,062**	**1,669,606**	**2,023,668**	299,467
Transfers between funds	18	**(184,814)**	**184,814**	**-**	-
Net movement in funds		**169,248**	**1,854,420**	**2,023,668**	299,467
Reconciliation of funds:					
Total funds brought forward		**5,585,546**	**214,770**	**5,800,316**	5,500,849
Net movement in funds		**169,248**	**1,854,420**	**2,023,668**	299,467
Total funds carried forward		**5,754,794**	**2,069,190**	**7,823,984**	5,800,316

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 31 to 57 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated balance sheet
At 31 March 2022

	Note		2022 £		2021 £
Fixed assets					
Intangible assets	10		**1,436**		3,591
Tangible assets	11		**7,052,689**		5,103,696
			7,054,125		5,107,287
Current assets					
Stocks	13	**10,626**		2,688	
Debtors	14	**788,133**		582,523	
Cash at bank and in hand		**849,955**		816,964	
		1,648,714		1,402,175	
Creditors: amounts falling due within one year	15	**(830,264)**		(618,942)	
Net current assets			**818,450**		783,233
Total assets less current liabilities			**7,872,575**		5,890,520
Creditors: amounts falling due after more than one year	16		**(4,112)**		(55,326)
Provisions for liabilities	17		**(44,479)**		(34,878)
Total net assets			**7,823,984**		5,800,316
Charity funds					
Restricted funds	18		**2,069,190**		214,770
Unrestricted funds					
General funds	18	**2,923,352**		2,754,104	
Revaluation reserve	18	**2,831,442**		2,831,442	
Total unrestricted funds	18		**5,754,794**		5,585,546
Total funds			**7,823,984**		5,800,316

Consolidated balance sheet (continued)
At 31 March 2022

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 21 July 2022 and signed on their behalf by:



Nigel Porter
(Chair of Trustees)



Derek Coates
(Treasurer)

The notes on pages 31 to 57 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Balance sheet

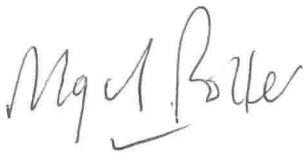
At 31 March 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	11		**6,862,977**		4,923,586
Investments	12		**5,002**		5,002
			6,867,979		4,928,588
Current assets					
Stocks	13	**10,626**		2,688	
Debtors	14	**626,055**		414,098	
Cash at bank and in hand		**601,704**		631,731	
		1,238,385		1,048,517	
Creditors: amounts falling due within one year	15	**(703,126)**		(501,585)	
Net current assets			**535,259**		546,932
Total assets less current liabilities			**7,403,238**		5,475,520
Creditors: amounts falling due after more than one year	16		**(4,112)**		(55,059)
Net assets			**7,399,126**		5,420,461
Total net assets			**7,399,126**		5,420,461
Charity funds					
Restricted funds			**2,193,435**		214,770
Unrestricted funds					
General funds		**3,433,562**		3,433,562	
Revaluation reserve		**1,772,129**		1,772,129	
Total unrestricted funds			**5,205,691**		5,205,691
Total funds			**7,399,126**		5,420,461

BALANCE SHEET (CONTINUED)
At 31 March 2022

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 21 July 2022 and signed on their behalf by:



Nigel Porter
(Chair of Trustees)



Derek Coates
(Treasurer)

Company registered number: 00717813

The notes on pages 31 to 57 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated statement of cash flows
Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	**272,595**	408,974
Cash flows from investing activities		
Purchase of tangible fixed assets	**(135,695)**	(35,830)
Net cash used in investing activities	**(135,695)**	**(35,830)**
Cash flows from financing activities		
Cash inflows from new borrowing	**-**	50,000
Repayments of borrowing	**(105,000)**	(45,000)
New finance leases	**6,040**	-
Repayment of finance leases	**(4,949)**	-
Net cash (used in)/provided by financing activities	**(103,909)**	**5,000**
Change in cash and cash equivalents in the year	**32,991**	**378,144**
Cash and cash equivalents at the beginning of the year	**816,964**	438,820
Cash and cash equivalents at the end of the year	**849,955**	816,964

The notes on pages 31 to 57 form part of these financial statements

Notes to the financial statements
Year ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumberland Wildlife Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertakingss. The results of the subsidiaries are consolidated on a line by line basis.

The company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

1.2 Company status

Northumberland Wildlife Trust Limited ('the company') is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature.

The company is a company limited by guarantee, incorporated in the United Kingdom and domiciled in England. The address of the registered office is given in the reference and administrative details page of this annual report. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the gurantee is limited to £1 per member of the company.

1.3 Basis of consolidation

The financial statements consolidate the accounts of Northumberland Wildlife Trust Limited and its subsidiary undertakings.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account. The income and expenditure account for the year dealt with in the accounts of the company was £1,978,665 (2021: £250,976).

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1. Accounting policies (continued)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised; refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.7 Going concern

During the pandemic over the last 16 months the Trust has utilised available support through government schemes such as the Coronavirus Job Retention Scheme and available loans. Through careful management and planning the Trust has ended the year in a financially strong position. The Trustees consider that the outlook for future funding is strong. As a result the group forecasts predict future income of the group will be sufficient to enable the trustees to reasonably conclude that the charitable group will be able to continue to meet its liabilities as they fall due for the foreseeable future. Consequently, the trustees continue to believe the going concern basis of accounting is appropriate in preparing these financial statements.

1.8 Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on the following basis:

Website	-	20 % straight line

Asset residual values and useful lives are reviewed at the end of each reporting period, and adjusted if appropriate. The effect of any change is accounted for prospectively.

1. Accounting policies (continued)

1.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a company may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the consolidated statement of financial activities, with a separate revaluation reserve being shown in the Statement of funds note.

All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Long-term leasehold property	- 2% straight line
Furniture, fittings and equipment	- 25% straight line
Motor vehicles	- 25% reducing balance
External fixtures and fittings	- 25% straight line
Computer equipment	- 50% straight line

1.10 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Cost is determined using the first-in first-out (FIFO) method.

1. Accounting policies (continued)

1.12 Financial instruments

The group only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and cash and bank balances.

Debt instruments due within one year are measured, initially and subsequently at the transaction price. Debt instruments due after one year are measured initially at the transaction price and subsequently at amortised cost using the effective interest method.

At the end of each reporting period debt financial assets are assessed for impairment, and their carrying value reduced if necessary. Any impairment charge is recognised in the profit and loss account.

1.13 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.14 Cash and cash equivalents

Cash and cash equivalents includes cash in hand.

1.15 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.16 Employee benefits

Short-term benefits

Short-term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the employee's entitlement to the benefit accrues.

Defined contribution pension plan

The company operates a defined contribution pension plan for its employees. Contributions are recognised as an expense when they fall due. Amounts due but not yet paid are included within creditors on the balance sheet.

The assets of the plan are held separately from the company in independently administered funds.

1. Accounting policies (continued)

1.17 Taxation

The taxation expense for the year comprises current and deferred tax and is recognised in the profit and loss account except to the extent that it relates to items recognised in other comprehensive income, or directly in equity, in which case the tax expense is also recognised in other comprehensive income or directly in equity.

Current tax is the amount of income tax payable in respect of the taxable profit for the current or past reporting periods. It is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences arise from the inclusion of transactions and events in the financial statements in periods different from those in which they are assessed for tax.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of timing differences.

1.18 Critical accounting estimates and areas of judgment

The preparation of financial statements requires management to make judgments, assumptions and estimates that affect the application of accounting policies and amounts reported in the profit and loss account and balance sheet. Such decisions are made at the time the financial statements are prepared and adopted based on the best information available at the time. Actual outcomes may be different from initial estimates and are reflected in the financial statements as soon as they become apparent.

Significant judgments in applying accounting policies
In preparing these financial statements, no significant judgments were required in the process of applying the company's accounting policies.

Key sources of estimation uncertainty
Estimates included within these financial statements include land at valuation, depreciation and asset impairments (for example provisions against debtors). None of the estimates made in the preparation of these financial statements are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	66,009	2,030,415	**2,096,424**
Legacies	29,367	33,235	**62,602**
Grants	317,173	1,138,809	**1,455,982**
Sponsorship and membership subscriptions	354,768	98,721	**453,489**
Total 2022	767,317	3,301,180	**4,068,497**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	64,086	171,560	235,646
Legacies	71,000	95	71,095
Grants	501,047	773,369	1,274,416
Sponsorship and membership suscriptions	336,665	68,047	404,712
Total 2021	972,798	1,013,071	1,985,869

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Charitable activities	104,840	243,359	**348,199**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	68,255	188,139	256,394

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Sales	773,434	-	**773,434**
Visitor trading and similar income	203,203	1,546	**204,749**
	976,637	1,546	**978,183**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Sales	688,620	-	688,620
Visitor trading and similar income	77,771	2,532	80,303
	766,391	2,532	768,923

5. Expenditure on raising funds - summary

	2022 £	2021 £
Costs of raising funds	**281,162**	198,303
Fundraising trading expenses	**133,945**	92,706
Subsidiary trading costs	**755,862**	622,086
	1,170,969	913,095

6. Expenditure on raising funds

Costs of raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Travel, training & recruitment	875	-	**875**
Leaflets and publishing	21,155	-	**21,155**
Legal and professional	6,519	1,762	**8,281**
Office & project costs	22,360	-	**22,360**
Wages and salaries	228,491	-	**228,491**
	279,400	1,762	**281,162**

6. Expenditure on raising funds (continued)

Costs of raising funds (continued)

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Travel, training & recruitment	9	-	9
Leaflets and publishing	4,348	-	4,348
Legal and professional	578	-	578
Office & project costs	8,886	3,433	12,319
Wages and salaries	180,842	-	180,842
Depreciation	207	-	207
	194,870	3,433	198,303

Fundraising trading expenses

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**
Visitor cost of sales and other fundraising costs	54,632	352	**54,984**
Support costs allocated to trading activities	78,961	-	**78,961**
	133,593	352	**133,945**

6. Expenditure on raising funds (continued)

Fundraising trading expenses (continued)

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Visitor cost of sales and other fundraising costs	9,400	24,507	33,907
Support costs allocated to trading activities	58,799	-	58,799
	68,199	24,507	92,706

Subsidiary trading costs

	Unrestricted funds 2022 £	**Total funds 2022 £**
Cost of sales	194,552	**194,552**
Administration expenses	79,369	**79,369**
Cost of sales staff costs	232,584	**232,584**
Administration staff costs	232,822	**232,822**
Depreciation	16,535	**16,535**
	755,862	**755,862**

6. Expenditure on raising funds (continued)

Subsidiary trading costs (continued)

	Unrestricted funds 2021 £	Total funds 2021 £
Cost of sales	158,009	158,009
Administration expenses	80,940	80,940
Cost of sales staff costs	184,544	184,544
Administration staff costs	191,040	191,040
Depreciation	7,553	7,553
	622,086	622,086

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	**Support costs 2022 £**	**Total funds 2022 £**
Charitable activities	1,695,303	512,565	**2,207,868**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	1,309,814	491,550	1,801,364

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	**897,216**	755,099
Depreciation	**69,609**	73,325
Direct project costs	**525,519**	289,751
Travel	**62,639**	34,652
Training & recruitment	**13,530**	12,687
Legal & professional	**79,905**	139,684
Overheads, publishing and office costs	**46,885**	4,616
	1,695,303	1,309,814

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	**300,914**	170,806
Depreciation	**-**	2,674
Travel	**128**	9,131
Training and recruitment	**1,240**	4,739
Legal and professional	**17,591**	83,652
Overheads, publishing and office costs	**123,164**	151,950
Premises and utilities	**58,674**	42,519
Governance costs	**10,854**	26,079
	512,565	491,550

8. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £11,500 (2021 - £11,500), and fees in respect of other services of £1,650 (2021 - £1,650).

9. Staff costs

	Group 2022 £	Group 2021 £	**Company 2022 £**	Company 2021 £
Wages and salaries	**1,609,852**	1,302,397	**1,205,810**	976,321
Social security costs	**123,088**	100,150	**91,131**	73,417
Contribution to defined contribution pension schemes	**159,087**	132,477	**129,680**	109,702
	1,892,027	1,535,024	**1,426,621**	1,159,440

The average number of persons employed by the company during the year was as follows:

	Group 2022 No.	Group 2021 No.
All staff	**64**	54

The average headcount expressed as full-time equivalents was:

	Group 2022 No.	Group 2020 No.
Business and management	**7**	5
Charitable activities	**38**	31
Fundraising and publicity	**7**	6
Subsidiary	**12**	12
	64	54

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	Group 2021 No.
In the band £60,001 - £70,000	**1**	1

Key management personnel have been determined to be the trustees and four members of the senior management team. Trustees received no remuneration or benefits. The total remuneration of the senior management team was £189,444 (2021: £183,690).

During the year, no trustees (2021: none) were reimbursed for expenses.

10. Intangible assets

Group

	Computer software £
Cost	
At 1 April 2021	10,773
At 31 March 2022	10,773
Amortisation	
At 1 April 2021	7,182
Charge for the year	2,155
At 31 March 2022	9,337
Net book value	
At 31 March 2022	1,436
At 31 March 2021	3,591

11. Tangible fixed assets

Group

	Land and buildings £	External fixtures and fittings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2021	**5,347,492**	**623,715**	**486,428**	**225,924**	**6,683,559**
Additions	**1,952,250**	**15,975**	**37,269**	**30,201**	**2,035,695**
At 31 March 2022	**7,299,742**	**639,690**	**523,697**	**256,125**	**8,719,254**
Depreciation					
At 1 April 2021	**339,514**	**601,957**	**460,876**	**177,516**	**1,579,863**
Charge for the year	**21,846**	**10,470**	**23,084**	**31,302**	**86,702**
At 31 March 2022	**361,360**	**612,427**	**483,960**	**208,818**	**1,666,565**
Net book value					
At 31 March 2022	**6,938,382**	**27,263**	**39,737**	**47,307**	**7,052,689**
At 31 March 2021	5,007,978	21,758	25,552	48,408	5,103,696

11. Tangible fixed assets (continued)

Company

	Land and buildings £	External fixtures and fittings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2021	**5,186,012**	**623,167**	**436,182**	**210,943**	**6,456,304**
Additions	**1,952,250**	**15,975**	**13,287**	**30,201**	**2,011,713**
At 31 March 2022	**7,138,262**	**639,142**	**449,469**	**241,144**	**8,468,017**
Depreciation					
At 1 April 2021	**339,514**	**596,693**	**433,768**	**162,743**	**1,532,718**
Charge for the year	**21,846**	**10,470**	**8,704**	**31,302**	**72,322**
At 31 March 2022	**361,360**	**607,163**	**442,472**	**194,045**	**1,605,040**
Net book value					
At 31 March 2022	**6,776,902**	**31,979**	**6,997**	**47,099**	**6,862,977**
At 31 March 2021	4,846,498	26,474	2,414	48,200	4,923,586

The freehold land held by the group was last revalued internally on 1 April 2015.

The Group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2022 £	Group 2021 £
Freehold land	**3,041,440**	1,141,440
Freehold property	**1,008,034**	1,032,929
	4,049,474	2,174,369

Included in group land and buildings is freehold land at valuation of £5,735,103 (2021: £3,835,103) which is not depreciated. Land and buildings include leasehold land and buildings with a net book value of £14,105 (2021: £14,105).

12. Fixed asset investments

Company	Investments in subsidiary companies £
Cost	
At 1 April 2021	**5,002**
At 31 March 2022	**5,002**
Net book value	
At 31 March 2022	**5,002**
At 31 March 2021	5,002

13. Stocks

	Group 2022 £	Group 2021 £	**Company 2022 £**	Company 2021 £
Goods for resale	**10,626**	2,688	**10,626**	2,688

14. Debtors

	Group 2022 £	Group 2021 £	**Company 2022 £**	Company 2021 £
Due within one year				
Trade debtors	**634,319**	449,576	**522,515**	331,066
Other debtors	**7,075**	14,827	**7,075**	10,667
Prepayments and accrued income	**118,072**	85,281	**96,465**	72,365
Tax recoverable	**28,667**	32,839	**-**	-
	788,133	582,523	**626,055**	414,098

15. Creditors: Amounts falling due within one year

	Group	Group	**Company**	Company

15. Creditors: Amounts falling due within one year (continued)

	Group 2022 £	Group 2021 £	**Company 2022 £**	Company 2021 £
	2022 £	2021 £	**2022 £**	2021 £
Other loans	**-**	55,000	**-**	55,000
Trade creditors	**310,699**	281,463	**300,619**	261,502
Amounts owed to group undertakings	**-**	-	**47,803**	21,420
Corporation tax	**4,317**	-	**-**	-
Other taxation and social security	**108,396**	91,999	**60,289**	40,028
Obligations under finance lease and hire purchase contracts	**4,908**	2,870	**4,908**	2,870
Other creditors	**13,774**	3,858	**3,424**	-
Accruals and deferred income	**388,170**	183,752	**286,083**	120,765
	830,264	618,942	**703,126**	501,585

	Group 2022 £	Group 2021 £	**Company 2022 £**	Company 2021 £
Deferred income at 1 April 2021	**41,500**	41,500	**41,500**	41,500
Resources deferred during the year	**224,003**	-	**224,003**	-
Amounts released from previous periods	**(41,500)**	-	**(41,500)**	-
	224,003	41,500	**224,003**	41,500

Deferred income relates to grant and contract income received in advance which relate to activities in future periods.

16. Creditors: Amounts falling due after more than one year

	Group 2022 £	Group 2021 £	Company 2022 £	Company 2021 £
Bank loans	-	50,000	-	50,000
Net obligations under finance lease and hire purchase contracts	4,112	5,059	4,112	5,059
Government grants received	-	267	-	-
	4,112	55,326	4,112	55,059

17. Deferred taxation

	2022 £
Group	
At the beginning of the year	34,878
Credit for the year	(88)
Changes in tax rates	9,689
	44,479

The deferred tax balance is made up as follows:

	Group 2022 £	Group 2021 £
Land held at valuation	(44,479)	(34,878)
	(44,479)	(34,878)

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General funds	1,603,439	1,092,187	(746,496)	(184,814)	1,764,316
Hauxley Visitor Centre fixed asset reserve	899,324	-	-	-	899,324
Subsidiary trading funds	251,341	773,834	(765,463)	-	259,712
Revaluation reserve	2,831,442	-	-	-	2,831,442
	5,585,546	1,866,021	(1,511,959)	(184,814)	5,754,794
Restricted funds					
City to Coast Living Landscape	20,668	446,178	(443,908)	17,292	40,230
Druridge Bay Living Landscape	13,220	2,314,272	(436,339)	22,278	1,913,431
Kielder Living Landscape	102,090	694,475	(878,604)	147,269	65,230
Fundraising and Development	78,792	91,160	(117,628)	(2,025)	50,299
	214,770	3,546,085	(1,876,479)	184,814	2,069,190
Total of funds	5,800,316	5,412,106	(3,388,438)	-	7,823,984

18. **Statement of funds (continued)**

Transfers between funds relate to the transfer from unrestricted funds to meet shortfalls in restricted project funding.

Details of the specific grants and donations making up the restricted funds as follows:

City to Coast Living Landscape
Wilding Northumberland is a Reece Foundation funded project to consult local communities and facilitate nature friendly management of land to restore natural processes and prepare for species reintroduction.
Heath Restoration Fund for the management of lowland heathland at Newcastle Racecourse.
Northumberlandia Site donations to manage and maintain the unique public park and art installation.
Big Waters funds to contribute to the management of the mixed habitats and large pond.

Druridge Bay Living Landscape
Wilding West Chevington, donation from The Reece Foundation, has enabled the acquisition of the new site near Druridge Bay and will showcase how nature can recover.
Giving Tree Fund to manage the donations provided as part of the giving tree based at Hauxley Wildlife Discovery Centre.
Hedgehog Appeal Fund to raise awareness and provide advice on the conservation of hedgehogs in Northumberland.
Woodland Wonders Fund to manage appeal donations to help us with our woodland improvement work across the Trust.
Catch My Drift Funds to manage the funds held for the development phase of a larger project of habitat and access improvement at East Chevington.
East Chevington Wildflower Meadow fund to introduce a variety of wildflowers to a section of its East Chevington Nature Reserve.

Kielder Living Landscape
Benshaw Moor Appeal Funds for the management of Benshaw Moor nature reserve.
Conservation Delivery fund set up to support the employment of a Conservation Assistant.
Esmee Fairbairn grant to deliver the Great North Bog initiative on peatlands in Northumberland.
Nature for Climate Peatland Grant Scheme Natural England funds to restore peatlands in the uplands of Northumberland.

Fundraising and development
Nature in the City is a Reece Foundation funded project working with local communities in urban areas with the aims to stand up for wildlife and enhance green spaces.
Outdoor Learning Fund to develop and trial sustainable outdoor learning models.
Reserves Volunteering Fund to support volunteering activities at the Trust.
Action for insects to help protect the smallest creatures, which are essential for Northumberland's wildlife and agriculture.
Green Influencers fund to support the employment of a 'Green Mentor' to inspire young people to lead the way in their communities.
Education Outreach Fund to support the employment of an Education Assistant.
Carbon Emissions fund to support the Trust to become a greener organisation and reduce our carbon footprint.

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General funds	1,361,435	1,112,493	(744,035)	(126,454)	1,603,439
Hauxley Visitor Centre fixed asset reserve	916,172	-	(16,848)	-	899,324
Subsidiary trading funds	231,062	699,654	(630,944)	(48,431)	251,341
Revaluation reserve	2,831,442	-	-	-	2,831,442
	5,340,111	1,812,147	(1,391,827)	(174,885)	5,585,546
Restricted funds					
City to Coast Living Landscape	3,770	87,279	(94,822)	24,441	20,668
Druridge Bay Living Landscape	16,713	427,664	(483,597)	52,440	13,220
Kielder Living Landscape	149,441	567,045	(669,416)	55,020	102,090
Fundraising and Development	(9,186)	121,754	(76,760)	42,984	78,792
	160,738	1,203,742	(1,324,595)	174,885	214,770
Total of funds	5,500,849	3,015,889	(2,716,422)	-	5,800,316

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,152,689	1,900,000	**7,052,689**
Intangible fixed assets	1,436	-	**1,436**
Current assets	1,479,524	169,190	**1,648,714**
Creditors due within one year	(830,264)	-	**(830,264)**
Creditors due in more than one year	(4,112)	-	**(4,112)**
Provisions for liabilities and charges	(44,479)	-	**(44,479)**
Total	5,754,794	2,069,190	**7,823,984**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,103,696	-	5,103,696
Intangible fixed assets	3,591	-	3,591
Current assets	1,187,405	214,770	1,402,175
Creditors due within one year	(618,942)	-	(618,942)
Creditors due in more than one year	(55,326)	-	(55,326)
Provisions for liabilities and charges	(34,878)	-	(34,878)
Total	5,585,546	214,770	5,800,316

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	Group 2021 £
Net income for the year (as per Statement of Financial Activities)	**2,023,668**	299,467
Adjustments for:		
Depreciation charges	**86,702**	81,794
Amortisation charges	**2,155**	2,154
Loss on the disposal	**-**	486
Increase in stocks	**(7,938)**	(223)
Increase in debtors	**(205,610)**	(199,068)
Increase in creditors	**264,017**	222,401
Deferred tax provision	**9,601**	1,963
Land donation	**(1,900,000)**	-
Net cash provided by operating activities	**272,595**	408,974

21. Analysis of cash and cash equivalents

	Group 2022 £	Group 2021 £
Cash in hand	**849,955**	816,964
Total cash and cash equivalents	**849,955**	816,964

22. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	New finance leases £	At 31 March 2022 £
Cash at bank and in hand	**816,964**	**32,991**	**-**	**849,955**
Debt due within 1 year	**(55,000)**	**55,000**	**-**	**-**
Debt due after 1 year	**(50,000)**	**50,000**	**-**	**-**
Finance leases	**(7,929)**	**4,949**	**(6,040)**	**(9,020)**
	704,035	**142,940**	**(6,040)**	**840,935**

23. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £159,087 (2021: £132,477). The pension cost disclosed includes the Trust's contribution of 5% plus employee contributions paid under a salary sacrifice arrangement. Contributions totalling £2,635 (2021: £2,014) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 March 2022 the Group and the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £	**Company 2022 £**	Company 2021 £
Not later than 1 year	**6,491**	9,231	**4,183**	-
Later than 1 year and not later than 5 years	**7,668**	2,308	**7,668**	-
	14,159	11,539	**11,851**	-

25. Finance lease commitments

Minimum lease payments under finance lease fall due as follows:

	Group 2022 £	**Company 2022 £**
Within one year	**5,360**	**5,260**
After one year and before five years	**4,212**	**4,212**
Less finance costs allocated to future periods	**(452)**	**(452)**
	9,120	**9,020**

26. Related party transactions

Remuneration of Key Management Personnel is disclosed in note 9.

During the year the charitable company purchased consultancy services of £87,648 (2021: £32,850) from EcoNorth Limited, a wholly owned subsidiary, and charged EcoNorth £51,131 (2021: £26,965) for services supplied. At the year end the charitable company owed EcoNorth £47,803 (2021:£19,672) .

During the year the charitable company purchased goods and services totalling £4,457 (2021: £nil) and sold services totalling £23,767 (2021: £24,890) from/to Kielder Water and Forest Park Development Trust, which is related through a common director. At the year end the Development Trust owed the charitable company £5,909 (2021: £1,867).

During the year the charitable company supplied services totalling £41,465 (2021: £nil) and purchased goods totalling £1,000 (2021: £7,500) from Urban Green Newcastle. At the year end, Urban Green Newcastle, of which a trustee of Northumberland Wildlife Trust is a director, owed the charitable company £22,703 (2021: £9,000 owed by Northumberland Wildlife Trust to Urban Green Newcastle).

During the year the charitable company supplied services totalling £4,920 (2021: £5,009) to Northumberland National Park Foundation, which is related by virtue of a common director. There were no balances oustanding at the year end.

27. Principal subsidiaries

The following were subsidiary undertakings of the company:

Names	Company number	Principal activity	Class of shares	Holding	Included in consolidation
EcoNorth Limited	02274277	Ecological consultancy	Ordinary	100%	Yes
Northumberland Wildlife Enterprises Limited	02044288	Dormant	Ordinary	100%	Yes

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit for the period £	Net assets £
EcoNorth Limited	861,597	(766,905)	94,692	432,143
Northumberland Wildlife Enterprises Limited	-	-	-	2

NORTHUMBERLAND WILDLIFE TRUST LIMITED

England & Wales - Charity number 221819

Accounts

Registered number: 00717813
Charity number: 221819

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Annual report

31 March 2021

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

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Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Reference and administrative details
Year ended 31 March 2021

Trustees	Ian Armstrong (resigned 7 October 2020) Trai Anfield Karen Statham Tom Lloyd (resigned 21 July 2020) Ian Jackson Graham Gill Nigel Porter Ailsa Hobson Derek Coates Eveline Brunton Patricia Cresswell Michael Jeffries
Company registered number	00717813
Charity registered number	221819
Registered office	The Garden House St Nicholas Park Jubilee Road Newcastle upon Tyne Tyne and Wear NE3 3XT
Company secretary	Ailsa Hobson
Chief executive officer	Mike Pratt
Independent auditor	UNW LLP Chartered Accountants Citygate St James' Boulevard Newcastle upon Tyne NE1 4JE
Bankers	Royal Bank of Scotland 31 Grey Street Newcastle upon Tyne NE1 6ES
Solicitors	Hay & Kilner Merchant House 30 Cloth Market Newcastle upon Tyne NE1 1EE

Reference and administrative details (continued)
Year ended 31 March 2021

Pension Advisors	Tilney 110 Quayside Newcastle upon Tyne NE1 3DX

Glossary
DEFRA - Department of Environment, Food and Rural Affairs
ECN - EcoNorth Limited
Forest Schools - A scheme of outdoor-based learning in a woodland environment
FTE - Full time equivalent
GDPR - General Data Protection Regulation
Living Landscapes - The Wildlife Trusts' landscape-scale conservation approach
Living Seas - As above but in the marine environment
NWE - Northumberland Wildlife Enterprises Limited
NWT - Northumberland Wildlife Trust
PPL - People's Postcode Lottery
RSWT - Royal Society of Wildlife Trusts
SORP - Statement of Recommended Practice for Charity Accounts
TWT - The Wildlife Trusts
WDC - Wildlife Discovery Centre

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

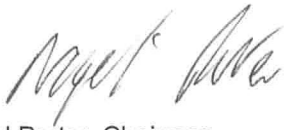
Chair's annual report
Year ended 31 March 2021

This year has been yet another challenging year for Northumberland Wildlife Trust, being faced with three lockdowns and a range of restrictive measures due to the pandemic. But as I had optimistically hoped in last year's annual report, the organisation has not just survived, but thrived.

The progress we have made this year is a great tribute to all the staff and managers of the Trust, supported by the many volunteers, members, trustees, and supporters who have helped steer the organisation through the unpredictability of the past year. In spite of the continually changing environment, dictated by the government's response to the pandemic, work has continued in the fight for nature and in supporting the battle against the worst effects of climate change which threaten our conservation efforts.

2021/22 is the year we celebrate the 50th anniversary of the founding of Northumberland Wildlife Trust. Fifty years ago, NWT separated from Durham, in order to better focus on the wildlife and ecosystems of the north of Tyne area. We now want to use the forthcoming year to celebrate NWT's achievements in conserving nature; establishing reserves; improving peatland areas particularly the Border Mires; engaging with the public and building up a strong group of supporters and volunteers, as well as a large number of active members; and challenging any threats to nature and conservation.

Ironically, as we celebrate our individual organisation's success, we are increasingly aware of the need for collective action from the Wildlife Trusts. Under the umbrella of the Royal Society of Wildlife Trusts, all the independent Wildlife Trusts are working positively together to create a stronger national movement: to make the most of the strength of having 850,000 members, 35,000 volunteers, over 2,000 staff and 600 trustees: to maximise our impact on the wider population of the UK and to strengthen our voice in the political environment. The Wildlife Trust movement is the natural leader in the fight for nature at both a local and a national level. The new national target of 30/30/30 (30% of land and 30% of sea protected and connected for nature's recovery by 2030) combines national advocacy for nature with action by local Wildlife Trusts. Northumberland Wildlife Trust is part of this movement to stand up for nature: moving from the threats of species extinction to species recovery; and moving beyond the aim of nature conservation to a return to nature in abundance.



Nigel Porter, Chairman
Date: 20 July 2021

Trustees' report
Year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the group and the company for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purpose and charitable objectives

The charitable objects of the Trust, as defined in our Memorandum of Association, are:

1 For the benefit of the public, to advance, promote and further (primarily but not exclusively within the County of Northumberland, City of Newcastle and Borough of North Tyneside or other such designation as may be given to those areas) the conservation, maintenance and protection of:
(i) Wildlife and its habitats;
(ii) Places of natural beauty;
(iii) Places and objects of zoological, botanical, ecological, geographical, archaeological, historical or scientific interest;
(iv) Features of landscape with geological, physiographical or amenity value in particular, but not exclusively, in ways that further biodiversity.

2 To advance the education of the public in:
(i) The principles and practice of sustainable development;
(ii) The principles and practice of biodiversity conservation.

3 To promote research in all branches of nature study and to publish the useful results thereof.

Public Benefit statement

Northumberland Wildlife Trust is a charity dedicated to saving wildlife and wild places and helping people to get closer to nature. We manage over 60 nature reserves and help to create wildlife-rich landscapes and seas by working in partnership with other organisations, landowners and communities.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

The Trust's public benefit is enshrined in our charitable objects as outlined above. Our activities and facilities are accessible to all and our work to promote nature conservation and protect wildlife helps to maintain biodiversity for the benefit of everyone. Our work to educate, engage and enthuse a wide range of people is aimed at improving understanding of, and engagement in, environmental issues.

Our Strategy and Business Plan

In May 2020 we launched our new Wilder Northumberland strategy and business plan. It set out our five year plan to deliver a wilder future for nature, places, people and NWT.

The driver for this is to intensify our overall impact to promote nature's recovery. We plan to grow resources and capacity and trial new approaches on an increasing basis to instigate this step change locally.

Our Vision
A Wilder Future for our area

We want: Everywhere and everything here Wilder, including people's lives and jobs, with landscapes richer in wildlife and better-connected land, wetlands and seas.

We want: To reach more people, form more partnerships and play a greater part in wilding and greening locally and contribute globally to restoring nature and tackling climate breakdown.

We will create Wilder Places, Wilder People and a Wilder Future, with more, bigger and better joined up areas for wildlife to thrive, more people taking action and connecting to nature and influencing more decisions to secure nature's recovery locally, regionally and nationally.

We will achieve our vision by:
- Defending wildlife and wild places
- Enabling nature's recovery: protecting the best and improving the rest
- Inspiring people and communities to care and enabling them to act
- Influencing organisations to behave in nature's interest
- Growing our resources and partnerships to be more effective and agile

We will deliver our vision through three key strategic objectives
1. Lead nature's recovery
2. Inspire people and organisations to care and mobilise them to act
3. Ensure an agile green culture and sustainable NWT

We will action our vision from our reserves, visitor centres, areas we manage and through our organisational culture and skills of our staff, volunteers and trustees.

All our work is underpinned by our core principles and values - that we are passionate, visionary, inspiring, effective and acting with integrity.

A message from our Chief Executive Officer

A most extraordinary year for everyone and for NWT. In March 2020, just as we agreed a new 10-year strategy and rolling 2-year business plan, reflecting a bold ambition for restoring biodiversity, engaging people and climate action, the Covid 19 pandemic kicked in.

The strategy and plan were not forgotten, but we did change tack, amid the very fast changing environment around us and the need to switch to remote and homeworking and a whole new way of communicating and managing activity. We had to do this whilst keeping our volunteers, staff and trustees safe, but involved and productive, as far as possible. For the first part of the year, we were in an emergency planning and action mode.

What this showed us is that we have much of the agility and resilience, the fortitude and the adaptability to accommodate and initiate change efficiently in relation to the pandemic, all qualities which are also needed to make a big difference in the climate and biodiversity crises in the next decade.

If anything, the last year has strengthened our resolve and sharpened our focus and we have been able to extend our partnerships and funding, draw in new funders and develop new projects, at the same time as delivering key services to members and supporters and the public. In many ways our internal communications improved and our external profile was heightened, both locally and nationally.

We also maintained our onsite presence and ensured our nature reserves and other sites, our visitor centres, were also looked after and functional, when restrictions allowed. Sometimes we were overrun by new users of our sites that were seen as a welcome escape to take in nature and offset the strains they were under, underlining how important what we do is for people, as well as wildlife.

That is not to say the year was easy at all. It was of course financially threatening and difficult and additional funding, through furlough and other schemes, helped immensely and we managed funds and deployment carefully.

The stress on staff was also very palpable and potentially damaging - people suffered in many ways and this continues to affect some. But, work-wise, people rose to the challenge, were focussed and productive overall and innovative too. This, despite many personal challenges.

We have not just endured, but thrived, in the last year. In adopting new work practices, we have come up with a new blended approach to more effective working and delivery. Alongside that, we are continuing to deliver against targets and to develop new exciting, large scale and impactful projects, for species, habitats and nature recovery, at scale.

These range from developing land for wilding in the rural parts of Northumberland, to increasing our work in the city with young people and disadvantaged communities who are not fully linked to nature and its opportunities.

Thus we end 2020/21, despite the enormous risks and challenges we faced in the year, in a stronger overall position, with a range of new prospects and with ongoing work being picked up again. We are also in an environment where people, government and funders appreciate nature and our work to protect and connect with it more than ever.

Most people now appreciate that nature is at the heart of our wellbeing and want to help bring it back and even rewild their lives a little and give something back and see us a local conduit to help them do so.

Thus, we are perfectly positioned to take these big themes and projects forward, in an organisation that is on a better footing and to start to achieve the bigger things it aims to do, some of which it could not, under the circumstances, take forward as originally envisaged.

We are in a positive place as we enter into the next financial year and feel able to take our mission forward even more widely and effectively.

Strategic Report

Our achievements and performance this year

Strategic objective 1: To lead nature's recovery

Our core purpose is to lead nature's recovery, yet we realise this is largely achieved through working with people. Everyone has a part to play to prevent biodiversity loss and combat climate change and we will aim to empower and support others to act for nature's benefit.

We recognise there are new innovative and bold ways and we cannot implement these alone, we need to develop closer and more impactful partnerships, especially with land interests, to achieve bigger more joined up outcomes for nature.

Progress this year

Local Nature Recovery Strategy
Local Nature Recovery Strategies are a new way of prioritising nature needs on a more local level. We were a key partner in the production of a pilot LNRS for Northumberland, providing descriptions of the key habitats, species and areas of interest in each character area for the county. We provided mapping data for Local Wildlife Sites and Trust Reserves. The completion of the strategy is due in the first quarter of 2021/22. A key feature of LNRS is to identify areas that could become of particular importance for biodiversity and areas where the recovery or enhancement of biodiversity could help address other environmental problems.

Northumberland Peat Partnership
This year we were a founding member of the Northumberland Peat Partnership, whose aims are to promote peatland restoration and ensure its sustainable management. The benefits that peat delivers are enormous for biodiversity, carbon management, flood risk management, erosion control, water quality, natural beauty and recreation.

Red Squirrels Northern England
Despite 2020/21 being a difficult year for our volunteer engagement the project was still able to collaborate with the 32 independent volunteer groups across the North, who were able to resume efforts after a short pause in March and April. The RSNE project is managed by the Trust in partnership with other northern Wildlife Trusts, Forestry Commission, Forestry England, Natural England and Red Squirrel Survival Trust. As partners we work hand-in-hand with local communities and volunteers, with the core aim to secure the future of this most cherished British mammal.

This year RSNE's red squirrel rangers and contractors (equating to 3.4 FTE rangers) influenced 19,200 hectares (27% of the collective effort area in the North East) for red squirrel conservation. A further 20,100 ha was contributed in Cumbria by RSNE rangers (13% of the total effort area alongside local volunteer groups) equating to 3 FTE rangers. Around 2/3 of the project's work is enabled thanks to 19 landowner/estate contracts, in the main through Countryside Stewardship grants.

Catch My Drift
Our Catch My Drift project was awarded a three year grant from the National Lottery Heritage Fund in the summer of 2020 after we successfully completed the development phase last year. The project has now begun delivering on its aims to improve the habitat quality at East Chevington, building on existing species records for the site, improving public access and providing interpretation on site. We are ensuring that land and sea are in great condition for nature, with higher levels of biodiversity and abundance across the landscape in our area.

So far we have sown over 160kg wildflower seeds over 8 hectares as part of a 22 hectare wildflower meadow restoration. We've open up the woodland canopy to increase ground floor light to improve biodiversity and support native species, and we've installed one of the new sluices and reinstated a drainage ditch to regain control of East Chevington water levels to improve quality and growth of reedbeds.

Restoring Ratty
The water vole was once a familiar sight on our local waterways but sadly numbers have declined dramatically in recent decades. Our Restoring Ratty project is successfully restoring water vole populations in the Kielder catchment of north Tyne. The first release took place in June 2017 and since then there have been seven releases, with 284 water voles released in 2020, bringing the total to 1,782.

Wildwood
This nationally important project focuses on the regeneration of native woodland in the upper reaches of Kielder. We are restoring natural processes and rebuilding healthy ecosystems that help with carbon storage and water quality, using local seed stock and giving nature a helping hand to increase biodiversity and build a highly resilient ecosystem.

During the year we took 18,000 stakes and 7,000 tree tubes on to the trickier bits of the site, which will allow volunteer activity to resume in earnest.

Revitalising Redesdale
The Revitalising Redesdale project, which aims to celebrate, conserve and enhance Redesdale's rich cultural heritage, landscape and wildlife had a successful year. We carried out restoration work on 30 ha of peatland and blanket bog on Whitelee nature reserve by installing over 700 coir dams and translocating sphagnum moss. Over 750 new species records were recorded for our new reserve, Benshaw Moor.

Local Wildlife Sites
The Local Wildlife Sites that we manage are really important because they not only provide wildlife refuges in their own right but they can act as stepping stones and corridors to link sites. They all represent local character and distinctiveness and only survive as a result of our care and management.

This year we have re-engaged with the partners in the Northumberland Local Sites Partnership, to renew discussions about outstanding challenges with the system, to consider if review of criteria was appropriate, and to address site-specific queries. It's really important that we work alongside partners to ensure that we grow a green and low carbon economy and improve nature for health and wellbeing.

Our influence
Highthorn Opencast Mine plans were refused in September 2020 ending long running opposition from local residents and wildlife groups including Northumberland Wildlife Trust. We argued that the mine would have huge implications for the environment both locally and globally, affecting beloved wildlife including otters, dolphins and pink-footed geese on this beautiful stretch of the Northumberland coastline. Mike Pratt, our CEO, received extensive coverage on BBC breakfast, Look North and Radio Newcastle.

The controversial plan to extract coal from farmland near Throckley and Walbottle at Dewley Hill Opencast Mine was also rejected on environmental grounds, another significant win for local wildlife and the global climate. We believe this is the last application for an opencast mine in the whole of the UK, so this marks a significant turning point in the future of coal mining.

Strategic objective 2: Inspiring people to care and act

Whether in urban Newcastle or rural Northumberland, wildlife and wild places are never far away. We want more people in our diverse landscape to discover and take pride in the wildlife in their communities and understand how they can act to protect and enhance it.

The challenges we all faced this year due to the Covid-19 pandemic were huge. There is now more than ever a real impetus to repair the relationship between people and nature. People are expressing the need to invest in quality of life and wellbeing as part of the recovery, alongside economic measures, and we recognise nature is part of this. We have an opportunity to build on this increased public awareness of how nature helps with this.

Progress this year

Catch My Drift
Local people are aware, concerned and actively involved in 'nature's cause'. We've made a commitment to increase volunteering opportunities and engage communities, especially young people, and the wider public in action for nature in a wide range of ways. This year we had to move our engagement on-line instead of face-to face and we held a number of successful talks and virtual coffee mornings with volunteers and members of the public to keep engaged through lockdowns.

We managed to hold a number of public events including wildlife walks and bluebell bulb planting which attracted 35 people, many were families. And we've started to create links within local communities such as primary schools and local youth groups.

Coast Care
Coast Care is our National Lottery Heritage Fund partnership project delivered by Northumberland Wildlife Trust, The Northumberland Coast Area of Outstanding Natural Beauty and Seahouses Development Trust. It enables volunteers to access training, support and resources to conserve and protect the stunning North Northumberland Coast. The project has now engaged with 1,556 volunteers who have accumulated 31,511 hours across a variety of wildlife conservation tasks and training activities. The project was even featured on BBC's Countryfile in October 2020.

Whilst the global pandemic restricted the training and staff led activities in the first half of the year, Coast Care volunteers were able to continue monitoring in their local patches as part of their daily exercise and were vital eyes and ears on the ground. Our monthly coffee morning sessions were moved to virtual ones and we arranged a variety of different speakers on a number of different topics including wintering birds, ponds, the Bamburgh Bones project and water voles.

In terms of numbers, this year we logged 5,575 volunteer hours, across 88 different activities, with 108 group sessions. We held 83 practical conservation sessions, 12 wildlife survey sessions and recruited 9 Young Rangers.

RSNE Inspiring People to Care and Act
We collated and analysed over 19,000 conservation records during 2020, thanks to the collaboration of 32 independent volunteer groups, which illuminated the significance of the collective effort (234,000 ha influenced) thus providing the encouragement and reassurance to stakeholders that we are holding the line for reds in the North, as supported by the historical RSNE monitoring programme.

RSNE contributed to compilation of the Red Squirrel Action Plan for England – as partner on a sub-committee with Defra, Forestry Commission, Natural England, UK Squirrel Accord and volunteer group representation - which will go out for stakeholder consultation and Minister approval towards the end of 2021. Through this forum we were able to bring to the attention of statutory agencies the need for clearer interpretation of the laws meant to protect red squirrels, and to provide forest managers with clearer guidance for operational activities and timings to safeguard reds.

Youth Work
We have talked about improving links to our communities and diversifying our representation so we were thrilled to start our first Youth Worker with funding from the Ernest Cook Trust. The project aims to recruit and empower young people aged 10-14 to conceive, develop and run green projects that will improve the environment for disadvantaged communities. It will focus on urban areas and will allow us to talk to under served groups such as BAME, disability and socially deprived people. We are working with schools, youth clubs and community groups and are already working with several groups.

The importance of our supporters
We could not achieve any of our work without the unwavering backing of our wide ranging supporter base, who help us each year in many different ways. Our aim is to continue to increase this, enabling us to fundraise more and to engage with more people than ever before. To truly meet our vision of a Wilder Future for everyone we must continue to ensure that we are inclusive of all and make efforts to remove barriers to participation where possible.

Volunteers play such a vital role in helping the Trust to achieve our charitable objectives; without them our activity would be severely diminished. Our volunteer programme was significantly hit by Covid-19 as operations were paused due to restrictions and some staff furloughed. With limitation on numbers of people we could include in a group at any one time and with the added complication of no vehicle sharing, Covid-19 seriously impacted on how many opportunities we could offer.

We have overcome many barriers this year to provide Covid secure opportunities for our core roles such as practical conservation, surveys and wardens with enhanced cleaning and sanitisation regimes, additional PPE and social distancing. It was vital to ensure a volunteering offer however limited, as for some volunteers it is their only social lifeline. Unfortunately many of our volunteers are vulnerable and were required to shield throughout. We increased our communications throughout providing additional bulletins and editions of our volunteer newsletter Call of the Wild.

Total hours logged by volunteers this year are around one third of last year (16,773 hours equivalent to 10 FTE compared to 44,760 equivalent to 28 FTE).

Some highlights of work delivered by volunteers

- Volunteers contributed 200 hours to the Restoring Ratty project, despite volunteering at Kielder having been suspended for most of the year. Volunteers were still able to help with analysing camera trap images and preparing materials.
- A new walk was created up to the Wildwood, which takes in the currock built by our volunteers and the fantastic new interpretation panel that has been installed overlooking the site.
- Practical conservation work across various Northumbrian Water sites included tasks such as pond management, invasive species control, grassland management and dead hedging. Volunteers managed to contribute a fantastic 710 hours to this work during the limited window that volunteering was possible.
- As part of Revitalising Redesdale, volunteers helped improve access to Whitelee Moor reserve with a new stretch of boardwalk and carried out peatland restoration by blocking eroding protogullies with coir logs, contributing over 900 hours of time.
- We installed new footpaths and steps at Northumberlandia, Weetslade and East Cramlington Pond to improve public access.

We also carried out two socially-distanced archaeological digs; discovering more of a Romano-British settlement at Rattenraw Farm and examining two possible prehistoric features on the Otterburn Ranges that were identified by our project volunteers studying Lidar data.

Our members
Membership income is an important source of unrestricted income for the Trust. At the start of this financial year, as the Covid-19 pandemic first took hold, there was a sudden fall in our membership, but since autumn 2020 we have seen a strong recovery and membership numbers now stand at 5,739. That's a 1.5% increase on last year end position. Roebuck, our membership magazine, and our monthly e-newsletters carried on regardless, written and designed from home.

Supporter engagement
Live events were all but wiped out by Covid-19 restrictions, but we've had some fun on-line as everything went digital, from coffee mornings, virtual education sessions, tai chi in the woods with our CEO, Wildwood and Red Squirrel conferences, the Big Wild Weekend camp out festival, to downloadable trails and even our AGM! People have been happy to check out our website resources, engage with our Facebook posts and share their photos on Instagram. 30 Days Wild, the UK's biggest nature challenge to do one wild thing a day throughout June, was a great success with a record 1,600 people signing up in our area to receive bumper packs of inspirational tips. Our website reach (316k unique visitors) has never been higher and social media has taken off. Supporters have been very generous, whether it's been using the text to donate facility at Northumberlandia, responding to appeals like Action for Insects and 30 by 30, or to incidents like the vandalism to the hides at Hauxley. This was very much appreciated in these uncertain times.

Media coverage for the Trust exceeded expectations and included mental health and wellbeing, Highthorn, virtual events, life after lockdown, nature appreciation, Hauxley and Northumberlandia re-opening, litter and the Make a Difference and Wish You Were Here campaigns. The Catch My Drift announcement was picked up by The Guardian, had a full page in The Journal, the Project Officer appeared on Tyne Tees Tonight and Mike Pratt, our Chief Executive, went on Radio Newcastle. We try to make the most of news and give a positive view of what nature restoration could look like.

Strategic objective 3: Ensure an agile green culture and be sustainable

We will use our organisation and its sites to best advantage, so that we lead by example and remain a strong driver for positive change.

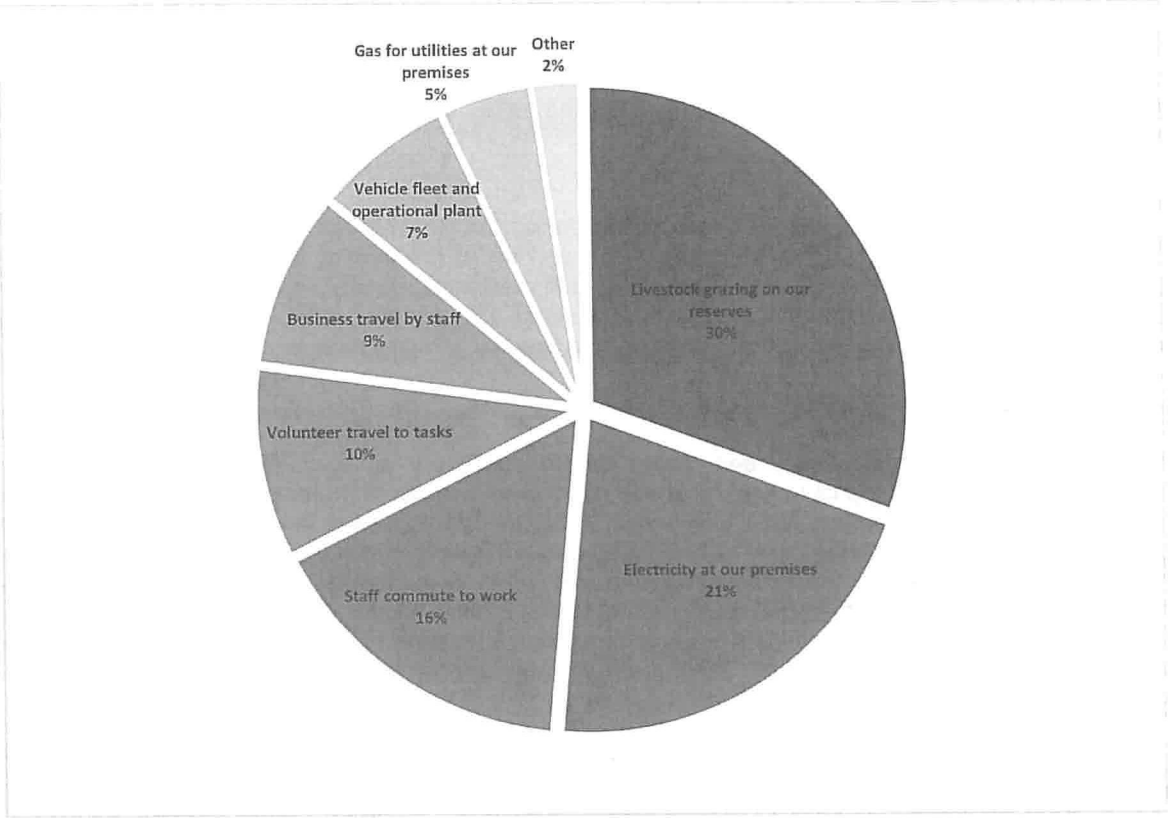
Progress this year

Carbon Emissions work
This year the Trust has *made* a real commitment to reduce our level of carbon emissions. We have increasingly become conscious of our own impact on the environment as we carry out our work. This has been prompted

most recently in the UK Government's 'Net Zero 2050' law which requires the UK to bring greenhouse gas emissions (GHG) to net zero by 2050.

During 2020/21 we completed our carbon footprint calculations in accordance with the Greenhouse Gas Protocol which is the world's most widely used GHG accounting standard for companies. We will use this baseline to measure and compare our future impacts.

For our baseline data we looked at emissions from sources that are owned or controlled by the Trust as well as emissions that are the consequences of our activities. We used the 'control' approach i.e. where the Trust has control over the activities of the Trust and we can influence emissions from those sources in future. The emissions of the Trust in our baseline year 2019/20 were 239 tCO2e, measured in tonnes of carbon dioxide equivalent. The emissions sources are shown below.



We are committed to reducing our GHG emissions to net zero and we have begun work on our Carbon Reduction Strategy (CRS). The purpose of the CRS is to set our level of ambition and define the steps we will take to reduce our existing emissions.

Sustainable Finances
Key to our long-term success is our financial sustainability. We operate a robust financial planning system, with rolling cash flow forecasts and working capital reviews. Quarterly management accounts operate with an open view to managing financial risks with a solid fundraising strategy, income pipeline and horizon scanning for new opportunities.

Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience.

Our key driver in setting the unrestricted funds target is maintaining sufficient cash flow to allow us to continue to operate in periods of uncertainty and to ensure that we can fund the large number of projects for which grant funding is received in-arrears. We then aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve six months' cover.

Trading at visitor centres
Our cafés at the visitor centres at Northumberlandia and Hauxley Wildlife Discovery Centre provide us with the opportunity to engage with the public and to generate a substantial unrestricted financial contribution towards our primary charitable objectives. The impact of Covid-19 cannot be underestimated in terms of the ability of our cafés to operate successfully. During the three lockdowns the cafés were forced to close and reopen as takeaways with substantial changes to achieve social distancing.

Nevertheless, our staff overcame those challenges and delivered new ways to provide food and refreshments to the public. It became very clear in the early stages of lockdown that outdoor sites, with access to nature and wildlife, were very important for health and wellbeing. Northumberlandia had a very good year, with increased visitor numbers and café sales up by 25% even though trading paused for almost 5 months. Hauxley was a much more difficult prospect to manage social distancing safely because of the entry pinch point so much of trading was suspended during the year.

Culture and skills
The Trust has worked hard this year to support staff during the Covid-19 pandemic. We closed many of our offices and very rapidly switched our staff to remote working at the end of March 2020. We were not well equipped to work from home to begin with but through staff resilience, manager support and investment in IT we were able to remain productive and find new ways of working. The lessons we have learned in the past year will see ongoing changes in the way we operate, especially in the use of digital tools and social media.

Performance highlights from EcoNorth

EcoNorth, the ecological consultancy and wholly owned subsidiary of Northumberland Wildlife Trust, has continued to have significant inputs to both local and national infrastructure projects. The main highlights include ongoing inputs to the A9 Dualling project in Scotland where staff played a key role in developing plans for compensatory habitat and ensuring the project avoided public enquiry in relation to Nature Conservation. Late in the year EcoNorth were appointed to provide ecology support to another of Transport Scotland's significant projects relating to upgrading the A82 on the shores of Loch Lomond. Elsewhere EcoNorth have been appointed to support Balfour Beatty in ensuring ecological protection measures are adhered to or developed where required for the 67km Viking Connection cable route through Lincolnshire which exchanges renewable energy across Europe.

More locally we continue to provide inputs to the Newcastle – Ashington Line passenger upgrades, supporting a range of clients on EA led flood prevention schemes for maintenance of existing schemes and development of new projects. EcoNorth's inputs have been wide ranging and varied including Habitat Regulation Assessments, involving various protected species studies and surveys as well as assisting in the design and management of compensatory habitat creation.

The prospect of mandatory Biodiversity Net Gain has led to a new and complex work stream for the company with further inputs and work likely on this subject going forward.

EcoNorth and NWT have successfully continued to deliver the creation of great crested newt ponds under proposed district level licensing schemes run by Natural England. To date a total of 15 ponds have been created with further work and ongoing monitoring of ponds proposed for 2021.

EcoEireann, the branch of EcoNorth based in the Republic of Ireland, has continued to be involved with annual ecological monitoring and baseline studies for a number of sites in Ireland, including Center Parcs resort at Longford Forest.

Notably the company were awarded a large marine / offshore survey contract relating to a proposed floating

offshore wind facility on the West Coast of Ireland (County Mayo). This venture has significantly developed the marine capabilities of the group as a whole.

Despite a challenging year logistically in relation to the covid-19 pandemic, EcoNorth have maintained a full team of staff throughout and delivered positive financial results as well as developing a very positive pipeline of work for 2021/22.

Our financial position

Financial stability remains key to the Trust. During 2020/21 we delivered successfully against a year start budget deficit of £51,000 by ending the year with a total surplus of £299,000 and adding to our reserves.

The unrestricted outturn before transfers between funds, a key measure of financial health and sustainability, was a surplus of £420,000. At the end of the year we transferred out of our unrestricted funds to meet shortfalls in restricted fund projects, where the funding received was not sufficient to cover all of the costs of delivery. In the same way we transfer out of restricted funds into unrestricted funds the purchase costs of new assets, where these are funded as part of specific restricted projects.. After funds transfers the unrestricted surplus at the end of the year was £245,000.

Financial Reserves policy

Financial reserves are the portion of our unrestricted funds that are freely available to spend on any of the Trust's purposes in accordance with our charitable objectives. We review our reserves policy annually to monitor and maintain our financial resilience.

In setting the Trust's reserve policy, the Trustees consider various financial metrics and data, including: reviewing historic and forecast financial data, cash flow movements and working capital requirements, anticipated risks, and material future commitments.

At 31 March 2021, the Trust had total funds of £5,800,000, including unrestricted, restricted and fixed asset revaluation reserves. Of this, our unrestricted reserves (including fixed assets) totalled £5,585,000, up £245,000 on last year. Liquid unrestricted reserves after deducting the value of the assets were £478,000, up £294,000 on last year.

The Trust's key driver in setting its general unrestricted target is maintaining sufficient cash flow to allow it to continue to operate and ensuring it can fund the large number of projects for which grant funding is received in arrears. It sets out the aim to retain sufficient unrestricted cash reserves to cover non-project running costs for a specified number of months. The current target is to achieve six months' cover.

During 2020/21 non-project running costs totalled £745,000 or £62,000 per month. The liquid unrestricted reserves at year end were £478,000 which represents almost eight months of non-project running costs.

The Trustees recognise that it is difficult to build up unrestricted reserves and that achievement of the goal will be largely through active cost control, receipt of legacies and other unrestricted income. The Trustees also recognise that deficits erode unrestricted reserves and the Trust aims to achieve at least an unrestricted break-even position each year. This financial year has been a challenging one and we must ensure that we retain sufficient unrestricted reserves to ensure that we come through the longer term impacts left by the Covid 19 pandemic.

The unrestricted reserves figure includes cash held by EcoNorth, the Trust's trading subsidiary.

Going Concern

As noted above, the Trust has utilised available support throughout the pandemic and through careful management and planning has ended the year in a financially strong position. As a precaution against future cash flow requirements, the Trust also took out an additional loan of £50,000. The Trustees consider that the outlook for future funding is strong and with the added security of an improved cash position that the Trust remains a going concern.

Principal funding

During 2020/21 the Trust generated income of £3,016,000 compared to £2,817,000 in 2019/20.
Our income comes from a wide variety of sources, including membership subscriptions, voluntary donations and contracts for delivery of services. The principle funding sources during 2020/21 were:

Income source	2020/21 £	2019/20 £
Grants	1,274,000	1,046,000
EcoNorth	689,000	582,000
Memberships	354,000	355,000
Charitable activities	256,000	279,000
Donations	236,000	224,000
Visitor trading	80,000	184,000
Legacies	71,000	19,000
Sponsorships	42,000	40,000
Appeals	9,000	77,000
Other	5,000	11,000
Total income	**3,016,000**	**2,817,000**

Principal risks and uncertainties

The Management Team and the Trustees review the risks the charity may face and where appropriate establish processes and procedures to mitigate those risks and agree action plans on a quarterly basis.

The Finance and Risks Committee (FRC), a sub-committee of Council, has delegated authority for ensuring that suitable financial systems and controls are in place and are working effectively, and that risks are properly identified, managed, mitigated and reported. The FRC meets quarterly and is chaired by the Treasurer.

The Trust's principal risks and uncertainties include the following;

- Securing funding for charitable activities and good cost recovery to ensure sustainability
- Insufficient cash to meet obligations
- Failure of health and safety compliance, especially in response to the changing Covid-19 landscape
- Sudden loss of key personnel or our head office communication and IT systems
- Lack of capacity to deliver an increasingly complex work programme
- Government structure and policy changes

Plans for the future

After a year where our plans were greatly affected by the Covid-19 pandemic NWT is now in a strong position, with new partnerships and funding streams to allow for modest growth in delivery and capability. This growth will enable us to better address and fulfil our ambitions set out in the strategy and business plan last year. These are also reflected in the national strategy work and repositioning of TWTs and align very well with our local goals and vice versa.

Whist risk from the pandemic and its impacts has not disappeared and may reoccur, we are seeing an increase in opportunities and we are benefitting from a higher profile nationally and locally and the higher awareness in people's and governments minds of the importance and links between nature, climate and health issues. All of this is set to continue, much to our benefit, going forward.

Early in this first part of 2021/22 we have succeeded in attracting and bringing in new donor funding and new partnerships. This is the platform we need, for us to be able to address the urgency and scale of the mission we face in the next decade, and it allows us to gear up for this, but, at the same time, not overstretch the Trust.

Structure, governance and management

NWT is registered as a charitable company limited by guarantee (registered number 00717813) and is governed by a Memorandum and Articles of Association. The Trust is governed by the Board of Trustees (Council), who are also the directors of the company under company law.

In December 2020 the Charity Governance Code was updated with a focus on the principle of integrity and equality, diversion and inclusion. The Trustees reviewed the Trust's practice against the principles set out in the updated Charity Governance Code and have developed an ongoing working document to highlight areas of improvement required to meet best practice and are taking recommendations forward in the coming year.

Method of appointment or election of trustees

A list of trustees who have served during the financial year is shown on page 1. Trustees may be elected by the membership at the AGM or co-opted; the maximum tenure for elected trustees is 9 years, with re-election required every 3 years, and for co-opted trustees the maximum service period is 3 years. All trustees have the same responsibilities, irrespective of tenure. There must be no less than 8 elected trustees and no more than 12; the maximum allowable number of co-opted trustees is 4. Trustees may claim travel or other expenses but no trustees are remunerated for their services to the charity.

Recruitment and selection is led by the Trust's Governance Group which reports directly to Council. All prospective trustees complete a skills analysis which is set against the Trust's agreed skills gaps, and there is also an interview with the Chair and Chief Executive. The Trust advertises all trustee vacancies, seeking specific skills when required, and it also takes the diversity of the Board into account when considering new appointments.

Policies adopted for the induction and training of trustees

New trustees are provided with a range of documentation in advance of their first meeting, including the Trust's governing documents, the constitution, recent Council minutes and the latest annual report and accounts. They are invited to attend an induction session with the Chair and senior staff shortly after they start, and they are encouraged to meet informally with a more experienced trustee within their first 3 months. The Chair also has an informal discussion with each new trustee after their first 6 months.

Council have 1 'away day' per year with senior staff; this is to facilitate both more in-depth discussion of specific issues than is often possible at Council meetings, and also to provide an opportunity for trustees to visit sites or projects.

Organisational structure and decision making

Council meets 4 times a year, working to an annual forward agenda. A detailed agenda is agreed with the Chair well in advance of each meeting and written papers are provided by staff on all agenda items. Standard agenda items are strategic business issues, financial reports including the latest management accounts, policy changes and activity reports. A register of conflicts of interest is held and updated annually, and every Council agenda includes declaration of any potential conflicts which might arise at that meeting.

Delegation of authority is set out in the Trust's governance documentation. Council delegates all of its powers to the Chief Executive to enable him or her to manage the Trust's operations and to lead and direct its strategic development. However, the Chief Executive is obliged to consult with trustees as appropriate and to report fully and appropriately on decisions taken and material developments. Specific issues which require reporting include:

- New strategic projects and partnerships
- Significant variations against budget or significant financial issues
- Issues affecting the Trust's reputation

Pay & remuneration

Pay for all staff, including the Chief Executive, is according to a job evaluation system which places the role on one of 7 pay scales. Staff are normally appointed at the bottom of a scale and move up the scale in 4 annual stages.

Pay scales are reviewed occasionally but not systematically. Trustees approve inflation awards annually, based on a benchmarking system. The total salary bill in the year for the Chief Executive and the four senior managers was £200,000. One individual was paid just over £60,000 and the highest salary in the Trust was 4 times larger than the lowest salary.

The Trust has no pension liabilities; it does make a contribution to staff pensions but this is on a defined contribution basis only.

Related party relationships

NWT has two subsidiary companies; EcoNorth Limited (ECN) and Northumberland Wildlife Enterprises Limited (NWE). NWE is currently dormant.

ECN is governed by a Board of Directors on which at least one Trustee represents the Trust's interests. The Managing Director is line-managed by the Trust's Chief Executive

Wider network

NWT is part of a national federation of The Wildlife Trusts, represented nationally by The Royal Society for Wildlife Trusts (RSWT) which undertakes a central fundraising, influencing and PR role. All Trusts pay a levy (linked to their unrestricted performance) towards the costs of running this central unit, and there is a comprehensive regional and national governance mechanism to facilitate collective decision making. Collectively RSWT and the 46 individual Wildlife Trust charities are known as The Wildlife Trusts (TWT). RSWT also adds value nationally by providing the opportunity to lever substantial additional funding to individual Trusts through a number of mechanisms and provides critical support as necessary.

TWT formulate strategy and policy and have in place joint working arrangements to which we are signed up and to which all Wildlife Trusts are expected to adhere, though they retain their individual autonomy as part of a federated structure.

In practice, TWTs function as a national network of similar bodies who share the same visions and mission. Data is shared across the movement, to demonstrate joined-up activity, effectiveness and reach, and we act in unison in key policy areas and in national campaigns.

Overall TWTs have over 850,000 members, manage 2,300 nature reserves covering over 98,500 hectares of land, manage 40,000 volunteers and engage with over 500,000 people through walks, talks and events. The Trust is an important contributor to this impact through its work concentrated in Northumberland, Newcastle and North Tyneside but also in partnership throughout the North East and the North of England, and so the effect of

our working within the TWT network is that we can make a difference to conservation at local, sub regional, regional and national scales.

Information on fundraising practices

NWT is committed to dealing respectfully and ethically with its supporters. Without them, the charity would not be able to champion wildlife and natural places, to inspire people and to promote sustainable living. We are registered with the Fundraising Regulator and have agreed to ensure our fundraising is legal, open, honest and respectful. The standards for fundraising are set out in the Code of Fundraising Practice. There have been no complaints from members of the public about our fundraising methods and the Trust takes a considerate approach to asking for support.

The Trust employs Face to Face recruiters to attend our own reserves, fairs and shows but does not undertake street fundraising. It engages agencies to help with Door to Door and telemarketing (welcome and satisfaction calls) and requires them to adhere to the standards demanded by the Code. We comply with the Institute of Fundraising's guidance on treating donors fairly when we come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. Periodic checks are carried out in person and by listening in on telephone calls to check that standards are being adhered to.

The Trust also takes data protection very seriously and has taken external advice and reviewed its procedures to ensure compliance with the requirements of GDPR.

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

This report, encompassing the strategic report, was approved by order of the members of the board of trustees on 20 July 2021 and signed on their behalf by:

Nigel Porter

Derek Coates

Trustees' responsibilities statement
Year ended 31 March 2021

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent auditor's report to the Members of Northumberland Wildlife Trust Limited

Opinion

We have audited the financial statements of Northumberland Wildlife Trust Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report including the Strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report and the Strategic report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report including the Strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the Group's and the parent

charitable company'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 the trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified areas of law and regulations that could reasonably be expected to have a material effect on the financial statements from our general and sector experience and through discussions with the trustees and other management (as required by auditing standards) and from inspection of the charitable company's legal correspondence, and we discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation) and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect; data protection, health and safety, safeguarding and certain aspects of company legislation, recognising the nature of the charitable company's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Through these procedures, we became aware of actual or suspected non-compliance and considered the effect as part of our procedures on the related financial statement items. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in any further disclosure within our report or the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial

Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Anne Hallowell BSc FCA DChA (Senior Statutory Auditor)

for and behalf of UNW LLP, Statutory Auditor
Chartered Accountants
Newcastle upon Tyne

20 July 2021

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
Year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	**972,798**	**1,013,071**	**1,985,869**	1,761,282
Charitable activities	3	**68,255**	**188,139**	**256,394**	279,241
Other trading activities	4	**766,391**	**2,532**	**768,923**	766,372
Investments		**140**	**-**	**140**	250
Other income		**4,563**	**-**	**4,563**	9,659
Total income		**1,812,147**	**1,203,742**	**3,015,889**	2,816,804
Expenditure on:					
Raising funds	6	**885,155**	**27,940**	**913,095**	745,572
Charitable activities		**504,709**	**1,296,655**	**1,801,364**	2,042,168
Other expenditure	17	**1,963**	**-**	**1,963**	3,394
Total expenditure		**1,391,827**	**1,324,595**	**2,716,422**	2,791,134
Net income/(expenditure)		**420,320**	**(120,853)**	**299,467**	25,670
Transfers between funds	18	**(174,885)**	**174,885**	**-**	-
Net movement in funds		**245,435**	**54,032**	**299,467**	25,670
Reconciliation of funds:					
Total funds brought forward		**5,340,111**	**160,738**	**5,500,849**	5,475,179
Net movement in funds		**245,435**	**54,032**	**299,467**	25,670
Total funds carried forward		**5,585,546**	**214,770**	**5,800,316**	5,500,849

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 29 to 54 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated balance sheet
At 31 March 2021

	Note		2021 £		2020 £
Fixed assets					
Intangible assets	10		**3,591**		5,745
Tangible assets	11		**5,103,696**		5,150,146
			5,107,287		5,155,891
Current assets					
Stocks	13	**2,688**		2,465	
Debtors	14	**582,523**		383,455	
Cash at bank and in hand		**816,964**		438,820	
		1,402,175		824,740	
Creditors: amounts falling due within one year	15	**(618,942)**		(446,200)	
Net current assets			**783,233**		378,540
Total assets less current liabilities			**5,890,520**		5,534,431
Creditors: amounts falling due after more than one year	16		**(55,326)**		(667)
Provisions for liabilities	17		**(34,878)**		(32,915)
Total net assets			**5,800,316**		5,500,849
Charity funds					
Restricted funds	18		**214,770**		160,738
Unrestricted funds					
General funds	18	**2,754,104**		2,508,669	
Revaluation reserve	18	**2,831,442**		2,831,442	
Total unrestricted funds	18		**5,585,546**		5,340,111
Total funds			**5,800,316**		5,500,849

Consolidated balance sheet (continued)
At 31 March 2021

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 20 July 2021 and signed on their behalf by:



Nigel Porter



Derek Coates

The notes on pages 29 to 54 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Company balance sheet
At 31 March 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	11		**4,923,586**		4,981,571
Investments	12		**5,002**		5,002
			4,928,588		4,986,573
Current assets					
Stocks	13	**2,688**		2,465	
Debtors	14	**414,098**		267,971	
Cash at bank and in hand		**631,731**		303,502	
		1,048,517		573,938	
Creditors: amounts falling due within one year	15	**(501,585)**		(391,300)	
Net current assets			**546,932**		182,638
Total assets less current liabilities			**5,475,520**		5,169,211
Creditors: amounts falling due after more than one year	16		**(55,059)**		-
Net assets			**5,420,461**		5,169,211
Total net assets			**5,420,461**		5,169,211
Charity funds					
Restricted funds			**214,770**		160,738
Unrestricted funds					
General funds		**3,433,562**		3,236,344	
Revaluation reserve		**1,772,129**		1,772,129	
Total unrestricted funds			**5,205,691**		5,008,473
Total funds			**5,420,461**		5,169,211

Company balance sheet (CONTINUED)
At 31 March 2021

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees on 20 July 2021 and signed on their behalf by:



Nigel Porter



Derek Coates

Company registered number: 00717813

The notes on pages 29 to 54 form part of these financial statements.

Northumberland Wildlife Trust Limited

(A company limited by guarantee)

Consolidated statement of cash flows
Year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	20	**408,974**	160,666
Cash flows from investing activities			
Purchase of tangible fixed assets		**(35,830)**	(671,078)
Net cash used in investing activities		**(35,830)**	**(671,078)**
Cash flows from financing activities			
Cash inflows from new borrowing		**50,000**	50,000
Repayments of borrowing		**(45,000)**	-
Net cash provided by financing activities		**5,000**	**50,000**
Change in cash and cash equivalents in the year		**378,144**	**(460,412)**
Cash and cash equivalents at the beginning of the year		**438,820**	899,232
Cash and cash equivalents at the end of the year	21	**816,964**	438,820

The notes on pages 29 to 54 form part of these financial statements

Notes to the financial statements
Year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumberland Wildlife Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the company and its subsidiary undertakingss. The results of the subsidiaries are consolidated on a line by line basis.

The company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the gurantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1. Accounting policies (continued)

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the company, can be reliably measured.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised; refer to the trustees' report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1. Accounting policies (continued)

1.6 Going concern

During the pandemic over the last 16 months the Trust has utilised available support through government schemes such as the Coronavirus Job Retention Scheme and available loans. Through careful management and planning the Trust has ended the year in a financially strong position. The Trustees consider that the outlook for future funding is strong. As a result the group forecasts predict future income of the group will be sufficient to enable the trustees to reasonably conclude that the charitable group will be able to continue to meet its liabilities as they fall due for the foreseeable future. Consequently, the trustees continue to believe the going concern basis of accounting is appropriate in preparing these financial statements.

1.7 Basis of consolidation

The financial statements consolidate the accounts of Northumberland Wildlife Trust Limited and its subsidiary undertaking.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account. The income and expenditure account for the year dealt with in the accounts of the company was £250,976 (2020: £11,104).

1.8 Intangible assets and amortisation

Intangible assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on the following basis:

Website	- 20 % straight line

1. Accounting policies (continued)

1.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Long-term leasehold property	- 2% straight line
Furniture, fittings and equipment	- 25% straight line
Motor vehicles	- 25% reducing balance
External fixtures and fittings	- 25% straight line
Computer equipment	- 50% straight line

1.10 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.11 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.12 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

1.13 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1. Accounting policies (continued)

1.14 Debtors

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

1.15 Cash at bank and in hand

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

1.16 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.17 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Group. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the consolidated statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.18 Pensions

The group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the group to the fund in respect of the year.

1. Accounting policies (continued)

1.19 Critical accounting estimates and areas of judgment

The preparation of financial statements requires management to make judgments, assumptions and estimates that affect the application of accounting policies and amounts reported in the profit and loss account and balance sheet. Such decisions are made at the time the financial statements are prepared and adopted based on the best information available at the time. Actual outcomes may be different from initial estimates and are reflected in the financial statements as soon as they become apparent.

Significant judgments in applying accounting policies
In preparing these financial statements, no significant judgments were required in the process of applying the company's accounting policies.

Key sources of estimation uncertainty
Estimates included within these financial statements include land at valuation, depreciation and asset impairments (for example provisions against debtors). None of the estimates made in the preparation of these financial statements are considered to carry significant estimation uncertainty, nor to bear significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	64,086	171,560	**235,646**
Legacies	71,000	95	**71,095**
Grants	501,047	773,369	**1,274,416**
Sponsorship and membership subscriptions	336,665	68,047	**404,712**
Total 2021	972,798	1,013,071	**1,985,869**

In FY21 grants include Coronavirus Job Retention Scheme income for furloughed staff (£167k) as well as Covid-19 government grants (£72k).

	Unrestricted funds 2020 as restated £	Restricted funds 2020 as restated £	Total funds 2020 as restated £
Donations	74,670	149,605	224,275
Legacies	6,974	12,000	18,974
Grants	289,535	756,266	1,045,801
Sponsorship and membership suscriptions	338,482	133,750	472,232
Total 2020	709,661	1,051,621	1,761,282

During the year the Trustees have reviewed classification of some income streams and as a result some recurring income has been reclassified from donations to grants, with the comparatives restated for consistency. This has had no impact on the total income previously reported or the results in previous years

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	68,255	188,139	**256,394**

3. Income from charitable activities (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Charitable activities	48,393	230,848	279,241

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Subsidiary trading to third parties	688,620	-	**688,620**
Visitor trading and similar income	77,771	2,532	**80,303**
	766,391	2,532	**768,923**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Subsidiary trading to third parties	582,030	-	582,030
Visitor trading and similar income	141,036	43,306	184,342
	723,066	43,306	766,372

5. Expenditure on raising funds - summary

	2021 £	2020 £
Costs of raising funds	**198,303**	53,764
Fundraising trading expenses	**92,706**	145,447
Subsidiary trading costs	**622,086**	546,361
	913,095	745,572

6. Expenditure on raising funds - detail

Costs of raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Travel, training & recruitment	9	-	**9**
Leaflets and publishing	4,348	-	**4,348**
Legal and professional	578	-	**578**
Office & project costs	8,886	3,433	**12,319**
Wages and salaries	180,842	-	**180,842**
Depreciation	207	-	**207**
	194,870	3,433	**198,303**

6. Expenditure on raising funds - detail (continued)

Costs of raising funds (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Travel, training & recruitment	533	923	1,456
Leaflets and publishing	993	-	993
Legal and professional	1,733	-	1,733
Office & project costs	8,365	2,523	10,888
Wages and salaries	35,604	-	35,604
Depreciation	3,090	-	3,090
	50,318	3,446	53,764

Fundraising trading expenses

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Visitor cost of sales and other fundraising costs	9,400	24,507	**33,907**
Support costs allocated to trading activities	58,799	-	**58,799**
	68,199	24,507	**92,706**

6. Expenditure on raising funds - detail (continued)

Fundraising trading expenses (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Visitor cost of sales and other fundraising costs	53,864	22,604	76,468
Support costs allocated to trading activities	68,979	-	68,979
	122,843	22,604	145,447

Subsidiary trading costs

	Unrestricted funds 2021 £	**Total funds 2021 £**
Subsidiary direct trading costs	238,949	**238,949**
Staff costs	375,584	**375,584**
Depreciation	7,178	**7,178**
Administration depreciation	375	**375**
	622,086	**622,086**

6. Expenditure on raising funds - detail (continued)

Subsidiary trading costs (continued)

	Unrestricted funds 2020 £	Total funds 2020 £
Subsidiary direct trading costs	176,059	176,059
Staff costs	361,945	361,945
Depreciation	7,312	7,312
Interest payable	1,045	1,045
	546,361	546,361

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	**Support costs 2021 £**	**Total funds 2021 £**
Charitable activities	1,309,814	491,550	**1,801,364**

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	1,380,033	662,135	2,042,168

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	**755,099**	725,113
Depreciation	**73,325**	78,600
Direct project costs	**289,751**	388,474
Travel	**34,652**	63,360
Training & recruitment	**12,687**	21,825
Legal & professional	**139,684**	96,139
Overheads, publishing and office costs	**4,616**	6,522
	1,309,814	1,380,033

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	**170,806**	356,318
Depreciation	**2,674**	11,349
Travel	**9,131**	12,795
Training and recruitment	**4,739**	6,755
Legal and professional	**83,652**	55,834
Overheads, publishing and office costs	**151,950**	126,918
Premises and utilities	**42,519**	64,964
Governance costs	**26,079**	27,202
	491,550	662,135

8. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £11,500 (2020 - £11,500), and fees in respect of other services of £1,650 (2020 - £1,650).

9. Staff costs

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Wages and salaries	**1,302,397**	1,254,446	**976,321**	945,172
Social security costs	**100,150**	99,377	**73,417**	70,082
Contribution to defined contribution pension schemes	**132,477**	125,157	**109,702**	101,781
	1,535,024	1,478,980	**1,159,440**	1,117,035

The average number of persons employed by the company during the year was as follows:

	Group 2021 No.	Group 2020 No.
All staff	**54**	52

The average headcount expressed as full-time equivalents was:

	Group 2021 No.	Group 2020 No.
Business and management	**5**	4
Charitable activities	**31**	30
Fundraising and publicity	**6**	7
Subsidiary	**12**	11
	54	52

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	Group 2020 No.
In the band £60,001 - £70,000	**1**	1

Key management personnel have been determined to be the trustees and four members of the senior management team. Trustees received no remuneration or benefits. The total remuneration of the senior management team was £183,690 (2020: £177,618).

During the year, no trustees (2020: one) were reimbursed for expenses (2020: £70).

10. Intangible assets

Group

	Website £
Cost	
At 1 April 2020	10,773
At 31 March 2021	10,773
Amortisation	
At 1 April 2020	5,028
Charge for the year	2,154
At 31 March 2021	7,182
Net book value	
At 31 March 2021	3,591
At 31 March 2020	5,745

11. Tangible fixed assets

Group

	Land and buildings £	External fixtures and fittings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2020	**5,347,492**	**623,715**	**472,494**	**219,686**	**6,663,387**
Additions	**-**	**-**	**16,934**	**18,896**	**35,830**
Disposals	**-**	**-**	**(3,000)**	**(12,658)**	**(15,658)**
At 31 March 2021	**5,347,492**	**623,715**	**486,428**	**225,924**	**6,683,559**
Depreciation					
At 1 April 2020	**314,619**	**574,887**	**448,378**	**175,357**	**1,513,241**
Charge for the year	**24,895**	**27,070**	**15,498**	**14,331**	**81,794**
On disposals	**-**	**-**	**(3,000)**	**(12,172)**	**(15,172)**
At 31 March 2021	**339,514**	**601,957**	**460,876**	**177,516**	**1,579,863**
Net book value					
At 31 March 2021	**5,007,978**	**21,758**	**25,552**	**48,408**	**5,103,696**
At 31 March 2020	5,032,873	48,828	24,116	44,329	5,150,146

11. Tangible fixed assets (continued)

Company

	Land and buildings £	External fixtures and fittings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2020	**5,186,012**	**623,167**	**436,182**	**204,705**	**6,450,066**
Additions	**-**	**-**	**-**	**18,896**	**18,896**
Disposals	**-**	**-**	**-**	**(12,658)**	**(12,658)**
At 31 March 2021	**5,186,012**	**623,167**	**436,182**	**210,943**	**6,456,304**
Depreciation					
At 1 April 2020	**314,619**	**569,623**	**423,669**	**160,584**	**1,468,495**
Charge for the year	**24,895**	**27,070**	**10,099**	**14,331**	**76,395**
On disposals	**-**	**-**	**-**	**(12,172)**	**(12,172)**
At 31 March 2021	**339,514**	**596,693**	**433,768**	**162,743**	**1,532,718**
Net book value					
At 31 March 2021	**4,846,498**	**26,474**	**2,414**	**48,200**	**4,923,586**
At 31 March 2020	4,871,393	53,544	12,513	44,121	4,981,571

The freehold land held by the group was last revalued internally on 1 April 2015.

The Group has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	Group 2021 £	Group 2020 £
Freehold land	-	1,141,440
Freehold property	-	1,057,824
	-	2,199,264

Included in group land and buildings is freehold land at valuation of £3,835,103 (2020: £3,835,103) which is not depreciated. Land and buildings include leasehold land and buildings with a net book value of £14,105 (2020: £14,549).

12. Fixed asset investments

Company	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2020	**5,002**
At 31 March 2021	**5,002**
Net book value	
At 31 March 2021	**5,002**
At 31 March 2020	5,002

13. Stocks

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Goods for resale	**2,688**	2,465	**2,688**	2,465

14. Debtors

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Due within one year				
Trade debtors	**449,576**	271,911	**331,066**	171,216
Amounts owed by group undertakings	**-**	-	**-**	1,873
Other debtors	**14,827**	7,422	**10,667**	962
Prepayments and accrued income	**85,281**	104,122	**72,365**	93,920
Tax recoverable	**32,839**	-	**-**	-
	582,523	383,455	**414,098**	267,971

15. Creditors: Amounts falling due within one year

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Other loans	**55,000**	100,000	**55,000**	100,000
Trade creditors	**281,463**	137,446	**261,502**	135,085
Amounts owed to group undertakings	**-**	-	**21,420**	-
Corporation tax	**-**	1,368	**-**	-
Other taxation and social security	**91,999**	66,793	**40,028**	41,667
Obligations under finance lease and hire purchase contracts	**2,870**	-	**2,870**	-
Other creditors	**3,858**	3,504	**-**	-
Accruals and deferred income	**183,752**	137,089	**120,765**	114,548
	618,942	446,200	**501,585**	391,300

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Deferred income at 1 April 2020	**41,500**	75,875	**41,500**	75,875
Resources deferred during the year	**-**	41,500	**-**	41,500
Amounts released from previous periods	**-**	(75,875)	**-**	(75,875)
	41,500	41,500	**41,500**	41,500

Deferred income relates to grant and contract income received in advance which relate to activities in future periods.

16. Creditors: Amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Bank loans	**50,000**	-	**50,000**	-
Net obligations under finance lease and hire purchase contracts	**5,059**	-	**5,059**	-
Government grants received	**267**	667	**-**	-
	55,326	667	**55,059**	-

17. Deferred taxation

	2021 £
Group	
At the beginning of the year	**32,915**
Charge for the year	**1,963**
	34,878

Company

The deferred tax balance is made up as follows:

	Group 2021 £	Group 2020 £
Land held at valuation	**(34,878)**	(32,915)
	(34,878)	(32,915)

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General funds	1,361,435	1,112,493	(744,035)	(126,454)	1,603,439
Hauxley Visitor Centre fixed asset reserve	916,172	-	(16,848)	-	899,324
Subsidiary trading funds	231,062	699,654	(630,944)	(48,431)	251,341
Revaluation reserve	2,831,442	-	-	-	2,831,442
	5,340,111	1,812,147	(1,391,827)	(174,885)	5,585,546
Restricted funds					
City to Coast Living Landscape	3,770	87,279	(94,822)	24,441	20,668
Druridge Bay Living Landscape	16,713	427,664	(483,597)	52,440	13,220
Kielder Living Landscape	149,441	567,045	(669,416)	55,020	102,090
Fundraising and Development	(9,186)	121,754	(76,760)	42,984	78,792
	160,738	1,203,742	(1,324,595)	174,885	214,770
Total of funds	5,500,849	3,015,889	(2,716,422)	-	5,800,316

18. Statement of funds (continued)

Transfers between funds relate to the gift aid payment from the subsidiary to the parent charity and funds transferred from unrestricted funds to meet shortfalls in restricted project funding.

Details of the specific grants and appeals making up the restricted funds are as follows:

City to Coast Living Landscape
Heath Restoration Fund for the management of lowland heathland at Newcastle Racecourse.

Druridge Bay Living Landscape
Hedgehog Appeal Fund to raise awareness and provide advice on the conservation of hedgehogs in Northumberland.
Giving Tree Fund to manage the donations provided as part of the giving tree based at Hauxley Wildlife Discovery Centre.
Woodland Wonders Fund to manage appeal donations to help us with our woodland improvement work across the Trust.
Catch My Drift Funds to manage the funds held for the development phase of a larger project of habitat and access improvement at East Chevington.
East Chevington Wildflower Meadow fund to introduce a variety of wildflowers to a section of its East Chevington Nature Reserve.

Kielder Living Landscape
Kielder Wildwood Fund for the establishment of a large upland native woodland at Kielderhead Moor, Northumberland.
Restoring Ratty Fund to translocate water voles into suitable areas in the North Tyne.
Benshaw Moor Appeal Funds for the management of Benshaw Moor nature reserve.
Conservation Delivery and Education Outreach Fund to support the employment of a Conservation Assistant and an Education Assistant.

Fundraising and development
Outdoor Learning Fund to develop and trial sustainable outdoor learning models.
Reserves Volunteering Fund to support volunteering activities at the Trust.
Action for insects to help protect the smallest creatures which are essential for Northumberland's wildlife and agriculture.
30 by 30 national appeal to secure at least 30% of our land and sea to be connected and protected for nature's recovery by 2030.
Green Influencers fund to support the employment of a 'Green Mentor' to inspire young people to lead the way in their communities.
Carbon Emissions fund to support the Trust to become a greener organisation and reduce our carbon footprint.

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
General funds	770,968	898,499	(857,863)	549,831	1,361,435
Hauxley Visitor Centre fixed asset reserve	933,020	-	(16,848)	-	916,172
Subsidiary trading funds	192,213	592,530	(553,681)	-	231,062
Revaluation reserve	2,834,839	-	(3,397)	-	2,831,442
	4,731,040	1,491,029	(1,431,789)	549,831	5,340,111
Restricted funds					
City to Coast Living Landscape	7,109	118,345	(171,684)	50,000	3,770
Druridge Bay Living Landscape	164,240	568,858	(578,760)	(137,625)	16,713
Kielder Living Landscape	75,755	(645)	(84,196)	(100)	(9,186)
Fundraising and Development	497,035	639,217	(524,705)	(462,106)	149,441
	744,139	1,325,775	(1,359,345)	(549,831)	160,738
Total of funds	5,475,179	2,816,804	(2,791,134)	-	5,500,849

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	5,103,696	-	**5,103,696**
Intangible fixed assets	3,591	-	**3,591**
Current assets	1,187,405	214,770	**1,402,175**
Creditors due within one year	(618,942)	-	**(618,942)**
Creditors due in more than one year	(55,326)	-	**(55,326)**
Provisions for liabilities and charges	(34,878)	-	**(34,878)**
Total	5,585,546	214,770	**5,800,316**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	5,150,146	-	5,150,146
Intangible fixed assets	5,745	-	5,745
Current assets	664,002	160,738	824,740
Creditors due within one year	(446,200)	-	(446,200)
Creditors due in more than one year	(667)	-	(667)
Provisions for liabilities and charges	(32,915)	-	(32,915)
Total	5,340,111	160,738	5,500,849

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	Group 2020 £
Net income for the year (as per Statement of Financial Activities)	**299,467**	25,670
Adjustments for:		
Depreciation charges	**81,794**	98,412
Amortisation charges	**2,154**	2,155
(Increase) / decrease in stocks	**(223)**	2
(Increase) / decrease in debtors	**(199,068)**	39,187
Increase / (decrease) in creditors	**222,401**	(8,154)
Deferred tax provision	**1,963**	3,394
Loss on disposal	**486**	-
Net cash provided by operating activities	**408,974**	160,666

21. Analysis of cash and cash equivalents

	Group 2021 £	Group 2020 £
Cash in hand	**816,964**	438,820
Total cash and cash equivalents	**816,964**	438,820

22. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	Other non-cash changes £	At 31 March 2021 £
Cash at bank and in hand	**438,820**	**378,144**	**-**	**816,964**
Debt due within 1 year	**(100,000)**	**45,000**	**-**	**(55,000)**
Debt due after 1 year	**-**	**(50,000)**	**-**	**(50,000)**
Finance leases	**-**	**-**	**(7,929)**	**(7,929)**
	338,820	**373,144**	**(7,929)**	**704,035**

23. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £132,477 (2020: £125,157). The pension cost disclosed includes the Trust's contribution of 5% plus employee contributions paid under a salary sacrifice arrangement. Contributions totalling £2,014 (2020: £1,789) were payable to the fund at the balance sheet date and are included in creditors.

24. Related party transactions

The charitable company has taken advantage of the exemption within FRS 102 not to disclose transactions with entities which are part of the group.

At the year end, Urban Green Newcastle, of which a trustee of Northumberland Wildlife Trust is a director, owed the charitable company £9,000 (PY £nil).

25. Principal subsidiaries

The following was a subsidiary undertaking of the company:

Name	Company number	Principal activity	Class of shares	Holding	Included in consolidation
EcoNorth Limited	02274277	Ecological consultancy	Ordinary	100%	Yes

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit for the period £	Net assets £
EcoNorth Limited	**699,654**	**(630,944)**	**68,710**	**387,140**